

CITY OF WILLAMINA
 COMBINED CASH INVESTMENT
 MARCH 31, 2024

COMBINED CASH ACCOUNTS

99-00-1010	US BANK OPERATIONS	190,172.11
99-00-1015	XPRESS DEPOSIT ACCOUNT	13,322.54
99-00-1020	PAYROLL - CHECKING	105,925.97
99-00-1030	INVESTMENTS-LGIP	2,247,016.22
99-00-1040	PETTY CASH	2,000.00
		2,558,436.84
	TOTAL COMBINED CASH	2,558,436.84
99-00-1910	MERCHANT SERVICES CLEARING	(8,244.21)
99-00-1009	CASH ALLOCATED	(2,550,192.63)
		.00
	TOTAL UNALLOCATED CASH	.00

CASH ALLOCATION RECONCILIATION

10	ALLOCATION TO GENERAL FUND	276,981.91
11	ALLOCATION TO PARKS SDC FUND	25,630.00
20	ALLOCATION TO STREET FUND	157,743.82
21	ALLOCATION TO STREET SDC FUND	320,698.00
30	ALLOCATION TO WATER FUND	426,186.91
31	ALLOCATION TO WATER SDC FUND	153,769.03
40	ALLOCATION TO WASTEWATER FUND	1,085,981.96
41	ALLOCATION TO WASTEWATER SDC FUND	101,469.00
42	ALLOCATION TO STORM-WATER SDC FUND	1,732.00
		2,550,192.63
	TOTAL ALLOCATIONS TO OTHER FUNDS	2,550,192.63
	ALLOCATION FROM GENERAL FUND - 99-00-1009	(2,550,192.63)
		.00
	ZERO PROOF IF ALLOCATIONS BALANCE	.00

CITY OF WILLAMINA
 BALANCE SHEET
 MARCH 31, 2024

GENERAL FUND

ASSETS

10-00-1009	CASH ALLOCATED	276,981.91	
10-00-1200	ACCOUNTS RECEIVABLE	9,491.60	
10-00-1280	TAXES RECEIVABLE	17,367.00	
10-00-1300	INVENTORY	8,131.00	
10-00-1400	LAND	125,174.00	
10-00-1420	LAND IMPROVEMENTS	980,055.00	
10-00-1430	BUILDINGS	299,037.16	
10-00-1440	EQUIPMENT	252,928.00	
10-00-1460	VEHICLES	108,701.49	
10-00-1490	ACCUMULATED DEPRECIATION	(972,255.83)	
10-00-1900	DEFERRED PENSION	22,975.00	
	TOTAL ASSETS		<u>1,128,586.33</u>

LIABILITIES AND EQUITY

LIABILITIES

10-00-2000	ACCOUNTS PAYABLE	39,994.47	
10-00-2001	OTHER ACCOUNTS PAYABLE	1,695.83	
10-00-2100	ACCRUED PAYROLL	28,269.11	
10-00-2130	UNION DUES PAYABLE	80.75	
10-00-2140	PERS PAYABLE	2,045.30	
10-00-2150	ACCRUED VACATION	62,437.85	
	TOTAL LIABILITIES		134,523.31

FUND EQUITY

10-00-3000	FUND BALANCE	800,797.38	
10-00-3060	RESTRICTED DOWNTOWN LOAN	25,000.00	
10-00-3100	FUND BALANCE CAPITAL LESS DEBT	709,023.66	
	REVENUE OVER EXPENDITURES - YTD	(540,758.02)	
	BALANCE - CURRENT DATE	994,063.02	
	TOTAL FUND EQUITY		<u>994,063.02</u>
	TOTAL LIABILITIES AND EQUITY		<u>1,128,586.33</u>

CITY OF WILLAMINA
REVENUES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING MARCH 31, 2024

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
10-10-4000 BEGINNING FUND BALANCE BUDGET	.00	.00	668,113.00	668,113.00	.0
10-10-4001 PROPERTY TAX	9,110.29	500,915.38	490,000.00	(10,915.38)	102.2
10-10-4002 PROPERTY TAX PRIOR	406.75	5,278.61	5,000.00	(278.61)	105.6
10-10-4003 INTEREST ON TAXES	(3.17)	199.91	300.00	100.09	66.6
10-10-4110 STATE CIGARETTE TAX	106.51	1,189.41	1,600.00	410.59	74.3
10-10-4111 STATE REVENUE SHARING	.00	24,798.85	35,000.00	10,201.15	70.9
10-10-4112 STATE LIQUOR TAX	1,608.41	33,176.29	44,000.00	10,823.71	75.4
10-10-4113 STATE MARIJUANA TAX	815.64	3,171.75	2,800.00	(371.75)	113.3
10-10-4501 BUSINESS LICENSES	2,876.20	5,196.20	6,000.00	803.80	86.6
10-10-4511 LIEN SEARCHES	75.00	951.50	1,500.00	548.50	63.4
10-10-4571 OLCC LICENSE FEE	.00	210.00	300.00	90.00	70.0
10-10-4600 FRANCHISE FEES CENTURYLINK	.00	127.25	300.00	172.75	42.4
10-10-4601 FRANCHISE FEES NW NATURAL	.00	19,777.53	18,000.00	(1,777.53)	109.9
10-10-4602 FRANCHISE FEES PGE	.00	.00	61,000.00	61,000.00	.0
10-10-4603 FRANCHISE FEES WAVE BROADBAND	4,573.03	4,573.03	6,000.00	1,426.97	76.2
10-10-4604 FRANCHISE FEES WESTERN ORWASTE	1,208.17	7,053.55	7,500.00	446.45	94.1
10-10-4605 FRANCHISE FEES HUNTER COMMUNIC	.00	.00	18,000.00	18,000.00	.0
10-10-4816 DONATIONS	.00	300.00	500.00	200.00	60.0
10-10-4900 INTEREST INCOME	9,829.05	107,819.73	60,000.00	(47,819.73)	179.7
10-10-4901 MISCELLANEOUS INCOME	(335.20)	286.31	500.00	213.69	57.3
10-10-4905 SALE OF CITY ASSETS	.00	.00	1,000.00	1,000.00	.0
10-10-4910 LATE FEE	.00	.00	50.00	50.00	.0
10-10-4915 ARP FUNDS	.00	.00	50.00	50.00	.0
TOTAL DEPARTMENT 10	30,270.68	715,025.30	1,427,513.00	712,487.70	50.1
 <u>COURT</u>					
10-14-4507 COURT FINES AND FEES	324.00	2,094.00	3,000.00	906.00	69.8
TOTAL COURT	324.00	2,094.00	3,000.00	906.00	69.8
 <u>PLANNING</u>					
10-17-4583 PLANNING FEES	8,992.15	44,572.03	40,000.00	(4,572.03)	111.4
10-17-4585 CONSTRUCTION FEES	2,700.00	11,077.49	30,000.00	18,922.51	36.9
TOTAL PLANNING	11,692.15	55,649.52	70,000.00	14,350.48	79.5
 <u>PUBLIC SAFETY</u>					
10-18-4506 PUBLIC SAFETY FEE	10,060.08	100,558.59	120,000.00	19,441.41	83.8
TOTAL PUBLIC SAFETY	10,060.08	100,558.59	120,000.00	19,441.41	83.8

CITY OF WILLAMINA
REVENUES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING MARCH 31, 2024

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>STREET LIGHTS</u>					
10-19-4822 STREET LIGHTS FEE	2,566.58	23,088.88	32,000.00	8,911.12	72.2
TOTAL STREET LIGHTS	2,566.58	23,088.88	32,000.00	8,911.12	72.2
<u>SPECIAL</u>					
10-60-4010 EID BUSINESS TAXES	.00	8,740.16	9,800.00	1,059.84	89.2
10-60-4755 DOWNTOWN LOAN INTEREST PAY	150.00	1,421.00	1,000.00	(421.00)	142.1
10-60-4758 DOWNTOWN LOAN PRINC PAY	104.20	866.80	1,000.00	133.20	86.7
TOTAL SPECIAL	254.20	11,027.96	11,800.00	772.04	93.5
<u>LIBRARY</u>					
10-65-4560 FINES	.00	7.00	.00	(7.00)	.0
10-65-4705 CCRLS FORMULA PAYMENT	3,068.50	9,205.50	12,500.00	3,294.50	73.6
10-65-4711 CCRLS NET LENDING	.00	4,485.25	4,000.00	(485.25)	112.1
10-65-4811 READY TO READ GRANT	.00	1,000.00	1,000.00	.00	100.0
10-65-4813 OREGON COMM FOUNDA GRANT	21,000.00	21,500.00	.00	(21,500.00)	.0
10-65-4814 YOUTH-JOH HENRY ELD JR FOUND	2,500.00	2,500.00	.00	(2,500.00)	.0
10-65-4815 OREGON HUMANITIES GRANT	5,000.00	5,000.00	.00	(5,000.00)	.0
10-65-4816 DONATIONS-GRANTS	(20,450.00)	865.00	2,600.00	1,735.00	33.3
10-65-4901 MISCELLANEOUS INCOME	(3,000.00)	.00	.00	.00	.0
TOTAL LIBRARY	8,118.50	44,562.75	20,100.00	(24,462.75)	221.7
<u>PARKS</u>					
10-66-4910 PARK ACQUISITION FEE	10,252.00	20,504.00	5,000.00	(15,504.00)	410.1
TOTAL PARKS	10,252.00	20,504.00	5,000.00	(15,504.00)	410.1
<u>MUSEUM</u>					
10-67-4816 DONATIONS	100.00	3,460.00	1,000.00	(2,460.00)	346.0
TOTAL MUSEUM	100.00	3,460.00	1,000.00	(2,460.00)	346.0
<u>CEMETERY</u>					
10-68-4588 SALE OF INTERNMENT RIGHTS	.00	.00	1,500.00	1,500.00	.0
TOTAL CEMETERY	.00	.00	1,500.00	1,500.00	.0

CITY OF WILLAMINA
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 9 MONTHS ENDING MARCH 31, 2024

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>TRANSFER</u>					
10-90-9130 IN LIEU OF FRANCHISE FEE WATER	.00	.00	40,500.00	40,500.00	.0
10-90-9140 IN LIEU OF FRANCHISE FEE WW	.00	.00	46,750.00	46,750.00	.0
10-90-9630 TRANSFER IN-INTERFUND	.00	.00	2,000.00	2,000.00	.0
TOTAL TRANSFER	.00	.00	89,250.00	89,250.00	.0
TOTAL FUND REVENUE	73,638.19	975,971.00	1,781,163.00	805,192.00	54.8

CITY OF WILLAMINA
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING MARCH 31, 2024

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>ADMIN</u>					
10-12-5115	1,035.12	1,182.16	2,000.00	817.84	59.1
10-12-5119	.00	.00	50.00	50.00	0
10-12-5123	.00	.00	200.00	200.00	.0
10-12-5124	(454.95)	2,737.68	4,000.00	1,262.32	68.4
10-12-5126	100.00	1,636.98	1,000.00	(636.98)	163.7
10-12-5137	708.19	15,361.65	38,000.00	22,638.35	40.4
10-12-5200	1,408.51	14,358.45	18,000.00	3,641.55	79.8
10-12-5201	.00	15,500.00	16,000.00	500.00	96.9
10-12-5203	7,901.30	15,629.61	10,000.00	(5,629.61)	156.3
10-12-5207	.00	30,245.96	35,000.00	4,754.04	86.4
10-12-5209	437.50	3,925.00	5,000.00	1,075.00	78.5
10-12-5230	319.67	4,615.61	8,500.00	3,884.39	54.3
10-12-5233	2,198.50	11,406.75	10,000.00	(1,406.75)	114.1
10-12-5234	600.00	5,400.00	7,500.00	2,100.00	72.0
10-12-5235	1,236.00	9,888.00	16,000.00	6,112.00	61.8
10-12-5320	1,942.55	13,760.25	16,000.00	2,239.75	86.0
10-12-5342	607.38	4,176.55	5,000.00	823.45	83.5
10-12-5344	.00	1,217.27	2,500.00	1,282.73	48.7
10-12-5350	.00	.00	2,000.00	2,000.00	.0
10-12-5355	.00	(248.88)	500.00	748.88	(49.8)
10-12-5413	917.02	6,515.29	10,000.00	3,484.71	65.2
10-12-5415	1,129.22	8,787.12	14,000.00	5,212.88	62.8
10-12-5504	.00	.00	10,000.00	10,000.00	.0
10-12-5600	.00	1,389.36	8,000.00	6,610.64	17.4
10-12-5606	.00	1,977.35	3,000.00	1,022.65	65.9
10-12-5819	172.16	11,435.62	15,000.00	3,564.38	76.2
10-12-5820	.00	4,862.90	10,000.00	5,137.10	48.6
TOTAL ADMIN	20,258.17	185,760.68	267,250.00	81,489.32	69.5
<u>COUNCIL</u>					
10-13-5310	400.00	3,050.00	5,000.00	1,950.00	61.0
10-13-5342	.00	210.00	500.00	290.00	42.0
10-13-5344	.00	.00	200.00	200.00	.0
10-13-5355	.00	325.99	1,500.00	1,174.01	21.7
TOTAL COUNCIL	400.00	3,585.99	7,200.00	3,614.01	49.8
<u>COURT</u>					
10-14-5211	400.00	2,000.00	5,000.00	3,000.00	40.0
10-14-5306	.00	937.00	500.00	(437.00)	187.4
10-14-5313	.00	288.00	300.00	12.00	96.0
10-14-5320	.00	.00	100.00	100.00	.0
TOTAL COURT	400.00	3,225.00	5,900.00	2,675.00	54.7

CITY OF WILLAMINA
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING MARCH 31, 2024

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PLANNING</u>					
10-17-5203	.00	1,510.50	2,000.00	489.50	75.5
10-17-5204	3,017.50	20,102.50	33,000.00	12,897.50	60.9
10-17-5214	1,955.25	15,717.11	22,000.00	6,282.89	71.4
10-17-5230	.00	.00	1,000.00	1,000.00	.0
10-17-5233	.00	.00	500.00	500.00	.0
10-17-5342	.00	.00	1,000.00	1,000.00	.0
	<u>4,972.75</u>	<u>37,330.11</u>	<u>59,500.00</u>	<u>22,169.89</u>	<u>62.7</u>
<u>PUBLIC SAFETY</u>					
10-18-5000	3,721.32	35,122.72	46,000.00	10,877.28	76.4
10-18-5020	263.74	2,542.71	3,300.00	757.29	77.1
10-18-5040	1,831.02	15,719.75	25,000.00	9,280.25	62.9
10-18-5060	223.28	2,067.48	2,100.00	32.52	98.5
10-18-5090	.70	13.38	100.00	86.62	13.4
10-18-5120	147.12	1,631.96	2,200.00	568.04	74.2
10-18-5137	.00	161.00	3,000.00	2,839.00	5.4
10-18-5217	29,879.45	268,915.05	382,000.00	113,084.95	70.4
10-18-5233	.00	.00	500.00	500.00	.0
10-18-5302	1,757.58	15,818.22	28,500.00	12,681.78	55.5
10-18-5342	.00	.00	1,000.00	1,000.00	.0
10-18-5413	.00	250.43	800.00	549.57	31.3
10-18-5504	.00	1,428.63	6,000.00	4,571.37	23.8
	<u>37,824.21</u>	<u>343,671.33</u>	<u>500,500.00</u>	<u>156,828.67</u>	<u>68.7</u>
<u>STREET LIGHTS</u>					
10-19-5400	4,576.32	19,717.50	32,000.00	12,282.50	61.6
	<u>4,576.32</u>	<u>19,717.50</u>	<u>32,000.00</u>	<u>12,282.50</u>	<u>61.6</u>
<u>SPECIAL</u>					
10-60-5758	.00	.00	15,000.00	15,000.00	.0
10-60-5900	.00	8,740.16	9,800.00	1,059.84	89.2
	<u>.00</u>	<u>8,740.16</u>	<u>24,800.00</u>	<u>16,059.84</u>	<u>35.2</u>

CITY OF WILLAMINA
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING MARCH 31, 2024

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>LIBRARY</u>					
10-65-5000 SALARY - WAGES	5,801.88	60,029.12	75,000.00	14,970.88	80.0
10-65-5020 PAYROLL TAX	383.54	4,275.18	5,500.00	1,224.82	77.7
10-65-5040 BENEFITS	2,467.67	21,468.87	35,000.00	13,531.13	61.3
10-65-5060 PERS	305.51	2,999.49	4,500.00	1,500.51	66.7
10-65-5090 WORKERS COMP	1.12	25.53	500.00	474.47	5.1
10-65-5100 BOOKS CHILDREN	571.07	4,043.49	4,500.00	456.51	89.9
10-65-5101 AUDIO VISUAL CHILDREN	247.08	569.19	1,000.00	430.81	56.9
10-65-5111 SPECIAL PROGRAM CHILDREN	.00	1,564.15	3,000.00	1,435.85	52.1
10-65-5126 POSTAGE	(100.00)	.00	.00	.00	.0
10-65-5137 SUPPLIES	16.89	2,466.86	2,500.00	33.14	98.7
10-65-5200 CONTRACT SERVICES	110.00	1,073.25	2,000.00	926.75	53.7
10-65-5233 TECHNOLOGY SERVICES	31.79	1,156.79	1,500.00	343.21	77.1
10-65-5320 DUES, LICENSE, PERMITS	(4.01)	866.98	1,000.00	133.02	86.7
10-65-5321 SUBSCRIPTIONS	.00	135.43	100.00	(35.43)	135.4
10-65-5342 CONFERENCE/SEMINAR/TRAINING	535.00	535.00	500.00	(35.00)	107.0
10-65-5344 TRAVEL	.00	.00	100.00	100.00	.0
10-65-5350 PARKING LOT LEASE	.00	.00	510.00	510.00	.0
10-65-5413 TELEPHONE	(35.88)	529.66	600.00	70.34	88.3
10-65-5415 UTILITIES	808.18	4,617.32	5,500.00	882.68	84.0
10-65-5504 REPAIRS - MAINTENANCE	1,426.63	2,306.88	2,000.00	(306.88)	115.3
10-65-5600 EQUIPMENT	.00	109.99	3,000.00	2,890.01	3.7
10-65-5606 EQUIPMENT LEASE	.00	980.52	1,500.00	519.48	65.4
10-65-5912 GRANT EXPENSE READY TO READ	166.00	166.00	1,000.00	834.00	16.6
10-65-5914 OREGON COMM FOUNDA GRANT	1,810.99	4,090.73	.00	(4,090.73)	.0
10-65-5915 OREGON HUMANITIES GRANT	(1,227.97)	2,074.04	.00	(2,074.04)	.0
10-65-9990 RESERVE FOR FUTURE	.00	8,018.41	8,000.00	(18.41)	100.2
TOTAL LIBRARY	13,315.49	124,102.88	158,810.00	34,707.12	78.2

CITY OF WILLAMINA
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING MARCH 31, 2024

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PARKS</u>					
10-66-5000 SALARY - WAGES	3,518.02	32,367.44	60,000.00	27,632.56	54.0
10-66-5001 PW ALLOCATED PAYROLL	.00	.00	4,643.00	4,643.00	.0
10-66-5020 PAYROLL TAX	292.63	2,471.96	4,200.00	1,728.04	58.9
10-66-5040 BENEFITS	3,058.06	9,386.60	8,500.00	(886.60)	110.4
10-66-5060 PERS	240.24	1,602.31	2,500.00	897.69	64.1
10-66-5090 WORKERS COMP	.91	16.70	200.00	183.30	8.4
10-66-5120 GAS - OIL	175.70	1,721.83	3,200.00	1,478.17	53.8
10-66-5137 SUPPLIES	335.25	845.51	1,500.00	654.49	56.4
10-66-5140 UNIFORMS - TOWELS	43.90	520.16	750.00	229.84	69.4
10-66-5200 CONTRACT SERVICES	70.00	3,534.07	6,000.00	2,465.93	58.9
10-66-5233 TECHNOLOGY SERVICES	.00	.00	500.00	500.00	.0
10-66-5342 CONFERENCE/SEMINAR/TRAINING	.00	.00	500.00	500.00	.0
10-66-5413 TELEPHONE	28.66	414.16	900.00	485.84	46.0
10-66-5415 UTILITIES	626.58	5,813.86	4,200.00	(1,613.86)	138.4
10-66-5504 REPAIRS - MAINTENANCE	613.84	3,531.50	2,500.00	(1,031.50)	141.3
10-66-5510 LANDSCAPE MAINTENANCE	.00	850.00	2,500.00	1,650.00	34.0
10-66-5512 POND AQUATIC WEED CONTROL	.00	.00	15,000.00	15,000.00	.0
10-66-5600 EQUIPMENT	.00	719.85	2,000.00	1,280.15	36.0
10-66-6000 CAPITAL OUTLAY	.00	.00	3,500.00	3,500.00	.0
10-66-6004 CAPITAL-OAKEN HILLS UPGRADE	.00	41,511.24	105,000.00	63,488.76	39.5
10-66-9615 PW EXPENSE ALLOCATION	.00	.00	830.00	830.00	.0
TOTAL PARKS	9,003.79	105,307.19	228,923.00	123,615.81	46.0
<u>MUSEUM</u>					
10-67-5137 SUPPLIES	.00	665.44	500.00	(165.44)	133.1
10-67-5200 CONTRACT SERVICES	50.00	481.00	500.00	19.00	96.2
10-67-5233 TECHNOLOGY SERVICES	.00	.00	500.00	500.00	.0
10-67-5310 STIPEND	300.00	2,700.00	3,600.00	900.00	75.0
10-67-5320 DUES, LICENSE, PERMITS	.00	.00	100.00	100.00	.0
10-67-5413 TELEPHONE	56.55	312.26	900.00	587.74	34.7
10-67-5415 UTILITIES	1,238.47	4,890.05	5,000.00	109.95	97.8
10-67-5504 REPAIRS - MAINTENANCE	.00	701.00	2,000.00	1,299.00	35.1
10-67-5601 COLLECTION ACQUISITION	.00	.00	300.00	300.00	.0
10-67-5820 EVENTS	.00	.00	750.00	750.00	.0
10-67-9990 RESERVE FOR FUTURE	.00	.00	3,500.00	3,500.00	.0
TOTAL MUSEUM	1,645.02	9,749.75	17,650.00	7,900.25	55.2
<u>CEMETERY</u>					
10-68-5200 CONTRACT SERVICES	.00	1,062.50	2,000.00	937.50	53.1
10-68-5510 LANDSCAPE MAINTENANCE	800.00	10,180.00	12,000.00	1,820.00	84.8
10-68-5513 PORTABLE RESTROOM	.00	.00	1,000.00	1,000.00	.0
TOTAL CEMETERY	800.00	11,242.50	15,000.00	3,757.50	75.0

CITY OF WILLAMINA
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING MARCH 31, 2024

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>PAYROLL ADMIN</u>					
10-70-5000 SALARY - WAGES	20,095.22	190,860.87	265,000.00	74,139.13	72.0
10-70-5002 ADMIN ALLOCATED PAYROLL	.00	.00	(391,700.00)	(391,700.00)	.0
10-70-5020 PAYROLL TAX	1,507.99	14,410.89	19,000.00	4,589.11	75.9
10-70-5040 BENEFITS	6,207.93	47,273.02	73,000.00	25,726.98	64.8
10-70-5060 PERS	1,151.15	9,320.94	26,000.00	16,679.06	35.9
10-70-5090 WORKERS COMP	.00	2,548.02	8,700.00	6,151.98	29.3
TOTAL PAYROLL ADMIN	28,962.29	264,413.74	.00	(264,413.74)	.0
<u>PAYROLL PUBLIC WORKS</u>					
10-71-5000 SALARY - WAGES	32,191.26	234,181.18	305,000.00	70,818.82	76.8
10-71-5001 PW ALLOCATED PAYROLL	.00	.00	(464,300.00)	(464,300.00)	.0
10-71-5020 PAYROLL TAX	2,313.11	17,255.21	21,500.00	4,244.79	80.3
10-71-5040 BENEFITS	4,145.77	49,835.94	110,000.00	60,164.06	45.3
10-71-5060 PERS	1,285.31	10,603.58	20,000.00	9,396.42	53.0
10-71-5090 WORKERS COMP	5.00	1,412.35	7,800.00	6,387.65	18.1
TOTAL PAYROLL PUBLIC WORKS	39,940.45	313,288.26	.00	(313,288.26)	.0
<u>PUBLIC WORKS OPERATIONS</u>					
10-72-5120 GAS - OIL	289.73	2,566.31	4,500.00	1,933.69	57.0
10-72-5137 SUPPLIES	87.66	1,650.49	4,000.00	2,349.51	41.3
10-72-5140 UNIFORMS - TOWELS	.00	.00	2,000.00	2,000.00	.0
10-72-5200 CONTRACT SERVICES	40.00	447.00	500.00	53.00	89.4
10-72-5203 LEGAL SERVICES	826.50	826.50	1,500.00	673.50	55.1
10-72-5207 INSURANCE	.00	42,013.11	30,000.00	(12,013.11)	140.0
10-72-5233 TECHNOLOGY SERVICES	.00	.00	3,000.00	3,000.00	.0
10-72-5320 DUES, LICENSE, PERMITS	.00	1,293.20	1,000.00	(293.20)	129.3
10-72-5342 CONFERENCE/SEMINAR/TRAINING	.00	2,610.12	2,000.00	(610.12)	130.5
10-72-5344 TRAVEL	.00	355.48	1,500.00	1,144.52	23.7
10-72-5415 UTILITIES	816.75	9,728.93	15,000.00	5,271.07	64.9
10-72-5504 REPAIRS - MAINTENANCE	1,331.13	3,684.97	10,000.00	6,315.03	36.9
10-72-5507 EQUIPMENT MAINTENANCE	.00	95.47	2,000.00	1,904.53	4.8
10-72-5600 EQUIPMENT	.00	3,172.35	6,000.00	2,827.65	52.9
10-72-9615 FUND/DEPT ALLOCATIONS	.00	.00	(83,000.00)	(83,000.00)	.0
TOTAL PUBLIC WORKS OPERATIONS	3,391.77	68,443.93	.00	(68,443.93)	.0
<u>CAPITAL</u>					
10-80-6002 CAPITAL OUTLAY	(18,000.00)	.00	.00	.00	.0
10-80-6003 CAPITAL OUTLAY - PARKS PUMP TR	.00	150.00	465,000.00	464,850.00	.0
10-80-6010 CAPITAL OUTLAY	18,000.00	18,000.00	55,000.00	37,000.00	32.7
TOTAL CAPITAL	.00	18,150.00	520,000.00	501,850.00	3.5

CITY OF WILLAMINA
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING MARCH 31, 2024

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>TRANSFER</u>					
10-90-9610 OVERHEAD CHARGE	.00	.00	(197,241.00)	(197,241.00)	.0
TOTAL TRANSFER	.00	.00	(197,241.00)	(197,241.00)	.0
<u>CONTINGENCY</u>					
10-99-9900 CONTINGENCY	.00	.00	140,871.00	140,871.00	.0
TOTAL CONTINGENCY	.00	.00	140,871.00	140,871.00	.0
TOTAL FUND EXPENDITURES	165,490.26	1,516,729.02	1,781,163.00	264,433.98	85.2
NET REVENUE OVER EXPENDITURES	(91,852.07)	(540,758.02)	.00	540,758.02	.0

CITY OF WILLAMINA
 BALANCE SHEET
 MARCH 31, 2024

PARKS SDC FUND

<u>ASSETS</u>			
11-00-1009	CASH ALLOCATED	25,630.00	
	TOTAL ASSETS		25,630.00
<u>LIABILITIES AND EQUITY</u>			
<u>FUND EQUITY</u>			
11-00-3100	FUND BALANCE, RESTRICTED	20,504.00	
	REVENUE OVER EXPENDITURES - YTD	5,126.00	
	BALANCE - CURRENT DATE	25,630.00	
	TOTAL FUND EQUITY		25,630.00
	TOTAL LIABILITIES AND EQUITY		25,630.00

CITY OF WILLAMINA
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 9 MONTHS ENDING MARCH 31, 2024

PARKS SDC FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
11-10-4431 SYSTEM DEVELOPMENT CHARGES	.00	5,126.00	25,000.00	19,874.00	20.5
TOTAL DEPARTMENT 10	.00	5,126.00	25,000.00	19,874.00	20.5
TOTAL FUND REVENUE	.00	5,126.00	25,000.00	19,874.00	20.5

CITY OF WILLAMINA
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 9 MONTHS ENDING MARCH 31, 2024

PARKS SDC FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>TRANSFER</u>					
11-90-9750 DEBT SERVICE TRANSFER TO 10	.00	.00	2,000.00	2,000.00	.0
TOTAL TRANSFER	.00	.00	2,000.00	2,000.00	.0
<u>CONTINGENCY</u>					
11-99-9900 CONTINGENCY	.00	.00	23,000.00	23,000.00	.0
TOTAL CONTINGENCY	.00	.00	23,000.00	23,000.00	.0
TOTAL FUND EXPENDITURES	.00	.00	25,000.00	25,000.00	.0
NET REVENUE OVER EXPENDITURES	.00	5,126.00	.00	(5,126.00)	.0

CITY OF WILLAMINA
 BALANCE SHEET
 MARCH 31, 2024

STREET FUND

ASSETS

20-00-1009	CASH ALLOCATED	157,743.82	
20-00-1400	VEHICLES	183,074.07	
20-00-1490	ACCUMULATED DEPRECIATION	(25,733.61)	
	TOTAL ASSETS		<u>315,084.28</u>

LIABILITIES AND EQUITY

LIABILITIES

20-00-2000	ACCOUNTS PAYABLE	484.27	
20-00-2200	LOAN-SWEEPER	117,100.57	
	TOTAL LIABILITIES		117,584.84

FUND EQUITY

20-00-3000	FUND BALANCE	105,420.34	
20-00-3100	FUND BALANCE CAPITAL LESS DEBT	661.65	
	REVENUE OVER EXPENDITURES - YTD	<u>91,417.45</u>	
	BALANCE - CURRENT DATE	<u>197,499.44</u>	
	TOTAL FUND EQUITY		<u>197,499.44</u>
	TOTAL LIABILITIES AND EQUITY		<u>315,084.28</u>

CITY OF WILLAMINA
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 9 MONTHS ENDING MARCH 31, 2024

STREET FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
20-10-4000 BEGINNING FUND BALANCE BUDGET	.00	.00	200,000.00	200,000.00	.0
20-10-4115 STATE HIGHWAY REVENUE	13,288.44	135,789.09	195,000.00	59,210.91	69.6
TOTAL DEPARTMENT 10	13,288.44	135,789.09	395,000.00	259,210.91	34.4
<hr/>					
20-81-4850 GRANT SMALL CITIES ALLOTMENT	.00	.00	100,000.00	100,000.00	.0
TOTAL DEPARTMENT 81	.00	.00	100,000.00	100,000.00	.0
TOTAL FUND REVENUE	13,288.44	135,789.09	495,000.00	359,210.91	27.4

CITY OF WILLAMINA
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING MARCH 31, 2024

STREET FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>EXPENDITURE</u>						
20-11-5001	PW ALLOCATED PAYROLL	.00	.00	60,542.00	60,542.00	.0
20-11-5002	ADMIN ALLOCATED PAYROLL	.00	.00	38,401.00	38,401.00	.0
20-11-5120	GAS - OIL	114.07	1,640.70	2,000.00	359.30	82.0
20-11-5137	SUPPLIES	.00	.00	300.00	300.00	.0
20-11-5140	UNIFORMS - TOWELS	12.91	153.03	250.00	96.97	61.2
20-11-5204	ENGINEERING SERVICES	747.50	5,882.63	3,000.00	(2,882.63)	196.1
20-11-5233	TECHNOLOGY SERVICES	.00	.00	2,000.00	2,000.00	.0
20-11-5413	TELEPHONE	57.34	278.25	500.00	221.75	55.7
20-11-5504	REPAIRS - MAINTENANCE	748.05	2,564.55	2,000.00	(564.55)	128.2
20-11-5522	STREET MAINTENANCE	.00	1,449.50	30,000.00	28,550.50	4.8
20-11-5523	TRAFFIC CONTROL	.00	1,318.85	2,000.00	681.15	65.9
20-11-5600	EQUIPMENT	.00	1,990.28	10,000.00	8,009.72	19.9
	TOTAL EXPENDITURE	1,679.87	15,277.79	150,993.00	135,715.21	10.1
<u>CAPITAL</u>						
20-80-6000	CAPITAL OUTLAY	.00	29,093.85	40,000.00	10,906.15	72.7
	TOTAL CAPITAL	.00	29,093.85	40,000.00	10,906.15	72.7
<u>GRANT EXP SMALLCITIES ALLOTMNT</u>						
20-81-5909	GRANT EXP SMALLCITIES ALLOTMNT	.00	.00	100,000.00	100,000.00	.0
	TOTAL DEPARTMENT 81	.00	.00	100,000.00	100,000.00	.0
<u>TRANSFER</u>						
20-90-9232	TRANSFER IN	.00	.00	(5,000.00)	(5,000.00)	.0
20-90-9610	OVERHEAD ALLOCATION	.00	.00	19,826.00	19,826.00	.0
20-90-9615	PW EXPENSE ALLOCATION	.00	.00	10,823.00	10,823.00	.0
	TOTAL TRANSFER	.00	.00	25,649.00	25,649.00	.0
<u>CONTINGENCY</u>						
20-99-9900	CONTINGENCY	.00	.00	178,358.00	178,358.00	.0
	TOTAL CONTINGENCY	.00	.00	178,358.00	178,358.00	.0
	TOTAL FUND EXPENDITURES	1,679.87	44,371.64	495,000.00	450,628.36	9.0
	NET REVENUE OVER EXPENDITURES	11,608.57	91,417.45	.00	(91,417.45)	.0

CITY OF WILLAMINA
 BALANCE SHEET
 MARCH 31, 2024

STREET SDC FUND

ASSETS

21-00-1009	CASH ALLOCATED	320,698.00	
	TOTAL ASSETS		<u>320,698.00</u>

LIABILITIES AND EQUITY

FUND EQUITY

21-00-3050	FUND BALANCE, RESTRICTED	90,000.00	
21-00-3100	FUND BALANCE, RESTRICTED	209,988.00	
	REVENUE OVER EXPENDITURES - YTD	<u>20,710.00</u>	
	BALANCE - CURRENT DATE	<u>320,698.00</u>	
	TOTAL FUND EQUITY		<u>320,698.00</u>
	TOTAL LIABILITIES AND EQUITY		<u>320,698.00</u>

CITY OF WILLAMINA
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 9 MONTHS ENDING MARCH 31, 2024

STREET SDC FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
21-10-4000 BEGINNING FUND BALANCE BUDGET	.00	.00	287,013.00	287,013.00	.0
21-10-4421 SYSTEM DEVELOPMENT CHARGES	8,284.00	20,710.00	25,000.00	4,290.00	82.8
TOTAL DEPARTMENT 10	8,284.00	20,710.00	312,013.00	291,303.00	6.6
TOTAL FUND REVENUE	8,284.00	20,710.00	312,013.00	291,303.00	6.6

CITY OF WILLAMINA
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING MARCH 31, 2024

STREET SDC FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
21-90-9750	DEBT SERVICE TRANSFER TO 20	.00	.00	5,000.00	5,000.00	.0
	TOTAL DEPARTMENT 90	.00	.00	5,000.00	5,000.00	.0
	<u>CONTINGENCY</u>					
21-99-9900	CONTINGENCY	.00	.00	307,013.00	307,013.00	.0
	TOTAL CONTINGENCY	.00	.00	307,013.00	307,013.00	.0
	TOTAL FUND EXPENDITURES	.00	.00	312,013.00	312,013.00	.0
	NET REVENUE OVER EXPENDITURES	8,284.00	20,710.00	.00	(20,710.00)	.0

CITY OF WILLAMINA
 BALANCE SHEET
 MARCH 31, 2024

WATER FUND

ASSETS

30-00-1009	CASH ALLOCATED	426,186.91	
30-00-1250	EMPLOYEE ADVANCES	249,879.29	
30-00-1251	UTILITY RECEIVABLE	134,745.28	
30-00-1300	INVENTORY	16,262.00	
30-00-1400	LAND	122,298.00	
30-00-1410	SYSTEMS	2,616,584.85	
30-00-1420	LAND IMPROVEMENTS	388.00	
30-00-1430	BUILDINGS	617,512.28	
30-00-1440	EQUIPMENT	441,898.88	
30-00-1460	VEHICLES	77,347.70	
30-00-1490	ACCUMULATED DEPRECIATION	(2,089,092.31)	
	TOTAL ASSETS		<u><u>2,614,010.88</u></u>

LIABILITIES AND EQUITY

LIABILITIES

30-00-2000	ACCOUNTS PAYABLE	41,081.60	
30-00-2100	ACCRUED PAYROLL	4,529.35	
30-00-2150	ACCRUED VACATION	6,593.73	
30-00-2300	WATER DEPOSITS	56,531.99	
30-00-2820	ACCRUED INTEREST	12,467.00	
30-00-2831	WATER FHA 91-02 SERIES 2001	664,883.78	
	TOTAL LIABILITIES		786,087.45

FUND EQUITY

30-00-3000	FUND BALANCE	2,147,235.46	
30-00-3050	FUND BALANCE - RESTRICTED	52,813.00	
30-00-3100	FUND BALANCE CAPITAL LESS DEBT	198,277.03	
	REVENUE OVER EXPENDITURES - YTD	(570,402.06)	
	BALANCE - CURRENT DATE	<u>1,827,923.43</u>	
	TOTAL FUND EQUITY		<u>1,827,923.43</u>
	TOTAL LIABILITIES AND EQUITY		<u><u>2,614,010.88</u></u>

CITY OF WILLAMINA
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 9 MONTHS ENDING MARCH 31, 2024

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
30-10-4000 BEGINNING FUND BALANCE BUDGET	.00	.00	257,856.00	257,856.00	.0
30-10-4330 WATER REVENUE	74,175.34	694,779.27	935,000.00	240,220.73	74.3
30-10-4332 NEW CONNECTION FEE	1,100.00	2,750.00	4,000.00	1,250.00	68.8
30-10-4337 DOUBLE CHECK VALVE	500.00	1,250.00	2,000.00	750.00	62.5
30-10-4350 RECOVERY BAD DEBT	592.55	2,094.85	1,000.00	(1,094.85)	209.5
30-10-4581 PENALTY AND FEES	.00	1,705.00	2,500.00	795.00	68.2
30-10-4582 NON-SUFFICIENT CHECK FEES	.00	.00	200.00	200.00	.0
30-10-4600 BUS. OREGON GRANT	.00	500.00	100,000.00	99,500.00	.5
30-10-4601 COVID CDBG	.00	558,975.00	.00	(558,975.00)	.0
30-10-4602 CDBG GRANT	.00	700,580.00	.00	(700,580.00)	.0
30-10-4603 BUS OREGON - WATER GRANT	.00	94,574.00	.00	(94,574.00)	.0
30-10-4613 SAFE DRINK WATER FORGIVE LOAN	.00	55,796.00	.00	(55,796.00)	.0
30-10-4901 MISCELLANEOUS INCOME	.00	105.00	.00	(105.00)	.0
30-10-4915 ARPA FUNDS-CONGRESSIONAL	.00	.00	100,000.00	100,000.00	.0
TOTAL DEPARTMENT 10	76,367.89	2,113,109.12	1,402,556.00	(710,553.12)	150.7
<hr/>					
30-81-4800 CDBG GRANTS	.00	.00	2,000,000.00	2,000,000.00	.0
30-81-4815 FED CONGESS DIR SPEND	.00	.00	2,000,000.00	2,000,000.00	.0
TOTAL DEPARTMENT 81	.00	.00	4,000,000.00	4,000,000.00	.0
TOTAL FUND REVENUE	76,367.89	2,113,109.12	5,402,556.00	3,289,446.88	39.1

CITY OF WILLAMINA
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING MARCH 31, 2024

WATER FUND

EXPENDITURE	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
30-11-5000 SALARY - WAGES	7,972.22	78,536.21	120,000.00	41,463.79	65.5
30-11-5001 PW ALLOCATED PAYROLL	.00	.00	226,367.00	226,367.00	.0
30-11-5002 ADMIN ALLOCATED PAYROLL	.00	.00	146,524.00	146,524.00	.0
30-11-5020 PAYROLL TAX	650.72	6,168.29	9,000.00	2,831.71	68.5
30-11-5040 BENEFITS	811.59	7,331.46	10,500.00	3,168.54	69.8
30-11-5060 PERS	527.84	5,341.13	12,000.00	6,658.87	44.5
30-11-5090 WORKERS COMP	1.16	19.13	150.00	130.87	12.8
30-11-5105 BAD DEBT	.00	1,683.78	1,500.00	(183.78)	112.3
30-11-5108 CHEMICALS	4,940.20	25,657.59	25,000.00	(657.59)	102.6
30-11-5120 GAS - OIL	289.71	1,891.88	4,000.00	2,108.12	47.3
30-11-5123 MERCHANT FEES	561.47	5,197.46	5,000.00	(197.46)	104.0
30-11-5137 SUPPLIES	97.64	1,605.35	3,000.00	1,394.65	53.5
30-11-5140 UNIFORMS - TOWELS	121.29	1,045.69	1,200.00	154.31	87.1
30-11-5200 CONTRACT SERVICES	95.85	1,865.95	1,500.00	(365.95)	124.4
30-11-5204 ENGINEERING SERVICES	1,096.25	2,495.00	10,000.00	7,505.00	25.0
30-11-5230 PRINTING AND PUBLISHING	376.55	3,657.55	5,000.00	1,342.45	73.2
30-11-5233 TECHNOLOGY SERVICES	2,811.48	2,811.48	2,500.00	(311.48)	112.5
30-11-5250 SYSTEM ANALYSIS	405.00	2,506.00	6,000.00	3,494.00	41.8
30-11-5320 DUES, LICENSE, PERMITS	.00	766.05	1,800.00	1,033.95	42.6
30-11-5342 CONFERENCE/SEMINAR/TRAINING	201.00	.00	1,000.00	1,000.00	.0
30-11-5413 TELEPHONE	455.85	2,567.75	3,500.00	932.25	73.4
30-11-5415 UTILITIES	6,118.61	47,816.26	48,000.00	183.74	99.6
30-11-5504 REPAIRS - MAINTENANCE	714.72	3,355.72	15,000.00	11,644.28	22.4
30-11-5530 SUPPLY SYSTEM MAINTENANCE	2,364.47	37,245.72	50,000.00	12,754.28	74.5
30-11-5531 DISTRIBUTION MAINTENANCE	428.83	5,490.19	20,000.00	14,509.81	27.5
30-11-5600 EQUIPMENT	2,625.73	7,894.54	6,000.00	(1,894.54)	131.6
30-11-5605 HYDRANT REPLACEMENT	.00	4,240.91	8,000.00	3,759.09	53.0
TOTAL EXPENDITURE	33,668.18	257,191.09	742,541.00	485,349.91	34.6
30-80-6000 CAPITAL	.00	14,616.02	200,000.00	185,383.98	7.3
30-80-6001 CAPITAL-INTAKE & INFRAST. UPGR	.00	8,914.80	2,000,000.00	1,991,085.20	.5
30-80-6002 CAPITAL-GIS MAPPING OF SYSTEM	.00	.00	5,000.00	5,000.00	.0
30-80-6003 CAPITAL-YAMHILL ARPA	.00	1,000,000.00	900,000.00	(100,000.00)	111.1
30-80-6010 COVID CDBG GRANT	.00	830,857.65	.00	(830,857.65)	.0
30-80-6011 CDBG GRANT	18,361.29	450,256.31	.00	(450,256.31)	.0
30-80-6012 BUS OREGON WATER GRANT	.00	68,862.31	.00	(68,862.31)	.0
TOTAL DEPARTMENT 80	18,361.29	2,373,507.09	3,105,000.00	731,492.91	76.4
30-82-8030 WATER PRINCIPAL	.00	28,000.00	28,000.00	.00	100.0
30-82-8035 WATER INTEREST	.00	24,813.00	32,000.00	7,187.00	77.5
TOTAL DEPARTMENT 82	.00	52,813.00	60,000.00	7,187.00	88.0

CITY OF WILLAMINA
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING MARCH 31, 2024

WATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>TRANSFER</u>					
30-90-9110 IN LIEU OF FRANCHISE FEE	.00	.00	46,750.00	46,750.00	.0
30-90-9231 TRANSFER IN	.00	.00	(14,000.00)	(14,000.00)	.0
30-90-9610 OVERHEAD ALLOCATION	.00	.00	95,062.00	95,062.00	.0
30-90-9615 PW EXPENSE ALLOCATION	.00	.00	40,466.00	40,466.00	.0
30-90-9732 CLOSE DEBT LOAN FROM WW	.00	.00	(100.00)	(100.00)	.0
TOTAL TRANSFER	.00	.00	168,178.00	168,178.00	.0
<u>CONTINGENCY</u>					
30-99-9900 CONTINGENCY	.00	.00	1,326,837.00	1,326,837.00	.0
TOTAL CONTINGENCY	.00	.00	1,326,837.00	1,326,837.00	.0
TOTAL FUND EXPENDITURES	52,029.47	2,683,511.18	5,402,556.00	2,719,044.82	49.7
NET REVENUE OVER EXPENDITURES	24,338.42	(570,402.06)	.00	570,402.06	.0

CITY OF WILLAMINA
BALANCE SHEET
MARCH 31, 2024

WATER SDC FUND

<u>ASSETS</u>			
31-00-1009	CASH ALLOCATED	<u>153,769.03</u>	
	TOTAL ASSETS		<u>153,769.03</u>
 <u>LIABILITIES AND EQUITY</u>			
 <u>FUND EQUITY</u>			
31-00-3050	FUND BALANCE, RESTRICTED	72,779.03	
31-00-3100	FUND BALANCE, RESTRICTED	57,990.00	
	REVENUE OVER EXPENDITURES - YTD	<u>23,000.00</u>	
	BALANCE - CURRENT DATE	<u>153,769.03</u>	
	TOTAL FUND EQUITY		<u>153,769.03</u>
	TOTAL LIABILITIES AND EQUITY		<u>153,769.03</u>

CITY OF WILLAMINA
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 9 MONTHS ENDING MARCH 31, 2024

WATER SDC FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
31-10-4000 BEGINNING FUND BALANCE BUDGET	.00	.00	104,025.00	104,025.00	.0
31-10-4431 SYSTEM DEVELOPMENT CHARGES	9,200.00	23,000.00	30,000.00	7,000.00	76.7
TOTAL DEPARTMENT 10	9,200.00	23,000.00	134,025.00	111,025.00	17.2
TOTAL FUND REVENUE	9,200.00	23,000.00	134,025.00	111,025.00	17.2

CITY OF WILLAMINA
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING MARCH 31, 2024

WATER SDC FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>TRANSFER</u>					
31-90-9750 DEBT SERVICE TRANSFER TO 30	.00	.00	14,000.00	14,000.00	.0
TOTAL TRANSFER	.00	.00	14,000.00	14,000.00	.0
<u>CONTINGENCY</u>					
31-99-9900 CONTINGENCY	.00	.00	120,025.00	120,025.00	.0
TOTAL CONTINGENCY	.00	.00	120,025.00	120,025.00	.0
TOTAL FUND EXPENDITURES	.00	.00	134,025.00	134,025.00	.0
NET REVENUE OVER EXPENDITURES	9,200.00	23,000.00	.00	(23,000.00)	.0

CITY OF WILLAMINA
 BALANCE SHEET
 MARCH 31, 2024

WASTEWATER FUND

ASSETS

40-00-1009	CASH ALLOCATED	1,085,981.96	
40-00-1251	UTILITY RECEIVABLE	134,160.17	
40-00-1300	INVENTORY	16,262.00	
40-00-1400	LAND	426,426.00	
40-00-1410	SYSTEMS	3,619,565.34	
40-00-1420	LAND IMPROVEMENTS	388.00	
40-00-1430	BUILDINGS	316,349.04	
40-00-1440	EQUIPMENT	344,055.00	
40-00-1460	VEHICLES	76,077.96	
40-00-1490	ACCUMULATED DEPRECIATION	(3,004,864.94)	
	TOTAL ASSETS		<u>3,014,400.53</u>

LIABILITIES AND EQUITY

LIABILITIES

40-00-2000	ACCOUNTS PAYABLE	(4,326.20)	
40-00-2100	ACCRUED PAYROLL	2,678.09	
40-00-2150	ACCRUED VACATION	1,089.45	
40-00-2400	SEWER DEPOSITS	53,079.65	
40-00-2820	ACCRUED INTEREST	26,788.00	
40-00-2840	WASTEWATER TREATMENT G0300	710,682.00	
40-00-2841	WASTEWATER TREATMENT G9900	96,600.00	
	TOTAL LIABILITIES		886,590.99

FUND EQUITY

40-00-3000	FUND BALANCE	1,076,732.03	
40-00-3100	FUND BALANCE CAPITAL LESS DEBT	760,549.10	
	REVENUE OVER EXPENDITURES - YTD	<u>290,528.41</u>	
	BALANCE - CURRENT DATE	<u>2,127,809.54</u>	
	TOTAL FUND EQUITY		<u>2,127,809.54</u>
	TOTAL LIABILITIES AND EQUITY		<u>3,014,400.53</u>

CITY OF WILLAMINA
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 9 MONTHS ENDING MARCH 31, 2024

WASTEWATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
40-10-4000 BEGINNING FUND BALANCE BUDGET	.00	.00	1,686,090.00	1,686,090.00	.0
40-10-4340 WASTEWATER REVENUE	73,744.81	708,380.22	855,000.00	146,619.78	82.9
40-10-4342 NEW CONNECTION FEE	300.00	750.00	1,500.00	750.00	50.0
40-10-4905 SALE OF CITY ASSETS	.00	.00	100.00	100.00	.0
TOTAL DEPARTMENT 10	74,044.81	709,130.22	2,542,690.00	1,833,559.78	27.9
TOTAL FUND REVENUE	74,044.81	709,130.22	2,542,690.00	1,833,559.78	27.9

CITY OF WILLAMINA
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 9 MONTHS ENDING MARCH 31, 2024

WASTEWATER FUND

EXPENDITURE	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
40-11-5000 SALARY - WAGES	3,696.27	36,232.69	60,000.00	23,767.31	60.4
40-11-5001 PW ALLOCATED PAYROLL	.00	.00	172,748.00	172,748.00	.0
40-11-5002 ADMIN ALLOCATED PAYROLL	.00	.00	109,570.00	109,570.00	.0
40-11-5020 PAYROLL TAX	363.07	3,492.35	5,000.00	1,507.65	69.9
40-11-5040 BENEFITS	851.08	7,387.85	11,000.00	3,612.15	67.2
40-11-5060 PERS	289.30	2,626.89	4,000.00	1,373.11	65.7
40-11-5090 WORKERS COMP	.83	16.69	200.00	183.31	8.4
40-11-5105 BAD DEBT	.00	1,939.00	2,000.00	61.00	97.0
40-11-5108 CHEMICALS	1,115.00	10,194.55	10,000.00	(194.55)	102.0
40-11-5120 GAS - OIL	289.71	1,891.88	3,000.00	1,108.12	63.1
40-11-5123 MERCHANT FEES	561.46	5,197.37	5,000.00	(197.37)	104.0
40-11-5137 SUPPLIES	112.64	1,573.72	2,500.00	926.28	63.0
40-11-5140 UNIFORMS - TOWELS	129.07	1,729.60	2,200.00	470.40	78.6
40-11-5200 CONTRACT SERVICES	1,300.00	15,237.00	37,000.00	21,763.00	41.2
40-11-5204 ENGINEERING SERVICES	442.50	11,935.00	15,000.00	3,065.00	79.6
40-11-5230 PRINTING AND PUBLISHING	376.55	3,657.51	5,000.00	1,342.49	73.2
40-11-5233 TECHNOLOGY SERVICES	.00	.00	2,500.00	2,500.00	.0
40-11-5250 SYSTEM ANALYSIS	500.00	4,500.00	3,500.00	(1,000.00)	128.6
40-11-5320 DUES, LICENSE, PERMITS	2,748.00	3,582.00	2,000.00	(1,582.00)	179.1
40-11-5342 CONFERENCE/SEMINAR/TRAINING	1,633.98	2,073.98	1,500.00	(573.98)	138.3
40-11-5413 TELEPHONE	586.02	3,034.75	4,600.00	1,565.25	66.0
40-11-5415 UTILITIES	3,050.28	20,712.76	35,000.00	14,287.24	59.2
40-11-5504 REPAIRS - MAINTENANCE	.00	17,722.82	10,000.00	(7,722.82)	177.2
40-11-5540 TREATMENT SYSTEM MAINTENANCE	.00	23,352.43	25,000.00	1,647.57	93.4
40-11-5600 EQUIPMENT	.00	7,467.35	.00	(7,467.35)	.0
TOTAL EXPENDITURE	18,045.76	185,558.19	528,318.00	342,759.81	35.1
40-80-6000 CAPITAL OUTLAY	.00	45,356.46	80,000.00	34,643.54	56.7
40-80-6005 CAPITAL OUTLAY-MASTER PLAN	2,143.00	17,236.25	25,000.00	7,763.75	69.0
TOTAL DEPARTMENT 80	2,143.00	62,592.71	105,000.00	42,407.29	59.6
40-82-8040 SEWER PRINCIPAL	.00	139,198.00	125,000.00	(14,198.00)	111.4
40-82-8045 SEWER INTEREST	.00	31,252.91	55,000.00	23,747.09	56.8
TOTAL DEPARTMENT 82	.00	170,450.91	180,000.00	9,549.09	94.7

CITY OF WILLAMINA
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 9 MONTHS ENDING MARCH 31, 2024

WASTEWATER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>TRANSFER</u>					
40-90-9110 IN LIEU OF FRANCHISE FEE	.00	.00	40,500.00	40,500.00	.0
40-90-9610 OVERHEAD ALLOCATION	.00	.00	82,353.00	82,353.00	.0
40-90-9615 PW EXPENSE ALLOCATION	.00	.00	30,881.00	30,881.00	.0
40-90-9750 DEBT SERVICE TRANSFER TO 50	.00	.00	(15,000.00)	(15,000.00)	.0
TOTAL TRANSFER	.00	.00	138,734.00	138,734.00	.0
<u>CONTINGENCY</u>					
40-99-9900 CONTINGENCY	.00	.00	1,590,638.00	1,590,638.00	.0
TOTAL CONTINGENCY	.00	.00	1,590,638.00	1,590,638.00	.0
TOTAL FUND EXPENDITURES	20,188.76	418,601.81	2,542,690.00	2,124,088.19	16.5
NET REVENUE OVER EXPENDITURES	53,856.05	290,528.41	.00	(290,528.41)	.0

CITY OF WILLAMINA
 BALANCE SHEET
 MARCH 31, 2024

WASTEWATER SDC FUND

ASSETS

41-00-1009	CASH ALLOCATED	101,469.00	
	TOTAL ASSETS		<u>101,469.00</u>

LIABILITIES AND EQUITY

FUND EQUITY

41-00-3050	FUND BALANCE, RESTRICTED	29,399.00	
41-00-3100	FUND BALANCE, RESTRICTED	46,430.00	
	REVENUE OVER EXPENDITURES - YTD	<u>25,640.00</u>	
	BALANCE - CURRENT DATE	<u>101,469.00</u>	
	TOTAL FUND EQUITY		<u>101,469.00</u>
	TOTAL LIABILITIES AND EQUITY		<u>101,469.00</u>

CITY OF WILLAMINA
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 9 MONTHS ENDING MARCH 31, 2024

WASTEWATER SDC FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
41-10-4000 BEGINNING FUND BALANCE BUDGET	.00	.00	76,140.00	76,140.00	.0
41-10-4441 SYSTEM DEVELOPMENT CHARGES	10,256.00	25,640.00	35,000.00	9,360.00	73.3
TOTAL DEPARTMENT 10	10,256.00	25,640.00	111,140.00	85,500.00	23.1
TOTAL FUND REVENUE	10,256.00	25,640.00	111,140.00	85,500.00	23.1

CITY OF WILLAMINA
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 9 MONTHS ENDING MARCH 31, 2024

WASTEWATER SDC FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>TRANSFER</u>					
41-90-9750 DEBT SERVICE TRANSFER TO 40	.00	.00	15,000.00	15,000.00	.0
TOTAL TRANSFER	.00	.00	15,000.00	15,000.00	.0
<u>CONTINGENCY</u>					
41-99-9900 CONTINGENCY	.00	.00	96,140.00	96,140.00	.0
TOTAL CONTINGENCY	.00	.00	96,140.00	96,140.00	.0
TOTAL FUND EXPENDITURES	.00	.00	111,140.00	111,140.00	.0
NET REVENUE OVER EXPENDITURES	10,256.00	25,640.00	.00	(25,640.00)	.0

CITY OF WILLAMINA
 BALANCE SHEET
 MARCH 31, 2024

STORM-WATER SDC FUND

ASSETS

42-00-1009	CASH ALLOCATED	1,732.00	
	TOTAL ASSETS		1,732.00

LIABILITIES AND EQUITY

FUND EQUITY

42-00-3100	FUND BALANCE, RESTRICTED	1,299.00	
	REVENUE OVER EXPENDITURES - YTD	433.00	
	BALANCE - CURRENT DATE	1,732.00	
	TOTAL FUND EQUITY		1,732.00
	TOTAL LIABILITIES AND EQUITY		1,732.00

CITY OF WILLAMINA
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 9 MONTHS ENDING MARCH 31, 2024

STORM-WATER SDC FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
42-10-4431 SYSTEM DEVELOPMENT CHARGES	.00	433.00	2,500.00	2,067.00	17.3
TOTAL DEPARTMENT 10	.00	433.00	2,500.00	2,067.00	17.3
TOTAL FUND REVENUE	.00	433.00	2,500.00	2,067.00	17.3

CITY OF WILLAMINA
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 9 MONTHS ENDING MARCH 31, 2024

STORM-WATER SDC FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>TRANSFER</u>					
42-90-9750 DEBT SERVICE TRANSFER TO 40	.00	.00	100.00	100.00	.0
TOTAL TRANSFER	.00	.00	100.00	100.00	.0
<u>CONTINGENCY</u>					
42-99-9900 CONTINGENCY	.00	.00	2,400.00	2,400.00	.0
TOTAL CONTINGENCY	.00	.00	2,400.00	2,400.00	.0
TOTAL FUND EXPENDITURES	.00	.00	2,500.00	2,500.00	.0
NET REVENUE OVER EXPENDITURES	.00	433.00	.00	(433.00)	.0