

## MEMORANDUM

TO: Mayor and City Council

FROM: Roberta Likens, Finance Director

SUBJECT: FISCAL 2023-24 – MID YEAR (8-MONTH) FINANCIAL GRADE REPORT PRESENTATION

DATE: March 5, 2024

### Background

The end of the calendar year is the mid-way point of the City's fiscal year (July 1, 2023 through June 30, 2024). The 2023-24 Financial Grade Report is as of March 1, 2024 and includes expenditures for the January ice storm damage and clean-up. The report consists of revenues and expenditures compared to the adopted budget. If all things were equal, we would expect to see 33% of the budget remaining. As some expected revenues are paid quarterly, and some monthly, as well as some expenditures are paid in full at the beginning of the year and some are paid monthly, not all things are equal. Staff uses reasonable deduction to apply the grades.

A traffic light indicating the grade scale is in each of the funds for revenue and expenses. All funds are meeting or exceeding expectations except for two, which are the General Fund – Under Supervision and the Industrial Park Fund – Unsatisfactory.

In the General Fund, operating revenue is on track or exceeding budget projections and is at 86% received. Non-Operating revenues, specifically Carryover, is at 65% of the budgeted amount expected at the start the fiscal year. Expenditures are being monitored and the direction is to limit purchases to those which are absolutely necessary. Transfers to other funds will also be reviewed to determine the lowest level of transfer appropriate to meet expenditures.

The Industrial Park Fund is anticipating additional revenue from the sale of property. Sale of the property is actively being pursued. If property is not sold, an interfund loan will be necessary to pay the debt. The fund is being closely monitored.


In addition, costs for the debris clean-up, created by the ice storm, are included in the Street Fund, General Fund – Maintenance, and Wastewater – Middlefield Department. Between January 13<sup>th</sup> and March 1<sup>st</sup>, we have incurred expenses in the amount of \$1,159,341.05. Highlighted in the Financial Grade Report is the % spent in those funds/departments that exceed normal expectations. It is anticipated that FEMA will be declaring the storm clean-up as eligible expenses for reimbursement. However, it may be that actual reimbursement is not received this fiscal year.

### Recommendation



It is staff's recommendation that Council reviews the report and asks for clarification as needed.

### COST

No Cost.

  
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Michael Sauerwein, City Manager



  
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Roberta Likens, Finance Director

REVENUE	Actual	Budget	Difference	%
 <b>Operating Income</b>				
Property Taxes - All Types	5,456,587	5,725,000	(268,413)	95%
Room Taxes	72,421	125,000	(52,579)	58%
Franchise Fees	383,804	682,000	(298,196)	56%
Administrative Fees	-	445,410	(445,410)	0%
Fines and Court Fees	52,624	74,350	(21,726)	71%
Broadband	31,980	60,500	(28,520)	53%
Planning Service Fees	33,984	29,600	4,384	115%
State Shared Revenues	43,149	155,000	(111,851)	28%
Marijuana Tax	71,496	130,000	(58,504)	55%
OLCC Liquor Tax	114,119	170,000	(55,881)	67%
Cigarette Tax	4,403	8,000	(3,597)	55%
Federal/State/Local Grants	739,198	136,000	603,198	544%
Library Card Sales and Fines	6,066	8,000	(1,934)	76%
South Lane County Fire & Rescue - PERS	34,556	68,880	(34,324)	50%
Engineering Services and Fees	507	330,000	(329,493)	0%
South Lane School District	-	50,000	(50,000)	0%
All Other Revenue	126,255	181,825	(55,570)	69%
<b>Total Operating Income</b>	<b>7,171,150</b>	<b>8,379,565</b>	<b>(1,208,415)</b>	<b>86%</b>
<b>Non-Operating Income</b>				
Carryover	2,200,754	3,391,515	(1,190,761)	65%
Interest Income	66,990	50,000	16,990	134%
Interest from Taxes	4,670	8,000	(3,331)	58%
Lease Income	15,884	19,500	(3,616)	81%
Community Center Rental Fees	17,331	20,000	(2,669)	87%
Donations	-	200	(200)	0%
Restitution - Municipal and Peer Court	6,562	10,500	(3,938)	62%
<b>Total Non-Operating Income</b>	<b>2,312,191</b>	<b>3,499,715</b>	<b>(1,187,524)</b>	<b>66%</b>
<b>Total REVENUE</b>	<b>9,483,340</b>	<b>11,879,280</b>	<b>(2,395,940)</b>	<b>80%</b>
<b>EXPENSES</b>				
 <b>Expenses by Department</b>				
City Council	24,986	57,310	(32,324)	44%
City Manager	455,028	685,790	(230,762)	66%
Finance	326,612	522,830	(196,218)	62%
Police Operations	2,028,242	4,191,550	(2,163,308)	48%
Municipal Court	72,413	110,040	(37,627)	66%
Court Support Services	37,769	86,950	(49,181)	43%
Maintenance	723,422	890,600	(167,178)	81%
Engineering	144,023	208,690	(64,667)	69%
Broadband Services	135,826	383,890	(248,064)	35%
Community Development	285,961	557,745	(271,784)	51%
Library	282,962	448,560	(165,598)	63%
Community Services	268,153	559,510	(291,357)	48%
Community Promotions	165,169	197,600	(32,431)	84%
<b>Non Departmental:</b>				
Materials & Services/Capital Outlay/Debt	353,540	317,375	36,165	111%
Interfund Transfers	916,490	1,802,525	(886,035)	51%
Contingency	-	358,315	(358,315)	0%
Unappropriated Ending Fund Balance	-	500,000	(500,000)	0%
<b>Total EXPENSES</b>	<b>6,220,595</b>	<b>11,879,280</b>	<b>(5,658,685)</b>	<b>52%</b>
<b>NET INCOME</b>	<b>3,262,745</b>	<b>-</b>	<b>3,262,745</b>	

**GRADE: UNDER SUPERVISION**

(Fund is being closely monitored to meet requirements.)

STREET FUND



REVENUE		Actual	Budget	Difference	%
	All Revenues	1,938,419	1,873,500	64,919	103%
	<b>Total Operating Income</b>	<b>1,938,419</b>	<b>1,873,500</b>	<b>64,919</b>	<b>103%</b>
<b>Total REVENUE</b>		<b>1,938,419</b>	<b>1,873,500</b>	<b>64,919</b>	<b>103%</b>
EXPENSES					
	Expenses by Department				
	Street Maintenance	1,206,355	707,645	498,710	170%
	Street Sweeping	68,669	113,640	(44,971)	60%
	Capital Improvements	317,553	277,500	40,053	114%
	Non Departmental	232,578	774,715	(542,137)	30%
<b>Total EXPENSES</b>		<b>1,825,156</b>	<b>1,873,500</b>	<b>(48,344)</b>	<b>97%</b>
<b>NET INCOME</b>		<b>113,262</b>	<b>-</b>	<b>113,262</b>	

**GRADE: MEETING EXPECTATIONS**

Beginning Fund Balance Exceeded Expectations



Local and State Gas Tax are tracking at 50% or Better for the Year

POLICE COMMUNICATIONS

REVENUE		Actual	Budget	Difference	%
	All Revenues	944,350	1,052,590	(108,240)	90%
<b>Total REVENUE</b>		<b>944,350</b>	<b>1,052,590</b>	<b>(108,240)</b>	<b>90%</b>
EXPENSES					
	Expenses by Department				
	Police Support Services	353,396	650,945	(297,549)	54%
	911 Services	177,164	385,520	(208,356)	46%
	Non Departmental	2,206	16,125	(13,919)	14%
<b>Total EXPENSES</b>		<b>532,765</b>	<b>1,052,590</b>	<b>(519,825)</b>	<b>51%</b>
<b>NET INCOME</b>		<b>411,585</b>	<b>-</b>	<b>411,585</b>	

**GRADE: Meeting Expectations**



INDUSTRIAL PARK OPERATIONS

REVENUE	Actual	Budget	Difference	%
 All Revenues	1	695,100	(695,099)	0%
<b>Total REVENUE</b>	<b>1</b>	<b>695,100</b>	<b>(695,099)</b>	<b>0%</b>
EXPENSES				
 All Expenses	56,295	695,100	(638,805)	8%
<b>Total EXPENSES</b>	<b>56,295</b>	<b>695,100</b>	<b>(638,805)</b>	<b>8%</b>
<b>NET INCOME</b>	<b>(56,293)</b>	<b>-</b>	<b>(56,293)</b>	

**GRADE: UNSATISFACTORY**



Staff is diligently working on marketing and procuring buyers for city owned lots within the Industrial Park to pay debt.

STORM DRAIN FUND

REVENUE	Actual	Budget	Difference	%
 All Revenues	306,497	446,900	(140,403)	69%
<b>Total REVENUE</b>	<b>306,497</b>	<b>446,900</b>	<b>(140,403)</b>	<b>69%</b>
EXPENSES				
 All Expenses	224,587	446,900	(222,313)	50%
<b>Total EXPENSES</b>	<b>224,587</b>	<b>446,900</b>	<b>(222,313)</b>	<b>50%</b>
<b>NET INCOME</b>	<b>81,910</b>	<b>-</b>	<b>81,910</b>	



**GRADE: Meeting Expectations**

BICYCLE & FOOTPATH FUND

REVENUE	Actual	Budget	Difference	%
 All Revenues	74,686	1,868,360	(1,793,674)	4%
<b>Total REVENUE</b>	<b>74,686</b>	<b>1,868,360</b>	<b>(1,793,674)</b>	<b>4%</b>
EXPENSES				
 All Expenses	-	1,868,360	(1,868,360)	0%
<b>Total EXPENSES</b>	<b>-</b>	<b>1,868,360</b>	<b>(1,868,360)</b>	<b>0%</b>
<b>NET INCOME</b>	<b>74,686</b>	<b>-</b>	<b>74,686</b>	



**GRADE: Meeting Expectations**  
 Grant revenue has not been received.

BUILDING INSPECTION PROGRAM FUND

REVENUE	Actual	Budget	Difference	%
 All Revenues	564,332	1,004,620	(440,288)	56%
<b>Total REVENUE</b>	<b>564,332</b>	<b>1,004,620</b>	<b>(440,288)</b>	<b>56%</b>
EXPENSES				
 All Expenses	426,310	1,004,620	(578,310)	42%
<b>Total EXPENSES</b>	<b>426,310</b>	<b>1,004,620</b>	<b>(578,310)</b>	<b>42%</b>
<b>NET INCOME</b>	<b>138,022</b>	<b>-</b>	<b>138,022</b>	

**GRADE: Meeting Expectations**



ASSESSMENT FUND

REVENUE		Actual	Budget	Difference	%
 All Revenues		171,596	1,369,525	(1,197,929)	13%
<b>Total REVENUE</b>		<b>171,596</b>	<b>1,369,525</b>	<b>(1,197,929)</b>	<b>13%</b>
EXPENSES					
 All Expenses		-	1,369,525	(1,369,525)	0%
<b>Total EXPENSES</b>		<b>-</b>	<b>1,369,525</b>	<b>(1,369,525)</b>	<b>0%</b>
<b>NET INCOME</b>		<b>171,596</b>	<b>-</b>	<b>171,596</b>	

**GRADE:** Meeting Expectations



(Fund receives revenue if borrowed for projects.)

WATER FUND

REVENUE		Actual	Budget	Difference	%
	All Revenues	1,794,005	2,474,400	(680,395)	73%
	Total Operating Income	1,794,005	2,474,400	(680,395)	73%
<b>Total REVENUE</b>		<b>1,794,005</b>	<b>2,474,400</b>	<b>(680,395)</b>	<b>73%</b>
EXPENSES					
	Expenses by Department				
	Water Distribution	805,317	1,310,270	(504,953)	61%
	Water Production	573,850	843,885	(270,035)	68%
	Non Departmental	71,724	320,245	(248,521)	22%
<b>Total EXPENSES</b>		<b>1,450,891</b>	<b>2,474,400</b>	<b>(1,023,509)</b>	<b>59%</b>
<b>NET INCOME</b>		<b>343,114</b>	<b>-</b>	<b>343,114</b>	



**GRADE: Meeting Expectations**

WASTEWATER FUND

REVENUE		Actual	Budget	Difference	%
	All Revenues	2,193,295	3,037,945	(844,650)	72%
	Total Operating Income	2,193,295	3,037,945	(844,650)	72%
<b>Total REVENUE</b>		<b>2,193,295</b>	<b>3,037,945</b>	<b>(844,650)</b>	<b>72%</b>
EXPENSES					
	Expenses by Department				
	Wastewater Collection	375,095	610,215	(235,120)	61%
	Wastewater Treatment Plant	679,054	1,010,140	(331,086)	67%
	Golf Course Operations	798,133	889,890	(91,757)	90%
	Non Departmental	220,371	527,700	(307,329)	42%
<b>Total EXPENSES</b>		<b>2,072,653</b>	<b>3,037,945</b>	<b>(965,292)</b>	<b>68%</b>
<b>NET INCOME</b>		<b>120,641</b>	<b>-</b>	<b>120,641</b>	



**GRADE: Meeting Expectations**

HOUSING DEVELOPMENT COST ASSISTANCE TRUST

REVENUE		Actual	Budget	Difference	%
	All Revenues	201,177	199,525	1,652	101%
<b>Total REVENUE</b>		<b>201,177</b>	<b>199,525</b>	<b>1,652</b>	<b>101%</b>
EXPENSES					
	All Expenses	-	199,525	(199,525)	0%
<b>Total EXPENSES</b>		<b>-</b>	<b>199,525</b>	<b>(199,525)</b>	<b>0%</b>
<b>NET INCOME</b>		<b>201,177</b>	<b>-</b>	<b>201,177</b>	

**GRADE:** Exceeding Expectations

SPECIAL TRUST

REVENUE		Actual	Budget	Difference	%
	All Revenues	71,159	84,349	(13,190)	84%
<b>Total REVENUE</b>		<b>71,159</b>	<b>84,349</b>	<b>(13,190)</b>	<b>84%</b>
EXPENSES					
	All Expenses	3,399	84,349	(80,950)	4%
<b>Total EXPENSES</b>		<b>3,399</b>	<b>84,349</b>	<b>(80,950)</b>	<b>4%</b>
<b>NET INCOME</b>		<b>67,760</b>	<b>-</b>	<b>67,760</b>	

**GRADE:** Meeting Expectations





# City of Cottage Grove

# 2023-24 Financial Report



Year-To-Date As of March 1, 2024

## ARMORY TRUST

REVENUE	Actual	Budget	Difference	%
 All Revenues	244,380	340,980	(96,600)	72%
<b>Total REVENUE</b>	<b>244,380</b>	<b>340,980</b>	<b>(96,600)</b>	<b>72%</b>
EXPENSES				
 All Expenses	31,022	340,980	(309,958)	9%
<b>Total EXPENSES</b>	<b>31,022</b>	<b>340,980</b>	<b>(309,958)</b>	<b>9%</b>
<b>NET INCOME</b>	<b>213,358</b>	<b>-</b>	<b>213,358</b>	



## GRADE: Meeting Expectations

## BUILDING INSPECTION RESERVE FUND

REVENUE	Actual	Budget	Difference	%
 All Revenues	107,243	106,000	1,243	101%
<b>Total REVENUE</b>	<b>107,243</b>	<b>106,000</b>	<b>1,243</b>	<b>101%</b>
EXPENSES				
 All Expenses	-	106,000	(106,000)	0%
<b>Total EXPENSES</b>	<b>-</b>	<b>106,000</b>	<b>(106,000)</b>	<b>0%</b>
<b>NET INCOME</b>	<b>107,243</b>	<b>-</b>	<b>107,243</b>	



## GRADE: Exceeding Expectations

GENERAL RESERVE FUND

REVENUE	Actual	Budget	Difference	%
 All Revenues	308,154	580,050	(271,896)	53%
<b>Total REVENUE</b>	<b>308,154</b>	<b>580,050</b>	<b>(271,896)</b>	<b>53%</b>
EXPENSES				
 All Expenses	128,441	580,050	(451,609)	22%
<b>Total EXPENSES</b>	<b>128,441</b>	<b>580,050</b>	<b>(451,609)</b>	<b>22%</b>
<b>NET INCOME</b>	<b>179,713</b>	<b>-</b>	<b>179,713</b>	



**GRADE: Meeting Expectations**

WATER RESERVE FUND

REVENUE	Actual	Budget	Difference	%
 All Revenues	2,771,512	3,637,500	(865,988)	76%
<b>Total REVENUE</b>	<b>2,771,512</b>	<b>3,637,500</b>	<b>(865,988)</b>	<b>76%</b>
EXPENSES				
 All Expenses	1,173,681	3,637,500	(2,463,819)	32%
<b>Total EXPENSES</b>	<b>1,173,681</b>	<b>3,637,500</b>	<b>(2,463,819)</b>	<b>32%</b>
<b>NET INCOME</b>	<b>1,597,831</b>	<b>-</b>	<b>1,597,831</b>	



**GRADE: Meeting Expectations**

WASTEWATER RESERVE FUND

REVENUE	Actual	Budget	Difference	%
 All Revenues	3,990,141	4,373,100	(382,959)	91%
<b>Total REVENUE</b>	<b>3,990,141</b>	<b>4,373,100</b>	<b>(382,959)</b>	<b>91%</b>
EXPENSES				
 All Expenses	2,949,877	4,373,100	(1,423,223)	67%
<b>Total EXPENSES</b>	<b>2,949,877</b>	<b>4,373,100</b>	<b>(1,423,223)</b>	<b>67%</b>
<b>NET INCOME</b>	<b>1,040,264</b>	<b>-</b>	<b>1,040,264</b>	

**GRADE:** Meeting Expectations

STORM DRAIN RESERVE FUND

REVENUE	Actual	Budget	Difference	%
 All Revenues	2,692,591	2,885,000	(192,409)	93%
<b>Total REVENUE</b>	<b>2,692,591</b>	<b>2,885,000</b>	<b>(192,409)</b>	<b>93%</b>
EXPENSES				
 All Expenses	199,293	2,885,000	(2,685,707)	7%
<b>Total EXPENSES</b>	<b>199,293</b>	<b>2,885,000</b>	<b>(2,685,707)</b>	<b>7%</b>
<b>NET INCOME</b>	<b>2,493,299</b>	<b>-</b>	<b>2,493,299</b>	



**GRADE:** Meeting Expectations

# City of Cottage Grove

# 2023-24 Financial Report



Year-To-Date As of *March 1, 2024*

## NARCOTICS FORFEITURE FUND

REVENUE	Actual	Budget	Difference	%
 All Revenues	33,708	62,465	(28,757)	54%
<b>Total REVENUE</b>	<b>33,708</b>	<b>62,465</b>	<b>(28,757)</b>	<b>54%</b>
EXPENSES				
 All Expenses	25,291	101,430	(76,139)	25%
<b>Total EXPENSES</b>	<b>25,291</b>	<b>101,430</b>	<b>(76,139)</b>	<b>25%</b>
<b>NET INCOME</b>	<b>8,417</b>	<b>-</b>	<b>47,382</b>	



**GRADE: Meeting Expectations**

## WATER SYSTEM DEVELOPMENT CHARGE FUND

REVENUE	Actual	Budget	Difference	%
 All Revenues	1,678,458	1,795,000	(116,542)	94%
<b>Total REVENUE</b>	<b>1,678,458</b>	<b>1,795,000</b>	<b>(116,542)</b>	<b>94%</b>
EXPENSES				
 All Expenses	656,127	1,795,000	(1,138,873)	37%
<b>Total EXPENSES</b>	<b>656,127</b>	<b>1,795,000</b>	<b>(1,138,873)</b>	<b>37%</b>
<b>NET INCOME</b>	<b>1,022,332</b>	<b>-</b>	<b>1,022,332</b>	



**GRADE: Exceeding e\Expectations**

**STREET SYSTEMS DEVELOPMENT CHARGES FUND**

REVENUE	Actual	Budget	Difference	%
 All Revenues	1,875,331	1,575,000	300,331	119%
<b>Total REVENUE</b>	<b>1,875,331</b>	<b>1,575,000</b>	<b>300,331</b>	<b>119%</b>
EXPENSES				
 All Expenses	315,395	1,575,000	(1,259,605)	20%
<b>Total EXPENSES</b>	<b>315,395</b>	<b>1,575,000</b>	<b>(1,259,605)</b>	<b>20%</b>
<b>NET INCOME</b>	<b>1,559,936</b>	<b>-</b>	<b>1,559,936</b>	



**GRADE:** Exceeding expectations

**WASTEWATER SYSTEMS DEVELOPMENT CHARGES FUND**

REVENUE	Actual	Budget	Difference	%
 All Revenues	174,803	215,000	(40,197)	81%
<b>Total REVENUE</b>	<b>174,803</b>	<b>215,000</b>	<b>(40,197)</b>	<b>81%</b>
EXPENSES				
 All Expenses	9,352	215,000	(205,648)	4%
<b>Total EXPENSES</b>	<b>9,352</b>	<b>215,000</b>	<b>(205,648)</b>	<b>4%</b>
<b>NET INCOME</b>	<b>165,451</b>	<b>-</b>	<b>165,451</b>	



**GRADE:** Meeting Expectations

STORM DRAIN SYSTEM DEVELOPMENT CHARGES FUND

REVENUE	Actual	Budget	Difference	%
 All Revenues	173,112	194,000	(20,888)	89%
<b>Total REVENUE</b>	<b>173,112</b>	<b>194,000</b>	<b>(20,888)</b>	<b>89%</b>
EXPENSES				
 All Expenses	9,352	194,000	(184,648)	5%
<b>Total EXPENSES</b>	<b>9,352</b>	<b>194,000</b>	<b>(184,648)</b>	<b>5%</b>
<b>NET INCOME</b>	<b>163,760</b>	<b>-</b>	<b>163,760</b>	

**GRADE:** Meeting Expectations

PARKS SYSTEM DEVELOPMENT CHARGES FUND

REVENUE	Actual	Budget	Difference	%
 All Revenues	381,242	485,000	(103,758)	79%
	381,242	485,000	(103,758)	79%
<b>Total REVENUE</b>	<b>381,242</b>	<b>485,000</b>	<b>(103,758)</b>	<b>79%</b>
EXPENSES				
 All Expenses	238,128	485,000	(246,872)	49%
<b>Total EXPENSES</b>	<b>238,128</b>	<b>485,000</b>	<b>(246,872)</b>	<b>49%</b>
<b>NET INCOME</b>	<b>143,114</b>	<b>-</b>	<b>143,114</b>	



**GRADE:** Meeting Expectations

# City of Cottage Grove

# 2023-24 Financial Report



Year-To-Date As of March 1, 2024

## DEBT SERVICE FUND

REVENUE	Actual	Budget	Difference	%
 All Revenues	1,896,833	2,887,270	(990,437)	66%
<b>Total REVENUE</b>	<b>1,896,833</b>	<b>2,887,270</b>	<b>(990,437)</b>	<b>66%</b>
EXPENSES				
 All Expenses	1,896,833	2,887,270	(990,437)	66%
<b>Total EXPENSES</b>	<b>1,896,833</b>	<b>2,887,270</b>	<b>(990,437)</b>	<b>66%</b>
<b>NET INCOME</b>	<b>-</b>	<b>-</b>	<b>-</b>	

**GRADE: Meeting Expectations**

## ECONOMIC DEVELOPMENT ADMINISTRATION GRANT FUND

REVENUE	Actual	Budget	Difference	%
 All Revenues	449,450	6,218,757	(5,769,307)	7%
<b>Total REVENUE</b>	<b>449,450</b>	<b>6,218,757</b>	<b>(5,769,307)</b>	<b>7%</b>
EXPENSES				
 All Expenses	263,688	6,218,757	(5,955,069)	4%
<b>Total EXPENSES</b>	<b>263,688</b>	<b>6,218,757</b>	<b>(5,955,069)</b>	<b>4%</b>
<b>NET INCOME</b>	<b>185,762</b>	<b>-</b>	<b>185,762</b>	

# Project Management

## Project Expenditures

User: citycgbert  
 Printed: 3/5/2024 - 8:34 AM  
 Project Label: ICESTM  
 Task Label:  
 Date: 03/01/2024  
 Include Closed POs: no



PM Type	Description	Reference	Budget	PO Number	PO Original Amt	Expended Amt	Encumbered	Avail Budget
ICESTM	ICE STORM 2024 FEMA							
240113-ICESTM	ICE STORM FEMA							
M	Material		0.00					
Mat	Materials and Supplies							
		Peterson			0.00	17.12	0.00	
		Horner's Inc			0.00	115.80	0.00	
		Horner's Inc			0.00	40.00	0.00	
		Gold Beach Lumber Yard, Inc.			0.00	21.16	0.00	
		Horner's Inc			0.00	1.20	0.00	
		Peterson			0.00	12.05	0.00	
		Horner's Inc			0.00	19.80	0.00	
		Horner's Inc			0.00	6.23	0.00	
		Horner's Inc			0.00	8.40	0.00	
		Peterson			0.00	12.06	0.00	
		Horner's Inc			0.00	42.00	0.00	
		Gold Beach Lumber Yard, Inc.			0.00	127.97	0.00	
		Horner's Inc			0.00	1.20	0.00	
		Horner's Inc			0.00	6.24	0.00	
		Horner's Inc			0.00	7.00	0.00	
		Horner's Inc			0.00	10.40	0.00	
		Horner's Inc			0.00	10.40	0.00	
		Welt & Welt Inc			0.00	346.50	0.00	
		Horner's Inc			0.00	10.40	0.00	
		Horner's Inc			0.00	10.40	0.00	
		Welt & Welt Inc			0.00	310.50	0.00	
		Horner's Inc			0.00	19.80	0.00	
		Horner's Inc			0.00	8.40	0.00	
		Peterson			0.00	12.06	0.00	
		Horner's Inc			0.00	42.00	0.00	
		Horner's Inc			0.00	19.80	0.00	
		Horner's Inc			0.00	6.24	0.00	
		Horner's Inc			0.00	10.40	0.00	
		Horner's Inc			0.00	185.60	0.00	



PM Type	Description	Reference	Budget	PO Number	PO Original Amt	Expended Amt	Encumbered	Avail Budget
		Horner's Inc			0.00	19.80	0.00	
		Horner's Inc			0.00	1.20	0.00	
		Peterson			0.00	17.13	0.00	
		Horner's Inc			0.00	1.20	0.00	
		Peterson			0.00	17.13	0.00	
		Horner's Inc			0.00	8.40	0.00	
		Welt & Welt Inc			0.00	310.50	0.00	
		Welt & Welt Inc			0.00	346.50	0.00	
		Peterson			0.00	12.06	0.00	
		Horner's Inc			0.00	1.20	0.00	
		Welt & Welt Inc			0.00	346.50	0.00	
		Welt & Welt Inc			0.00	310.50	0.00	
		Horner's Inc			0.00	19.80	0.00	
		Horner's Inc			0.00	6.24	0.00	
		Horner's Inc			0.00	8.40	0.00	
		Peterson			0.00	17.13	0.00	
		Horner's Inc			0.00	8.40	0.00	
		Mat Total:			0.00	2,893.22	0.00	
		M Total:			0.00	2,893.22	0.00	-2,893.22
S	Service		0.00					
Contrctr	Construction Cntrc							
		Danielson, William D.			0.00	19,500.00	0.00	
		Danielson, William D.			0.00	78,000.00	0.00	
		Timber Valley Tree Service, LLC			0.00	12,000.00	0.00	
		Contrctr Total:			0.00	109,500.00	0.00	
ContSvc	Contractual Services							
		Yoss, Ryan			0.00	2,059.61	0.00	
		Full Circle Tree Service, LLC			0.00	48,000.00	0.00	
		Full Circle Tree Service, LLC			0.00	18,400.00	0.00	
		Full Circle Tree Service, LLC			0.00	20,000.00	0.00	
		Carvalho Landscaping, LLC			0.00	22,000.00	0.00	
		Danielson, William D.			0.00	19,500.00	0.00	
		Builders Electric Inc			0.00	540.38	0.00	
		Yoss, Ryan			0.00	10,898.00	0.00	
		Full Circle Tree Service, LLC			0.00	16,000.00	0.00	
		Carvalho Landscaping, LLC			0.00	22,000.00	0.00	
		Carvalho Landscaping, LLC			0.00	21,625.00	0.00	
		Yoss, Ryan			0.00	10,898.00	0.00	
		Builders Electric Inc			0.00	540.37	0.00	

PM Type	Description	Reference	Budget	PO Number	PO Original Amt	Expended Amt	Encumbered	Avail Budget
		Full Circle Tree Service, LLC			0.00	12,000.00	0.00	
		Full Circle Tree Service, LLC			0.00	20,000.00	0.00	
		Kelley, Christopher R			0.00	24,000.00	0.00	
		Yoss, Ryan			0.00	3,276.95	0.00	
		Kelley, Christopher R			0.00	24,000.00	0.00	
		Full Circle Tree Service, LLC			0.00	56,000.00	0.00	
		Full Circle Tree Service, LLC			0.00	55,200.00	0.00	
		Full Circle Tree Service, LLC			0.00	16,000.00	0.00	
		Full Circle Tree Service, LLC			0.00	48,000.00	0.00	
		Full Circle Tree Service, LLC			0.00	18,400.00	0.00	
		Kelley, Christopher R			0.00	24,000.00	0.00	
		Carvalho Landscaping, LLC			0.00	4,400.00	0.00	
		Builders Electric Inc			0.00	788.22	0.00	
		Full Circle Tree Service, LLC			0.00	60,000.00	0.00	
		Full Circle Tree Service, LLC			0.00	20,000.00	0.00	
		Valley Tel Service, Inc.			0.00	152.00	0.00	
		Full Circle Tree Service, LLC			0.00	20,000.00	0.00	
		Omlid and Swinney			0.00	691.00	0.00	
		Full Circle Tree Service, LLC			0.00	5,500.00	0.00	
		Danielson, William D.			0.00	78,000.00	0.00	
		Builders Electric Inc			0.00	540.37	0.00	
		Builders Electric Inc			0.00	540.37	0.00	
		Yoss, Ryan			0.00	7,145.60	0.00	
		Carvalho Landscaping, LLC			0.00	21,850.00	0.00	
		Danielson, William D.			0.00	39,000.00	0.00	
		Builders Electric Inc			0.00	540.37	0.00	
		Yoss, Ryan			0.00	10,898.00	0.00	
		Timber Valley Tree Service, LLC			0.00	20,000.00	0.00	
		Danielson, William D.			0.00	65,000.00	0.00	
		Kelley, Christopher R			0.00	24,000.00	0.00	
		Danielson, William D.			0.00	97,500.00	0.00	
		Kelley, Christopher R			0.00	24,000.00	0.00	
		ContSvc Total:			0.00	1,013,884.24	0.00	
MiscSvc	Miscellaneous Expenses							
		US Bank-One Card			0.00	7.93	0.00	
		WECO			0.00	912.63	0.00	
		US Bank-One Card			0.00	6.09	0.00	
		O'Reilly Auto Parts			0.00	20.14	0.00	
		Welt & Welt Inc			0.00	1,292.32	0.00	
		US Bank-One Card			0.00	7.93	0.00	
		O'Reilly Auto Parts			0.00	53.80	0.00	
		O'Reilly Auto Parts			0.00	20.15	0.00	

PM Type	Description	Reference	Budget	PO Number	PO Original Amt	Expended Amt	Encumbered	Avail Budget
		O'Reilly Auto Parts			0.00	20.15	0.00	
		Parts Authority LLC			0.00	10.10	0.00	
		O'Reilly Auto Parts			0.00	53.80	0.00	
		US Bank-One Card			0.00	6.83	0.00	
		O'Reilly Auto Parts			0.00	20.14	0.00	
		US Bank-One Card			0.00	7.93	0.00	
		Gateway Laundry LLC			0.00	13.50	0.00	
		US Bank-One Card			0.00	6.09	0.00	
		Welt & Welt Inc			0.00	2,014.36	0.00	
		US Bank-One Card			0.00	119.96	0.00	
		US Bank-One Card			0.00	6.83	0.00	
		US Bank-One Card			0.00	6.08	0.00	
		US Bank-One Card			0.00	6.83	0.00	
		Gateway Laundry LLC			0.00	17.55	0.00	
		US Bank-One Card			0.00	6.98	0.00	
		US Bank-One Card			0.00	6.08	0.00	
		Legacy Telecommunications, LLC			0.00	6,981.00	0.00	
		US Bank-One Card			0.00	7.93	0.00	
		WECO			0.00	7,474.20	0.00	
		US Bank-One Card			0.00	6.83	0.00	
		US Bank-One Card			0.00	6.08	0.00	
		Parts Authority LLC			0.00	10.11	0.00	
		US Bank-One Card			0.00	125.79	0.00	
		WECO			0.00	174.44	0.00	
		Parts Authority LLC			0.00	10.11	0.00	
		Gateway Laundry LLC			0.00	369.25	0.00	
		O'Reilly Auto Parts			0.00	53.80	0.00	
		O'Reilly Auto Parts			0.00	20.14	0.00	
		US Bank-One Card			0.00	6.83	0.00	
		US Bank-One Card			0.00	7.93	0.00	
		O'Reilly Auto Parts			0.00	53.80	0.00	
		Gateway Laundry LLC			0.00	24.75	0.00	
		Welt & Welt Inc			0.00	4,681.78	0.00	
		O'Reilly Auto Parts			0.00	53.80	0.00	
		Welt & Welt Inc			0.00	1,260.45	0.00	
		Stewart, Bruce			0.00	195.15	0.00	
		Welt & Welt Inc			0.00	3,206.34	0.00	
		Welt & Welt Inc			0.00	2,418.66	0.00	
		Parts Authority LLC			0.00	10.11	0.00	
		Parts Authority LLC			0.00	10.11	0.00	
		MiscSvc Total:			0.00	31,813.59	0.00	

Permits

Permits/Fees

PM Type	Description	Reference	Budget	PO Number	PO Original Amt	Expended Amt	Encumbered	Avail Budget
		Bureau of Labor and Industries			0.00	83.34	0.00	
		Bureau of Labor and Industries			0.00	250.00	0.00	
		Bureau of Labor and Industries			0.00	83.33	0.00	
		Bureau of Labor and Industries			0.00	250.00	0.00	
		Bureau of Labor and Industries			0.00	250.00	0.00	
		Bureau of Labor and Industries			0.00	83.33	0.00	
		Bureau of Labor and Industries			0.00	125.00	0.00	
		Bureau of Labor and Industries			0.00	125.00	0.00	
				Permits Total:	0.00	1,250.00	0.00	
				S Total:	0.00	1,156,447.83	0.00	-1,156,447.83
				240113-ICEST Total:	0.00	1,159,341.05	0.00	-1,159,341.05
				ICESTM Total:	0.00	1,159,341.05	0.00	-1,159,341.05
				Report Totals:	0.00	1,159,341.05	0.00	-1,159,341.05