

1. Agenda

Documents:

[2019-07-17 Finance Committee Agenda.pdf](#)

2. Meeting Materials

Documents:

[2019-04-10 Finance Minutes DRAFT.pdf](#)

[2019-07-05 Highway 101 Memo.pdf](#)

[2019-07-05 South Tank Memo.pdf](#)



CITY OF YACHATS

Finance Committee Meeting

441 Hwy 101 N., Yachats Commons/ Room 1

July 17, 2019 at 10:00am

AGENDA

- I. Call Meeting to Order
- II. Minutes
 - A. Minutes: April Minutes
- III. New Business
 - A. FY20 Approved Budget Sheets
 - B. FY21 Budget Calendar
 - C. Transient Lodging Tax Tracking/Projections
 - D. Food & Beverage Tax Tracking/Projections
 - E. Highway 101, Fund 200, Ending Fund Balance Review
 - F. South Tank Reservoir, Fund 668, Ending Fund Balance Review
- IV. Other Business
 - A. From the Committee
 - B. From the Staff
 - C. From the Floor

This meeting is open to the public and all interested persons are invited to attend. This meeting will be audio taped. All items to be considered by the Commission must be submitted to City Hall no later than one week prior to the meeting. Minutes of all public meetings are available for review at City Hall, or on the City website at www.yachatsoregon.org

In accordance with ORS 192.630, City of Yachats will make a good faith effort to provide accommodations for any person desiring to attend a public meeting, if the request is made at least 48 hours in advance of the meeting time. The meeting room is physically accessible to persons with mobility devices; a 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.

POSTED July 2, 2019



City of Yachats

FINANCE COMMITTEE

April 10, 2019

Draft Minutes

I. Call to Order

Chair Shannon Beaucaire called the April 10, 2019 meeting of the Finance Commission to order at 10:00 am in Room 1 of the Yachats Commons. Members present: Shannon Beaucaire, Jim Tooke, Glen Aukstikalnis, Don Groth (Public Works), David Rivinus (Library), Jacqueline Danos (Planning), John Purcell (Parks and Commons), and Mayor John Moore. Absent: none. Staff present: Wastewater Treatment Plant Lead Dave Buckwald and Water Plan Lead Rick McClung. Audience: 4.

II. Minutes March 13, 2018

Purcell asked McClung about the issues with Horizon Hill Road. McClung indicated that core samples will be taken testing equipment will be installed next week. McClung estimated three to four weeks to get the core sample results back. Danos clarified Horizon Hill Road was on the south side of the mountain and the LID for Horizon Hill was Blackstone or the East Hillside.

Groth moved to approve the March 13, 2019 minutes as presented: Aye – 8; No – 0.

III. New Business

A. Review Draft FY20 CIP and Budget

Beaucaire explained that the rough draft of the budget was truly a rough draft. She noted the narratives from each Commission and Committee was included and she could take revisions, if needed.

VISITORS CENTER

8 MINS

Bev Wilson from the Visitors Center explained her budget. Wilson reported the hours required to run the photography contest was around 10 hours per week and she did not have that time. She also noted she spent 7 hours per week on social media. Moore recalled no previous Committee member knew what the social media item in the budget was for.

Groth suggested Wilson make a formal presentation of her budget at the Budget Hearing in May 2019. Groth noted on page 4, the \$121,600 is funded 100% from Visitor Amenities on page 5 (Marketing/Amenities).

1 Danos asked if Wilson had considered marketing to the fashion industry location scouts to
2 promote Yachats as a place to use in photo and video shoots.

3
4 Purcell noted on page 5, there was a \$138,000 transfer but the budget was for \$121,600.
5 Beaucaire noted this transfer amount would change as they work through the CIP and budget.

6
7 Beaucaire reported the requests for CIPs were well above the amount available in reserves. She
8 suggested they give priority to core functions of Public Works (water, sewer, streets) then
9 cultural services (library, history, recreation). She also suggested they also look for more grant
10 money to fund items like master plans and street improvements.

11 **CIPs**

12 Beaucaire explained the first two pages of the large-page handouts on the Capital Reserves since
13 2007. Beaucaire stated they do not want to spend the entire \$1.8 million. She noted the
14 replenishing rate was low for income and grants, which they could look at increasing. She added
15 there were debts that required minimum reserves. Beaucaire stated the CIP wish list came to
16 \$1.98 million and would need reducing. She added that the water and sewer rate study was not
17 included in these numbers. Beaucaire asked that the Committee try to reduce the CIP requests to
18 \$1 million.

19
20
21 Purcell asked about the 501 Building CIP. Beaucaire noted the column got retitled to, "501 loan
22 repayment."

23 **Streets** (page 7 of 8)

24 Moore noted the \$100,000 grant for E 2nd Street was not reflected in the Streets CIP. He also
25 noted there was 112,000 from Visitor Amenities that was not reflected. Moore added they will
26 be applying for another grant for W 1st Street.

27 **Library and Little Log Church**

28 Rivinus reported the Library now has a set of plans that will be discussed at the Library
29 Commission meeting tomorrow (April 12, 2019) that incorporates a modest expansion. He noted
30 the funding for this would come, in part, from funds already raised. He noted many of the grants
31 they received need to be readdressed as the term deadline was approaching. He also noted their
32 primary grant writer was no longer available to work with them.

33
34 Beaucaire reported COG has a grant arm, which could possibly help find and write grants. She
35 also noted the new financial software will be better at providing information required to track
36 grants and provide grant reporting. Beaucaire asked if grant writer Meredith Howell would be
37 able to help identify grants to apply for. Rivinus indicated he would ask Howell. Rivinus noted
38 the grants submitted by the Friends of the Library have typically been smaller.

39
40 Purcell asked if anyone had considered merging the Friends of the Library and the Friends of the
41 Little Log Church. Rivinus was not aware of that idea having been discussed.

42
43 Moore suggested approving the \$60,585 amount for the Library expansion with the
44 understanding that the Friends of the Library would raise any additional costs. Beaucaire

1 explained the Library operations were funded 70% from Visitor Amenities and 30% from the
2 City. She noted the Librarians were looking into upgrading software for the library cards so they
3 could better track the active cards and the proportion of users outside of the City, which could
4 help justify the use of Visitor Amenities fund.

5
6 Groth noted they still needed to determine what CIP projects that Visitor Amenities funds could
7 be used for.

8
9 Moore clarified it has not been determined if there were grants available for the Little Log
10 Church. Beaucaire suggested there would likely be grants for the historical element of the
11 LLCM. Moore summarized that of the \$148,000 in the CIP, \$112,000 was from Visitor
12 Amenities and \$36,000 was from the General Fund.

13
14 Beaucaire reported Mary Crook indicated they had 2,100 visitors sign in in the past year and
15 many more who did not sign in. Beaucaire stated the estimated cost to rebuild was \$300,000.
16 Purcell summarized the history of work on and operation of the LLCM. He noted there was a
17 board for the LLCM and a 501(c)4 Friends group. He noted the 501(c)4 had limitations on
18 donations and fundraising.

19
20 The Committee agreed to leave the \$148,000 as a placeholder with the understanding they would
21 look for grant funding.

22
23 Purcell suggested they could reach out to the citizens to determine the level support for
24 rebuilding. The Committee discussed assessing interest and ways to fundraise prior to actually
25 doing the work. Aukstikalnis noted the \$300,000 amounted to nearly \$400 per square foot and
26 wondered if that was the best use of that money. Purcell suggested regardless of the timing of
27 the work on the LLCM, they should clean up the area and consider additional uses for the large
28 lot. Moore recalled in 1992, the community supported keeping the LLCM rather than having
29 that area converted to parking. Beaucaire noted the deed indicated the property had to be used
30 for public purposes.

31 Commons

32 Beaucaire stated she had asked for the \$50,000 placeholder for updates to and equipment for the
33 Commons, but she may be able to move that to operations. She noted the generator must be
34 replaced as the current one was now not available.

35 Water

36
37 McClung indicated the following:

- 38 1. Move to FY21 the W 3rd Street waterline
- 39 2. Move hydrant work into operations
- 40 3. Keep conservation and curtailment master plan and raise the allocated \$55,000 to
- 41 \$60,000.
- 42 4. Move to FY21 enclosure of Blackstone at \$20,000
- 43 5. Move to FY21 radio reads at \$30,000 (also in wastewater)
- 44

6. Keep earthquake value and add \$30,000 to total \$60,000 – one for bridge and one for south tank, noting the new earthquake valve at the south tank was not the correct valve to install.
7. Change SCADA upgrades from \$50,000 in FY20 to \$10,000 and put \$40,000 in FY21.
8. Keep \$50,000 for water plant systems.
9. Keep item for replacing pickup for \$25,000
10. Keep item for vac truck for \$90,000

Moore calculated \$340,000 total for CIPs for water.

Wastewater

Buckwald indicated the following:

1. Postpone to FY21 the I&I basin rehab for \$30,000
2. Keep the air valve actuator for \$6,000
3. Keep the side gate for \$5,000
4. Keep the sliding doors on the U.V. Building for \$15,000
5. Postpone to FY21 the radio reads for \$30,000
6. Keep the roll up doors for shop for \$30,000
7. Keep the wastewater master plan for \$90,000

It was noted that \$20,000 was needed in each wastewater and water for the water rate study.

Moore calculated \$256,000 total for CIPs for wastewater.

Storm Drains

McClung indicated they need to keep as is at \$40,000.

City Hall

Beaucaire explained:

1. Information System Development \$19,000 line was for the new website that will be spread over three years
2. Web Development/App Development \$10,000 line was for the licensing and taxing modules additions to the accounting software
3. Office furniture/layout, equipment for \$75,000 was to move City Hall to the 501 Building (the City will seek to find grants)
4. Meter read interface to Muni-System for \$10,000 was to upgrade the system.

Groth asked if the meter read interface cost would be the same if it were to interface with the new accounting software system. McClung stated that was a reasonable assumption. Beaucaire noted there had been discussion about getting a new firewall, but that was to be determined.

Vaaler asked if there was a breakdown of the \$75,000 for the City Hall move. Beaucaire stated the estimate for the library move project had been \$65,000 for flooring, paint, window replacement, and improvements. She added another \$10,000 to erect a wall.

Streets

1 Beaucaire summarized:

- 2 1. Driftwood at \$60,000
- 3 2. W 1st Street at \$100,000 and the City will be applying for a grant in August 2019.
- 4 3. Oceanview Drive at \$60,000, noting they might not use it all
- 5 4. Horizon Hill Stabilization Study at \$50,000 was a placeholder
- 6 5. E 2nd Street at \$100,00 was netted out by a \$100,000 grant, noting this may need
- 7 adjustment as the E 2nd estimate came in high (\$80,000s)

8

9 Visitor Amenities

- 10 1. Museum Siding for \$112,000 can be removed because it was a transfer/carryover
- 11 2. Ocean View Drive Trail improvements at \$50,000 was for improvements not covered by
- 12 the county. It was noted this money could be matching funds for grants for the larger
- 13 project, and there could also be money from 804 Mitigation Fund. If this portion of the
- 14 trail was part of the missing link of the 804, there might be grant funding.
- 15 3. Parking Improvements for \$25,000 was to pave and improve the north side of W 4th
- 16 Street.
- 17 4. City portion of Evans/Betz for \$200,000 was uncertain. Beaucaire noted it was in the
- 18 budget two years ago, then the project halted and the amount was removed, and now
- 19 asking to be put back into the budget. Purcell reported the appraisal was in progress.
- 20 Moore and Purcell discussed that the money would more likely be needed for FY21.
- 21 Purcell explained the McKenzie Foundation would take some time to pull their funding
- 22 together. Purcell indicated he would ask McKenzie if they would accept the \$200,000 as
- 23 part of the FY21 CIP.

24

25 Moore noted the total CIP requests were down to \$1.46 million if the \$200,000 for Evans/Betz

26 was pushed back.

27

28

29 BUDGET

- 30 1. Fund 668 – South Tank: Beaucaire noted there was a balance of \$211,412 unspent in the
- 31 South Tank loan fund. She explained several people had searched the documentation to
- 32 find the source of this money. She explained that prior to getting the loan, there were
- 33 disbursements from the City of \$165,697 for design and engineering and \$130,922 for
- 34 property acquisitions. This money either came from SDCs or from Water Reserves, and
- 35 Beaucaire indicated she would determine which fund it needed to go back to.
- 36 2. Library: Beaucaire noted she was adding a line item for maintenance for all buildings
- 37 based on the International Facilities Management Association standard rate of \$3.50 per
- 38 square foot for general building maintenance. At 2,016 square feet, the Library line item
- 39 is \$7,056.
- 40 3. LLCM: Beaucaire noted the LLC had spent less than \$1,000 for maintenance and with
- 41 the new standard, at 2,604 square feet, the maintenance line item comes to \$9,114.
- 42 4. Commons: At \$14,500 square feet, the maintenance is \$50,806.
- 43 5. Parks & Trails: Beaucaire noted there are lines that have not been previously been
- 44 included in the budget but have been being funded. She specifically noted \$3,450 for
- 45 trail conferences, training and registration, training accommodation; \$1,500 for
- 46 conferences, training and travel, local road travel for trail needs; \$2,000 for evacuation

trial to new fire station (actual amount unknown); \$3,250 for printing; \$500 for New Year's Day Peace Hike buttons; and \$1,500 for food and non-alcoholic refreshments for Trails volunteers. Beaucaire noted the other Commissions and Committees do not have many of these line items. Danos clarified that the allocated labor line entry was for time staff labor on tasks such as picking up and hauling the pulled weeds.

Beaucaire noted the revenues from vacation rentals was slightly lower due to the reduction in licenses.

Purcell asked why the City does not earn interest on the reserves. Beaucaire indicated she was determining how the earned interest was allocated. Moore noted there was \$4 million in the state fund that does earn a decent interest rate.

Loans

1. Water Revenue Bond: Beaucaire summarized the interest was 3.07% and the payoff date was 2032 with 2 payments per year. She noted net revenues from water system were required to be 1.2 times the total debt service. This loan requires \$42,000 in reserve account at Washington Federal.
2. GO Water Bond: 3% interest
3. South Tank: 1% interest and an obligation to transfer \$100,000 from the URD to the City to repay the South Tank loan.
4. Wastewater Plant loan: Beaucaire noted there were two loans wrapped into this section. One is with DEQ at 2.9% plus 0.5 % annual fee and payoff in 2019 that also requires a reserve of \$225,000. The other if with IFA (Infrastructure Financing Authority) at 5% current (rate variable from 2% to 5%) and wastewater rates must be at least 110% of annual debt service.

Beaucaire stated she would continue to incorporate the revisions and schedule a Budget meeting for early May 2019.

V. Other Business

A. From the Committee – none

B. From the Staff – none

C. From the Floor – none

With no further business before the Committee, Beaucaire adjourned meeting at 11:59 am.

Shannon Beaucaire, Chair

Minutes prepared by H.H. Anderson on April 29, 2019.



DATE: July 5, 2019

TO: Finance Committee

FROM: Shannon Beaucaire, City Manager

SUBJECT: Fund 200 Highway 101 Construction

Dear Finance Committee Members,

Fund 200, Highway 101 Construction has a beginning fund balance of \$2,950.00 (See FY20 Approved Worksheets in packet). This project is complete, and therefore, no longer needs funding. The question is, where to return these funds to.

In examining preceding years on the spreadsheet, fiscal year 2017-18 had an identical ending fund balance. There were 3 revenue sources that year: 1) ODOT Storm Drain Funding, 2) Urban Renewal Contribution, and 3) \$650,000 transfer from the Capital Reserve Fund.

This \$650,000 is represented in the 2017-18 Capital Reserve Documentation attached to this memo - \$200,000 from Water and \$450,000 from Wastewater.

Please review the worksheets and we will discuss whether to return the \$2,950 to one of these respective capital reserve accounts and begin repayment from the Highway 101 project.

2006-2019 Capital Reserves review
Capital Reserves

		Fund 15 - Capital Reserves																	Hwy 101
		City Hall	501 Bldg	Street Improvements	Street Equipment	Library	LLC & Museum	Commons	Parks	Drains	Water Improvements	Water Equipment	Sewer Improvements	Sewer Equipment	LID Horizon	F&B Revenue	Hwy 101	Visitor Amenities	
7/01/2006 - 6/30/2007	Beginning Balance	97,979		(18,922)	33,256	8,688	3,475	164,959		0	392,788	136,538	(271,446)	183,557	(141,697)	46,677		24,480	660,332
	Income	28,345																	28,345
	Interest	4,713			770	491	160	6,520			14,000	5,092							31,746
	Transfers In (Out)	130,275		2,084		2,706	3,923	18,411			71,400		106,394						335,193
	Capital Spending	(2,162)			(800)		(1,196)	(92,702)			(78,123)		(10,523)					(11,105)	(196,611)
	Ending Balance	259,150		(16,838)	33,226	11,885	6,362	97,188		0	400,065	141,630	(175,575)	183,557	(141,697)	46,677		13,375	859,005
7/01/2007 - 6/30/2008	Beginning Balance	259,150		(16,838)	33,226	11,885	6,362	97,188		0	400,065	141,630	(175,575)	183,557	(141,697)	46,677		13,375	859,005
	Income	74,444														178,966			253,410
	Interest			730		510	300	4,925			8,740		30,625						45,830
	Transfers In (Out)	94,585		16,553		2,907	3,976	21,963			96,170		121,150						357,304
	Sewer Debt Transfer															(247,775)			(247,775)
	Capital Spending	(1,884)			(7,700)	(3,711)	(2,109)	(39,991)				(3,842)		(2,942)				(13,375)	(75,554)
7/01/2008 - 6/30/2009	Ending Balance	15,243		445	25,526	11,591	8,529	84,085		0	504,975	137,788	(23,800)	180,615	(141,697)	(22,132)		0	781,168
	Beginning Balance	15,243		445	25,526	11,591	8,529	84,085		0	504,975	137,788	(23,800)	180,615	(141,697)	(22,132)		0	781,168
	Income							5,789								224,792			230,581
	Interest	400		600		270	200	2,210			6,770		22,985						33,435
	Transfers In (Out)	8,000		2,084		2,970	4,036	20,532			136,028		139,259						312,909
	Sewer Debt Service															(214,338)			(214,338)
7/01/2009 - 6/30/2010	Capital Spending	(3,222)			(886)		(750)	(60,280)			(2,473)	(14,058)		(12,000)					(93,669)
	Ending Balance	20,421		3,129	24,640	14,831	12,015	52,336		0	645,300	123,730	138,444	168,615	(141,697)	(11,678)			1,050,086
	Beginning Balance	20,421		3,129	24,640	14,831	12,015	52,336		0	645,300	123,730	138,444	168,615	(141,697)	(11,678)		0	1,050,086
	Income							10,150								212,805			222,955
	Interest	110		130		70	56	280			1,980		4,385						7,011
	Transfers In (Out)	8,000		3,284		3,035	4,096	36,118			45,307		167,847						267,687
7/01/2009 - 6/30/2010	Sewer Debt Service															0			0
	Capital Spending				(12,830)			(54,531)			(70,198)	(13,513)	(28,828)	(20,477)					(200,377)
	Ending Balance	28,531		6,543	11,810	17,936	16,167	44,353		0	622,389	110,217	281,848	148,138	(141,697)	201,127			1,347,362

2006-2019 Capital Reserves review
Capital Reserves

		Fund 15 - Capital Reserves																		
		City Hall	501 Bldg	Street Improvements	Street Equipment	Library	LLC & Museum	Commons	Parks	Drains	Water Improvements	Water Equipment	Sewer Improvements	Sewer Equipment	LID Horizon	F&B Revenue	Hwy 101	Visitor Amenities	Total	Hwy 101
7/01/2010 - 6/30/2011	Beginning Balance	28,531		6,543	11,810	17,936	16,167	44,353		0	622,389	110,217	281,848	148,138	(141,697)	201,127		0	1,347,362	
	Income															197,637			197,637	
	Interest	165		35	68	102	91	256			3,557	631	1,609	842		344			7,700	
	Transfers In (Out)	8,000		(10,507)		3,102	4,160	21,722			75,721		281,304			0			383,502	
	Sewer Debt Service															(213,989)			(213,989)	
	Capital Spending					(1,236)	(3,739)	(97,310)			(49,024)		(10,744)	(11,873)					(173,926)	
Ending Balance		36,696		(3,929)	11,878	19,904	16,679	(30,979)		0	652,643	110,848	554,017	137,107	(141,697)	185,119			1,548,286	
7/01/2011 - 6/30/2012	Beginning Balance	36,696		(3,929)	11,878	19,904	16,679	(30,979)		0	652,643	110,848	554,017	137,107	(141,697)	185,119		0	1,548,286	
	Income				0	0									123,204	228,932			352,136	
	Interest	146			54	81	70				2,662	452	2,293	558					6,316	
	Transfers In (Out)	8,464			5,117	3,171	4,225	49,167			30,809		92,787			0			193,740	
	Sewer Debt Service															(381,435)			(381,435)	
	Capital Spending	(6,240)			(319)	(3,231)		(11,002)						(26,341)					(47,133)	
Ending Balance		39,066		(3,929)	16,730	19,925	20,974	7,186		0	686,114	111,300	649,097	111,324	(18,493)	32,616			1,671,910	
7/1/2012 - 6/30/2013	Beginning Balance	39,066		(3,929)	16,730	19,925	20,974	7,186		0	686,114	111,300	649,097	111,324	(18,493)	32,616			1,671,910	
	Income														18,493	226,357			244,850	
	Interest	210		62		100	111	36		0	4,414		3,752			182			8,867	
	Transfers In (Out)	9,667		3,867		3,242	4,291	23,817			16,900		150,050			0			211,834	
	Sewer Debt Service															(250,000)			(250,000)	
	Capital Spending	(17,667)			(9,667)	(2,713)					(33,116)	(25,748)		(47,446)					(136,357)	
Ending Balance		31,276		0	7,063	20,554	25,376	31,039		0	674,312	85,552	802,899	63,878	0	9,155			1,751,104	
7/1/2013 - 6/30/2014	Beginning Balance	31,276		0	7,063	20,554	25,376	31,039		0	674,312	85,552	802,899	63,878	0	9,155			1,751,104	
	Income	10,000													15,645	242,914			268,559	
	Interest	115			24	68	85	106			2,477	290	2,745	219	0	30			6,159	
	Transfers In (Out)	9,867		3,867		3,316	16,437	35,000			157,597								226,084	
	Sewer Debt Service															(262,000)			(262,000)	
	Capital Spending	(17,930)			(1,058)	(13,453)	(20,687)	(72,932)			(67,947)	(2,400)	(36,365)	(32,257)					(265,029)	
Ending Balance		33,328		3,867	6,029	10,485	21,211	(6,787)		0	766,439	83,442	769,279	31,840	15,645	(9,901)		0	1,724,877	
7/1/20140-06/30-2015	Beginning Balance	33,328		3,867	6,029	10,485	21,211	(6,787)		0	766,439	83,442	769,279	31,840	15,645	(9,901)		0	1,724,877	
	Income	10,000						73,150							54,427	285,500			423,077	
	Interest	107									2,000		2,000						4,107	
	Transfers In (Out)	55,460		(35,500)	3,867	3,391	4,431	39,739			56,535								127,923	230,500
	Sewer Debt Service															(319,000)			(319,000)	
	Capital Spending	(19,225)				(574)		(97,615)			(121,613)	(1,173)	(65,173)	(27,809)					(333,182)	
Ending Balance		79,670		(31,633)	9,896	13,302	25,642	8,487		0	703,361	82,269	706,106	4,031	70,072	(43,401)		0	1,627,802	230,500

2006-2019 Capital Reserves review
Capital Reserves

Capital Reserves		Fund 15 - Capital Reserves																			
		City Hall	501 Bldg	Street Improvements	Street Equipment	Library	LLC & Museum	Commons	Parks	Drains	Water Improvements	Water Equipment	Sewer Improvements	Sewer Equipment	LID Horizon	F&B Revenue	Hwy 101	Visitor Amenities	Total	Hwy 101	
7/1/2015 - 6/30/2016	Beginning Balance	80,797		(31,633)	9,896	13,302	25,642	8,487		0	703,361	82,269	706,106	4,031	70,072	(43,401)		0	1,628,929		
	Income																		326,374		
	Interest										1,730		1,800		1,443	324,931			74,241		
	Transfers In (Out)	10,725			3,867	193,547	4,579	111,000			147,400		25,000						496,118		
	Sewer Debt Service															(305,000)			(305,000)		
	Capital Spending	(96,645)			0	0		(70,264)			(708,849)	(25)	(63,291)	(25)					(939,099)		
	Ending Balance	(5,123)		(31,633)	13,763	206,849	30,221	49,223		0	143,642	82,244	669,615	4,006	142,226	(23,470)		0	1,281,563		
	Conversion to Fund Balance	55,123		31,633				20,777			170,737	0	0	50,000		23,470			351,740	1443150	
	New Beginning	50,000		0	13,763	206,849	30,221	70,000		0	314,379	82,244	669,615	54,006	142,226	0			1,633,303		
	Fund Balance Basis adjustment					(190,078)	(75)											501 loan repayment	(190,153)		
7/1/2016 - 6/30/2017	Beginning Balance	50,000		0	13,763	16,771	30,146	70,000		0	314,379	82,244	669,615	54,006	142,226	0		501 loan	1,443,150		
	Income	15,000													22,442	323,548			360,990		
	Interest	7,033														0			7,033		
	Transfers In (Out)	3,000		3,867		193,547	4,579	116,594			133,032		154,501					20,232	629,352		
	Sewer Debt Service															(335,000)			(335,000)		
	Capital Spending	(29,383)			0	0					(166,936)	(8,964)	(59,859)	(1,463)					(266,606)		
	Ending Balance	45,649		3,867	13,763	210,318	34,725	186,594		0	280,475	73,280	764,257	52,543	164,668	(11,452)		20,232	1,838,919		
	New Beginning	45,649		3,867	13,763	210,318	34,725	186,594		0	280,475	73,280	764,257	52,543	164,668	(11,452)		20,232	1,838,919		
	Beginning Balance	45,649		3,867	13,763	210,318	34,725	186,594		0	280,475	73,280	764,257	52,543	164,668	(11,452)		20,232	1,838,919		
	Income	0																	402,956		
7/1/2017 - 6/30/2018	Interest	0													25,294	377,662			17,509		
	Intergovernmental														15,800				15,800		
	Transfers In (Out)	31,000		383,900		3,600	39,600	27,000	40,000		78,000		80,400			(374,949)	(650,000)	0	(341,449)	(200,000)	
	Sewer Debt Service																		0	(450,000)	
	Capital Spending	(30,937)	(7,114)	(6,016)	0	0		(28,477)	(4,514)	(6,663)	(75,532)	(69,776)	(99,739)	(69,776)					(398,543)	(650,000)	
	Ending Balance	45,712	(7,114)	381,751	13,763	213,918	74,325	185,117	35,486	(6,663)	282,943	3,504	744,918	(17,232)	205,762	8,770	(650,000)	20,232	1,535,192		
	(Current Activity Subtotal)	63	(7,114)	377,884	0	3,600	39,600	(1,477)	35,486	(6,663)	2,468	(69,776)	(19,339)	(69,776)	41,094	20,222	(650,000)	0	(303,727)		
	Departmental Transfers			13,763	(13,763)						3,504	(3,504)	(17,232)	17,232					0		
	New Beginning	45,712	(7,114)	395,514	0	213,918	74,325	185,117	35,486	(6,663)	286,447	0	727,686	(0)	205,762	8,770	(650,000)	20,232	1,535,192		
	Income																				
7/1/2018 - 6/30/2019	Interest																				
	Intergovernmental														15,000				55,000		
	Transfers In (Out)	40,000		74,000		46,100	143,600	8,500	68,000	2,000	100,000		250,000						732,200		
	Sewer Debt Service																				
	Capital Spending	(18,381)	(10)	(4,859)		(13,702)	(98)	(98,717)			(3,985)		(63,242)						(202,994)		
Departmental Transfers																					
Ending Balance		67,331	(7,124)	464,655	0	246,316	217,827	134,900	103,486	(4,663)	382,462	0	914,444	(0)	220,762	8,770	(650,000)	20,232	2,119,398		



DATE: July 5, 2019

TO: Finance Committee

FROM: Shannon Beaucaire, City Manager

SUBJECT: Fund 668 Water Construction – South Tank

Dear Finance Committee Members,

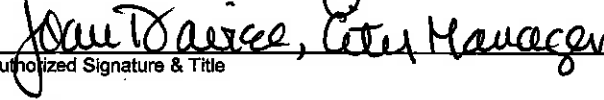
Fund 668, Water Construction, South Tank has a beginning fund balance of \$211,412 (See FY20 Approved Worksheets in packet). This project is complete, and therefore, no longer needs funding. The question is, where to return these funds to.

Please review the attached documentation and Fund 668 worksheet. Fiscal year 2016-17 shows an ending fund balance of \$211,843 - \$431 dollars different than the current beginning fund balance. The Government Sources of \$296,619 noted in 2016-17 are from the Business Oregon – please note the disbursement in April 2017. It appears, from the documentation, that this is for expenses funded through the City prior to the Business Oregon Loan. I've included documentation from the Recorder.

Please review the documentation. The Committee will discuss providing a recommendation to Council about where this balance should be returned to.

OBDD Disbursement Request				Amendment Number 1	
	Recipient:	City of Yachats		Project Number:	S16018
	Project Name:	Yachats South Water Storage Tank			873-05
	Funding Programs:	Safe Drinking Water Revolving Loan Fund		Request Number:	
				Final Draw?	☐ Yes ☒ No
Reporting Period: _____ to _____					

	OBDD Funds (Enter Whole Dollars Only)				Other / Matching Funds (Enter Whole Dollars Only)				All Funds
(A)	(B)	(C)	(D)	(E) = [B-C-D]	(F)	(G)	(H)	(I) = [F-G-H]	(J) = [C+D+G+H]
Activity	Approved Budget	Prior Disbursements	Current Request	Balance	Approved Budget	Prior Expenditures	Current Expenditure	Balance	Disbursed & Expended
Planning	\$12,440			\$12,440	\$2,839			\$2,839	
Design / Engineering	240,000	165,697		74,303					165,697
Storage	700,000			700,000					
Property Acquisition	135,000	130,922		4,078					130,922
Drainage	134,228			134,228					
Contingency	178,332			178,332					
Prevailing Wage Specialist	15,000			15,000					
Total	\$1,415,000	\$296,619		\$1,118,381	\$2,839			\$2,839	\$296,619

Certification: We certify that the data are correct and that the amount requested is not in excess of current needs.	
	PWD Lead 04.15.17
Authorized Signature & Title	Date
	City Manager 04.05.17
Authorized Signature & Title	Date
Joan Davies	541-547-3565
Project Contact for Payment Notification	Phone Number
Joan@MailYachatsOregon.org	
E-Mail Address	

For OBDD Use Only: I have reviewed this request and approve payment to the above mentioned recipient in the amount(s) listed below.		
<u>Dollar Amount</u>	<u>Funding Type</u>	<u>Funding Program</u>
	Loan / Grant / Forgivable	(If more than one source of funds)
\$ _____	_____	_____
\$ _____	_____	_____
\$ _____	_____	_____
\$ _____	_____	_____
Regional Coordinator Signature	Date	Manager Signature Date

Multi-Year Project Reservoir (Tank) South of Yachats River Bridge

Fiscal Year	Materials & Services	Personnel Costs	Total	Sub-Total
2008-09	11,766.16		11,766.16	
2009-10	0			
2010-11	7,642.77		7,642.77	19,408.93
2011-12	104,193.13		104,193.13	123,602.06
2014-15	11,656.18	14,973.00	26,629.19	150,231.24
2015-16	130,478.00	10,651.00	141,129.00	
2015-16	access Road 9677.50 + 450 = 9227.50			296,487.74
Totals				Total Spent, so far

Grand Total: \$ _____

Notes:

- 2008-09 Engineering
- 2010-11 engineering
- 2011-12 Purchase of land, recording deed, survey, partition, easement, access road for geo-tech (basic)
- 2014-15 Work included attorney fees, engineering, advertising for engineers and, now work on the road
Total crew hours (Public Works Director) 301 hours
- 2015-16 Budget for engineering set @ \$150,000 and \$485,000 for Road, Base 3 Tank const start.

	2016-2017	2017-2018	18-19	TOTAL
STANDARD	0	211,843	(35,442)	0
BATMAN				
LOW KEY/BLK	295,619	944,780	438,501	1,730,000
URBAN/KSHHC	4000	+		4000
POSTER COSTS	(88,776)	(1242,065)	(191,747)	(1522,588)
FIXED BATMAN	<u>211,842</u>	<u>(35,442)</u>	<u>211,412</u>	<u>211,412</u>

Project #0809-01	Title: Water Reservoir – South of the Bridge	Fund:
Project Narrative		Map, Illustration, diagram, pictures, etc.
A .25 mg reservoir on the south side of the bridge has been discussed for years as a way of reducing service interruptions if the one main line crossing the river is damaged, and to add to the storage capacity. The project was included in the 2001 water master plan and therefore System Development Charges funds may be used. The project was also listed in the Urban Renewal District Plan and up to \$1,333,350 of those funds may be used for either construction or debt repayment. Construction is planned for the 2010-2011 fiscal year. Funds set aside from the URD receipts and System Development Charges for the first two years would be used in the third year. A final decision about the funding sources will be made by City Council later. If a loan is secured the debt could be serviced through the URD receipts in future years.		Worksheet in CIP folder (excl)

Project Cost Summary							
Expense Category	FY 2008-09	FY 2009-10	FY 2010-11	FY	FY	FY	Total
Engineering		181,000					181,000
Construction			904,000				904,000
Survey		20,000					20,000
Land	100,000						100,000
Geotech/		16,000					16,000
Contingency/legal		18,000	163,000				181,000
Total	100,000	235,000	1,067,000				1,402,000
Funding Source Summary							
Source	FY 2008-09	FY 2009-10	FY 2010-2011	FY	FY	FY	Total
Capital Reserve	100,000	235,000	52,191				387,171
Urban Reserve			278,615				278,615
S D C			274,634				274,634
Reserves/other			461,560				461,560
Total	100,000	235,000	1,067,000				1,402,000

RATING SHEET

Project Name:	Water Reservoir - South of Bridge
Estimated Cost: \$	1402,000

Priority Classification	Score	Rating
1. Mandatory	10	
2. Maintenance and/or Improve Efficiency	6	
3. New Service	2	10
Alignment with Community Goals		
1. Very High	10	
2. High	7	
3. Medium	5	
4. Low	2	10
Extent of Usage		
1. Entire Community	10	
2. Many groups	7	
3. Single group	5	
4. Individual Use	2	10
Project's Expected Useful Life		
1. 20 or more years	10	
2. 10-19	5	
3. 4-9	2	
4. 0-3	0	10
Effect on Operating & Maintenance Costs		
1. Decrease Cost	10	
2. Cost Unchanged	5	
3. Increase Cost	0	0
Effect on Government's Source of Revenue		
1. Increase Revenues	10	
2. Revenue Unchanged	5	
3. Decrease Revenues	0	5
Availability of State/Federal or other (Local) Grant Monies		
1. Yes	5	
2. No	0	5
Total		50

NOTES:

Project # 0809-01	Title: Water Reservoir - South of Bridge	Fund:
Project Narrative .25 MG Reservoir on Land South of the bridge. This project was included in the 2001 Water Master plan and therefore the SDC funds may be used. This project was also listed in the Urban Renewal District and up to \$1,333,350 of those funds may be used for either Construction or debt Repayment. Construction is planned for the 2010-11 fiscal year		Map, Illustration, diagram, pictures, etc.

Project Cost Summary							
Expense Category	FY 2008-09	FY 2009-10	FY 2010-11	FY	FY	FY	Total
Engineering		181,000					181,000
Construction			904,000				904,000
Survey Equipment and Furnishing		20,000					20,000
Land	100,000						100,000
Other: geotechnical		16,000					16,000
Other: Contingency Legal		18,000	163,000				181,000
Total	100,000	235,000	1,067,000				1,402,000
Funding Source Summary							
Source	FY 2008-09	FY 2009-10	FY 2010-11	FY	FY	FY	Total
Capital Reserve	100,000	235,000	52,191				387,191
Urban Renewal			278,615				278,615
Loan			274,634				274,634
Loan/Grant			461,560				461,560

For Reserves

The debt service may be paid from URD in future years up to 1,587,160

Yachats Urban Renewal Plan	
Table 1- Allocation of Revenue to Project Activities	
Wastewater	
Sewer Plant, pump stations, and other system improvements	\$ 3,700,000
Infiltration & inflow - Repair and replacement in U.R.D. (includes manhole rehabilitation)	\$ 266,650
Water	\$ -
.5 MG finished water reservoir - south end of town including land acquisition for reservoir, pump station and waterlines to and from reservoir	\$ 1,333,350
Miscellaneous looping of waterlines in Urban Renewal District (U.R.D.)	\$ 133,350
Upgrade (size) of waterlines in U.R.D.	\$ 133,350
New fire hydrants installed in U.R.D.	\$ 66,650
Water main valve replacement in U.R.D.	\$ 66,650
Streets, Sidewalks, Storm Drainage	\$ -
Street repairs and restoration in U.R.D. (excavations & overlays)	\$ 266,650
Storm drainage improvements (enclosing selected open Ditches) minimum 12 ADS smooth-bore corrugated storm water pipe	\$ 667,000
Sidewalk With Curb - Hwy 101	\$ 333,300
Other Improvements	
Trails	\$ 133,350
Parks, Community Center and Public Facilities Improvements	\$ 333,300
Make funds available to assist rehabilitation and renovation of property	\$ -
Administration of renewal plan, @ 5% of total costs	\$ 391,000
Total	\$ 7,824,600

47% of total

17% of total

1st year of Plan 100,000⁰⁰ went to sewer debt reserve
balance remaining out of Plan over the life of plan = 3,600,000
(46%)

1st year Admin Expenses 3841⁰⁰ (4%)

Table 3			
Yachats Urban Renewal Feasibility Study			
Estimated Tax Increment Revenue- 20 Year Duration			
	Cumulative New	Annual	Cumulative
	Incremental	Revenue	Revenue
Year	Values in area		
2007	\$11,336,104	\$104,341	\$104,341 — Budget
2008	\$15,074,196	\$138,747	\$243,088
2009	\$18,979,982	\$174,697	\$417,786
2010	\$23,059,319	\$212,245	\$630,031
2011	\$27,318,221	\$251,445	\$881,476
2012	\$30,396,317	\$279,777	\$1,161,253
2013	\$33,593,985	\$309,209	\$1,470,462
2014	\$36,915,118	\$339,778	\$1,810,240
2015	\$40,363,712	\$371,520	\$2,181,759
2016	\$43,943,865	\$404,473	\$2,586,232
2017	\$46,112,622	\$424,434	\$3,010,666
2018	\$48,341,020	\$444,945	\$3,455,611
2019	\$50,630,700	\$466,020	\$3,921,632
2020	\$52,983,345	\$487,675	\$4,409,306
2021	\$55,400,688	\$509,925	\$4,919,231
2022	\$57,884,508	\$532,786	\$5,452,017
2023	\$60,436,633	\$556,277	\$6,008,294
2024	\$63,058,942	\$580,413	\$6,588,707
2025	\$65,753,364	\$605,214	\$7,193,921
2026	\$68,521,882	\$630,696	\$7,824,617

The revenues shown in Table 3 are expected to be sufficient to carry out all project activities currently shown on the Urban Renewal Plan, and to retire project indebtedness within a 20 year period. It is financially feasible to carry out the Urban Renewal Plan for the Yachats Urban Renewal Area

Yachats Urban Renewal Feasibility Study

Table 4- Taxes Foregone by Affected Taxing Bodies

		<u>County tax rate</u> 2.8149	<u>City Tax Rate</u> 0.1717	<u>Linc Co School</u> 4.9092	<u>Linc Co Exten</u> 0.0451	<u>CST Comm Coll</u> 0.1757	<u>Linc Co Trans</u> 0.0974	<u>Port of Alsea</u> 0.0333	<u>Pac Comm H</u> 0.3625	<u>Yachats RFPD</u> 0.2896	<u>Linn-Bent ESD</u> 0.3049	
Year	Cumulative New Incremental Values in area	Lincoln County tax foregone on new values	City of Yachats tax foregone on new values	Linc Co School tax foregone on new values	Linc Co Exten tax foregone on new values	CST Comm Coll tax foregone on new values	Linc Co Trans tax foregone on new values	Port of Alsea tax foregone on new values	Pac Comm H tax foregone on new values	Yachats RFPD tax foregone on new values	Linn-Bent ESD tax foregone on new values	Annual Total
2007	\$11,336,104	\$31,910	\$1,946	\$55,651	\$511	\$1,992	\$1,104	\$377	\$4,109	\$3,283	\$3,456	\$104,341
2008	\$15,074,196	\$42,432	\$2,588	\$74,002	\$680	\$2,649	\$1,468	\$502	\$5,464	\$4,365	\$4,596	\$138,747
2009	\$18,979,982	\$53,427	\$3,259	\$93,177	\$856	\$3,335	\$1,849	\$632	\$6,880	\$5,497	\$5,787	\$174,697
2010	\$23,059,319	\$64,910	\$3,959	\$113,203	\$1,040	\$4,052	\$2,246	\$768	\$8,359	\$6,678	\$7,031	\$212,245
2011	\$27,318,221	\$76,898	\$4,691	\$134,111	\$1,232	\$4,800	\$2,661	\$910	\$9,903	\$7,911	\$8,329	\$251,445
2012	\$30,396,317	\$85,563	\$5,219	\$149,222	\$1,371	\$5,341	\$2,961	\$1,012	\$11,019	\$8,803	\$9,268	\$279,777
2013	\$33,593,985	\$94,564	\$5,768	\$164,920	\$1,515	\$5,902	\$3,272	\$1,119	\$12,178	\$9,729	\$10,243	\$309,209
2014	\$36,915,118	\$103,912	\$6,338	\$181,224	\$1,665	\$6,486	\$3,596	\$1,229	\$13,382	\$10,691	\$11,255	\$339,778
2015	\$40,363,712	\$113,620	\$6,930	\$198,154	\$1,820	\$7,092	\$3,931	\$1,344	\$14,632	\$11,689	\$12,307	\$371,520
2016	\$43,943,865	\$123,698	\$7,545	\$215,729	\$1,982	\$7,721	\$4,280	\$1,463	\$15,930	\$12,726	\$13,398	\$404,473
2017	\$46,112,622	\$129,802	\$7,918	\$228,376	\$2,080	\$8,102	\$4,491	\$1,536	\$16,716	\$13,354	\$14,060	\$424,434
2018	\$48,341,020	\$136,075	\$8,300	\$237,316	\$2,180	\$8,494	\$4,708	\$1,610	\$17,524	\$14,000	\$14,739	\$444,945
2019	\$50,630,700	\$142,520	\$8,693	\$248,556	\$2,283	\$8,896	\$4,931	\$1,686	\$18,354	\$14,663	\$15,437	\$466,020
2020	\$52,983,345	\$149,143	\$9,097	\$260,106	\$2,390	\$9,309	\$5,161	\$1,764	\$19,206	\$15,344	\$16,155	\$487,675
2021	\$55,400,688	\$155,947	\$9,512	\$271,973	\$2,499	\$9,734	\$5,396	\$1,845	\$20,083	\$16,044	\$16,892	\$509,925
2022	\$57,884,508	\$162,939	\$9,939	\$284,167	\$2,611	\$10,170	\$5,638	\$1,928	\$20,983	\$16,763	\$17,649	\$532,786
2023	\$60,436,633	\$170,123	\$10,377	\$296,696	\$2,726	\$10,619	\$5,887	\$2,013	\$21,908	\$17,502	\$18,427	\$556,277
2024	\$63,058,942	\$177,505	\$10,827	\$309,569	\$2,844	\$11,079	\$6,142	\$2,100	\$22,859	\$18,262	\$19,227	\$580,413
2025	\$65,753,364	\$185,089	\$11,290	\$322,796	\$2,965	\$11,553	\$6,404	\$2,190	\$23,836	\$19,042	\$20,048	\$605,214
2026	\$68,521,882	\$192,882	\$11,765	\$336,388	\$3,090	\$12,039	\$6,674	\$2,282	\$24,839	\$19,844	\$20,892	\$630,696
	Total	\$2,392,959	\$145,963	\$4,173,333	\$38,340	\$148,363	\$82,800	\$28,308	\$308,163	\$246,190	\$259,197	
	PV @3.5%	\$1,566,686	\$95,563	\$2,732,308	\$25,101	\$97,789	\$54,210	\$18,534	\$201,756	\$161,182	\$168,698	

Note: School and ESD revenue foregone is replaced dollar-for-dollar by State funds, and does not affect per student funding.
PV = Present value of the revenue foregone. This adjusts future dollars to 2006 dollar totals.

Table 2- Yachats Urban Renewal Area							
Project Resources and Requirements							
a. Resources	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14
Beginning Balance	\$0	\$1,717	\$2,975	\$1,278	\$1,185	\$1,307	\$2,047
Bond Proceeds	\$0	\$0	\$0	\$0	\$0	\$0	\$0
long term	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Short term	\$101,211	\$134,585	\$169,457	\$205,878	\$243,902	\$271,384	\$299,933
Interest	\$506	\$673	\$847	\$1,029	\$1,220	\$1,357	\$1,500
Total Resources	\$101,717	\$136,975	\$173,278	\$208,185	\$246,307	\$274,047	\$303,480
b. Project Requirements							
To Project Activities & Admin	\$100,000	\$134,000	\$172,000	\$207,000	\$245,000	\$272,000	\$300,000
Ending Balance	\$1,717	\$2,975	\$1,278	\$1,185	\$1,307	\$2,047	\$3,480
	\$0	\$0	\$0	\$0	\$0	\$0	\$0
c. Tax increment Revenue	\$104,341	\$138,747	\$174,697	\$212,245	\$251,445	\$279,777	\$309,209
Table 2- Yachats (continued)							
Project Resources and Requirements							
a. Resources	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
Beginning Balance	\$3,480	\$2,712	\$2,888	\$2,188	\$2,948	\$1,703	\$3,003
Bond Proceeds	\$0	\$0	\$0	\$0	\$0	\$0	\$0
long term	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Short term	\$329,584	\$360,374	\$392,338	\$411,701	\$431,597	\$452,040	\$473,044
Interest	\$1,648	\$1,802	\$1,962	\$2,059	\$2,158	\$2,260	\$2,365
Total Resources	\$334,712	\$364,888	\$397,188	\$415,948	\$436,703	\$456,003	\$478,412
b. Project Requirements							
To Project Activities & Admin	\$332,000	\$362,000	\$395,000	\$413,000	\$435,000	\$453,000	\$476,000
Ending Balance	\$2,712	\$2,888	\$2,188	\$2,948	\$1,703	\$3,003	\$2,412
c. Tax increment Revenue	\$339,778	\$371,520	\$404,473	\$424,434	\$444,945	\$466,020	\$487,675
Table 2- Yachats URA (continued)							
Project Resources and Requirements							
a. Resources	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	
Beginning Balance	\$2,412	\$1,512	\$2,899	\$2,185	\$1,001	\$2,994	
Bond Proceeds	\$0	\$0	\$0	\$0	\$0	\$0	
long term	\$0	\$0	\$0	\$0	\$0	\$0	
Short term	\$494,627	\$516,803	\$539,589	\$563,001	\$587,057	\$611,775	
Interest	\$2,473	\$2,584	\$2,698	\$2,815	\$2,935	\$3,059	
Total Resources	\$499,512	\$520,899	\$545,185	\$568,001	\$590,994	\$617,828	
b. Project Requirements							
To Project Activities & Admin	\$498,000	\$518,000	\$543,000	\$567,000	\$588,000	\$615,000	
Ending Balance	\$1,512	\$2,899	\$2,185	\$1,001	\$2,994	\$2,828	
c. Tax increment Revenue	\$509,925	\$532,786	\$556,277	\$580,413	\$605,214	\$630,696	
Indebtedness on project activities is retired in 2027, tax increment collection can be terminated							

07-08: Reserves in Budget as of Now
 less 23,334 for 08-09 projects
 + estimated transfer from water
 fund in 08-09 Budget

Less Land \$100,000
 est interest earned in 08-09 @
 3% 10,025

09-10 FY + transfer in for year 100,000
 + interest @ 3% = 9626.10
 less expenses for year

Urban Renewal Fund to a max of 1,333,350
 - set aside in Reserves
 2008-09 ^{Income less 47% for Sewer} 138,747 <65,211> 73,536
 2009-10 ^{174,697} <82,108> 92,589
 2010-11 ^{212,245} <99,755> 112,490
278,615.00

254,179
 + 80,000 transfer
 3% interest
344,204
 - 23,334 water fund
 - 100,000 Land
220,870
 + 100,000 transfer
 + 9626.10 Interest
330,496.10
 - 235,000 eng, Legal etc
95,496.10
 (52,191 out in 10-11 const. y)

SDC

Current 07-08 available

see SDC worksheet

Reimbursement

Improvements
 + 08-09 @ 10 permits
 + Interest @ 4%
 3%

269,679
 18,540 (1854)
288,219
 11,528.76 8646.57
299,747.76 296,865.57

+ 09-10 @ 10 permits
 + Interest @ 4%

19,096.00 (1909)
318,843.76
 12,153.75
331,597.51
 19,662.70 1966.27
341,050.41

10-11 @ 10 permits
 + Interest @ 4%

50% to Reservoir
 274,634

129,406
11,490 (1149)
140,896
 5,635.84
146,531.84
11,830.00
158,361.84
 6,334.97
164,696.81
12,184.90
176,881.71
 7,075.25
183,956.96

Reserves
carry-over

10-11 Transfer 80,000
+ interest @ 4%

20,368.01

104,382.73

50% to Reserve pool = 52,191.37

Accounting Record

08-04
00.0 Carried Forward

Project #	Title: Water Reservoir - South	Total Cost: \$ 100,000 fy
Fund - Line:	Amount: \$	Fund - Line: Amount: \$
Fund - Line:	Amount: \$	Fund - Line: Amount: \$
Fund - Line:	Amount: \$	Fund - Line: Amount: \$

Allocated

Fund - Line:	15-7920	Amount: \$	100,000	Purchase of Land		
Date	Item	Vendor	Amount of this payment	Total Amount Posted to this line allocation	Amount Remaining in Line Item Allocation	
4-30-10	#19341	Dyer	141.00 D	4340.30		

Fund - Line:	60-5344	Amount: \$				
Date	Item	Vendor	Amount of this payment	Total Amount Posted to this line allocation	Amount Remaining in Line Item Allocation	
4-30-09	18620	Dyer	141.09	2077.80		

Fund - Line:	60-5341	Amount: \$				
Date	Item	Vendor	Amount of this payment	Total Amount Posted to this line allocation	Amount Remaining in Line Item Allocation	
3-31-09	#18569	Dyer	141.09	4798.00		
2-28-10	19199	Dyer	141.00 D	210.00		

Fund - Line:	60-5260	Amount: \$				
Date	Item	Vendor	Amount of this payment	Total Amount Posted to this line allocation	Amount Remaining in Line Item Allocation	
3-31-10	19272	Dyer	141.00 D	340.00		

Expenses post to fund 60 Need to be (reimbursed) by Reserves or SDC or WRD in future years 7425.86

CITY OF YACHATS
General Ledger

CAPITAL EXPENDITURE RESERVE (15)
For the Fiscal Year 2010 Periods 1-12 Ending June 30, 2010

15-7920

Trans action	Src	Typ	Date	Document Number	PO/Ref Number	Payor/ Vendor	Description	Debit	Credit
25198	AP	IN	09/30/09	18909		133-DYER PARTNERSHIP, T	LID Report/Water-Blackstone	5,601.40	0.00
25233	AP	IN	10/31/09	18970		133-DYER PARTNERSHIP, T	Blackstone LID	3,514.15	0.00
25919	AP	IN	01/31/10	19132		133-DYER PARTNERSHIP, T	Blackstone LID	806.40	0.00
25921	AP	IN	01/31/10	19133		133-DYER PARTNERSHIP, T	Blackstone LID	350.00	0.00
26033	GL	GJ	02/25/10				East Hillside LID Expenses to Fund 15	10,078.05	0.00
26680	AP	IN	04/30/10	19341		133-DYER PARTNERSHIP, T	Geotech-Reservoir Sites	4,340.30	0.00
26820	AP	IN	05/31/10	19417		133-DYER PARTNERSHIP, T	Copies of WWTP Report	117.50	0.00
26821	AP	IN	05/31/10	19415		133-DYER PARTNERSHIP, T	E Hillside LID Improvements	8,886.00	0.00
26822	AP	IN	05/31/10	19416		133-DYER PARTNERSHIP, T	E Hillside LID-Professional Services	110.00	0.00
27002	AP	IN	06/22/10	3599		1031-PUMP DYNAMICS	Blackstone Pump Station	32,434.18	0.00
27102	AP	IN	06/30/10	19488		133-DYER PARTNERSHIP, T	East Hillside LID Improvements	3,960.00	0.00
Ending Balance								70,197.98	
								Debit	Credit
Beginning Balance								0.00	
15-01-7921 Sewer System Improvements									
Trans action	Src	Typ	Date	Document Number	PO/Ref Number	Payor/ Vendor	Description	Debit	Credit
25016	GL	GJ	08/31/09				construction costs posted after new fiscal year - transfer to Fund 15	57,972.25	0.00
25980	GL	GJ	12/17/09				OECD Loan proceeds	0.00	57,322.00
26032	GL	GJ	02/25/10				sewer construction expenses from project after complete to Fund 70	0.00	650.25
26380	GL	GJ	03/31/10				Engineering Work on outflow posted to sewer fund should be Fund 15	13,977.00	0.00
26779	GL	GJ	05/01/10				DEQ Permit related expenses that should not be charged to current year operations	14,851.00	0.00
Ending Balance								28,828.00	
								Debit	Credit
Beginning Balance								0.00	
Ending Balance								0.00	
								Debit	Credit
Beginning Balance								0.00	
Ending Balance								0.00	
15-01-7922 Streets System Improvements									
15-01-8100 Unallocated Ending Fund Balance									
Beginning Balance								0.00	
Ending Balance								0.00	
Total Debits and Credits								2,066,999.40	2,066,999.40
Grand Total Debits and Credits								2,066,999.40	2,066,999.40

60-01-5341		Plant & System Operations						Beginning Balance	Debit	Credit
Trans action	Src	Typ	Date	Document Number	PO/Ref Number	Payor/ Vendor	Description		Debit	Credit
23517	AP	IN	03/31/09	18569		133-DYER PARTNERSHIP, T	Professioanl Services		4,477.50	0.00
23517	AP	IN	03/31/09	18569		133-DYER PARTNERSHIP, T	Equipment Use		80.00	0.00
23517	AP	IN	03/31/09	18569		133-DYER PARTNERSHIP, T	Reimbursables		240.56	0.00
23536	AP	IN	03/27/09	596		109-TCB ANSWERING SERV	Answering Service		49.22	0.00
23544	AP	IN	04/02/09	039719497		337-XEROX CORPORATION	Meter Usage		133.40	0.00
23554	AP	IN	03/31/09	52077		151-USTI	eBill/ePay Fees		17.13	0.00
23561	AP	IN	04/07/09	ZA10000413		711-SENSUS USA	Annual Autoread Support		660.00	0.00
23580	AP	IN	04/17/09	31291		221-ANALYTICAL LABORAT	Coliform Testing		52.50	0.00
23591	AP	IN	04/27/09	31391		221-ANALYTICAL LABORAT	Coliform Testing		34.50	0.00
23613	AP	IN	04/10/09	5007763729		569-PHILLIPS 66-CONOCO-7	Auto Fuel		251.44	0.00
23614	AP	IN	04/25/09	10824229		88-SAFE SECURITY	WTP Monitoring		29.98	0.00
23617	AP	IN	04/28/09	675		109-TCB ANSWERING SERV	Answering Service		35.75	0.00
24111	GL	GJ	04/30/09				bank fees for April		107.02	0.00
								Ending Balance	25,787.84	
								Total Debits and Credits	6,169.00	0.00
								Grand Total Debits and Credits	6,169.00	0.00

9/16/2011 10:36am

60-5344

CITY OF YACHATS

General Ledger

WATER (60)

For the Fiscal Year 2009 Periods 1-12 Ending June 30, 2009

Page: 2

23111	AP	IN	01/29/09	6668	68-YACHATS MERCANTILE	Supplies	13.70	0.00
23112	AP	IN	02/01/09	TVM 12/08-0	49-YACHATS VILLAGE MARK	Misc. Supplies	135.64	0.00
23229	AP	IN	03/05/09	30776	221-ANALYTICAL LABORAT	Lab Tests	300.00	0.00
23251	AP	IN	03/01/09	YVM02-2009	49-YACHATS VILLAGE MARK	Supplies	33.40	0.00
23252	AP	IN	02/02/09	6673	68-YACHATS MERCANTILE	Misc. Supplies	50.01	0.00
23253	GL	GJ	02/28/09			credit memos not entered into GL from AF	0.00	19.65
23363	AP	IN	03/09/09	30790	221-ANALYTICAL LABORAT	Water Sample Testing	52.50	0.00
23372	AP	IN	03/16/09	8294	856-AUTOMATION GROUP I	Water Storage Res. Repair	720.00	0.00
23373	AP	IN	03/16/09	8297	856-AUTOMATION GROUP I	Replace Turbidity Meter	660.00	0.00
23395	AP	IN	03/25/09	8143193	172-UNITED PIPE & SUPPLY	Supplies	542.52	0.00
23400	AP	IN	03/28/09	5245	702-WESTERN STATES ELE	Soft Start Controller for Dist Pump-replacement	8,028.88	0.00
23527	AP	IN	03/31/09	13890	643-NEWPORT AUTO PART	Parts	21.32	0.00
23539	AP	IN	03/11/09	010015660	33-WALDPORT ACE HARDW	Misc Supplies	32.72	0.00
23548	AP	IN	03/18/09	6740	68-YACHATS MERCANTILE	Misc Supplies	42.11	0.00
23550	AP	IN	03/26/09	6750	68-YACHATS MERCANTILE	Misc Supplies	7.40	0.00
23551	AP	IN	03/30/09	10847	676-CURRY MARINE	Radiator for generator	1,077.10	0.00
23558	AP	CM	04/08/09	36257973	150-COPELAND LUMBER YA	Credit for PVC Pipe	0.00	5.70
23559	AP	IN	04/08/09	36257933	150-COPELAND LUMBER YA	PVC Pipe	5.70	0.00
23563	AP	IN	04/14/09	8153879	172-UNITED PIPE & SUPPLY	Misc Supplies	449.15	0.00
23593	AP	IN	04/21/09	36258845	150-COPELAND LUMBER YA	Dust Masks	29.50	0.00
23596	AP	IN	04/09/09	10877	676-CURRY MARINE	Air Cleaner Element for Generator	32.30	0.00
23612	AP	IN	04/17/09	017855	643-NEWPORT AUTO PART	Ratchet	68.13	0.00
23622	AP	IN	04/15/09	8159925	172-UNITED PIPE & SUPPLY	Supplies	171.22	0.00
23723	AP	IN	04/14/09	JM041409	419-MCCLINTOCK, JOHN	Reimbursement Truck Supplies	61.11	0.00
23760	AP	IN	04/08/09	5411330109	15-CASH & CARRY	Misc Supplies	3.91	0.00
23761	AP	IN	04/08/09	5411330109	15-CASH & CARRY	Misc Supplies	28.35	0.00
23774	AP	IN	04/30/09	18620	133-DYER PARTNERSHIP, T	South Town Reservoir-Prelim. Site Study	2,077.80	0.00
23777	AP	IN	04/13/09	16943	643-NEWPORT AUTO PART	Tools	17.46	0.00
23778	AP	IN	04/17/09	17855	643-NEWPORT AUTO PART	Tools	34.06	0.00
23783	AP	IN	05/04/09	917828	127-OREGON LINEN INC	Rugs	106.65	0.00
23799	AP	IN	04/30/09	8177164	172-UNITED PIPE & SUPPLY	Supplies	13.32	0.00
23800	AP	IN	05/05/09	8170414	172-UNITED PIPE & SUPPLY	Supplies	259.17	0.00
23801	AP	IN	04/30/09	52358	151-USTI	eBill/ePay	18.93	0.00
23802	AP	IN	05/14/09	0509	49-YACHATS VILLAGE MARK	Misc Supplies	13.80	0.00
23803	AP	IN	04/02/09	6757	68-YACHATS MERCANTILE	Supplies	42.00	0.00
23804	AP	IN	04/03/09	6761	68-YACHATS MERCANTILE	Supplies	60.69	0.00
23805	AP	IN	04/20/09	6784	68-YACHATS MERCANTILE	Supplies	33.90	0.00
23905	AP	IN	05/26/09	5411330113	15-CASH & CARRY	Misc Supplies	15.64	0.00
23931	AP	IN	05/11/09	8186414	172-UNITED PIPE & SUPPLY	Supplies	101.64	0.00
23932	AP	IN	05/21/09	8197886	172-UNITED PIPE & SUPPLY	Supplies	87.41	0.00
23933	AP	IN	05/21/09	8198586	172-UNITED PIPE & SUPPLY	Supplies	468.00	0.00
23934	AP	IN	05/21/09	8197887	172-UNITED PIPE & SUPPLY	Supplies	106.85	0.00
24002	AP	IN	06/02/09	025548	643-NEWPORT AUTO PART	1996 GMC Pickup Repair	173.51	0.00
24017	AP	IN	05/27/09	8202516	172-UNITED PIPE & SUPPLY	Supplies	140.00	0.00
24018	AP	IN	06/03/09	8201364	172-UNITED PIPE & SUPPLY	Supplies	21.61	0.00
24019	AP	IN	06/03/09	8214585	172-UNITED PIPE & SUPPLY	Supplies	45.12	0.00
24020	AP	IN	06/05/09	8205782	172-UNITED PIPE & SUPPLY	Supplies	111.50	0.00
24025	AP	IN	05/04/09	095491175	49-YACHATS VILLAGE MARK	Misc. Supplies	21.01	0.00
24092	AP	IN	06/12/09	32006	221-ANALYTICAL LABORAT	Coliform Testing	52.50	0.00
24160	AP	IN	06/04/09	0029547-IN	360-TMG SERVICES INC	Supplies	3,135.62	0.00
24161	AP	IN	06/17/09	8231721	172-UNITED PIPE & SUPPLY	Supplies	170.61	0.00
24164	AP	IN	06/24/09	8239674	172-UNITED PIPE & SUPPLY	Supplies	58.80	0.00
24165	AP	IN	06/25/09	8233773	172-UNITED PIPE & SUPPLY	Supplies	89.95	0.00

Ending Balance	32,849.77
----------------	-----------

Total Debits and Credits	37,081.85	4,232.08
--------------------------	-----------	----------

CITY OF YACHATS
General Ledger

WATER (60)

For the Fiscal Period 2010-9 Ending March 31, 2010

60-01-5341						Plant & System Operations		Beginning Balance	Debit	Credit
Trans action	Src	Typ	Date	Document Number	PO/Ref Number	Payor/ Vendor	Description		Debit	Credit
26124	AP	IN	02/28/10	19199		133-DYER PARTNERSHIP, T	Letter to OR Health Dept/Geotech-Reservoir Site		52.50	0.00
26124	AP	IN	02/28/10	19199		133-DYER PARTNERSHIP, T	Letter to OR Health Dept/Geotech-Reservoir Site		210.00	0.00
26148	AP	IN	03/01/10	11051825		88-SAFE SECURITY	Alarm Monitoring Srv		32.66	0.00
26152	AP	IN	02/27/10	1524		109-TCB ANSWERING SERV	Answering Service		35.75	0.00
26155	AP	IN	02/28/10	55050		151-USTI	eBill/ePay		19.91	0.00
26161	AP	IN	03/04/10	046700336		337-XEROX CORPORATION	Billable Printing		81.33	0.00
26168	AP	IN	02/28/10	35163		221-ANALYTICAL LABORAT	Coliform Testing		34.50	0.00
26274	AP	IN	03/29/10	35501		221-ANALYTICAL LABORAT	Coliform Testing		34.50	0.00
26306	AP	IN	03/24/10	2812		9-M & E SEPTIC SERVICE	Holding Tank		280.00	0.00
26319	AP	IN	03/22/10	5007763720		569-PHILLIPS 66-CONOCO-7	Auto Fuel		129.90	0.00
26321	AP	IN	03/25/10	11073877		88-SAFE SECURITY	Alarm Monitoring		32.66	0.00
26322	AP	IN	03/27/10	8015094270		852-STAPLES ADVANTAGE	Copier Paper		72.42	0.00
26324	AP	IN	03/28/10	1611		109-TCB ANSWERING SERV	Answering Service		35.75	0.00
26385	GL	GJ	03/31/10				bank fees for March 2010		102.04	0.00
								Ending Balance	12,794.28	
Total Debits and Credits									1,153.92	0.00
Grand Total Debits and Credits									1,153.92	0.00

60-01-5260							Professional Services		Beginning Balance		Debit		Credit		
Trans action	Src	Typ	Date	Document Number	PO/Ref Number	Payor/ Vendor	Description			Debit		Credit			
26490	AP	IN	03/31/10	19272		133-DYER PARTNERSHIP, T	New water sites Geotech/River Monitoring			340.00		0.00			
26490	AP	IN	03/31/10	19272		133-DYER PARTNERSHIP, T	New water sites Geotech/River Monitoring			1,099.50		0.00			
										Ending Balance		2,487.50			
										Total Debits and Credits		1,439.50		0.00	
										Grand Total Debits and Credits		1,439.50		0.00	

Accounting Record

10-11

Project #	Title: <u>Water Reservoir - South</u>	Total Cost: \$ <u>Total Project 867,191</u>
Fund - Line:	Amount: \$	Fund - Line: Amount: \$
Fund - Line:	Amount: \$	Fund - Line: Amount: \$
Fund - Line:	Amount: \$	Fund - Line: Amount: \$

Fund - Line: 15-7920 Amount: \$ 100,000 Purchase of Land

Date	Item	Vendor	Amount of this payment	Total Amount Posted to this line allocation	Amount Remaining in Line Item Allocation

Fund - Line: 15-7920 Amount: \$ 265,518 Other expenses

Date	Item	Vendor	Amount of this payment	Total Amount Posted to this line allocation	Amount Remaining in Line Item Allocation
10-31-10	Invoice 19751	Dyer 141.09	105.00		
4-30-11	20167	141.00 D	1028.63		
3-31-11	20088	141.09	3664.07		
5-30-11	20240	141.09	2740.07	7537.77	

Fund - Line: 90-5671 Amount: \$ 275,215

Date	Item	Vendor	Amount of this payment	Total Amount Posted to this line allocation	Amount Remaining in Line Item Allocation

Fund - Line: 116-5666 Amount: \$ 205,000

Date	Item	Vendor	Amount of this payment	Total Amount Posted to this line allocation	Amount Remaining in Line Item Allocation

Posted to Fund 60 2-28-11 #20025 141.00 D

10500

Total for year \$ 7537.77
Total for next year \$ 7642.77

Accounting Record

Total Project ~~10-11~~ ~~11-12~~

Project #	Title: <u>Water Reservoir - Sof Bridge</u>	Total Cost: \$ <u>867,191.00</u>
Fund - Line:	Amount: \$	Fund - Line: Amount: \$
Fund - Line:	Amount: \$	Fund - Line: Amount: \$
Fund - Line:	Amount: \$	Fund - Line: Amount: \$

Fund - Line: 15-7920 Amount: \$ 100,000- Purchase of land

Date	Item	Vendor	Amount of this payment	Total Amount Posted to this line allocation	Amount Remaining in Line Item Allocation

Fund - Line: 15-7920 Amount: \$ 265,518 265,733 is adjusted to actual cost/Interest 7-1-10
Other related expenses

Date	Item	Vendor	Amount of this payment	Total Amount Posted to this line allocation	Amount Remaining in Line Item Allocation
<u>10-31</u>	<u>Engineering</u>	<u>Dyer</u>	<u>105.00</u>		
<u>4-11</u>	<u>Engineering</u>	<u>Dyer</u>	<u>4 3664.07</u>	<u>3769.07</u>	<u>261,748.93</u>
<u>5-10-11</u>	<u>Engineering</u>	<u>Dyer</u>	<u>4 1028.63</u>	<u>4797.70</u>	

Fund - Line: 90-5671 Amount: \$ 275,000- 215

Date	Item	Vendor	Amount of this payment	Total Amount Posted to this line allocation	Amount Remaining in Line Item Allocation

see top page

Fund - Line: 16-5666 Amount: \$ 205,776- 205,000

Date	Item	Vendor	Amount of this payment	Total Amount Posted to this line allocation	Amount Remaining in Line Item Allocation

General Administration - Urban Renewal Agency
Fund 90

7/1/2009 to 3/01/2010					Yachats Urban Renewal Agency Budget Fund 90 - General Administration				
Actual Date	07-08	08-09	09-10		LINE	REVENUES	PROPOSED	APPROVED	ADOPTED
Pr. Yr 1	Pr. Yr 2	Budget	Actual	%					
\$ 9,292	\$ 87,875	\$ 97,299	110.98%	4095	Cash Carry Forward	\$ 170,800			
\$ 112,210	\$ 150,783	\$ 174,697	90.62%	4110	Property Taxes - Current	\$ 206,000			
\$ 3,721		\$ 5,969		4120	Property Taxes - Prior				
				4140	Other Tax Revenue				
\$ 81		\$ 45		4410	Interest Earned				
				4490	Other Local Sources				
				4590	Other Federal Sources				
				4690	Other State Resources				
				4790	Other Local Governments				
				4852	Earnings From Temp Investments				
112,210	163,877	262,372	99.72%	4880	Total Revenue	\$ 376,800			
112,210	163,877	262,372		4880	Total Revenue	\$ 376,800			
Pr. Yr 1	Pr. Yr 2	Budget	Actual			EXPENDITURES			
\$ 2,500	\$ 2,500	\$ 2,500	100.00%	5110	General Administrative Personal Services paid to the City as per agreement	\$ 2,500			
2,500	2,500	2,500	100.00%	5198	Total Personal Services	\$ 2,500			
						MATERIALS AND SERVICES			
\$ 341	\$ 341	\$ 350	100.00%	5222	Insurance	\$ 350			
					General Administrative Expenses paid to the City as per agreement				
\$ 915	\$ 1,000	\$ 795	79.50%	5260	(Outside) Professional Services	\$ 1,000			
\$ 76	\$ 177	\$ 256	51.26%	5261	Auditor	\$ 500			
				5264	Attorney				
				5422	Legal Notices				
417	1,433	1,850	75.74%	5490	Other Materials & Services	\$ 1,650			
\$ 100,000	\$ 65,645	\$ 91,897	100.00%	5670	Contribution for Debt Retirement paid to the City as per agreement	\$ 97,250			
100,000	65,645	91,897	100.00%	5698	Total Capital Expenditures	\$ 372,250			
\$ 102,917	\$ 98,578	\$ 95,247				OTHER EXPENSES			
(9,293)	(94,290)	(166,125)		5800	Contingencies	\$ 376,800			
				8000	Total Expenditures				
				8100	UEFB				

97% of est plan \$ 205,877.65 rounded u

Water Reservoir
other water impro in Distr

This was budgeted here but I didn't put it as income anywhere in City budget so it will need to be spent out of here!

System Development Fees - Fund 16 - SDC

					City of Yachats Budget				
					Fund 16 - System Development Charges				
07-08	08-09	09-10	7/1/2009 to 3/1/2010						
Actual Data		Current Yr	Current Yr		LINE	CARRYOVERS	PROPOSED	APPROVED	ADOPTED
Pr. Yr 1	Pr Yr 2	Budget	Actual	%					
\$ 230,306	\$ 253,371	\$ 240,860	\$ 259,329	107.67%	4251	Carryover - Water Improvement	\$ 271,192	\$ 271,192	\$ 271,192
\$ 106,104	\$ 119,260	\$ 100,488	\$ 121,644	121.05%	4252	Carryover - Water Reimbursement	\$ 128,640	\$ 128,640	\$ 128,640
\$ 238,488	\$ 158,271	\$ 67,090			4260	Carryover - Sewer Improvement	\$ -	\$ -	\$ -
\$ 20,088	\$ 65,555	\$ 66,489	\$ 145,960	219.53%	4261	Carryover - Sewer Reimbursement	\$ 167,318	\$ 167,318	\$ 167,318
						Carryover - Storm Drain System	\$ 1,005	\$ 1,005	\$ 1,005
SDC REVENUE CURRENT YEAR									
\$ 9,604	\$ 3,632	\$ 3,767	\$ 6,293	167.05%	4341	Water Reimbursement (SDC)	\$ 6,348	\$ 6,348	\$ 6,348
\$ 43,520	\$ 4,808	\$ 15,246	\$ 20,442		4342	Sewer Reimbursement (SDC)	\$ 25,690	\$ 25,690	\$ 25,690
\$ 15,497	\$ 5,860	\$ 6,079	\$ 10,379	170.73%	4351	Water Improvements (SDC)	\$ 10,243	\$ 10,243	\$ 10,243
\$ -			\$ 1,000		4352	Sewer Improvements (SDC)	\$ -	\$ -	\$ -
					4353	Storm Drain Improvements	\$ 5,000	\$ 5,000	\$ 5,000
\$ 17,850	\$ 6,122	\$ 15,001			4411	Interest Earned (SDC)	\$ 4,616	\$ 4,616	\$ 4,616
					4862	Transfer from Water	\$ -	\$ -	\$ -
					4863	Transfer From Sewer	\$ -	\$ -	\$ -
\$ 681,457	\$ 616,879	\$ 515,020	\$ 565,047	109.71%	4990	Total Revenue	\$ 620,052	\$ 620,052	\$ 620,052
EXPENDITURES									
CAPITAL EXPENDITURES									
	\$ 2,473				5661	Water Reimbursements	\$ 136,001	\$ 136,001	\$ 136,001
\$ -					5662	Sewer Reimbursement (SDC)	\$ 109,456	\$ 109,456	\$ 109,456
\$ -	\$ 2,473				5666	Water Improvements (SDC)	\$ 283,546	\$ 283,546	\$ 283,546
\$ -					5667	Sewer Improvements (SDC)	\$ -	\$ -	\$ -
						Storm Drain Improvements	\$ 6,051	\$ 6,051	\$ 6,051
\$ -	\$ 4,946	\$ -	\$ -		5698	Total Capital Expenditures	\$ 535,052	\$ 535,052	\$ 535,052
OPERATING INTERFUND TRANSFERS									
\$ -					7160	Operations Transfer to Water	\$ -		
\$ 85,000	\$ 85,000	\$ -			7170	Transfer to Sewer	\$ -		
\$ 85,000	\$ 85,000	\$ -	\$ -		7172	Transfer to Sewer Debt Service fund	\$ -		
\$ 85,000	\$ 89,946	\$ -	\$ -		7198	Total Transfer	\$ -		
(596,457)	(526,933)	(515,020)	(565,047)		8000	Total Expenditures	\$ 535,052	\$ 535,052	\$ 535,052
					8100	UEFB	\$ (85,000)	\$ (85,000)	\$ (85,000)

	Total CCF + Income and Interest	Allocated This year	Reserved For Future
Water Reimbursements	\$ 136,000.55	\$ 136,001	\$ 0
Sewer Reimbursement (SDC)	\$ 194,455.59	\$ 109,456	
including transfer to debt			85,000.00
Water Improvements (SDC)	\$ 283,545.52	\$ 283,546	\$ (0)
Sewer Improvements (SDC)	\$ -	\$ -	\$ -
Storm Drain Improvements	\$ 6,050.54	\$ 6,051	\$ 0
	\$ 620,052.20	\$ 535,052	\$ 85,000

Uses:

LID Project

Sewer Reimbursements	\$ 109,456
Water Reimbursements	\$ 136,001
Water Improvements	\$ 77,770
	\$ 323,226

Water Reservoir

Water Improvements	\$ 205,776
--------------------	------------

Storm Drain Improvements	\$ 6,051
--------------------------	----------

Total of projects	\$ 535,052
-------------------	------------

* LID + Reservoir

CITY OF YACHATS
General Ledger
CAPITAL EXPENDITURE RESERVE (15)
For the Fiscal Year 2011 Periods 1-12 Ending June 30, 2011

										Ending Balance		1,236.00			
												Debit		Credit	
15-01-7909										Beginning Balance		0.00			
Trans action		Src	Typ	Date	Document Number	PO/Ref Number	Payor/ Vendor	Description			Debit		Credit		
27415		AP	IN	08/12/10	PS081210		1022-SCHUSTER, PHILLIP J	Roof Replacement			2,000.00		0.00		
27416		AP	IN	08/30/10	PS081810		1022-SCHUSTER, PHILLIP J	Roof replacement			1,739.06		0.00		
										Ending Balance		3,739.06			
												Debit		Credit	
15-01-7920										Beginning Balance		0.00			
Trans action		Src	Typ	Date	Document Number	PO/Ref Number	Payor/ Vendor	Description			Debit		Credit		
27207		AP	IN	07/29/10	JM072810		419-MCCLINTOCK, JOHN	Travel Advance-Pick up LID Booster Pump			226.90		0.00		
27299		AP	IN	07/31/10	19560		133-DYER PARTNERSHIP, T	LID Improvements			5,920.00		0.00		
27412		AP	IN	08/24/10	10806259		350-DAILY JOURNAL OF CO	Bid Announcement for LID			558.25		0.00		
27420		AP	IN	08/10/10	NNT081110		137-NEWPORT NEWS-TIME	Bid Advertisement-LID			368.22		0.00		
27564		AP	IN	08/31/10	19624		133-DYER PARTNERSHIP, T	LID Improvements			6,040.00		0.00		
27762		AP	IN	09/30/10	19688		133-DYER PARTNERSHIP, T	Professional Services			3,998.50		0.00		
27762		AP	IN	09/30/10	19688		133-DYER PARTNERSHIP, T	Outside Services			290.40		0.00		
27776		AP	IN	10/08/10	Bids08/15		137-NEWPORT NEWS-TIME	Advertisement for Bids			368.22		0.00		
27865		AP	IN	10/14/10	10812205		350-DAILY JOURNAL OF CO	LID Improvements rebid			548.63		0.00		
27967		AP	IN	10/31/10	19751		133-DYER PARTNERSHIP, T	So Town Reservoir-Prelim.Site Study			105.00		0.00		
27968		AP	IN	10/31/10	19753		133-DYER PARTNERSHIP, T	E Hillside LID Improvements Rebid			4,412.00		0.00		
27969		AP	IN	10/31/10	19752		133-DYER PARTNERSHIP, T	E Hillside LID Improvements			962.00		0.00		
28163		AP	IN	11/22/10	BOLI112210		1055-OREGON BUREAU OF	Contract Fee for E Hillside LID			250.00		0.00		
28341		AP	IN	11/30/10	19825		133-DYER PARTNERSHIP, T	Blackstone II Street Letter			110.00		0.00		
28342		AP	IN	11/30/10	19826		133-DYER PARTNERSHIP, T	E Hillside LID			610.50		0.00		
28436		AP	IN	01/06/11	J00152318.0		47-CENTRAL LINCOLN PUD	E Hillside LID			16,822.20		0.00		
29158		AP	IN	03/31/11	20088		133-DYER PARTNERSHIP, T	DYER PARTNERSHIP, THE			3,664.07		0.00		
29417		AP	IN	04/30/11	20167		133-DYER PARTNERSHIP, T	New water tank S side river-geotechnical			1,028.63		0.00		
29786		AP	IN	05/30/11	20240		133-DYER PARTNERSHIP, T	So reservoir-Prelim Site Study			2,740.07		0.00		
										Ending Balance		49,023.59			
												Debit		Credit	
15-01-7921										Beginning Balance		0.00			
Trans action		Src	Typ	Date	Document Number	PO/Ref Number	Payor/ Vendor	Description			Debit		Credit		
29735		GL	GJ	06/21/11				Reclassify expenses-Sewer System improvements (flow meter, pumps and check valves)			10,744.17		0.00		
										Ending Balance		10,744.17			
												Debit		Credit	
15-01-8100										Beginning Balance		0.00			
										Ending Balance		0.00			
										Total Debits and Credits		2,515,592.34		2,515,592.34	
										Grand Total Debits and Credits		2,515,592.34		2,515,592.34	

CITY OF YACHATS

General Ledger

WATER (60)

For the Fiscal Period 2011-9 Ending March 31, 2011

60-01-5341							Plant & System Operations		Beginning Balance		Debit		Credit		
Trans action	Src	Typ	Date	Document Number	PO/Ref Number	Payor/ Vendor	Description			Debit		Credit			
28891	GL	GJ	03/10/11	Xerox FY201		337-XEROX CORPORATION	Xerox-Reclassify Expenses			0.00		349.08			
28938	AP	IN	03/07/11	39620		221-ANALYTICAL LABORAT	Lab testing			34.50		0.00			
28955	AP	IN	02/25/11	11392798		88-SAFE SECURITY	Alarm monitoring			35.03		0.00			
28961	AP	IN	02/23/11	2823		109-TCB ANSWERING SERV	Answering service			41.12		0.00			
28963	AP	IN	03/09/11	USPS03091		978-USPS	Pre-stamped envelopes			415.00		0.00			
28964	AP	IN	02/28/11	58480		151-USTI	eBill/ePay fees			20.54		0.00			
28975	AP	IN	03/02/11	053717238		337-XEROX CORPORATION	Billable Copies			34.56		0.00			
28982	GL	CR	03/16/11				Overpayment refund-OR Dept of Services DWP			0.00		20.00			
29025	AP	IN	02/28/11	20025		133-DYER PARTNERSHIP, T	DHS Water Resource Letter-2010 Improvements			52.50		0.00			
29025	AP	IN	02/28/11	20025		133-DYER PARTNERSHIP, T	New Water Tank-S. Side River			105.00	WBS	0.00			
29047	AP	IN	03/25/11	11424960		88-SAFE SECURITY	Alarm Monitoring			35.03		0.00			
29050	AP	IN	03/16/11	USPS03161		978-USPS	Permit Postage for W/S Bills			600.00		0.00			
29051	AP	IN	03/14/11	58665		151-USTI	Laser Checks			153.31		0.00			
29060	AP	IN	03/28/11	2950		109-TCB ANSWERING SERV	Answering Service			41.11		0.00			
29258	GL	GJ	03/31/11				Bank fees for March 2011			131.46		0.00			
										Ending Balance		26,853.66			
										Total Debits and Credits		1,699.16		369.08	
										Grand Total Debits and Credits		1,699.16		369.08	