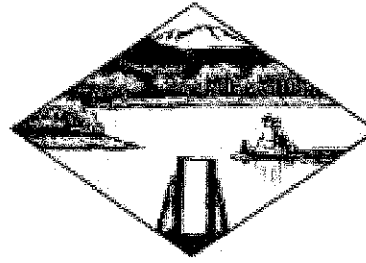


Bank Reconciliation

Checks by Date

User: KKARBER
 Printed: 12/11/2024 - 5:10PM
 Cleared and Not Cleared Checks
 Print Void Checks



City of Columbia City
 PO Box 189
 1840 Second Street
 Columbia City OR 97018
 (503) 397-4010

Check No	Check Date	Name	Comment	Module	Void	Clear Date	Amount
457	10/4/2024	ASI FLEX		AP		10/31/2024	3.75
458	10/4/2024	FEDERAL GOVERNMENT		AP		10/31/2024	15,722.50
459	10/4/2024	OR DEPT OF REVENUE		AP		10/31/2024	3,730.80
460	10/4/2024	OR PERS		AP		10/31/2024	13,783.58
461	10/4/2024	OR PERS RETIREE		AP		10/31/2024	3,385.92
35170	10/8/2024	ACE HARDWARE - WEST		AP		10/31/2024	174.70
35171	10/8/2024	CARPENTER MEDIA GROUP		AP		10/31/2024	74.98
35172	10/8/2024	CASCADE COLUMBIA DISTRIBUTI		AP		10/31/2024	2,923.50
35173	10/8/2024	COLUMBIA CO DEPT OF JUSTICE		AP		10/31/2024	750.00
35174	10/8/2024	COLUMBIA CO TREASURER		AP		10/31/2024	16.00
35175	10/8/2024	CORE & MAIN LP		AP		10/31/2024	2,440.00
35176	10/8/2024	CULLIGAN WATER		AP		10/31/2024	67.35
35177	10/8/2024	CwM-H2O		AP		10/31/2024	1,670.00
35178	10/8/2024	DCBS - FISCAL SERVICES		AP		10/31/2024	352.77
35179	10/8/2024	FERGUSON ENTERPRISES #3011		AP		10/31/2024	600.00
35180	10/8/2024	INEXPENSIVE TREE CARE NW, LL		AP		10/31/2024	1,800.00
35181	10/8/2024	GRANITE TELECOMMUNICATIONS		AP		10/31/2024	362.94
35182	10/8/2024	HARLIN ITS LLC		AP		10/31/2024	895.00
35183	10/8/2024	LEHR		AP		10/31/2024	17,119.92
35184	10/8/2024	ONE CALL CONCEPTS, INC		AP		10/31/2024	14.08
35185	10/8/2024	OR DEPT OF REVENUE		AP		10/31/2024	100.00
35186	10/8/2024	OR DOT DMV SERVICES		AP		10/31/2024	3.00
35187	10/8/2024	OREGON OCCUPATIONAL MEDICII		AP		10/31/2024	260.00
35188	10/8/2024	OREGON RIFLEWORKS, LLC		AP		10/31/2024	5,470.00
35189	10/8/2024	ROSS & LAWRENCE UNION OIL CC		AP		10/31/2024	544.46
35190	10/8/2024	SPRINGBROOK HOLDING COMPAN		AP		10/31/2024	53.00
35191	10/8/2024	CITY OF ST HELENS		AP		10/31/2024	14,406.31
35192	10/8/2024	USA BLUEBOOK		AP		10/31/2024	159.95
35193	10/8/2024	VERIZON WIRELESS		AP		10/31/2024	529.61
35194	10/15/2024	ALEXIN ANALYTICAL LABORATOI		AP		10/31/2024	645.00
35195	10/15/2024	COLUMBIA RIVER PUD		AP		10/31/2024	2,466.01
35196	10/15/2024	HUDSON PORTABLE TOILET SERV.		AP		10/31/2024	808.86
35197	10/15/2024	RICOH USA, INC.		AP		10/31/2024	97.34
35198	10/15/2024	SAIF CORPORATION		AP		10/31/2024	611.54
35199	10/15/2024	CITY OF SCAPPOOSE		AP		10/31/2024	135.00
35201	10/28/2024	BLUE HERON SEPTIC & DRAIN SEI		AP		11/30/2024	3,950.00
35202	10/28/2024	ELAVON		AP		11/30/2024	174.74
35203	10/28/2024	INEXPENSIVE TREE CARE NW, LL		AP		11/30/2024	3,950.00
35204	10/28/2024	MOON CREEK REDVELOPMENT LI		AP		11/30/2024	82.65
35205	10/28/2024	NW NATURAL GAS		AP		11/30/2024	46.22
35206	10/28/2024	OLCC		AP			50.00
35207	10/28/2024	OPUS INTERACTIVE		AP			50.00
35208	10/28/2024	OR HEALTH AUTHORITY		AP		11/30/2024	162.00
35209	10/28/2024	OREGON SECRETARY OF STATE		AP		11/30/2024	350.00
35210	10/28/2024	PACIFIC NORTHERN DRILLING		AP		11/30/2024	112.18
35211	10/28/2024	ROSS & LAWRENCE UNION OIL CC		AP		11/30/2024	292.91

Check No	Check Date	Name	Comment	Module	Void	Clear Date	Amount
35212	10/28/2024	JEREMY SCHAFF		AP		10/31/2024	288.23
35213	10/28/2024	CITY OF ST. HELENS		AP		11/30/2024	657.26
0	10/31/2024	COLONIAL LIFE INSURANCE		AP		11/30/2024	29.48
0	10/31/2024	HRA VEBA TRUST		AP		10/31/2024	775.00
0	10/31/2024	HRA VEBA TRUST		AP		10/31/2024	100.00
0	10/31/2024		DD 00999.10.2024	PR		10/31/2024	37,732.03
462	10/31/2024	ASI FLEX		AP		11/30/2024	125.00
35200	10/31/2024	MARK GORDON		PR			493.49

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Total Valid Check Count: 54

Total Valid Check Amount: 141,599.06

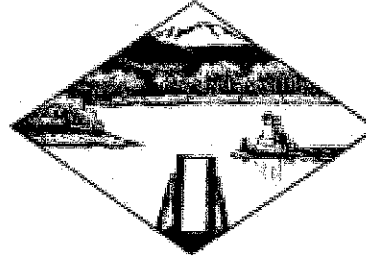
Total Check Count: 54

Total Check Amount: 141,599.06

Bank Reconciliation

Checks by Date

User: KKARBER
 Printed: 12/11/2024 - 5:03PM
 Cleared and Not Cleared Checks
 Print Void Checks



City of Columbia City
 PO Box 189
 1840 Second Street
 Columbia City OR 97018
 (503) 397-4010

Check No	Check Date	Name	Comment	Module	Void	Clear Date	Amount
35206	10/28/2024	OLCC		AP	Void		50.00
463	11/6/2024	ASI FLEX		AP		11/30/2024	3.75
464	11/6/2024	FEDERAL GOVERNMENT		AP		11/30/2024	14,772.59
465	11/6/2024	OR DEPT OF REVENUE		AP		11/30/2024	3,476.21
466	11/6/2024	OR PERS		AP		11/30/2024	12,783.09
467	11/6/2024	OR PERS RETIREE		AP		11/30/2024	3,029.14
35214	11/6/2024	ACE HARDWARE - WEST		AP		11/30/2024	129.76
35215	11/6/2024	CARPENTER MEDIA GROUP		AP		11/30/2024	72.00
35216	11/6/2024	CASCADE COLUMBIA DISTRIBUTI		AP		11/30/2024	3,622.06
35217	11/6/2024	CwM-H2O		AP		11/30/2024	387.35
35218	11/6/2024	DAHLGREN'S DO IT BEST BUILDIN		AP		11/30/2024	302.38
35219	11/6/2024	HARLIN ITS LLC		AP		11/30/2024	999.93
35220	11/6/2024	INROADS CREDIT UNION		AP		11/30/2024	98.62
35221	11/6/2024	KENNEDY/JENKS CONSULTANTS		AP		11/30/2024	311.79
35222	11/6/2024	TIM LAMMERS		AP		11/30/2024	35.00
35223	11/6/2024	LANE COUNCIL OF GOVERNMENT		AP		11/30/2024	436.00
35224	11/6/2024	MIG, INC		AP		11/30/2024	761.25
35225	11/6/2024	PACIFIC NORTHERN ENVIRONMEN		AP		11/30/2024	8,553.66
35226	11/6/2024	QUILL CORPORATION		AP		11/30/2024	159.93
35227	11/6/2024	ROSS & LAWRENCE UNION OIL CC		AP		11/30/2024	542.08
35228	11/6/2024	LES SCHWAB, INC.		AP		11/30/2024	1,137.83
35229	11/6/2024	ARTHUR E. SHERWOOD		AP		11/30/2024	594.00
35230	11/6/2024	CITY OF ST HELENS		AP		11/30/2024	9,989.42
35231	11/6/2024	SUNSET EQUIPMENT		AP		11/30/2024	160.00
35232	11/6/2024	USA BLUEBOOK		AP		11/30/2024	273.95
35233	11/14/2024	COLUMBIA CO DEPT OF JUSTICE		AP			375.00
35234	11/14/2024	COLUMBIA RIVER PUD		AP		11/30/2024	2,622.30
35235	11/14/2024	CULLIGAN WATER		AP		11/30/2024	104.75
35236	11/14/2024	GRANITE TELECOMMUNICATIONS		AP			357.34
35237	11/14/2024	HUDSON PORTABLE TOILET SERV.		AP		11/30/2024	616.00
35238	11/14/2024	LENNA MELKA		AP		11/30/2024	40.00
35239	11/14/2024	ONE CALL CONCEPTS, INC		AP		11/30/2024	10.56
35240	11/14/2024	PAULY, ROGERS & CO., PC		AP		11/30/2024	9,070.00
35241	11/14/2024	STEPHEN D. PETERSEN		AP		11/30/2024	245.00
35242	11/14/2024	RICOH USA, INC.		AP		11/30/2024	159.55
35243	11/14/2024	SAIF CORPORATION		AP		11/30/2024	611.54
35244	11/14/2024	SPRINGBROOK HOLDING COMPAN		AP		11/30/2024	68.00
35245	11/14/2024	CITY OF ST. HELENS		AP			2,420.01
35246	11/14/2024	STATE FORESTER		AP		11/30/2024	8.74
35247	11/14/2024	VERIZON WIRELESS		AP		11/30/2024	529.70
35248	11/20/2024	COLUMBIA CO TREASURER		AP			48.00
35249	11/20/2024	LORRAINE FLOWERS		AP		11/30/2024	50.00
35250	11/20/2024	NW NATURAL GAS		AP		11/30/2024	132.64
35251	11/20/2024	OPUS INTERACTIVE		AP		11/30/2024	50.00
35252	11/20/2024	OR DEPT OF REVENUE		AP		11/30/2024	250.00
35253	11/20/2024	PACIFIC NORTHERN ENVIRONMEN		AP		11/30/2024	1,198.30

Check No	Check Date	Name	Comment	Module	Void	Clear Date	Amount
35254	11/20/2024	PACIFIC NORTHERN ENVIRONMEN		AP		11/30/2024	1,168.75
35255	11/20/2024	QUILL CORPORATION		AP			150.97
35256	11/20/2024	TRAFFIC SAFETY SUPPLY CO INC		AP			37.10
35257	11/21/2024	ELAVON		AP		11/30/2024	199.23
35258	11/21/2024	OREGON WATER RESOURCES DEP		AP		11/30/2024	2,450.00
35259	11/21/2024	ROSS & LAWRENCE UNION OIL CC		AP		11/30/2024	283.29
0	11/27/2024	COLONIAL LIFE INSURANCE		AP			29.48
0	11/27/2024	HRA VEBA TRUST		AP		11/30/2024	875.00
0	11/27/2024		DD 00999.11.2024	PR		11/30/2024	38,349.27
470	11/27/2024	ASI FLEX		AP			125.00

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Total Void Check Amount: 50.00

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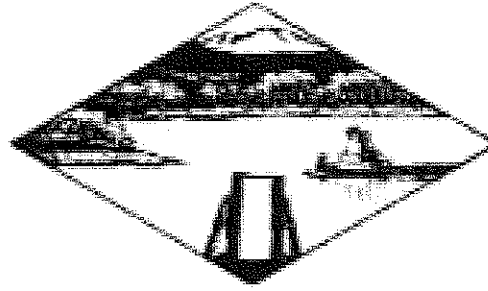
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Total Check Count: 56

Total Check Amount: 125,317.31

General Ledger

Expense vs. Budget



City of Columbia City
 PO Box 189
 1840 Second Street
 Columbia City OR 97018
 (503) 397-4010

User: KKARBER
 Printed: 12/11/2024 5:15:14 PM
 Period 05 - 05
 Fiscal Year 2025

Account Number	Description	Budgeted Amount	Period Amount	YTD Amount	YTD Variance	Available	% Available
01	General Fund						
01	Administration						
	Personal Services						
01-01-00-1100	Regular Services	128,026.00	9,093.92	49,540.58	78,485.42	78,485.42	61.30
01-01-00-1300	Overtime	400.00	42.44	491.45	-91.45	-91.45	-22.86
01-01-00-2100	Group Insurance	24,010.00	1,679.91	9,335.21	14,674.79	14,674.79	61.12
01-01-00-2200	Social Security	9,967.00	708.82	4,102.83	5,864.17	5,864.17	58.84
01-01-00-2300	Retirement Contributions	29,718.00	1,879.72	10,927.39	18,790.61	18,790.61	63.23
01-01-00-2500	Unemployment Compensation	128.00	2.14	45.48	82.52	82.52	64.47
01-01-00-2600	Workers' Compensation	531.00	32.77	227.47	303.53	303.53	57.16
01-01-00-2700	Oregon Paid Leave Tax	779.00	55.66	321.73	457.27	457.27	58.70
01-01-00-2950	Accrued Leave	<u>1,862.00</u>	<u>137.04</u>	<u>1,551.04</u>	<u>310.96</u>	<u>310.96</u>	<u>16.70</u>
	Personal Services	195,421.00	13,632.42	76,543.18	118,877.82	118,877.82	60.83
	Materials and Services						
01-01-00-3310	Auditing Services	2,600.00	1,451.20	2,990.00	-390.00	-390.00	-15.00
01-01-00-3330	Legal Services	3,500.00	45.00	564.25	2,935.75	2,935.75	83.88
01-01-00-3340	Engineering Services	2,500.00	0.00	0.00	2,500.00	2,500.00	100.00
01-01-00-3350	Planning & Other Contract Serv	10,000.00	3,374.55	6,934.65	3,065.35	3,065.35	30.65
01-01-00-4120	School Excise Tax	1,440.00	0.00	0.00	1,440.00	1,440.00	100.00
01-01-00-4310	Building Maintenance	5,000.00	98.18	540.38	4,459.62	4,459.62	89.19
01-01-00-4320	EquipmentSoftware Maintenance	8,500.00	218.89	3,268.76	5,231.24	5,231.24	61.54
01-01-00-4330	Community Hall Maintenance	9,000.00	345.38	4,247.12	4,752.88	4,752.88	52.81
01-01-00-5200	Insurance and Bonds	3,800.00	0.00	3,940.59	-140.59	-140.59	-3.70
01-01-00-5400	Legal NoticesAdvertising	400.00	0.00	602.77	-202.77	-202.77	-50.69
01-01-00-5810	Travel and Training	2,500.00	0.00	246.90	2,253.10	2,253.10	90.12
01-01-00-5820	Mayor, Council & Com Travel	1,000.00	0.00	81.00	919.00	919.00	91.90
01-01-00-5830	Dues, Subscriptions, Programs	6,800.00	90.24	3,080.60	3,719.40	3,719.40	54.70
01-01-00-6110	Office Supplies	1,000.00	93.27	344.00	656.00	656.00	65.60
01-01-00-6120	Postage	1,500.00	0.00	25.00	1,475.00	1,475.00	98.33
01-01-00-6130	Telephone & Internet Services	2,000.00	116.62	549.17	1,450.83	1,450.83	72.54
01-01-00-6150	Materials and Supplies	1,500.00	96.45	925.58	574.42	574.42	38.29
01-01-00-6160	UniformsPPE	0.00	0.00	0.00	0.00	0.00	0.00
01-01-00-6210	Natural Gas	350.00	20.16	49.34	300.66	300.66	85.90
01-01-00-6220	Electricity	850.00	52.86	292.15	557.85	557.85	65.63

Account Number	Description	Budgeted Amount	Period Amount	YTD Amount	YTD Variance	Available	% Available
01-01-00-6260	Gasoline	450.00	23.64	98.84	351.16	351.16	78.04
01-01-00-6520	Citation Refunds	0.00	0.00	0.00	0.00	0.00	0.00
01-01-00-6580	Library	4,548.00	288.00	3,932.00	616.00	616.00	13.54
01-01-00-6588	Other Donations	500.00	0.00	0.00	500.00	500.00	100.00
01-01-00-6591	St. Helens Senior Center	500.00	0.00	0.00	500.00	500.00	100.00
01-01-00-6592	Columbia Pacific Food Bank	500.00	0.00	0.00	500.00	500.00	100.00
01-01-00-6594	Columbia County Emergency Mgr	4,923.00	0.00	0.00	4,923.00	4,923.00	100.00
01-01-00-6598	Col Co Economic Development	2,875.00	0.00	875.00	2,000.00	2,000.00	69.57
01-01-00-6599	Housing Rehabilitation Costs	0.00	0.00	0.00	0.00	0.00	0.00
01-01-00-6600	Miscellaneous	<u>3,500.00</u>	<u>5.15</u>	<u>432.11</u>	<u>3,067.89</u>	<u>3,067.89</u>	<u>87.65</u>
	Materials and Services	82,036.00	6,319.59	34,020.21	48,015.79	48,015.79	58.53
01-01-00-7410	Capital Outlay Equipment	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00
01-01-00-7430	Capital Construction Building Improvements	<u>39,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>39,000.00</u>	<u>39,000.00</u>	<u>100.00</u>
	Capital Construction	<u>39,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>39,000.00</u>	<u>39,000.00</u>	<u>100.00</u>
01	Administration	316,457.00	19,952.01	110,563.39	205,893.61	205,893.61	65.06
02	Police						
	Personal Services						
01-02-00-1100	Regular Services	196,674.00	16,634.87	83,071.49	113,602.51	113,602.51	57.76
01-02-00-1300	Overtime	4,000.00	0.00	1,030.00	2,970.00	2,970.00	74.25
01-02-00-2100	Group Insurance	45,434.00	3,270.98	16,349.07	29,084.93	29,084.93	64.02
01-02-00-2200	Social Security	14,983.00	1,280.20	6,486.19	8,496.81	8,496.81	56.71
01-02-00-2300	Retirement Contributions	60,412.00	5,126.00	25,943.45	34,468.55	34,468.55	57.06
01-02-00-2500	Unemployment Compensation	191.00	2.54	70.17	120.83	120.83	63.26
01-02-00-2600	Workers' Compensation	3,956.00	295.60	2,137.39	1,818.61	1,818.61	45.97
01-02-00-2700	Oregon Paid Leave Tax	0.00	99.82	505.73	-505.73	-505.73	0.00
01-02-00-2950	Accrued Leave	<u>4,736.00</u>	<u>0.00</u>	<u>176.75</u>	<u>4,559.25</u>	<u>4,559.25</u>	<u>96.27</u>
	Personal Services	330,386.00	26,710.01	135,770.24	194,615.76	194,615.76	58.91
	Materials and Services						
01-02-00-3310	Auditing Services	2,900.00	2,176.80	3,960.00	-1,060.00	-1,060.00	-36.55
01-02-00-3330	Legal Services	1,000.00	5.63	5.63	994.37	994.37	99.44
01-02-00-3350	Contract Services	500.00	0.00	0.00	500.00	500.00	100.00
01-02-00-4310	Building Maintenance	1,700.00	162.00	486.00	1,214.00	1,214.00	71.41
01-02-00-4320	Equipment Software Maintenance	6,800.00	63.90	280.28	6,519.72	6,519.72	95.88

Account Number	Description	Budgeted Amount	Period Amount	YTD Amount	YTD Variance	Available	% Available
01-02-00-4350	Vehicle Maintenance	2,500.00	1,202.80	1,906.65	593.35	593.35	23.73
01-02-00-5200	Insurance and Bonds	19,000.00	0.00	23,910.05	-4,910.05	-4,910.05	-25.84
01-02-00-5400	Legal NoticesAdvertising	100.00	0.00	0.00	100.00	100.00	100.00
01-02-00-5810	Travel and Training	4,500.00	0.00	0.00	4,500.00	4,500.00	100.00
01-02-00-5830	Dues, Subscriptions, Programs	1,000.00	3.97	3.97	996.03	996.03	99.60
01-02-00-6110	Office Supplies	350.00	31.09	93.52	256.48	256.48	73.28
01-02-00-6120	Postage	500.00	0.00	1.43	498.57	498.57	99.71
01-02-00-6130	Telephone and Internet Service	2,700.00	281.32	1,158.90	1,541.10	1,541.10	57.08
01-02-00-6150	Materials and Supplies	8,000.00	0.00	116.16	7,883.84	7,883.84	98.55
01-02-00-6160	UniformsPPE	2,500.00	0.00	0.00	2,500.00	2,500.00	100.00
01-02-00-6210	Natural Gas	140.00	6.72	16.44	123.56	123.56	88.26
01-02-00-6220	Electricity	115.00	6.61	36.51	78.49	78.49	68.25
01-02-00-6260	Gasoline	8,000.00	352.53	2,442.94	5,557.06	5,557.06	69.46
01-02-00-6500	Shop with a Cop Program	3,936.00	0.00	0.00	3,936.00	3,936.00	100.00
01-02-00-6600	Miscellaneous	<u>100.00</u>	<u>3.75</u>	<u>15.00</u>	<u>85.00</u>	<u>85.00</u>	<u>85.00</u>
	Materials and Services	66,341.00	4,297.12	34,433.48	31,907.52	31,907.52	48.10
01-02-00-7410	Capital Outlay Equipment	<u>0.00</u>	<u>0.00</u>	<u>22,971.92</u>	<u>-22,971.92</u>	<u>-22,971.92</u>	<u>0.00</u>
	Capital Outlay	0.00	0.00	22,971.92	-22,971.92	-22,971.92	0.00
01-02-00-7430	Capital Construction Building Improvements	<u>10,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>10,000.00</u>	<u>10,000.00</u>	<u>100.00</u>
	Capital Construction	<u>10,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>10,000.00</u>	<u>10,000.00</u>	<u>100.00</u>
02 03	Police Building Personal Services	406,727.00	31,007.13	193,175.64	213,551.36	213,551.36	52.50
01-03-00-1100	Regular Services	11,627.00	1,017.62	5,088.11	6,538.89	6,538.89	56.24
01-03-00-1300	Overtime	0.00	0.00	110.08	-110.08	-110.08	0.00
01-03-00-2100	Group Insurance	4,266.00	263.33	1,490.49	2,775.51	2,775.51	65.06
01-03-00-2200	Social Security	932.00	76.50	390.98	541.02	541.02	58.05
01-03-00-2300	Retirement Contributions	2,689.00	224.70	1,147.76	1,541.24	1,541.24	57.32
01-03-00-2500	Unemployment Compensation	12.00	0.00	4.19	7.81	7.81	65.08
01-03-00-2600	Workers' Compensation	10.00	6.33	31.86	-21.86	-21.86	-218.60
01-03-00-2700	Oregon Paid Leave Tax	0.00	6.11	31.20	-31.20	-31.20	0.00
01-03-00-2950	Accrued Leave	<u>551.00</u>	<u>0.00</u>	<u>0.00</u>	<u>551.00</u>	<u>551.00</u>	<u>100.00</u>
	Personal Services	20,087.00	1,594.59	8,294.67	11,792.33	11,792.33	58.71
	Materials and Services						

Account Number	Description	Budgeted Amount	Period Amount	YTD Amount	YTD Variance	Available	% Available
01-03-00-3310	Auditing Services	280.00	181.40	330.00	-50.00	-50.00	-17.86
01-03-00-3320	Building Official Services	35,000.00	0.00	3,464.00	31,536.00	31,536.00	90.10
01-03-00-3330	Legal Services	500.00	0.00	0.00	500.00	500.00	100.00
01-03-00-3340	Engineering Services	500.00	0.00	0.00	500.00	500.00	100.00
01-03-00-3350	Other Contractual Services	2,500.00	436.00	436.00	2,064.00	2,064.00	82.56
01-03-00-3360	APO Maintenance	0.00	0.00	0.00	0.00	0.00	0.00
01-03-00-3370	Converge	0.00	0.00	0.00	0.00	0.00	0.00
01-03-00-4310	Building Maintenance	250.00	16.20	48.60	201.40	201.40	80.56
01-03-00-4320	EquipmentSoftware Maintenance	1,500.00	65.49	284.99	1,215.01	1,215.01	81.00
01-03-00-5200	Insurance and Bonds	475.00	0.00	573.54	-98.54	-98.54	-20.75
01-03-00-5400	Legal NoticesAdvertising	0.00	0.00	0.00	0.00	0.00	0.00
01-03-00-5810	Travel and Training	500.00	0.00	0.00	500.00	500.00	100.00
01-03-00-5830	Dues, Subscriptions, Programs	0.00	59.61	261.28	-261.28	-261.28	0.00
01-03-00-6110	Office Supplies	400.00	31.08	93.49	306.51	306.51	76.63
01-03-00-6120	Postage	500.00	0.00	0.00	500.00	500.00	100.00
01-03-00-6130	Telephone and Internet Service	500.00	30.92	157.54	342.46	342.46	68.49
01-03-00-6150	Materials and Supplies	200.00	0.00	0.00	200.00	200.00	100.00
01-03-00-6210	Natural Gas	150.00	6.72	16.46	133.54	133.54	89.03
01-03-00-6220	Electricity	100.00	6.61	36.51	63.49	63.49	63.49
01-03-00-6600	Miscellaneous	<u>1,550.00</u>	<u>0.50</u>	<u>2.00</u>	<u>1,548.00</u>	<u>1,548.00</u>	<u>99.87</u>
	Materials and Services	44,905.00	834.53	5,704.41	39,200.59	39,200.59	87.30
01-03-00-7410	Capital Outlay Equipment	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	Capital Outlay	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
03	Building	64,992.00	2,429.12	13,999.08	50,992.92	50,992.92	78.46
04	Park Maintenance						
	Personal Services						
01-04-00-1100	Regular Services	64,344.00	3,340.73	22,289.96	42,054.04	42,054.04	65.36
01-04-00-1200	Extra Labor	0.00	0.00	0.00	0.00	0.00	0.00
01-04-00-1300	Overtime	715.00	104.88	641.53	73.47	73.47	10.28
01-04-00-2100	Group Insurance	28,039.00	2,299.58	11,504.60	16,534.40	16,534.40	58.97
01-04-00-2200	Social Security	5,268.00	265.11	1,764.62	3,503.38	3,503.38	66.50
01-04-00-2300	Retirement Contributions	15,204.00	760.77	5,063.28	10,140.72	10,140.72	66.70
01-04-00-2500	Unemployment Compensation	64.00	0.50	19.99	44.01	44.01	68.77
01-04-00-2600	Workers' Compensation	1,487.00	86.63	582.82	904.18	904.18	60.81
01-04-00-2700	Oregon Paid Leave Tax	0.00	20.66	137.54	-137.54	-137.54	0.00
01-04-00-2950	Accrued Leave	<u>3,798.00</u>	<u>0.00</u>	<u>0.00</u>	<u>3,798.00</u>	<u>3,798.00</u>	<u>100.00</u>
	Personal Services	118,919.00	6,878.86	42,004.34	76,914.66	76,914.66	64.68

Account Number	Description	Budgeted Amount	Period Amount	YTD Amount	YTD Variance	Available	% Available
	Materials and Services						
01-04-00-3310	Auditing Services	900.00	725.60	1,320.00	-420.00	-420.00	-46.67
01-04-00-3330	Legal Services	500.00	132.50	282.50	217.50	217.50	43.50
01-04-00-3340	Engineering Services	0.00	0.00	0.00	0.00	0.00	0.00
01-04-00-3350	Other Contractual Services	44,000.00	703.00	9,885.81	34,114.19	34,114.19	77.53
01-04-00-4320	Equipment Software Maintenance	1,000.00	44.75	223.75	776.25	776.25	77.63
01-04-00-4350	Vehicle Maintenance	2,000.00	0.00	0.00	2,000.00	2,000.00	100.00
01-04-00-4400	Rental Fees	0.00	0.00	0.00	0.00	0.00	0.00
01-04-00-5200	Insurance and Bonds	1,700.00	0.00	1,880.63	-180.63	-180.63	-10.63
01-04-00-5400	Legal Notices Advertising	100.00	0.00	0.00	100.00	100.00	100.00
01-04-00-5810	Travel and Training	0.00	0.00	0.00	0.00	0.00	0.00
01-04-00-6120	Postage	0.00	0.00	0.00	0.00	0.00	0.00
01-04-00-6150	Materials and Supplies	8,000.00	207.16	1,055.87	6,944.13	6,944.13	86.80
01-04-00-6160	Uniforms PPE	200.00	0.00	0.00	200.00	200.00	100.00
01-04-00-6220	Electricity	1,400.00	96.22	463.71	936.29	936.29	66.88
01-04-00-6260	Gasoline	475.00	23.64	210.44	264.56	264.56	55.70
01-04-00-6600	Miscellaneous	<u>100.00</u>	<u>10.24</u>	<u>14.74</u>	<u>85.26</u>	<u>85.26</u>	<u>85.26</u>
	Materials and Services	60,375.00	1,943.11	15,337.45	45,037.55	45,037.55	74.60
	Capital Outlay						
01-04-00-7410	Equipment	<u>5,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>5,000.00</u>	<u>5,000.00</u>	<u>100.00</u>
	Capital Outlay	5,000.00	0.00	0.00	5,000.00	5,000.00	100.00
	Capital Construction						
01-04-00-7301	Veterans Park Improvements	0.00	0.00	0.00	0.00	0.00	0.00
01-04-00-7510	McBride Creek Trail System Imp	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	Capital Construction	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
04	Park Maintenance	184,294.00	8,821.97	57,341.79	126,952.21	126,952.21	68.89
05	Non-Departmental						
	Interfund Transfers						
01-05-00-8085	Transfer out to Street Fund	17,000.00	0.00	17,000.00	0.00	0.00	0.00
01-05-00-8090	Transfer out to Water Fund	77,000.00	0.00	33,000.00	44,000.00	44,000.00	57.14
01-05-00-8095	Transfer out to Sewer Fund	<u>33,000.00</u>	<u>0.00</u>	<u>33,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	Interfund Transfers	127,000.00	0.00	83,000.00	44,000.00	44,000.00	34.65
	Contingency						
01-05-00-9000	Contingency	<u>137,770.00</u>	<u>0.00</u>	<u>0.00</u>	<u>137,770.00</u>	<u>137,770.00</u>	<u>100.00</u>

Account Number	Description	Budgeted Amount	Period Amount	YTD Amount	YTD Variance	Available	% Available
	Contingency	137,770.00	0.00	0.00	137,770.00	137,770.00	100.00
01-05-00-9500	Unappropriated Unappropriated Ending Balance	<u>139,451.00</u>	<u>0.00</u>	<u>0.00</u>	<u>139,451.00</u>	<u>139,451.00</u>	<u>100.00</u>
	Unappropriated	<u>139,451.00</u>	<u>0.00</u>	<u>0.00</u>	<u>139,451.00</u>	<u>139,451.00</u>	<u>100.00</u>
05	Non-Departmental	<u>404,221.00</u>	<u>0.00</u>	<u>83,000.00</u>	<u>321,221.00</u>	<u>321,221.00</u>	<u>79.47</u>
01	General Fund	1,376,691.00	62,210.23	458,079.90	918,611.10	918,611.10	66.73
02	Equipment Reserve Fund						
02	Department						
	Interfund Transfers						
02-02-00-8072	Transfer out to Gen - Parks	4,500.00	0.00	0.00	4,500.00	4,500.00	100.00
02-02-00-8075	Transfer out to Street Fund	4,500.00	0.00	0.00	4,500.00	4,500.00	100.00
02-02-00-8076	Transfer out to Water Fund	13,500.00	0.00	0.00	13,500.00	13,500.00	100.00
02-02-00-8077	Transfer out to Sewer Fund	<u>7,500.00</u>	<u>0.00</u>	<u>0.00</u>	<u>7,500.00</u>	<u>7,500.00</u>	<u>100.00</u>
	Interfund Transfers	30,000.00	0.00	0.00	30,000.00	30,000.00	100.00
	Reserve						
02-02-00-9200	Reserve for Admin Equip	6,525.00	0.00	0.00	6,525.00	6,525.00	100.00
02-02-00-9300	Reserve for Police Equip	9,744.00	0.00	0.00	9,744.00	9,744.00	100.00
02-02-00-9350	Reserve for Bldg Equip	905.00	0.00	0.00	905.00	905.00	100.00
02-02-00-9400	Reserve for Parks Equip	111.00	0.00	0.00	111.00	111.00	100.00
02-02-00-9500	Reserve for Street Equip	5,940.00	0.00	0.00	5,940.00	5,940.00	100.00
02-02-00-9600	Reserve for Water Equip	5,437.00	0.00	0.00	5,437.00	5,437.00	100.00
02-02-00-9700	Reserve for Sewer Equip	<u>9,077.00</u>	<u>0.00</u>	<u>0.00</u>	<u>9,077.00</u>	<u>9,077.00</u>	<u>100.00</u>
	Reserve	<u>37,739.00</u>	<u>0.00</u>	<u>0.00</u>	<u>37,739.00</u>	<u>37,739.00</u>	<u>100.00</u>
02	Department	<u>67,739.00</u>	<u>0.00</u>	<u>0.00</u>	<u>67,739.00</u>	<u>67,739.00</u>	<u>100.00</u>
02	Equipment Reserve Fund	67,739.00	0.00	0.00	67,739.00	67,739.00	100.00
05	Street Fund						
05	Department						
	Personal Services						
05-05-00-1100	Regular Services	36,021.00	2,605.42	14,084.82	21,936.18	21,936.18	60.90
05-05-00-1300	Overtime	400.00	46.71	213.58	186.42	186.42	46.61

Account Number	Description	Budgeted Amount	Period Amount	YTD Amount	YTD Variance	Available	% Available
05-05-00-2100	Group Insurance	8,292.00	663.47	3,247.62	5,044.38	5,044.38	60.83
05-05-00-2200	Social Security	2,834.00	208.66	1,129.43	1,704.57	1,704.57	60.15
05-05-00-2300	Retirement Contributions	8,410.00	526.62	2,937.67	5,472.33	5,472.33	65.07
05-05-00-2500	Unemployment Compensation	36.00	0.46	12.34	23.66	23.66	65.72
05-05-00-2600	Workers' Compensation	729.00	55.64	364.89	364.11	364.11	49.95
05-05-00-2700	Oregon Paid Leave Tax	0.00	16.28	88.13	-88.13	-88.13	0.00
05-05-00-2950	Accrued Leave	<u>626.00</u>	<u>58.73</u>	<u>376.89</u>	<u>249.11</u>	<u>249.11</u>	<u>39.79</u>
	Personal Services	57,348.00	4,181.99	22,455.37	34,892.63	34,892.63	60.84
	Materials and Services						
05-05-00-3310	Auditing Services	900.00	544.20	990.00	-90.00	-90.00	-10.00
05-05-00-3330	Legal Services	500.00	10.13	10.13	489.87	489.87	97.97
05-05-00-3340	Engineering Services	500.00	0.00	0.00	500.00	500.00	100.00
05-05-00-3350	Other Contractual Services	10,000.00	1,205.85	2,547.38	7,452.62	7,452.62	74.53
05-05-00-4310	Building Maintenance	1,500.00	91.80	734.06	765.94	765.94	51.06
05-05-00-4320	EquipmentSoftware Maintenance	2,500.00	44.75	223.75	2,276.25	2,276.25	91.05
05-05-00-4350	Vehicle Maintenance	1,000.00	0.00	60.96	939.04	939.04	93.90
05-05-00-4351	Street Light Maintenance	750.00	0.00	0.00	750.00	750.00	100.00
05-05-00-4400	Rental Fees	0.00	0.00	0.00	0.00	0.00	0.00
05-05-00-4510	Street PreservationResurface	94,000.00	0.00	0.00	94,000.00	94,000.00	100.00
05-05-00-5200	Insurance and Bonds	3,000.00	0.00	2,894.18	105.82	105.82	3.53
05-05-00-5400	Legal NoticesAdvertising	100.00	0.00	27.00	73.00	73.00	73.00
05-05-00-5810	Travel and Training	500.00	0.00	0.00	500.00	500.00	100.00
05-05-00-5830	Dues, Subscriptions, Programs	200.00	8.73	8.73	191.27	191.27	95.64
05-05-00-6110	Office Supplies	200.00	15.55	46.76	153.24	153.24	76.62
05-05-00-6120	Postage	235.00	0.00	0.00	235.00	235.00	100.00
05-05-00-6130	Telephone and Internet Service	1,300.00	77.39	382.61	917.39	917.39	70.57
05-05-00-6140	Signs	1,000.00	0.00	0.00	1,000.00	1,000.00	100.00
05-05-00-6150	Materials and Supplies	4,200.00	19.57	513.21	3,686.79	3,686.79	87.78
05-05-00-6160	UniformsPPE	150.00	0.00	0.00	150.00	150.00	100.00
05-05-00-6220	Electricity	6,500.00	514.71	2,550.11	3,949.89	3,949.89	60.77
05-05-00-6260	Gasoline	1,350.00	70.92	296.51	1,053.49	1,053.49	78.04
05-05-00-6600	Miscellaneous	<u>100.00</u>	<u>1.25</u>	<u>5.00</u>	<u>95.00</u>	<u>95.00</u>	<u>95.00</u>
	Materials and Services	130,485.00	2,604.85	11,290.39	119,194.61	119,194.61	91.35
	Capital Outlay						
05-05-00-7410	Equipment	<u>4,500.00</u>	<u>0.00</u>	<u>0.00</u>	<u>4,500.00</u>	<u>4,500.00</u>	<u>100.00</u>
	Capital Outlay	4,500.00	0.00	0.00	4,500.00	4,500.00	100.00
	Capital Construction						
05-05-00-7514	Streetlight Improvements	0.00	0.00	0.00	0.00	0.00	0.00
05-05-00-7516	Pavement Restoration	250,000.00	0.00	0.00	250,000.00	250,000.00	100.00

Account Number	Description	Budgeted Amount	Period Amount	YTD Amount	YTD Variance	Available	% Available
	Capital Construction	250,000.00	0.00	0.00	250,000.00	250,000.00	100.00
05-05-00-9000	Contingency	<u>28,175.00</u>	<u>0.00</u>	<u>0.00</u>	<u>28,175.00</u>	<u>28,175.00</u>	<u>100.00</u>
	Contingency	28,175.00	0.00	0.00	28,175.00	28,175.00	100.00
05-05-00-9500	Unappropriated	<u>444,244.00</u>	<u>0.00</u>	<u>0.00</u>	<u>444,244.00</u>	<u>444,244.00</u>	<u>100.00</u>
	Unappropriated Ending Fund Bal						
	Unappropriated	<u>444,244.00</u>	<u>0.00</u>	<u>0.00</u>	<u>444,244.00</u>	<u>444,244.00</u>	<u>100.00</u>
05	Department	<u>914,752.00</u>	<u>6,786.84</u>	<u>33,745.76</u>	<u>881,006.24</u>	<u>881,006.24</u>	<u>96.31</u>
05	Street Fund	914,752.00	6,786.84	33,745.76	881,006.24	881,006.24	96.31
06	Street Development Fund						
06	Department						
06-06-00-9000	Contingency	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	Contingency	0.00	0.00	0.00	0.00	0.00	0.00
06-06-00-9500	Unappropriated	<u>195,038.00</u>	<u>0.00</u>	<u>0.00</u>	<u>195,038.00</u>	<u>195,038.00</u>	<u>100.00</u>
	Unappropriated Ending Fund Bal						
	Unappropriated	<u>195,038.00</u>	<u>0.00</u>	<u>0.00</u>	<u>195,038.00</u>	<u>195,038.00</u>	<u>100.00</u>
06	Department	<u>195,038.00</u>	<u>0.00</u>	<u>0.00</u>	<u>195,038.00</u>	<u>195,038.00</u>	<u>100.00</u>
06	Street Development Fund	195,038.00	0.00	0.00	195,038.00	195,038.00	100.00
08	Parks Development Fund						
08	Department						
08-08-00-3350	Materials and Services	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	Park Master Plan						

Account Number	Description	Budgeted Amount	Period Amount	YTD Amount	YTD Variance	Available	% Available
	Materials and Services	0.00	0.00	0.00	0.00	0.00	0.00
08-08-00-7300	Capital Construction McBride Creek Trail System Imp	5,000.00	0.00	0.00	5,000.00	5,000.00	100.00
08-08-00-7301	Veterans Park Improvements	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	Capital Construction	5,000.00	0.00	0.00	5,000.00	5,000.00	100.00
08-08-00-9000	Contingency Contingency	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	Contingency	0.00	0.00	0.00	0.00	0.00	0.00
08-08-00-9500	Unappropriated Unappropriated Ending Fund Bal	<u>61,061.00</u>	<u>0.00</u>	<u>0.00</u>	<u>61,061.00</u>	<u>61,061.00</u>	<u>100.00</u>
	Unappropriated	<u>61,061.00</u>	<u>0.00</u>	<u>0.00</u>	<u>61,061.00</u>	<u>61,061.00</u>	<u>100.00</u>
08	Department	<u>66,061.00</u>	<u>0.00</u>	<u>0.00</u>	<u>66,061.00</u>	<u>66,061.00</u>	<u>100.00</u>
08	Parks Development Fund	66,061.00	0.00	0.00	66,061.00	66,061.00	100.00
10	Storm Drain Development Fund						
10	Department						
10-10-00-9000	Contingency Contingency	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	Contingency	0.00	0.00	0.00	0.00	0.00	0.00
10-10-00-9500	Unappropriated Unappropriated Ending Fund Bal	<u>10,284.00</u>	<u>0.00</u>	<u>0.00</u>	<u>10,284.00</u>	<u>10,284.00</u>	<u>100.00</u>
	Unappropriated	<u>10,284.00</u>	<u>0.00</u>	<u>0.00</u>	<u>10,284.00</u>	<u>10,284.00</u>	<u>100.00</u>
10	Department	<u>10,284.00</u>	<u>0.00</u>	<u>0.00</u>	<u>10,284.00</u>	<u>10,284.00</u>	<u>100.00</u>
10	Storm Drain Development Fund	10,284.00	0.00	0.00	10,284.00	10,284.00	100.00
12	Water Fund						

Account Number	Description	Budgeted Amount	Period Amount	YTD Amount	YTD Variance	Available	% Available
12	Department						
	Personal Services						
12-12-00-1100	Regular Services	162,445.00	12,207.92	64,758.45	97,686.55	97,686.55	60.14
12-12-00-1300	Overtime	2,528.00	245.58	1,191.84	1,336.16	1,336.16	52.85
12-12-00-2100	Group Insurance	42,040.00	3,312.89	16,246.83	25,793.17	25,793.17	61.35
12-12-00-2200	Social Security	12,855.00	974.56	4,991.16	7,863.84	7,863.84	61.17
12-12-00-2300	Retirement Contributions	36,922.00	2,520.38	13,140.88	23,781.12	23,781.12	64.41
12-12-00-2500	Unemployment Compensation	162.00	1.80	54.16	107.84	107.84	66.57
12-12-00-2600	Workers' Compensation	1,925.00	94.56	646.34	1,278.66	1,278.66	66.42
12-12-00-2700	Oregon Paid Leave Tax	3,068.00	76.06	389.69	2,678.31	2,678.31	87.30
12-12-00-2950	Accrued Leave	<u>0.00</u>	<u>228.39</u>	<u>1,041.44</u>	<u>-1,041.44</u>	<u>-1,041.44</u>	<u>0.00</u>
	Personal Services	261,945.00	19,662.14	102,460.79	159,484.21	159,484.21	60.88
	Materials and Services						
12-12-00-3310	Auditing Services	3,500.00	1,995.40	3,630.00	-130.00	-130.00	-3.71
12-12-00-3330	Legal Services	500.00	25.87	25.87	474.13	474.13	94.83
12-12-00-3340	Engineering Services	1,000.00	0.00	0.00	1,000.00	1,000.00	100.00
12-12-00-3350	Other Contractual Services	31,000.00	1,709.43	11,958.56	19,041.44	19,041.44	61.42
12-12-00-4000	In Lieu of Franchise Fee	32,779.00	0.00	10,970.16	21,808.84	21,808.84	66.53
12-12-00-4100	Water Purchases	45,000.00	49.48	35,747.46	9,252.54	9,252.54	20.56
12-12-00-4310	Building Maintenance	2,000.00	137.69	1,100.85	899.15	899.15	44.96
12-12-00-4320	EquipmentSoftware Maintenance	12,000.00	355.98	1,507.87	10,492.13	10,492.13	87.43
12-12-00-4350	Vehicle Maintenance	1,000.00	0.00	91.40	908.60	908.60	90.86
12-12-00-4400	Rental Fees	0.00	0.00	0.00	0.00	0.00	0.00
12-12-00-5200	Insurance and Bonds	9,250.00	0.00	10,017.10	-767.10	-767.10	-8.29
12-12-00-5400	Legal NoticesAdvertising	400.00	0.00	264.70	135.30	135.30	33.83
12-12-00-5810	Travel and Training	2,500.00	0.00	38.86	2,461.14	2,461.14	98.45
12-12-00-5830	Dues, Subscriptions, Programs	2,500.00	2,483.95	2,483.95	16.05	16.05	0.64
12-12-00-6110	Office Supplies	700.00	69.96	210.41	489.59	489.59	69.94
12-12-00-6120	Postage	4,300.00	0.00	0.00	4,300.00	4,300.00	100.00
12-12-00-6130	Telephone and Internet Service	3,500.00	215.39	993.97	2,506.03	2,506.03	71.60
12-12-00-6150	Materials and Supplies	14,000.00	310.57	6,403.13	7,596.87	7,596.87	54.26
12-12-00-6160	UniformsPPE	250.00	0.00	0.00	250.00	250.00	100.00
12-12-00-6170	Treatment Chemicals	32,000.00	3,622.06	15,272.20	16,727.80	16,727.80	52.27
12-12-00-6210	Natural Gas	300.00	16.79	41.11	258.89	258.89	86.30
12-12-00-6220	Electricity	17,500.00	1,304.61	6,808.04	10,691.96	10,691.96	61.10
12-12-00-6260	Gasoline	4,000.00	236.42	988.39	3,011.61	3,011.61	75.29
12-12-00-6600	Miscellaneous	<u>2,400.00</u>	<u>155.33</u>	<u>774.33</u>	<u>1,625.67</u>	<u>1,625.67</u>	<u>67.74</u>
	Materials and Services	222,379.00	12,688.93	109,328.36	113,050.64	113,050.64	50.84
	Capital Outlay						
12-12-00-7410	Equipment	<u>13,500.00</u>	<u>0.00</u>	<u>0.00</u>	<u>13,500.00</u>	<u>13,500.00</u>	<u>100.00</u>
	Capital Outlay	13,500.00	0.00	0.00	13,500.00	13,500.00	100.00

Account Number	Description	Budgeted Amount	Period Amount	YTD Amount	YTD Variance	Available	% Available
12-12-00-7503	Capital Construction Reservoir Overflow Drain Proj	20,000.00	0.00	0.00	20,000.00	20,000.00	100.00
12-12-00-7504	SCADA Software and HMI	<u>25,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>25,000.00</u>	<u>25,000.00</u>	<u>100.00</u>
	Capital Construction	45,000.00	0.00	0.00	45,000.00	45,000.00	100.00
	Debt Service						
12-12-00-7615	Principal SDW 2002 S02009	101,821.00	0.00	0.00	101,821.00	101,821.00	100.00
12-12-00-7616	Principal SDW 2008 S02009B	24,590.00	0.00	0.00	24,590.00	24,590.00	100.00
12-12-00-7618	Principal SDW 2013 S13003	21,381.00	0.00	0.00	21,381.00	21,381.00	100.00
12-12-00-7619	Principal SDW 2017 S17032	20,644.00	0.00	0.00	20,644.00	20,644.00	100.00
12-12-00-7625	Interest SDW 2002 S02009	14,055.00	0.00	0.00	14,055.00	14,055.00	100.00
12-12-00-7626	Interest SDW 2008 S02009B	3,682.00	0.00	0.00	3,682.00	3,682.00	100.00
12-12-00-7628	Interest SDW 2013 S13003	7,184.00	0.00	0.00	7,184.00	7,184.00	100.00
12-12-00-7629	Interest-SDW 2017 S17032	<u>10,921.00</u>	<u>0.00</u>	<u>0.00</u>	<u>10,921.00</u>	<u>10,921.00</u>	<u>100.00</u>
	Debt Service	204,278.00	0.00	0.00	204,278.00	204,278.00	100.00
	Interfund Transfers						
12-12-00-8060	Transfer out to General Fund	<u>33,000.00</u>	<u>0.00</u>	<u>33,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	Interfund Transfers	33,000.00	0.00	33,000.00	0.00	0.00	0.00
	Contingency						
12-12-00-9000	Contingency	<u>72,649.00</u>	<u>0.00</u>	<u>0.00</u>	<u>72,649.00</u>	<u>72,649.00</u>	<u>100.00</u>
	Contingency	72,649.00	0.00	0.00	72,649.00	72,649.00	100.00
	Unappropriated						
12-12-00-9500	Unappropriated Ending Fund Bal	<u>148,610.00</u>	<u>0.00</u>	<u>0.00</u>	<u>148,610.00</u>	<u>148,610.00</u>	<u>100.00</u>
	Unappropriated	<u>148,610.00</u>	<u>0.00</u>	<u>0.00</u>	<u>148,610.00</u>	<u>148,610.00</u>	<u>100.00</u>
12	Department	<u>1,001,361.00</u>	<u>32,351.07</u>	<u>244,789.15</u>	<u>756,571.85</u>	<u>756,571.85</u>	<u>75.55</u>
12	Water Fund	1,001,361.00	32,351.07	244,789.15	756,571.85	756,571.85	75.55
13	Water Development Fund						
00							
	Contingency						
13-00-00-9000	Contingency	0.00	0.00	0.00	0.00	0.00	0.00

Account Number	Description	Budgeted Amount	Period Amount	YTD Amount	YTD Variance	Available	% Available
	Contingency	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
00		0.00	0.00	0.00	0.00	0.00	0.00
13	Department						
13-13-00-8060	Interfund Transfers Transfer out to Water Fund	<u>200,000.00</u>	<u>0.00</u>	<u>200,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	Interfund Transfers	200,000.00	0.00	200,000.00	0.00	0.00	0.00
13-13-00-9000	Contingency	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	Contingency	0.00	0.00	0.00	0.00	0.00	0.00
13-13-00-9500	Unappropriated Unappropriated Ending Fund Bal	<u>108,563.00</u>	<u>0.00</u>	<u>0.00</u>	<u>108,563.00</u>	<u>108,563.00</u>	<u>100.00</u>
	Unappropriated	<u>108,563.00</u>	<u>0.00</u>	<u>0.00</u>	<u>108,563.00</u>	<u>108,563.00</u>	<u>100.00</u>
13	Department	<u>308,563.00</u>	<u>0.00</u>	<u>200,000.00</u>	<u>108,563.00</u>	<u>108,563.00</u>	<u>35.18</u>
13	Water Development Fund	308,563.00	0.00	200,000.00	108,563.00	108,563.00	35.18
19	Sewer Fund						
19	Department						
	Personal Services						
19-19-00-1100	Regular Services	123,638.00	9,072.99	48,651.78	74,986.22	74,986.22	60.65
19-19-00-1300	Overtime	1,804.00	153.67	795.99	1,008.01	1,008.01	55.88
19-19-00-2100	Group Insurance	30,974.00	2,410.73	11,920.19	19,053.81	19,053.81	61.52
19-19-00-2200	Social Security	9,766.00	726.19	3,878.39	5,887.61	5,887.61	60.29
19-19-00-2300	Retirement Contributions	28,776.00	1,807.89	9,983.99	18,792.01	18,792.01	65.30
19-19-00-2500	Unemployment Compensation	124.00	1.74	42.77	81.23	81.23	65.51
19-19-00-2600	Workers' Compensation	1,266.00	51.14	367.60	898.40	898.40	70.96
19-19-00-2700	Oregon Paid Leave Tax	0.00	56.74	302.94	-302.94	-302.94	0.00
19-19-00-2950	Accrued Leave	<u>2,214.00</u>	<u>228.39</u>	<u>1,041.44</u>	<u>1,172.56</u>	<u>1,172.56</u>	<u>52.96</u>
	Personal Services	198,562.00	14,509.48	76,985.09	121,576.91	121,576.91	61.23
	Materials and Services						

Account Number	Description	Budgeted Amount	Period Amount	YTD Amount	YTD Variance	Available	% Available
19-19-00-3310	Auditing Services	3,300.00	1,995.40	3,630.00	-330.00	-330.00	-10.00
19-19-00-3330	Legal Services	500.00	25.87	25.87	474.13	474.13	94.83
19-19-00-3340	Engineering Services	2,000.00	0.00	0.00	2,000.00	2,000.00	100.00
19-19-00-3350	Other Contractual Services	60,000.00	8,558.94	23,303.29	36,696.71	36,696.71	61.16
19-19-00-4000	In Lieu of Franchise Fee	26,324.00	0.00	6,815.44	19,508.56	19,508.56	74.11
19-19-00-4100	Sewer Treatment Fees	116,000.00	9,939.94	38,437.22	77,562.78	77,562.78	66.86
19-19-00-4120	Sewer System Dev Fees	4,117.00	0.00	0.00	4,117.00	4,117.00	100.00
19-19-00-4310	Building Maintenance	2,000.00	137.69	1,100.85	899.15	899.15	44.96
19-19-00-4320	EquipmentSoftware Maintenance	8,000.00	328.79	1,480.69	6,519.31	6,519.31	81.49
19-19-00-4350	Vehicle Maintenance	1,000.00	0.00	91.40	908.60	908.60	90.86
19-19-00-4400	Rental Fees	0.00	0.00	0.00	0.00	0.00	0.00
19-19-00-5200	Insurance and Bonds	13,360.00	0.00	12,705.98	654.02	654.02	4.90
19-19-00-5400	Legal NoticesAdvertising	500.00	0.00	105.00	395.00	395.00	79.00
19-19-00-5810	Travel and Training	1,600.00	0.00	0.00	1,600.00	1,600.00	100.00
19-19-00-5830	Dues, Subscriptions, Programs	400.00	33.95	574.41	-174.41	-174.41	-43.60
19-19-00-6110	Office Supplies	800.00	69.95	210.38	589.62	589.62	73.70
19-19-00-6120	Postage	4,300.00	0.00	0.00	4,300.00	4,300.00	100.00
19-19-00-6130	Telephone and Internet Service	3,200.00	215.40	994.02	2,205.98	2,205.98	68.94
19-19-00-6150	Materials and Supplies	12,000.00	86.18	2,488.73	9,511.27	9,511.27	79.26
19-19-00-6160	UniformsPPE	250.00	0.00	0.00	250.00	250.00	100.00
19-19-00-6170	Treatment Chemicals	14,000.00	0.00	4,852.00	9,148.00	9,148.00	65.34
19-19-00-6210	Natural Gas	300.00	16.80	41.11	258.89	258.89	86.30
19-19-00-6220	Electricity	8,000.00	580.75	2,758.00	5,242.00	5,242.00	65.53
19-19-00-6260	Gasoline	2,200.00	118.22	494.21	1,705.79	1,705.79	77.54
19-19-00-6600	Miscellaneous	900.00	68.85	340.99	559.01	559.01	62.11
	Materials and Services	285,051.00	22,176.73	100,449.59	184,601.41	184,601.41	64.76
19-19-00-7410	Capital Outlay Equipment	7,500.00	0.00	0.00	7,500.00	7,500.00	100.00
	Capital Outlay	7,500.00	0.00	0.00	7,500.00	7,500.00	100.00
19-19-00-7501	Capital Construction K Street Pump Station Project	60,000.00	0.00	0.00	60,000.00	60,000.00	100.00
19-19-00-7503	Septic Tank ReplaceAbandon	60,000.00	0.00	0.00	60,000.00	60,000.00	100.00
	Capital Construction	120,000.00	0.00	0.00	120,000.00	120,000.00	100.00
	Debt Service						
19-19-00-7610	Principal CWSRF 2014 R23550	19,431.00	9,654.00	9,654.00	9,777.00	9,777.00	50.32
19-19-00-7615	Interest CWSRF 2014 R23550	6,707.00	3,415.00	3,415.00	3,292.00	3,292.00	49.08
19-19-00-7616	Interest CWSRF 2015 R23551	4,710.00	0.00	0.00	4,710.00	4,710.00	100.00
19-19-00-7617	Interest CWSRF 2017 R23552	26,033.00	0.00	0.00	26,033.00	26,033.00	100.00
19-19-00-7618	Fees CWSRF 2014 R23550	1,296.00	0.00	0.00	1,296.00	1,296.00	100.00
19-19-00-7619	Fees CWSRF 2015 R23551	1,199.00	0.00	0.00	1,199.00	1,199.00	100.00

Account Number	Description	Budgeted Amount	Period Amount	YTD Amount	YTD Variance	Available	% Available
19-19-00-7620	Principal CWSRF 2015 R23551	16,974.00	0.00	0.00	16,974.00	16,974.00	100.00
19-19-00-7621	Fees CWSRF 2017 R23552	0.00	0.00	0.00	0.00	0.00	0.00
19-19-00-7630	Principal CWSRF 2017 R23552	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	Debt Service	76,350.00	13,069.00	13,069.00	63,281.00	63,281.00	82.88
19-19-00-8060	Interfund Transfers Transfer out to General Fund	<u>127,402.00</u>	<u>0.00</u>	<u>127,402.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	Interfund Transfers	127,402.00	0.00	127,402.00	0.00	0.00	0.00
19-19-00-9000	Contingency Contingency	<u>72,542.00</u>	<u>0.00</u>	<u>0.00</u>	<u>72,542.00</u>	<u>72,542.00</u>	<u>100.00</u>
	Contingency	72,542.00	0.00	0.00	72,542.00	72,542.00	100.00
19-19-00-9500	Unappropriated Unappropriated Ending Fund Bal	<u>163,264.00</u>	<u>0.00</u>	<u>0.00</u>	<u>163,264.00</u>	<u>163,264.00</u>	<u>100.00</u>
	Unappropriated	<u>163,264.00</u>	<u>0.00</u>	<u>0.00</u>	<u>163,264.00</u>	<u>163,264.00</u>	<u>100.00</u>
19	Department	<u>1,050,671.00</u>	<u>49,755.21</u>	<u>317,905.68</u>	<u>732,765.32</u>	<u>732,765.32</u>	<u>69.74</u>
19	Sewer Fund	1,050,671.00	49,755.21	317,905.68	732,765.32	732,765.32	69.74
22	Sewer Development Fund						
22	Department						
22-22-00-7500	Capital Construction Capital Improvements	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	Capital Construction	0.00	0.00	0.00	0.00	0.00	0.00
22-22-00-8100	Interfund Transfers Transfer out to Sewer Fund	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	Interfund Transfers	0.00	0.00	0.00	0.00	0.00	0.00
22-22-00-9000	Contingency Contingency	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

Account Number	Description	Budgeted Amount	Period Amount	YTD Amount	YTD Variance	Available	% Availablt
	Contingency	0.00	0.00	0.00	0.00	0.00	0.00
22-22-00-9500	Unappropriated Unappropriated Ending Fund Bal	<u>12,097.00</u>	<u>0.00</u>	<u>0.00</u>	<u>12,097.00</u>	<u>12,097.00</u>	<u>100.00</u>
	Unappropriated	<u>12,097.00</u>	<u>0.00</u>	<u>0.00</u>	<u>12,097.00</u>	<u>12,097.00</u>	<u>100.00</u>
22	Department	<u>12,097.00</u>	<u>0.00</u>	<u>0.00</u>	<u>12,097.00</u>	<u>12,097.00</u>	<u>100.00</u>
22	Sewer Development Fund	12,097.00	0.00	0.00	12,097.00	12,097.00	100.00
Grand Total		5,003,257.00	151,103.35	1,254,520.49	3,748,736.51	3,748,736.51	0.7493

CITY OF COLUMBIA CITY- COMBINED BALANCE SHEET

ALL FUND TYPES AND ACCOUNT GROUPS

November 30, 2024

	Governmental Fund Types					Proprietary Fund Types Enterprise Funds				Total Memorandum (only)	
	General	Equipment Reserve	Street	Street Development	Park Development	Storm Drain Development	Water	Water Development	Sewer		Sewer Development
ASSETS AND OTHER DEBITS											
Assets:											
Cash and investments	563,283.04	66,749.29	516,726.39	186,668.60	57,942.36	9,805.35	207,661.76	105,392.26	370,443.63	10,301.70	2,094,974.38
Receivables:											-
Taxes	16,214.52										16,214.52
Accounts receivable - other	28,949.35						-		-		28,949.35
Accounts receivable - utility billings							51,597.07		45,522.25		97,119.32
Inventories			8,617.34								8,617.34
TOTAL ASSETS AND OTHER DEBITS	608,446.91	66,749.29	525,343.73	186,668.60	57,942.36	9,805.35	259,258.83	105,392.26	415,965.88	10,301.70	2,245,874.91
LIABILITIES, EQUITY AND OTHER CREDITS											
Liabilities:											
Accounts payable	33,412.54						-		-		33,412.54
Payroll liabilities	18,648.28										18,648.28
Building Assessment Liability	27.28										27.28
Deposits	75.00						4,417.92		4,501.92		8,994.84
Assessments on fines											-
Deferred revenue:											
Property taxes	19,108.00										19,108.00
Celebration											-
Shop with a Cop	-										-
Housing rehabilitation loans	23,918.00										23,918.00
TOTAL LIABILITIES	95,189.10	-	-	-	-	-	4,417.92	-	4,501.92	-	104,108.94
Equity and other credits:											
Fund balances:											
Unreserved:											
Undesignated	513,257.81	66,749.29	525,343.73	186,668.60	57,942.36	9,805.35	254,840.91	105,392.26	411,463.96	10,301.70	2,141,765.97
Total fund balance	513,257.81	66,749.29	525,343.73	186,668.60	57,942.36	9,805.35	254,840.91	105,392.26	411,463.96	10,301.70	2,141,765.97
TOTAL EQUITY AND OTHER CREDITS	513,257.81	66,749.29	525,343.73	186,668.60	57,942.36	9,805.35	254,840.91	105,392.26	411,463.96	10,301.70	2,141,765.97
TOTAL LIABILITIES, EQUITY AND OTHER CREDITS	608,446.91	66,749.29	525,343.73	186,668.60	57,942.36	9,805.35	259,258.83	105,392.26	415,965.88	10,301.70	2,245,874.91
REVENUES:	623,763.32	1,389.65	79,149.68	3,886.30	1,206.30	204.12	520,511.30	3,765.47	246,443.12	214.44	1,480,533.70
EXPENDITURES:	458,079.90	-	33,745.76	-	-	-	244,789.15	200,000.00	317,905.68	-	1,254,520.49
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES:	165,683.42	1,389.65	45,403.92	3,886.30	1,206.30	204.12	275,722.15	(196,234.53)	(71,462.56)	214.44	226,013.21
FUND BALANCE/RETAINED EARNINGS 7/1/24	347,574.39	65,359.64	479,939.81	182,782.30	56,736.06	9,601.23	(20,881.24)	301,626.79	482,926.52	10,087.26	1,915,752.76
FUND BALANCE/RETAINED EARNINGS Current	513,257.81	66,749.29	525,343.73	186,668.60	57,942.36	9,805.35	254,840.91	105,392.26	411,463.96	10,301.70	2,141,765.97

City Council Meeting Minutes

THURSDAY, NOVEMBER 21, 2024 – 6:00 PM
COLUMBIA CITY, CITY HALL – 1840 SECOND STREET
CITY OF COLUMBIA CITY, COLUMBIA COUNTY, OREGON

AGENDA ITEM 1

CALL TO ORDER/ROLL CALL:

CONVENED:

Mayor Katrina Claridge called the Regular Meeting to order at 6:00 pm.

COUNCIL MEMBERS PRESENT:

Council President Rob Forman
Councilor Gordon Thistle
Councilor Connie Quick
Councilor Lyle Bluhm

COUNCIL MEMBERS ABSENT:

None

ALSO PRESENT:

Kim Karber, City Administrator/Recorder
Micah Rogers, Public Works Superintendent
Jerry Bartolomucci, Chief of Police

ATTORNEY PRESENT:

None

A quorum was present, and due notice had been published.

AGENDA ITEM 2

CITIZEN INPUT:

2.1 Jak Massey, South Columbia County Chamber of Commerce update.
Jak not present, this item was removed from the agenda.

2.2 Corey Padron & Chip Dryden, with the Columbia County Emergency Management Department to discuss specific needs for our community.

Corey Padron introduced himself and Chip Dryden to the Council. Corey reported that they are continually working on projects and one they are currently working on is community needs. They have grant funds and he has set some aside for each community. It will be around \$2,000-\$4,000 and the purpose of the money is interoperability between the county and the community. Corey is asking for us to look at what the City needs to help us work together with the County in the event of a disaster. He also is asking that we start thinking of a larger project that we could do next year as the State Homeland and other grants will be coming out. Chip will be scheduling a prewinter meeting on December 2nd with anyone in the community who is interested in attending. They will be discussing what is typical, how everyone is prepared, what people may need, etc. They brought in an example of a quick reference card they will be putting together for Columbia County, and they will be starting with Columbia City. It should be a grab and go document that is more usable during an emergency. Corey and Chip are available 24/7 and have other resources they can reach out to if needed.

AGENDA ITEM 3 COUNCIL REPORTS:

3.1 Audit Committee: Chair Forman reported the committee reviewed proposals for a new auditor. Kim reported she has reached out to Umpqua and their information will be presented at the next Council meeting.

3.2 Hazard Committee: Chair Quick reported the next meeting will be in January.

3.3 Parks Committee: Kim reported the committee discussed needs for Harvard Park.

3.4 Streets Committee: Micah reported Columbia City was not one of the cities chosen to receive grant funds from the Small Cities Allotment grant. There were 74 projects turned in and they were only able to choose 24 with the funds they had available. The committee will meet in January or February to look over the grant application to see how we can update it.

3.5 Water & Sewer Committee: No report.

AGENDA ITEM 4 CONSENT AGENDA:

4.1 Bills paid with check numbers 35170 through 35200 during the month of October 2024.

4.2 Expense vs Budget Report for the month ending October 2024.

4.3 Combined balance sheet for the month ending October 2024.

4.4 Minutes of the October 17, 2024, Regular City Council Meeting.

4.5 Activity Report from the Chief of Police for the month of October 2024.

4.6 Activity Report from the Public Works Superintendent for the month of October 2024.

4.7 Activity Report from the City Administrator for the month of October 2024.

4.8 Correct the 2024 date of January 18th meeting minutes to January 25th.

4.9 Minutes of the October 2024, Parks Committee Meeting.

4.10 Minutes of the November 2024, Parks Committee Meeting.

THE COUNCIL APPROVED THE CONSENT AGENDA BY UNANIMOUS ROLL CALL VOTE.

AGENDA ITEM 5 UNFINISHED BUSINESS:

None.

AGENDA ITEM 6 NEW BUSINESS:

6.1 Audited Financial Report for the Year Ended June 30, 2024.

MOVED (FORMAN), SECONDED (THISTLE), AND CARRIED UNANIMOUSLY TO ACCEPT THE JUNE 30, 2024 AUDIT REPORT FROM PAULY, ROGERS, AND CO PC.

6.2 Review of the updated Bargain and Sale Deed of Pixie Park from the Daughters of the American Revolution to Columbia City.

MOVED (THISTLE), SECONDED (QUICK), AND CARRIED UNANIMOUSLY TO APPROVE THE UPDATED BARGAIN AND SALE DEED OF PIXIE PARK FROM THE DAUGHTERS OF THE AMERICAN REVOLUTION TO COLUMBIA CITY.

6.3 Review the Local Government Grant Program Agreement between the Oregon Parks and Recreation Department and Columbia City.

MOVED (QUICK), SECONDED (THISTLE), AND CARRIED UNANIMOUSLY TO APPROVE THE GRANT FUNDS FROM THE OREGON PARKS AND RECREATION DEPARTMENT FOR COLUMBIA CITY.

6.4 Review the Engineering Budget Amendment Request between Kennedy Jenks and Columbia City.

3 Regular City Council Meeting
November 21, 2024

MOVED (QUICK), SECONDED (THISTLE), AND CARRIED UNANIMOUSLY TO APPROVE THE BUDGET AMENDMENT BETWEEN KENNEDY JENKS AND COLUMBIA CITY.

6.5 Membership renewal with the South Columbia County Chamber of Commerce.

MOVED (QUICK), SECONDED (BLUHM), AND CARRIED UNANIMOUSLY TO APPROVE RENEWING THE MEMBERSHIP WITH SOUTH COLUMBIA COUNTY CHAMBER OF COMMERCE AT THE BASIC LEVEL.

6.6 Council Bill No. 24-991: An Ordinance Suspending Processing and Issuance of Floodplain Development Permits for a Period of 180 Days; Declaring an Emergency; Effective December 1, 2024.

MOVED (FORMAN), SECONDED (QUICK), AND CARRIED UNANIMOUSLY TO DECLARE AN EMERGENCY.

MOVED (THISTLE), SECONDED (BLUHM), AND CARRIED UNANIMOUSLY TO ADOPT COUNCIL BILL NO. 24-991 STARTING DECEMBER 1, WITH THE EMERGENCY CLAUSE.

AGENDA ITEM 7

OTHER BUSINESS:

7.1 Vandalism to Porta Potties.

After some discussion, it was decided that the porta potties at Bundy Park and Library will be locked during non-staff hours, and we will see if that helps with the vandalism. There will be signs posted on the porta potties with the hours along with phone numbers for the Police and Community Action Team for those needing help.

7.2 Feedback on Live Streaming.

A survey question went out in the October newsletter asking who would be interested in having City meetings streamed. We only received three responses that said they would be interested in having the meetings streamed. Cost of equipment and someone to run it will need to be considered if we stream in the future. No action will be taken at this time.

7.3 Food Bank Donation Request.

MOVED (FORMAN), SECONDED (QUICK), AND CARRIED UNANIMOUSLY TO APPROVE A \$500 DONATION TO THE FOOD BANK.

AGENDA ITEM 8

ADJOURNMENT:

8.1 There being no further business to come before the Council, the meeting adjourned at 7:17 pm.

APPROVED:

Katrina Claridge
Mayor

ATTEST:

Kim Karber
City Administrator/Recorder

December 11th, 2024

ADMINISTRATIVE

MEMORANDUM TO: City Council of Columbia City

THRU: City Administrator Kim Karber

SUBJECT: Police Department Report (November 2024)
Please see the following regarding law enforcement operations during the noted reporting period

PERSONNEL

Reserve Officer Mansheim continues to provide information technology support and evidence custodian duties for the Department. He performed patrol duties, traffic enforcement, and community policing operations by providing 24 hours of service to the community. Sgt. Mansheim is continuing to work with Mark43 to maintain our report writing system. He also verifies our state and federal mandated information reports generated within our Mark43 system. He continues to oversee our evidence security and documentation.

Officer Goodwin contributed 0 hours in November.

Reserve Officer Hasenkamp contributed 10 volunteer hours this month.

Reserve Officer Steven Bubar contributed 64 paid hours this month.

The police Department serviced the following calls for service during November 2024. 1 audible alarm, 2 animal complaints, 1 assist person, 1 behavioral health, 1 civil complaint, 5 civil enforcements, 1 criminal mischief, 6 follow ups, 3 harassment/threats, 1 juvenile problem, 2 juvenile custody disputes, 3 ordinance violations, 2 parking complaints, 54 premise checks, 4 suspicious circumstances, 4 suspicious persons, 2 suspicious vehicles, 2 non-injury traffic crashes, 3 cold theft reports, 1 traffic complaint, 14 traffic stops, 3 welfare checks. In all the Police Department serviced 123 activities.

TRAINING

MEETINGS

MISCELLANENOUS

11/20/2024 we completed another traffic detail from St. Helens to Rainier. Participating agencies were Columbia City, OSP, and CCSO. In all we had 51 warnings and 16 citations.

Respectfully submitted,

Chief: Jerry Bartolomucci



The City of Columbia City
Public Works Department
In Columbia County on the Columbia River
 P.O. Box 189 - 1755 Second Place
 Columbia City, Oregon 97018
 Phone(503)366-0454 - Fax(503)366-0724
 E-mail www.columbia-city.org

December 12, 2024

Public Works Activities Report Ending November 30, 2024

To The Mayor and City Council:

WATER PUMPED IN GALLONS:

2024:	Col, City:	St Helens	Total:	Diff:	YTD:
Jan	4,128,510	19,448	4,147,958		4,147,958
Feb	3,667,300	122,677	3,789,977	-357,981	7,937,935
Mar	3,984,890	189,244	4,174,134	+384,157	12,112,069
Apr	3,407,350	756,976	4,164,326	-9,808	16,276,395
May	3,822,620	1,130,976	4,953,596	+799,270	21,229,991
Jun	3,003,720	2,902,988	5,906,708	+953,112	27,136,699
Jul	4,464,070	3,918,024	8,382,094	+2,475,386	35,518,793
Aug	5,933,790	1,149,676	7,083,466	-1,298,628	42,602,259
Sep	5,371,910	454,036	5,825,946	-1,257,520	48,428,205
Oct	4,385,180	44,880	4,430,060	-1,395,886	52,858,265
Nov	4,117,920	237,116	4,355,036	-75,024	57,213,301
Dec					
Total 2024					57,213,301

Water Dept. Work Orders Completed 2024:

November: 14

Total water work orders completed in 2024: 183

Current Output, P.W. Well: 145gpm

Water Loss for Billing Period: 10/21-11/21

Total Water Pumped: 578,511cuft.

Total Water Sold: 447,302cuft.

Water Loss: 131,209cuft.

Percentage Lost: 22.6%

Water Loss Change From Previous Period. +16,826cuft.

- We have not been able to locate the water leak or leaks at this time. We will continue the search.

SEWER FLOW IN GALLONS:

2024:	Total:	St. H	Billable	Diff:	YTD:
Jan	4,390,020	1,005,742	3,384,278		4,390,020
Feb	3,995,207	969,522	3,025,685		8,385,227
Mar	4,201,810	1,001,336	3,200,474	+206,603	12,587,037
Apr	4,257,020	936,892	3,320,128	+55,210	16,844,057
May	4,159,050	968,004	3,191,046	-97,970	21,003,107
Jun	4,134,730	1,013,078	3,121,652	-24,320	25,137,837
Jul	4,164,050	1,118,496	3,045,554	+29,320	29,301,887
Aug	4,192,590	1,076,348	3,116,242	+28,540	33,494,477
Sep	3,769,340	606,288	3,163,052	-423,250	37,263,817
Oct	3,831,740	628,770	3,202,970	+62,400	41,095,557
Nov	4,127,990	535,944	3,592,046	+296,250	45,223,547
Dec					
Total: 2024					45,223,547

Sewer Dept. Work Orders Completed 2024: 26

- Nothing to report.

PARKS

- At the request of Hudson Garbage, we have begun locking the portable toilets at Bundy Park and the Library due to vandalism and misuse. We have already had to replace the lock at Bundy Park after the previous lock was cut.

STREETS/STORM

- I was unsuccessful in securing the Small City Allotment Grant for paving work. The next application period is March-April 2025.

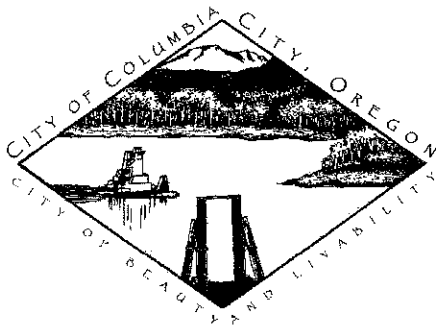
MISC

- Nothing to report.

Respectfully Submitted,



Micah Rogers
Public Works Superintendent



City of Columbia City
PO Box 189 ♦ 1840 Second Street
Columbia City, Oregon 97018
Phone (503) 397-4010 ♦ Fax (503) 366-2870
E-mail lrivers@columbia-city.org
Web site www.columbia-city.org

MEMO

DATE: 12/9/2024
TO: Mayor and City Council
FROM: Kim Karber, City Administrator/Recorder
RE: Activities Report

-
- 11/1/24 I attended a LOC Small Cities Meeting in Rainier.
 - 11/1/24 Helen & I attended a webinar meeting with 3J Consulting regarding a study on BLI & Infrastructure.
 - 11/6/24 I attended Parks Meeting.
 - 11/13/24 I attended The Port Meeting.
 - 11/13/24 I attended a webinar training from CIS on regarding Post-Open Enrollment.
 - 11/14/24 I attended a webinar training by FEMA regarding PICM and the model ordinance hosted by Kearns & West.
 - 11/18/24 I attended an OGEC training regarding Public Meeting Laws hosted by St. Helens.
 - 11/20/24 I attended a webinar hosted by GETS/WPS.
 - 11/20/24 I met with a resident regarding the City's water quality.

Continue training with Rachel.



December 12th, 2024

City of Columbia City

Attn: City Council and Kim Karber, City Administrator

1840 Second Street

P.O. Box 189

Columbia City, Oregon 97018

We are pleased to confirm our understanding of the services we are to provide the City of Columbia City for the fiscal year ending June 30th, 2025.

Audit Scope and Objectives

We will audit the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information (if applicable), and the disclosures, which collectively comprise the basic financial statements of the City of Columbia City as of and for the fiscal year ending June 30th, 2025. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the City of Columbia City's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the City of Columbia City's RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient appropriate evidence to express an opinion or provide any assurance. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis
- 2) Pension and/or OPEB schedules accordingly

We have also been engaged to report on supplementary information other than RSI that accompanies the City of Columbia City's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS, and we will provide an opinion on it in relation to the financial statements as a whole in a separate written report accompanying our auditor's report on the financial statements OR in a report combined with our auditor's report on the financial statements:

- 1) Schedules of Revenues, Expenditures, Changes in fund balance - budget versus actual

In connection with our audit of the basic financial statements, we will read the following other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

- 1) Debt Schedules, if in existence

In accordance with the *Minimum Standards for Audits of Oregon Municipal Corporations*, we will issue a report on our consideration of the City of Columbia City's compliance with certain provisions of laws and regulations, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules. The purpose of that report is to describe the scope of our testing of compliance and the results of that testing and not to provide an opinion on the government's compliance.

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP; and report on the fairness of the supplementary information referred to in the above paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

At this time, it is our understanding that the City of Columbia City does not require a Single Audit. If, during our Engagement we determine a Single Audit is required, we will issue an updated Engagement Letter indicating the updated Scope and Objectives as required.

Auditor's Responsibilities for the Audit of the Financial Statements

We will conduct our audit in accordance with GAAS and will include tests of your accounting records and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities

by correspondence with selected customers, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement.

We may, from time to time and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

Our audit of the financial statements does not relieve you of your responsibilities.

Audit Procedures—Internal Control

We will obtain an understanding of the government and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the City of Columbia City's compliance with the provisions of applicable laws, regulations, contracts, and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion.

Other Services

We will also assist in preparing the financial statements of the City of Columbia City in conformity with accounting principles generally accepted in the United States of America based on information provided by you.

We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

You agree to assume all management responsibilities for the financial statement preparation services and any other nonattest services we provide; oversee the services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of the services; and accept responsibility for them.

Responsibilities of Management for the Financial Statements

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, and maintaining internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including monitoring ongoing activities; for the selection and application of accounting principles; and for the preparation and fair presentation of the financial statements in conformity with accounting principles generally accepted in the United States of America with the oversight of those charged with governance.

Management is responsible for making drafts of financial statements, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to

persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws and regulations.

You are responsible for the preparation of the supplementary information in conformity with accounting principles generally accepted in the United States of America (GAAP). You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon or make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon. Your responsibilities include acknowledging to us in the representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

The audit documentation for this engagement is the property of Umpqua Valley Financial, LLC and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to the Oregon Secretary of State or its designee. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Umpqua Valley Financial, LLC personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the Oregon Secretary of State or its designee. The Oregon Secretary of State or its designee may intend or decide to distribute the copies or information contained therein to others, including other governmental agencies.

Ash Lakhani Farishta is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it. We expect to begin our audit on approximately May 15th, 2025 and to issue our reports no later than December 31st, 2025. We will be in communication with staff as these schedules are refined.

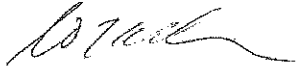
Our fee for services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.) except that we agree that our gross fee, including expenses, will not exceed \$24,160. If a Single Audit is required, the fee would increase \$5,250 and a new engagement letter will be issued accordingly. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 30 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

Reporting

We will issue a written report upon completion of our audit of the City of Columbia City's financial statements. Our report will be addressed to management and those charged with governance of the City of Columbia City. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or withdraw from this engagement.

We appreciate the opportunity to be of service to the City of Columbia City and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the attached copy and return it to us.

Very truly yours,



Umpqua Valley Financial, LLC

RESPONSE:

This letter correctly sets forth the understanding of the City of Columbia City

Management signature: _____

Title: _____

Date: _____

CONTRACT

THIS CONTRACT, made this 12th day of December 2024, in accordance with the requirements of Oregon Revised Statutes Chapter 297.405 through 297.555, between UMPQUA VALLEY FINANCIAL, LLC of Roseburg, Oregon, and CITY OF COLUMBIA CITY, Oregon, provides as follows:

1. It is hereby agreed that UMPQUA VALLEY FINANCIAL, LLC shall conduct an audit of the accounts and fiscal affairs of CITY OF COLUMBIA CITY, Oregon, for the fiscal year ending June 30, 2025 and annually thereafter, in accordance with generally accepted auditing standards; Standards for Audits of Governmental Organizations, Programs, Activities, and Functions; the Guidelines for Financial and Compliance Audits of Federally Assisted Programs.; the Provisions of Uniform Guidance, 'The AICPA Industry Guide, Audits of States, Local Governments, and Non-Profit Organizations'; and the Minimum Standards for Audits of Municipal Corporations, as prescribed by law. The audit shall be undertaken in order to express an opinion on the financial statements of CITY OF COLUMBIA CITY, Oregon, and to determine if CITY OF COLUMBIA CITY has complied substantially with appropriate legal provisions.

2. UMPQUA VALLEY FINANCIAL, LLC agrees that the services to be performed under this contract shall be rendered by Steve Tuchscherer, CPA or under his personal supervision, and that the work will be faithfully performed with care and diligence.

3. It is understood and agreed that, should unusual conditions arise or be encountered during the course of the audit whereby the services of UMPQUA VALLEY FINANCIAL, LLC are necessary beyond the extent of the work contemplated, written notification of such unusual conditions shall be delivered to CITY OF COLUMBIA CITY, Oregon, who shall instruct UMPQUA VALLEY FINANCIAL, LLC in writing, concerning such additional services, and that a signed copy of each such notification and instruction shall be delivered immediately to the Secretary of State by the Party issuing the same.

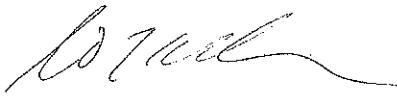
4. The audit shall be started as soon after this contract is executed as is agreeable to the Parties hereto and shall be completed and a written report thereon delivered within a reasonable time, but not later than six months after the close of the audit period covered by this contract. Adequate copies of such report shall be delivered to CITY OF COLUMBIA CITY, Oregon, and its form and content shall be in accordance with and not less than that required by the Minimum Standards for Audits of Oregon Municipal Corporations.

5. It is understood and agreed that CITY OF COLUMBIA CITY, Oregon, is responsible for such financial statements as may be necessary to fully disclose and fairly present the results of operations for the period under audit and the financial condition at the end of that period. Should such financial statements not be prepared and presented within a reasonable period of time, it is understood that UMPQUA VALLEY FINANCIAL, LLC shall draft them for CITY OF COLUMBIA CITY, Oregon. The cost of preparing such financial statements shall be included in the fee for conducting the audit as set forth in Paragraph 7 below.

6. It is understood and agreed that either Party may cancel this contract by giving notice in writing to the other Party at least ninety days prior to July 1 of any year.

7. In consideration of the faithful performance of the conditions, covenants, and undertakings herein set forth, CITY OF COLUMBIA CITY, Oregon, hereby agrees to pay UMPQUA VALLEY FINANCIAL, LLC a reasonable fee not to exceed \$24,160 for fiscal year ending June 30, 2025. If a Single Audit is required, the fee will increase by \$5,250. CITY OF COLUMBIA CITY, Oregon, hereby affirms that proper provision for the payment of such fees has been or will be duly made and that funds for the payment thereof are or will be made legally available.

UMPQUA VALLEY FINANCIAL, LLC CITY OF COLUMBIA CITY, Oregon

By: 

By: _____

Date: _____