

ACCOUNT	DESC	BUDGET	MONTH-TO-DATE EXPENSE/REV	YEAR TO DATE EXPENSE/REV	UNEMCUMBERED BALANCE	#
R E V E N U E S						
3-01-0101	BEGINNING FUND BALANCE	400,000	--	633,047.87	233,047.87-	158
	REVENUE	400,000		633,047.87	233,047.87-	158
3-30-1500	INTEREST EARNED	--	--	--	--	0
3-30-4110	PROPERTY TAXES CURRENT YR	50,000	37,779.94	37,779.94	12,220.06	76
3-30-4120	PROPERTY TAXES PRIOR YRS	1,000	790.02	790.02	209.98	79
3-30-4210	BUSINESS LICENSES	11,000	10,718.91	10,718.91	281.09	97
3-30-4211	VACATION RENTAL LICENSES	38,000	31,640.00	31,640.00	6,360.00	83
3-30-4221	CABLE TV FRANCHISE TAX	19,000	16,085.96	16,085.96	2,914.04	85
3-30-4222	TELEPHONE FRANCHISE TAX	4,000	3,851.00	3,851.00	149.00	96
3-30-4223	DISPOSAL FRANCHISE TAX	11,000	9,808.58	9,808.58	1,191.42	89
3-30-4224	ELECTRIC FRANCHISE TAX	44,000	35,123.64	35,123.64	8,876.36	80
3-30-4230	PERMITS & FILING FEES	2,000	175.00	175.00	1,825.00	9
3-30-4235	FINES OR LIENS	--	--	--	--	0
3-30-4240	TRANSIENT ROOM TAX	950,000	898,157.53	898,157.53	51,842.47	95
3-30-4490	OTHER LOCAL SOURCES	3,000	14,096.56	14,096.56	11,096.56-	470
3-30-4610	CIGARETTE TAX	1,000	539.47	539.47	460.53	54
3-30-4620	LIQUOR TAX	10,000	9,190.55	9,190.55	809.45	92
3-30-4622	MARIJUANA TAX	1,200	505.77	505.77	694.23	42
3-30-4630	STATE REVENUE SHARE	8,000	8,910.01	8,910.01	910.01-	111
3-30-4690	OTHER STATE SOURCES	--	--	--	--	0
3-30-4810	ADMIN REIMBURSEMENT URD	13,000	13,000.00	13,000.00	--	100
3-30-4852	EARNINGS FROM TEMP INVEST REVENUE	-- 1,166,200	39,518.00 1,129,890.94	39,518.00 1,129,890.94	39,518.00-	0
T O T A L D E P T 1 0 0 R E V E N U E		1,566,200	1,129,890.94	1,762,938.81	196,738.81-	113
E X P E N S E S						
5-60-7121	INTERFUND TRANS: STREETS	35,000	35,000.00	35,000.00	--	100
5-60-7122	OP TRANSFER-LIBRARY	63,080	63,080.00	63,080.00	--	100
5-60-7123	OP TRANSFER-MUSEUM	3,225	3,225.00	3,225.00	--	100
5-60-7124	OP TRANSFER-COMMONS	93,000	93,000.00	93,000.00	--	100
5-60-7125	TRANSFER-VISITOR AMEN	369,000	369,000.00	369,000.00	--	100
5-60-7126	INTERFUND TRANS: CAP RSRV	--	--	--	--	0
5-60-7127	OP TRANSFER - PARKS/TRAIL	9,125	9,125.00	9,125.00	--	100
5-60-7130	TRANSFER TO PERS RESERVE	--	--	--	--	0
5-60-7174	OP TRANSFER-STORM DRAINS	39,000	39,000.00	39,000.00	--	100
5-60-7175	OP TRANSFER CITY HALL	40,000	40,000.00	40,000.00	--	100
	INTERFUND TRANSFERS	651,430	651,430.00	651,430.00	--	100
	TOTAL PERSONAL SERVICES					0
	TOTAL MATERIAL & SERV					0
	TOTAL CAPITAL OUTLAY					0
	TOTAL ALL OTHER	651,430	651,430.00	651,430.00		100
T O T A L D E P T 1 0 0 E X P E N D I T U R E		651,430	651,430.00	651,430.00		100
T O T A L F U N D 1 0 0 R E V E N U E		1,566,200	1,129,890.94	1,762,938.81	196,738.81-	113
	FUND PERSONAL SERVICES					0
	FUND MATERIAL & SERV					0

4/15/19
 9:20 AM
 YIKIMMIE
 FUND-100 GENERAL FUND
 DEPT-100 NON DEPARTMENTAL

CITY OF YACHATS
 REVENUE/EXPENDITURE REPORT
 7/01/18 THRU 4/12/19

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ACCOUNT	DESC	BUDGET	MONTH-TO-DATE EXPENSE/REV	YEAR TO DATE EXPENSE/REV	UNENCUMBERED BALANCE	*
	FUND CAPITAL OUTLAY					0
	FUND ALL OTHER	651,430	651,430.00	651,430.00		100
T O T A L	FUND 100 E X P E N D I T U R E	651,430	651,430.00	651,430.00		100
	FUND PRIOR BALANCE	633,047.87				
	NET FUND BALANCE	1,111,508.81				

ACCOUNT	DESC	BUDGET	MONTH-TO-DATE EXPENSE/REV	YEAR TO DATE EXPENSE/REV	UNENCUMBERED BALANCE	#
R E V E N U E S						
3-01-0101	BEGINNING FUND BALANCE	185,000	--	204,015.30	19,015.30-	110
	REVENUE	185,000		204,015.30	19,015.30-	110
3-30-4110	PROPERTY TAXES CURRENT YR	265,000	290,176.56	290,176.56	25,176.56-	110
3-30-4120	PROPERTY TAXES PRIOR YEAR	6,000	5,326.89	5,326.89	673.11	89
	REVENUE	271,000	295,503.45	295,503.45	24,503.45-	109
T O T A L DEPT 100 R E V E N U E		456,000	295,503.45	499,518.75	43,518.75-	110
E X P E N S E S						
5-20-5210	DUES/MEMBERSHIPS/FEES	1,000	276.81	276.81	723.19	28
5-20-5261	AUDITOR	2,000	2,000.00	2,000.00	--	100
	MATERIALS AND SERVICES	3,000	2,276.81	2,276.81	723.19	76
5-50-5800	CONTINGENCIES	100,000	--	---	100,000.00	0
	OTHER USES	100,000			100,000.00	0
5-60-7121	ADMIN FEE - TRANS TO GEN	13,000	13,000.00	13,000.00	--	100
5-60-7126	INT FUND TRANS -CAP RESER	--	18,000.00	18,000.00	18,000.00-	0
5-60-7129	INTERFUND TRANS-SEW DEBT	95,000	95,000.00	95,000.00	---	100
5-60-7131	FUND TRANS-STREET RESERVE	18,000	--	--	18,000.00	0
5-60-7137	TRANS SOUTH TANK DEBT RES	100,000	100,000.00	100,000.00	--	100
	INTERFUND TRANSFERS	226,000	226,000.00	226,000.00		100
	TOTAL PERSONAL SERVICES					0
	TOTAL MATERIAL & SERV	3,000	2,276.81	2,276.81	723.19	76
	TOTAL CAPITAL OUTLAY					0
	TOTAL ALL OTHER	326,000	226,000.00	226,000.00	100,000.00	69
T O T A L DEPT 100 E X P E N D I T U R E		329,000	228,276.81	228,276.81	100,723.19	69
T O T A L FUND 900 R E V E N U E		456,000	295,503.45	499,518.75	43,518.75-	110
	FUND PERSONAL SERVICES					0
	FUND MATERIAL & SERV	3,000	2,276.81	2,276.81	723.19	76
	FUND CAPITAL OUTLAY					0
	FUND ALL OTHER	326,000	226,000.00	226,000.00	100,000.00	69
T O T A L FUND 900 E X P E N D I T U R E		329,000	228,276.81	228,276.81	100,723.19	69
	FUND PRIOR BALANCE	204,015.30				
	NET FUND BALANCE	271,241.94				
	GRAND TOTAL REVENUE	2,022,200	1,425,394.39	2,262,457.56	240,257.56-	112
	TOTAL PERSONAL SERVICES					0
	TOTAL MATERIAL & SERV	3,000	2,276.81	2,276.81	723.19	76
	TOTAL CAPITAL OUTLAY					0
	TOTAL ALL OTHER	977,430	877,430.00	877,430.00	100,000.00	90
	GRAND TOTAL EXPENDITURE	980,430	879,706.81	879,706.81	100,723.19	90
	PRIOR BALANCE	837,063.17				
	NET FUND BALANCE	1,382,750.75				

3rd Party Rental Sites
 Collected Taxes
 7/1/18-Current

Turnkey Vacation Rental	\$ 845.31
Turnkey Vacation Rental	\$ 1,997.81
Turnkey Vacation Rental	\$ 726.28
Turnkey Vacation Rental	\$ 158.53
Hotwire	\$ 88.04
Hotwire	\$ 214.43
Hotwire	\$ 68.92
Hotwire	\$ 41.40
Hotels.com	\$ 2,671.04
Hotels.com	\$ 3,692.90
Hotels.com	\$ 976.86
Hotels.com	\$ 967.94
Travelscape	\$ 3,446.11
Travelscape	\$ 7,229.51
Travelscape	\$ 2,157.49
Travelscape	\$ 1,475.87
Egencia	\$ 51.73
Egencia	\$ -
Egencia	\$ -
Egencia	\$ -
Hotels Tonight	\$ 1.83
Hotels Tonight	\$ -
Hotels Tonight	\$ -
Hotels Tonight	\$ -
HomeAway	\$ 3,869.65
HomeAway	\$ 4,038.16
HomeAway	\$ 3,554.20

TOTAL \$ 38,274.01

2006-2019 Capital Reserves review
Capital Reserves

		Fund 150 - Capital Reserves																
		City Hall	501 Bldg	Street Improvements	Street Equipment	Library	LLC & Museum	Commons	Parks	Drains	Water Improvements	Water Equipment	Sewer Improvements	Sewer Equipment	LID Horizon	F&B Revenue	Visitor Amenities	Total
7/01/2006 - 6/30/2007	Beginning Balance	97,979		(18,922)	33,256	8,688	3,475	164,959										
	Income	28,345								0	392,788	136,538	(271,446)	183,557	(141,697)	46,677	24,480	660,332
	Interest	4,713			770	491	160	6,520										28,345
	Transfers In (Out)	130,275		2,084		2,706	3,923	18,411			14,000	5,092						31,746
	Capital Spending	(2,162)			(800)		(1,196)	(82,702)			71,400			106,394				31,746
	Ending Balance	259,150		(16,838)	33,226	11,885	6,362	97,188		0	400,065	141,630	(175,575)	183,557	(141,697)	46,677	13,375	(196,611)
7/01/2007 - 6/30/2008	Beginning Balance	259,150		(16,838)	33,226	11,885	6,362	97,188										859,005
	Income	74,444								0	400,065	141,630	(175,575)	183,557	(141,697)	46,677	13,375	859,005
	Interest			730		510	300	4,925								178,966		253,410
	Transfers In (Out)	94,585		16,553		2,907	3,976	21,963			8,740		30,625					45,830
	Sewer Debt Transfer										96,170		121,150					357,304
	Capital Spending	(1,884)			(7,700)	(3,711)	(2,109)	(39,991)								(247,775)		(247,775)
	Ending Balance	15,243		445	25,526	11,591	8,529	84,085		0	504,975	137,788	(23,800)	180,615	(141,697)	(22,132)	(13,375)	(75,554)
7/01/2008 - 6/30/2009	Beginning Balance	15,243		445	25,526	11,591	8,529	84,085										781,168
	Income									0	504,975	137,788	(23,800)	180,615	(141,697)	(22,132)	0	781,168
	Interest	400		600		270	200	2,210			6,770					224,792		230,581
	Transfers In (Out)	8,000		2,084		2,970	4,036	20,532			136,028		22,985					33,435
	Sewer Debt Service												139,259					312,909
	Capital Spending	(3,222)			(886)		(750)	(60,280)								(214,338)		(214,338)
	Ending Balance	20,421		3,129	24,640	14,831	12,015	52,336		0	645,300	123,730	138,444	168,615	(141,697)	(11,678)		(93,669)
7/01/2009 - 6/30/2010	Beginning Balance	20,421		3,129	24,640	14,831	12,015	52,336										1,050,086
	Income									0	645,300	123,730	138,444	168,615	(141,697)	(11,678)	0	1,050,086
	Interest	110		130		70	56	10,150								212,805		222,955
	Transfers In (Out)	8,000		3,284		3,035	4,096	36,118			1,980		4,385					7,011
	Sewer Debt Service										45,307		167,847					267,687
	Capital Spending				(12,830)			(54,531)								0		0
	Ending Balance	28,531		6,543	11,810	17,936	16,167	44,353		0	622,389	110,217	281,848	148,138	(141,697)	201,127		(200,377)
7/01/2010 - 6/30/2011	Beginning Balance	28,531		6,543	11,810	17,936	16,167	44,353										1,347,362
	Income									0	622,389	110,217	281,848	148,138	(141,697)	201,127	0	1,347,362
	Interest	165		35	68	102	91	256								197,637		197,637
	Transfers In (Out)	8,000		(10,507)		3,102	4,160	21,722			3,557	631	1,609	842		344		7,700
	Sewer Debt Service												281,304			0		383,502
	Capital Spending					(1,236)	(3,739)	(97,310)								(213,989)		(213,989)
	Ending Balance	36,696		(3,929)	11,878	19,904	16,679	(30,979)		0	652,643	110,848	554,017	137,107	(141,697)	185,119		(173,926)
7/01/2011 - 6/30/2012	Beginning Balance	36,696		(3,929)	11,878	19,904	16,679	(30,979)										1,548,286
	Income				0	0				0	652,643	110,848	554,017	137,107	(141,697)	185,119	0	1,548,286
	Interest	146			54	81	70								123,204	228,932		352,136
	Transfers In (Out)	8,464			5,117	3,171	4,225	49,167			2,662	452	2,293	558				6,316
	Sewer Debt Service										30,809		92,787					193,740
	Capital Spending	(6,240)			(319)	(3,231)		(11,002)								0		(381,435)
	Ending Balance	39,066		(3,929)	16,730	19,925	20,974	7,186		0	686,114	111,300	649,097	111,324	(18,493)	32,616		(47,133)
7/1/2012 - 6/30/2013	Beginning Balance	39,066		(3,929)	16,730	19,925	20,974	7,186										1,671,910
	Income									0	686,114	111,300	649,097	111,324	(18,493)	32,616		1,671,910
	Interest	210		62		100	111	36							18,493	226,357		244,850
	Transfers In (Out)	9,667		3,867		3,242	4,291	23,817		0	4,414		3,752			182		8,867
	Sewer Debt Service										16,900		150,050					211,834
	Capital Spending	(17,667)			(9,667)	(2,713)										0		(250,000)
	Ending Balance	31,276		0	7,063	20,554	25,376	31,039		0	674,312	85,552	802,899	63,878	0	9,155		(136,357)
7/1/2013 - 6/30/2014	Beginning Balance	31,276		0	7,063	20,554	25,376	31,039										1,751,104
	Income									0	674,312	85,552	802,899	63,878	0	9,155		1,751,104
	Interest	115			24	68	85	106							15,645	242,914		268,559
	Transfers In (Out)	9,867		3,867		3,316	16,437	35,000			2,477	290	2,745	219	0	30		6,159
	Sewer Debt Service										157,597							226,084
	Capital Spending	(17,930)			(1,058)	(13,453)	(20,687)	(72,932)										(262,000)
	Ending Balance	33,328		3,867	6,029	10,485	21,211	(6,787)		0	766,439	83,442	769,279	31,840	15,645	(9,901)	0	(265,029)
																		1,724,877

2006-2019 Capital Reserves review
Capital Reserves

		Fund 150 - Capital Reserves																	
		City Hall	501 Bldg	Street Improvements	Street Equipment	Library	LLC & Museum	Commons	Parks	Drains	Water Improvements	Water Equipment	Sewer Improvements	Sewer Equipment	LID Horizon	F&B Revenue	Visitor Amenities	Total	
7/1/2014-06/30-2015	Beginning Balance	33,328		3,867	6,029	10,485	21,211	(6,787)		0	766,439	83,442	769,279	31,840	15,645	(9,901)	0	1,724,877	Hwy 101
	Income	10,000					73,150								54,427	285,500		423,077	
	Interest	107									2,000		2,000					4,107	
	Transfers In (Out)	55,460		(35,500)	3,867	3,391	4,431	39,739			56,535							127,923	230,50
	Sewer Debt Service																	(319,000)	
	Capital Spending	(19,225)				(574)		(97,615)			(121,613)	(1,173)						(319,000)	
	Ending Balance	79,670		(31,633)	9,896	13,302	25,642	8,487		0	703,361	82,269	706,106	4,031	70,072	(43,401)	0	(333,182)	
																		1,627,802	230,50
7/1/2015 - 6/30/2016	Beginning Balance	80,797		(31,633)	9,896	13,302	25,642	8,487		0	703,361	82,269	706,106	4,031	70,072	(43,401)	0	1,628,929	
	Income														1,443	324,931		326,374	
	Interest										1,730		1,800		70,711			74,241	
	Transfers In (Out)	10,725			3,867	193,547	4,579	111,000			147,400		25,000					496,118	
	Sewer Debt Service																	(305,000)	
	Capital Spending	(96,645)			0	0		(70,264)			(708,849)	(25)	(63,291)	(25)				(939,099)	
	Ending Balance	(5,123)		(31,633)	13,763	206,849	30,221	49,223		0	143,642	82,244	669,615	4,006	142,226	(23,470)	0	1,281,563	
	Conversion to Fund Balance	55,123		31,633				20,777			170,737	0	0	50,000				351,740	144315
	New Beginning	50,000		0	13,763	206,849	30,221	70,000		0	314,379	82,244	669,615	54,006	142,226	0		1,633,303	
	Fund Balance Basis adjustment					(190,078)	(75)											(190,153)	
7/1/2016 - 6/30/2017	Beginning Balance	50,000		0	13,763	16,771	30,146	70,000		0	314,379	82,244	669,615	54,006	142,226	0	501 loan repayment	1,443,150	
	Income	15,000													22,442	323,548	0	360,990	
	Interest	7,033															0	7,033	
	Transfers In (Out)	3,000		3,867		193,547	4,579	116,594			133,032		154,501				20,232	629,352	
	Sewer Debt Service																	(335,000)	
	Capital Spending	(29,383)			0	0					(166,936)	(8,964)	(59,859)	(1,463)				(266,606)	
	Ending Balance	45,649		3,867	13,763	210,318	34,725	186,594		0	280,475	73,280	764,257	52,543	164,668	(11,452)	20,232	1,838,919	
New Fund and Department Structure Implemented with Geles/Chaves																			
	Dept Name	City Hall	501 Bldg	Streets	Street Eq	Library	LLC	Commons	Parks	St Drains	Water	Water Eq	W Water	WW Eq	LID	F&B	501 loan		
	Dept Number	100/101	102	121	Merged	122	123	124	125	130	160	Merged	170	Merged	Horizon	Revenue	repayment		
7/1/2017 - 6/30/2018	Beginning Balance	45,649	0	3,867	13,763	210,318	34,725	186,594	0	0	280,475	73,280	764,257	52,543	164,668	(11,452)	20,232	1,838,919	
	Income	15,800													25,294	377,662		418,756	
	Interest	17,509																17,509	
	Transfers In (Out)	31,000				3,600	39,600	27,000	40,000		78,000		80,400				0	683,500	
	Highway 101 Interfund Loans										(200,000)		(450,000)					0	
	Sewer Debt Service																		
	Capital Spending	(30,937)	(7,114)	(656,016)	0	0		(28,477)	(4,514)	(6,663)	(75,532)	(69,776)	(99,739)	(69,776)		(374,949)		(374,949)	
	Consolidate Equip Column			13,763	(13,763)						3,504	(3,504)	(17,232)	17,232				(1,048,543)	
	Ending Balance	79,021	(7,114)	395,514	0	213,918	74,325	185,117	35,486	(6,663)	86,447	0	277,686	(0)	189,962	(8,739)	20,232	1,535,192	
7/1/2018 - 6/30/2019	New Beginning	79,021	(7,114)	395,514		213,918	74,325	185,117	35,486	(6,663)	86,447	0	277,686	(0)	189,962	(8,739)	20,232	1,535,192	
	Income/Grants	15,000														345,799		360,799	
	Interest					890		40,000											
	Intergovernmental					46,100	143,600	8,500	68,000	2,000	100,000		250,000					40,890	
	Transfers In (Out)	40,000		74,000														732,200	
	Transfer LID Payments to SDC														(164,668)			(164,668)	
	Sewer Debt Service																	(365,000)	
	Capital Spending	(36,703)	10	(15,450)		(14,415)	(98)	(101,717)			(23,999)		(64,621)					(365,000)	
	Departmental Transfers																	(256,993)	
	Ending Balance	97,318	(7,104)	454,064	0	246,493	217,827	131,900	103,486	(4,663)	162,448	0	463,065	(0)	25,294	(27,940)	20,232	1,882,420	