



THE PEARL OF TILLAMOOK BAY

City of Bay City

PO Box 3309
Bay City, OR 97107
Phone (503) 377-2288
Fax (503) 377-4044
TDD 7-1-1

Bay City Council Meeting Agenda January 9, 2024, 6:00 pm 5525 B Street, Bay City Ad Montgomery Community Hall

- A. Call to Order, Pledge of Allegiance, Roll Call
- B. PUBLIC HEARING (carried over from December 12, 2023): Ordinance Amendment #OA-2023-01 for proposed code changes to Development Ordinance #374, and Comprehensive Plan Amendment #CPA-2023-01 for proposed Comprehensive Plan changes
- C. PUBLIC HEARING (carried over from December 12, 2023): Ordinance #704 adopting and making amendments to the Bay City Comprehensive Plan and the Bay City Development Ordinance No. 374, and repealing Ordinances 647 and 693
- D. Visitor Propositions (Public Comment on Non-Agenda Items)
- E. Committee, Department, and Staff Reports
 - a. City Manager
 - b. Fire Department
 - c. Fire Committee
 - d. Public Works
 - e. Emergency Preparedness,
 - 1. Next meeting Monday January 15, 2024, 5:30 pm at Ad Montgomery Community Hall
 - f. Planning Department,
 - 1. Next Planning Commission – no meeting in January
- F. Minutes
 - a. Council Workshop – December 11, 2023
 - b. Regular Council Meeting – December 12, 2023
- G. Treasurers Report
- H. Bills against the City
- I. Unfinished Business
 - a. Discussion and Direction on absorbing or passing on certain convenience/service fees for payments made by debit/credit cards and/or e-checks
- J. New Business – Action Items

This institution is an equal opportunity provider and employer. In accordance with Federal law and the U.S. Department of Agriculture policy, this institution is prohibited from discriminating on the base of race, color, national origin, religion, sex, age, disability, or familial status.



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- a. Mayor position/appointment
 - b. Committees & Appointments
 - c. Approval of FY2023 Audit
 - d. Letter to Secretary of State, Division of Audits, discussion, and approval to sign.
 - e. Recommendation for Liane Welch to serve as a Small Cities Representative on ColPac and NWACT.
 - f. Letter to Tillamook Coast Visitors Association
- K. Mayor's Presentation
 - L. Council Presentation
 - M. Attorney Presentation
 - N. Executive Session pursuant to ORS 196.660(2)(e) to conduct deliberations with persons designated by the governing body to negotiate real property transactions. (This executive session is scheduled to be held on Tuesday, January 9, 2024.)

The Council reserves the right to recess to executive session as may be required at any time during these meetings, pursuant to ORS 196.660(1).

To attend via phone Call-in number 518-992-1125, access code 389573

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BEFORE THE PLANNING COMMISSION OF THE CITY OF BAY CITY

IN THE MATTER OF: **FURTHER
REVIEW OF SEC 5.12 AND SEC
13.3.01 ORDINANCE AMENDMENT TO
ORD. #374.**

Findings of Fact, Recommendations
for Order No. **OA-2023-03 with
specifics to Section 5.12 and
Section 13 of Ord. #374 (Option 3)**

FOR THE CITY OF BAY CITY:

The City of Bay City is proposing to amend the Bay City Comprehensive Plan (File #CPA-2023-01) and the Bay City Development Ordinance #374 (File #OA-2023-01).

The amendments to the Comprehensive Plan and Development Ordinance #374 are based on work performed with the assistance of a Transportation and Growth Management Grant from the Department of Land and Conservation Development (DLCD) and the Bay City Transportation and Growth Management (TGM) Code Assistance Project.

A public hearing on the ordinance amendments was held before the Planning Commission on November 15th, 2023; the Planning Commission closed the public hearing, and a decision was reached at the November 15th, 2023 hearing.

The Planning Commission recognizes that the proposed amendments met the City requirements listed in Article 8, Section 8.070, Amendment Criteria, and recommends to the City Council approval of the proposed City Comprehensive Plan Changes and Development Code (Ord #374) Changes, with the following changes/additions:

- 1) The addition of the definitions in the Definitions section (Article II) for the following:
 - ‘Middle Housing’
 - ‘Cottage Cluster’
 - ‘Townhouse’
 - ‘Triplex’
 - ‘Light Industrial’

- 2) The reference corrections as presented by DLCD in their November 14th comments are included in the following sections:
 - Section 2.2, Estuary Zone Definitions
 - Section 3.2, Allowed and Temporary Uses
 - Section 3.4, Moderate Intensity Zone (MI)

- Section 3.6, Shorelands and Estuary Zones
- Section 3.6.03, Shorelands Zone 2
- Section 3.6.04, Shoreland Zone 3 (S3) Standards
- Section 3.6.05, Estuary Natural Zone (EN)
- Section 3.6.07, Estuary Conservation 2 (EC2) Zone
- Section 3.6.08, Estuary Conservation Aquaculture Zone (ECA)
- Section 3.6.09, Estuary Development Zone (ED)
- Section 4.4, Estuarine and Shoreline Standards
- Section 4.4.01, Aquaculture Facilities
- Section 4.4.02, Siting, Design, Construction, Maintenance or Expansion of Dikes
- Section 4.4.04, Dredging Material Disposal
- Section 4.4.05, Dredging in Estuarine Waters, Intertidal Areas and Tidal Wetlands
- Section 4.4.11, Mining and Mineral Extraction
- Section 4.4.16, Shallow Draft Port Facilities and Marinas
- Section 4.4.17, Shoreline Stabilization
- Section 6.15.02, Regulated Activities
- Section 6.15.03, Procedure for Reviewing Regulated Activities
- Section 6.15.01, Appeals and Notification of Appeals
- Section 6.15.02, Zone Requirements
- Section 6.15.03, Impact Assessments
- Section 6.15.05, Significant Degradations or Reductions of Estuarine Natural Values
- Section 6.15.06, State and Federal Reviewing Agency Comments

3) Re-examination of uses allowed in the EHI zone based on the ‘Light Industrial’ definition.

A public hearing on the ordinance amendments was held before the City Council on December 12th, 2023; and a decision was made at the December 12th, 2023 hearing that directed further review regarding ‘Lot Size Exceptions’, described in Section 13 of Ordinance #374, and recognition of proposed changes, to Section 5.12 Transportation Standards, of Ordinance #374, as presented by the City Public Works Director, to Planning Commission.

A public hearing for review of ‘Lot Size Exceptions’, described in Section 13 of Ordinance #374, and recognition of proposed changes, to Section 5.12 Transportation Standards, of Ordinance #374 was held before the Planning Commission on December 20th, 2023; and a decision was reached at the December 20th, 2023 hearing.

The Planning Commission recommended that Section 13.3.01 of Ord #374, be removed from the ordinance, as follows:

~~Section 13.3.01, General Exceptions to Lot Size Requirements:~~

~~Any legally created lot that does not meet the minimum lot size of the zoning district may be occupied by any permitted use in that district, subject to all other requirements of the district. If at the time of passage of the original Development Code, a legally created lot or the aggregate of contiguous lots or land parcels held in a single ownership, has an area or dimension less than required for the zoning district in which the property is located, the lot or aggregate holdings may be occupied by any permitted use in the district subject to compliance with all other requirements of the district, provided however, that the use of a lot in an HH, MI, LI, S3 Zone District which has an area deficiency shall be limited to a single family dwelling.~~

And that a new definition for Lots of Record be established in Article II, Section 2.1, Definitions, and read as follows:

Lots of Record

(A) A parcel is a legal lot of record for purposes of this Chapter when the lot conforms to all zoning requirements, subdivision requirements, and the Comprehensive Plan provisions, if any, in effect on the date when a recorded separate deed or

contract creating the separate lot or parcel was signed by the parties to the deed or contract.

(B) Lots on recorded plats may be combined under a single ownership for the purpose of developing the combined property, subject to approval of a property line adjustment.

(C) The use or development of any legal lot of record shall be subject to the regulations applied to the property when such development or use is commenced, subject to all other regulations.

BAY CITY PLANNING COMMISSION

Dated: December 20th, 2023



Chair, Dan Overholser



City of Bay City

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City Manager Report – David McCall For December 2023

- Installation of the Wayfinding signs is complete, except the electric connections have not been made on the two LED signs (one at the entrance off Hwy 101 at 5th St, and one by the BCAC). Once the contractor has completed the electric connection, they will train us in how to operate them and change messages.
- Contract regarding firefighters driving ambulance when needed is now with Adventist to see what they say.
- Hiker/Biker Campground: awaiting signs. Final report was submitted.
- Discussions with several partners (TEP, ODFW, ODF, TCVA, TBWC, etc.) about plans for Patterson Creek project, both replacing/removing culverts on 7th and 8th Streets and completion of the whole project.
 - Contract signed for OSG grant. Roy is finalizing RFP for design.
 - Grant application submitted to OWEB for funding 7th & 8th Streets phase. OWEB has scheduled a site visit for January 10th.
 - Grant application submitted to NOAA for completing the project.
 - Grant application for the whole completion to the Private Forest Accord Grant Program.
- Continue Mural Wall & Landscaping. Window coverings were installed. Bench donated by Dane Crossley arrived. Flagstone arrived. New sidewalk complete. Now need to complete landscaping including bench to complete this project. Completion will likely be delayed until spring due to weather.
- Business license forms are available on our website. Direct outreach to about two dozen businesses we know about happened in December.
- Dog tags for 2024 have arrived and can be obtained from the office.
- Constant oversight to ensure that delinquent customers continue to pay their outstanding utility bills.
- No bids were received for the fire engine. We will put out a new bid, with minimum bids at \$30,000.

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City of Bay City Grants Summary FY2023-24

Completed project	Not successful, no award	Success, Grant Awarded	Recommended approval by Bay City TLT					
Grant Source	Due Date	Submitted	Amount Requested	Match	Awarded?	Match Required	Report Requirements	last report submitted
ARPA Funds (through State)	6/30/2024		\$ 820,000	Yes	Yes		Quarterly	1/3/2024
Well #3								
Lift Station								
Hiker/Biker Campground								
Bay City TLT - Hiker/biker campground	1/31/2022	Yes	\$ 15,000		Yes	Yes, these 3 grants match each other	Annual, which is final quarterly 1/31, 4/30, 7/31, 10/31	Yes, 6 mo
Tillamook County TLT - Hiker/Biker campground		Yes	\$ 75,000		Yes			10/4/2023
Oregon Parks and Recreation Local Gov Grant Hiker/Biker campground		Yes	\$ 318,001		Yes			1/2/2024
ODOT SCA - 16, 14, and Main	8/31/2022	Yes	\$ 250,000		Yes	No	Yes	7/29/2023
ODOT SCA - A & B, Spruce, Elliot	8/1/2023	Yes	\$ 152,903		Yes. Contract signed	No	Yes	
Business OR - Water Master Plan	8/1/2022	Yes	\$ 20,000		Yes	Matching with \$30,000 Budgeted in 601 fund	We have budgeted \$50,000 for this work	
Business Oregon Fire Department Seismic Rehabilitation	1/5/2024	Yes	\$ 2,497,510	No				
BC TLT - BCEV 40 ft Storage container	3/31/2023	Yes	\$ 12,528		Yes	\$4,177 out of BCEV city fund	Yes	10/16/2023
BC TLT - Mural and landscaping	3/31/2023	Yes	\$ 14,775		Yes	Bay City \$5,000 part in-kind and \$10,000 Visit Till Coast	Yes	
OSFM Summer Firefighter		Yes	\$ 35,000		Yes			yes
Fire Extraction Equip	6/30/2023	Yes	\$ 44,250		Yes	BCFD \$14,012.50; BCVFA \$737.50	Yes	Yes
DEQ State Revolving Fund for WWTP Screen		Yes	\$ 433,000		Yes	This is a 50% forgivable loan originally \$300,000. Increased loan to \$410,262.60. Payments set to begin in 2024.	Yes. Amendment complete.	Yes
Patterson Creek								
DEQ State Revolving Fund for Patterson Creek Culvert project on 7th and 8th streets	8/12/2022	Yes	\$ 730,000	\$ 100,000	Yes	This is a 50% forgivable loan \$365,000.	Yes	
OSG Grant for Culvert Project on 7th and 8th Streets	9/18/2023	Yes	\$ 323,200	SRF counts as match	Yes. Contract signed	SRF counts as match; must be completed by 6/30/26.	Yes, quarterly w/in 10 days	
OWEB Grant for Culvert Project on 7th and 8th Streets	10/30/2023	Yes	\$ 876,480	using above as match				
NOAA Grant for Patterson Creek Project	10/16/2023	Yes	\$ 6,989,035	using above as match				
Private Forest Accord Grant Program	12/31/2023	Yes	\$ 6,989,030	using above as match				
Earthquake Isolation Valves for Water Reservoirs		Yes	\$ 225,000	\$ 25,000	Yes. Contract signed	From SB5506, OWRD. \$25,000 match required.	Yes, semi-annual Jan-June by 7/30, July-Dec by 1/31	
Grant Young Planning Grant	8/31/2023	Yes	\$ 2,000		Yes	No Match	Yes, by 2025	
Waterline Transmission								
Alderbrook Transmission Line			\$ 851,000	\$ 100,000				
Juno Hill Transmission Line			\$ 212,000	\$ 50,000				
Reservoir Juno Hill II.			\$ 2,465,000	\$ 100,000				
Firewise								
AIM Fire Risk Reduction Grant	10/27/2023	Yes	\$ 57,345	\$ 59,256	No	Yes, 1:1 match required.		
Planning								
DLCD TA Grant	10/2/2023	Yes	\$ 320,000	\$ 18,000	No			
SPIRE								
Communication Center	1/2/2024	Yes						
Emergency Shelters	1/2/2024	Yes						
Generator	1/2/2024	Yes						
County TLT								
Lift Station Signage	12/15/2023	Yes	\$ 55,000					
Bathroom refurbishing	12/15/2023	Yes	\$ 70,000					
City TLT								
Lift Station	12/31/2023	Yes	\$ 40,000					



BAY CITY FIRE AND RESCUE

Fire Chief Alan Christensen
9390 4th St | PO Box 3309 | Bay City, OR 97107

Email: firedept@ci.bay-city.or.us
Phone: (503) 377-0233

Fire Department Report – December 2023

Administratively – December was a giving month with many positive changes. With a big push, fire training and certifications were completed. Recapping last month's council meeting, numerous certifications were received and awarded to those that have worked hard and put in the time. Also, fire fighter Evan Saindon was promoted to the rank of Lieutenant Training Officer. This was to help assist with admin duties, assist with duty coverage, and help ensure fire department 24/7 response. Public works continues to be a great partner working together with the fire department on the new training area. This new training area will give us the ability to hone in firefighting skills, give us momentum for the future all while building proficiency. Along with that a three-month training calendar has been created and posted for the volunteers. There are two drill options for every week this will give some flexibility for weather and planning. There were four sets of building plans reviewed and signed. Lastly, I signed a contract with ESO for Fire Incident Reporting Software. It will take two-three months for the transition to happen. Other platforms were researched and looked at however this was the most cost-effective option and will allow us to still have access to our old records moving forward.

Volunteers: December of 2023 found the Fire Department responding to 22 Calls for Service: 8 Medical, 1 Fire Alarm, 2 Law Enforcement assists, 2 MVA's, 2 Station Coverage due to phone outage, 1 Duty Officer call, 2 False Alarms, 4 Mutual Aid (1 Water Rescue, 1 Fire Alarm, 2 ST Coverage). Department Members completed over 164 Hours of Training, consisting of both Station Drills, Online Training, and Specialty Classes. Members spent over 89 hours responding to calls for service in the month of December. The Volunteer Officers spent 84 hours total providing duty coverage. This is to ensure 24/7 service and response. We currently have 2.5 Full time paid staff, and 21 volunteers.

Operations – Bay City Fire and Rescue assisted Tillamook Fire on one water rescue with one of our personal in a dry suit and the engine placed on standby for patient care, 1 automatic fire alarm that ended up being a cooking incident, Bay City assisted with ventilation, and 2 station coverage events with one of them starting as a request to assist with a mountain rescue and pack out, however we were canceled mid call and sent back to cover Tillamook Fire District. E42 had a timing chain sensor go out and was towed to a repair shop. Where it was diagnosed as a bad cam shaft sensor, the sensor was replaced and E42 is back in service.

As the Fire Chief I'm very proud of our volunteer firefighter's accomplishments in 2023 and I'm hopeful that 2024 has us becoming more skilled and refined in our trade.

Alan Christensen, Fire Chief

Water

- Work continues on the Well #3 project. Piping is being installed inside the building and piping tying the wells into one point in the courtyard. Electrical Conduits have been installed between each of the wells
- Fixed a leak on a water service on Main Street

Wastewater

- Control panel arrived for the sewer lift station. Once the panel is installed and wired, the work left to complete the job is:
 - o Disconnect the existing discharge forcemain from the old lift station
 - o Tie the new discharge forcemain into the existing forcemain.
 - o Pull the plug on the new sewer main crossing Patterson Creek and send sewer into new lift station
 - o Abandon the sewer main piping that exist above Patterson Creek.
- Payment box was installed along with additional signage at RV Dump Station
- Wastewater Treatment plant has been handling the I&I we experience this time of year with no major issues

Parks

- No graffiti was experience in the park this last month

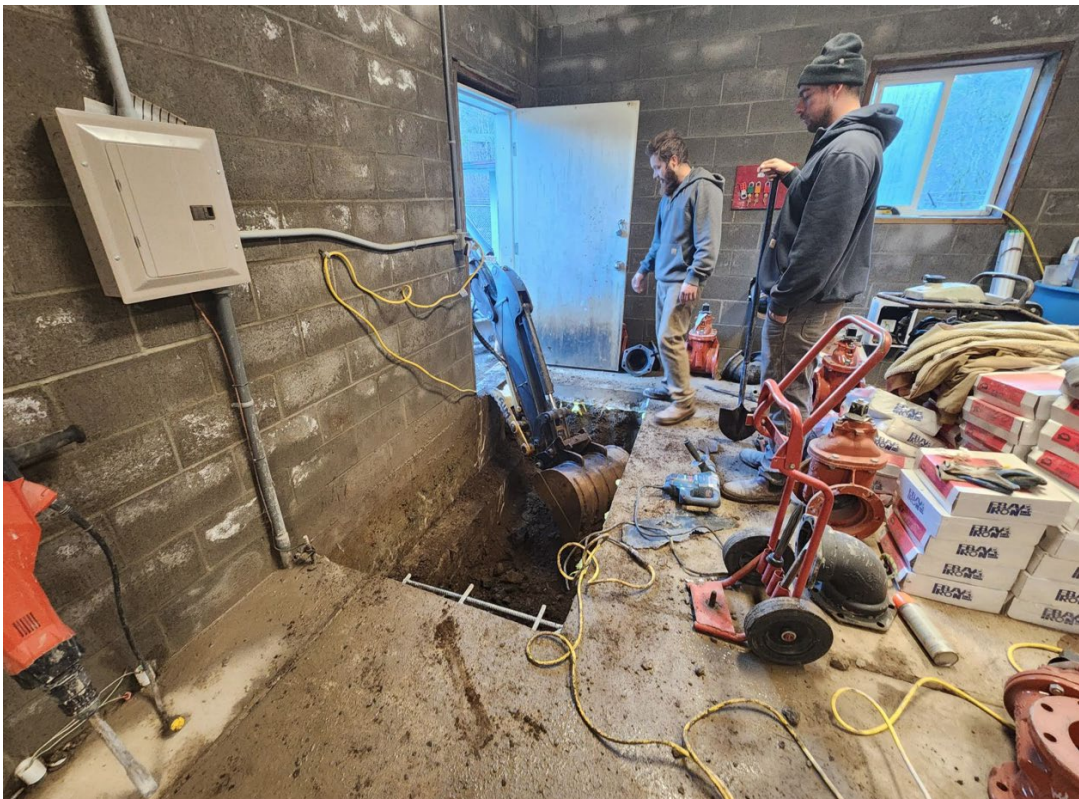
Other

- Mowing was done on some streets
- Christmas lights were installed/removed from utility poles and City Hall
- Two vehicles were decorated and ran thru the Christmas parade

Piping inside the water building



Excavation for piping coming under the walls at water building



Electrical conduits at Well 3





Bay City Emergency Volunteer Monthly Report – December 2023

At our last BCEV meeting, we talked about the plan to open up City Hall to the public in the event of an extended power outage (12+ hours).

This would provide a place for folks to charge their phones and devices, get warm, get something warm to drink and maybe a snack, and keep updated with important local info and resources. The hours would be from 10am-4pm, NOT overnight.

We are looking for volunteers who would be interested in two-hour shifts. We would need at least two people per shift. I have agreed to compile a list of volunteers to call in the event of opening up the hall.

If you are interested in being called to volunteer, please contact Romy Carver (romycarver@yahoo.com) with your name, contact information, and if there are days or times that you absolutely cannot help, etc. I will be getting the list together for BCEV as we determine the process to move forward.

If you can't volunteer but still want to help, there are two things you can do:

- 1) Share this out with anyone who might be interested in helping, and
- 2) Come on down to the next BCEV meeting on Monday, January 15th, from 5:30-6:30pm at City Hall, and learn more about all the great things happening and how you can be a part of it.

Gary, Frank, and Darin are testing a low-power GMRS repeater. It is privately owned by a member of BCEV (Frank) and is located at Gary's house up above the Watt Park container and shed. We are able to reach to Cape Lookout. We are trying to integrate it with Cape Meares emergency volunteers. Eventually, this will be located at the Bay City reservoir up on Petersen Creek.

We have a group that lives in Moss Creek who wants to join in. We are hoping the repeater will allow for direct contact with them in the event of an emergency. We will be testing this soon.

We are looking for surplus shelving to outfit the 40-foot container so we can move items into it.

SPIRE applications were submitted on 12/28/2023. We should be notified within 90 days how we did.

A small group representing Tillamook County south of Wheeler are meeting to help guide the Oregon Resiliency Hub Grant application (OREM). EVCNB is also applying for this grant. All communities are encouraged to describe their needs and priorities for the grant. Understanding this is a one-time opportunity of \$10 million the Oregon Legislature approved in the last session, we are working together. Bay City is a partner with this grant application and participating in a lead role.



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BAY CITY PLANNING DEPARTMENT MONTHLY REPORT **FOR DECEMBER 2023**

1. Zoning Permit (4)

- a. Single Family Dwelling – 5135 Bay Ridge Court – SFD/Grading & Erosion Control;
- b. Single Family Dwelling – 5505 Main Street – SFD/Grading & Erosion Control;
- c. Single Family Dwelling – 10220 7th Street – SFD/Grading and Erosion Control;
- d. Residential Addition – 5850 Main Street – Addition/Grading and Erosion Control.

2. Public Works Permit (2)

- a. Single Family Dwelling – 5135 Bay Ridge Court – Driveway;
- b. Single Family Dwelling – 5505 Main Street – Driveway.

3. Inspection (1)

- a. Single Family Development – 9925 8th Place – Final Inspection.

4. Specific Tax Lot Questions/Inquiries/and Other Correspondences (counter, phone or email)

- Development Requirements for property on Sunnyside (8 inquiries);
- Code Changes (4 inquiries);
- Lot Size Exceptions and PC recommendations (3 inquiries);
- PC Meeting Discussion for December 20th Meeting (3 inquiries);
- Permit Process in City (3 inquiries);
- Meeting Prep for Tiny Homes on property on McCoy (3 inquiries);
- Development Requirements for property at Clam and Elliot (3 inquiries);
- Development Requirement for property on Short Street (3 inquiries);
- Development Requirements for property at 6280 Portland (2 inquiries);
- Plans for Addition for 4635 Spruce (2 inquiries);
- Development Requirements for property on 6875 McCoy (2 inquiries);
- Sign Permit requirements in City (2 inquiries);
- Vacation rental for property at 6000 D Street (2 inquiries);
- Accessory Structure Requirements for 9280 9th Street (2 inquiries);
- Permit correspondence for property on 5485 Main;
- Development Review for Lot 11 in Bay Ridge Subdivision;
- Permit submittal for property at 5135 Bay Ridge Court;
- Permit pick-up for development at 9160 8th Street;
- New address for 5145 Bay Ridge Court;
- Driveway Usage for property at 5425 High Street;
- Vacation Rentals on 8780 15th Street;
- Driveway Requirements at 5425 High Street;
- Development Requirements for property at Spruce and Elliot;
- Eave Setbacks for property in Bay Ridge subdivision;
- ADU development at 9970 8th Place;
- ADU SDC Payments at 10065 5th Street;
- Permit Procedures in City;
- Lots of Record for properties on Main Street;
- Hobsonville Hideaway Review for property on Hobsonville Point Road;
- STR on 4675 Spruce;
- STR on 6755 McCoy;
- Adjacent Development for property on Tillamook Avenue;
- Development Requirements in City;
- Letter for Public Services;
- Complaint on 7455 Baseline;
- Development requirements at 9440 6th Street;
- Permit Processing in City;
- Van at 4th and A.

5. Meetings Involving Planning Department

- December 7th – Land Use Law Seminar;
– Meeting with Peter Mullner regarding Tiny Homes on McCoy;
- December 8th – Land Use Law Seminar;
- December 12th – State Housing Needs Rule-making Advisory Committee Meeting;
- BiOp Coalition Meeting;
- December 16th – Biweekly LOC/OCPDA Housing Development Policy Coord. Meeting;
- December 18th – State Housing Needs Rule-making Advisory Committee Meeting;
- Tillamook response to FEMA Comments Meeting with DLCD
- December 19th – City/County Monthly Meeting;
- December 20th – Planning Commission Hearing.

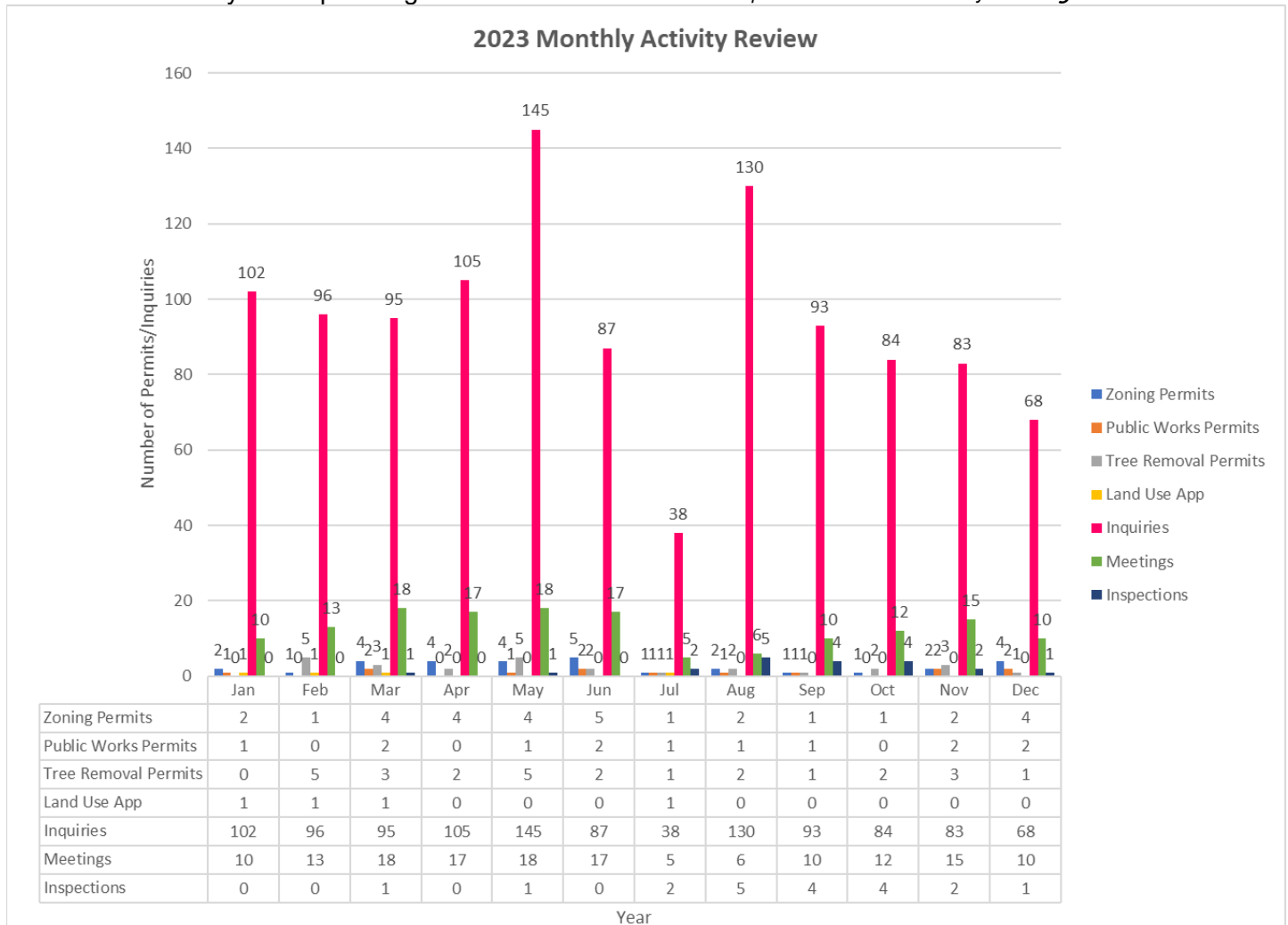
6. Planning Commission Meeting December 20th Meeting

- Additional Review of TGM Code Update – Section 13.3 Exceptions to Lot Sizes;
- Review of McRae Conditional Use Permit #CU-22-02.

7. Counterwork

- Permitting, Land Use and public facility questions at counter (11);
- Permit submittals at counter (3 Zoning Permits, 1 Public Works Permits);
- *Water Bill payment drop-offs* +

Below is a summary of the planning/land use activities in 2023 – please note the new activity ‘meetings’.



BAY CITY COUNCIL WORKSHOP

December 11, 2023

5:30 P.M.

Members Present: Interim Mayor Kathy Baker, Councilor Tom Imhoff, Councilor Jason Hovey, Councilor Melissa Rondeau, Councilor Anthony Boatman

Members Absent: Councilor Tim Josi

Staff Present: City Manager David McCall, Public Works Director Roy Markee, City Recorder Lindsey Gann, Interim Fire Chief Alan Christensen, City Planner David Mattison

- A. Call to Order, Pledge of Allegiance, Roll Call
- B. PUBLIC HEARING: Ordinance Amendment #OA-2023-01 for proposed code changes to [Development Ordinance #374](#), and Comprehensive Plan Amendment #CPA-2023-01 for proposed [Comprehensive Plan](#) changes
- C. PUBLIC HEARING: Ordinance #704 adopting and making amendments to the [Bay City Comprehensive Plan](#) and the Bay City [Development Ordinance No. 374](#), and repealing Ordinances 647 and 693

City Planner David Mattison gave an overview of both the Development Ordinance and the Comprehensive Plan. There are two options to review. The first option has been through the planning commission. The second option has a few minor changes to the transportation plan as suggested by the Public Works Director.

Public comments were made by citizens, David Olson, Tom Imhoff, and Pat Vining. Councilor Imhoff recused himself from council and spoke as a citizen.

- D. Visitor Propositions (Public Comment on Non-Agenda Items)
- E. Committee, Department, and Staff Reports
 - a. City Manager
 - i. Recreational and Discretionary Immunity
 - ii. Potential IGA for Parks & Trails with Garibaldi, Port of Garibaldi, Tillamook Coast Visitors Association

City Manager McCall presented the City Manager report, copy of report is in the packet.

b. Fire Department

City Manager McCall presented the Fire Department report, a copy of the report is in the packet.

c. Public Works

City Manager McCall presented the City Manager report, a copy of the report is in the packet.

d. Emergency Preparedness,

- i. Next meeting Monday December 18, 2023, 5:30 pm at Ad Montgomery Community Hall

e. Planning Department,

- 1. Next Planning Commission – December 20, 2023, 5:30 pm

City Planner David Mattison presented the planning report, a copy of the report is in the packet.

f. Bay City Boosters House Decorations & Porch Parade – December 16, 2023

Reminder to citizens of the porch parade and decoration competition.

F. Minutes

a. Council Workshop – November 13, 2023

b. Regular Council Meeting – November 14, 2023

No questions or comments

G. Treasurers Report

No questions or comments

H. Bills against the City

No questions or comments

I. Unfinished Business

- a. Approval to sign an Overhead-Underground Easement for Tillamook People's Utility District to provide electric service to a neighboring property.

City Manager McCall presented the request to the council. Staff recommends moving forward with the easement.

J. New Business – Action Items

- a. Resolution 2023-026 Recognizing unanticipated revenues for the City of Bay City and making appropriations.

City Manager McCall presented the resolution for unanticipated revenues. No questions or comments were made.

- b. Adoption of an Update to the Continuity of Governance Plan

City Manager McCall presented the update to the council. No questions or comments were made.

- c. John Gettman Community Service Award Committee

City Manager McCall advised the council that it is time to nominate a citizen for the John Gettman Community Service Award. Would like volunteers for a committee to make a nomination. Will discuss further at the council meeting.

- d. Discussion and Direction on absorbing or passing on certain convenience/service fees for payments made by debit/credit cards and/or e-checks

City Manager McCall presented the council with various possibilities for charges from the credit card processor. Staff is looking for direction from the council on how to proceed. Options include either charging a processing fee or absorbing the fees. Discussion was held regarding the process and what fees can/would be accessed, rates and restrictions.

- e. TLT grants

City Manager McCall gave an update on the TLT grants and the status of refund requests. Refunds have been received.

- f. Fire Department Appointments

The Fire Department will make appointments and awards at the council meeting.

- g. Joint Meeting of the City Council and Local Contract Review Board

- i. Call to Order of the Joint Meeting of the City Council and Local Contract Review Board
- ii. Staff Report
- iii. Joint Resolution 2023-028 of the City Council and Local Contract Review Board Amending [Public Contracting Rules](#) for the City of Bay City
- iv. Adjourn Joint Meeting of the City Council and Local Contract Review Board

City Manager McCall gave an overview of the updated contracting rules. Looking for approval on resolution 2023-028 to approve the amended public contracting rules.

- h. Resolution 2023-029 Establishing Rates for Collection Services for R-Sanitary Service under the Franchise Granted by Bay City Ordinance No. 698 and Repealing Resolution No. 17-04.

City Manager McCall presented the resolution. R. Sanitary is looking for approval to increase their rates within the City.

- i. Approval to sign a Small City Allotment Agreement #SCA2024-Bay City, G001-T110420 with the Oregon Department of Transportation for the 2024 Paving Project

City Manager McCall gave an update to the council. The city was awarded \$152,000 for the Small City Allotment. Requesting approval to sign the agreement.

- j. Mayor & City Council positions, vacancies
Will be discussed at the council meeting.

- k. State of the City

City Manager McCall suggested setting a time for the State of The City around spring of 2024.

K. Mayor's Presentation

L. Council Presentation

M. Attorney Presentation

Meeting was recessed prior to executive session.

Executive session called to order at 6:53pm

- N.** Executive Session pursuant to ORS 196.660(2)(e) to conduct deliberations with persons designated by the governing body to negotiate real property transactions. (This executive session is scheduled to be held on Monday, December 11, 2023.)

Executive session adjourned at 7:07pm.

The council workshop was adjourned at 7:07pm.

Kathy Baker, Interim Mayor

Lindsey Gann, City Recorder

BAY CITY COUNCIL MEETING

December 12, 2023

6:00 P.M.

Members Present: Interim Mayor Kathy Baker, Councilor Tom Imhoff, Councilor Jason Hovey, Councilor Melissa Rondeau, Councilor Anthony Boatman.

Members Absent: Councilor Tim Josi

Staff Present: City Manager David McCall, Public Works Director Markee, City Recorder Lindsey Gann, Interim Fire Chief Alan Christensen, City Planner David Mattison

- A. Call to Order, Pledge of Allegiance, Roll Call
- B. PUBLIC HEARING: Ordinance Amendment #OA-2023-01 for proposed code changes to [Development Ordinance #374](#), and [Comprehensive Plan Amendment #CPA-2023-01](#) for proposed Comprehensive Plan changes
- C. PUBLIC HEARING: Ordinance #704 adopting and making amendments to the [Bay City Comprehensive Plan](#) and the [Bay City Development Ordinance No. 374](#), and repealing Ordinances 647 and 693

Public hearing was called to order at 6:03pm for Ordinance Amendment #OA-2023-01

Councilor Imhoff recused himself from the council due to a conflict of interest and spoke as a citizen of Bay City. City Manager McCall and City Planner Mattison gave an overview of the Development Ordinance and Comprehensive Plan. This is the second public hearing, first public hearing was at the Planning Commission meeting in November 2023. Notices were mailed and notice was published in the headlight herald.

Staff recommends that council carry over the hearing to the January 2024 council meeting and allow the planning commission to review the changes suggested and the public comment.

Public comment open at 6:13pm – both written and spoken comment were received. Public comment by Tom Imhoff, Ralph McRae, and Dave Olsen. Copies of written comment attached.

Motion by Councilor Baker to carry over public hearing to January 9th @ 6:05pm and for planning commission to review public comments. Seconded by Councilor Hovey.

Motion passes 4-0 with Councilor Imhoff recused.

Public hearing for Ordinance Amendment #OA-2023-01 closed at 6:31pm

Public hearing for Ordinance #704 opened at 6:32pm

Motion from Councilor Baker to carry over the hearing to January 9th, 2024 @ 6:05pm, 2nd by councilor Hovey.

Motion passes 4-0 with Councilor Imhoff recused.

D. Visitor Propositions (Public Comment on Non-Agenda Items)

No questions or comments from the public

New Business:

Staff requested moving New Business item h: Resolution 2023-029 Establishing Rates for Collection Services for R-Sanitary Service under the Franchise Granted by Bay City Ordinance No. 698 and Repealing Resolution No. 17-04, ahead on the agenda. The council agreed.

City Manager McCall presented resolution 2023-029 to the council. R. Sanitary is requesting to increase rates. No questions or comments.

Motion by councilor Rondeau to adopt, seconded by Councilor Hovey.

Motion passes 5-0

Staff requested moving New Business item f: Fire Department Appointments, ahead on the agenda, council agreed.

City Manager McCall informed the council that it was time to review the staffing of the Fire Department and recommended appointing Interim Fire Chief Christensen to full time Fire Chief. Council Agreed and Interim Fire Chief Christensen was appointed to Fire Chief.

Fire Chief Christensen and interim Mayor Baker presented awards and appointments to Fire Department volunteers.

E. Committee, Department, and Staff Reports

a. City Manager

- i. Recreational and Discretionary Immunity
- ii. Potential IGA for Parks & Trails with Garibaldi, Port of Garibaldi, Tillamook Coast Visitors Association

City Manager McCall presented the report, copy is in the packet.

b. Fire Department

Fire Chief Christensen presented the report, copy is in the packet.

c. Public Works

Public Works Director Markee presented the report, copy is in the packet.

d. Emergency Preparedness,

i. Next meeting Monday December 18, 2023, 5:30 pm at Ad Montgomery Community Hall

e. Planning Department,

1. Next Planning Commission – December 20, 2023, 5:30 pm

City Planner Mattison presented the report, copy is in the packet.

f. Bay City Boosters House Decorations & Porch Parade – December 16, 2023

Interim Mayor Baker reminded citizens of the porch parade on 12/16/2023 and decoration competition.

F. Minutes

a. Council Workshop – November 13, 2023

b. Regular Council Meeting – November 14, 2023

Motion by Councilor Rondeau to approve minutes, seconded by Councilor Boatman.

Motion passes 5-0

G. [Treasurers Report](#)

File for auditors

H. Bills against the City

Motion by Councilor Imhoff to approve the bills, seconded by Councilor Baker.

Motion passes 5-0

I. Unfinished Business

a. Approval to sign an Overhead-Underground Easement for Tillamook People's Utility District to provide electric service to a neighboring property

City Manager McCall gave an update to the council. Recommends moving forward with the easement. Motion by Councilor Hovey to approve signing, seconded by Councilor Baker.

Motion passes 5-0

J. New Business – Action Items

a. Resolution 2023-026 Recognizing unanticipated revenues for the City of Bay City and making appropriations

City Manager McCall presented the resolution. Motion by Councilor Baker to approve, seconded by Councilor Rondeau.

Motion passes 5-0

b. Adoption of an Update to the Continuity of Governance Plan

City Manager McCall gave a summary of updates for the continuity of governance plan. Motion by Councilor Boatman to approve updates, seconded by Councilor Hovey.

Motion passes 5-0

c. John Gettman Community Service Award Committee

Committee formed to make nomination for the John Gettman Award. Committee members will include Councilor Rondeau, Citizen Liane Welch, Citizen Pat Vining, Councilor Imhoff, Councilor Hovey, and staff Debbie Pohs.

d. Discussion and Direction on absorbing or passing on certain convenience/service fees for payments made by debit/credit cards and/or e-checks

City Manager McCall gave an overview of possible costs for accepting credit cards and e-checks. Looking for direction from staff on how to proceed with fees. Council requested staff to obtain more information for the council to review at the next council meeting.

e. TLT grants – City Manager McCall gave an update at the council workshop, nothing further.

f. Fire Department Appointments

Moved ahead on the agenda

g. Joint Meeting of the City Council and Local Contract Review Board

- i. Call to Order of the Joint Meeting of the City Council and Local Contract Review Board
- ii. Staff Report
- iii. Joint Resolution 2023-028 of the City Council and Local Contract Review Board Amending [Public Contracting Rules](#) for the City of Bay City
- iv. Adjourn Joint Meeting of the City Council and Local Contract Review Board

Joint meeting of the City Council and Local Contract Review Board called to order at 7:12pm.

City Manager McCall gave an overview of the new contracting rules. Motion by Councilor Hovey to adopt resolution 2023-028, seconded by Councilor Imhoff.

Motion passes 5-0

Joint meeting adjourned at 7:15pm

h. Resolution 2023-029 Establishing Rates for Collection Services for R-Sanitary Service under the Franchise Granted by Bay City Ordinance No. 698 and Repealing Resolution No. 17-04.

Moved ahead on the agenda

- i. Approval to sign a Small City Allotment Agreement #SCA2024-Bay City, G001-T110420 with the Oregon Department of Transportation for the 2024 Paving Project

City Manager McCall presented the agreement. The city was awarded \$152,000 for the Small City Allotment.

Motion by Councilor Hovey to approve signing, seconded by Councilor Boatman.

Motion passes 5-0

- j. Mayor & City Council positions, vacancies

Interim Mayor Baker announced that she would be stepping down as Mayor. Would like to open applications for mayor and review applications at the next city council meeting, suggested deadline for applications 1/4/2024. City council members agreed.

- k. State of the City

Discussion was held on a date for the State of the City. Tentative date will be April 20th, 2024.

K. Mayor's Presentation

L. Council Presentation

M. Attorney Presentation

Motion to adjourn at 7:27pm.

Kathy Baker, Interim Mayor

Lindsey Gann, City Recorder

City of Bay City 503-377-2288
Statement of Revenue and Expenditures

1/3/2024 10:37am

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Revised Budget
 For General Fund (100)
 For the Fiscal Period 2024-6 Ending December 31, 2023

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget Amount
Revenues					
Non-Departmental Revenues					
100-00-4005 Property Taxes - Current	\$ 0.00	\$ 0.00	\$ 249,337.00	\$ 203,489.79	\$ 45,847.21
100-00-4010 Property Taxes - Prior Years	0.00	0.00	7,000.00	2,250.21	\$ 4,749.79
100-00-4105 Liquor Tax	0.00	2,588.38	30,800.00	15,160.68	\$ 15,639.32
100-00-4110 Cigarette Tax	0.00	84.36	1,150.00	659.74	\$ 490.26
100-00-4205 Licenses	0.00	100.00	2,500.00	400.00	\$ 2,100.00
100-00-4210 Dog Licenses/Fines	0.00	55.00	150.00	75.00	\$ 75.00
100-00-4305 Franchise Fees	0.00	3,316.34	45,000.00	25,287.17	\$ 19,712.83
100-00-4510 State Revenue Sharing	0.00	0.00	20,000.00	10,572.00	\$ 9,428.00
100-00-4605 Hall Rental	0.00	0.00	1,000.00	800.00	\$ 200.00
100-00-4650 Transient Lodging Tax	0.00	0.00	30,000.00	20,238.85	\$ 9,761.15
100-00-4800 Miscellaneous	0.00	(295,666.98)	32,303.00	59,341.03	\$ (27,038.03)
100-00-4805 Earnings on Investments	0.00	0.00	2,000.00	2,101.60	\$ (101.60)
100-00-4990 Beginning Fund Balance	0.00	0.00	115,000.00	113,605.15	\$ 1,394.85
Total Non-Departmental Revenues	0.00	(289,522.90)	536,240.00	453,981.22	82,258.78
Fire Revenues					
100-30-4005 Property Taxes - Current	0.00	0.00	291,900.00	239,320.83	\$ 52,579.17
100-30-4010 Property Taxes - Prior Years	0.00	0.00	1,500.00	1,180.33	\$ 319.67
100-30-4420 State Grants	0.00	0.00	35,000.00	35,000.00	\$ 0.00
100-30-4800 Miscellaneous	4,176.89	450.00	50,426.89	51,684.72	\$ (1,257.83)
100-30-4805 Earnings on Investments	0.00	0.00	1,200.00	904.79	\$ 295.21
100-30-4930 Transfers In	0.00	0.00	129,655.00	107,077.05	\$ 22,577.95
100-30-4990 Beginning Fund Balance	0.00	0.00	30,000.00	52,148.92	\$ (22,148.92)
Total Fire Revenues	4,176.89	450.00	539,681.89	487,316.64	52,365.25
Recreation Revenues					
100-50-4420 State Grants	0.00	227,994.56	318,000.00	273,422.53	\$ 44,577.47
100-50-4430 Local Grants	0.00	67,702.92	75,000.00	75,000.00	\$ 0.00
100-50-4630 Park Camping	0.00	375.00	6,500.00	5,917.00	\$ 583.00
Total Recreation Revenues	0.00	296,072.48	399,500.00	354,339.53	45,160.47
Transient Lodging Tax Revenues					
100-60-4650 Transient Lodging Tax	0.00	6,274.00	65,000.00	57,217.42	\$ 7,782.58
100-60-4990 Beginning Fund Balance	0.00	0.00	100,000.00	126,876.35	\$ (26,876.35)
Total Transient Lodging Tax Revenues	0.00	6,274.00	165,000.00	184,093.77	(19,093.77)
Planning Revenues					
100-70-4310 Planning Fees	0.00	1,725.00	7,500.00	33,625.00	\$ (26,125.00)
100-70-4315 Land Use Fees	0.00	825.00	4,000.00	1,200.00	\$ 2,800.00
Total Planning Revenues	0.00	2,550.00	11,500.00	34,825.00	(23,325.00)
Total General Fund Revenues	\$ 4,176.89	\$ 15,823.58	\$ 1,651,921.89	\$ 1,514,556.16	\$ 137,365.73

City of Bay City 503-377-2288
Statement of Revenue and Expenditures

1/3/2024 10:37am

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Revised Budget
For General Fund (100)
For the Fiscal Period 2024-6 Ending December 31, 2023

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget Amount
Expenditures					
Administration Expenditures					
100-10-5105 Full-Time Employees - Regular	\$ 0.00	\$ 11,705.22	\$ 117,500.00	\$ 71,794.29	\$ 45,705.71
100-10-5205 Employer FICA Taxes	0.00	891.90	9,000.00	3,068.49	5,931.51
100-10-5210 Unemployment Insurance	0.00	11.64	1,300.00	84.32	1,215.68
100-10-5215 Workers' Compensation Insurance	0.00	103.56	1,000.00	625.00	375.00
100-10-5305 Employer PERS Contributions	0.00	2,008.30	25,600.00	11,768.65	13,831.35
100-10-5405 Health Insurance	0.00	2,715.02	40,000.00	19,921.48	20,078.52
100-10-5415 Life Insurance	0.00	17.74	300.00	119.63	180.37
100-10-6105 Office Supplies & Equipment	0.00	135.89	6,000.00	6,095.36	(95.36)
100-10-6290 Other Professional Fees	0.00	9,800.00	22,775.00	10,186.59	12,588.41
100-10-6305 Building Repairs & Maintenance	0.00	60.19	5,000.00	2,679.66	2,320.34
100-10-6311 Contracted Ground Maintenance	0.00	0.00	6,000.00	1,775.84	4,224.16
100-10-6405 Dues & Subscriptions	0.00	0.00	5,000.00	4,339.18	660.82
100-10-6410 Training	0.00	0.00	6,000.00	787.96	5,212.04
100-10-6605 Electricity	0.00	384.31	5,000.00	1,587.72	3,412.28
100-10-6620 Telecommunications	0.00	407.00	3,500.00	2,375.20	1,124.80
100-10-6700 Insurance	0.00	0.00	10,000.00	11,774.79	(1,774.79)
100-10-6825 Advertising/Publishing	0.00	0.00	5,000.00	751.25	4,248.75
100-10-6830 Janitorial Services	0.00	550.00	6,000.00	2,815.00	3,185.00
100-10-6850 Dog Licenses/Catching	0.00	0.00	150.00	0.00	150.00
100-10-6860 Computers/Software/Services	0.00	287.25	21,500.00	11,258.97	10,241.03
100-10-6870 Pre-Hazard Preparedness	0.00	0.00	22,528.00	22,618.72	(90.72)
100-10-6880 Ordinance Enforcement	0.00	0.00	1,000.00	0.00	1,000.00
100-10-6990 Other Miscellaneous Expenses	0.00	0.00	22,775.00	441.65	22,333.35
Total Administration Expenditures	0.00	29,078.02	342,928.00	186,869.75	156,058.25
Fire Expenditures					
100-30-5105 Full-Time Employees - Regular	0.00	11,667.10	165,500.00	70,776.83	94,723.17
100-30-5115 Part-Time Employees	0.00	659.00	35,000.00	40,135.28	(5,135.28)
100-30-5118 Volunteer Stipends	0.00	2,465.00	30,000.00	16,132.50	13,867.50
100-30-5205 Employer FICA Taxes	0.00	1,127.10	16,500.00	9,796.19	6,703.81
100-30-5210 Unemployment Insurance	0.00	14.75	2,250.00	126.26	2,123.74
100-30-5215 Workers' Compensation Insurance	0.00	6.35	2,000.00	558.73	1,441.27
100-30-5305 Employer PERS Contributions	0.00	1,914.27	41,500.00	11,330.04	30,169.96
100-30-5405 Health Insurance	0.00	3,006.04	60,000.00	19,024.02	40,975.98
100-30-5415 Life Insurance	0.00	7.11	300.00	42.09	257.91
100-30-5420 Disability Insurance	0.00	0.00	3,500.00	1,500.00	2,000.00
100-30-6105 Office Supplies & Equipment	0.00	0.00	4,000.00	2,770.64	1,229.36
100-30-6115 First Aid Supplies	0.00	0.00	4,000.00	4,147.79	(147.79)
100-30-6140 Fuel/Lubes/Etc.	0.00	872.00	7,000.00	7,088.19	(88.19)
100-30-6205 Accounting & Auditing	0.00	0.00	500.00	500.00	0.00
100-30-6220 Legal Fees	0.00	417.00	2,000.00	4,528.00	(2,528.00)
100-30-6290 Other Professional Fees	0.00	240.00	2,000.00	9,590.00	(7,590.00)
100-30-6305 Building Repairs & Maintenance	0.00	0.00	1,000.00	3,369.33	(2,369.33)
100-30-6340 Radios & Radio Repair	0.00	0.00	2,500.00	6,288.03	(3,788.03)
100-30-6345 Operational Equipment & Repairs	0.00	240.17	20,000.00	28,000.50	(8,000.50)
100-30-6350 Personal Protective Equipment	4,176.89	1,311.50	17,176.89	40,244.14	(23,067.25)

City of Bay City 503-377-2288
Statement of Revenue and Expenditures

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Revised Budget
For General Fund (100)
For the Fiscal Period 2024-6 Ending December 31, 2023

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget Amount
100-30-6405 Dues & Subscriptions	0.00	0.00	6,000.00	4,267.84	\$ 1,732.16
100-30-6410 Training	0.00	3,809.56	5,000.00	8,378.09	\$ (3,378.09)
100-30-6605 Electricity	0.00	394.59	5,000.00	1,573.80	\$ 3,426.20
100-30-6620 Telecommunications	0.00	506.69	4,000.00	4,490.90	\$ (490.90)
100-30-6700 Insurance	0.00	0.00	18,000.00	19,000.00	\$ (1,000.00)
100-30-6830 Janitorial Services	0.00	0.00	0.00	337.99	\$ 0.00
100-30-6840 Printing & Copying	0.00	0.00	300.00	44.85	\$ 255.15
100-30-6860 Computers/Software/Services	0.00	95.75	6,000.00	1,909.50	\$ 4,090.50
100-30-6990 Other Miscellaneous Expenses	0.00	0.00	9,405.00	13,256.97	\$ (3,851.97)
100-30-8400 Machinery & Equipment	0.00	0.00	44,250.00	45,090.76	\$ (840.76)
100-30-9400 Transfer to Capital Projects Funds	0.00	0.00	25,000.00	0.00	\$ 25,000.00
Total Fire Expenditures	4,176.89	28,753.98	539,681.89	374,299.26	165,382.63
Recreation Expenditures					
100-50-5105 Full-Time Employees - Regular	0.00	2,303.32	25,500.00	11,754.92	\$ 13,745.08
100-50-5205 Employer FICA Taxes	0.00	175.53	2,000.00	1,007.64	\$ 992.36
100-50-5210 Unemployment Insurance	0.00	2.32	275.00	11.38	\$ 263.62
100-50-5215 Workers' Compensation Insurance	0.00	0.67	700.00	203.54	\$ 496.46
100-50-5305 Employer PERS Contributions	0.00	336.60	5,500.00	1,836.53	\$ 3,663.47
100-50-5405 Health Insurance	0.00	678.36	7,700.00	3,293.55	\$ 4,406.45
100-50-5415 Life Insurance	0.00	2.74	100.00	15.01	\$ 84.99
100-50-6145 Tourism	0.00	0.00	650.00	135.52	\$ 514.48
100-50-6190 Other Supplies	0.00	0.00	5,000.00	2,210.52	\$ 2,789.48
100-50-6305 Building Repairs & Maintenance	0.00	0.00	3,000.00	1,132.73	\$ 1,867.27
100-50-6310 Grounds Maintenance	0.00	0.00	40.00	501.63	\$ (461.63)
100-50-6311 Contracted Ground Maintenance	0.00	0.00	15,000.00	9,252.63	\$ 5,747.37
100-50-6605 Electricity	0.00	190.54	2,000.00	1,019.62	\$ 980.38
100-50-6995 Feasibility Studies / Projects	0.00	287.77	2,000.00	4,610.33	\$ (2,610.33)
100-50-8200 Buildings & Equipment	0.00	0.00	5,000.00	0.00	\$ 5,000.00
100-50-8300 Improvements Other Than Buildings	0.00	37.17	393,000.00	295,302.43	\$ 97,697.57
Total Recreation Expenditures	0.00	4,015.02	467,465.00	332,287.98	135,177.02
Transient Lodging Tax Expenditures					
100-60-6145 Tourism	0.00	525.00	165,000.00	101,114.00	\$ 63,886.00
Total Transient Lodging Tax Expenditures	0.00	525.00	165,000.00	101,114.00	63,886.00
Planning Expenditures					
100-70-6215 Engineering Fees	0.00	0.00	2,000.00	0.00	\$ 2,000.00
100-70-6220 Legal Fees	0.00	0.00	5,000.00	188.00	\$ 4,812.00
100-70-6240 Comprehensive Planning	0.00	0.00	5,000.00	500.71	\$ 4,499.29
100-70-6290 Other Professional Fees	0.00	0.00	5,000.00	226.30	\$ 4,773.70
100-70-6410 Training	0.00	0.00	3,000.00	1,498.00	\$ 1,502.00
100-70-6865 Building Inspector/Inspections	0.00	0.00	500.00	442.43	\$ 57.57
Total Planning Expenditures	0.00	0.00	20,500.00	2,855.44	17,644.56
General Service Expenditures					
100-90-6205 Accounting & Auditing	0.00	0.00	5,000.00	500.00	\$ 4,500.00
100-90-6220 Legal Fees	0.00	687.50	30,000.00	5,409.00	\$ 24,591.00
100-90-6805 Mayor	0.00	150.00	3,500.00	516.00	\$ 2,984.00

City of Bay City 503-377-2288
Statement of Revenue and Expenditures
Revised Budget
For General Fund (100)
For the Fiscal Period 2024-6 Ending December 31, 2023

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget Amount
100-90-6910 Fee Refunds	0.00	0.00	500.00	0.00	\$ 500.00
100-90-6990 Other Miscellaneous Expenses	0.00	0.00	1,000.00	0.00	\$ 1,000.00
100-90-9000 Transfers Out	0.00	0.00	129,655.00	107,077.05	\$ 22,577.95
100-90-9800 Contingency	0.00	0.00	36,467.00	0.00	\$ 36,467.00
Total General Service Expenditures	0.00	837.50	206,122.00	113,502.05	92,619.95
Total General Fund Expenditures	\$ 4,176.89	\$ 63,209.52	\$ 1,741,696.89	\$ 1,110,928.48	\$ 630,768.41
General Fund Excess of Revenues Over Expenditures	\$ 0.00	\$ (47,385.94)	\$ (89,775.00)	\$ 403,627.68	\$ (493,402.68)

City of Bay City 503-377-2288
Statement of Revenue and Expenditures

1/3/2024 10:37am

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Revised Budget
For Street and Road Fund (200)
For the Fiscal Period 2024-6 Ending December 31, 2023

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget Amount
Revenues					
Non-Departmental Revenues					
200-00-4115 State Highway Tax	\$ 0.00	\$ 0.00	\$ 113,000.00	\$ 49,446.91	\$ 63,553.09
200-00-4420 State Grants	0.00	0.00	250,000.00	232,784.91	\$ 17,215.09
200-00-4800 Miscellaneous	0.00	0.00	0.00	4,126.17	\$ 0.00
200-00-4805 Earnings on Investments	0.00	0.00	0.00	1,813.56	\$ 0.00
200-00-4930 Transfers In	0.00	0.00	179,000.00	0.00	\$ 179,000.00
200-00-4990 Beginning Fund Balance	0.00	0.00	63,500.00	104,526.96	\$ (41,026.96)
Total Non-Departmental Revenues	0.00	0.00	605,500.00	392,698.51	212,801.49
Total Street and Road Fund Revenues	\$ 0.00	\$ 0.00	\$ 605,500.00	\$ 392,698.51	\$ 212,801.49

Expenditures

Non-Departmental Expenditures					
200-00-5105 Full-Time Employees - Regular	\$ 0.00	\$ 8,840.48	\$ 82,500.00	\$ 43,605.53	\$ 38,894.47
200-00-5205 Employer FICA Taxes	0.00	673.78	6,500.00	4,105.19	\$ 2,394.81
200-00-5210 Unemployment Insurance	0.00	8.85	1,000.00	41.02	\$ 958.98
200-00-5215 Workers' Compensation Insurance	0.00	102.70	2,500.00	613.90	\$ 1,886.10
200-00-5305 Employer PERS Contributions	0.00	1,170.36	18,000.00	6,432.92	\$ 11,567.08
200-00-5405 Health Insurance	0.00	2,480.32	28,000.00	13,309.88	\$ 14,690.12
200-00-5415 Life Insurance	0.00	9.90	150.00	54.42	\$ 95.58
200-00-6105 Office Supplies & Equipment	0.00	0.00	500.00	497.97	\$ 2.03
200-00-6125 Shop Supplies & Small Tools	0.00	0.00	1,100.00	828.81	\$ 271.19
200-00-6140 Fuel/Lubes/Etc.	0.00	0.00	2,000.00	0.00	\$ 2,000.00
200-00-6205 Accounting & Auditing	0.00	0.00	1,000.00	500.00	\$ 500.00
200-00-6215 Engineering Fees	0.00	0.00	5,000.00	0.00	\$ 5,000.00
200-00-6220 Legal Fees	0.00	0.00	5,000.00	3,765.50	\$ 1,234.50
200-00-6290 Other Professional Fees	0.00	0.00	5,000.00	0.00	\$ 5,000.00
200-00-6305 Building Repairs & Maintenance	0.00	586.12	5,000.00	586.12	\$ 4,413.88
200-00-6315 Street Repairs & Maintenance	0.00	0.00	30,000.00	5,876.94	\$ 24,123.06
200-00-6335 Vehicle Repairs & Maintenance	0.00	0.00	3,000.00	1,872.56	\$ 1,127.44
200-00-6350 Personal Protective Equipment	0.00	0.00	1,500.00	0.00	\$ 1,500.00
200-00-6390 Other Repairs & Maintenance	0.00	0.00	7,500.00	0.00	\$ 7,500.00
200-00-6405 Dues & Subscriptions	0.00	0.00	0.00	100.00	\$ 0.00
200-00-6410 Training	0.00	25.00	2,000.00	25.00	\$ 1,975.00
200-00-6605 Electricity	0.00	692.08	12,000.00	4,084.34	\$ 7,915.66
200-00-6700 Insurance	0.00	0.00	5,000.00	6,000.00	\$ (1,000.00)
200-00-6860 Computers/Software/Services	0.00	0.00	2,000.00	500.00	\$ 1,500.00
200-00-6990 Other Miscellaneous Expenses	0.00	0.00	3,500.00	13.30	\$ 3,486.70
200-00-6995 Feasibility Studies / Projects	0.00	0.00	10,000.00	0.00	\$ 10,000.00
200-00-8300 Improvements Other Than Buildings	0.00	0.00	338,000.00	316,199.85	\$ 21,800.15
200-00-8500 Buildings	0.00	0.00	27,750.00	0.00	\$ 27,750.00
Total Non-Departmental Expenditures	0.00	14,589.59	605,500.00	409,013.25	196,486.75
Total Street and Road Fund Expenditures	\$ 0.00	\$ 14,589.59	\$ 605,500.00	\$ 409,013.25	\$ 196,486.75

City of Bay City 503-377-2288
Statement of Revenue and Expenditures
Revised Budget
For Street and Road Fund (200)
For the Fiscal Period 2024-6 Ending December 31, 2023

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget Amount
Street and Road Fund Excess of Revenues Over Expen	\$ 0.00	\$ (14,589.59)	\$ 0.00	\$ (16,314.74)	\$ 0.00

City of Bay City 503-377-2288
Statement of Revenue and Expenditures
Revised Budget
For Housing Rehabilitation Fund (201)
For the Fiscal Period 2024-6 Ending December 31, 2023

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget Amount
Revenues					
Housing Rehabilitation Revenues					
201-18-4805 Earnings on Investments	\$ 0.00	\$ 0.00	\$ 500.00	\$ 2,483.07	\$ (1,983.07)
201-18-4825 Loan Payback	0.00	1,000.00	1,000.00	3,930.00	\$ (2,930.00)
201-18-4990 Beginning Fund Balance	0.00	0.00	140,100.00	143,116.21	\$ (3,016.21)
Total Housing Rehabilitation Revenues	0.00	1,000.00	141,600.00	149,529.28	(7,929.28)
Total Housing Rehabilitation Fund Revenues	\$ 0.00	\$ 1,000.00	\$ 141,600.00	\$ 149,529.28	\$ (7,929.28)
Expenditures					
Housing Rehabilitation Expenditures					
201-18-6920 Housing Rehab Loan Disbursements	\$ 0.00	\$ 0.00	\$ 141,600.00	\$ 0.00	\$ 141,600.00
Total Housing Rehabilitation Expenditures	0.00	0.00	141,600.00	0.00	141,600.00
Total Housing Rehabilitation Fund Expenditures	\$ 0.00	\$ 0.00	\$ 141,600.00	\$ 0.00	\$ 141,600.00
Housing Rehabilitation Fund Excess of Revenues Over	\$ 0.00	\$ 1,000.00	\$ 0.00	\$ 149,529.28	\$ 0.00

City of Bay City 503-377-2288
Statement of Revenue and Expenditures
Revised Budget
For Kilchis Water Bond Fund (300)
For the Fiscal Period 2024-6 Ending December 31, 2023

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget Amount
Revenues					
Bond Payment Revenues					
300-11-4010 Property Taxes - Prior Years	\$ 0.00	\$ 0.00	\$ 0.00	\$ 213.83	\$ 0.00
300-11-4990 Beginning Fund Balance	0.00	0.00	0.00	854.51	0.00
Total Bond Payment Revenues	0.00	0.00	0.00	1,068.34	0.00
Total Kilchis Water Bond Fund Revenues	\$ 0.00	\$ 0.00	\$ 0.00	\$ 1,068.34	\$ 0.00
Kilchis Water Bond Fund Excess of Revenues Over Exp	\$ 0.00	\$ 0.00	\$ 0.00	\$ 1,068.34	\$ 0.00

City of Bay City 503-377-2288
Statement of Revenue and Expenditures
Revised Budget
For Sewer Bond Fund (301)
For the Fiscal Period 2024-6 Ending December 31, 2023

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget Amount
Revenues					
Bond Payment Revenues					
301-11-4005 Property Taxes - Current	\$ 0.00	\$ 0.00	\$ 19,350.00	\$ 18,582.18	\$ 767.82
301-11-4010 Property Taxes - Prior Years	0.00	0.00	300.00	284.50	\$ 15.50
301-11-4805 Earnings on Investments	0.00	0.00	200.00	1,053.41	\$ (853.41)
301-11-4990 Beginning Fund Balance	0.00	0.00	46,500.00	59,860.03	\$ (13,360.03)
Total Bond Payment Revenues	0.00	0.00	66,350.00	79,780.12	(13,430.12)
Total Sewer Bond Fund Revenues	\$ 0.00	\$ 0.00	\$ 66,350.00	\$ 79,780.12	\$ (13,430.12)
Expenditures					
Bond Payment Expenditures					
301-11-7010 Principal Payments - General Obligatio	\$ 0.00	\$ 0.00	\$ 21,000.00	\$ 0.00	\$ 21,000.00
301-11-7015 Interest Payments - General Obligation	0.00	0.00	13,050.00	0.00	\$ 13,050.00
301-11-9900 Unappropriated Ending Fund Balance	0.00	0.00	32,300.00	0.00	\$ 32,300.00
Total Bond Payment Expenditures	0.00	0.00	66,350.00	0.00	66,350.00
Total Sewer Bond Fund Expenditures	\$ 0.00	\$ 0.00	\$ 66,350.00	\$ 0.00	\$ 66,350.00
Sewer Bond Fund Excess of Revenues Over Expenditur	\$ 0.00	\$ 0.00	\$ 0.00	\$ 79,780.12	\$ 0.00

City of Bay City 503-377-2288
Statement of Revenue and Expenditures
Revised Budget
For DEQ Loan Repayment Fund (302)
For the Fiscal Period 2024-6 Ending December 31, 2023

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget Amount
Revenues					
Loan Reserve Revenues					
302-21-4990 Beginning Fund Balance	\$ 0.00	\$ 0.00	\$ 0.00	\$ 2,944.50	\$ 0.00
Total Loan Reserve Revenues	0.00	0.00	0.00	2,944.50	0.00
Loan Revenues					
302-22-4620 Sewer User Charges	0.00	4,293.00	50,000.00	21,519.00	\$ 28,481.00
302-22-4990 Beginning Fund Balance	0.00	0.00	127,000.00	137,181.00	\$ (10,181.00)
Total Loan Revenues	0.00	4,293.00	177,000.00	158,700.00	18,300.00
Total DEQ Loan Repayment Fund Revenues	\$ 0.00	\$ 4,293.00	\$ 177,000.00	\$ 161,644.50	\$ 15,355.50
Expenditures					
Loan Expenditures					
302-22-7040 Principal Payments - Notes Payable	\$ 0.00	\$ 0.00	\$ 45,700.00	\$ 20,522.00	\$ 25,178.00
302-22-7045 Interest Payments - Notes Payable	0.00	0.00	3,350.00	661.00	\$ 2,689.00
302-22-9900 Unappropriated Ending Fund Balance	0.00	0.00	127,950.00	0.00	\$ 127,950.00
Total Loan Expenditures	0.00	0.00	177,000.00	21,183.00	155,817.00
Total DEQ Loan Repayment Fund Expenditures	\$ 0.00	\$ 0.00	\$ 177,000.00	\$ 21,183.00	\$ 155,817.00
DEQ Loan Repayment Fund Excess of Revenues Over E	\$ 0.00	\$ 4,293.00	\$ 0.00	\$ 140,461.50	\$ 0.00

City of Bay City 503-377-2288
Statement of Revenue and Expenditures

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Revised Budget
For Street Reserve Fund (400)
For the Fiscal Period 2024-6 Ending December 31, 2023

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget Amount
Revenues					
Reserve Revenues					
400-13-4305 Franchise Fees	\$ 0.00	\$ 0.00	\$ 6,000.00	\$ 4,945.86	\$ 1,054.14
400-13-4805 Earnings on Investments	0.00	0.00	0.00	914.85	0.00
400-13-4990 Beginning Fund Balance	0.00	0.00	38,900.00	52,728.92	(13,828.92)
Total Reserve Revenues	0.00	0.00	44,900.00	58,589.63	(13,689.63)
Street Trust Revenues					
400-17-4805 Earnings on Investments	0.00	0.00	1,000.00	1,349.03	(349.03)
400-17-4990 Beginning Fund Balance	0.00	0.00	74,300.00	77,753.32	(3,453.32)
Total Street Trust Revenues	0.00	0.00	75,300.00	79,102.35	(3,802.35)
Street Maintenance Fee Revenues					
400-24-4320 Street Maintenance Fees	0.00	9,610.36	95,000.00	57,254.55	37,745.45
400-24-4805 Earnings on Investments	0.00	0.00	0.00	3,695.58	0.00
400-24-4930 Transfers In	0.00	0.00	50,000.00	0.00	50,000.00
400-24-4990 Beginning Fund Balance	0.00	0.00	181,320.00	213,000.76	(31,680.76)
Total Street Maintenance Fee Revenues	0.00	9,610.36	326,320.00	273,950.89	52,369.11
Total Street Reserve Fund Revenues	\$ 0.00	\$ 9,610.36	\$ 446,520.00	\$ 411,642.87	\$ 34,877.13
Expenditures					
Reserve Expenditures					
400-13-6315 Street Repairs & Maintenance	\$ 0.00	\$ 0.00	\$ 44,900.00	\$ 0.00	\$ 44,900.00
Total Reserve Expenditures	0.00	0.00	44,900.00	0.00	44,900.00
Street Trust Expenditures					
400-17-9900 Unappropriated Ending Fund Balance	0.00	0.00	75,300.00	0.00	75,300.00
Total Street Trust Expenditures	0.00	0.00	75,300.00	0.00	75,300.00
Street Maintenance Fee Expenditures					
400-24-6314 Street Overlay	0.00	0.00	85,120.00	0.00	85,120.00
400-24-9400 Transfer to Capital Projects Funds	0.00	0.00	179,000.00	0.00	179,000.00
400-24-9800 Contingency	0.00	0.00	62,200.00	0.00	62,200.00
Total Street Maintenance Fee Expenditures	0.00	0.00	326,320.00	0.00	326,320.00
Total Street Reserve Fund Expenditures	\$ 0.00	\$ 0.00	\$ 446,520.00	\$ 0.00	\$ 446,520.00
Street Reserve Fund Excess of Revenues Over Expendi	\$ 0.00	\$ 9,610.36	\$ 0.00	\$ 411,642.87	\$ 0.00

City of Bay City 503-377-2288
Statement of Revenue and Expenditures
Revised Budget
For Bay City Equipment Reserve Fund (401)
For the Fiscal Period 2024-6 Ending December 31, 2023

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget Amount
Revenues					
Reserve Revenues					
401-13-4805 Earnings on Investments	\$ 0.00	\$ 0.00	\$ 0.00	\$ 665.68	\$ 0.00
401-13-4930 Transfers In	0.00	0.00	35,000.00	0.00	35,000.00
401-13-4990 Beginning Fund Balance	0.00	0.00	38,200.00	38,367.53	(167.53)
Total Reserve Revenues	0.00	0.00	73,200.00	39,033.21	34,166.79
Total Bay City Equipment Reserve Fund Revenues	\$ 0.00	\$ 0.00	\$ 73,200.00	\$ 39,033.21	\$ 34,166.79
Expenditures					
Reserve Expenditures					
401-13-8400 Machinery & Equipment	\$ 0.00	\$ 0.00	\$ 73,200.00	\$ 0.00	\$ 73,200.00
Total Reserve Expenditures	0.00	0.00	73,200.00	0.00	73,200.00
Total Bay City Equipment Reserve Fund Expenditures	\$ 0.00	\$ 0.00	\$ 73,200.00	\$ 0.00	\$ 73,200.00
Bay City Equipment Reserve Fund Excess of Revenues	\$ 0.00	\$ 0.00	\$ 0.00	\$ 39,033.21	\$ 0.00

City of Bay City 503-377-2288
Statement of Revenue and Expenditures
Revised Budget
For Fire Apparatus Reserve & Building Reserve Fund (402)
For the Fiscal Period 2024-6 Ending December 31, 2023

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget Amount
Revenues					
Reserve Revenues					
402-13-4805 Earnings on Investments	\$ 0.00	\$ (3,456.10)	\$ 0.00	\$ 0.00	\$ 0.00
402-13-4990 Beginning Fund Balance	0.00	(199,198.30)	0.00	0.00	\$ 0.00
Total Reserve Revenues	0.00	(202,654.40)	0.00	0.00	0.00
Building Fund Revenues					
402-19-4805 Earnings on Investments	0.00	(232.87)	0.00	0.00	\$ 0.00
402-19-4890 Fire Department Relocation	0.00	(13,422.43)	0.00	0.00	\$ 0.00
Total Building Fund Revenues	0.00	(13,655.30)	0.00	0.00	0.00
Total Fire Apparatus Reserve & Building Reserve Fun	\$ 0.00	\$ (216,309.70)	\$ 0.00	\$ 0.00	\$ 0.00
Expenditures					
Reserve Expenditures					
402-13-7050 Capital Lease Payments	\$ 0.00	\$ (24,219.78)	\$ 0.00	\$ 0.00	\$ 0.00
Total Reserve Expenditures	0.00	(24,219.78)	0.00	0.00	0.00
Total Fire Apparatus Reserve & Building Reserve Fun	\$ 0.00	\$ (24,219.78)	\$ 0.00	\$ 0.00	\$ 0.00
Fire Apparatus Reserve & Building Reserve Fund Exces	\$ 0.00	\$ (192,089.92)	\$ 0.00	\$ 0.00	\$ 0.00

City of Bay City 503-377-2288
Statement of Revenue and Expenditures
Revised Budget
For Park & Recreation Reserve Fund (404)
For the Fiscal Period 2024-6 Ending December 31, 2023

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget Amount
Revenues					
Reserve Revenues					
404-13-4805 Earnings on Investments	\$ 0.00	\$ 0.00	\$ 0.00	\$ 143.20	\$ 0.00
404-13-4990 Beginning Fund Balance	0.00	0.00	8,100.00	8,254.04	(154.04)
Total Reserve Revenues	0.00	0.00	8,100.00	8,397.24	(297.24)
Total Park & Recreation Reserve Fund Revenues	\$ 0.00	\$ 0.00	\$ 8,100.00	\$ 8,397.24	\$ (297.24)
Expenditures					
Reserve Expenditures					
404-13-8300 Improvements Other Than Buildings	\$ 0.00	\$ 0.00	\$ 4,000.00	\$ 0.00	\$ 4,000.00
404-13-8310 Buildings / Structures	0.00	0.00	4,100.00	0.00	4,100.00
Total Reserve Expenditures	0.00	0.00	8,100.00	0.00	8,100.00
Total Park & Recreation Reserve Fund Expenditures	\$ 0.00	\$ 0.00	\$ 8,100.00	\$ 0.00	\$ 8,100.00
Park & Recreation Reserve Fund Excess of Revenues O	\$ 0.00	\$ 0.00	\$ 0.00	\$ 8,397.24	\$ 0.00

City of Bay City 503-377-2288
Statement of Revenue and Expenditures
Revised Budget
For Footpaths and Bicycle Trails Reserve (405)
For the Fiscal Period 2024-6 Ending December 31, 2023

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget Amount
Revenues					
Reserve Revenues					
405-13-4115 State Highway Tax	\$ 0.00	\$ 0.00	\$ 1,000.00	\$ 499.46	\$ 500.54
405-13-4805 Earnings on Investments	0.00	0.00	0.00	201.35	0.00
405-13-4990 Beginning Fund Balance	0.00	0.00	11,150.00	11,605.47	(455.47)
Total Reserve Revenues	0.00	0.00	12,150.00	12,306.28	(156.28)
Total Footpaths and Bicycle Trails Reserve Revenues	\$ 0.00	\$ 0.00	\$ 12,150.00	\$ 12,306.28	\$ (156.28)
Expenditures					
Reserve Expenditures					
405-13-8300 Improvements Other Than Buildings	\$ 0.00	\$ 0.00	\$ 12,150.00	\$ 0.00	\$ 12,150.00
Total Reserve Expenditures	0.00	0.00	12,150.00	0.00	12,150.00
Total Footpaths and Bicycle Trails Reserve Expenditu	\$ 0.00	\$ 0.00	\$ 12,150.00	\$ 0.00	\$ 12,150.00
Footpaths and Bicycle Trails Reserve Excess of Revenu	\$ 0.00	\$ 0.00	\$ 0.00	\$ 12,306.28	\$ 0.00

City of Bay City 503-377-2288
Statement of Revenue and Expenditures
Revised Budget
For Fire Department Op/Maint/Relocate Reserve (406)
For the Fiscal Period 2024-6 Ending December 31, 2023

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget Amount
Revenues					
Reserve Revenues					
406-13-4805 Earnings on Investments	\$ 0.00	\$ 3,688.97	\$ 0.00	\$ 3,688.97	\$ 0.00
406-13-4890 Other Revenue	0.00	16,738.78	25,000.00	16,738.78	\$ 8,261.22
406-13-4930 Transfers In	0.00	0.00	25,000.00	0.00	\$ 25,000.00
406-13-4990 Beginning Fund Balance	0.00	199,198.30	210,157.00	199,198.30	\$ 10,958.70
Total Reserve Revenues	0.00	219,626.05	260,157.00	219,626.05	40,530.95
Total Fire Department Op/Maint/Relocate Reserve Rev	\$ 0.00	\$ 219,626.05	\$ 260,157.00	\$ 219,626.05	\$ 40,530.95
Expenditures					
Reserve Expenditures					
406-13-7050 Capital Lease Payments	\$ 0.00	\$ 24,219.78	\$ 29,300.00	\$ 24,219.78	\$ 5,080.22
406-13-8500 Buildings	0.00	6,440.00	40,000.00	8,280.00	\$ 31,720.00
406-13-9000 Transfers Out	50,000.00	0.00	50,000.00	0.00	\$ 50,000.00
406-13-9900 Unappropriated Ending Fund Balance	(50,000.00)	0.00	140,857.00	0.00	\$ 140,857.00
Total Reserve Expenditures	0.00	30,659.78	260,157.00	32,499.78	227,657.22
Total Fire Department Op/Maint/Relocate Reserve Exp	\$ 0.00	\$ 30,659.78	\$ 260,157.00	\$ 32,499.78	\$ 227,657.22
Fire Department Op/Maint/Relocate Reserve Excess of	\$ 0.00	\$ 188,966.27	\$ 0.00	\$ 187,126.27	\$ 0.00

City of Bay City 503-377-2288

Statement of Revenue and Expenditures

Revised Budget

For Bay City Water Fund (600)

For the Fiscal Period 2024-6 Ending December 31, 2023

Account Number		Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget Amount
Revenues						
Non-Departmental Revenues						
600-00-4610	Water User Charges	\$ 0.00	\$ 31,300.44	\$ 405,000.00	\$ 214,368.76	\$ 190,631.24
600-00-4615	Water Deposits	0.00	0.00	1,000.00	0.00	1,000.00
600-00-4800	Miscellaneous	0.00	33.99	0.00	191.57	0.00
600-00-4805	Earnings on Investments	0.00	0.00	500.00	3,631.85	(3,131.85)
600-00-4815	Sale of Pipe/Supplies	0.00	0.00	7,500.00	993.82	6,506.18
600-00-4990	Beginning Fund Balance	0.00	0.00	170,000.00	209,327.47	(39,327.47)
Total Non-Departmental Revenues		0.00	31,334.43	584,000.00	428,513.47	155,486.53
Reserve Revenues						
600-13-4710	SDC - Improvement Fees	0.00	12,155.30	80,000.00	23,865.62	\$ 56,134.38
600-13-4720	SDC - Reimbursement Fees	0.00	6,513.56	20,000.00	12,788.67	\$ 7,211.33
600-13-4805	Earnings on Investments	0.00	0.00	2,000.00	6,145.04	\$ (4,145.04)
600-13-4990	Beginning Fund Balance	0.00	0.00	341,100.00	354,178.54	\$ (13,078.54)
Total Reserve Revenues		0.00	18,668.86	443,100.00	396,977.87	46,122.13
Total Bay City Water Fund Revenues		\$ 0.00	\$ 50,003.29	\$ 1,027,100.00	\$ 825,491.34	\$ 201,608.66

Expenditures

Non-Departmental Expenditures

600-00-5105	Full-Time Employees - Regular	\$ 0.00	\$ 19,720.23	\$ 191,000.00	\$ 92,591.21	\$ 98,408.79
600-00-5205	Employer FICA Taxes	0.00	1,502.92	15,500.00	7,893.69	7,606.31
600-00-5210	Unemployment Insurance	0.00	19.59	2,100.00	89.42	2,010.58
600-00-5215	Workers' Compensation Insurance	0.00	106.19	3,500.00	508.30	2,991.70
600-00-5305	Employer PERS Contributions	0.00	2,886.26	40,000.00	15,357.37	24,642.63
600-00-5405	Health Insurance	0.00	5,821.21	61,500.00	28,743.75	32,756.25
600-00-5415	Life Insurance	0.00	19.39	220.00	104.70	115.30
600-00-6105	Office Supplies & Equipment	0.00	10.61	1,500.00	1,869.65	(369.65)
600-00-6125	Shop Supplies & Small Tools	0.00	8.66	3,000.00	1,248.10	1,751.90
600-00-6130	Customer Meters & Supplies	0.00	3,854.57	2,500.00	20,379.80	(17,879.80)
600-00-6135	Chemical/Lab Supplies	0.00	0.00	500.00	15.07	484.93
600-00-6140	Fuel/Lubes/Etc.	0.00	232.60	7,000.00	4,708.90	2,291.10
600-00-6190	Other Supplies	0.00	0.00	250.00	15.98	234.02
600-00-6205	Accounting & Auditing	0.00	0.00	2,500.00	1,166.67	1,333.33
600-00-6215	Engineering Fees	0.00	0.00	5,000.00	1,260.00	3,740.00
600-00-6220	Legal Fees	0.00	70.83	2,500.00	562.58	1,937.42
600-00-6225	Laboratory Fees	0.00	0.00	1,500.00	0.00	1,500.00
600-00-6290	Other Professional Fees	0.00	0.00	5,000.00	0.00	5,000.00
600-00-6305	Building Repairs & Maintenance	0.00	593.15	5,000.00	2,265.27	2,734.73
600-00-6311	Contracted Ground Maintenance	0.00	0.00	2,500.00	1,775.82	724.18
600-00-6325	Utility System Repairs	0.00	0.00	10,000.00	204.19	9,795.81
600-00-6335	Vehicle Repairs & Maintenance	0.00	63.10	7,500.00	4,674.16	2,825.84
600-00-6345	Operational Equipment & Repairs	0.00	(5,895.53)	10,000.00	9,515.38	484.62
600-00-6350	Personal Protective Equipment	0.00	0.00	2,000.00	173.87	1,826.13
600-00-6410	Training	0.00	25.00	3,000.00	874.86	2,125.14
600-00-6605	Electricity	0.00	304.43	4,000.00	1,742.05	2,257.95

City of Bay City 503-377-2288
Statement of Revenue and Expenditures
Revised Budget
For Bay City Water Fund (600)
For the Fiscal Period 2024-6 Ending December 31, 2023

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget Amount
600-00-6620 Telecommunications	0.00	115.76	3,000.00	701.04	\$ 2,298.96
600-00-6700 Insurance	0.00	0.00	12,000.00	13,000.00	\$ (1,000.00)
600-00-6830 Janitorial Services	0.00	100.00	1,200.00	505.32	\$ 694.68
600-00-6860 Computers/Software/Services	0.00	127.67	10,000.00	4,067.71	\$ 5,932.29
600-00-6905 Deposit Refunds	0.00	95.90	2,500.00	458.38	\$ 2,041.62
600-00-6910 Fee Refunds	0.00	32.09	200.00	112.94	\$ 87.06
600-00-6990 Other Miscellaneous Expenses	0.00	93.21	5,851.00	128.73	\$ 5,722.27
600-00-9400 Transfer to Capital Projects Funds	0.00	0.00	5,000.00	0.00	\$ 5,000.00
600-00-9500 Transfer to Enterprise Funds	0.00	0.00	155,179.00	0.00	\$ 155,179.00
Total Non-Departmental Expenditures	0.00	29,907.84	584,000.00	216,714.91	367,285.09
Reserve Expenditures					
600-13-6910 Fee Refunds	0.00	0.00	100,000.00	0.00	\$ 100,000.00
600-13-9500 Transfer to Enterprise Funds	0.00	0.00	25,920.00	0.00	\$ 25,920.00
600-13-9900 Unappropriated Ending Fund Balance	0.00	0.00	317,180.00	0.00	\$ 317,180.00
Total Reserve Expenditures	0.00	0.00	443,100.00	0.00	443,100.00
Total Bay City Water Fund Expenditures	\$ 0.00	\$ 29,907.84	\$ 1,027,100.00	\$ 216,714.91	\$ 810,385.09
Bay City Water Fund Excess of Revenues Over Expenditures	\$ 0.00	\$ 20,095.45	\$ 0.00	\$ 608,776.43	\$ 0.00

City of Bay City 503-377-2288
Statement of Revenue and Expenditures

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Revised Budget
For Kilchis Water Fund (601)
For the Fiscal Period 2024-6 Ending December 31, 2023

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget Amount
Revenues					
Non-Departmental Revenues					
601-00-4610 Water User Charges	\$ 0.00	\$ 4,769.58	\$ 323,871.00	\$ 136,416.25	\$ 187,454.75
601-00-4805 Earnings on Investments	0.00	0.00	2,000.00	14,636.03	\$ (12,636.03)
601-00-4930 Transfers In	0.00	0.00	155,179.00	0.00	\$ 155,179.00
601-00-4990 Beginning Fund Balance	0.00	0.00	328,000.00	843,569.92	\$ (515,569.92)
Total Non-Departmental Revenues	0.00	4,769.58	809,050.00	994,622.20	(185,572.20)
Reserve Revenues					
601-13-4440 Other Grants / Loans	0.00	0.00	20,000.00	0.00	\$ 20,000.00
601-13-4800 Miscellaneous	0.00	797.00	80,000.00	23,451.00	\$ 56,549.00
601-13-4805 Earnings on Investments	0.00	0.00	2,500.00	11,195.94	\$ (8,695.94)
601-13-4990 Beginning Fund Balance	0.00	0.00	638,500.00	654,295.51	\$ (15,795.51)
Total Reserve Revenues	0.00	797.00	741,000.00	688,942.45	52,057.55
Total Kilchis Water Fund Revenues	\$ 0.00	\$ 5,566.58	\$ 1,550,050.00	\$ 1,683,564.65	\$ (133,514.65)

Expenditures

Non-Departmental Expenditures

601-00-5105 Full-Time Employees - Regular	\$ 0.00	\$ 8,016.45	\$ 106,000.00	\$ 47,638.74	\$ 58,361.26
601-00-5205 Employer FICA Taxes	0.00	610.87	8,200.00	4,636.05	\$ 3,563.95
601-00-5210 Unemployment Insurance	0.00	7.95	1,200.00	44.10	\$ 1,155.90
601-00-5215 Workers' Compensation Insurance	0.00	102.20	3,000.00	488.83	\$ 2,511.17
601-00-5305 Employer PERS Contributions	0.00	1,239.52	23,000.00	7,646.94	\$ 15,353.06
601-00-5405 Health Insurance	0.00	1,965.84	31,500.00	12,357.01	\$ 19,142.99
601-00-5415 Life Insurance	0.00	8.37	150.00	48.76	\$ 101.24
601-00-6105 Office Supplies & Equipment	0.00	10.61	2,000.00	1,211.39	\$ 788.61
601-00-6125 Shop Supplies & Small Tools	0.00	8.66	4,000.00	1,219.02	\$ 2,780.98
601-00-6135 Chemical/Lab Supplies	0.00	2,220.05	23,000.00	11,420.58	\$ 11,579.42
601-00-6140 Fuel/Lubes/Etc.	0.00	232.60	7,000.00	2,298.72	\$ 4,701.28
601-00-6205 Accounting & Auditing	0.00	0.00	2,500.00	1,166.67	\$ 1,333.33
601-00-6215 Engineering Fees	0.00	0.00	50,000.00	0.00	\$ 50,000.00
601-00-6220 Legal Fees	0.00	70.83	5,000.00	70.83	\$ 4,929.17
601-00-6225 Laboratory Fees	0.00	0.00	1,500.00	0.00	\$ 1,500.00
601-00-6290 Other Professional Fees	0.00	0.00	5,000.00	0.00	\$ 5,000.00
601-00-6305 Building Repairs & Maintenance	0.00	593.14	30,000.00	3,485.89	\$ 26,514.11
601-00-6325 Utility System Repairs	0.00	0.00	40,000.00	1,178.90	\$ 38,821.10
601-00-6335 Vehicle Repairs & Maintenance	0.00	63.10	7,000.00	4,674.15	\$ 2,325.85
601-00-6345 Operational Equipment & Repairs	0.00	1,331.48	40,000.00	16,306.45	\$ 23,693.55
601-00-6350 Personal Protective Equipment	0.00	0.00	5,000.00	173.87	\$ 4,826.13
601-00-6410 Training	0.00	25.00	5,000.00	866.86	\$ 4,133.14
601-00-6605 Electricity	0.00	1,661.14	30,000.00	10,719.00	\$ 19,281.00
601-00-6620 Telecommunications	0.00	115.76	3,000.00	701.04	\$ 2,298.96
601-00-6700 Insurance	0.00	0.00	15,000.00	16,000.00	\$ (1,000.00)
601-00-6830 Janitorial Services	0.00	100.00	2,000.00	505.32	\$ 1,494.68
601-00-6860 Computers/Software/Services	0.00	127.67	19,000.00	7,067.73	\$ 11,932.27
601-00-6990 Other Miscellaneous Expenses	0.00	18.20	10,000.00	677.44	\$ 9,322.56

City of Bay City 503-377-2288
Statement of Revenue and Expenditures
Revised Budget
For Kilchis Water Fund (601)
For the Fiscal Period 2024-6 Ending December 31, 2023

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget Amount
601-00-8200 Buildings & Structures	0.00	0.00	5,000.00	271.04	\$ 4,728.96
601-00-8400 Machinery & Equipment	0.00	6,677.50	150,000.00	17,019.25	\$ 132,980.75
601-00-8500 Buildings	0.00	0.00	5,000.00	0.00	\$ 5,000.00
601-00-8700 Office Equipment	0.00	0.00	5,000.00	0.00	\$ 5,000.00
601-00-8800 Utility System	0.00	0.00	5,000.00	0.00	\$ 5,000.00
601-00-9000 Transfers Out	0.00	0.00	15,000.00	0.00	\$ 15,000.00
601-00-9800 Contingency	0.00	0.00	50,000.00	0.00	\$ 50,000.00
601-00-9900 Unappropriated Ending Fund Balance	0.00	0.00	95,000.00	0.00	\$ 95,000.00
Total Non-Departmental Expenditures	0.00	25,206.94	809,050.00	169,894.58	639,155.42
Reserve Expenditures					
601-13-8000 Capital Outlay	0.00	0.00	25,000.00	0.00	\$ 25,000.00
601-13-8200 Equipment	0.00	0.00	300,000.00	110,922.48	\$ 189,077.52
601-13-8400 Machinery & Equipment	0.00	0.00	100,000.00	0.00	\$ 100,000.00
601-13-8800 Utility System	0.00	0.00	100,000.00	0.00	\$ 100,000.00
601-13-9900 Unappropriated Ending Fund Balance	0.00	0.00	216,000.00	0.00	\$ 216,000.00
Total Reserve Expenditures	0.00	0.00	741,000.00	110,922.48	630,077.52
Total Kilchis Water Fund Expenditures	\$ 0.00	\$ 25,206.94	\$ 1,550,050.00	\$ 280,817.06	\$ 1,269,232.94
Kilchis Water Fund Excess of Revenues Over Expendit	\$ 0.00	\$ (19,640.36)	\$ 0.00	\$ 1,402,747.59	\$ 0.00

City of Bay City 503-377-2288
Statement of Revenue and Expenditures

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Revised Budget
For Bay City Sewer Fund (602)
For the Fiscal Period 2024-6 Ending December 31, 2023

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget Amount
Revenues					
Non-Departmental Revenues					
602-00-4420 State Grants	\$ 0.00	\$ 0.00	\$ 275,000.00	\$ 385,874.00	\$ (110,874.00)
602-00-4421 Loans/ Special Projects	120,000.00	0.00	120,000.00	0.00	\$ 120,000.00
602-00-4620 Sewer User Charges	0.00	35,233.71	400,000.00	242,055.41	\$ 157,944.59
602-00-4625 Sewer Deposits	0.00	0.00	2,000.00	0.00	\$ 2,000.00
602-00-4800 Miscellaneous	0.00	27.58	1,500.00	220.00	\$ 1,280.00
602-00-4805 Earnings on Investments	0.00	0.00	5,000.00	7,368.04	\$ (2,368.04)
602-00-4930 Transfers In	0.00	0.00	594,200.00	0.00	\$ 594,200.00
602-00-4990 Beginning Fund Balance	0.00	0.00	330,000.00	424,668.24	\$ (94,668.24)
Total Non-Departmental Revenues	120,000.00	35,261.29	1,727,700.00	1,060,185.69	667,514.31
Reserve Revenues					
602-14-4710 SDC - Improvement Fees	0.00	16,224.36	75,000.00	31,854.78	\$ 43,145.22
602-14-4720 SDC - Reimbursement Fees	0.00	1,643.88	5,000.00	3,227.58	\$ 1,772.42
602-14-4805 Earnings on Investments	0.00	0.00	0.00	21,317.33	\$ 0.00
602-14-4930 Transfers In	0.00	0.00	10,000.00	0.00	\$ 10,000.00
602-14-4990 Beginning Fund Balance	0.00	0.00	1,200,800.00	1,228,657.76	\$ (27,857.76)
Total Reserve Revenues	0.00	17,868.24	1,290,800.00	1,285,057.45	5,742.55
Reserve Revenues					
602-15-4805 Earnings on Investments	0.00	0.00	0.00	2,211.80	\$ 0.00
602-15-4930 Transfers In	0.00	0.00	10,000.00	0.00	\$ 10,000.00
602-15-4990 Beginning Fund Balance	0.00	0.00	125,800.00	127,481.19	\$ (1,681.19)
Total Reserve Revenues	0.00	0.00	135,800.00	129,692.99	6,107.01
Reserve Revenues					
602-16-4805 Earnings on Investments	0.00	0.00	0.00	1,552.22	\$ 0.00
602-16-4930 Transfers In	0.00	0.00	5,000.00	0.00	\$ 5,000.00
602-16-4990 Beginning Fund Balance	0.00	0.00	88,200.00	89,463.60	\$ (1,263.60)
Total Reserve Revenues	0.00	0.00	93,200.00	91,015.82	2,184.18
Total Bay City Sewer Fund Revenues	\$ 120,000.00	\$ 53,129.53	\$ 3,247,500.00	\$ 2,565,951.95	\$ 681,548.05

Expenditures

Non-Departmental Expenditures

602-00-5105 Full-Time Employees - Regular	\$ 0.00	\$ 26,885.48	\$ 280,000.00	\$ 126,408.29	\$ 153,591.71
602-00-5205 Employer FICA Taxes	0.00	2,048.55	21,500.00	10,805.50	\$ 10,694.50
602-00-5210 Unemployment Insurance	0.00	26.82	3,000.00	122.39	\$ 2,877.61
602-00-5215 Workers' Compensation Insurance	0.00	19.92	3,500.00	426.96	\$ 3,073.04
602-00-5305 Employer PERS Contributions	0.00	4,449.20	58,500.00	22,971.77	\$ 35,528.23
602-00-5405 Health Insurance	0.00	6,921.88	93,000.00	35,078.95	\$ 57,921.05
602-00-5415 Life Insurance	0.00	24.72	300.00	130.27	\$ 169.73
602-00-6105 Office Supplies & Equipment	0.00	114.70	4,000.00	2,513.34	\$ 1,486.66
602-00-6125 Shop Supplies & Small Tools	0.00	8.66	4,000.00	2,098.96	\$ 1,901.04
602-00-6135 Chemical/Lab Supplies	0.00	544.32	18,000.00	4,346.51	\$ 13,653.49
602-00-6140 Fuel/Lubes/Etc.	0.00	232.61	8,000.00	2,298.70	\$ 5,701.30

City of Bay City 503-377-2288
Statement of Revenue and Expenditures
 Revised Budget
 For Bay City Sewer Fund (602)
 For the Fiscal Period 2024-6 Ending December 31, 2023

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget Amount
602-00-6205 Accounting & Auditing	0.00	0.00	2,500.00	1,166.66	\$ 1,333.34
602-00-6215 Engineering Fees	0.00	0.00	10,000.00	0.00	\$ 10,000.00
602-00-6220 Legal Fees	0.00	70.84	4,000.00	129.59	\$ 3,870.41
602-00-6225 Laboratory Fees	0.00	0.00	1,000.00	0.00	\$ 1,000.00
602-00-6290 Other Professional Fees	0.00	731.25	2,500.00	731.25	\$ 1,768.75
602-00-6305 Building Repairs & Maintenance	0.00	593.16	12,000.00	2,656.38	\$ 9,343.62
602-00-6325 Utility System Repairs	0.00	0.00	50,000.00	32,381.04	\$ 17,618.96
602-00-6335 Vehicle Repairs & Maintenance	0.00	63.12	30,000.00	4,734.52	\$ 25,265.48
602-00-6345 Operational Equipment & Repairs	0.00	170.76	50,000.00	34,106.70	\$ 15,893.30
602-00-6350 Personal Protective Equipment	0.00	0.00	3,000.00	173.87	\$ 2,826.13
602-00-6410 Training	0.00	25.00	5,000.00	963.28	\$ 4,036.72
602-00-6605 Electricity	0.00	1,995.40	32,000.00	10,021.28	\$ 21,978.72
602-00-6620 Telecommunications	0.00	115.76	30,000.00	701.05	\$ 29,298.95
602-00-6700 Insurance	0.00	0.00	2,000.00	3,000.00	\$ (1,000.00)
602-00-6830 Janitorial Services	0.00	100.00	1,300.00	505.31	\$ 794.69
602-00-6855 Permit Fees	0.00	0.00	5,000.00	3,809.09	\$ 1,190.91
602-00-6860 Computers/Software/Services	0.00	127.66	30,000.00	5,964.93	\$ 24,035.07
602-00-6905 Deposit Refunds	0.00	135.10	1,500.00	828.65	\$ 671.35
602-00-6910 Fee Refunds	0.00	0.00	100.00	80.85	\$ 19.15
602-00-6990 Other Miscellaneous Expenses	0.00	18.19	5,000.00	53.72	\$ 4,946.28
602-00-8400 Machinery & Equipment	120,000.00	0.00	842,000.00	608,664.81	\$ 233,335.19
602-00-8500 Buildings	0.00	0.00	5,000.00	0.00	\$ 5,000.00
602-00-8800 Utility System	0.00	0.00	20,000.00	0.00	\$ 20,000.00
602-00-9000 Transfers Out	0.00	0.00	30,000.00	0.00	\$ 30,000.00
602-00-9400 Transfer to Capital Projects Funds	0.00	0.00	10,000.00	0.00	\$ 10,000.00
602-00-9800 Contingency	0.00	0.00	50,000.00	0.00	\$ 50,000.00
Total Non-Departmental Expenditures	120,000.00	45,423.10	1,727,700.00	917,874.62	809,825.38
Reserve Expenditures					
602-14-8800 Utility System	0.00	0.00	638,000.00	0.00	\$ 638,000.00
602-14-9000 Transfers Out	0.00	0.00	594,200.00	0.00	\$ 594,200.00
602-14-9900 Unappropriated Ending Fund Balance	0.00	0.00	58,600.00	0.00	\$ 58,600.00
Total Reserve Expenditures	0.00	0.00	1,290,800.00	0.00	1,290,800.00
Reserve Expenditures					
602-15-6590 Other Equipment	0.00	0.00	50,000.00	0.00	\$ 50,000.00
602-15-8800 Utility System	0.00	0.00	55,000.00	0.00	\$ 55,000.00
602-15-9900 Unappropriated Ending Fund Balance	0.00	0.00	30,800.00	0.00	\$ 30,800.00
Total Reserve Expenditures	0.00	0.00	135,800.00	0.00	135,800.00
Reserve Expenditures					
602-16-9900 Unappropriated Ending Fund Balance	0.00	0.00	93,200.00	0.00	\$ 93,200.00
Total Reserve Expenditures	0.00	0.00	93,200.00	0.00	93,200.00
Total Bay City Sewer Fund Expenditures	\$ 120,000.00	\$ 45,423.10	\$ 3,247,500.00	\$ 917,874.62	\$ 2,329,625.38
Bay City Sewer Fund Excess of Revenues Over Expendi	\$ 0.00	\$ 7,706.43	\$ 0.00	\$ 1,648,077.33	\$ 0.00

City of Bay City 503-377-2288
Statement of Revenue and Expenditures
Revised Budget

For the Fiscal Period 2024-6 Ending December 31, 2023

Account Number	Current Budget	Current Actual	Annual Budget	YTD Actual	Remaining Budget Amount
Total Revenues	\$ 124,176.89	\$ 142,742.69	\$ 9,267,148.89	\$ 8,065,290.50	\$ 1,201,858.39
Total Expenditures	\$ 124,176.89	\$ 184,776.99	\$ 9,356,923.89	\$ 2,989,031.10	\$ 6,367,892.79
Total Excess of Revenues Over Expenditures	\$ 0.00	\$ (42,034.30)	\$ (89,775.00)	\$ 5,076,259.40	\$ (5,166,034.40)



City of Bay City

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www.ci.bay-city.or.us

January 3, 2024

Bills to pay total for December 2023 = \$115,489.64

Summary of Bills to pay >\$5,000

Viridian Architecture	\$ 6,440.00
Ferguson Waterworks	\$ 6,025.53
Keco Engineered Controls	\$ 6,677.50
US Department of Treasury	\$ 10,541.03
CIS – Insurance	\$ 11,139.18
Oregon Pers	\$ 8,166.30
JM Excavating	\$ 9,800.00
US Department of Treasury	\$ 9,823.16
CIS – Insurance	\$ 12,032.00
Oregon Pers	\$ 7,454.90

A/P Control Report

for user asystadmin from 2024-6 to 2024-6

Trans	Vendor	Name	Bank ID	Invoice	Posted	Fiscal Period	PO Nbr	Invoice Date	Due Date	Discount Date	Amount
14173	693	Bay City Booster Club	3	Nov 2023 TLT	Yes	2024 6		12/5/2023	12/5/2023		\$525.00
		Desc:	TLT grant - approved November council 2023								
		Line	Account Number		AP Amount		Liq Amount	Project	Task	Category	
		1	100-60-6145	Tourism	525.00		0.00	0			
		Desc:	Tourism								
14175	369	Ferguson Waterworks	3	1234630	Yes	2024 6		12/5/2023	12/5/2023		\$582.78
		Desc:	Supplies								
		Line	Account Number		AP Amount		Liq Amount	Project	Task	Category	
		1	600-00-6130	Customer Meters & Supplies	582.78		0.00	0			
		Desc:	Customer Meters & Supplies								
14176	956	911 Supply Public Safety	3	INV-1-38052	Yes	2024 6		12/5/2023	12/5/2023		\$148.70
		Desc:	PPE								
		Line	Account Number		AP Amount		Liq Amount	Project	Task	Category	
		1	100-30-6350	Personal Protective Equipme	148.70		0.00	0			
		Desc:	Personal Protective Equipment								
14177	180	CenturyLink	3	314199659-Dec	Yes	2024 6		12/5/2023	12/5/2023		\$245.98
		Desc:	Phone bill								
		Line	Account Number		AP Amount		Liq Amount	Project	Task	Category	
		1	100-10-6620	Telecommunications	147.59		0.00	0			
		Desc:	Telecommunications								
		2	100-30-6620	Telecommunications	98.39		0.00	0			
		Desc:	Telecommunications								
14178	315	Tillamook Complete Janito	3	2038	Yes	2024 6		12/5/2023	12/5/2023		\$850.00
		Desc:	Janitorial								
		Line	Account Number		AP Amount		Liq Amount	Project	Task	Category	
		1	100-10-6830	Janitorial Services	550.00		0.00	0			
		Desc:	Janitorial Services								
		2	600-00-6830	Janitorial Services	100.00		0.00	0			
		Desc:	Janitorial Services								
		3	601-00-6830	Janitorial Services	100.00		0.00	0			
		Desc:	Janitorial Services								
		4	602-00-6830	Janitorial Services	100.00		0.00	0			
		Desc:	Janitorial Services								
14180	741	North Coast Door Compan	3	31985	Yes	2024 6		12/5/2023	12/5/2023		\$2,344.50
		Desc:	Building Maint								
		Line	Account Number		AP Amount		Liq Amount	Project	Task	Category	
		1	200-00-6305	Building Repairs & Mainten	586.12		0.00	0			
		Desc:	Building Repairs & Maintenance								
		2	600-00-6305	Building Repairs & Mainten	586.13		0.00	0			
		Desc:	Building Repairs & Maintenance								
		3	601-00-6305	Building Repairs & Mainten	586.12		0.00	0			
		Desc:	Building Repairs & Maintenance								
		4	602-00-6305	Building Repairs & Mainten	586.13		0.00	0			
		Desc:	Building Repairs & Maintenance								
14181	963	Department of Public Safet	3	ARF75255	Yes	2024 6		12/5/2023	12/5/2023		\$138.75
		Desc:	Fingerprinting								
		Line	Account Number		AP Amount		Liq Amount	Project	Task	Category	
		1	100-30-6220	Legal Fees	138.75		0.00	0			
		Desc:	Legal Fees								
14182	206	Burden's Muffler, Towing	3	67850	Yes	2024 6		12/5/2023	12/5/2023		\$3,400.00
		Desc:	Container								
		Line	Account Number		AP Amount		Liq Amount	Project	Task	Category	
		1	100-30-6410	Training	3,400.00		0.00	0			
		Desc:	Training								

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14183	1	Oregon Department of Rev	3	021268-HW 2023	Yes	2024 6		12/5/2023	12/5/2023		\$120.00
		Desc:	Hazard waste fee								
		Line	Account Number			AP Amount		Liq Amount	Project	Task	Category
		1	100-30-6290		Other Professional Fees		120.00	0.00	0		
		Desc:	Other Professional Fees								
14184	956	911 Supply Public Safety	3	INV-1-37768	Yes	2024 6		12/5/2023	12/5/2023		\$80.28
		Desc:	Supplies								
		Line	Account Number			AP Amount		Liq Amount	Project	Task	Category
		1	100-30-6350		Personal Protective Equipme		80.28	0.00	0		
		Desc:	Personal Protective Equipment								
14185	956	911 Supply Public Safety	3	INV-1-37767	Yes	2024 6		12/5/2023	12/5/2023		\$134.30
		Desc:	Supplies								
		Line	Account Number			AP Amount		Liq Amount	Project	Task	Category
		1	100-30-6350		Personal Protective Equipme		134.30	0.00	0		
		Desc:	Personal Protective Equipment								
14186	1010	Viridian Architecture LLC	3	1060	Yes	2024 6		12/5/2023	12/5/2023		\$6,440.00
		Desc:	Feasibility study								
		Line	Account Number			AP Amount		Liq Amount	Project	Task	Category
		1	402-19-8500		Buildings		6,440.00	0.00	0		
		Desc:	Buildings								
14188	93	One Call Concepts, Inc.	3	3110214	Yes	2024 6		12/5/2023	12/5/2023		\$14.00
		Desc:	Locate tickets								
		Line	Account Number			AP Amount		Liq Amount	Project	Task	Category
		1	600-00-6990		Other Miscellaneous Expens		4.67	0.00	0		
		Desc:	Other Miscellaneous Expenses								
		2	601-00-6990		Other Miscellaneous Expens		4.67	0.00	0		
		Desc:	Other Miscellaneous Expenses								
		3	602-00-6990		Other Miscellaneous Expens		4.66	0.00	0		
		Desc:	Other Miscellaneous Expenses								
14189	855	AKS Engineering & Forest	3	8605-01-12	Yes	2024 6		12/5/2023	12/5/2023		\$731.25
		Desc:	WWTP - design								
		Line	Account Number			AP Amount		Liq Amount	Project	Task	Category
		1	602-00-6290		Other Professional Fees		731.25	0.00	2	1	EXP
		Desc:	Other Professional Fees								
14190	114	Rosenberg Builders Suppl	3	2310-622119	Yes	2024 6		12/5/2023	12/10/2023		\$37.17
		Desc:	Supplies								
		Line	Account Number			AP Amount		Liq Amount	Project	Task	Category
		1	100-50-8300		Improvements Other Than Bu		37.17	0.00	4	1	EXP
		Desc:	Improvements Other Than Buildings								
14191	114	Rosenberg Builders Suppl	3	2311-626138	Yes	2024 6		12/5/2023	12/5/2023		\$76.21
		Desc:	Supplies								
		Line	Account Number			AP Amount		Liq Amount	Project	Task	Category
		1	600-00-6335		Vehicle Repairs & Maintenan		25.40	0.00	0		
		Desc:	Vehicle Repairs & Maintenance								
		2	601-00-6335		Vehicle Repairs & Maintenan		25.40	0.00	0		
		Desc:	Vehicle Repairs & Maintenance								
		3	602-00-6335		Vehicle Repairs & Maintenan		25.41	0.00	0		
		Desc:	Vehicle Repairs & Maintenance								
14192	114	Rosenberg Builders Suppl	3	2311-626313	Yes	2024 6		12/5/2023	12/5/2023		\$21.07
		Desc:	Supplies								
		Line	Account Number			AP Amount		Liq Amount	Project	Task	Category
		1	600-00-6305		Building Repairs & Maintenan		7.02	0.00	0		
		Desc:	Building Repairs & Maintenance								

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	2	601-00-6305		Building Repairs & Maintenanc			7.02		0.00	0	
	Desc:	Building Repairs & Maintenance									
	3	602-00-6305		Building Repairs & Maintenanc			7.03		0.00	0	
	Desc:	Building Repairs & Maintenance									
14193	114	Rosenberg Builders Suppl	3	2311-626768	Yes	2024	6	12/5/2023	12/5/2023		\$40.76
	Desc:	Supplies									
	Line	Account Number		AP Amount			Liq Amount	Project	Task	Category	
	1	602-00-6345		Operational Equipment & Re			40.76	0.00	0		
	Desc:	Operational Equipment & Repairs									
14194	114	Rosenberg Builders Suppl	3	2311-630610	Yes	2024	6	12/5/2023	12/5/2023		\$60.19
	Desc:	Supplies									
	Line	Account Number		AP Amount			Liq Amount	Project	Task	Category	
	1	100-10-6305		Building Repairs & Maintenanc			60.19	0.00	0		
	Desc:	Building Repairs & Maintenance									
14195	114	Rosenberg Builders Suppl	3	2311-631797	Yes	2024	6	12/5/2023	12/5/2023		\$18.07
	Desc:	Supplies									
	Line	Account Number		AP Amount			Liq Amount	Project	Task	Category	
	1	600-00-6130		Customer Meters & Supplies			18.07	0.00	0		
	Desc:	Customer Meters & Supplies									
14196	37	Tillamook Farmers' Coope	3	468366	Yes	2024	6	12/5/2023	12/5/2023		\$5.84
	Desc:	Supplies									
	Line	Account Number		AP Amount			Liq Amount	Project	Task	Category	
	1	602-00-6105		Office Supplies & Equipment			5.84	0.00	0		
	Desc:	Office Supplies & Equipment									
14197	693	Bay City Booster Club	3	Porch parade 20	Yes	2024	6	12/5/2023	12/5/2023		\$150.00
	Desc:	Porch parade awards									
	Line	Account Number		AP Amount			Liq Amount	Project	Task	Category	
	1	100-90-6805		Mayor			150.00	0.00	0		
	Desc:	Mayor									
14198	956	911 Supply Public Safety	3	INV-1-38146	Yes	2024	6	12/5/2023	12/5/2023		\$17.47
	Desc:	Supplies									
	Line	Account Number		AP Amount			Liq Amount	Project	Task	Category	
	1	100-30-6350		Personal Protective Equipme			17.47	0.00	0		
	Desc:	Personal Protective Equipment									
14199	963	Department of Public Safet	3	ARF 75282	Yes	2024	6	12/5/2023	12/5/2023		\$231.25
	Desc:	Fingerprinting									
	Line	Account Number		AP Amount			Liq Amount	Project	Task	Category	
	1	100-30-6220		Legal Fees			231.25	0.00	0		
	Desc:	Legal Fees									
14200	999	Hannah Rosenbohm	3	Reimb- Dec 202	Yes	2024	6	12/5/2023	12/5/2023		\$409.56
	Desc:	Reimb for bend training / hotel									
	Line	Account Number		AP Amount			Liq Amount	Project	Task	Category	
	1	100-30-6410		Training			409.56	0.00	0		
	Desc:	Training									
14201	866	SAIF CORPORATION	3	1001309886	Yes	2024	6	12/11/2023	12/25/2023		\$412.29
	Desc:	Workers comp									
	Line	Account Number		AP Amount			Liq Amount	Project	Task	Category	
	1	100-10-5215		Workers' Compensation Insur			100.00	0.00	0		
	Desc:	Workers' Compensation Insurance									
	2	200-00-5215		Workers' Compensation Insur			100.00	0.00	0		
	Desc:	Workers' Compensation Insurance									
	3	600-00-5215		Workers' Compensation Insur			100.00	0.00	0		
	Desc:	Workers' Compensation Insurance									

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		4 601-00-5215		Workers' Compensation Insur			100.00		0.00	0	
		Desc: Workers' Compensation Insurance									
		5 602-00-5215		Workers' Compensation Insur			12.29		0.00	0	
		Desc: Workers' Compensation Insurance									
14203	1016	Phil Hankins	3	Miller - 2023	Yes	2024	6	12/11/2023	12/11/2023		\$100.00
		Desc: Medical testing - CDL									
		Line	Account Number				AP Amount	Liq Amount	Project	Task	Category
		1	600-00-6410	Training			25.00	0.00	0		
		Desc: Training									
		2	601-00-6410	Training			25.00	0.00	0		
		Desc: Training									
		3	602-00-6410	Training			25.00	0.00	0		
		Desc: Training									
		4	200-00-6410	Training			25.00	0.00	0		
		Desc: Training									
14204	120	Seawestern	3	INV28088	Yes	2024	6	12/12/2023	12/25/2023		\$552.90
		Desc: PPE									
		Line	Account Number				AP Amount	Liq Amount	Project	Task	Category
		1	100-30-6350	Personal Protective Equipme			552.90	0.00	0		
		Desc: Personal Protective Equipment									
14205	263	Tillamook Diesel Repair	3	43863	Yes	2024	6	12/12/2023	12/30/2023		\$240.17
		Desc: Repairs									
		Line	Account Number				AP Amount	Liq Amount	Project	Task	Category
		1	100-30-6345	Operational Equipment & Re			240.17	0.00	0		
		Desc: Operational Equipment & Repairs									
											1099
14206	956	911 Supply Public Safety	3	INV-1-38338	Yes	2024	6	12/12/2023	12/30/2023		\$184.90
		Desc: Supplies									
		Line	Account Number				AP Amount	Liq Amount	Project	Task	Category
		1	100-30-6350	Personal Protective Equipme			184.90	0.00	0		
		Desc: Personal Protective Equipment									
14207	956	911 Supply Public Safety	3	INV-1-38337	Yes	2024	6	12/12/2023	12/30/2023		\$192.95
		Desc: Supplies									
		Line	Account Number				AP Amount	Liq Amount	Project	Task	Category
		1	100-30-6350	Personal Protective Equipme			192.95	0.00	0		
		Desc: Personal Protective Equipment									
14208	796	Pacific Office Automation	3	849505	Yes	2024	6	12/12/2023	12/25/2023		\$378.26
		Desc: phones									
		Line	Account Number				AP Amount	Liq Amount	Project	Task	Category
		1	600-00-6620	Telecommunications			26.81	0.00	0		
		Desc: Telecommunications									
		2	601-00-6620	Telecommunications			26.81	0.00	0		
		Desc: Telecommunications									
		3	602-00-6620	Telecommunications			26.81	0.00	0		
		Desc: Telecommunications									
		4	100-10-6620	Telecommunications			178.70	0.00	0		
		Desc: Telecommunications									
		5	100-30-6620	Telecommunications			119.13	0.00	0		
		Desc: Telecommunications									
14209	544	Wave	3	106825901-0010	Yes	2024	6	12/12/2023	12/25/2023		\$766.00
		Desc: Internet									
		Line	Account Number				AP Amount	Liq Amount	Project	Task	Category
		1	100-10-6860	Computers/Software/Service			287.25	0.00	0		
		Desc: Computers/Software/Services									

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	2	100-30-6860		Computers/Software/Service			95.75		0.00	0	
	Desc:	Computers/Software/Services									
	3	600-00-6860		Computers/Software/Service			127.67		0.00	0	
	Desc:	Computers/Software/Services									
	4	601-00-6860		Computers/Software/Service			127.67		0.00	0	
	Desc:	Computers/Software/Services									
	5	602-00-6860		Computers/Software/Service			127.66		0.00	0	
	Desc:	Computers/Software/Services									
14211	122	Sheldon Oil	3	INV-102585	Yes	2024	6		12/12/2023	12/15/2023	\$82.73
	Desc:	Fuel									
	Line	Account Number		AP Amount			Liq Amount	Project	Task	Category	
	1	100-30-6140		Fuel/Lubes/Etc.			82.73	0.00	0		
	Desc:	Fuel/Lubes/Etc.									
14212	122	Sheldon Oil	3	INV-104441	Yes	2024	6		12/12/2023	12/15/2023	\$92.84
	Desc:	Fuel									
	Line	Account Number		AP Amount			Liq Amount	Project	Task	Category	
	1	100-30-6140		Fuel/Lubes/Etc.			92.84	0.00	0		
	Desc:	Fuel/Lubes/Etc.									
14213	245	Tillamook County Creamer	3	582024	Yes	2024	6		12/12/2023	12/25/2023	\$25.98
	Desc:	Supplies									
	Line	Account Number		AP Amount			Liq Amount	Project	Task	Category	
	1	600-00-6125		Shop Supplies & Small Tools			8.66	0.00	0		
	Desc:	Shop Supplies & Small Tools									
	2	601-00-6125		Shop Supplies & Small Tools			8.66	0.00	0		
	Desc:	Shop Supplies & Small Tools									
	3	602-00-6125		Shop Supplies & Small Tools			8.66	0.00	0		
	Desc:	Shop Supplies & Small Tools									
14214	245	Tillamook County Creamer	3	583558	Yes	2024	6		12/12/2023	12/25/2023	\$400.00
	Desc:	Supplies									
	Line	Account Number		AP Amount			Liq Amount	Project	Task	Category	
	1	601-00-6135		Chemical/Lab Supplies			400.00	0.00	0		
	Desc:	Chemical/Lab Supplies									
14215	245	Tillamook County Creamer	3	582049	Yes	2024	6		12/12/2023	12/25/2023	\$400.00
	Desc:	Supplies									
	Line	Account Number		AP Amount			Liq Amount	Project	Task	Category	
	1	601-00-6135		Chemical/Lab Supplies			400.00	0.00	0		
	Desc:	Chemical/Lab Supplies									
14216	184	Coast Printing & Stationer	3	4613	Yes	2024	6		12/12/2023	12/25/2023	\$98.25
	Desc:	Supplies									
	Line	Account Number		AP Amount			Liq Amount	Project	Task	Category	
	1	602-00-6105		Office Supplies & Equipment			98.25	0.00	0		
	Desc:	Office Supplies & Equipment									
14217	184	Coast Printing & Stationer	3	Credit - overpay	Yes	2024	6		12/12/2023	12/25/2023	\$28.00
	Desc:	Credit for duplicate payment 2023									
	Line	Account Number		AP Amount			Liq Amount	Project	Task	Category	
	1	100-10-6105		Office Supplies & Equipment			-28.00	0.00	0		
	Desc:	Office Supplies & Equipment									
14218	176	Carson Oil	3	IN-0937127	Yes	2024	6		12/12/2023	12/25/2023	\$1,394.24
	Desc:	Fuel									
	Line	Account Number		AP Amount			Liq Amount	Project	Task	Category	
	1	100-30-6140		Fuel/Lubes/Etc.			696.43	0.00	0		
	Desc:	Fuel/Lubes/Etc.									
	2	600-00-6140		Fuel/Lubes/Etc.			232.60	0.00	0		
	Desc:	Fuel/Lubes/Etc.									

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14228	27	Tillamook People's Utility	3	20890-Dec 2023	Yes	2024 6		12/12/2023	12/15/2023		\$1,689.15
		Desc: Power									
		Line	Account Number			AP Amount	Liq Amount	Project	Task	Category	
		1	602-00-6605		Electricity	1,689.15	0.00	0			
		Desc: Electricity									
14229	27	Tillamook People's Utility	3	21211-Dec 2023	Yes	2024 6		12/12/2023	12/15/2023		\$42.56
		Desc: Power									
		Line	Account Number			AP Amount	Liq Amount	Project	Task	Category	
		1	100-50-6605		Electricity	42.56	0.00	0			
		Desc: Electricity									
14230	27	Tillamook People's Utility	3	21215 - Dec 202	Yes	2024 6		12/12/2023	12/15/2023		\$647.00
		Desc: Power									
		Line	Account Number			AP Amount	Liq Amount	Project	Task	Category	
		1	200-00-6605		Electricity	647.00	0.00	0			
		Desc: Electricity									
14231	27	Tillamook People's Utility	3	21221 - Dec 202	Yes	2024 6		12/12/2023	12/15/2023		\$394.59
		Desc: Power									
		Line	Account Number			AP Amount	Liq Amount	Project	Task	Category	
		1	100-30-6605		Electricity	394.59	0.00	0			
		Desc: Electricity									
14232	27	Tillamook People's Utility	3	21223 - Dec 202	Yes	2024 6		12/12/2023	12/15/2023		\$138.50
		Desc: Power									
		Line	Account Number			AP Amount	Liq Amount	Project	Task	Category	
		1	100-10-6605		Electricity	138.50	0.00	0			
		Desc: Electricity									
14233	27	Tillamook People's Utility	3	21224-Dec 2023	Yes	2024 6		12/12/2023	12/15/2023		\$208.77
		Desc: Power									
		Line	Account Number			AP Amount	Liq Amount	Project	Task	Category	
		1	100-10-6605		Electricity	208.77	0.00	0			
		Desc: Electricity									
14234	27	Tillamook People's Utility	3	21231 - Dec 202	Yes	2024 6		12/12/2023	12/15/2023		\$221.89
		Desc: Power									
		Line	Account Number			AP Amount	Liq Amount	Project	Task	Category	
		1	602-00-6605		Electricity	221.89	0.00	0			
		Desc: Electricity									
14235	27	Tillamook People's Utility	3	22182-Dec 2023	Yes	2024 6		12/12/2023	12/15/2023		\$38.54
		Desc: Power									
		Line	Account Number			AP Amount	Liq Amount	Project	Task	Category	
		1	601-00-6605		Electricity	38.54	0.00	0			
		Desc: Electricity									
14236	27	Tillamook People's Utility	3	22221-Dec 2023	Yes	2024 6		12/12/2023	12/15/2023		\$259.35
		Desc: Power									
		Line	Account Number			AP Amount	Liq Amount	Project	Task	Category	
		1	600-00-6605		Electricity	259.35	0.00	0			
		Desc: Electricity									
14237	27	Tillamook People's Utility	3	22713-Dec 2023	Yes	2024 6		12/12/2023	12/15/2023		\$1,577.52
		Desc: Power									
		Line	Account Number			AP Amount	Liq Amount	Project	Task	Category	
		1	601-00-6605		Electricity	1,577.52	0.00	0			
		Desc: Electricity									
14238	27	Tillamook People's Utility	3	41352-Dec 2023	Yes	2024 6		12/12/2023	12/15/2023		\$180.32
		Desc: Power									
		Line	Account Number			AP Amount	Liq Amount	Project	Task	Category	

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	1	200-00-6605		Electricity			45.08		0.00	0	
	Desc:	Electricity									
	2	600-00-6605		Electricity			45.08		0.00	0	
	Desc:	Electricity									
	3	601-00-6605		Electricity			45.08		0.00	0	
	Desc:	Electricity									
	4	602-00-6605		Electricity			45.08		0.00	0	
	Desc:	Electricity									
14239	27	Tillamook People's Utility	3	45448-Dec 2023	Yes	2024	6		12/12/2023	12/15/2023	\$49.35
	Desc:	Power									
	Line	Account Number					AP Amount	Liq Amount	Project	Task	Category
	1	100-50-6605		Electricity			49.35		0.00	0	
	Desc:	Electricity									
14240	27	Tillamook People's Utility	3	75292-Dec 2023	Yes	2024	6		12/12/2023	12/15/2023	\$39.28
	Desc:	Power									
	Line	Account Number					AP Amount	Liq Amount	Project	Task	Category
	1	602-00-6605		Electricity			39.28		0.00	0	
	Desc:	Electricity									
14241	27	Tillamook People's Utility	3	96528-Dec 2023	Yes	2024	6		12/12/2023	12/15/2023	\$43.68
	Desc:	Power									
	Line	Account Number					AP Amount	Liq Amount	Project	Task	Category
	1	100-50-6605		Electricity			43.68		0.00	0	
	Desc:	Electricity									
14242	27	Tillamook People's Utility	3	97001-Dec 2023	Yes	2024	6		12/12/2023	12/15/2023	\$37.04
	Desc:	Power									
	Line	Account Number					AP Amount	Liq Amount	Project	Task	Category
	1	100-10-6605		Electricity			37.04		0.00	0	
	Desc:	Electricity									
14243	27	Tillamook People's Utility	3	116884-Dec 202	Yes	2024	6		12/12/2023	12/15/2023	\$54.95
	Desc:	Power									
	Line	Account Number					AP Amount	Liq Amount	Project	Task	Category
	1	100-50-6605		Electricity			54.95		0.00	0	
	Desc:	Electricity									
14244	1	Oregon Department of Rev	3	PR1480	Yes	2024	6		12/15/2023	12/15/2023	\$2,830.24
	Desc:	Payroll from 12/1/2023 to 12/15/2023									
	Line	Account Number					AP Amount	Liq Amount	Project	Task	Category
	1	100-00-2030		Payroll Taxes Payable			354.10		0.00	0	
	Desc:										
	2	100-10-2030		Payroll Taxes Payable			124.97		0.00	0	
	Desc:										
	3	100-30-2030		Payroll Taxes Payable			513.88		0.00	0	
	Desc:										
	4	100-50-2030		Payroll Taxes Payable			21.19		0.00	0	
	Desc:										
	5	200-00-2030		Payroll Taxes Payable			271.65		0.00	0	
	Desc:										
	6	600-00-2030		Payroll Taxes Payable			580.29		0.00	0	
	Desc:										
	7	601-00-2030		Payroll Taxes Payable			271.30		0.00	0	
	Desc:										
	8	602-00-2030		Payroll Taxes Payable			692.86		0.00	0	
	Desc:										

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Trans	Vendor	Name	Bank ID	Invoice	Posted	Fiscal Period	PO Nbr	Invoice Date	Due Date	Discount Date	Amount
14245	2	U.S. Department of the Tre	3	PR1480	Yes	2024 6		12/15/2023	12/15/2023		\$10,541.03
		Desc: Payroll from 12/1/2023 to 12/15/2023									
		Line	Account Number			AP Amount	Liq Amount	Project	Task	Category	
		1	100-00-2030	Payroll Taxes Payable		1,386.81	0.00	0			
		Desc:									
		2	100-10-2030	Payroll Taxes Payable		399.55	0.00	0			
		Desc:									
		3	100-30-2030	Payroll Taxes Payable		1,644.28	0.00	0			
		Desc:									
		4	100-50-2030	Payroll Taxes Payable		67.51	0.00	0			
		Desc:									
		5	200-00-2030	Payroll Taxes Payable		1,023.47	0.00	0			
		Desc:									
		6	600-00-2030	Payroll Taxes Payable		2,156.72	0.00	0			
		Desc:									
		7	601-00-2030	Payroll Taxes Payable		1,072.23	0.00	0			
		Desc:									
		8	602-00-2030	Payroll Taxes Payable		2,790.46	0.00	0			
		Desc:									
14246	5	Aflac	3	PR1480	Yes	2024 6		12/15/2023	12/15/2023		\$186.05
		Desc: Payroll from 12/1/2023 to 12/15/2023									
		Line	Account Number			AP Amount	Liq Amount	Project	Task	Category	
		1	100-00-2055	Med/Life Insurance Payable		38.44	0.00	0			
		Desc:									
		2	100-10-2055	Med/Life Insurance Payable		8.97	0.00	0			
		Desc:									
		3	100-30-2055	Med/Life Insurance Payable		7.26	0.00	0			
		Desc:									
		4	100-50-2055	Med/Life Insurance Payable		0.64	0.00	0			
		Desc:									
		5	200-00-2055	Med/Life Insurance Payable		11.19	0.00	0			
		Desc:									
		6	600-00-2055	Med/Life Insurance Payable		32.34	0.00	0			
		Desc:									
		7	601-00-2055	Med/Life Insurance Payable		29.39	0.00	0			
		Desc:									
		8	602-00-2055	Med/Life Insurance Payable		57.82	0.00	0			
		Desc:									
14247	98	CIS	3	PR1480	Yes	2024 6		12/15/2023	12/15/2023		\$11,139.18
		Desc: Payroll from 12/1/2023 to 12/15/2023									
		Line	Account Number			AP Amount	Liq Amount	Project	Task	Category	
		1	100-00-2030	Payroll Taxes Payable		173.56	0.00	0			
		Desc:									
		2	100-00-2055	Med/Life Insurance Payable		1,312.56	0.00	0			
		Desc:									
		3	100-10-2030	Payroll Taxes Payable		20.52	0.00	0			
		Desc:									
		4	100-10-2055	Med/Life Insurance Payable		96.55	0.00	0			
		Desc:									
		5	100-30-2030	Payroll Taxes Payable		251.39	0.00	0			
		Desc:									
		6	100-30-2055	Med/Life Insurance Payable		1,435.92	0.00	0			
		Desc:									

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Trans	Vendor	Name	Bank ID	Invoice	Posted	Fiscal Period	PO Nbr	Invoice Date	Due Date	Discount Date	Amount
	7	100-50-2030		Payroll Taxes Payable			12.03		0.00	0	
		Desc:									
	8	100-50-2055		Med/Life Insurance Payable			85.81		0.00	0	
		Desc:									
	9	200-00-2030		Payroll Taxes Payable			127.65		0.00	0	
		Desc:									
	10	200-00-2055		Med/Life Insurance Payable			986.07		0.00	0	
		Desc:									
	11	600-00-2030		Payroll Taxes Payable			290.72		0.00	0	
		Desc:									
	12	600-00-2055		Med/Life Insurance Payable			2,270.82		0.00	0	
		Desc:									
	13	601-00-2030		Payroll Taxes Payable			107.91		0.00	0	
		Desc:									
	14	601-00-2055		Med/Life Insurance Payable			861.01		0.00	0	
		Desc:									
	15	602-00-2030		Payroll Taxes Payable			371.47		0.00	0	
		Desc:									
	16	602-00-2055		Med/Life Insurance Payable			2,735.19		0.00	0	
		Desc:									
14248	189	Oregon PERS	3	PR1480	Yes	2024	6		12/15/2023	12/15/2023	\$8,166.30
		Desc:									
		Payroll from 12/1/2023 to 12/15/2023									
	Line	Account Number					AP Amount	Liq Amount	Project	Task	Category
	1	100-00-2040		Retirement Payable			1,499.72	0.00	0		
		Desc:									
	2	100-30-2040		Retirement Payable			1,200.43	0.00	0		
		Desc:									
	3	200-00-2040		Retirement Payable			652.04	0.00	0		
		Desc:									
	4	600-00-2040		Retirement Payable			1,592.60	0.00	0		
		Desc:									
	5	601-00-2040		Retirement Payable			775.15	0.00	0		
		Desc:									
	6	602-00-2040		Retirement Payable			2,446.36	0.00	0		
		Desc:									
14249	190	Oregon Department of Jus	3	PR1480	Yes	2024	6		12/15/2023	12/15/2023	\$92.50
		Desc:									
		Payroll from 12/1/2023 to 12/15/2023									
	Line	Account Number					AP Amount	Liq Amount	Project	Task	Category
	1	100-00-2030		Payroll Taxes Payable			0.88	0.00	0		
		Desc:									
	2	100-30-2030		Payroll Taxes Payable			4.94	0.00	0		
		Desc:									
	3	200-00-2030		Payroll Taxes Payable			0.88	0.00	0		
		Desc:									
	4	600-00-2030		Payroll Taxes Payable			8.76	0.00	0		
		Desc:									
	5	601-00-2030		Payroll Taxes Payable			1.75	0.00	0		
		Desc:									
	6	602-00-2030		Payroll Taxes Payable			75.29	0.00	0		
		Desc:									
14250	1	Oregon Department of Rev	3	PR1473	Yes	2024	6		12/15/2023	12/15/2023	\$74.14
		Desc:									
		Payroll from 11/1/2023 to 11/30/2023									
	Line	Account Number					AP Amount	Liq Amount	Project	Task	Category

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Trans	Vendor	Name	Bank ID	Invoice	Posted	Fiscal Period	PO Nbr	Invoice Date	Due Date	Discount Date	Amount
		1 100-30-2030		Payroll Taxes Payable			74.14		0.00	0	
		Desc:									
14251	2	U.S. Department of the Tre	3	PR1473	Yes	2024	6	12/15/2023	12/15/2023		\$412.92
		Desc: Payroll from 11/1/2023 to 11/30/2023									
		Line	Account Number				AP Amount	Liq Amount	Project	Task	Category
		1	100-30-2030	Payroll Taxes Payable			412.92	0.00	0		
		Desc:									
14252	189	Oregon PERS	3	PR1473	Yes	2024	6	12/15/2023	12/15/2023		\$18.79
		Desc: Payroll from 11/1/2023 to 11/30/2023									
		Line	Account Number				AP Amount	Liq Amount	Project	Task	Category
		1	100-30-2040	Retirement Payable			18.79	0.00	0		
		Desc:									
14263	472	Verizon Wireless	3	9951070991	Yes	2024	6	12/20/2023	12/29/2023		\$636.73
		Desc: Phone bill									
		Line	Account Number				AP Amount	Liq Amount	Project	Task	Category
		1	100-10-6620	Telecommunications			80.71	0.00	0		
		Desc: Telecommunications									
		2	100-30-6620	Telecommunications			289.17	0.00	0		
		Desc: Telecommunications									
		3	600-00-6620	Telecommunications			88.95	0.00	0		
		Desc: Telecommunications									
		4	601-00-6620	Telecommunications			88.95	0.00	0		
		Desc: Telecommunications									
		5	602-00-6620	Telecommunications			88.95	0.00	0		
		Desc: Telecommunications									
14267	1018	Lisa & Melvin Bankhead	3	Refund	Yes	2024	6	12/20/2023	12/20/2023		\$231.00
		Desc: Refund on account									
		Line	Account Number				AP Amount	Liq Amount	Project	Task	Category
		1	600-00-6905	Deposit Refunds			95.90	0.00	0		
		Desc: Deposit Refunds									
		2	602-00-6905	Deposit Refunds			135.10	0.00	0		
		Desc: Deposit Refunds									
14269	1019	Lindsey Larriba	3	Refund	Yes	2024	6	12/20/2023	12/20/2023		\$32.09
		Desc: Refund									
		Line	Account Number				AP Amount	Liq Amount	Project	Task	Category
		1	600-00-6910	Fee Refunds			32.09	0.00	0		
		Desc: Fee Refunds									
14270	93	One Call Concepts, Inc.	3	3100215	Yes	2024	6	12/20/2023	12/20/2023		\$18.20
		Desc: Call tickets									
		Line	Account Number				AP Amount	Liq Amount	Project	Task	Category
		1	600-00-6990	Other Miscellaneous Expens			6.07	0.00	0		
		Desc: Other Miscellaneous Expenses									
		2	601-00-6990	Other Miscellaneous Expens			6.07	0.00	0		
		Desc: Other Miscellaneous Expenses									
		3	602-00-6990	Other Miscellaneous Expens			6.06	0.00	0		
		Desc: Other Miscellaneous Expenses									
14271	93	One Call Concepts, Inc.	3	3090214	Yes	2024	6	12/20/2023	12/20/2023		\$22.40
		Desc: Call tickets									
		Line	Account Number				AP Amount	Liq Amount	Project	Task	Category
		1	600-00-6990	Other Miscellaneous Expens			7.47	0.00	0		
		Desc: Other Miscellaneous Expenses									
		2	601-00-6990	Other Miscellaneous Expens			7.46	0.00	0		
		Desc: Other Miscellaneous Expenses									

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Trans	Vendor	Name	Bank ID	Invoice	Posted	Fiscal Period	PO Nbr	Invoice Date	Due Date	Discount Date	Amount
	3	602-00-6990		Other Miscellaneous Expens			7.47		0.00	0	
		Desc: Other Miscellaneous Expenses									
14272	796	Pacific Office Automation	3	873345	Yes	2024 6		12/20/2023	12/20/2023		\$31.83
		Desc: Copy fees									
		Line	Account Number				AP Amount	Liq Amount	Project	Task	Category
		1	600-00-6105	Office Supplies & Equipment			10.61	0.00	0		
		Desc: Office Supplies & Equipment									
		2	601-00-6105	Office Supplies & Equipment			10.61	0.00	0		
		Desc: Office Supplies & Equipment									
		3	602-00-6105	Office Supplies & Equipment			10.61	0.00	0		
		Desc: Office Supplies & Equipment									
14273	929	JM Excavating	3	285	Yes	2024 6		12/20/2023	12/20/2023		\$9,800.00
		Desc: ADA ramp and sidewalk city hall									
		Line	Account Number				AP Amount	Liq Amount	Project	Task	Category
		1	100-10-6290	Other Professional Fees			9,800.00	0.00	0		
		Desc: Other Professional Fees									
14274	369	Ferguson Waterworks	3	1220207	Yes	2024 6		12/20/2023	12/20/2023		\$957.20
		Desc: Supplies									
		Line	Account Number				AP Amount	Liq Amount	Project	Task	Category
		1	600-00-6130	Customer Meters & Supplies			957.20	0.00	0		
		Desc: Customer Meters & Supplies									
14275	369	Ferguson Waterworks	3	1239559	Yes	2024 6		12/20/2023	12/20/2023		\$808.60
		Desc: Supplies									
		Line	Account Number				AP Amount	Liq Amount	Project	Task	Category
		1	600-00-6130	Customer Meters & Supplies			808.60	0.00	0		
		Desc: Customer Meters & Supplies									
14276	562	Northstar Chemical	3	266223	Yes	2024 6		12/20/2023	12/20/2023		\$1,420.05
		Desc: Supplies									
		Line	Account Number				AP Amount	Liq Amount	Project	Task	Category
		1	601-00-6135	Chemical/Lab Supplies			1,420.05	0.00	0		
		Desc: Chemical/Lab Supplies									
14277	236	IDEXX Laboratories, Inc.	3	3141976932	Yes	2024 6		12/20/2023	12/20/2023		\$544.32
		Desc: Supplies									
		Line	Account Number				AP Amount	Liq Amount	Project	Task	Category
		1	602-00-6135	Chemical/Lab Supplies			544.32	0.00	0		
		Desc: Chemical/Lab Supplies									
14278	369	Ferguson Waterworks	3	1196227	Yes	2024 6		12/20/2023	12/20/2023		\$600.34
		Desc: Supplies									
		Line	Account Number				AP Amount	Liq Amount	Project	Task	Category
		1	600-00-6130	Customer Meters & Supplies			600.34	0.00	0		
		Desc: Customer Meters & Supplies									
14279	831	Local Government Law Gr	3	67948	Yes	2024 6		12/20/2023	12/20/2023		\$259.50
		Desc: Legal fees									
		Line	Account Number				AP Amount	Liq Amount	Project	Task	Category
		1	100-30-6220	Legal Fees			47.00	0.00	0		
		Desc: Legal Fees									
		2	600-00-6220	Legal Fees			70.83	0.00	0		
		Desc: Legal Fees									
		3	601-00-6220	Legal Fees			70.83	0.00	0		
		Desc: Legal Fees									
		4	602-00-6220	Legal Fees			70.84	0.00	0		
		Desc: Legal Fees									

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Trans	Vendor	Name	Bank ID	Invoice	Posted	Fiscal Period	PO Nbr	Invoice Date	Due Date	Discount Date	Amount
14280	1001	Kilchis Rock Co.	3	1051	Yes	2024 6		12/20/2023	12/20/2023		\$390.00
		Desc:	Rock								
		Line	Account Number			AP Amount	Liq Amount	Project	Task	Category	
		1	600-00-6345		Operational Equipment & Re	130.00	0.00	0			
		Desc:	Operational Equipment & Repairs								
		2	601-00-6345		Operational Equipment & Re	130.00	0.00	0			
		Desc:	Operational Equipment & Repairs								
		3	602-00-6345		Operational Equipment & Re	130.00	0.00	0			
		Desc:	Operational Equipment & Repairs								
14282	777	Allegiant Law LLp	3	3829	Yes	2024 6		12/20/2023	12/20/2023		\$687.50
		Desc:	Legal								
		Line	Account Number			AP Amount	Liq Amount	Project	Task	Category	
		1	100-90-6220		Legal Fees	687.50	0.00	0			
		Desc:	Legal Fees								
											1099
14283	1	Oregon Department of Rev	3	PR1482	Yes	2024 6		12/31/2023	12/31/2023		\$2,644.39
		Desc:	Payroll from 12/16/2023 to 12/31/2023								
		Line	Account Number			AP Amount	Liq Amount	Project	Task	Category	
		1	100-00-2030		Payroll Taxes Payable	349.79	0.00	0			
		Desc:									
		2	100-10-2030		Payroll Taxes Payable	124.85	0.00	0			
		Desc:									
		3	100-30-2030		Payroll Taxes Payable	539.00	0.00	0			
		Desc:									
		4	100-50-2030		Payroll Taxes Payable	20.27	0.00	0			
		Desc:									
		5	200-00-2030		Payroll Taxes Payable	265.64	0.00	0			
		Desc:									
		6	600-00-2030		Payroll Taxes Payable	552.63	0.00	0			
		Desc:									
		7	601-00-2030		Payroll Taxes Payable	266.39	0.00	0			
		Desc:									
		8	602-00-2030		Payroll Taxes Payable	525.82	0.00	0			
		Desc:									
14284	2	U.S. Department of the Tre	3	PR1482	Yes	2024 6		12/31/2023	12/31/2023		\$9,823.16
		Desc:	Payroll from 12/16/2023 to 12/31/2023								
		Line	Account Number			AP Amount	Liq Amount	Project	Task	Category	
		1	100-00-2030		Payroll Taxes Payable	1,344.56	0.00	0			
		Desc:									
		2	100-10-2030		Payroll Taxes Payable	399.27	0.00	0			
		Desc:									
		3	100-30-2030		Payroll Taxes Payable	1,702.56	0.00	0			
		Desc:									
		4	100-50-2030		Payroll Taxes Payable	66.28	0.00	0			
		Desc:									
		5	200-00-2030		Payroll Taxes Payable	1,004.48	0.00	0			
		Desc:									
		6	600-00-2030		Payroll Taxes Payable	2,063.35	0.00	0			
		Desc:									
		7	601-00-2030		Payroll Taxes Payable	1,055.05	0.00	0			
		Desc:									
		8	602-00-2030		Payroll Taxes Payable	2,187.61	0.00	0			
		Desc:									

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Trans	Vendor	Name	Bank ID	Invoice	Posted	Fiscal Period		PO Nbr	Invoice Date	Due Date	Discount Date	Amount
14285	5	Aflac	3	PR1482	Yes	2024	6		12/31/2023	12/31/2023		\$148.35
		Desc: Payroll from 12/16/2023 to 12/31/2023										
		Line	Account Number			AP Amount		Liq Amount	Project	Task	Category	
		1	100-00-2055	Med/Life Insurance Payable		38.08		0.00	0			
		Desc:										
		2	100-10-2055	Med/Life Insurance Payable		8.97		0.00	0			
		Desc:										
		3	100-30-2055	Med/Life Insurance Payable		5.25		0.00	0			
		Desc:										
		4	100-50-2055	Med/Life Insurance Payable		0.64		0.00	0			
		Desc:										
		5	200-00-2055	Med/Life Insurance Payable		10.83		0.00	0			
		Desc:										
		6	600-00-2055	Med/Life Insurance Payable		28.77		0.00	0			
		Desc:										
		7	601-00-2055	Med/Life Insurance Payable		28.68		0.00	0			
		Desc:										
		8	602-00-2055	Med/Life Insurance Payable		27.13		0.00	0			
		Desc:										
14286	98	CIS	3	PR1482	Yes	2024	6		12/31/2023	12/31/2023		\$12,032.00
		Desc: Payroll from 12/16/2023 to 12/31/2023										
		Line	Account Number			AP Amount		Liq Amount	Project	Task	Category	
		1	100-00-2030	Payroll Taxes Payable		236.16		0.00	0			
		Desc:										
		2	100-00-2055	Med/Life Insurance Payable		1,642.60		0.00	0			
		Desc:										
		3	100-10-2030	Payroll Taxes Payable		28.73		0.00	0			
		Desc:										
		4	100-10-2055	Med/Life Insurance Payable		111.81		0.00	0			
		Desc:										
		5	100-30-2030	Payroll Taxes Payable		262.00		0.00	0			
		Desc:										
		6	100-30-2055	Med/Life Insurance Payable		1,577.23		0.00	0			
		Desc:										
		7	100-50-2030	Payroll Taxes Payable		13.47		0.00	0			
		Desc:										
		8	100-50-2055	Med/Life Insurance Payable		97.36		0.00	0			
		Desc:										
		9	200-00-2030	Payroll Taxes Payable		154.49		0.00	0			
		Desc:										
		10	200-00-2055	Med/Life Insurance Payable		1,187.73		0.00	0			
		Desc:										
		11	600-00-2030	Payroll Taxes Payable		335.16		0.00	0			
		Desc:										
		12	600-00-2055	Med/Life Insurance Payable		2,673.18		0.00	0			
		Desc:										
		13	601-00-2030	Payroll Taxes Payable		124.22		0.00	0			
		Desc:										
		14	601-00-2055	Med/Life Insurance Payable		1,024.65		0.00	0			
		Desc:										
		15	602-00-2030	Payroll Taxes Payable		284.20		0.00	0			
		Desc:										
		16	602-00-2055	Med/Life Insurance Payable		2,279.01		0.00	0			
		Desc:										

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Trans	Vendor	Name	Bank ID	Invoice	Posted	Fiscal Period	PO Nbr	Invoice Date	Due Date	Discount Date	Amount																																																																																																									
14287	189	Oregon PERS	3	PR1482	Yes	2024 6		12/31/2023	12/31/2023		\$7,454.90																																																																																																									
Desc: Payroll from 12/16/2023 to 12/31/2023																																																																																																																				
<table border="1"> <thead> <tr> <th>Line</th> <th>Account Number</th> <th>AP Amount</th> <th>Liq Amount</th> <th>Project</th> <th>Task</th> <th>Category</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>100-00-2040 Retirement Payable</td> <td>1,438.56</td> <td>0.00</td> <td>0</td> <td></td> <td></td> </tr> <tr> <td colspan="7">Desc:</td> </tr> <tr> <td>2</td> <td>100-30-2040 Retirement Payable</td> <td>1,154.68</td> <td>0.00</td> <td>0</td> <td></td> <td></td> </tr> <tr> <td colspan="7">Desc:</td> </tr> <tr> <td>3</td> <td>100-50-2040 Retirement Payable</td> <td>20.17</td> <td>0.00</td> <td>0</td> <td></td> <td></td> </tr> <tr> <td colspan="7">Desc:</td> </tr> <tr> <td>4</td> <td>200-00-2040 Retirement Payable</td> <td>696.34</td> <td>0.00</td> <td>0</td> <td></td> <td></td> </tr> <tr> <td colspan="7">Desc:</td> </tr> <tr> <td>5</td> <td>600-00-2040 Retirement Payable</td> <td>1,613.73</td> <td>0.00</td> <td>0</td> <td></td> <td></td> </tr> <tr> <td colspan="7">Desc:</td> </tr> <tr> <td>6</td> <td>601-00-2040 Retirement Payable</td> <td>766.48</td> <td>0.00</td> <td>0</td> <td></td> <td></td> </tr> <tr> <td colspan="7">Desc:</td> </tr> <tr> <td>7</td> <td>602-00-2040 Retirement Payable</td> <td>1,764.94</td> <td>0.00</td> <td>0</td> <td></td> <td></td> </tr> <tr> <td colspan="7">Desc:</td> </tr> </tbody> </table>												Line	Account Number	AP Amount	Liq Amount	Project	Task	Category	1	100-00-2040 Retirement Payable	1,438.56	0.00	0			Desc:							2	100-30-2040 Retirement Payable	1,154.68	0.00	0			Desc:							3	100-50-2040 Retirement Payable	20.17	0.00	0			Desc:							4	200-00-2040 Retirement Payable	696.34	0.00	0			Desc:							5	600-00-2040 Retirement Payable	1,613.73	0.00	0			Desc:							6	601-00-2040 Retirement Payable	766.48	0.00	0			Desc:							7	602-00-2040 Retirement Payable	1,764.94	0.00	0			Desc:						
Line	Account Number	AP Amount	Liq Amount	Project	Task	Category																																																																																																														
1	100-00-2040 Retirement Payable	1,438.56	0.00	0																																																																																																																
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14288	1	Oregon Department of Rev	3	PR1483	Yes	2024 6		12/31/2023	12/31/2023		\$198.79																																																																																																									
Desc: Payroll from 12/16/2023 to 12/31/2023																																																																																																																				
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Line	Account Number	AP Amount	Liq Amount	Project	Task	Category																																																																																																														
1	100-00-2030 Payroll Taxes Payable	1.98	0.00	0																																																																																																																
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14289	2	U.S. Department of the Tre	3	PR1483	Yes	2024 6		12/31/2023	12/31/2023		\$681.45																																																																																																									
Desc: Payroll from 12/16/2023 to 12/31/2023																																																																																																																				
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3	600-00-2030 Payroll Taxes Payable	68.16	0.00	0																																																																																																																
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14290	5	Aflac	3	PR1483	Yes	2024 6		12/31/2023	12/31/2023		\$37.70																																																																																																									
Desc: Payroll from 12/16/2023 to 12/31/2023																																																																																																																				
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Line	Account Number	AP Amount	Liq Amount	Project	Task	Category																																																																																																														
1	100-00-2055 Med/Life Insurance Payable	0.38	0.00	0																																																																																																																
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4	601-00-2055 Med/Life Insurance Payable	0.75	0.00	0																																																																																																																
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A/P Control Report

for user asystadmin from 2024-6 to 2024-6

Trans	Vendor	Name	Bank ID	Invoice	Posted	Fiscal Period	PO Nbr	Invoice Date	Due Date	Discount Date	Amount
	5	602-00-2055		Med/Life Insurance Payable			32.42		0.00	0	
	Desc:										
14291	98	CIS	3	PR1483	Yes	2024	6	12/31/2023	12/31/2023		\$1,222.53
	Desc: Payroll from 12/16/2023 to 12/31/2023										
	Line	Account Number				AP Amount	Liq Amount	Project	Task	Category	
	1	100-00-2030		Payroll Taxes Payable		1.72	0.00	0			
	Desc:										
	2	100-00-2055		Med/Life Insurance Payable		10.52	0.00	0			
	Desc:										
	3	200-00-2030		Payroll Taxes Payable		1.72	0.00	0			
	Desc:										
	4	200-00-2055		Med/Life Insurance Payable		10.52	0.00	0			
	Desc:										
	5	600-00-2030		Payroll Taxes Payable		17.16	0.00	0			
	Desc:										
	6	600-00-2055		Med/Life Insurance Payable		105.10	0.00	0			
	Desc:										
	7	601-00-2030		Payroll Taxes Payable		3.44	0.00	0			
	Desc:										
	8	601-00-2055		Med/Life Insurance Payable		21.02	0.00	0			
	Desc:										
	9	602-00-2030		Payroll Taxes Payable		147.57	0.00	0			
	Desc:										
	10	602-00-2055		Med/Life Insurance Payable		903.76	0.00	0			
	Desc:										
14292	189	Oregon PERS	3	PR1483	Yes	2024	6	12/31/2023	12/31/2023		\$811.64
	Desc: Payroll from 12/16/2023 to 12/31/2023										
	Line	Account Number				AP Amount	Liq Amount	Project	Task	Category	
	1	100-00-2040		Retirement Payable		8.12	0.00	0			
	Desc:										
	2	200-00-2040		Retirement Payable		8.12	0.00	0			
	Desc:										
	3	600-00-2040		Retirement Payable		81.16	0.00	0			
	Desc:										
	4	601-00-2040		Retirement Payable		16.23	0.00	0			
	Desc:										
	5	602-00-2040		Retirement Payable		698.01	0.00	0			
	Desc:										
14293	190	Oregon Department of Jus	3	PR1483	Yes	2024	6	12/31/2023	12/31/2023		\$92.50
	Desc: Payroll from 12/16/2023 to 12/31/2023										
	Line	Account Number				AP Amount	Liq Amount	Project	Task	Category	
	1	100-00-2050		Garnishments Payable		0.93	0.00	0			
	Desc:										
	2	200-00-2050		Garnishments Payable		0.93	0.00	0			
	Desc:										
	3	600-00-2050		Garnishments Payable		9.25	0.00	0			
	Desc:										
	4	601-00-2050		Garnishments Payable		1.85	0.00	0			
	Desc:										
	5	602-00-2050		Garnishments Payable		79.54	0.00	0			
	Desc:										
14294	53	Michael Cochran	3	Dec reimb for pl	Yes	2024	6	12/27/2023	12/27/2023		\$287.77
	Desc: Mileage, and plants reimb										
	Line	Account Number				AP Amount	Liq Amount	Project	Task	Category	

A/P Control Report

for user asystadmin from 2024-6 to 2024-6

Trans	Vendor	Name	Bank ID	Invoice	Posted	Fiscal Period	PO Nbr	Invoice Date	Due Date	Discount Date	Amount
		1 100-50-6995		Feasibility Studies / Projects			287.77		0.00	0	
		Desc:		Feasibility Studies / Projects							
14295	1	Oregon Department of Rev	3	PR4749	Yes	2024 6		12/31/2023	12/31/2023		\$223.03
		Desc:		Voided Payroll Check							
		Line		Account Number			AP Amount	Liq Amount	Project	Task	Category
		1		600-00-2030			-22.30	0.00	0		
		Desc:		Payroll Taxes Payable							
		2		601-00-2030			-6.68	0.00	0		
		Desc:		Payroll Taxes Payable							
		3		602-00-2030			-194.05	0.00	0		
		Desc:		Payroll Taxes Payable							
14296	2	U.S. Department of the Tre	3	PR4749	Yes	2024 6		12/31/2023	12/31/2023		\$1,051.13
		Desc:		Voided Payroll Check							
		Line		Account Number			AP Amount	Liq Amount	Project	Task	Category
		1		600-00-2030			-105.12	0.00	0		
		Desc:		Payroll Taxes Payable							
		2		601-00-2030			-31.53	0.00	0		
		Desc:		Payroll Taxes Payable							
		3		602-00-2030			-914.48	0.00	0		
		Desc:		Payroll Taxes Payable							
14297	98	CIS	3	PR4749	Yes	2024 6		12/31/2023	12/31/2023		\$1,235.95
		Desc:		Voided Payroll Check							
		Line		Account Number			AP Amount	Liq Amount	Project	Task	Category
		1		600-00-2030			-11.87	0.00	0		
		Desc:		Payroll Taxes Payable							
		2		600-00-2055			-111.73	0.00	0		
		Desc:		Med/Life Insurance Payable							
		3		601-00-2030			-3.56	0.00	0		
		Desc:		Payroll Taxes Payable							
		4		601-00-2055			-33.53	0.00	0		
		Desc:		Med/Life Insurance Payable							
		5		602-00-2030			-103.27	0.00	0		
		Desc:		Payroll Taxes Payable							
		6		602-00-2055			-971.99	0.00	0		
		Desc:		Med/Life Insurance Payable							
14298	189	Oregon PERS	3	PR4749	Yes	2024 6		12/31/2023	12/31/2023		\$926.08
		Desc:		Voided Payroll Check							
		Line		Account Number			AP Amount	Liq Amount	Project	Task	Category
		1		600-00-2040			-92.61	0.00	0		
		Desc:		Retirement Payable							
		2		601-00-2040			-27.79	0.00	0		
		Desc:		Retirement Payable							
		3		602-00-2040			-805.68	0.00	0		
		Desc:		Retirement Payable							
14299	1	Oregon Department of Rev	3	PR1484	Yes	2024 6		12/31/2023	12/31/2023		\$203.97
		Desc:		Payroll from 12/16/2023 to 12/31/2023							
		Line		Account Number			AP Amount	Liq Amount	Project	Task	Category
		1		600-00-2030			20.40	0.00	0		
		Desc:		Payroll Taxes Payable							
		2		601-00-2030			6.11	0.00	0		
		Desc:		Payroll Taxes Payable							
		3		602-00-2030			177.46	0.00	0		
		Desc:		Payroll Taxes Payable							

A/P Control Report

for user asystadmin from 2024-6 to 2024-6

Trans	Vendor	Name	Bank ID	Invoice	Posted	Fiscal Period	PO Nbr	Invoice Date	Due Date	Discount Date	Amount
14300	2	U.S. Department of the Tre	3	PR1484	Yes	2024 6		12/31/2023	12/31/2023		\$800.08
		Desc: Payroll from 12/16/2023 to 12/31/2023									
		Line	Account Number			AP Amount	Liq Amount	Project	Task	Category	
		1	600-00-2030 Payroll Taxes Payable			80.00	0.00	0			
		Desc:									
		2	601-00-2030 Payroll Taxes Payable			24.01	0.00	0			
		Desc:									
		3	602-00-2030 Payroll Taxes Payable			696.07	0.00	0			
		Desc:									
14301	98	CIS	3	PR1484	Yes	2024 6		12/31/2023	12/31/2023		\$1,235.95
		Desc: Payroll from 12/16/2023 to 12/31/2023									
		Line	Account Number			AP Amount	Liq Amount	Project	Task	Category	
		1	600-00-2030 Payroll Taxes Payable			11.87	0.00	0			
		Desc:									
		2	600-00-2055 Med/Life Insurance Payable			111.73	0.00	0			
		Desc:									
		3	601-00-2030 Payroll Taxes Payable			3.56	0.00	0			
		Desc:									
		4	601-00-2055 Med/Life Insurance Payable			33.53	0.00	0			
		Desc:									
		5	602-00-2030 Payroll Taxes Payable			103.27	0.00	0			
		Desc:									
		6	602-00-2055 Med/Life Insurance Payable			971.99	0.00	0			
		Desc:									
14302	189	Oregon PERS	3	PR1484	Yes	2024 6		12/31/2023	12/31/2023		\$926.08
		Desc: Payroll from 12/16/2023 to 12/31/2023									
		Line	Account Number			AP Amount	Liq Amount	Project	Task	Category	
		1	600-00-2040 Retirement Payable			92.61	0.00	0			
		Desc:									
		2	601-00-2040 Retirement Payable			27.79	0.00	0			
		Desc:									
		3	602-00-2040 Retirement Payable			805.68	0.00	0			
		Desc:									
14303	1	Oregon Department of Rev	3	PR4751	Yes	2024 6		12/31/2023	12/31/2023		\$208.64
		Desc: Voided Payroll Check									
		Line	Account Number			AP Amount	Liq Amount	Project	Task	Category	
		1	100-00-2030 Payroll Taxes Payable			-10.44	0.00	0			
		Desc:									
		2	200-00-2030 Payroll Taxes Payable			-56.34	0.00	0			
		Desc:									
		3	600-00-2030 Payroll Taxes Payable			-125.17	0.00	0			
		Desc:									
		4	601-00-2030 Payroll Taxes Payable			-6.25	0.00	0			
		Desc:									
		5	602-00-2030 Payroll Taxes Payable			-10.44	0.00	0			
		Desc:									
14304	2	U.S. Department of the Tre	3	PR4751	Yes	2024 6		12/31/2023	12/31/2023		\$854.70
		Desc: Voided Payroll Check									
		Line	Account Number			AP Amount	Liq Amount	Project	Task	Category	
		1	100-00-2030 Payroll Taxes Payable			-42.72	0.00	0			
		Desc:									
		2	200-00-2030 Payroll Taxes Payable			-230.77	0.00	0			
		Desc:									

A/P Control Report

for user asystadmin from 2024-6 to 2024-6

Trans	Vendor	Name	Bank ID	Invoice	Posted	Fiscal Period	PO Nbr	Invoice Date	Due Date	Discount Date	Amount
	5	602-00-2030		Payroll Taxes Payable			9.00		0.00	0	
	Desc:										
14308	2	U.S. Department of the Tre	3	PR1485	Yes	2024	6	12/31/2023	12/31/2023		\$514.92
	Desc: Payroll from 12/16/2023 to 12/31/2023										
	Line	Account Number				AP Amount	Liq Amount	Project	Task	Category	
	1	100-00-2030		Payroll Taxes Payable		25.75	0.00	0			
	Desc:										
	2	200-00-2030		Payroll Taxes Payable		139.04	0.00	0			
	Desc:										
	3	600-00-2030		Payroll Taxes Payable		308.93	0.00	0			
	Desc:										
	4	601-00-2030		Payroll Taxes Payable		15.45	0.00	0			
	Desc:										
	5	602-00-2030		Payroll Taxes Payable		25.75	0.00	0			
	Desc:										
14309	98	CIS	3	PR1485	Yes	2024	6	12/31/2023	12/31/2023		\$1,259.03
	Desc: Payroll from 12/16/2023 to 12/31/2023										
	Line	Account Number				AP Amount	Liq Amount	Project	Task	Category	
	1	100-00-2030		Payroll Taxes Payable		6.31	0.00	0			
	Desc:										
	2	100-00-2055		Med/Life Insurance Payable		56.65	0.00	0			
	Desc:										
	3	200-00-2030		Payroll Taxes Payable		34.04	0.00	0			
	Desc:										
	4	200-00-2055		Med/Life Insurance Payable		305.90	0.00	0			
	Desc:										
	5	600-00-2030		Payroll Taxes Payable		75.62	0.00	0			
	Desc:										
	6	600-00-2055		Med/Life Insurance Payable		679.77	0.00	0			
	Desc:										
	7	601-00-2030		Payroll Taxes Payable		3.78	0.00	0			
	Desc:										
	8	601-00-2055		Med/Life Insurance Payable		34.00	0.00	0			
	Desc:										
	9	602-00-2030		Payroll Taxes Payable		6.31	0.00	0			
	Desc:										
	10	602-00-2055		Med/Life Insurance Payable		56.65	0.00	0			
	Desc:										
14310	189	Oregon PERS	3	PR1485	Yes	2024	6	12/31/2023	12/31/2023		\$620.30
	Desc: Payroll from 12/16/2023 to 12/31/2023										
	Line	Account Number				AP Amount	Liq Amount	Project	Task	Category	
	1	100-00-2040		Retirement Payable		31.02	0.00	0			
	Desc:										
	2	200-00-2040		Retirement Payable		167.48	0.00	0			
	Desc:										
	3	600-00-2040		Retirement Payable		372.17	0.00	0			
	Desc:										
	4	601-00-2040		Retirement Payable		18.61	0.00	0			
	Desc:										
	5	602-00-2040		Retirement Payable		31.02	0.00	0			
	Desc:										

A/P Control Report

for user asystadmin from 2024-6 to 2024-6

Trans	Vendor	Name	Bank ID	Invoice	Posted	Fiscal Period	PO Nbr	Invoice Date	Due Date	Discount Date	Amount
				Fund 100 Total			43,843.98		0.00		
				Fund 200 Total			7,683.42		0.00		
				Fund 402 Total			6,440.00		0.00		
				Fund 600 Total			14,091.46		0.00		
				Fund 601 Total			19,776.90		0.00		
				Fund 602 Total			23,653.88		0.00		
				Grand Total			115,489.64		0.00		



City of Bay City

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January 4, 2024

MEMORANDUM to City Council

From: David McCall, City Manager

RE: Convenience fees, transaction fees discussion simplified

There are advantages and disadvantages to accepting debit/credit card payments, and considering whether or not to absorb the associated costs. The system is complex and convoluted.

We are prohibited from charging convenience or service fees for Auto Pays, Debit Cards, or face-to-face (counter) transactions. There are preferential rates available for accepting utility payments, but that special rate prohibits us from charging convenience or service fees.

As different scenarios for predicting future practices play out, different ratios appear. What appears consistent is that the overall (total) costs under the Utility Rate is 3-3.6%, and the overall (total) costs under the Government Rate is 4-4.2%.

If the City were to absorb all costs, the costs could be allocated between the funds they go to, in accordance with the different rates.

It is my opinion that the reduced percentage rate associated with absorbing costs under Utility Rates outweighs the methods to attempt cost recovery through convenience or service fees under the Government Rate.

I would, however, suggest only accepting cards (debit, credit) for payments up to a certain amount, say \$500. We could accept higher payments (eg. SDC fees) in the form of checks or EFT payments. (And we can always adjust our policy in the future, depending on how things work out.)

Staff looks to City Council for direction as to how to proceed with this, which will have budget implications as well.

(Following this memo are the longer summaries explaining the system.)

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Credit Card Fee Discussion -- Long Summary Version

From: [Jared Swinford](#)
To: [Lindsey Gann](#); [David McCall](#)
Subject: Xpress Bill Pay - usage/cost projections, cost recovery options, and discussion of payment fees
Date: Monday, November 20, 2023 3:51:37 PM
Attachments: [XBP-Logo_15a42a4c-6876-4b85-bda7-b1efc6e16f331111111111.png](#)
[Usage & Cost Projections.pdf](#)
[Cost Recovery Options.pdf](#)

External (jswinford@xpressbillpay.com)

[Report This Email](#) [FAQ](#) [GoDaddy Advanced Email Security](#). Powered by INKY

Lindsey and David,

As we discussed on the phone this morning, I've attached the analyses for usage/cost projections and cost recovery options to this email. I apologize upfront because this email is going to be long, as it will have a lot of explanation in it:

USAGE & COST PROJECTIONS:

For the attached projections, here is how I came to the averages that I did:

I took a full year's worth of transaction data from other Xpress Bill Pay customers which meet the following criteria:

- Bill between 500 to 1,500 accounts monthly
- Accept all 3 main transaction types: credit/debit card, EFT, and online banking consolidation transactions
- Processed payments via Xpress Bill Pay for an entire calendar year

I found 60 organizations meeting the criteria above, and here were their combined averages:

% of accounts paid via Xpress Bill Pay: 27.4%

% of online payments that were credit/debit: 63.4%

% of online payments that were EFT: 36.6%

% of online payments that were Auto Pays: 42.6%

% of accounts paid through online banking and consolidated via Xpress Bill Pay: 9.9%

With those criteria, I took your bill count (850) and average transaction amount of \$98.65 to generate Projections (see attached) of total transactions processed via Xpress Bill Pay and the total costs involved from Xpress Bill Pay and a merchant provider.

Page 1: This lists the estimated merchant rates I'm using for the analysis and the quoted Xpress Bill Pay rates.

Page 2: This page shows what your projected costs and usages would be if you processed the same percentage of payments as these other 60 organizations do that work with Xpress Bill Pay AND if you don't charge customers any convenience fees to make an online payment. NOTE: You do NOT add both Utility and Government rates together, you would select one or the other. I only show both options for comparison. If you do NOT assess convenience fees, then you would want to be on utility rates. However, if you do assess convenience fees, then you'd have to be on typical

government rates.

COST RECOVERY OPTIONS (based on the Projections):

I also took the above Projections and put them into 3 cost recovery options (see attached). Option 1 is if you simply raised rates. Option 2 is if you were to charge a convenience fee. Now there are limitations on when you can charge convenience fees. For example, you are not supposed to charge them over the counter or on Auto Pays. My analysis takes into account not charging on Auto Pays because I know on average how many payments are Auto Pay. However, my analysis does not consider how many payments will potentially come over the counter (I don't have data on this). So, in all reality the convenience fee would likely need to be even higher than I show here if you want to truly offset all of your costs. The projected convenience fee I'm showing is the fee needed to be charged on only the limited number of payments which would qualify for convenience fees in order to recover ALL fees associated with processing ALL payments. If the city decided to absorb the support fees and online banking consolidation fees, then you could reduce the convenience fee amount somewhat. Additionally, convenience fees will invariably cut your usage significantly (likely 50% or more reduced usage) which I also haven't factored in. Option 3 is if you saved money through paperless billing or charged a modest Paper Statement Fee. This option would offset costs, and it would encourage people to pay online, resulting in fewer payments for you to handle manually.

DISCUSSION OF PAYMENT FEES:

There are 3 types of fees allowed today by the card companies:

1. Surcharges – allow % based fees, the fees can be charged in any payment channel, and they can be charged on Auto Pays. However, they are only allowed on credit transactions and are NOT allowed on debit transactions. For most organizations nearly 70% of all their card transactions are debit cards. Additionally, Xpress Bill Pay does not support surcharges.
2. Service Fees – allow % based fees, the fees can be charged in any payment channel, and they can be charged on Auto Pays. However, they are NOT allowed on utility payments, but they are allowed on other government entity payments. Xpress Bill Pay supports service fees for all government payments except for utilities due to the card companies' regulations.
3. Convenience fees – % based fees are NOT allowed (only flat fees like \$2.00 allowed), the fees can only be charged in an alternative payment channel (your primary payment channel of over the counter cannot assess the fee), the fees are NOT allowed on Auto Pays. Xpress Bill Pay supports convenience fees but follows the rules and regulations of the card companies.

NOTE: I realize that other companies may not be complying with the rules regarding fees, but I assure you these are the rules. Below I direct you to the correct section in Visa's rules and regulations (which are listed on their website), where these rules can be reviewed.

We do not support Surcharges, so they are not an option for you with Xpress Bill Pay. Plus, surcharges are NOT allowed on debit cards. It's likely that about 70% of your total transactions would be debit cards, so surcharges aren't a good idea anyway.

Service fees are not allowed for utility payments, so they aren't an option for utilities but could be assessed on your non-utility payments. That leaves Convenience fees as your only option for utilities...

CONVENIENCE FEES:

The Card Brands (i.e. – Visa, MasterCard, Discover, American Express) all have varying rules for how fees can be assessed. However, they all have a rule similar to Visa’s that convenience fees are: “Applicable to all forms of payment accepted in the payment channel”

This means that whatever fee you charge for their payment type, you have to assess the same fees to all other payment types. Visa’s rules are the most stringent. Consequently, Visa’s rules become the rules you need to abide by.

To access Visa’s credit card rules:

- 1 – <https://usa.visa.com/dam/VCOM/download/about-visa/visa-rules-public.pdf>
- 2 – Convenience Fee rules can be found starting on page 378 in the document.
- 3 – You are only concerned with the rules regarding the U.S. Region.

Here are the highlights:

Convenience fees are allowed for all payment types. However, convenience fees:

- Must be flat fee based, not % based and not tier based.
- Must only be charged in an alternative payment channel, meaning it cannot be charged on face-to-face or over-the-counter transactions.
- Cannot be charged on recurring Auto Pay transactions.
- The same flat fee must be assessed on all payment types accepted, meaning not just credit cards but ACH too if they are accepted.

NOTE: If charging convenience fees, you will not receive the cheaper utility interchange rates, but will pay the standard government interchange rates.

SERVICE FEES:

In order to assess service fees, you have to be signed up for Visa’s Government and Higher Education Payment Program. Non-Utility, Government payments can be approved for this program. Utilities, however, do not qualify for this program. We’ve tried it, Visa rejected utilities.

To access Visa’s credit card rules:

- 1 – <https://usa.visa.com/content/dam/VCOM/download/about-visa/visa-rules-public.pdf>
- 2 – Convenience Fee rules can be found starting on page 379 in the document.
- 3 – You are only concerned with the rules regarding the U.S. Region.

Here are the highlights:

Service fees are allowed for only non-utility payment types (utilities are MCC 4900 and are not listed as an allowed MCC) and they:

- Can be % based.
- Can be charged in all payment channels.
- Must be assessed as a separate transaction.

RECOMMENDATION:

If the city implements Xpress Bill Pay, we’ll make sure that all the potential cost saving measures are

put in place, so I'd recommend not assessing any fees (at least for utilities). *(Remember, we don't offer surcharging which can't be done on debit cards anyway, service fees aren't allowed for utility payments, and convenience fees have lots of restrictions around when you can and can't charge them.)* If you charge fees, it will discourage customer usage. We will offer eChecks (aka: EFT or ACH) as a payment option. eChecks are much cheaper than credit/debit cards. We will also give the customers a paperless billing option, which will likely save you \$1.00 or more on printing and postage. In addition, our system will integrate with Springbrook software and will save you time on data entry, customer phone calls, bank reconciliation, etc. once the integrated system is in place.

However, the Xpress Bill Pay system does allow the city to assess convenience fees (and/or service fees) if this is the direction you decide upon. In that case, the city would get a merchant account and pay all the fees and then notify Xpress Bill Pay of the convenience fee \$ amount you would like us to assess on those transactions that qualify for convenience fees.

Please let me know any questions you may have. I'm happy to discuss the analyses in as much detail as you'd like.

Thanks,

Jared Swinford

Sales Director
jswinford@xpressbillpay.com
Tel: 800-768-7295 x1919
Cell: 385-448-1876

xpress BILL PAY

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City of Bay City

Projected Cost of Processing Payments via Xpress Bill Pay:

Current Merchant Fees Paid	\$0.00
----------------------------	--------

Utility Bills:
850

Average Payment Amount:
\$98.65

Settled Batches:
30

Credit Card Transactions:
1

EFT Transactions:
0

Online Banking Transactions:
0

MERCHANT SERVICE PROVIDER RATES *(Estimated)*

UTILITY RATE

Credit Card Brands

Interchange Fee	\$0.75
Assessment Rate	0.14%
Association Fee	\$0.0195

Credit Card Processor

Discount Rate	0.45%
Authorization Fee	\$0.30
Batch Settlement Fee	\$0.00
Monthly Service Fee	\$5.00

GOVERNMENT SERVICES RATE

Credit Card Brands

Interchange Rate*	1.60%
Assessment Rate	0.14%
Association Fee	\$0.0195

Credit Card Processor

Discount Rate	0.45%
Authorization Fee	\$0.30
Batch Settlement Fee	\$0.00
Monthly Service Fee	\$5.00

**Rates vary depending on card type used, this is an estimated average interchange rate.*

GATEWAY FEES

XPRESS BILL PAY RATES

Transaction Fees

Credit Card Fee	\$1.00
EFT Fee	\$1.00
Online Banking Fee	\$0.59

Monthly Fees

Hosting/Tech Support Fee*	\$0.055
Statement Fee	\$29.00
Recurring Setup Fees <i>(if any)</i>	\$0.00

**Fee is per bill hosted online or \$50 minimum per month.*

PROJECTED (AVERAGES)

Utility Bills:
850

Average Payment Amount:
\$98.65

Settled Batches:
30

Credit Card Transactions:
148

EFT Transactions:
85

Online Banking Transactions:
84

UTILITY RATE

Credit Card Brands

Interchange Fees	\$111.00
Assessment Fees	\$20.44
Association Fees	\$2.89

Credit Card Processor

Discount Fees	\$65.70
Authorization Fees	\$44.40
Batch Settlement Fees	\$0.00
Monthly Service Fee	\$5.00
Total Merchant Fees	\$249.43

GOVERNMENT SERVICES RATE

Credit Card Brands

Interchange Fees*	\$233.60
Assessment Fees	\$20.44
Association Fees	\$2.89

Credit Card Processor

Discount Fees	\$65.70
Authorization Fees	\$44.40
Batch Settlement Fees	\$0.00
Monthly Service Fee	\$5.00
Total Merchant Fees	\$372.03

**Rates vary depending on card type used, based on the estimated average interchange rate these are the estimated interchange fees.*

XPRESS BILL PAY RATES

Transaction Fees

Credit Card Fee	\$148.00
EFT Fee	\$85.00
Online Banking Fee	\$49.56

Monthly Fees

Hosting/Tech Support Fee*	\$50.00
Statement Fee	\$29.00
Recurring Setup Fees <i>(if any)</i>	\$0.00
Total Xpress Bill Pay Fees	\$361.56

**Fee is per bill hosted online or \$50 minimum per month.*

UTILITY RATE	
Merchant Service Fees	\$249.43
Xpress Bill Pay Fees	\$361.56
Total Monthly Cost	\$610.99
<i>Cost per transaction</i>	<i>\$1.93</i>

GOVERNMENT SERVICES RATE	
Merchant Service Fees	\$372.03
Xpress Bill Pay Fees	\$361.56
Total Monthly Cost	\$733.59
<i>Cost per transaction</i>	<i>\$2.31</i>

Current Merchant Fees Paid	\$0.00
<i>Cost per transaction</i>	<i>\$0.00</i>

City of Bay City

Cost Recovery Options

Assumptions

% Payments on Auto Pay	42.6%	Total Costs on Utility Rate:	\$610.99
Total Credit Cards Transactions	148	Total Costs on Government Services Rate:	\$733.59
Non Auto Pay Credit Cards	84		
Auto Pay Credit Cards	64	% of Accounts on Paperless Billing:	10.0%
Total EFT Transactions	85	Total Bill Count:	850
Non Auto Pay EFTs	48	# of Paperless Billing Accounts:	85
Auto Pay EFTs	37	Total Savings*:	\$85.00

**(if \$1.00 savings per bill printing/postage)*

OPTION 1: Increase Rates

If rate increase to all accounts to cover costs, then...

$$\$610.99 \text{ Costs} / 850 \text{ Accounts} = \$0.72 \text{ Rate Increase per account.}$$

OPTION 2: Convenience Fees

If convenience fee charged on applicable transactions, then...

Non Auto Pay Credit Cards	84
Non Auto Pay EFTs	48
<hr/> Total Non Auto Pays	<hr/> 132

$$\$733.59 \text{ Costs} / 132 \text{ Non Auto Pay Transactions} = \$5.56 \text{ Convenience Fee required per applicable transaction to recover costs.}$$

OPTION 3: Charge fee for mailed statements

If no charge for paperless billing and assess \$0.50 or more statement fee for mailed statement, then...

$$850 \text{ Accounts} * \$1.00 \text{ savings/revenue per account} = \$850.00 \text{ Savings or revenue, which more than offsets the costs on a Utility Rate}$$



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December 5, 2023

MEMORANDUM to City Council

From: David McCall, City Manager

RE: Convenience fees, transaction fees discussion

As the City prepares to enter into a new, improved arrangement for our utility billing and accounting software and services, we will also be able to set up for online or at-the-counter payments with Xpress Bill Pay for payment with debit/credit cards, as well as EFT.

While the convenience for this service is sought after and welcomed, we need to consider the cost implications as well.

We have tried to envision various scenarios and their implications. Some of the transactions we considered include:

Online Single Transactions – when someone pays their water bill online, just once (Same scenario for a business license through the online form)

Online Recurring Transactions – when someone sets up a monthly automatic payment for their water bill online

Counter Transactions – when someone comes to the office and pays at the counter – for water bills, camping fees, planning fees, business license, dog tags, etc.

Different card companies have different fees and rules, but we can convey some generalities. The system is very complicated, but I will try and summarize it for you in a coherent fashion.

First off, we are eligible for two types of rates: Utility Rate and Government Rate.

Surcharges: only allowed on credit transactions, NOT debit cards. (Debit cards represent 70% of transactions in most organizations.) Xpress Bill Pay does not support surcharges.

Utility Rate: a special rate available for utilities, i.e. our water bills. This lower rate carries with it restrictions such as no convenience fee can be assessed to payments. If we choose not to assess fees, it is probable that we may be able to have our other payments included at this rate as well.

Gov't Rate: this rate is higher, but still a preferential rate for governments, which allows a flat convenience fee to be assessed on transactions.

We have the ability to charge a fee to offset the costs, at least on some transactions.

Convenience Fees: We can charge a flat-rate convenience fee to cover the costs of the transactions. Convenience fees CANNOT be charged on face-to-face (counter) transactions, nor

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on Auto Pays or debit cards. If charging convenience fees, we are NOT eligible for Utility rates, but only the Gov't Rate.

Service fees: In theory we can charge a percentage based service fee, but only for non-utility payments, and must be assessed as a separate transaction.

I have put together a spreadsheet with various scenarios for payments, including the exclusions on charging convenience fees for certain transactions. (I did not include the service fee option, since utilities are rejected from it.)

At the bottom of the sheet you can see the rate of the convenience fee that would need to be assessed to cover the costs of these payment services. (If you like, I can plug different values into the spreadsheet to create a different scenario, but I think the general indication is clear.)

Clearly, if the City chooses to absorb the costs, there will be more of an incentive for ratepayers (and other customers) to pay this way, reducing the amount of cash and checks taken in and processed by staff – though it is difficult to predict how quickly this will happen, and how many people will utilize this process.

If the City were to absorb all costs, the costs could be allocated between the funds they go to, in accordance with the different rates.

Staff looks to City Council for direction as to how to proceed with this, which will have budget implications as well.

Credit Card Scenarios (monthly costs)

	Scenario 1				Scenario 2				Scenario 3				Scenario 4				Scenario 5											
	\$		% of transactions		\$		% of transactions		\$		% of transactions		\$		% of transactions		\$		% of transactions									
Utility Bills																												
Avg. Bill	\$	98.65			\$	98.65			\$	98.65			\$	98.65			\$	98.65			\$	98.65						
Online Single Transactions		50		15%		50		12%		50		9%		100		15%		300		37%		200		24%				
Online Recurring Transactions (A		100		30%		100		24%		150		26%		250		37%		200		24%		150		18%				
Counter Transactions		150		45%		150		36%		250		44%		150		22%		150		18%								
Campsite																												
Avg. Rate	\$	30.00			\$	30.00			\$	30.00			\$	30.00			\$	30.00			\$	30.00			\$	30.00		
Transactions		10		3%		20		5%		20		4%		20		3%		20		2%								
Dump Station																												
Avg. Rate	\$	10.00			\$	10.00			\$	10.00			\$	10.00			\$	10.00			\$	10.00			\$	10.00		
Transactions		20		6%		100		24%		100		18%		150		22%		150		18%								
Planning Fees																												
Avg. Rate	\$	500.00			\$	500.00			\$	500.00			\$	500.00			\$	500.00			\$	500.00			\$	500.00		
Transactions		0		0.00%		1		0.24%		1		0.18%		1		0.15%		1		0.12%								
Total Revenue			\$	30,095.00			\$	31,695.00			\$	46,492.50			\$	51,925.00			\$	66,722.50								
Total Transactions				330				421				571				671				821								
			Utility Rate	Gov't Rate			Utility Rate	Gov't Rate			Utility Rate	Gov't Rate			Utility Rate	Gov't Rate			Utility Rate	Gov't Rate			Utility Rate	Gov't Rate				
Credit Card Brands																												
Interchange Fee	\$	0.75	\$	247.50	\$	0.75	\$	315.75	\$	0.75	\$	428.25	\$	0.75	\$	503.25	\$	0.75	\$	615.75	\$	0.75	\$	1,067.58				
Assessment Rate		0.14%	\$	42.13		0.14%	\$	44.37		0.14%	\$	65.09		0.14%	\$	72.70		0.14%	\$	93.41		0.14%	\$	93.41				
Association Fee	\$	0.0195	\$	6.4350	\$	0.0195	\$	8.2095	\$	0.0195	\$	11.1345	\$	0.0195	\$	13.0845	\$	0.0195	\$	16.0095	\$	0.0195	\$	16.01				
Credit Card Processor																												
Discount Rate		0.45%	\$	135.43		0.45%	\$	142.63		0.45%	\$	209.22		0.45%	\$	233.66		0.45%	\$	300.25		0.45%	\$	300.25				
Authorization Fee	\$	0.30	\$	99.00	\$	0.30	\$	126.30	\$	0.30	\$	171.30	\$	0.30	\$	201.30	\$	0.30	\$	246.30	\$	0.30	\$	246.30				
Batch Settlement Fee	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-				
Monthly Service Fee	\$	5.00	\$	5.00	\$	5.00	\$	5.00	\$	5.00	\$	5.00	\$	5.00	\$	5.00	\$	5.00	\$	5.00	\$	5.00	\$	5.00				
Gateway Fees																												
CC/EFT Fee	\$	1.00	\$	330.00	\$	1.00	\$	421.00	\$	1.00	\$	571.00	\$	1.00	\$	671.00	\$	1.00	\$	821.00	\$	1.00	\$	821.00				
Monthly Fee	\$	50.00	\$	50.00	\$	50.00	\$	50.00	\$	50.00	\$	50.00	\$	50.00	\$	50.00	\$	50.00	\$	50.00	\$	50.00	\$	50.00	\$	50.00		
Statement Fee	\$	29.00	\$	29.00	\$	29.00	\$	29.00	\$	29.00	\$	29.00	\$	29.00	\$	29.00	\$	29.00	\$	29.00	\$	29.00	\$	29.00	\$	29.00		
Total Fees			\$	944.50			\$	1,142.26			\$	1,539.99			\$	1,778.99			\$	2,176.72			\$	2,628.55				
Percentage of Revenue				3.14%				3.60%				3.31%				3.43%				3.26%				3.94%				
				\$	242.02				\$	191.39				\$	327.57				\$	451.83				\$	451.83			
Convenience Fee necessary to cover difference				\$	3.03				\$	1.13				\$	1.21				\$	0.96				\$	0.96			
				\$	1,186.52				\$	1,333.65				\$	2,106.56				\$	2,628.55				\$	2,628.55			
Convenience Fee necessary to cover all CC fees				\$	14.83				\$	7.84				\$	7.80				\$	5.59				\$	5.59			



THE PEARL OF TILLAMOOK BAY

City of Bay City



PO Box 3309
Bay City, OR 97107
Phone (503) 377-2288
Fax (503) 377-4044
TDD 7-1-1
www.ci.bay-city.or.us

BOARD/COMMITTEE/COUNCIL APPLICATION

Position Applying for Mayor

Date 12.17.2023

Name Liane Welch

Street Address 10030 2nd St, Bay City, OR 97107

Mailing Address _____

Phone Number 503.703.5348

Email liane10030@gmail.com

Current Occupation retired

Number of Years as a Bay City Resident 17

Registered Voter of Bay City Yes No

Qualifications and reasons why you would like to serve the City of Bay City:

Please see attached

December 17, 2023

Bay City – City Council
Application for Mayor
Liane Welch

My husband, Carl, and I have lived in Bay City for almost 17 years. This is a great place to live, and we love it here. I enjoy the Bay City Arts Center's pancake breakfasts, and other local events. I often walk at Kilchis Point Reserve or our local beaches. I see our neighbors along my walks and enjoy being part of this community. We crab and fish in our rivers and bay and enjoy other local treasures.

If appointed by the City Council to finish the term for Mayor, which ends 12/31/23, it would be an honor to serve the residents of Bay City. I have recently retired and have time to work with the City Manager to identify where I can be most beneficial as Mayor. I hope to be able to represent Bay City at the local and state levels and advocate for funds and projects for Bay City. I believe that the City has a great staff/team in place and functions well. I hope to continue the good work of the City Council and the leadership under Kathy Baker and David McCall's service.

My leadership experience includes the position of Principal Engineer for the City of Portland, Bureau of Maintenance where I was responsible for the maintenance of 4,600 miles of city streets, with a staff of 110 and an annual budget of \$16 million. I was Tillamook County's Public Works Director for over 10 years with a staff of 23 and a \$7 million annual budget. During that role, I was voted President of the Oregon Association of County Engineers and Surveyors. In this capacity, I led Oregon's 36 county engineers and surveyors in supporting legislation and other issues important to transportation. I have served on many local and state committees related to improving our community. Currently, I am part of BCEV, the Pearl and Oyster Music Festival committee, the BC Fire Committee, and the Port of Garibaldi Budget committee.

My education includes both bachelor's and master's degrees in civil engineering and I am a registered Professional Engineer in the State of Oregon. I have significant public budgeting experience. I believe that spending on smart infrastructure projects protects Bay City's prior investments. Bay City's budget needs to balance the resources available and the quality of life our citizens expect.

Prior to my retirement in August 2023, I was the City Manager for Bay City. This job gave me a thorough understanding of the relevant issues facing Bay City today. These include the condition and rates of our infrastructure - water, streets, sewer parks, and Fire Department. I know that the City will soon be implementing new accounting software, and working on a variety of grants. The City may eventually need a new sewer outfall, which will be a challenge to permit and fund. If appointed to finish the current term for Mayor, the community, and me, have an opportunity to see if I have support to run for election in November 2024. Thank you,



**2024
CITY OF BAY CITY
COMMITTEES/APPOINTMENTS**

CITY COUNCIL STANDING COMMITTEE APPOINTMENTS

CITY COUNCIL	<u>Term Ends</u>
Interim Mayor – Kathy Baker	December 31, 2024
Council President – Kathy Baker	December 31, 2026
Councilor Tim Josi	December 31, 2024
Councilor Tom Imhoff	December 31, 2024
Councilor Melissa Rondeau	December 31, 2024
Councilor Anthony Boatman	December 31, 2026
Councilor Jason Hovey	December 31, 2026

BUDGET COMMITTEE: All City Council Members (including the Mayor) plus the following citizens:

<u>(Member during budget FY's 21-22; 22-23; 23-24)</u>	<u>(Member during budget FY's 22-23; 23-24; 24-25)</u>
Pat Vining	Bob Miles
Mike Rawson	Amanda Stanaway
Shaena Peterson	Greg Sweeney

(Member during budget FY's 23-24; 24-25; 25-26) (Member during budget FY's 24-25; 25-26; 26-27)
1 Vacant position

PLANNING COMMISSION:

Dan Overholser - Chair	June 30, 2026
Pat Vining	June 30, 2026
Gary Frey	June 30, 2026
Jasper Lind	June 30, 2024
Penny Eberle	June 30, 2027
Vacant	June 30, 2024
Vacant	June 30, 2027

TLT COMMITTEE:

Greg Sweeney, Chair
Janice Lehr-Bentley
Mark Harguth
Debi Lee
Vacancies
Staff, Debbie Pohs

PLANNING COMMISSION LIAISON – Tom Imhoff

FIRE DEPARTMENT – LIAISON – Tim Josi

BAY CITY WATER SYSTEM REPRESENTATIVE – **David McCall**

BAY CITY TLT COMMITTEE LIAISON – Kathy Baker

BAY CITY EMERGENCY VOLUNTEERS (BCEV) – Anthony Boatman

STAFF APPOINTMENTS

CITY MANAGER	David McCall
CITY RECORDER/TREASURER	Lindsey Gann
BUDGET OFFICER	Lindsey Gann
DEPUTY CITY RECORDER	Debbie Pohs
CITY PLANNER	David Mattison
PUBLIC WORKS DIRECTOR	Roy Markee
SANITARY SEWER INSPECTOR	Roy Markee
CODE ENFORCEMENT OFFICER	Roy Markee
FIRE CHIEF	Alan Christensen
ASSISTANT FIRE CHIEF	Aaron Bentley
FIRE MARSHALL	
CAPTAIN	

CONTRACTED SERVICES

CITY ATTORNEY	Local Government Law Group
CITY ENGINEER	AKS Engineering
BUILDING INSPECTOR/OFFICIAL	Tillamook County
EMERGENCY SERVICES (State Purchasing)	Roy Markee, Debbie Pohs and David McCall.

All appointments of contracted Services are made subject to the renewal of their respective contracts by the City Council.



CITY OF BAY CITY

Report to the City Council
for the Year Ended June 30, 2023

December 12, 2023



Accuity
Where accuracy meets integrity

CERTIFIED PUBLIC ACCOUNTANTS

436 1st Avenue W • PO Box 1072
Albany, Oregon 97321 • (541) 223-5555

**CITY OF BAY CITY
Tillamook County, Oregon**

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December 12, 2023

The Honorable Mayor and City Council
City of Bay City
Tillamook County, Oregon

We are pleased to present this report related to our audit of the modified cash basis financial statements of the governmental activities, business-type activities, each major fund, and the remaining fund information of City of Bay City, Tillamook County, Oregon, for the year ended June 30, 2023. This report summarizes certain matters required by professional standards to be communicated to you in your oversight responsibility for the City's financial reporting process. Also included is a summary of recently issued accounting standards that may affect future financial reporting by the City.

This report is intended solely for the information and use of the City Council and management of the City, and it is not intended to be used, and should not be used, by anyone other than these specified parties.

It will be our pleasure to respond to any questions you have regarding this report. We appreciate the opportunity to continue to be of service to the City.

Very truly yours,

Accuity, LLC
Certified Public Accountants
Albany, Oregon



December 12, 2023

The Honorable Mayor and City Council
City of Bay City
Tillamook County, Oregon

In planning and performing our audit of the modified cash basis financial statements of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of the City of Bay City, as of and for the year ended June 30, 2023, in accordance with auditing standards generally accepted in the United States of America, we considered the City of Bay City's internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City of Bay City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City of Bay City's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be significant deficiencies or material weaknesses and, therefore, there can be no assurance that all such deficiencies have been identified. In addition, because of inherent limitations in internal control, including the possibility of management override of controls, misstatements due to error or fraud may occur and not be detected by such controls.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. *A material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. We identified certain deficiencies in internal control that we consider to be material weaknesses, as described in the accompanying schedules as items 2023-003 through 2023-004.

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We identified certain deficiencies in internal control that we consider to be significant deficiencies, as described in the accompanying schedules as items 2023-001 through 2023-002 and 2023-005.

CITY OF BAY CITY
Tillamook County, Oregon

June 30, 2023

Finding Number	2023-001 (Repeat Finding)
Finding Title	Adequate segregation of duties in most areas was impractical due to the limited number of employees. The City has, however, developed alternative procedures, which mitigate this condition to some extent.
Type of Finding	Significant Deficiency
Criteria	Ideally, staffing levels should allow for all areas of accounting responsibility (authorization or approval, custody of assets, recording transactions and reconciliations) to be performed independent of each other.
Condition	Due to limited staffing, complete segregation is not possible within the City
Cause of Condition	Finance staff is competent, capable and performs daily and monthly functions very well. Due to the size of the City, adding finance staff is not a feasible option, so the finding is created.
Potential Effect of Condition	There is a greater opportunity for misstatements in financial records, whether from fraud or error, to occur.
Prevalence	Systemic
Recommendation	We do not recommend any changes in staffing, but the City Council should be aware of this deficiency and remain involved in mitigating controls that have been put into place.

CITY OF BAY CITY
Tillamook County, Oregon

June 30, 2023

Finding Number	2023-002 (Repeat finding)
Finding Title	City staff lacks the ability to draft financial statements in accordance with the modified cash basis of accounting including note disclosures and required schedules
Type of Finding	Significant Deficiency
Criteria	Preparing the financial statements prior to the commencement of a financial audit can be a valuable internal control to prevent misstatements in the preparation and disclosure of the financial statements.
Condition	Finance staff does not prepare their own financial statements, and instead has contracted with our office to prepare the financial statements.
Cause of Condition	Finance staff is competent, capable and performs daily and monthly functions very well. However, their experience in preparing modified cash basis financial statements and related disclosures is limited.
Potential Effect of Condition	Finance staff may not be able to prevent or detect a material misstatement in the preparation and disclosure of the financial statements. Missatements in financial statements may include not only misstated financial amounts, but also the omission of disclosures required by the cash basis of accounting.
Prevalence	Systemic
Recommendation	We do not recommend any changes in the preparation and disclosure of the financial statements, but the City Council and management of the City should be aware of this deficiency and stress the importance of a thorough review of the financial statements prior to approval of the audit.

CITY OF BAY CITY
Tillamook County, Oregon

June 30, 2023

Finding Number	2023-003 (Repeat finding)
Finding Title	Unapplied cash collected was not applied to the correct accounts, nor reconciled to the general ledger causing financial data to be incorrect prior to audit adjustments
Type of Finding	Material Weakness
Criteria	Cash applications of prepayments should be reconciled to the general ledger accounts each month to ensure accuracy
Condition	Due to limited staffing, the procedures were not performed
Cause of Condition	Finance staff is competent, and capable. Due to the size of the City, at times some procedures are not able to be completed.
Potential Effect of Condition	There is a greater opportunity for misstatements in financial records, whether from fraud or error, to occur.
Prevalence	Systemic
Recommendation	We recommend that the reconciliations become a party of month end close, and are treated as a priority

CITY OF BAY CITY
Tillamook County, Oregon

June 30, 2023

Finding Number	2023-004 (Repeat Finding)
Finding Title	Cash accounts are being reconciled within the bank reconciliation module, however they are not being balanced to the general ledger each month.
Type of Finding	Material Weakness
Criteria	General ledger cash accounts should balance to reconciled bank balances in total
Condition	The accounting system the City uses does not balance the cash accounts to the general ledger as a part of the bank reconciliation process. There are additional steps required to balance to the general ledger.
Cause of Condition	Lack of understanding of the necessary process.
Potential Effect of Condition	Cash balances incorrect in the financial statements
Prevalence	Systemic
Recommendation	We recommend that the City implement a process to balance cash to the general ledger each month, and make it a priority process

CITY OF BAY CITY
Tillamook County, Oregon

June 30, 2023

Finding Number	2023-005
Finding Title	Lack of adequate review and approval of journal entries, in current year led to significant error in financial data prior to audit adjustments
Type of Finding	Significant Deficiency
Criteria	Adjusting journal entries entered into the accounting system should be reviewed and approved by someone other than the staff entering them.
Condition	Lack of review and approval of journal entries
Cause of Condition	Lack of knowledge of internal control best practices.
Potential Effect of Condition	Financial misstatement due to fraud or error.
Prevalence	Systemic
Recommendation	We recommend that the City develop a process to have review of journal entries.

During our audit, we became aware of the following deficiencies in internal control, other than significant deficiencies or material weaknesses, that are an opportunity to strengthen internal controls and operating efficiencies:

Old Outstanding Uncleared Checks

At the time of our audit, there were numerous erroneous checks that had been outstanding for several months. Tracking outstanding checks and deposits is an important control procedure that ensures that all outgoing checks and incoming deposits are accounted for. We suggest that an accurate outstanding check list be kept for each bank account and a periodic review of the list(s) be performed on a timely basis.

Excess of Expenditures Over Appropriations

During the year ended June 30, 2023, the City expended funds in excess of amounts appropriated in two funds and two budget categories, which is in noncompliance with Oregon Budget Law. We recommend the City review and closely monitor expenditures on a routine basis, comparing budgeted amounts to actual amounts, in order to mitigate future reoccurrences.

Support for Cash Disbursements

During our testing, we noted one instance where an invoice was not retained in support of a cash disbursement, and the expenditure was paid from an email. Not only for audit purposes, but in order to provide adequate disbursement documentation, a copy of each invoice and other supporting documentation should be retained for each expenditure. We recommend that this practice be initiated as soon as possible.

This communication is intended solely for the information and use of management, the City Council, and others within the City, and is not intended to be, and should not be used by anyone other than these specified parties.

Very truly yours,

A handwritten signature in blue ink that reads "Accuity, LLC". The signature is written in a cursive, flowing style.

Accuity, LLC



The Honorable Mayor and City Council
City of Bay City
Tillamook County, Oregon

We have audited the modified cash basis financial statements of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of the City of Bay City, for the year ended June 30, 2023, and issued our report thereon dated December 12, 2023. Professional standards require that we provide you with information about our responsibilities under auditing standards generally accepted in the United States of America, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our engagement letter dated June 9, 2023. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the City of Bay City are described in the financial statements. Four new accounting policies were adopted during the year, GASB Statement No. 94, *Public-Private and Public-Public Partnerships and Availability of Arrangements*, Statement No. 96, *Subscription-Based Information Technology Arrangements*, Statement No. 99, *Omnibus 202*, and Statement No. 101, *Compensated Absences*. The application of existing policies was not changed during the year ended June 30, 2023. We noted no transactions entered into by the City during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the City's financial statements were:

- Management's estimate of depreciable lives and salvage values of capital assets, which are based on expected useful lives of the assets and current market conditions. We evaluated the key factors and assumptions used to develop the depreciable lives and salvage values and fair value of the property held for sale and determined that they are reasonable in relation to the basic financial statements taken as a whole and in relation to the applicable opinion units.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. The attached schedule summarizes material misstatements detected as a result of audit procedures and corrected by management.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain written representations from management, which are included in the attached letter December 12, 2023.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the entity's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the City's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with the modified cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements.

We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

This report is intended solely for the use of the City Council and management of the City of Bay City, and is not intended to be, and should not be used by anyone other than these specified parties.

Restriction on Use

This report is intended solely for the use of the city council and management of the City of Bay City, and is not intended to be, and should not be used by anyone other than these specified parties.

Very truly yours,



Accuity, LLC
December 12, 2023

Recently Issued Accounting Standards June 30, 2023

New Pronouncements

For the fiscal year ended June 30, 2023, the City implemented the following new accounting standards:

GASB Statement No. 94, *Public-Private and Public-Public Partnerships and Availability of Arrangements* – This Statement is to improve financial reporting by addressing issues related to public-private and public-public partnership arrangements (PPPs).

GASB Statement No. 96, *Subscription-Based Information Technology Arrangements* – This statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users.

GASB Statement No. 99, *Omnibus 2022*. This statement was issued April 2022 and enhances comparability in accounting and financial reporting to improve the consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB Statements. This Statement addresses a variety of topics including issues related to lease implementation, public-private and public-public partnerships and availability payment arrangements, and subscription-based information technology arrangements.

GASB Statement No. 101, *Compensated Absences*. This statement was issued to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures.

The City will implement applicable new GASB pronouncements no later than the required fiscal year. Management has not determined the effect on the financial statements for implementing any of the following pronouncements:

GASB Statement No. 99, *Omnibus 2022*. This statement was issued April 2022 and enhances comparability in accounting and financial reporting to improve the consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB Statements. This Statement addresses a variety of topics including issues related to financial guarantees and classification of derivatives.

GASB Statement No. 100, *Accounting Changes and Error Corrections*. This statement was issued to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability.



June 09, 2023

Lindsey Gann
City of Bay City
+15033772288

Dear Lindsey,

We are pleased to confirm our understanding of the services we are to provide to City of Bay City for the year ended June 30, 2023.

Audit Scope and Objectives

We will audit the modified cash basis financial statements of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information, and the disclosures, which collectively comprise the basic financial statements of City of Bay City as of and for the year ended June 30, 2023.

We have also been engaged to report on supplementary information that accompanies City of Bay 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 auditing standards generally accepted in the United States of America and will provide an opinion on it in relation to the financial statements as a whole:

1. Schedules of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual – General Fund and Major Special Revenue Funds, if any
2. Combining Balance Sheet and Combining Statement of Revenues, Expenditures, and Changes in Fund Balances for all Nonmajor Governmental Funds, if any
3. Schedules of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual – Nonmajor Special Revenue Funds, Debt Service Funds, and Capital Projects Funds, if any

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. Schedule of Long-Term Debt Transactions
2. Schedule of Future Requirements for Retirement of Long-Term Debt

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 the modified cash basis of accounting, and report on the fairness of the supplementary information referred to in the second 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.

Auditor's Responsibilities for the Audit of the Financial Statements

We will conduct our audit in accordance with GAAS, and the Minimum Standards for Audits of Oregon Municipal Corporations, 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 the modified cash basis of accounting, 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, and of any material abuse that comes to our attention. 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 individuals, funding sources, creditors, and financial institutions. We will also request written representations from the Government's attorneys as part of the engagement, and they may bill you for responding to this inquiry.

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 will 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.

We have identified the following significant risk(s) of material misstatement as a part of our audit planning:



1. Organizational Structure - The size of the City's accounting and administrative staff precludes certain internal controls that would be preferred if the office staff were large enough to provide optimum segregation of duties. This situation dictates that the City Council remains involved in the financial affairs of the City to provide oversight and independent review functions.
2. Preparation of Financial Statements in Accordance with an Other Comprehensive Basis of Accounting- Currently, City employees appear to be fulfilling accounting and reporting duties as assigned; however, the City lacks personnel with the ability to prepare financial statements in accordance with the accounting method selected by the City (modified cash).

Audit Procedures – Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of City of Bay 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 and related notes of City of Bay City in conformity with the modified cash basis of accounting based on information provided by you. The other services are limited to the financial statements and related notes as previously defined. We, in our sole professional judgement, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities. We will assist with preparation of the capital asset schedule and depreciation calculation in conformity with the applicable basis of accounting.

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 the modified cash basis of accounting, 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 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 or illegal acts 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 the modified cash basis of accounting. 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 written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with the modified cash basis of accounting (2) that you believe the supplementary information, including its form and content, is fairly presented in accordance with the modified cash basis of accounting, (3) that 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 in interpretations underlying the measurement or presentation of the supplementary information.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash or other confirmations we request and will locate any documents selected by us for testing and will prepare schedules requested by us by the dates communicated directly to management.

We will provide copies of our reports to City of Bay City, however management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Accuity, 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 State of Oregon or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Accuity, LLC personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend or decide to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of seven years after the report release date or for any additional period requested by the State of Oregon. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party/parties contesting the audit finding for guidance prior to destroying the audit documentation.

We expect to begin our audit on August 23, 2023, and to issue our report no later than December 31, 2023. Kori Sarrett is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them.

Our fees for these services will be based on the value of the services rendered, plus out-of-pocket expenses. We estimate that our fees for these services, including out-of-pocket costs (such as report reproduction, typing, postage,



copies, or travel), will be \$13,500. The fee estimate 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.

Our invoices for these fees will be rendered each month as work progresses and are payable upon presentation. In accordance with our firm policies, work may be suspended if your account becomes 30 days or more overdue and will 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 expenditures through the date of termination.

Reporting

We will issue a written report upon completion of our audit of City of Bay City's financial statements. Our report will be addressed to management and those charged with governance of City of Bay 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 and 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 our audit or are unable to form or have not formed opinions, we may decline to express our opinions or withdraw from this engagement.

If you intend to publish or otherwise reproduce the financial statements and make reference to our firm, you agree to provide us with printers' proofs or masters for our review and approval before printing. You also agree to provide us with a copy of the final reproduced material for our approval before it is distributed.

If this engagement letter is written in support of any existing bid or contract, in case of any conflict between such agreement and this letter, this letter will control.

If any of the above sections or clauses are held to be invalid for any reason, or are declared to be null and void, all other sections and clauses of this agreement shall remain valid, will not be nullified, and are hereby further affirmed.

Venue of all matters arising from this agreement, this engagement, and subsequent engagements shall reside in Albany, Linn County, Oregon.

Any dispute, controversy, or claim arising out of this agreement shall be settled by binding arbitration under the arbitration rules of the Linn County Circuit Court. There shall be one arbitrator selected from the Circuit Court Panel of Arbitrators and the proceeding shall follow the Oregon Rules of Civil Procedure. The arbitrator shall have the authority to award any remedy or relief that an Oregon court could order or grant, including, without limitation, specific performance of any obligation created under this agreement, the issuance of an injunction, or the imposition of sanctions for abuse or frustration of the arbitration process, except that the arbitrator shall not have authority to award punitive damages or any other amount for the purpose of imposing a penalty as opposed to compensating for actual damages suffered or loss incurred. With respect to any action relating to this agreement, the prevailing party shall be entitled to recover from the losing party its reasonable attorney's fees, paralegal fees, expert fees, and all other fees, costs, and expenses actually incurred and reasonably necessary in connection with such action as determined by the arbitrator.

Our audit engagement ends upon delivery of our audit report. Any follow-up services that might be required will be a separate, new engagement. The terms and conditions of that new engagement will be governed by a new specific engagement letter for that service.

We appreciate the opportunity to be of service to you and believe that 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 enclosed copy and return it to us.



Very truly yours,

Kori Sarrett
Accuity, LLC

RESPONSE:

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

Lindsey Gann 06/20/2023
Lindsey Gann, City Recorder/Finance Director Date

Accuity, LLC
Certified Public Accountants
436 1st Avenue W
P.O. Box 1072
Albany, Oregon 97321

This representation letter is provided in connection with your audit of the modified cash basis financial statements of the City of Bay City, which comprise the respective financial position of the governmental activities, business-type activities, each major fund and the remaining aggregate fund information as of June 30, 2023, the respective changes in financial position and, where applicable, cash flows for the year then ended, and the related notes to the financial statements, for the purpose of expressing opinions as to whether the financial statements are presented fairly, in all material respects, in accordance with the modified cash basis of accounting.

Certain representations in this letter are described as being limited to matters that are material. Items are considered material if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, as of the date of signature of this letter, the following representations made to you during your audit.

Financial Statements

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated June 9, 2023, including our responsibility for the preparation and fair presentation of the financial statements and for preparation of the supplementary information in accordance with the applicable criteria.
2. The financial statements referred to above are fairly presented in conformity with the modified cash basis of accounting and include all properly classified funds and other financial information of the City required by the modified cash basis of accounting to be included in the financial reporting entity.
3. We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
4. We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.

5. Significant assumptions we used in making accounting estimates are reasonable.
6. Related party relationships and transactions, including revenues, expenditures/expenses, loans, transfers, leasing arrangements and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with the requirements of the modified cash basis of accounting.
7. Adjustments or disclosures have been made for all events, including instances of noncompliance, subsequent to the date of the financial statements that would require adjustment or disclosure in the financial statements.
8. If any, the effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements as a whole. In addition, you have proposed adjusting journal entries that have been posted to the City's accounts. We are in agreement with those adjustments.
9. We are not aware of any pending or threatened litigation, claims, or assessments or unasserted claims or assessments that are required to be accrued or disclosed in the financial statements, and we have not consulted a lawyer concerning litigation, claims, or assessments.
10. Guarantees, whether written or oral, under which the City is contingently liable, if any, have been properly recorded or disclosed.

Information Provided

11. We have provided you with:
 - a. Access to all information of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters.
 - b. Additional information that you have requested from us for the purpose of the audit.
 - c. Unrestricted access to persons within the City from whom you determined it necessary to obtain audit evidence.
 - d. Minutes of the meetings of the board of directors or summaries of actions of recent meetings for which minutes have not yet been prepared.
12. All material transactions have been recorded in the accounting records and are reflected in the financial statements.
13. We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.

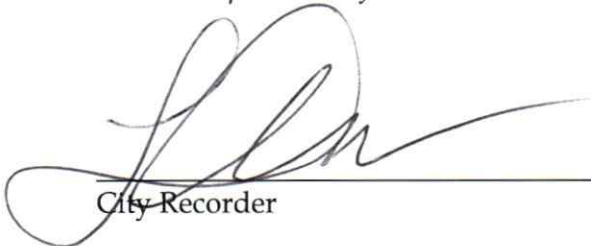
14. We have no knowledge of any fraud or suspected fraud that affects the City and involves:
 - a. Management,
 - b. Employees who have significant roles in internal control, or
 - c. Others where the fraud could have a material effect on the financial statements.
15. We have no knowledge of any allegations of fraud or suspected fraud affecting the City's financial statements communicated by employees, former employees, regulators, or others.
16. We have no knowledge of instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or abuse, whose effects should be considered when preparing financial statements.
17. We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements.
18. We have disclosed to you the identity of the City's related parties and all the related party relationships and transactions of which we are aware.

City-Specific

19. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
20. We have taken timely and appropriate steps to remedy noncompliance with provisions of laws, regulations, contracts, and agreements that you have reported to us.
21. We have a process to track the status of audit findings and recommendations.
22. We have identified to you any previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
23. We have provided our views on reported findings, conclusions, and recommendations, as well as our planned corrective action, for the report.
24. The City has no plans or intentions that may materially affect the carrying value or classification of assets, liabilities, or equity.
25. We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts, including legal and contractual provisions for reporting specific activities in separate funds.

26. We have identified and disclosed to you all instances that have occurred or are likely to have occurred, of fraud and noncompliance with provisions of laws and regulations that we believe have a material effect on the financial statements or other financial data significant to the audit objectives, and any other instances that warrant the attention of those charged with governance.
27. We have identified and disclosed to you all instances, which have occurred or are likely to have occurred, of noncompliance with provisions of contracts and grant agreements that we believe have a material effect on the determination of financial statement amounts or other financial data significant to the audit objective.
28. We have identified and disclosed to you all instances that have occurred or are likely to have occurred, of abuse that could be quantitatively or qualitatively material to the financial statements or other financial data significant to the audit objectives.
29. There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants, whose effects should be considered for disclosure in the financial statements, as a basis for recording a loss contingency, or for reporting on noncompliance.
30. As part of your audit, you assisted with preparation of the financial statements and related notes. We acknowledge our responsibility as it relates to those nonaudit services, including that we assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of the services performed; and accept responsibility for the results of the services. We have reviewed, approved, and accepted responsibility for those financial statements and related notes.
31. The City has satisfactory title to all owned assets, and except as disclosed to you, there are no liens or encumbrances on such assets, nor has any asset been pledged as collateral.
32. The City has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
33. The financial statements properly classify all funds and activities in accordance with GASB Statement No. 34.
34. All funds that meet the quantitative criteria in GASB Statement Nos. 34 and 37 for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.
35. Components of net position (net investment in capital assets, restricted, and unrestricted) and equity amounts are properly classified and, if applicable, approved.
36. Investments, derivative instruments, and land and other real estate held by endowments are properly valued.

37. Provisions for uncollectible receivables have been properly identified and recorded.
38. Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.
39. Revenues are appropriately classified in the statement of activities within program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
40. Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
41. If any, special and extraordinary items are appropriately classified and reported.
42. Deposits, investment securities, and derivative instruments are properly classified as to risk and are properly disclosed.
43. Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated.
44. We have appropriately disclosed the City's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available and have determined that net position is properly recognized under the policy.
45. We are following our established accounting policy regarding which resources (that is, restricted, committed, assigned, or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available. That policy determines the fund balance classifications for financial reporting purposes.
46. We acknowledge our responsibility for the supplementary information (SI). The SI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the SI.
47. Expenditures of federal awards were below the \$750,000 threshold for the year ended June 30, 2023 and we were not required to have an audit in accordance with Title 2 U.S. *Code of Federal Requirements* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).



City Recorder

12/12/2023

Date

CITY OF BAY CITY
Journal Entry
06/30/2023

Account	Description	Workpaper Reference	Debit	Credit	Net Income Effect
AJE01					
To correct client JE 28760 to reclass transfer in to correct account					
601-13-4800	Miscellaneous		24,756.00	0.00	
601-13-4930	Transfers In		0.00	24,756.00	
Total			<u>24,756.00</u>	<u>24,756.00</u>	<u>0.00</u>
AJE02					
To reclass SDC fee refund to correct account					
602-00-6305	Building Repairs & Maintenance		0.00	7,893.00	
602-00-6910	Fee Refunds		7,893.00	0.00	
Total			<u>7,893.00</u>	<u>7,893.00</u>	<u>0.00</u>
AJE03					
To adjust unapplied cash and deferred revenue balances to actual					
100-00-2220	Deferred Revenue - Other		58,852.54	0.00	
100-00-1090	Unapplied Cash		0.00	76,277.53	
100-00-1020	Checking Account - Operating		17,424.99	0.00	
400-24-4320	Street Maintenance Fees		2,087.51	0.00	
400-24-1020	Checking Account - Operating		0.00	2,087.51	
600-00-4610	Water User Charges		7,158.19	0.00	
600-00-1020	Checking Account - Operating		0.00	7,158.12	
601-00-4610	Water User Charges		8,179.29	0.00	
601-00-1020	Checking Account - Operating		0.00	8,179.36	
Total			<u>93,702.52</u>	<u>93,702.52</u>	<u>-17,424.99</u>
AJE04					
To correct JE 25520					
601-00-4930	Transfers In		0.00	100,000.00	
601-00-1020	Checking Account - Operating		100,000.00	0.00	
Total			<u>100,000.00</u>	<u>100,000.00</u>	<u>100,000.00</u>
AJE05					
To correct JE25521					
601-13-8800	Utility System		0.00	100,000.00	
601-13-9000	Transfers Out		100,000.00	0.00	
Total			<u>100,000.00</u>	<u>100,000.00</u>	<u>0.00</u>
AJE06					
To reclass expense					
402-13-2000	Payables		0.00	24,219.78	
402-13-7050	Capital Lease Payments		24,219.78	0.00	
Total			<u>24,219.78</u>	<u>24,219.78</u>	<u>-24,219.78</u>
AJE07					
To record changes to HR loans					
201-18-1100	Accounts Receivable		0.00	11,735.00	
201-18-2200	Deferred Revenue		11,735.00	0.00	
Total			<u>11,735.00</u>	<u>11,735.00</u>	<u>0.00</u>
AJE08					
To adjust cash to actual					
400-13-1020	Checking Account - Operating		11,552.96	0.00	
400-13-4320	Street Maintenance Fees		0.00	11,552.96	
600-00-1020	Checking Account - Operating		39,614.25	0.00	
600-00-4610	Water User Charges		0.00	39,614.25	
602-00-1020	Checking Account - Operating		44,311.81	0.00	

CITY OF BAY CITY
Journal Entry
06/30/2023

Account	Description	Workpaper Reference	Debit	Credit	Net Income Effect
602-00-4620	Sewer User Charges		0.00	44,311.81	
Total			<u>95,479.02</u>	<u>95,479.02</u>	<u>95,479.02</u>
CJE01					
To book client entry DEQ adj					
602-00-4620	Sewer User Charges		17,104.50	0.00	
602-00-1020	Checking Account - Operating		0.00	17,104.50	
302-22-1020	Checking Account - Operating		17,104.50	0.00	
302-22-4620	Sewer User Charges		0.00	17,104.50	
Total			<u>34,209.00</u>	<u>34,209.00</u>	<u>0.00</u>
CJE02					
To book client entry - PERS					
100-00-2000	Payables		2,512.55	0.00	
100-00-1020	Checking Account - Operating		0.00	2,512.55	
200-00-2000	Payables		714.20	0.00	
200-00-1020	Checking Account - Operating		0.00	714.20	
600-00-2000	Payables		1,519.46	0.00	
600-00-1020	Checking Account - Operating		0.00	1,519.46	
601-00-2000	Payables		872.95	0.00	
601-00-1020	Checking Account - Operating		0.00	872.95	
602-00-2000	Payables		2,221.10	0.00	
602-00-1020	Checking Account - Operating		0.00	2,221.10	
Total			<u>7,840.26</u>	<u>7,840.26</u>	<u>0.00</u>
CJE03					
To book client entry correcting PERS					
100-10-5305	Employer PERS Contributions		0.00	0.03	
100-00-2000	Payables		0.03	0.00	
Total			<u>0.03</u>	<u>0.03</u>	<u>0.03</u>
GRAND TOTAL			<u>499,834.61</u>	<u>499,834.61</u>	<u>153,834.28</u>



CITY OF BAY CITY
Tillamook County, Oregon

ANNUAL FINANCIAL REPORT

June 30, 2023



436 1st Avenue W • PO Box 1072
Albany, Oregon 97321 • (541) 223-5555

**CITY OF BAY CITY
Tillamook County, Oregon**

CITY OFFICIALS

June 30, 2023

MAYOR

David McCall
5470 High Street
Bay City, Oregon 97107

CITY COUNCIL

Kathleen Baker, Council President
6315 Seattle Avenue
Bay City, Oregon 97107

Tim Josi
6740 Baseline Road
Tillamook, Oregon 97107

Anthony Boatman (elected 1/1/2023)
6865 Baseline Road
Bay City, Oregon 97107

Wendy Krostag (resigned 8/9/2022)
5515 Pacific Avenue
Bay City, Oregon 97107

Jason Hovey (appointed 3/14/2023)
5550 Ocean Street
Bay City, Oregon 97107

Melissa Rondeau
5545 Main Street
Bay City, Oregon 97107

Tom Imhoff
PO Box 3572
Bay City, Oregon 97107

Helen Wright (term ended 12/31/2022)
PO Box 3087
Bay City, Oregon 97107

CITY RECORDER

Lindsey Gann

CITY ADDRESS

5525 B Street
Bay City, Oregon 97107

**CITY OF BAY CITY
Tillamook County, Oregon**

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June 30, 2023

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FINANCIAL SECTION



INDEPENDENT AUDITOR'S REPORT

The Honorable David McCall, Mayor
and Members of the City Council
City of Bay City
Bay City, Oregon 97107

Opinions

We have audited the accompanying modified cash basis financial statements of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of the City of Bay City, Tillamook County, Oregon, as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective modified cash basis financial position of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of the City of Bay City, Tillamook County, Oregon as of June 30, 2023, and the respective changes in modified cash basis financial position, and where applicable, cashflows, thereof for the year then ended on the basis of accounting described in Note I.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to the financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City of Bay City, Tillamook County, Oregon, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis of Matter – Basis of Accounting

We draw attention to Note I of the financial statements, which describes the basis of accounting. The City of Bay City, Tillamook County, Oregon, prepares its financial statements on the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinions are not modified with respect to that matter.

Emphasis of Matter – Change in Accounting Principle

As described in the notes to the financial statements, in the year ended June 30, 2023, the City adopted new accounting guidance: GASB Statement No. 94, *Public-Private and Public-Public Partnerships and Availability of Arrangements*, Statement No. 96, *Subscription-Based Information Technology Arrangements*, Statement No. 99, *Omnibus 202*, and Statement No. 101, *Compensated Absences*. Our opinions are not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the modified cash basis of accounting described in Note I, and for determining that the modified cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatements, whether due to fraud or error.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. 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 generally accepted auditing standards will always detect a material misstatement when it exists. 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, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City of Bay City, Tillamook County, Oregon's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City of Bay City, Tillamook County, Oregon's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Bay City, Tillamook County, Oregon's basic financial statements. The individual fund financial statements and budgetary comparison information, if applicable, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the individual fund financial statements and budgetary comparison information, if applicable, are fairly stated, in all material respects, in relation to the basic financial statements as a whole.


Other Report on Other Legal and Regulatory Requirements

In accordance with Minimum Standards for Audits of Oregon Municipal Corporations, we have also issued our report dated December 12, 2023 on our tests of the City's compliance with certain provisions of laws and regulations 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 compliance.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 12, 2023, on our consideration of the City's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City of Bay City's internal control over financial reporting and compliance.

Accuity, LLC

By: 

Glen O. Kearns, CPA

Albany, Oregon
December 12, 2023

BASIC FINANCIAL STATEMENTS

CITY OF BAY CITY
Tillamook County, Oregon

STATEMENT OF NET POSITION - MODIFIED CASH BASIS

June 30, 2023

	Governmental Activities	Business-Type Activities	Total
ASSETS			
Current assets			
Cash and cash equivalents	\$ 913,829	\$ 4,092,232	\$ 5,006,061
Restricted assets			
Cash and cash equivalents	474,672	-	474,672
Housing rehabilitation loans receivable	92,724	-	92,724
Capital assets not being depreciated	1,271,503	657,385	1,928,888
Capital assets being depreciated, net	3,288,112	7,385,377	10,673,489
Total assets	6,040,840	12,134,994	18,175,834
LIABILITIES			
Current liabilities			
Accrued payroll	420	3,646	4,066
Customer deposits	4,436	3,131	7,567
Long-term debt, current portion	5,135	52,520	57,655
Total current liabilities	9,991	59,297	69,288
Noncurrent liabilities			
Long-term debt, less current portion	23,783	327,945	351,728
Total liabilities	33,774	387,242	421,016
DEFERRED INFLOWS OF RESOURCES - USER FEES	35,911	-	35,911
NET POSITION			
Net investment in capital assets	4,530,697	7,662,297	12,192,994
Restricted for various purposes	474,672	-	474,672
Unrestricted	1,440,458	4,085,455	5,525,913
Total net position	\$ 5,971,155	\$ 11,747,752	\$ 17,718,907

The accompanying notes are an integral part of these financial statements.

CITY OF BAY CITY
Tillamook County, Oregon

STATEMENT OF ACTIVITIES - MODIFIED CASH BASIS

For the Year Ended June 30, 2023

<u>Functions/Programs</u>	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Total
Governmental activities							
General government	\$ 338,188	\$ 296	\$ -	\$ -	\$ (337,892)	\$ -	\$ (337,892)
Public safety	408,056	-	-	-	(408,056)	-	(408,056)
Planning and development	8,936	18,485	40,000	-	49,549	-	49,549
Culture and recreation	108,616	7,231	-	-	(101,385)	-	(101,385)
Highways and streets	428,276	175,860	-	100,000	(152,416)	-	(152,416)
Unallocated depreciation	121,938	-	-	-	(121,938)	-	(121,938)
Interest on long-term debt	16,075	-	-	-	(16,075)	-	(16,075)
Total governmental activities	<u>\$ 1,430,085</u>	<u>\$ 201,872</u>	<u>\$ 40,000</u>	<u>\$ 100,000</u>	<u>(1,088,213)</u>	<u>-</u>	<u>(1,088,213)</u>
Business-type activities							
Water operations	\$ 817,230	\$ 802,920	\$ -	\$ -	-	(14,310)	(14,310)
Sewer operations	666,862	548,756	-	-	-	(118,106)	(118,106)
Total business-type activities	<u>\$ 1,484,092</u>	<u>\$ 1,351,676</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>(132,416)</u>	<u>(132,416)</u>

(continued)

The accompanying notes are an integral part of these financial statements.

CITY OF BAY CITY
Tillamook County, Oregon

STATEMENT OF ACTIVITIES - MODIFIED CASH BASIS

For the Year Ended June 30, 2023

	Net (Expense) Revenue and Changes in Net Position		
(continued)	General revenues		
	Property taxes levied for general purposes	239,977	-
	Property taxes levied for debt service	31,969	-
	Property taxes levied for public safety	147,615	-
	Franchise taxes	61,733	-
	Transient room taxes	110,083	-
	Motor fuel taxes	114,922	-
	Alcohol and cigarette taxes	30,042	-
	Intergovernmental	20,022	-
	Investment earnings	36,492	114,611
	Miscellaneous	163,682	181,217
		<u>956,537</u>	<u>295,828</u>
	Total general revenues	<u>956,537</u>	<u>1,252,365</u>
	Transfers	<u>(24,555)</u>	<u>24,555</u>
	Change in net position	<u>(156,231)</u>	<u>187,967</u>
	Net position - beginning	<u>6,127,386</u>	<u>11,559,785</u>
	Net position - ending	<u>\$ 5,971,155</u>	<u>\$ 11,747,752</u>
		<u>\$ 17,718,907</u>	<u>\$ 17,718,907</u>

The accompanying notes are an integral part of these financial statements.

CITY OF BAY CITY
Tillamook County, Oregon

BALANCE SHEET - CASH BASIS

GOVERNMENTAL FUNDS

June 30, 2023

	General Fund	Streets and Roads Fund	Housing Rehabilitation Loan Fund	Street Reserve Fund	Nonmajor Governmental Funds	Total Governmental Funds
ASSETS						
Cash and cash equivalents	\$ 348,733	\$ 110,952	\$ 143,099	\$ 343,479	\$ 442,238	\$ 1,388,501
Housing rehabilitation loans receivable	-	-	92,724	-	-	92,724
Total assets	\$ 348,733	\$ 110,952	\$ 235,823	\$ 343,479	\$ 442,238	\$ 1,481,225
LIABILITIES						
Accrued expenses	\$ 3,333	\$ (2,913)	-	-	-	\$ 420
Customer deposits	4,436	-	-	-	-	4,436
Total liabilities	7,769	(2,913)	-	-	-	4,856
DEFERRED INFLOWS OF RESOURCES						
Unavailable revenue - Housing rehabilitation loans	-	-	92,724	-	-	92,724
User fees	35,911	-	-	-	-	35,911
Total deferred inflows of resources	35,911	-	92,724	-	-	128,635
FUND BALANCES						
Fund balances						
Restricted	126,876	-	143,099	-	204,697	474,672
Committed	-	-	-	343,479	237,541	581,020
Assigned	53,926	113,865	-	-	-	167,791
Unassigned	124,251	-	-	-	-	292,042
Total fund balances	305,053	113,865	143,099	343,479	442,238	1,347,734
Total liabilities, deferred inflows and fund balances	\$ 348,733	\$ 110,952	\$ 235,823	\$ 343,479	\$ 442,238	\$ 1,481,225

The accompanying notes are an integral part of these financial statements.

CITY OF BAY CITY
Tillamook County, Oregon

RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES
TO NET POSITION OF GOVERNMENTAL ACTIVITIES

June 30, 2023

Total fund balances		\$ 1,347,734
Capital assets used in governmental activities are not financial resources and are therefore not reported in the governmental funds:		
Cost	8,202,759	
Accumulated depreciation	<u>(3,643,144)</u>	4,559,615
Housing rehabilitation loans receivable are not available for use in current year resources and are therefore deferred on the governmental balance sheet. Governmental activities recognize the loans as assets when made.		
		92,724
Long-term liabilities accounted for in governmental funds are not financial expenses and are therefore not reported in governmental funds.		
		<u>(28,918)</u>
Net position of governmental activities		<u><u>\$ 5,971,155</u></u>

The accompanying notes are an integral part of these financial statements.

CITY OF BAY CITY
Tillamook County, Oregon

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

CASH BASIS - GOVERNMENTAL FUNDS

For the Year Ended June 30, 2023

	General Fund	Streets and Roads Fund	Housing Rehabilitation Loan Fund	Street Reserve Fund	Nonmajor Governmental Funds	Total Governmental Funds
REVENUES						
Property taxes	\$527,717	\$ -	\$ -	\$ -	\$ 31,969	\$ 559,686
Licenses	3,286	-	-	-	-	3,286
Intergovernmental	60,022	213,773	-	-	1,149	274,944
Charges for services	25,716	-	-	120,262	55,894	201,872
Franchise fees	55,464	-	-	6,269	-	61,733
Investment earnings	10,060	2,617	3,499	12,989	7,327	36,492
Miscellaneous	122,834	41	11,735	-	37,521	172,131
Total revenues	<u>805,099</u>	<u>216,431</u>	<u>15,234</u>	<u>139,520</u>	<u>133,860</u>	<u>1,310,144</u>
EXPENDITURES						
Current						
Administration	312,183	-	-	-	-	312,183
Fire	475,745	-	-	-	-	475,745
Recreation	119,179	-	-	-	-	119,179
Planning and development	8,936	-	-	-	-	8,936
General services	26,005	-	-	-	-	26,005
Tourism	49,816	-	-	-	-	49,816
Highways and streets	-	153,671	-	55,751	-	209,422
Debt service	-	-	-	-	119,732	119,732
Capital outlay	-	218,854	-	-	-	218,854
Total expenditures	<u>991,864</u>	<u>372,525</u>	<u>-</u>	<u>55,751</u>	<u>119,732</u>	<u>1,539,872</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(186,765)</u>	<u>(156,094)</u>	<u>15,234</u>	<u>83,769</u>	<u>14,128</u>	<u>(229,728)</u>
OTHER FINANCING SOURCES (USES)						
Transfers in	177,611	165,000	-	-	49,500	392,111
Transfers out	<u>(149,111)</u>	<u>-</u>	<u>-</u>	<u>(215,000)</u>	<u>-</u>	<u>(364,111)</u>
Total other financing sources (uses)	<u>28,500</u>	<u>165,000</u>	<u>-</u>	<u>(215,000)</u>	<u>49,500</u>	<u>28,000</u>
Net change in fund balances	(158,265)	8,906	15,234	(131,231)	63,628	(201,728)
Fund balances - beginning	463,318	104,959	127,865	474,710	378,610	1,549,462
Fund balances - ending	<u>\$305,053</u>	<u>\$ 113,865</u>	<u>\$ 143,099</u>	<u>\$343,479</u>	<u>\$ 442,238</u>	<u>\$ 1,347,734</u>

The accompanying notes are an integral part of these financial statements.

CITY OF BAY CITY
Tillamook County, Oregon

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES

For the Year Ended June 30, 2023

Net change in fund balances \$ (201,728)

Amounts reported for governmental activities in the statement of activities are different because:

Governmental funds report capital outlay as expenditures; however, in the statement of activities, the costs of these assets are allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.

Capital asset additions	128,068	
Less current year depreciation	<u>(121,938)</u>	6,130

The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position.

Repayment of long-term debt		<u>51,102</u>
-----------------------------	--	---------------

Change in net position \$ (156,231)

The accompanying notes are an integral part of these financial statements.

CITY OF BAY CITY
Tillamook County, Oregon

STATEMENT OF NET POSITION - MODIFIED CASH BASIS

PROPRIETARY FUNDS

June 30, 2023

	Business-Type Activities - Enterprise Funds			Totals
	Bay City Water Operating	Bay City Water System	Sewer Operating	
ASSETS				
Current assets				
Cash and cash equivalents	\$ 622,636	\$ 1,499,034	\$ 1,970,562	\$ 4,092,232
Noncurrent assets				
Capital assets not being depreciated	24,619	277,569	355,197	657,385
Capital assets, net	<u>862,778</u>	<u>4,400,394</u>	<u>2,122,205</u>	<u>7,385,377</u>
Total assets	<u>1,510,033</u>	<u>6,176,997</u>	<u>4,447,964</u>	<u>12,134,994</u>
LIABILITIES				
Current liabilities				
Accrued payroll	3,093	8	545	3,646
Customer deposits	484	-	2,647	3,131
Long-term debt, current portion	<u>-</u>	<u>-</u>	<u>52,520</u>	<u>52,520</u>
Total current liabilities	<u>3,577</u>	<u>8</u>	<u>55,712</u>	<u>59,297</u>
Noncurrent liabilities				
Long-term debt, less current portion	<u>-</u>	<u>-</u>	<u>327,945</u>	<u>327,945</u>
Total liabilities	<u>3,577</u>	<u>8</u>	<u>383,657</u>	<u>387,242</u>
NET POSITION				
Net investment in capital assets	887,397	4,677,963	2,096,937	7,662,297
Unrestricted	<u>619,059</u>	<u>1,499,026</u>	<u>1,967,370</u>	<u>4,085,455</u>
Total net position	<u>\$ 1,506,456</u>	<u>\$ 6,176,989</u>	<u>\$ 4,064,307</u>	<u>\$ 11,747,752</u>

The accompanying notes are an integral part of these financial statements.

CITY OF BAY CITY
Tillamook County, Oregon

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION -
MODIFIED CASH BASIS

PROPRIETARY FUNDS

For the Year Ended June 30, 2023

	Business-Type Activities - Enterprise Funds			Totals
	Bay City Water Operating	Bay City Water System	Sewer Operating	
Operating revenues				
Charges for services	\$ 413,323	\$ 286,189	\$ 462,356	\$ 1,161,868
Other fees	25,571	50,371	105,275	181,217
Total operating revenues	<u>438,894</u>	<u>336,560</u>	<u>567,631</u>	<u>1,343,085</u>
Operating expenses				
Personnel services	287,804	141,011	374,137	802,952
Materials and services	77,975	103,758	207,721	389,454
Small equipment	-	248	36	284
Depreciation	23,712	182,685	85,005	291,402
Total operating expenses	<u>389,491</u>	<u>427,702</u>	<u>666,899</u>	<u>1,484,092</u>
Operating income (loss)	<u>49,403</u>	<u>(91,142)</u>	<u>(99,268)</u>	<u>(141,007)</u>
Nonoperating revenues (expenses)				
System development charges	103,408	-	86,400	189,808
Investment earnings	14,764	39,277	60,570	114,611
Total nonoperating revenues (expenses)	<u>118,172</u>	<u>39,277</u>	<u>146,970</u>	<u>304,419</u>
Income (loss) before contributions and transfers	167,575	(51,865)	47,702	163,412
Transfers in	-	410,239	77,555	487,794
Transfers out	(168,239)	(260,000)	(35,000)	(463,239)
Change in net position	(664)	98,374	90,257	187,967
Net position - beginning	<u>1,507,120</u>	<u>6,078,615</u>	<u>3,974,050</u>	<u>11,559,785</u>
Net position - ending	<u>\$ 1,506,456</u>	<u>\$ 6,176,989</u>	<u>\$ 4,064,307</u>	<u>\$ 11,747,752</u>

The accompanying notes are an integral part of these financial statements.

CITY OF BAY CITY
Tillamook County, Oregon

STATEMENT OF CASH FLOWS - MODIFIED CASH BASIS

PROPRIETARY FUNDS

For the Year Ended June 30, 2023

	Business-Type Activities - Enterprise Funds			Totals
	Bay City Water Operating	Bay City Water System	Sewer Operating	
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts from customers	\$ 413,323	\$ 286,189	\$ 462,356	\$ 1,161,868
Other operating revenues	25,571	50,371	105,275	181,217
Payments to employees	(284,563)	(141,011)	(374,075)	(799,649)
Payments to suppliers	(77,975)	(104,169)	(207,757)	(389,901)
Net cash provided (used) by operating activities	<u>76,356</u>	<u>91,380</u>	<u>(14,201)</u>	<u>153,535</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Transfers from other funds	-	160,239	25,000	185,239
Transfers to other funds	(168,239)	(10,000)	(35,000)	(213,239)
Net cash provided (used) by noncapital financing activities	<u>(168,239)</u>	<u>150,239</u>	<u>(10,000)</u>	<u>(28,000)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
System development charges received	103,408	-	86,400	189,808
Purchase of capital assets	-	(218,429)	(441,513)	(659,942)
Net cash provided (used) by capital and related financing activities	<u>103,408</u>	<u>(218,429)</u>	<u>(355,113)</u>	<u>(470,134)</u>
CASH FLOWS FROM INVESTING ACTIVITIES				
Interest received	14,764	39,277	60,570	114,611
Net cash provided (used) by investing activities	<u>14,764</u>	<u>39,277</u>	<u>60,570</u>	<u>114,611</u>
Net increase (decrease) in cash and cash equivalents	26,289	62,467	(318,744)	(229,988)
Cash and cash equivalents - beginning	596,347	1,436,567	2,289,306	4,322,220
Cash and cash equivalents - ending	<u>\$ 622,636</u>	<u>\$ 1,499,034</u>	<u>\$ 1,970,562</u>	<u>\$ 4,092,232</u>

(Continued)

The accompanying notes are an integral part of these financial statements.

CITY OF BAY CITY
Tillamook County, Oregon

STATEMENT OF CASH FLOWS - MODIFIED CASH BASIS

PROPRIETARY FUNDS

For the Year Ended June 30, 2023

(Continued)

	Business-Type Activities - Enterprise Funds			Totals
	Bay City Water Operating	Bay City Water System	Sewer Operating	
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:				
Operating income (loss)	\$ 49,403	\$ (91,142)	\$ (99,268)	\$ (141,007)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:				
Depreciation expense	23,712	182,685	85,005	291,402
Increase (decrease) in liabilities				
Accrued liabilities	<u>3,241</u>	<u>(163)</u>	<u>62</u>	<u>3,140</u>
Net cash provided (used) by operating activities	<u>\$ 76,356</u>	<u>\$ 91,380</u>	<u>\$ (14,201)</u>	<u>\$ 153,535</u>

The accompanying notes are an integral part of these financial statements.

NOTES TO BASIC FINANCIAL STATEMENTS

CITY OF BAY CITY
Tillamook County, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2023

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the City of Bay City have been prepared on the modified cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the City's accounting policies are described below.

A. Description of Government-Wide Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the activities of the City. Governmental activities, which normally are supported by taxes, intergovernmental revenues, and other nonexchange transactions, are reported separately from business-type activities, which rely to a significant extent on fees and charges to external customers for support.

B. Reporting Entity

The City of Bay City, Oregon operates under the 1998 Bay City Charter. The government of the City consists of an elected mayor and six council members.

C. Basis of Presentation - Government-Wide Financial Statements

While separate government-wide and fund financial statements are presented, they are interrelated. The governmental activities column incorporates data from all governmental funds, while business-type activities incorporate data from the government's enterprise funds. Separate financial statements are provided for governmental funds and proprietary funds.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

D. Basis of Presentation - Fund Financial Statements

The fund financial statements provide information about the government's funds. Separate statements for each fund category - governmental and proprietary - are presented. The emphasis of fund financial statements is on major governmental and enterprise funds, each displayed in a separate column. All remaining governmental and enterprise funds are aggregated and reported as nonmajor funds. Major individual governmental and enterprise funds are reported as separate columns in the fund financial statements.

The government reports the following major governmental funds:

General Fund - The General Fund is the primary operating fund of the City. It accounts for all financial resources of the City except those required to be accounted for in another fund.

CITY OF BAY CITY
Tillamook County, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2023

Special Revenue Fund

Streets and Roads Fund – The Streets and Roads Fund is used to account for motor fuel taxes received from the State of Oregon. Use of money is restricted to repairs and upgrades to streets within the City.

Housing Rehabilitation Loan Fund – The Housing Rehabilitation Loan Fund accounts for the repayment of no-interest loans for housing rehabilitation funded by a federal community development block grant. The money may only be used for new no-interest loans to qualified homeowners. The City has a contract with Community Action Team, Inc. (CAT) to identify qualified homeowners for possible loans.

Capital Projects Fund

Street Reserve Fund – The Street Reserve Fund accounts for money reserved for future street repairs.

The City reports the following major proprietary funds:

Enterprise Funds

Bay City Water Operating Fund – The Water Operating Fund accounts for the operation and maintenance of the City's water system, which provides water services to residents of Bay City.

Bay City Water System Fund – The Bay City Water System Fund is used to account for revenues and expenses attributable and allocable to the providing of water services to residents of Kilchis Regional Water District.

Sewer Operating Fund – The Sewer Operating Fund is used to account for revenues and expenses attributable to the providing of sewer services to residents of Bay City.

Additionally, the City reports the following nonmajor governmental funds:

Debt Service Funds

Kilchis Water Bond Fund – The Kilchis Water Bond Fund is used to account for the accumulation of resources for payment of bond principal and interest on the 1981 water bond issue.

Sewer Bond Fund – The Sewer Bond Fund is used to account for the accumulation of resources for payment of bond principal and interest on the 1971 Series A and B Sewer Bond issues: Sewer Bond No. 1 and Sewer Bond No. 2.

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DEQ Loan Repayment Fund - The DEQ Loan Repayment Fund is used to account for the accumulation of resources for payment of principal and interest on the DEQ Clean Water Revolving Loan.

Capital Projects Funds

Bay City Equipment Reserve - The Bay City Equipment Reserve Fund is used to account for money reserved for replacement of capital equipment.

Fire Apparatus & Relocation Reserve Fund - The Fire Apparatus Reserve Fund is used to account for money reserved for replacement of fire apparatus.

Parks and Recreation Fund- The Parks and Recreation Fund accounts for revenues related to parks and recreation within the city including grants, private donations, and investment earnings. Expenditures are proposed when a new project is identified.

Footpaths and Bicycle Trails Fund- The Footpaths and Bicycle Trails Fund is used to reserve 1% of motor fuel taxes received from the State of Oregon to be used exclusively for development and maintenance of footpaths and bicycle trails.

Certain activity occurs during the year involving transfers of resources between funds. In fund financial statements these amounts are reported at gross amounts as transfers in/out. While reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements.

Transfers between the funds included in governmental activities are eliminated, so that only the net amount is included as transfers in the governmental column. Similarly, balances between the funds included in business-type activities are eliminated so that only the net amount is included as transfers in the business-type activities column.

E. Measurement Focus and Basis of Accounting

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as current financial resources or economic resources. The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

The government-wide financial statements are reported using the economic resources measurement focus within the limitations of the modified cash basis of accounting, as described below.

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Governmental fund financial statements are reported using the current financial resources measurement focus. Only current financial assets and liabilities are generally included on the balance sheet. The operating statements present sources and uses of available expendable financial resources during a given period. General capital asset acquisitions are reported as expenditures in governmental funds. Issuance of long-term debt is reported as other financing source.

In the government-wide financial statements and the fund financial statements, governmental and business-type activities are presented using the modified cash basis of accounting. This basis recognizes assets, liabilities, fund balance/net position, revenues, and expenditures when they result from cash transactions, with a provision for depreciation in the government-wide statements. This basis is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

As a result of the use of the modified cash basis of accounting, certain assets and their related revenues (such as accounts receivable and revenues for billed or provided services not yet collected) and certain liabilities and their related expenses (such as accounts payable and expenses for goods or services received but not yet paid and accrued expenses and liabilities) are not recorded in the financial statements.

If the City utilized the basis of accounting recognized as generally accepted, the fund financial statements would use the modified accrual basis of accounting and the government-wide financial statements would be presented on the accrual basis of accounting.

F. Budgetary Information

1. Budgetary Basis of Accounting

The City budgets all funds in accordance with the requirements of state law. Annual appropriated budgets are adopted for the general, special revenue, capital projects, and enterprise funds. All funds are budgeted on the cash basis of accounting.

The City begins its budgeting process by appointing budget committee members. The budget officer prepares a budget, which is reviewed by the budget committee. The budget is then published in proposed form and is presented at public hearings to obtain taxpayer comments and approval from the budget committee. The budget is legally adopted by the city council by resolution prior to the beginning of the City's fiscal year. The council resolution authorizing appropriations for each fund sets the level by which expenditures cannot legally exceed appropriations. Total personnel services, materials and services, debt service, capital outlay, interfund transfers, and operating contingencies are the levels of control established by the resolution.

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The detailed budget document, however, is required to contain more specific detailed information for the aforementioned expenditure categories and management may revise the detailed line-item budgets within appropriation categories. Unexpected additional resources may be added to the budget through the use of a supplemental budget and appropriation resolution. Supplemental budgets less than 10% of a fund's original budget may be adopted by the city council at a regular council meeting. A supplemental budget greater than 10% of a fund's original budget requires hearings before the public, publication in newspapers, and approval by the city council. Original and supplemental budgets may be modified by the use of appropriation transfers between the levels of control. Such transfers require approval by the city council. During the year, there was one supplemental budget. The City does not use encumbrances and appropriations lapse at year-end.

Budget amounts shown in the financial statements reflect the original budget amounts, one supplemental budget, and four approved appropriation changes.

G. Assets, Liabilities, Deferred Inflows/Outflows of Resources and Net Position/Fund Balance

1. Cash and Cash Equivalents

The City's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

2. Investments

State statutes authorize the government to invest in legally issued general obligations of the United States, the agencies and instrumentalities of the United States and the states of Oregon, Washington, Idaho, or California, certain interest-bearing bonds, time deposit open accounts, certificates of deposit, and savings accounts in banks, mutual savings banks, and savings and loan associations that maintain a head office or a branch in this state in the capacity of a bank, mutual savings bank, or savings and loan association, and share accounts and savings accounts in credit unions in the name of, or for the benefit of, a member of the credit union pursuant to a plan of deferred compensation.

3. Notes Receivable

Notes receivable represent amounts due from property owners for loans made for housing rehabilitation. The original funding for these loans was a housing rehabilitation grant received by the City. The loans are secured by real property, do not bear interest, and generally are due when the real property is transferred or otherwise sold. Accordingly, the outstanding receivable balances are restricted for future rehabilitation loans.

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4. Capital Assets

Capital assets resulting from cash transactions, which include property, plant, and equipment, are reported in the applicable governmental or business-type activities column in the government-wide financial statements. Capital assets are defined by the City as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost where no historical records exist.

The reported value excludes normal maintenance and repairs which are essentially amounts spent in relation to capital assets that do not increase the capacity or efficiency of the item or increase its estimated useful life. Major capital outlays for capital assets and improvements are capitalized as projects are constructed.

Land and construction in progress are not depreciated. Property, plant, and equipment of the City are depreciated using the straight-line method over the following estimated useful lives.

<u>Assets</u>	<u>Years</u>
Equipment	7-20
Buildings and improvements	5-50
Infrastructure	20-50

5. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period and so will not be recognized as an outflow of resources (expense/expenditure) until that time.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement elements, deferred inflows of resources, represents an acquisition of net position that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time. The City has one type of item, which arises only under a modified accrual basis of accounting, which qualifies for reporting in this category. Accordingly, the item, unavailable revenue, is reported only in the governmental funds balance sheet.

The governmental funds report unavailable revenues from housing rehab loans. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available. The proprietary funds report unearned user charges as well; these deferred inflows are reported on the statement of net position for business-type activities.

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6. Long-Term Obligations

In the government-wide financial statements and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations arising from cash basis transactions are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bond using the bonds outstanding method. Bonds payable are reported net of the applicable bond premium or discount.

Management has determined that the bonds outstanding method approximates the effective interest method. In the fund financial statements, governmental fund types recognize bond premiums, discounts, and issuance costs during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuance are reported as other financing sources while discounts on debt issuance are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

7. Net Position Flow Assumption

Sometimes the government will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted – net position and unrestricted – net position in the government-wide financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the government’s policy to consider restricted – net position to have been depleted before unrestricted – net position is applied.

8. Fund Balance Flow Assumption

Sometimes the government will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned, fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the government’s policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

9. Fund Balance Policies

Fund balance of governmental funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes.

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The government itself can establish limitations on the use of resources through either a commitment (committed fund balance) or an assignment (assigned fund balance). The committed fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the government's highest level of decision-making authority. The City council is the highest level of decision-making authority for the government that can, by adoption of a resolution prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the resolution remains in place until a similar action is taken (the adoption of another resolution) to remove or revise the limitation. Amounts in the assigned fund balance classification are intended to be used by the government for specific purposes but do not meet the criteria to be classified as committed. The City council (council) has by resolution authorized the department managers to assign fund balance. The council may assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year's appropriated budget. Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above, an additional action is essential to either remove or revise a commitment.

The City reports fund equity in accordance with GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. The following classifications describe the relative strength of the spending constraints:

- Nonspendable fund balance - amounts that are in nonspendable form (such as inventory) or are required to be maintained intact.
- Restricted fund balance - amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions, or by enabling legislation.
- Committed fund balance - amounts constrained to specific purposes by the City itself, using its highest level of decision-making authority (i.e. City Council). To be reported as committed, amounts cannot be used for any other purpose unless the City takes the same highest-level action to remove or change the constraint.
- Assigned fund balance - amounts that City intends to use for a specific purpose. Intent can be expressed by the City council or by an official or body to which the city council delegates authority.
- Unassigned fund balance - amounts that are available for any purpose. Positive amounts are reported only in the General Fund.

The City has not formally adopted a minimum fund balance policy.

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H. Use of Estimates

The preparation of financial statements in conformity with the modified cash basis of accounting requires management to make estimates and assumptions that affect certain reported amounts and disclosures; accordingly, actual results could differ from those estimates.

I. Revenues and Expenditures/Expenses

1. Program Revenues

Amounts reported as program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions (including special assessments) that are restricted to meeting the operational or capital requirements of a particular function or segment. All taxes, including those dedicated for specific purposes and other intentionally dedicated resources are reported as general revenues rather than as program revenues.

2. Property Taxes

Under state law, county governments are responsible for extending authorized property tax levies, computing tax rates, billing and collecting all property taxes, and making periodic remittances of collection to entities levying taxes. Property taxes are levied and become a lien as of July 1 on property values assessed as of June 30. Property taxes are payable in three installments, which are due on November 15, February 15, and May 15.

3. Proprietary Funds Operating and Nonoperating Revenues and Expenses

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with proprietary fund's principal ongoing operations. The principal operating revenues of the Bay City Water Operating, Kilchis Water Operating, and Sewer Operating Funds are charges to customers for sales and services. Operating expenses for enterprise funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues not meeting this definition are reported as nonoperating revenues and expenses.

II. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

A. Excess of Expenditures Over Appropriations

During the year, the City expended funds in excess of appropriations as follows:

<u>Fund</u>	<u>Function</u>	<u>Appropriations</u>	<u>Expenditures</u>	<u>Excess</u>
General Fund	General Services	\$ 158,258	\$ 175,116	\$ 16,858
Fire Apparatus and Station Relocation Fund	Debt Service	\$ 29,300	\$ 53,440	\$ 24,140

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III. DETAILED NOTES ON ALL FUNDS AND ACCOUNT GROUPS

A. Cash Deposits with Financial Institutions

The City of Bay City maintains a cash and cash equivalents pool that is available for use by all funds. Each fund type's portion of this pool is displayed on the fund financial statements as cash and cash equivalents. Additionally, several funds held separate cash accounts. Interest earned on pooled cash and investments is allocated to participating funds based upon their combined cash and investment balances. Investments, including amounts held in pooled cash and investments, are stated at fair value.

In accordance with Governmental Accounting Standards Board (GASB) Statement No. 72, *Fair Value Measurement and Application*, investments with a remaining maturity of more than one year at the time of purchase are stated at fair value. The City participates in an external investment pool (State of Oregon Local Government Investment Pool). The Pool is not registered with the U.S. Securities and Exchange Commission as an investment company.

The State's investment policies are governed by the Oregon Revised Statutes (ORC) and the Oregon Investment Council (OIC). The State Treasurer is the investment officer for the OIC and is responsible for all funds in the State Treasury. These funds are invested exercising reasonable care, skill, and caution. Investments in the Pool are further governed by portfolio guidelines issued by the Oregon Short-Term Fund Board, which established diversification percentages and specifies the types and maturities of investments.

The portion of the external investment pool which belongs to local government investment participants is reported in an Investment Trust Fund in the State's Annual Comprehensive Financial Report (ACFR). A copy of the State's ACFR may be obtained at the Oregon State Treasury, 350 Winter St. N.E., Salem, Oregon 97310-0840.

Fair Value Measurement

Fair value is defined as the price that would be received to sell an asset or price paid to transfer a liability in an orderly transaction between market participants at the measurement date.

Observable inputs are developed based on market data obtained from sources independent of the reporting entity. Unobservable inputs are developed based on the best information available about the assumptions market participants would use in pricing the asset.

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The classification of securities within the fair value hierarchy is based on the activity level in the market for the security type and the inputs used to determine their fair value, as follows:

- *Level 1* – Unadjusted quoted prices for identical investments in active markets.
- *Level 2* – Observable inputs other than quoted market prices; and,
- *Level 3* – Unobservable inputs.

There were no transfers of assets or liabilities among the three levels of the fair value hierarchy for the year ended June 30, 2023.

Fair values of assets measured on a recurring basis at June 30, 2023 are as follows:

	Level 2
Investments	
Oregon Local Government Investment Pool	\$ <u>5,003,729</u>

Credit Risk

Oregon statutes authorize the City to invest in obligations of the U.S. Treasury and U.S. agencies, bankers’ acceptances, repurchase agreements, commercial paper rated A-1 by Standard & Poor’s Corporation or P-1 by Moody’s Commercial Paper Record, and the Local Government Investment Pool. The City has not adopted an investment policy regarding credit risk; however, investments comply with state statutes.

Investments

As of June 30, 2023, the City had the following investments:

	Credit Quality Rating	Maturities	Fair Value
Oregon Local Government Investment Pool	Unrated	-	\$ <u>5,003,729</u>

Interest Rate Risk

The City does not have a formal policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increases in interest rates.

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Concentration of Credit Risk

The City does not have a formal policy that places a limit on the amount that may be invested in any one insurer. 100 percent of the City's investments are in the Oregon Local Government Investment Pool.

Custodial Credit Risk - Investments

This is the risk that, in the event of the failure of a counterparty, the City will not be able to recover the value of its investments that are in the possession of an outside party. The City does not have a policy that limits the amount of investments that can be held by counterparties.

Custodial Credit Risk - Deposits

This is the risk that, in the event of a bank failure, the City's deposits may not be returned. All City deposits not covered by Federal Depository Insurance Corporation (FDIC) insurance are covered by the Public Funds Collateralization Program (PFCP) of the State of Oregon, organized in accordance with ORS 295. The PFCP is a shared liability structure for participating bank depositories.

Barring any exceptions, a bank depository is required to pledge collateral valued at a minimum of 10% of their quarter-end public fund deposits if they are considered well capitalized, 25% of their quarter-end public fund deposits if they are considered adequately capitalized, or 110% of their quarter-end public fund deposits if they are considered undercapitalized or assigned to pledge 110% by the Office of the State Treasurer.

In the event of a bank failure, the entire pool of collateral pledged by all qualified Oregon public funds bank depositories is available to repay deposits of public funds of government entities.

The City holds accounts at US Bank, for which deposits are insured by the FDIC up to \$250,000. The City also holds accounts at TLC Credit Union, for which deposits are insured by the National Credit Union Administration (NCUA) up to \$250,000. At June 30, 2023, the City had deposits of \$250,000 insured by the FDIC, \$5 insured by the NCUA and \$265,931 collateralized under the PFCP.

Deposits

The City's deposits and investments at June 30, 2023 are as follows:

Cash on hand	\$ 250
Checking account	476,754
Total investments	<u>5,003,729</u>
Total deposits and investments	<u><u>\$ 5,480,733</u></u>

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Cash and investments by fund:

Governmental activities - unrestricted	
General Fund	\$ 221,857
Streets and Roads Fund	110,952
Street Reserve Fund	343,479
Nonmajor governmental funds	<u>237,541</u>
Total governmental activities - unrestricted	<u>913,829</u>
Business-type activities - unrestricted	
Bay City Water Operating Fund	\$ 622,636
Bay City Water System Fund	1,499,034
Sewer Operating Fund	<u>1,970,562</u>
Total business-type activities - unrestricted	<u>4,092,232</u>
Subtotal unrestricted cash and investments	<u>5,006,061</u>
Governmental activities - restricted	
General Fund	\$ 126,876
Housing Rehabilitation Loan Fund	143,099
Nonmajor governmental funds	<u>204,697</u>
Total governmental activities - restricted	<u>474,672</u>
Total cash and investments	<u><u>\$ 5,480,733</u></u>

Restricted cash is for TRT tourism, housing rehabilitation loans, future payments of debt principal and interest, park improvements, and future rural and system development improvements.

B. Capital Assets

Capital assets are reported on the statement of net position as follows:

	Capital Assets	Accumulated Depreciation	Net Capital Assets
Governmental activities			
Land	\$ 1,211,124	\$ -	\$ 1,211,124
Construction in progress	60,379	-	60,379
Buildings and improvements	1,039,722	(935,213)	104,509
Infrastructure	4,556,053	(1,855,592)	2,700,461
Equipment	<u>1,335,481</u>	<u>(852,339)</u>	<u>483,142</u>
Total governmental capital assets	<u>\$ 8,202,759</u>	<u>\$ (3,643,144)</u>	<u>\$ 4,559,615</u>

(continued)

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(continued)	<u>Capital Assets</u>	<u>Accumulated Depreciation</u>	<u>Net Capital Assets</u>
Business-type activities			
Land	\$ 262,792	\$ -	\$ 262,792
Construction in progress	394,593	-	394,593
Buildings and improvements	4,377,747	(1,998,270)	2,379,477
Infrastructure	9,526,568	(4,692,342)	4,834,226
Equipment	<u>748,019</u>	<u>(576,345)</u>	<u>171,674</u>
Total business-type capital assets	<u>\$ 15,309,719</u>	<u>\$ (7,266,957)</u>	<u>\$ 8,042,762</u>
Total capital assets	<u>\$ 23,512,478</u>	<u>\$ (10,910,101)</u>	<u>\$ 12,602,377</u>

Capital asset activity resulting from modified cash basis transactions for the year ended June 30, 2023 was as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Governmental activities				
Capital assets not being depreciated				
Land	\$ 1,211,124	\$ -	\$ -	\$ 1,211,124
Construction in progress	<u>-</u>	<u>60,379</u>	<u>-</u>	<u>60,379</u>
Total capital assets not being depreciated	<u>1,211,124</u>	<u>60,379</u>	<u>-</u>	<u>1,271,503</u>
Capital assets being depreciated				
Buildings and improvements	1,039,722	-	-	1,039,722
Infrastructure	4,556,053	-	-	4,556,053
Equipment	<u>1,267,792</u>	<u>67,689</u>	<u>-</u>	<u>1,335,481</u>
Total capital assets being depreciated	<u>6,863,567</u>	<u>67,689</u>	<u>-</u>	<u>6,931,256</u>
Less accumulated depreciation for				
Buildings and improvements	(925,215)	(9,998)	-	(935,213)
Infrastructure	(1,763,794)	(91,798)	-	(1,855,592)
Equipment	<u>(832,197)</u>	<u>(20,142)</u>	<u>-</u>	<u>(852,339)</u>
Total accumulated depreciation	<u>(3,521,206)</u>	<u>(121,938)</u>	<u>-</u>	<u>(3,643,144)</u>
Total capital assets being depreciated, net	<u>3,342,361</u>	<u>(54,249)</u>	<u>-</u>	<u>3,288,112</u>
Governmental activities capital assets, net	<u>\$ 4,553,485</u>	<u>\$ 6,130</u>	<u>\$ -</u>	<u>\$ 4,559,615</u>

(Continued)

CITY OF BAY CITY
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NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2022

	Beginning Balance	Increases	Decreases	Ending Balance
(Continued)				
Business-type activities				
Capital assets not being depreciated				
Land	\$ 262,792	\$ -	\$ -	\$ 262,792
Construction in progress	<u>181,534</u>	<u>270,503</u>	<u>(57,444)</u>	<u>394,593</u>
Total capital assets not being depreciated	<u>444,326</u>	<u>270,503</u>	<u>(57,444)</u>	<u>657,385</u>
Capital assets being depreciated				
Buildings and improvements	4,377,747	-	-	4,377,747
Infrastructure	9,079,685	446,883	-	9,526,568
Equipment	<u>748,019</u>	<u>-</u>	<u>-</u>	<u>748,019</u>
Total capital assets being depreciated	<u>14,205,451</u>	<u>446,883</u>	<u>-</u>	<u>14,652,334</u>
Less accumulated depreciation for				
Buildings and improvements	(1,910,523)	(87,747)	-	(1,998,270)
Infrastructure	(4,505,583)	(186,759)	-	(4,692,342)
Equipment	<u>(559,449)</u>	<u>(16,896)</u>	<u>-</u>	<u>(576,345)</u>
Total accumulated depreciation	<u>(6,975,555)</u>	<u>(291,402)</u>	<u>-</u>	<u>(7,266,957)</u>
Total capital assets being depreciated, net	<u>7,229,896</u>	<u>155,481</u>	<u>-</u>	<u>7,385,377</u>
Business-type activities capital assets, net	<u>\$ 7,674,222</u>	<u>\$ 425,984</u>	<u>\$ (57,444)</u>	<u>\$ 8,042,762</u>

For governmental activities, depreciation was not charged to specific functions or programs of the City. Capital assets of the City's governmental activities are for the use of the entire City and are therefore unallocated. Depreciation expense was charged to functions/programs of the City as follows:

Governmental activities	
Unallocated depreciation expense	<u>\$ 121,938</u>
Business-type activities	
Water operations	\$ 206,397
Sewer operations	<u>85,005</u>
Total business-type activities	<u>\$ 291,402</u>

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C. Interfund Transfers

Interfund transfers during the year consisted of:

	Transfers In:				Total
	General Fund	Streets and Roads Fund	Nonmajor Governmental Funds	Bay City Water System	
Transfers out:					
Governmental activities					
General Fund	\$ -	\$ -	\$ 21,500	\$ -	\$ 21,500
Street Reserve Fund	50,000	165,000	-	-	215,000
Total governmental activities	<u>50,000</u>	<u>165,000</u>	<u>21,500</u>	<u>-</u>	<u>236,500</u>
Business-type activities					
Bay City Water Operating Fund	-	-	8,000	160,239	168,239
Bay City Water System Fund	-	-	10,000	-	10,000
Sewer Operating Fund	-	-	10,000	-	10,000
Total business-type activities	<u>-</u>	<u>-</u>	<u>28,000</u>	<u>160,239</u>	<u>188,239</u>
Total	<u>\$ 50,000</u>	<u>\$ 165,000</u>	<u>\$ 49,500</u>	<u>\$ 160,239</u>	<u>\$ 374,739</u>

The principal purpose of the interfund transfers was to transfer resources into reserve funds for future expenses.

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NOTES TO BASIC FINANCIAL STATEMENTS

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D. Long-Term Liabilities

1. Changes in Long-Term Liabilities

The following is a summary of long-term liabilities arising from cash transactions for the year:

	Interest Rate	Original Amount	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental activities							
Notes/Loans payable							
Fire truck loan	2.0%	\$ 218,070	\$ 69,885	\$ -	\$ 46,102	\$ 23,783	\$ -
Stryker equipment loan	0.0%	10,135	10,135	-	5,000	5,135	5,135
Total governmental activities		<u>\$ 228,205</u>	<u>\$ 80,020</u>	<u>\$ -</u>	<u>\$ 51,102</u>	<u>\$ 28,918</u>	<u>\$ 5,135</u>
Business-type activities							
General obligation bond 92-04	4.5%	\$ 111,500	\$ 67,740	\$ -	\$ 2,997	\$ 64,743	\$ 3,132
General obligation bond 92-06	4.5%	328,700	199,789	-	8,838	190,951	8,236
Total bonds		<u>440,200</u>	<u>267,529</u>	<u>-</u>	<u>11,835</u>	<u>255,694</u>	<u>11,368</u>
Notes/Loans payable							
DEQ clean water revolving loan	1.06%	225,000	165,491	-	40,720	124,771	41,152
Total business-type		<u>\$ 665,200</u>	<u>\$ 433,020</u>	<u>\$ -</u>	<u>\$ 52,555</u>	<u>\$ 380,465</u>	<u>\$ 52,520</u>

CITY OF BAY CITY
Tillamook County, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2023

2. Governmental Activity Fire Truck Loan

The fire truck loan was signed August 28, 2014, the proceeds of which were used for the purchase of a new fire truck, which is pledged as collateral. Interest is fixed at 2%. Principal and interest payments are due annually each July 15. The General Fund is used to liquidate the debt related to the fire truck loan.

3. Governmental Activity Stryker Equipment Loan

The Stryker equipment loan was signed December 15, 2021, the proceeds of which were used for the purchase of new Stryker equipment, which is pledged as collateral. Interest is fixed at 0%. Principal payments are due annually each January 15. The General Fund will be used to liquidate the debt related to the Stryker equipment loan.

4. Governmental Activity Future Maturities of Long-Term Debt

Year Ending June 30	Notes/Loans		
	Principal	Interest	Total
2024	\$ 5,135	\$ -	\$ 5,135
2025	<u>23,783</u>	<u>478</u>	<u>24,261</u>
Totals	<u>\$ 28,918</u>	<u>\$ 478</u>	<u>\$ 29,396</u>

5. Governmental Activity Interest Expense

Interest expense for the year ended June 30, 2023 was reported as follows:

Governmental activities	
Interest on long-term debt	<u>\$ 16,075</u>

6. Business-Type Activity General Obligation Bonds

General obligation bonds are direct obligations that pledge the full faith and credit of the City and are payable from ad valorem debt service levy proceeds. The City issues general obligation bonds for infrastructure. The City's outstanding general obligation bonds represent funding primarily for water and sewer utilities. The bonds contain restrictive covenants, requiring repayments from ad valorem taxes and revenues from the project.

CITY OF BAY CITY
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NOTES TO BASIC FINANCIAL STATEMENTS

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Any amount received as investment income must be spent within a one-year period, except for a reasonable carryover amount, which is not to exceed the greater of one year's earnings on debt service or one-twelfth of the annual debt service related to the bonds. Principal and interest payments are due each February. The Sewer Bond Fund is used to liquidate debt related to the bonds.

7. Business-Type Activity Note Payable

Notes are direct obligations that pledge the full faith and credit of the City and are payable from a combination of General Fund revenues, tax increment revenues, and other user fees. The City issues notes to provide funds for water and sewer utilities. The note was fully liquidated during the fiscal year.

8. Business-Type Activity DEQ Loans Payable

The first DEQ clean water revolving loan was signed July 14, 2015, the proceeds of which are to be used to fund the Wastewater Planning Project. Interest is fixed at 0.88%.

The DEQ Loan Repayment Fund was used to liquidate the debt related to this loan. As of June 30, 2023, the project was completed, and the loan had been liquidated.

The second DEQ clean water revolving loan was signed February 12, 2019, the proceeds of which are to be used to fund the Patterson Creek Fish Passage and Sewer Relocation Project. Interest is fixed at 1.06%. An interest-only payment is due six months after the estimated project completion date, and thereafter semi-annual payments of principal and interest are due each June and December 1.

The DEQ Loan Repayment Fund is used to liquidate the debt related to this loan. As of June 30, 2023, the project was completed.

9. Legal Debt Limit

The City's legal annual debt service limit (as defined by Oregon Revised Statute 478.410) as of June 30, 2023, was approximately \$8,538,165. The City's legal debt service limit is 3.00% of the real market value of property within the City.

10. Default Risk

If the City is unable to make payments, the notes and loans payable each contain an event of default; the lenders may declare the entire unpaid principal balances and all accrued unpaid interest immediately due.

CITY OF BAY CITY
Tillamook County, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2023

11. Business-Type Activity Future Maturities of Long-Term Liabilities

Year Ending June 30	Bonds			Notes/Loans		
	Principal	Interest	Total	Principal	Interest	Total
2024	\$ 11,368	\$ 12,557	\$ 23,925	\$ 41,152	\$ 1,214	\$ 42,366
2025	12,924	11,001	23,925	41,590	776	42,366
2026	13,506	10,419	23,925	42,029	335	42,364
2027	14,113	9,812	23,925	-	-	-
2028	14,749	9,176	23,925	-	-	-
2029-2033	84,314	35,311	119,625	-	-	-
2034-2038	<u>104,720</u>	<u>14,787</u>	<u>119,507</u>	<u>-</u>	<u>-</u>	<u>-</u>
Totals	<u>\$ 255,694</u>	<u>\$ 103,063</u>	<u>\$ 358,757</u>	<u>\$ 124,771</u>	<u>\$ 2,325</u>	<u>\$ 127,096</u>

Year Ending June 30	Total		
	Principal	Interest	Total
2024	\$ 52,520	\$ 13,771	\$ 66,291
2025	54,514	11,777	66,291
2026	55,535	10,754	66,289
2027	14,113	9,812	23,925
2028	14,749	9,176	23,925
2029-2033	84,314	35,311	119,625
2034-2038	<u>104,720</u>	<u>14,787</u>	<u>119,507</u>
Totals	<u>\$ 380,465</u>	<u>\$ 105,388</u>	<u>\$ 485,853</u>

CITY OF BAY CITY
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NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2023

E. Constraints on Fund Balances

Constraints on fund balances reported on the balance sheet are as follows:

	General Fund	Streets and Roads Fund	Housing Rehabilitation Loan Fund	Street Reserve Fund	Nonmajor Governmental Funds	Total Governmental Funds
Fund balances:						
Restricted for:						
Housing rehabilitation loan program	\$ -	\$ -	\$ 143,099	\$ -	\$ -	\$ 143,099
Park improvements	-	-	-	-	8,254	8,254
Debt service	-	-	-	-	184,838	184,838
Footpaths and bicycle trails	-	-	-	-	11,605	11,605
TRT tourism	126,876	-	-	-	-	126,876
Committed to:						
Street system improvements	-	113,865	-	343,479	-	457,344
Equipment purchases	-	-	-	-	38,343	38,343
Fire apparatus purchases	-	-	-	-	199,198	199,198
Assigned to:						
Fire department operations	53,926	-	-	-	-	53,926
Unassigned	124,251	-	-	-	-	124,251
Total fund balances	<u>\$ 305,053</u>	<u>\$ 113,865</u>	<u>\$ 143,099</u>	<u>\$ 343,479</u>	<u>\$ 442,238</u>	<u>\$ 1,347,734</u>

CITY OF BAY CITY
Tillamook County, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2023

IV. OTHER INFORMATION

A. Risk Management

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters for which the City carries commercial insurance. There was no significant reduction in insurance coverage from the previous year. There were no insurance settlements exceeding insurance coverage in any of the past three years.

B. Retirement Plans

1. Oregon Public Employees Retirement System

General Information about the Pension Plan

The Oregon Public Employees Retirement System (OPERS) consists of a cost-sharing, multiple-employer defined benefit plan (Plan) for units of state government, political subdivisions, community colleges, and school districts, containing multiple actuarial pools. Plan assets may be used to pay the benefits of the employees of any employer that provides pensions through the Plan. As of June 30, 2022, there were 939 participating employers.

Plan Membership

As of June 30, 2022, there were 11,413 active plan members, 129,376 retired plan members or their beneficiaries currently receiving benefits, 8,372 inactive plan members entitled to but not yet receiving benefits, for a total of 149,161 Tier One members.

For Tier Two members, as of June 30, 2022, there were 27,056 active plan members, 20,720 retired plan members or their beneficiaries currently receiving benefits, 13,335 inactive plan members entitled to but not yet receiving benefits, for a total of 61,111.

As of June 30, 2022, there were 142,471 active plan members, 10,230 retired plan members or their beneficiaries currently receiving benefits, 8,625 inactive plan members entitled to but not yet receiving benefits, and 21,482 inactive plan members not eligible for refund or retirements, for a total of 182,808 OPSRP Pension Program members.

Plan Benefits

Plan benefits of the System are established by the legislature pursuant to Oregon Revised Statute (ORS) Chapters 238 and 238A, and Internal Revenue Code Section 401(a).

Tier One/Tier Two Retirement Benefit (Chapter 238) - OPERS is a defined benefit pension plan that provides retirement and disability benefits, annual cost-of-living-adjustments, and death benefits to members and their beneficiaries. Benefits are established by state statute. This defined benefit pension plan is closed to new members hired on or after August 29, 2003.

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NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2023

Pension Benefits

The OPERS retirement allowance is payable monthly for life. It may be selected from 13 retirement benefit options that are actuarially equivalent to the base benefit. These options include survivorship benefits and lump-sum refunds. The basic benefit is based on years of service and final average salary. A percentage (2.0 percent for police and fire employees, 1.67 percent for general service employees) is multiplied by the number of years of service and the final average salary. Benefits may also be calculated under a formula plus annuity (for members who were contributing before August 21, 1981) or a money match computation if a greater benefit results.

A member is considered vested and will be eligible at minimum retirement age for a service retirement allowance if he or she has had a contribution in each of five calendar years or has reached at least 50 years of age before ceasing employment with a participating employer (age 45 for police and fire members). General service employees may retire after reaching age 55. Police and fire members are eligible after reaching age 50. Tier One general service employee benefits are reduced if retirement occurs prior to age 58 with fewer than 30 years of service. Police and fire member benefits are reduced if retirement occurs prior to age 55 with fewer than 25 years of service. Tier Two members are eligible for full benefits at age 60. Police and Fire members may purchase increased benefits that are payable between the date of retirement and age 65.

Death Benefits

Upon the death of a non-retired member, the beneficiary receives a lump-sum refund of the member's account balance (accumulated contributions and interest). In addition, the beneficiary will receive a lump-sum payment from employer funds equal to the account balance, provided one or more of the following conditions are met:

- Member was employed by a PERS employer at the time of death,
- Member died within 120 days after termination of PERS-covered employment,
- Member died as a result of injury sustained while employed in a PERS-covered job, or
- Member was on an official leave of absence from a PERS-covered job at the time of death.

Disability Benefits

A member with 10 or more years of creditable service who becomes disabled from other than duty-connected causes may receive a non-duty disability benefit.

CITY OF BAY CITY
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NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2023

A disability resulting from a job-incurred injury or illness qualifies a member (including PERS judge members) for disability benefits regardless of the length of PERS-covered service. Upon qualifying for either a non-duty or duty disability, service time is computed to age 58 (55 for police and fire members) when determining monthly benefit.

Benefit Changes after Retirement

Members may choose to continue participation in their variable account after retiring and may experience annual benefit fluctuations caused by changes in the fair value of the underlying global equity investments of that account.

Under ORS 238.360 monthly benefits are adjusted annually through cost-of-living changes. The cap on the COLA in fiscal year 2015 and beyond will vary based on the amount of the annual benefit, in accordance with *Moro* decision. The COLA is capped at 2.0 percent.

OPSRP Defined Benefit Pension Program (OPSRP DB) - This Pension Program (ORS Chapter 238A) provides benefits to members hired on or after August 29, 2003.

Pension Benefits

This portion of OPSRP provides a life pension funded by employer contributions. Benefits are calculated with the following formula for members who attain normal retirement age:

Police and Fire - 1.8 percent is multiplied by the number of years of service and the final average salary. Normal retirement age for police and fire members is age 60 or age 53 with 25 years of retirement credit. To be classified as a police and fire member, the individual must have been employed continuously as a police and fire member for at least five years immediately preceding retirement. General Service: 1.5 percent is multiplied by the number of years of service and the final average salary. Normal retirement age for general service members is age 65, or age 58 with 30 years of retirement credit. A member of the OPSRP Pension Program becomes vested on the earliest of the following dates: the date the member completes 600 hours of service in each of five calendar years, the date the member reaches normal retirement age, and, if the pension program is terminated, the date on which termination becomes effective.

Death Benefits

Upon the death of a non-retired member, the spouse or other person who is constitutionally required to be treated in the same manner as the spouse receives for life 50 percent of the pension that would otherwise have been paid to the deceased member.

Disability Benefits

A member who has accrued 10 or more years of retirement credits before the member becomes disabled or a member who becomes disabled due to job-related injury shall receive a disability benefit of 45 percent of the member's salary determined as of the last full month of employment before the disability occurred.

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Benefit Changes After Retirement

Under ORS 238A.210 monthly benefits are adjusted annually through cost-of-living changes. The cap on the COLA in fiscal year 2015 and beyond will vary based on the amount of the annual benefit, in accordance with *Moro* decision. The COLA is capped at 2.0 percent.

OPSRP Individual Account Program (OPSRP IAP) - Membership includes public employees hired on or after August 29, 2003. PERS members retain their existing defined benefit plan accounts, but member contributions are deposited into the member's IAP account. OPSRP is part of OPERS and is administered by the OPERS Board.

Pension Benefits

An IAP member becomes vested on the date the employee account is established or on the date the rollover account was established. If the employer makes optional employer contributions for a member, the member becomes vested on the earliest of the following dates: the date the member completes 600 hours of service in each of five calendar years, the date the member reaches normal retirement age, the date the IAP is terminated, the date the active member becomes disabled, or the date the active member dies. Upon retirement, a member of the OPSRP Individual Account Program (IAP), may receive the amounts in his or her employee account, rollover account, and vested employer account as a lump-sum payment or in equal installments over a 5-, 10-, 15-, 20-year period or an anticipated life span option. Each distribution option has a \$200 minimum distribution limit.

Death Benefits

Upon the death of a non-retired member, the beneficiary receives in a lump sum the member's account balance, rollover account balance, and vested employer optional contribution account balance. If a retired member dies before the installment payments are completed, the beneficiary may receive the remaining installment payments or choose a lump-sum payment.

Contributions

OPERS funding policy provides for monthly employer contributions at actuarially determined rates. These contributions, expressed as a percentage of covered payroll, are intended to accumulate sufficient assets to pay benefits when due. This funding policy applies to the OPERS Defined Benefit Plan and the Other Postemployment Benefit Plans. Employer contribution rates during the period were based on the December 31, 2020 actuarial valuation, which became effective July 20, 2021. The State of Oregon and certain schools, community colleges, and political subdivisions have made unfunded actuarial liability payments, and their rates have been reduced. Member contributions are set by statute at six percent of salary and are remitted by participating employers. The contributions are either deducted from member salaries or paid by the employers on the members' behalf. As permitted, the City has opted to pick-up the contributions on behalf of its employees.

CITY OF BAY CITY
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NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2023

Employer contributions for the year ended June 30, 2023 were \$159,788.

Annual Comprehensive Financial Report (ACFR)

Additional disclosures related to Oregon PERS not applicable to specific employers are available by contacting PERS at the following address: PO Box 23700 Tigard, OR 97281-3700, or can be found at:

<https://www.oregon.gov/pers/Documents/Financials/CAFR/2022-ACFR.pdf>

Actuarial Valuations

The employer contribution rates effective June 30, 2022 were set using the entry age normal actuarial cost method. For the Tier One/Tier Two component of the PERS Defined Benefit Plan, this method produced an employer contribution rate consisting of (1) an amount for normal cost (the estimated amount necessary to finance benefits earned by the employees during the current service year), (2) an amount for the amortization of unfunded actuarial accrued liabilities, which are being amortized over a fixed period with new unfunded actuarial accrued liabilities being amortized over 20 years.

For the OPSRP Pension Program component of the PERS Defined Benefit Plan, this method produced an employer contribution rate consisting of (a) an amount for normal cost (the estimated amount necessary to finance benefits earned by the employees during the current service year), (b) an actuarially determined amount for funding a disability benefit component, and (c) an amount for the amortization of unfunded actuarial accrued liabilities, which are being amortized over a fixed period with new unfunded actuarial liabilities being amortized over 16 years.

Actuarial Methods and Assumptions:

Valuation Date	December 31, 2020
Measurement Date	June 30, 2022
Experience Study	2020, published July 20, 2021
<i>Actuarial Assumptions:</i>	
Actuarial Cost Method	Entry age normal
Inflation Rate	2.40 percent
Long-term Expected Rate of Return	6.90 percent
Discount Rate	6.90 percent
Projected Salary Increases	3.40 percent

CITY OF BAY CITY
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NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2023

Cost of living adjustment (COLA)	Blend of 2.00% COLA and graded COLA (1.25%/.15%) in accordance with <i>Moro</i> decision; blend based on service.
Mortality	<p>Health retirees and beneficiaries: Pub-2010 Healthy Retiree, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation.</p> <p>Active members: Pub-2010 Employee, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation.</p> <p>Disabled retirees: Pub-2010 Disabled Retiree, sex distinct, generational with Unisex, Social Security Data Scale, with job category adjustments and set-backs as described in the valuation.</p>

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of events far into the future. Actuarially determined amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future. Experience studies are performed as of December 31 of even numbered years. The methods and assumptions shown above are on the 2020 Experience Study, which reviewed experience for the four-year period ended December 31, 2020. There were no differences between the assumptions and plan provisions used for June 30, 2022 measurement date calculations compared to those shown above.

Actuarial Methods and Assumptions

Assets are valued at their market value. Gains and losses between odd-year valuations are amortized as a level percentage of combined valuation payroll over 20 years from the odd-year valuation in which they are first recognized.

For purposes of measuring the net pension liability, deferred outflows and inflows of resources related to pensions, and pension expense, information about the fiduciary net position of Oregon PERS and additions to/deductions from Oregon PERS' fiduciary net position have been determined on the same basis as they are reported by Oregon PERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

CITY OF BAY CITY
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NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2023

Discount Rate

The discount rate used to measure the total pension liability was 6.90 percent. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers are made at the contractually required rates, as actuarially determined. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on Plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Depletion Date Projection

GASB 68 generally requires that a blended discount rate be used to measure the Total Pension Liability (the Actuarial Accrued Liability calculated using the Individual Entry Age Normal Cost Method). The long-term expected return on plan investments may be used to discount liabilities to the extent that the plan's Fiduciary Net Position is projected to cover benefit payments and administrative expenses. A 20-year high quality (AA/Aa or higher) municipal bond rate must be used for periods where the Fiduciary Net Position is not projected to cover benefit payments and administrative expenses. Determining the discount rate under GASB 68 will often require that the actuary perform complex projections of future benefit payments and pension plan investments. GASB 68 (paragraph 67) does allow for alternative evaluations of projected solvency if such evaluation can reliably be made. GASB does not contemplate a specific method for making an alternative evaluation of sufficiency; it is left to professional judgment.

The following circumstances justify an alternative evaluation of sufficiency for OPERS:

- OPERS has a formal written policy to calculate an Actuarially Determined Contribution (ADC), which is articulated in the actuarial valuation report.
- The ADC is based on a closed, layered amortization period, which means that payment of the full ADC each year will bring the plan to a 100% funded position by the end of the amortization period if future experience follows assumption.
- GASB 68 specifies that the projections regarding future solvency assume that plan assets earn the assumed rate of return and there are no future changes in the plan provisions or actuarial methods and assumptions, which means that the projections would not reflect any adverse future experience which might impact the plan's funded position.

Based on these circumstances, it is our independent actuary's opinion that the detailed depletion date projections outlined in GASB 68 would clearly indicate that the Fiduciary Net Position is always projected to be sufficient to cover benefit payments and administrative expenses.

CITY OF BAY CITY
Tillamook County, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2023

Long-Term Expected Rate of Return

To develop an analytical basis for the selection of the long-term expected rate of return assumption, in June 2022 the PERS Board reviewed long-term assumptions developed by both Milliman’s capital market assumptions team and the Oregon Investment Council’s (OIC) investment advisors. Each asset class assumption is based on a consistent set of underlying assumptions and includes adjustment for the inflation assumption. These assumptions are not based on historical returns, but instead are based on a forward-looking capital market economic model. For more information on the Plan’s portfolio, assumed asset allocation, and the long-term expected rate of return for each major asset class, calculated using both arithmetic and geometric means, see PERS’ audited financial statements at:

<https://www.oregon.gov/pers/Documents/Financials/ACFR/2022-Annual-Comprehensive-Financial-Report.pdf>

OIC Target and Actual Investment Allocation as of June 30, 2022

<u>Asset Class/Strategy</u>	<u>OIC Policy Low Range</u>	<u>OIC Policy High Range</u>	<u>OIC Target Allocation</u>	<u>Actual Allocation²</u>
Debt Securities	15.0%	25.0%	20.0%	19.8%
Public Equity	25.0%	35.0%	30.0%	21.2%
Real Estate	7.5%	17.5%	12.5%	13.6%
Private Equity	15.0%	27.5%	20.0%	28.0%
Risk Parity	0.0%	3.5%	2.5%	2.0%
Real Assets	2.5%	10.0%	7.5%	7.9%
Diversifying Strategies	2.5%	10.0%	7.5%	4.9%
Opportunity Portfolio ¹	0.0%	5.0%	0.0%	2.6%
Total			100.0%	100.0%

¹Opportunity Portfolio is an investment strategy, and it may be invested up to 5% of total Fund assets.

² Based on the actual investment value at 6/30/2022.

³ October 2021, the Alternative Portfolio was split into Real Assets and Diversifying Strategies.

CITY OF BAY CITY
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NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2023

C. Commitments

1. Construction Commitments

During the year, the City entered into contracts for construction and other capital items which were not completed as of June 30, 2023. The total contract price for these unfinished contracts totaled \$1,726,470, of which \$1,661,482 remained unspent at year end.

D. New Pronouncements

For the fiscal year ended June 30, 2023, the City implemented the following new accounting standards:

GASB Statement No. 94, *Public-Private and Public-Public Partnerships and Availability of Arrangements* - This Statement is to improve financial reporting by addressing issues related to public-private and public-public partnership arrangements (PPPs).

GASB Statement No. 96, *Subscription-Based Information Technology Arrangements* - This statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users.

GASB Statement No. 99, *Omnibus 2022*. This statement was issued April 2022 and enhances comparability in accounting and financial reporting to improve the consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB Statements. This Statement addresses a variety of topics including issues related to lease implementation, public-private and public-public partnerships and availability payment arrangements, and subscription-based information technology arrangements.

GASB Statement No. 101, *Compensated Absences*. This statement was issued to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures.

The City will implement applicable new GASB pronouncements no later than the required fiscal year. Management has not determined the effect on the financial statements for implementing any of the following pronouncements:

GASB Statement No. 99, *Omnibus 2022*. This statement was issued April 2022 and enhances comparability in accounting and financial reporting to improve the consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB Statements. This Statement addresses a variety of topics including issues related to financial guarantees and classification of derivatives.

CITY OF BAY CITY
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NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2023

GASB Statement No. 100, Accounting Changes and Error Corrections. This statement was issued to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability.

E. Subsequent Events

Management has evaluated subsequent events through December 12, 2023 which was the date that the financial statements were available to be issued.

SUPPLEMENTARY INFORMATION

CITY OF BAY CITY
Tillamook County, Oregon

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL

GENERAL FUND

For the Year Ended June 30, 2023

	Original Budget	Final Budget	Variance with Final Budget Over (Under)	Actual		
				Budget Basis	Adjustments	Cash Basis
REVENUES						
Property and other taxes	\$ 432,154	\$ 464,034	\$ 63,683	\$ 527,717	\$ -	\$ 527,717
Licenses	1,150	3,000	286	3,286	-	3,286
Intergovernmental	47,200	51,004	9,018	60,022	-	60,022
Charges for services	16,500	23,710	2,006	25,716	-	25,716
Franchise fees	30,000	52,544	2,920	55,464	-	55,464
Grants and contributions	90,100	358,001	(358,001)	-	-	-
Investment earnings	3,200	7,686	2,374	10,060	-	10,060
Miscellaneous	157,937	121,530	1,304	122,834	-	122,834
Total revenues	<u>778,241</u>	<u>1,081,509</u>	<u>(276,410)</u>	<u>805,099</u>	<u>-</u>	<u>805,099</u>
EXPENDITURES						
Current						
Administration	334,277	355,793	(43,610)	312,183	-	312,183
Fire	391,448	537,657	(61,912)	475,745	-	475,745
Recreation	164,572	439,173	(319,994)	119,179	-	119,179
Planning & development	22,500	14,500	(5,564)	8,936	-	8,936
Tourism	120,000	120,000	(70,184)	49,816	-	49,816
General services	178,258	158,258	16,858	175,116	(149,111)	26,005
Contingencies	213,671	21,756	(21,756)	-	-	-
Total expenditures	<u>1,424,726</u>	<u>1,647,137</u>	<u>(506,162)</u>	<u>1,140,975</u>	<u>(149,111)</u>	<u>991,864</u>
Excess (deficiency) of revenues over (under) expenditures	(646,485)	(565,628)	229,752	(335,876)	149,111	(186,765)
OTHER FINANCING SOURCES (USES)						
Transfers in	128,258	178,258	(647)	177,611	-	177,611
Transfers out	-	-	-	-	(149,111)	(149,111)
Total other financing sources (uses)	<u>128,258</u>	<u>178,258</u>	<u>(647)</u>	<u>177,611</u>	<u>(149,111)</u>	<u>28,500</u>
Net change in fund balance	(518,227)	(387,370)	229,105	(158,265)	-	(158,265)
Fund balance - beginning	<u>553,227</u>	<u>422,370</u>	<u>40,948</u>	<u>463,318</u>	<u>-</u>	<u>463,318</u>
Fund balance - ending	<u>\$ 35,000</u>	<u>\$ 35,000</u>	<u>\$ 270,053</u>	<u>\$ 305,053</u>	<u>\$ -</u>	<u>\$ 305,053</u>

CITY OF BAY CITY
Tillamook County, Oregon

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL

STREETS AND ROADS FUND

For the Year Ended June 30, 2023

	Original Budget	Final Budget	Variance with Final Budget Over (Under)	Actual		Cash Basis
				Budget Basis	Adjustments	
REVENUES						
Intergovernmental	\$ 100,000	\$ 100,000	\$ 113,773	\$ 213,773	\$ -	\$ 213,773
Investment earnings	270	270	2,347	2,617	-	2,617
Grants and contributions	100,000	100,000	(100,000)	-	-	-
Miscellaneous	-	-	41	41	-	41
Total revenues	<u>200,270</u>	<u>200,270</u>	<u>16,161</u>	<u>216,431</u>	<u>-</u>	<u>216,431</u>
EXPENDITURES						
Current						
Personnel services	120,470	150,470	(21,621)	128,849	-	128,849
Materials and services	77,600	77,600	(52,778)	24,822	-	24,822
Capital outlay	<u>214,000</u>	<u>232,821</u>	<u>(13,967)</u>	<u>218,854</u>	<u>-</u>	<u>218,854</u>
Total expenditures	<u>412,070</u>	<u>460,891</u>	<u>(88,366)</u>	<u>372,525</u>	<u>-</u>	<u>372,525</u>
Excess (deficiency) of revenues over (under) expenditures	(211,800)	(260,621)	104,527	(156,094)	-	(156,094)
OTHER FINANCING SOURCES (USES)						
Transfers in	<u>165,000</u>	<u>165,000</u>	<u>-</u>	<u>165,000</u>	<u>-</u>	<u>165,000</u>
Net change in fund balance	(46,800)	(95,621)	104,527	8,906	-	8,906
Fund balance - beginning	<u>46,800</u>	<u>95,621</u>	<u>9,338</u>	<u>104,959</u>	<u>-</u>	<u>104,959</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 113,865</u>	<u>\$ 113,865</u>	<u>\$ -</u>	<u>\$ 113,865</u>

CITY OF BAY CITY
Tillamook County, Oregon

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL

HOUSING REHABILITATION LOAN FUND

For the Year Ended June 30, 2023

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual Cash Basis
REVENUES			
Investment earnings	\$ 500	\$ 2,999	\$ 3,499
Loan repayment	-	11,735	11,735
Total revenues	500	14,734	15,234
EXPENDITURES			
Current			
Materials & services	111,200	(111,200)	-
Excess (deficiency) of revenues over (under) expenditures	(110,700)	125,934	15,234
Fund balance - beginning	110,700	17,165	127,865
Fund balance - ending	\$ -	\$ 143,099	\$ 143,099

CITY OF BAY CITY
Tillamook County, Oregon

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL

STREET RESERVE FUND

For the Year Ended June 30, 2023

	Original Budget	Final Budget	Variance with Final Budget Over (Under)	Actual Cash Basis
REVENUES				
Charges for services	\$ 95,000	\$ 95,000	\$ 25,262	\$ 120,262
Franchise fees	5,000	5,000	1,269	6,269
Investment earnings	1,650	1,650	11,339	12,989
Total revenues	<u>101,650</u>	<u>101,650</u>	<u>37,870</u>	<u>139,520</u>
EXPENDITURES				
Current				
Materials and services	126,500	126,500	(70,749)	55,751
Contingency	254,000	204,000	(204,000)	-
Total expenditures	<u>380,500</u>	<u>330,500</u>	<u>(274,749)</u>	<u>55,751</u>
Excess (deficiency) of revenues over (under) expenditures	(278,850)	(228,850)	312,619	83,769
OTHER FINANCING SOURCES (USES)				
Transfers in	165,000	165,000	-	165,000
Transfers out	(330,000)	(380,000)	-	(380,000)
Total other financing sources (uses)	<u>(165,000)</u>	<u>(215,000)</u>	<u>-</u>	<u>(215,000)</u>
Net change in fund balance	(443,850)	(443,850)	312,619	(131,231)
Fund balance - beginning	<u>443,900</u>	<u>443,900</u>	<u>30,810</u>	<u>474,710</u>
Fund balance - ending	<u>\$ 50</u>	<u>\$ 50</u>	<u>\$ 343,429</u>	<u>\$ 343,479</u>

**COMBINING AND INDIVIDUAL FUND
STATEMENTS AND SCHEDULES**

CITY OF BAY CITY
Tillamook County, Oregon

COMBINING BALANCE SHEET - MODIFIED CASH BASIS

NONMAJOR GOVERNMENTAL FUNDS

For the Year Ended June 30, 2023

	Debt Service Funds			Capital Projects Funds			Total Nonmajor Governmental Funds	
	Kilchis Water Bond	Sewer Bond	DEQ Loan Repayment Bond	Bay City Equipment Reserve	Fire Apparatus Reserve	Parks and Recreation		Footpaths and Bicycle Trails
ASSETS								
Cash and cash equivalents	\$ 1,957	\$ 59,860	\$ 123,021	\$ 38,343	\$ 199,198	\$ 8,254	\$ 11,605	\$ 442,238
FUND BALANCES								
Restricted for:								
Debt service	1,957	59,860	123,021	-	-	-	-	184,838
Park improvements	-	-	-	-	-	8,254	-	8,254
Footpath and bicycle trail upgrades	-	-	-	-	-	-	11,605	11,605
Committed to:								
Equipment purchases	-	-	-	38,343	199,198	-	-	237,541
Total fund balances	\$ 1,957	\$ 59,860	\$ 123,021	\$ 38,343	\$ 199,198	\$ 8,254	\$ 11,605	\$ 442,238

CITY OF BAY CITY
Tillamook County, Oregon

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - MODIFIED CASH BASIS

NONMAJOR GOVERNMENTAL FUNDS

For the Year Ended June 30, 2023

	Debt Service Funds			Capital Projects Funds			Total Nonmajor Governmental Funds	
	Kilchis Water Bond	Sewer Bond	DEQ Loan Repayment Bond	Bay City Equipment Reserve	Fire Apparatus Reserve	Parks and Recreation		Footpaths and Bicycle Trails
REVENUES								
Property taxes	\$ 559	\$ 31,410	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 31,969
Intergovernmental	-	-	-	-	-	-	1,149	1,149
Charges for services	296	-	55,598	-	-	-	-	55,894
Investment earnings	-	1,395	-	276	5,157	220	279	7,327
Miscellaneous	-	-	-	-	37,521	-	-	37,521
Total revenues	<u>855</u>	<u>32,805</u>	<u>55,598</u>	<u>276</u>	<u>42,678</u>	<u>220</u>	<u>1,428</u>	<u>133,860</u>
EXPENDITURES								
Debt service	-	23,926	42,366	-	53,440	-	-	119,732
Excess (deficiency) of revenues over (under) expenditures	855	8,879	13,232	276	(10,762)	220	1,428	14,128
OTHER FINANCING SOURCES (USES)								
Transfers in	-	-	-	28,000	21,500	-	-	49,500
Net change in fund balances	855	8,879	13,232	28,276	10,738	220	1,428	63,628
Fund balances - beginning	<u>1,102</u>	<u>50,981</u>	<u>109,789</u>	<u>10,067</u>	<u>188,460</u>	<u>8,034</u>	<u>10,177</u>	<u>378,610</u>
Fund balances - ending	<u>\$ 1,957</u>	<u>\$ 59,860</u>	<u>\$ 123,021</u>	<u>\$ 38,343</u>	<u>\$ 199,198</u>	<u>\$ 8,254</u>	<u>\$ 11,605</u>	<u>\$ 442,238</u>

CITY OF BAY CITY
Tillamook County, Oregon

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL

KILCHIS WATER BOND FUND

For the Year Ended June 30, 2023

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual Cash Basis
REVENUES			
Property taxes	\$ -	\$ 559	\$ 559
Charges for services	-	296	296
Total revenues	-	855	855
EXPENDITURES	-	-	-
Excess (deficiency) of revenues over (under) expenditures	-	855	855
Fund balance - beginning	-	1,102	1,102
Fund balance - ending	\$ -	\$ 1,957	\$ 1,957

CITY OF BAY CITY
Tillamook County, Oregon

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL

SEWER BOND FUND

For the Year Ended June 30, 2023

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual Cash Basis
REVENUES			
Property taxes	\$ 19,650	\$ 11,760	\$ 31,410
Investment earnings	200	1,195	1,395
Total revenues	19,850	12,955	32,805
EXPENDITURES			
Debt service	33,940	(10,014)	23,926
Excess (deficiency) of revenues over (under) expenditures	(14,090)	22,969	8,879
Fund balance - beginning	48,000	2,981	50,981
Fund balance - ending	\$ 33,910	\$ 25,950	\$ 59,860

CITY OF BAY CITY
Tillamook County, Oregon

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL

DEQ LOAN REPAYMENT FUND

For the Year Ended June 30, 2023

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual		
			Budget Basis	Cash Adjustments Basis	
REVENUES					
Charges for service	\$ 50,000	\$ 5,598	\$ 55,598	\$ -	\$ 55,598
EXPENDITURES					
Debt service	<u>44,586</u>	<u>(2,220)</u>	<u>42,366</u>	<u>-</u>	<u>42,366</u>
Excess (deficiency) of revenues over (under) expenditures	5,414	7,818	13,232	-	13,232
Fund balance - beginning	<u>118,000</u>	<u>(8,211)</u>	<u>109,789</u>	<u>-</u>	<u>109,789</u>
Fund balance - ending	<u>\$ 123,414</u>	<u>\$ (393)</u>	<u>\$ 123,021</u>	<u>\$ -</u>	<u>\$ 123,021</u>

CITY OF BAY CITY
Tillamook County, Oregon

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL

BAY CITY EQUIPMENT RESERVE FUND

For the Year Ended June 30, 2023

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual Cash Basis
REVENUES			
Investment earnings	\$ 25	\$ 251	\$ 276
EXPENDITURES			
Capital outlay	38,101	(38,101)	-
Excess (deficiency) of revenues over (under) expenditures	(38,076)	38,352	276
OTHER FINANCING SOURCES (USES)			
Transfers in	28,000	-	28,000
Net change in fund balance	(10,076)	38,352	28,276
Fund balance - beginning	10,076	(9)	10,067
Fund balance - ending	\$ -	\$ 38,343	\$ 38,343

CITY OF BAY CITY
Tillamook County, Oregon

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL

FIRE APPARATUS & STATION RELOCATION RESERVE FUND

For the Year Ended June 30, 2023

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual Cash Basis
REVENUES			
Investment earnings	\$ 750	\$ 4,407	\$ 5,157
Miscellaneous	24,000	13,521	37,521
Total revenues	24,750	17,928	42,678
EXPENDITURES			
Debt service	29,300	24,140	53,440
Excess (deficiency) of revenues over (under) expenditures	(4,550)	(6,212)	(10,762)
OTHER FINANCING SOURCES (USES)			
Transfers in	21,500	-	21,500
Net change in fund balance	16,950	(6,212)	10,738
Fund balance - beginning	177,500	10,960	188,460
Fund balance - ending	\$ 194,450	\$ 4,748	\$ 199,198

CITY OF BAY CITY
Tillamook County, Oregon

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL

PARKS AND RECREATION RESERVE FUND

For the Year Ended June 30, 2023

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual Cash Basis
REVENUES			
Investment earnings	\$ 20	\$ 200	\$ 220
EXPENDITURES	-	-	-
Excess (deficiency) of revenues over (under) expenditures	20	200	220
Fund balance - beginning	7,900	134	8,034
Fund balance - ending	\$ 7,920	\$ 334	\$ 8,254

CITY OF BAY CITY
Tillamook County, Oregon

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL

FOOTPATHS AND BICYCLE TRAILS FUND

For the Year Ended June 30, 2023

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual Cash Basis
REVENUES			
Intergovernmental	\$ 900	\$ 249	\$ 1,149
Investment earnings	50	229	279
Total revenues	950	478	1,428
EXPENDITURES			
	-	-	-
Excess (deficiency) of revenues over (under) expenditures	950	478	1,428
Fund balance - beginning	8,900	1,277	10,177
Fund balance - ending	\$ 9,850	\$ 1,755	\$ 11,605

CITY OF BAY CITY
Tillamook County, Oregon

SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION -
BUDGET AND ACTUAL

BAY CITY WATER OPERATING AND RESERVE FUND

For the Year Ended June 30, 2023

	Original Budget	Final Budget	Variance with Final Budget Over (Under)	Budget Basis	Actual Adjustments	Modified Cash Basis
REVENUES						
Charges for services	\$ 376,000	\$ 376,000	\$ 37,323	\$ 413,323	\$ -	\$ 413,323
SDC charges	55,000	55,000	48,408	103,408	-	103,408
Investment earnings	1,780	1,780	12,984	14,764	-	14,764
Miscellaneous income	-	7,903	17,668	25,571	-	25,571
Total revenues	<u>432,780</u>	<u>440,683</u>	<u>116,383</u>	<u>557,066</u>	<u>-</u>	<u>557,066</u>
EXPENSES						
Current						
Personnel services	281,600	341,600	(53,796)	287,804	-	287,804
Materials and services	146,897	172,851	(94,876)	77,975	-	77,975
Capital outlay	280,237	255,481	(255,481)	-	-	-
Depreciation	-	-	-	-	23,712	23,712
Total expenses	<u>708,734</u>	<u>769,932</u>	<u>(404,153)</u>	<u>365,779</u>	<u>23,712</u>	<u>389,491</u>
Excess (deficiency) of revenues over (under) expenses	<u>(275,954)</u>	<u>(329,249)</u>	<u>520,536</u>	<u>191,287</u>	<u>(23,712)</u>	<u>167,575</u>
OTHER FINANCING SOURCES (USES)						
Transfers out	<u>(143,483)</u>	<u>(168,239)</u>	<u>-</u>	<u>(168,239)</u>	<u>-</u>	<u>(168,239)</u>
Change in net position	(419,437)	(497,488)	520,536	23,048	(23,712)	(664)
Net position - beginning	<u>419,437</u>	<u>497,488</u>	<u>98,523</u>	<u>596,011</u>	<u>911,109</u>	<u>1,507,120</u>
Net position - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 619,059</u>	<u>\$ 619,059</u>	<u>\$ 887,397</u>	<u>\$ 1,506,456</u>

CITY OF BAY CITY
Tillamook County, Oregon

SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION -
 BUDGET AND ACTUAL

BAY CITY WATER SYSTEM AND RESERVE FUND

For the Year Ended June 30, 2023

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual		
			Budget Basis	Adjustments	Modified Cash Basis
REVENUES					
Charges for services	\$ 302,317	\$ (16,128)	\$ 286,189	\$ -	\$ 286,189
Investment earnings	4,300	34,977	39,277	-	39,277
Miscellaneous	80,000	(29,629)	50,371	-	50,371
Total revenues	<u>386,617</u>	<u>(10,780)</u>	<u>375,837</u>	<u>-</u>	<u>375,837</u>
EXPENSES					
Current					
Personnel services	157,300	(16,289)	141,011	-	141,011
Materials and services	280,300	(176,542)	103,758	-	103,758
Capital outlay	855,000	(636,323)	218,677	(218,429)	248
Contingency	50,000	(50,000)	-	-	-
Depreciation	-	-	-	182,685	182,685
Total expenses	<u>1,342,600</u>	<u>(879,154)</u>	<u>463,446</u>	<u>(35,744)</u>	<u>427,702</u>
Excess (deficiency) of revenues over (under) expenses	<u>(955,983)</u>	<u>868,374</u>	<u>(87,609)</u>	<u>35,744</u>	<u>(51,865)</u>
OTHER FINANCING					
SOURCES (USES)					
Transfers in	285,483	(125,244)	160,239	(250,000)	410,239
Transfers out	(10,000)	-	(10,000)	250,000	(260,000)
Total other financing sources (uses)	<u>275,483</u>	<u>(125,244)</u>	<u>150,239</u>	<u>-</u>	<u>150,239</u>
Change in net position	(680,500)	743,130	62,630	35,744	98,374
Net position - beginning	<u>1,394,000</u>	<u>42,396</u>	<u>1,436,396</u>	<u>4,642,219</u>	<u>6,078,615</u>
Net position - ending	<u>\$ 713,500</u>	<u>\$ 785,526</u>	<u>\$ 1,499,026</u>	<u>\$ 4,677,963</u>	<u>\$ 6,176,989</u>

CITY OF BAY CITY
Tillamook County, Oregon

SCHEDULE OF REVENUES, EXPENSES, AND CHANGES IN FUND NET POSITION -
BUDGET AND ACTUAL

BAY CITY SEWER AND RESERVE FUND

For the Year Ended June 30, 2023

	Original Budget	Final Budget	Variance with Final Budget Over (Under)	Actual		
				Budget Basis	Adjustments	Modified Cash Basis
REVENUES						
Charges for services	\$ 366,000	\$ 379,000	\$ 83,356	\$ 462,356	\$ -	\$ 462,356
SDC charges	51,500	51,500	34,900	86,400	-	86,400
Investment earnings	6,200	20,770	39,800	60,570	-	60,570
Miscellaneous income	1,500	105,265	10	105,275	-	105,275
Total revenues	<u>425,200</u>	<u>556,535</u>	<u>158,066</u>	<u>714,601</u>	<u>-</u>	<u>714,601</u>
EXPENSES						
Current						
Sewer						
Personnel services	387,500	387,500	(13,363)	374,137	-	374,137
Materials and services	393,600	444,898	(223,717)	221,181	(13,460)	207,721
Capital outlay	1,026,400	1,026,400	(598,311)	428,089	(428,053)	36
Depreciation	-	-	-	-	85,005	85,005
Total expenses	<u>1,807,500</u>	<u>1,858,798</u>	<u>(835,391)</u>	<u>1,023,407</u>	<u>(356,508)</u>	<u>666,899</u>
Excess (deficiency) of revenues over (under) expenses	<u>(1,382,300)</u>	<u>(1,302,263)</u>	<u>993,457</u>	<u>(308,806)</u>	<u>356,508</u>	<u>47,702</u>
OTHER FINANCING SOURCES (USES)						
Loan proceeds	275,000	275,000	(275,000)	-	-	-
Transfers in	25,000	25,000	-	25,000	52,555	77,555
Transfers out	<u>(35,000)</u>	<u>(35,000)</u>	<u>-</u>	<u>(35,000)</u>	<u>-</u>	<u>(35,000)</u>
Total other financing sources (uses)	<u>265,000</u>	<u>265,000</u>	<u>(275,000)</u>	<u>(10,000)</u>	<u>52,555</u>	<u>42,555</u>
Change in net position	(1,117,300)	(1,037,263)	718,457	(318,806)	409,063	90,257
Net position - beginning	<u>2,258,800</u>	<u>2,178,763</u>	<u>107,413</u>	<u>2,286,176</u>	<u>1,687,874</u>	<u>3,974,050</u>
Net position - ending	<u>\$ 1,141,500</u>	<u>\$ 1,141,500</u>	<u>\$ 825,870</u>	<u>\$ 1,967,370</u>	<u>\$ 2,096,937</u>	<u>\$ 4,064,307</u>

OTHER FINANCIAL SCHEDULES

CITY OF BAY CITY
Tillamook County, Oregon

COMPARATIVE STATEMENTS OF NET POSITION - MODIFIED CASH BASIS

SEWER OPERATING FUND

For the Years Ended June 30, 2023 and 2022

	Sewer Operating Fund	
	2023	2022
ASSETS		
Current assets		
Cash and cash equivalents	\$ 1,970,562	\$ 2,289,306
Capital assets, net of accumulated depreciation		
Land	188,173	188,173
Construction in progress	167,024	172,394
Buildings and improvements	18,258	19,163
Infrastructure	1,981,556	1,604,008
Equipment	122,391	137,156
Total capital assets	2,477,402	2,120,894
Total assets	4,447,964	4,410,200
LIABILITIES		
Current liabilities		
Customer deposits and accrued payroll	3,192	3,130
Long-term liabilities, current portion	52,520	52,555
Total current liabilities	55,712	55,685
Noncurrent liabilities		
Long-term liabilities, less current portion	327,945	380,465
Total liabilities	383,657	436,150
NET POSITION		
Net investment in capital assets	2,096,937	1,687,874
Unrestricted	1,967,370	2,286,176
Total net position	\$ 4,064,307	\$ 3,974,050

CITY OF BAY CITY
Tillamook County, Oregon

COMPARATIVE STATEMENTS OF REVENUES, EXPENSES, AND
CHANGES IN FUND NET POSITION - MODIFIED CASH BASIS

SEWER OPERATING FUND

For the Years Ended June 30, 2023 and 2022

	Sewer Operating Fund	
	2023	2022
Operating revenues		
Charges for services	\$ 462,356	\$ 464,120
Miscellaneous income	105,275	63,993
Total operating revenues	567,631	528,113
Operating expenses		
Personnel services	374,137	306,656
Materials and services	207,721	132,683
Repairs and maintenance	36	47,093
Depreciation	85,005	71,341
Total operating expenses	666,899	557,773
Operating income (loss)	(99,268)	(29,660)
Nonoperating revenues (expenses)		
Grants and contributions	-	474,389
System development charges	86,400	102,609
Investment earnings	60,570	10,774
Total nonoperating revenues (expenses)	146,970	587,772
Income (loss) before contributions and transfers	47,702	558,112
Transfers in	42,555	34,602
Change in net position	90,257	592,714
Net position - beginning	3,974,050	3,381,336
Net position - ending	\$ 4,064,307	\$ 3,974,050

**AUDIT COMMENTS AND DISCLOSURES REQUIRED BY
FEDERAL AND STATE REGULATIONS**



INDEPENDENT AUDITOR'S REPORT REQUIRED BY OREGON STATE REGULATIONS

The Honorable David McCall, Mayor
and Members of the City Council
City of Bay City
Bay City, Oregon 97107

We have audited the basic financial statements of the City of Bay City as of and for the year ended June 30, 2023 and have issued our report thereon dated December 12, 2023. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards*.

Compliance

As part of obtaining reasonable assurance about whether the City of Bay City's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, including the provisions of Oregon Revised Statutes, as specified in Oregon Administrative Rules 162-010-0000 through 162-010-0320 of the Minimum Standards for Audits of Oregon Municipal Corporations, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion.

We performed procedures to the extent we considered necessary to address the required comments and disclosures, which included, but were not limited to, the following:

Deposit of public funds with financial institutions (ORS Chapter 295)

Indebtedness limitations, restrictions, and repayment

Budgets legally required (ORS Chapter 294)

Insurance and fidelity bonds in force or required by law

Programs funded from outside sources

Highway revenues used for public highways, roads, and streets

Authorized investment of surplus funds (ORS Chapter 294)

Public contracts and purchasing (ORS Chapters 279A, 279B, 279C)

In connection with our testing, nothing came to our attention that caused us to believe the City was not in substantial compliance with certain provisions of laws, contracts, and grants, including the provisions of Oregon Revised Statutes, as specified in Oregon Administrative Rules 162-010-0000 through 162-010-0320 of the Minimum Standards for Audits of Oregon Municipal Corporations, except as follows:

A. Excess of Expenditures Over Appropriations

During the year, the City expended funds in excess of appropriations as follows:

<u>Fund</u>	<u>Function</u>	<u>Appropriations</u>	<u>Expenditures</u>	<u>Excess</u>
General Fund	General Services	\$ 158,258	\$ 175,116	\$ 16,858
Fire Apparatus and Station Relocation Fund	Debt Service	\$ 29,300	\$ 53,440	\$ 24,140

OAR 162-010-0230 Internal Control

In planning and performing our audit, we considered the City of Bay City’s internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City of Bay City’s internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the City of Bay City’s internal control over financial reporting.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity’s financial statements will not be prevented or detected and corrected on a timely basis.

We identified certain deficiencies in internal control over financial reporting, as described in the accompanying schedule of findings and management’s response as items 2023-003 and 2023-004, that we consider to be material weaknesses.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. A *significant deficiency* is a deficiency or a combination of deficiencies in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

We identified certain deficiencies in internal control over financial reporting, as described in the accompanying schedule of findings and management’s response as items 2023-001, 2023-002, and 2023-005, that we consider to be significant deficiencies in internal control over financial reporting.

This report is intended solely for the information and use of the city council and management of the City of Bay City and the Oregon Secretary of State and is not intended to be and should not be used by anyone other than these parties.

A handwritten signature in blue ink that reads "Accuity, LLC". The signature is written in a cursive, flowing style.

Accuity, LLC
Albany, Oregon
December 12, 2023



**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

The Honorable David McCall, Mayor
and Members of the City Council
City of Bay City
Bay City, Oregon 97107

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the modified cash basis financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Bay City, Oregon as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated December 12, 2023.

Report on Internal Control over Financial Reporting

In planning and performing our audit, we considered the City of Bay City, Oregon's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of City of Bay City's internal control. Accordingly, we do not express an opinion on the effectiveness of City of Bay City's internal control.

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying schedule of findings and questioned costs, we identified certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. We identified certain deficiencies in internal control over financial reporting, as described in the accompanying schedule of findings and management's response as items 2023-003 and 2023-004, that we consider to be material weaknesses.

A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We identified certain deficiencies in internal control over financial reporting, as described in the accompanying schedule of findings and management’s response as items 2023-001, 2023-002, and 2023-005, that we consider to be significant deficiencies in internal control over financial reporting.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City of Bay City’s financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed two instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*:

A. Excess of Expenditures Over Appropriations

During the year, the City expended funds in excess of appropriations as follows:

Fund	Function	Appropriations	Expenditures	Excess
General Fund	General Services	\$ 158,258	\$ 175,116	\$ 16,858
Fire Apparatus and Station Relocation Fund	Debt Service	\$ 29,300	\$ 53,440	\$ 24,140

City of Bay City’s Response to Findings

Governmental Auditing Standards requires the auditor to perform limited procedures on the City of Bay City’s response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. The City of Bay City’s response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of this Report

This report is intended solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity’s internal control or on compliance.

This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in blue ink that reads "Accuity, LLC". The signature is written in a cursive, flowing style.

Accuity, LLC

Albany, Oregon
December 12, 2023

CITY OF BAY CITY
Tillamook County, Oregon

June 30, 2023

Finding Number	2023-001 (Repeat Finding)
Finding Title	Adequate segregation of duties in most areas was impractical due to the limited number of employees. The City has, however, developed alternative procedures, which mitigate this condition to some extent.
Type of Finding	Significant Deficiency
Criteria	Ideally, staffing levels should allow for all areas of accounting responsibility (authorization or approval, custody of assets, recording transactions and reconciliations) to be performed independent of each other.
Condition	Due to limited staffing, complete segregation is not possible within the City
Cause of Condition	Finance staff is competent, capable and performs daily and monthly functions very well. Due to the size of the City, adding finance staff is not a feasible option, so the finding is created.
Potential Effect of Condition	There is a greater opportunity for misstatements in financial records, whether from fraud or error, to occur.
Prevalence	Systemic
Recommendation	We do not recommend any changes in staffing, but the City Council should be aware of this deficiency and remain involved in mitigating controls that have been put into place.
Management's response	Management generally agrees with this determination. Managements response to this finding is to incorporate specific procedures into all other staff functions to provide sufficient

CITY OF BAY CITY
Tillamook County, Oregon

June 30, 2023

Finding Number	2023-002 (Repeat finding)
Finding Title	City staff lacks the ability to draft financial statements in accordance with the modified cash basis of accounting including note disclosures and required schedules
Type of Finding	Significant Deficiency
Criteria	Preparing the financial statements prior to the commencement of a financial audit can be a valuable internal control to prevent misstatements in the preparation and disclosure of the financial statements.
Condition	Finance staff does not prepare their own financial statements, and instead has contracted with our office to prepare the financial statements.
Cause of Condition	Finance staff is competent, capable and performs daily and monthly functions very well. However, their experience in preparing modified cash basis financial statements and related disclosures is limited.
Potential Effect of Condition	Finance staff may not be able to prevent or detect a material misstatement in the preparation and disclosure of the financial statements. Missatements in financial statements may include not only misstated financial amounts, but also the omission of disclosures required by the cash basis of accounting.
Prevalence	Systemic
Recommendation	We do not recommend any changes in the preparation and disclosure of the financial statements, but the City Council and management of the City should be aware of this deficiency and stress the importance of a thorough review of the financial statements prior to approval of the audit.
Management's response	Management generally agrees with this determination. The State of Oregon has adopted statutes that mitigate the identified deficiency by requiring municipal auditing firms to assist with and/or prepare

CITY OF BAY CITY
Tillamook County, Oregon

June 30, 2023

Finding Number	2023-003 (Repeat finding)
Finding Title	Unapplied cash collected was not applied to the correct accounts, nor reconciled to the general ledger causing financial data to be incorrect prior to audit adjustments
Type of Finding	Material Weakness
Criteria	Cash applications of prepayments should be reconciled to the general ledger accounts each month to ensure accuracy
Condition	Due to limited staffing, the procedures were not performed
Cause of Condition	Finance staff is competent, and capable. Due to the size of the City, at times some procedures are not able to be completed.
Potential Effect of Condition	There is a greater opportunity for misstatements in financial records, whether from fraud or error, to occur.
Prevalence	Systemic
Recommendation	We recommend that the reconciliations become a party of month end close, and are treated as a priority
Management's response	Management generally agrees with this determination and will treat it as a priority; The City will be implementing a new software system to help remedy the issue.

CITY OF BAY CITY
Tillamook County, Oregon

June 30, 2023

Finding Number	2023-004 (Repeat Finding)
Finding Title	Cash accounts are being reconciled within the bank reconciliation module, however they are not being balanced to the general ledger each month.
Type of Finding	Material Weakness
Criteria	General ledger cash accounts should balance to reconciled bank balances in total
Condition	The accounting system the City uses does not balance the cash accounts to the general ledger as a part of the bank reconciliation process. There are additional steps required to balance to the general ledger.
Cause of Condition	Lack of understanding of the necessary process.
Potential Effect of Condition	Cash balances incorrect in the financial statements
Prevalence	Systemic
Recommendation	We recommend that the City implement a process to balance cash to the general ledger each month, and make it a priority process
Management's response	Management generally agrees with this determination and will treat it as a priority; The City will be implementing a new software system to help remedy the issue.

CITY OF BAY CITY
Tillamook County, Oregon

June 30, 2023

Finding Number	2023-005
Finding Title	Lack of adequate review and approval of journal entries, in current year led to significant error in financial data prior to audit adjustments
Type of Finding	Significant Deficiency
Criteria	Adjusting journal entries entered into the accounting system should be reviewed and approved by someone other than the staff entering them.
Condition	Lack of review and approval of journal entries
Cause of Condition	Lack of knowledge of internal control best practices.
Potential Effect of Condition	Financial misstatement due to fraud or error.
Prevalence	Systemic
Recommendation	We recommend that the City develop a process to have review of journal entries.
Management's response	Management generally agrees with this determination and will implement additional review and approval processes for journal entries.



City of Bay City

PO Box 3309
Bay City, OR 97107
Phone (503) 377-2288
Fax (503) 377-4044
TDD 7-1-1
www.ci.bay-city.or.us

January 9, 2023

Oregon Secretary of State, Audits Division
255 Capitol St. NE, Suite #500
Salem, OR 97310

Plan of Action for Sample Municipality

CLIENT respectfully submits the following corrective action plan in response to deficiencies reported in our audit of fiscal year ended June 30, 2023. The audit was completed by the independent auditing firm Accuity, LLC and reported the deficiencies listed below. The plan of action was adopted by the governing body at their meeting on January 9, 2023, as indicated by signatures below.

The deficiencies are listed on the subsequent page, the adopted plan of action and timeframe for each are listed below.

1. Deficiency #1
 - a. Plan of action: Due to staffing limitations the finding will remain for the foreseeable future, but additional oversight is in place to mitigate risk.
 - b. Timeframe for (or date of) implementation: No known timeframe
2. Deficiency #2
 - a. Plan of action: Due to staffing limitations the finding will remain for the foreseeable future, but additional oversight is in place to mitigate risk.
 - b. Timeframe for (or date of) implementation: No known timeframe
3. Deficiency #3
 - a. Plan of action: The city will be implementing a new software system to help remedy the issue.
 - b. Timeframe for (or date of) implementation: April 2024
4. Deficiency #4
 - a. Plan of action: The city will be implementing a new software system to help remedy the issue.
 - b. Timeframe for (or date of) implementation: April 2024
5. Deficiency #5
 - a. Plan of action: The city will implement additional review and approval processes for journal entries.
 - b. Timeframe for (or date of) implementation: Immediately

Kathleen Baker, Interim Mayor

David McCall, City Manager

This institution is an equal opportunity provider and employer. In accordance with Federal law and the U.S. Department of Agriculture policy, this institution is prohibited from discriminating on the base of race, color, national origin, religion, sex, age, disability, or familial status.



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The City of Bay City would like to express our gratitude towards Tillamook Coast Visitors Association, aka Visit Tillamook Coast, for the support you have provided to our City over the past several years.

As a small community that has not placed a high priority on attracting tourists and tourism over the years, we lack the resources and expertise needed to pivot towards a destination management system. TCVA has been a vital partner in this process, strategically guiding us through several phases over several years.

Beginning with guiding us through the establishment of goals and priorities, including basic items like a website and Facebook page, and culminating with several significant projects in 2023, our partnership with TCVA has been key to significant changes.

To highlight a few highly visible projects completed in 2023:

- Painting of an attractive new mural on the west side of City Hall;
- Installation of a new restroom/shower building as part of the new Hiker/Biker section of the City Campground;
- Installation of over a dozen wayfinding and destination signs along Highway 101 and at key locations in town.

Without the support of Visit Tillamook Coast, these projects would not have been possible.

Thank you for all the work you have done and continue to do for our community!

Kathleen Baker, Interim Mayor

Anthony Boatman, Councilor

Jason Hovey, Councilor

Tom Imhoff, Councilor

Tim Josi, Councilor

Melissa Rondeau, Councilor

David McCall, City Manager

Liane Welch, former City Manager

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