

**CITY OF BOARDMAN**  
 Monthly Council Financial Statement  
 Period Ending December 31, 2023  
 Fiscal Year Elapsed 50.00%

FISCAL YEAR 2023-2024

**REVENUE**

| FUND # | Fund Description                     | A                  |                   | B                     |                             | C                    |                     | D                                    |       | E                    |       | F |  |
|--------|--------------------------------------|--------------------|-------------------|-----------------------|-----------------------------|----------------------|---------------------|--------------------------------------|-------|----------------------|-------|---|--|
|        |                                      | 2023 - 2024 BUDGET | 2023 - 2024       | Beginning Cash C/Over | Revenue Received This Month | Year to Date Revenue | Total Revenue (B+C) | Remaining Expectations (over budget) | (A-D) | % of Budget Received | (D/A) |   |  |
| 100    | General Government                   | 836,545            | 2,919,836.61      | 2,114,492             | 6,012,875                   | 8,932,712            | 6,660,188           | 57.29%                               |       |                      |       |   |  |
| 110    | Public Safety - Police               | 3,186,145          | 518,445.94        | 99,004                | 771,867                     | 1,290,313            | 314,187             | 80.42%                               |       |                      |       |   |  |
| 125    | Code Compliance                      | 140,245            | 1,000,997.97      | 107,570               | 459,766                     | 1,460,764            | 308,886             | 82.55%                               |       |                      |       |   |  |
| 180    | Facilities                           | 310,170            | 252,165.00        | 103,184               | 450,795                     | 702,960              | 624,740             | 52.95%                               |       |                      |       |   |  |
| 195    | Non-Departmental                     | 11,120,245         | 175,433.50        | 161,492               | 295,469                     | 470,902              | 173,998             | 73.02%                               |       |                      |       |   |  |
| 100    | GENERAL FUND                         | 15,592,900         | 11,835,455.02     | 161,354               | 2,953,012                   | 14,788,467           | 892,403             | 94.31%                               |       |                      |       |   |  |
| 220    | WATER FUND                           | 1,604,500          | 5,309,648.79      | 2,023,505             | 2,121,860                   | 7,431,509            | (119,009)           | 101.63%                              |       |                      |       |   |  |
| 230    | SEWER FUND                           | 1,769,650          | 2,106,646.02      | 629,046               | 699,796                     | 2,806,442            | 284,068             | 90.81%                               |       |                      |       |   |  |
| 240    | GARAGE FUND                          | 1,327,700          | 2,462,152.07      | 621,417               | 694,228                     | 3,156,380            | 562,870             | 84.87%                               |       |                      |       |   |  |
| 250    | STREET FUND                          | 644,900            | 4,636,637.51      | 20,200                | 105,310                     | 4,741,947            | 6,337,078           | 42.80%                               |       |                      |       |   |  |
| 260    | BUILDING FUND                        | 15,680,870         | 10,721,051.46     | 31,806                | 200,627                     | 10,921,678           | (314,563)           | 102.97%                              |       |                      |       |   |  |
| 300    | GENERAL RESERVE FUND                 | 7,312,500          | 4,865.02          | 1,004,613             | 1,269,659                   | 1,274,524            | 319,874             | 79.94%                               |       |                      |       |   |  |
| 320    | WATER RESERVE FUND                   | 3,090,510          | 2,106,646.02      | 629,046               | 699,796                     | 2,806,442            | 284,068             | 90.81%                               |       |                      |       |   |  |
| 330    | SEWER RESERVE FUND                   | 3,719,250          | 2,462,152.07      | 621,417               | 694,228                     | 3,156,380            | 562,870             | 84.87%                               |       |                      |       |   |  |
| 350    | STREET RESERVE FUND                  | 11,079,025         | 4,636,637.51      | 20,200                | 105,310                     | 4,741,947            | 6,337,078           | 42.80%                               |       |                      |       |   |  |
| 410    | CAPITAL PROJECT FUND                 | 10,607,115         | 10,721,051.46     | 31,806                | 200,627                     | 10,921,678           | (314,563)           | 102.97%                              |       |                      |       |   |  |
| 510    | GO BOND FUND                         | 1,594,398          | 4,865.02          | 1,004,613             | 1,269,659                   | 1,274,524            | 319,874             | 79.94%                               |       |                      |       |   |  |
|        | <b>CITY TOTAL</b>                    | <b>74,023,318</b>  | <b>41,943,335</b> | <b>7,077,684</b>      | <b>16,035,264</b>           | <b>57,978,599</b>    | <b>16,044,719</b>   | <b>78.32%</b>                        |       |                      |       |   |  |
| 815    | CENTRAL URA DISTRICT                 | 2,222,325          | 238,210.19        | 59,299                | 79,958                      | 318,169              | 1,904,156           | 14.32%                               |       |                      |       |   |  |
| 819    | WEST URA DISTRICT                    | 188,575            | 91,165.67         | 69,823                | 90,179                      | 181,345              | 7,230               | 96.17%                               |       |                      |       |   |  |
|        | <b>URA TOTAL</b>                     | <b>2,410,900</b>   | <b>329,376</b>    | <b>129,122</b>        | <b>170,138</b>              | <b>499,514</b>       | <b>1,911,386</b>    | <b>20.72%</b>                        |       |                      |       |   |  |
|        | <b>CITY OF BOARDMAN GRAND TOTALS</b> | <b>76,434,218</b>  | <b>42,272,711</b> | <b>7,206,806</b>      | <b>16,205,402</b>           | <b>58,478,112</b>    | <b>17,956,106</b>   |                                      |       |                      |       |   |  |

**EXPENDITURES**

| FUND # | Fund Description                     | G                       |                           | H                    |               | I               |       | J            |       |
|--------|--------------------------------------|-------------------------|---------------------------|----------------------|---------------|-----------------|-------|--------------|-------|
|        |                                      | Expenditures This Month | Year to Date Expenditures | Unexpended Budget    | (A-G)         | Expended Budget | (G/A) | Fund Balance | (D-G) |
| 100    | General Government                   | 51,622                  | 293,333                   | 543,212              | 35.06%        |                 |       |              |       |
| 110    | Public Safety - Police               | 188,760                 | 1,131,427                 | 2,054,718            | 35.51%        |                 |       |              |       |
| 125    | Code Compliance                      | 9,165                   | 58,265                    | 81,980               | 41.55%        |                 |       |              |       |
| 180    | Facilities                           | 13,895                  | 84,195                    | 225,975              | 27.14%        |                 |       |              |       |
| 195    | Non-Departmental                     | 2,735,928               | 2,841,700                 | 8,278,545            | 25.55%        |                 |       |              |       |
| 100    | GENERAL FUND                         | 2,999,370               | 4,409,283                 | 11,184,431           | 28.28%        |                 |       |              |       |
| 220    | WATER FUND                           | 275,230                 | 685,329                   | 919,171              | 42.71%        |                 |       |              |       |
| 230    | SEWER FUND                           | 493,851                 | 738,955                   | 1,030,699            | 41.76%        |                 |       |              |       |
| 240    | GARAGE FUND                          | 103,175                 | 298,001                   | 1,029,699            | 22.44%        |                 |       |              |       |
| 250    | STREET FUND                          | 42,339                  | 213,317                   | 431,583              | 33.08%        |                 |       |              |       |
| 260    | BUILDING FUND                        | 328,973                 | 2,375,250                 | 13,305,620           | 15.15%        |                 |       |              |       |
| 300    | GENERAL RESERVE FUND                 | 0                       | 0                         | 7,312,500            | 0.00%         |                 |       |              |       |
| 320    | WATER RESERVE FUND                   | 0                       | 186,132                   | 2,904,378            | 6.02%         |                 |       |              |       |
| 330    | SEWER RESERVE FUND                   | 18                      | 28,971                    | 3,690,279            | 0.78%         |                 |       |              |       |
| 350    | STREET RESERVE FUND                  | 6,594                   | 80,914                    | 10,998,111           | 0.73%         |                 |       |              |       |
| 410    | CAPITAL PROJECT FUND                 | 163,742                 | 3,739,561                 | 6,867,554            | 35.26%        |                 |       |              |       |
| 510    | GO BOND FUND                         | 302,366                 | 302,366                   | 1,292,032            | 18.96%        |                 |       |              |       |
|        | <b>CITY TOTAL</b>                    | <b>4,715,658</b>        | <b>13,058,079.43</b>      | <b>60,966,053</b>    | <b>17.64%</b> |                 |       |              |       |
| 815    | CENTRAL URA DISTRICT                 | 0                       | 0                         | 2,222,325            | 0.00%         |                 |       |              |       |
| 819    | WEST URA DISTRICT                    | 0                       | 0                         | 188,575              | 0.00%         |                 |       |              |       |
|        | <b>URA TOTAL</b>                     | <b>0</b>                | <b>0</b>                  | <b>2,410,900</b>     | <b>0.00%</b>  |                 |       |              |       |
|        | <b>CITY OF BOARDMAN GRAND TOTALS</b> | <b>4,715,658</b>        | <b>13,058,079.43</b>      | <b>63,376,952.70</b> | <b>17.64%</b> |                 |       |              |       |

**CITY OF BOARDMAN GRAND TOTALS**      4,715,657.60      13,058,079.43      63,376,952.70      17.64%      45,420,033

**CASH REPORT:**      as of 12/31/2023      Interest Rate      5.00%

| Bank Name                      | Amount              | Interest Rate |
|--------------------------------|---------------------|---------------|
| Bank of Eastern Oregon Police  | \$6,748             | 5.00%         |
| Banner Bank Checking           | \$255,339           | -             |
| Banner Bank Savings            | \$251,089           | 5.29%         |
| Bank of Eastern Oregon         | \$334,372           | 5.00%         |
| OR Government Pool             | \$43,017,270        | 5.00%         |
| CURA Government Pool           | \$318,287           | 5.00%         |
| WURA Government Pool           | \$181,345           | 5.00%         |
| Xpress Online Clearing         | \$866,734           | -             |
| Bank of Eastern Oregon - Layne | \$0                 | 0.10%         |
| Bank of Eastern Oregon - R&G   | \$188,849           | 0.10%         |
| <b>TOTAL CASH</b>              | <b>\$45,420,033</b> |               |
| Total                          | \$0.00              |               |
| <b>TOTAL</b>                   | <b>\$45,420,033</b> |               |

**CURRENT MONTH NET CASH CHANGE (No URA)**      2023-2024      Year to Date Net Cash Change      2,362,262

| Budgeted Interfund Transfers From: |                       | Budgeted Interfund Transfers To: |                     |
|------------------------------------|-----------------------|----------------------------------|---------------------|
| 100-General Fund                   | (2,730,000.00)        | 100-General Fund                 | 51,150.00           |
| 220-Water Fund                     | (218,000.00)          | 250-Street Fund                  | 130,000.00          |
| 230-Sewer Fund                     | (443,000.00)          | 300-General Reserve Fund         | 2,000,000.00        |
| 260-Building Fund                  | (15,150.00)           | 320-Water Reserve Fund           | 620,000.00          |
| <b>TOTAL TRANSFERS FROM</b>        | <b>(3,406,150.00)</b> | 330-Sewer Reserve Fund           | 605,000.00          |
|                                    |                       | <b>TOTAL TRANSFERS TO</b>        | <b>3,406,150.00</b> |