

# Agenda - Special Meeting



March 21, 2023

Devils Lake Water Improvement District

## Meeting Location:

1206 SE 48th Pl, Lincoln City, OR 97367

5:00 p.m.

Meeting Link for virtual participants:

<https://us06web.zoom.us/j/85640>

[262517?pwd=RWNyNS9sZW9S](https://us06web.zoom.us/j/85640262517?pwd=RWNyNS9sZW9S)

[VIFeXVHeEV4aGJxdz09](https://us06web.zoom.us/j/85640VIFeXVHeEV4aGJxdz09)

Call to Order

Roll Call

Approval of Consent Agenda

Public Comment

## Existing In-Water Programs

- Vegetation Management
- Water Quality monitoring
- E Coli testing
- HABS monitoring and testing
- Lake Bottom Aeration System
- D River Dredging (Emergency west side)
- D River Dredging (proposed east side)
- Public Canal Maintenance

## 2023-2024 Vegetation Management Program Requirements

- Equipment Operators
- Disposal
- Current cost of operations (Attachment A)

## Current District Resources

- Sample Budget (Attachment C)
- Current Financial Report (Attachment D)

# Potential Tax Levy

## Current income sources

- Current Tax Levy
- Outside Funding (Attachment B)
- State Legislative funds
- Donations

## November 8, 2022 Election Results

- Community Feedback

# **Attachment A**

## DLWID Mechanical Harvesting Operating Cost

Cost	Service	
\$	80.00	Boat Operator per hr.
\$	92.00	Boat lease per hr.
\$	120.00	One Bin
Total Cost for 1 day (8 hours) of operation*		\$ 1,480.00
Total Cost for 10 days (80 hours) of operation*		\$ 14,800.00
Total Cost for 15 days (120 hours) of operation*		\$ 22,200.00
Total Cost for 20 days (160 hours) of operation*		\$ 29,600.00
Total annual cost for avg 15 days per month of operation*		\$ 266,400.00

\* Does not include costs for loading into bins, disposal fees, or equipment maintenance

Estimates based on current rates

Harvester	\$15,400	168 hours
Harvester	\$700	per every 8 hours over 168 per month
Harvester Operator	\$80	per hour

## **Attachment B**

## Outside Funding Approved (Total 2017 -2023)

Agency or Organization	Aggregate Amounts received/approved to date
CTSI	\$6,000
STCCF	\$39,000
Federal Government Coronavirus relief fund	\$60,000
SDAO	\$12,000
City of Lincoln City	\$50,000
Oregon Legislature	\$310,000
<b>Aggregate Total</b>	<b>\$477,000</b>

## Potential Grant/Funding Opportunities (FY 2023-2024)

Siletz Tribal Charitable Contribution Fund  
City of Lincoln City  
Special Districts Association of Oregon  
Oregon Department of Agriculture  
U.S. Department of Agriculture  
Lincoln County Soil and Water Conservation District  
Oregon State Marine Board  
Oregon Department of Fish and Wildlife

## **Attachment C**

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Contact: Joshua Brainerd (District Manager)

Telephone: (541) 994-5330 Email: josh@dlwid.org

FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount 2021-22	Adopted Budget This Year 2022-23	Approved Budget Next Year 2023-24
Beginning Fund Balance/Net Working Capital	621,745	490,416	0
Fees, Licenses, Permits, Fines, Assessments & Other Service Charges	0	0	0
Federal, State & all Other Grants, Gifts, Allocations & Donations	16,000	312,000	0
Revenue from Bonds and Other Debt	0	0	0
Interfund Transfers / Internal Service Reimbursements	0	0	0
All Other Resources Except Current Year Property Taxes	3,334	17,113	0
Current Year Property Taxes Estimated to be Received	303,622	299,221	0
<b>Total Resources</b>	<b>944,701</b>	<b>1,118,750</b>	<b>0</b>

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Personnel Services	146,216	204,341	0
Materials and Services	167,010	352,300	0
Capital Outlay	0	0	0
Debt Service	18,318	39,600	0
Interfund Transfers	0	0	0
Contingencies	0	47,891	0
Special Payments	0	0	0
Unappropriated Ending Balance and Reserved for Future Expenditure	613,157	474,618	0
<b>Total Requirements</b>	<b>944,701</b>	<b>1,118,750</b>	<b>0</b>

FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY ORGANIZATIONAL UNIT OR PROGRAM *			
Name of Organizational Unit or Program FTE for that unit or program			
District Operations	313,226	556,641	0
FTE	2	3	2.0
Not Allocated to Organizational Unit or Program	631,475	562,109	0
FTE	0	0	0
<b>Total Requirements</b>	<b>944,701</b>	<b>1,118,750</b>	<b>0</b>
<b>Total FTE</b>	<b>2</b>	<b>3</b>	<b>2</b>

**STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING \***

The Devils Lake Water Improvement District was established in 1984 for the "restoration, maintenance, and enhancement of Devils Lake". Projects include an aeration/oxidation project for Harmful Algal Bloom reductions and monies for flood protection including maintenance of the of the D-River channel. Funding is provided by property taxes on properties in the District, through grant acquisitions, and revenue from District operations. Funding includes property taxes, interest, back taxes, Net Working Capital, and the Unappropriated Ending Fund Balance from the General Fund, and reserve monies in the Improvement Fund and the Transportation Fund.

PROPERTY TAX LEVIES			
	Rate or Amount Imposed 2018-19	Rate or Amount Imposed This Year 2019-20	Rate or Amount Approved Next Year 2020-21
Permanent Rate Levy (Inside Watershed rate limit 0.2499 per \$1,000)	0.2499 per \$1,000	0.2499 per \$1,000	0.2499 per \$1,000
Permanent Rate Levy (Outside Watershed rate limit 0.1280 per \$1,000)	0.1280 per \$1,000	0.1280 per \$1,000	0.1280 per \$1,000
Local Option Levy			
Levy For General Obligation Bonds			

STATEMENT OF INDEBTEDNESS		
LONG TERM DEBT	Estimated Debt Outstanding on July 1.	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds	\$0	\$0
Other Bonds	\$0	\$0
Other Borrowings	\$0	\$0
<b>Total</b>	<b>\$0</b>	<b>\$0</b>

\* If more space is needed to complete any section of this form, insert lines (rows) on this sheet. You may delete blank lines.



**FORM  
LB-11**

This fund is authorized and established by resolution / ordinance number  
07-01 on April 5, 2007 for the following specified purpose:

General improvements as defined in Devils Lake Plan

**RESERVE FUND  
RESOURCES AND REQUIREMENTS**

Year this reserve fund will be reviewed to be continued or abolished.

Date can not be more than 10 years after establishment.

Review Year: 2027

Improvement Fund

Devils Lake Water Improvement District

(Fund)

(Name of Municipal Corporation)

Historical Data				DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2023 - 2024		
Actual		Adopted Budget Year 2022 - 2023	Proposed By Budget Officer		Approved By Budget Committee	Adopted By Governing Body	
Second Preceding Year 2020 - 2021	First Preceding Year 2021 - 2022						
1			1	RESOURCES			1
2	-	-	2	Cash on hand * (cash basis), or	-	-	2
3	294,839	80,571	3	Working Capital (accrual basis)	81,034		3
4	-	-	4	Previously levied taxes estimated to be received	0		4
5	-	-	5	Interest	1,783		5
6	0	0	6	Transferred IN, from other funds	0		6
7	0	0	7	Grants and Donations	0		7
8			8				8
9			9				9
10	294,839	80,571	10	Total Resources, except taxes to be levied	82,817	0	10
11			11	Taxes estimated to be received	0		11
12			12	Taxes collected in year levied			12
13	<b>294,839</b>	<b>80,571</b>	<b>13</b>	<b>TOTAL RESOURCES</b>	<b>165,634</b>	<b>0</b>	<b>13</b>
14			14	REQUIREMENTS **			14
15			15	Org. Unit or Prog. & Activity	Object Classification	Detail	15
16	-	-	16		M&S	Bank Fees	16
17	-	-	17		M&S	Watershed Protection	17
18	-	-	18		M&S	Vegetation Management	18
19	-	-	19		M&S	Consulting	19
20	-	-	20		M&S	Contracting	20
21	-	-	21		M&S	Fish & Wildlife	21
22	-	-	22		M&S	Recreation	22
23	-	-	23		M&S	Sewer	23
24	-	-	24		Personnel Services	Salary, Payroll Taxes & Benefits	24
25	-	-	25		Capital Outlay	Capital Outlay: Marina Office	25
26	-	-	26		Capital Outlay	Capital Outlay: Boats, Motor & Trailer	26
27	-	-	27		Capital Outlay	Capital Outlay: Lake Bottom Aeration Project	27
28	-	-	28				28
29	-	-	29		Transfer OUT	Transfer OUT to General Fund (Prior Period Adjustment)	29
30	-	-	30		Transfer OUT	Transfer OUT to Transportation Fund (Vehicle)	30
31	-	-	31		Transfer OUT	Transfer OUT to Transportation Fund (Boat)	31
32	-	-	32			Ending balance (prior years)	32
33	-	-	33			RESERVED FOR FUTURE EXPENDITURE	33
34	-	-	34				34
35	294,839	80,571	35			Ending balance (prior years)	35
36			36			<b>UNAPPROPRIATED ENDING FUND BALANCE</b>	36
37	<b>294,839</b>	<b>80,571</b>	<b>37</b>			<b>TOTAL REQUIREMENTS</b>	<b>37</b>

\*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year

\*\*List requirements by organizational unit or program, activity, object classification, then expenditure detail. If the requirement is "not allocated", then list by object classification and expenditure detail.

**FORM  
LB-11**

This fund is authorized and established by resolution / ordinance number 07-01 on April 5, 2007 for the following specified purpose:

General improvements as defined in Devils Lake Plan

**RESERVE FUND  
RESOURCES AND REQUIREMENTS**

Year this reserve fund will be reviewed to be continued or abolished.

Date can not be more than 10 years after establishment.

Review Year: 2027

Transportation Fund  
(Fund)

Devils Lake Water Improvement District  
(Name of Municipal Corporation)

Historical Data				DESCRIPTION RESOURCES AND REQUIREMENTS	Budget for Next Year 2022 - 2023		
Actual		Adopted Budget Year 2022 - 2023	Proposed By Budget Officer		Approved By Budget Committee	Adopted By Governing Body	
Second Preceding Year 2020 - 2021	First Preceding Year 2021 - 2022						
1			1	RESOURCES			1
2	-	-	2	Cash on hand * (cash basis), or	-		2
3	81,241	21,710	3	Working Capital (accrual basis)	21,835		3
4	-	-	4	Previously levied taxes estimated to be received	-		4
5	0	0	5	Interest	480		5
6	-	-	6	Transferred IN from General Fund (Vehicle)	0		6
7	-	-	7	Transferred IN from General Fund (Boat)	0		7
8	-	-	8	Transferred IN from Improvement Fund (Vehicle)	-		8
9	-	-	9	Transferred IN from Improvement Fund (Boat)	-		9
10	81,241	21,710	10	Total Resources, except taxes to be levied	22,315	0	10
11			11	Taxes estimated to be received			11
12			12	Taxes collected in year levied			12
13	<b>81,241</b>	<b>21,710</b>	13	<b>TOTAL RESOURCES</b>	<b>22,315</b>	<b>0</b>	<b>0</b> 13
14			14	REQUIREMENTS **			14
15			15	Org. Unit or Prog. & Activity	Object Classification	Detail	15
16			16				16
17			17				17
18			18				18
19			19				19
20			20				20
21			21				21
22			22				22
23			23				23
24			24				24
25			25				25
26			26				26
27			27				27
28			28				28
29			29				29
30			30				30
31			31				31
32			32			Ending balance (prior years)	0 32
33		22,730	33			<b>RESERVED FOR FUTURE EXPENDITURE</b>	22,315 0 0 33
34			34				34
35	81,241	21,710	35	Ending balance (prior years)			35
36			36	<b>UNAPPROPRIATED ENDING FUND BALANCE</b>			0 36
37	<b>81,241</b>	<b>21,710</b>	37	<b>TOTAL REQUIREMENTS</b>			<b>22,315+ 0 0 37</b>

\*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year

**FORM  
LB-20**

**RESOURCES  
General Fund**

(Fund)

Devils Lake Water Improvement District

(Name of Municipal Corporation)

	Historical Data			RESOURCE DESCRIPTION	Budget for Next Year 2022-2023			
	Actual		Adopted Budget Year 2022 - 2023		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2020 - 2021	First Preceding Year 2021 - 2022						
1	-	-	-	1	Available cash on hand* (cash basis) or	-	-	1
2	761,417	519,464	389,395	2	Net working capital (accrual basis)	654,874		2
3	-	-	9,233	3	Previously levied taxes estimated to be received	9,510		3
4	5,782	3,334	4,200	4	Interest	13,608		4
5	-	0	0	5	Transferred IN, from other funds			5
6				6	<b>OTHER RESOURCES</b>			6
7	-	-	-	7	Unappropriated Ending Fund Balance Previous	-		7
8	0	2,000	2,000	8	Siletz Tribal Donation	2,000		8
9	46,778	14,000	310,000	9	Grants (Secured)	0		9
10	-	-	0	10	Grants (Unsecured)	0		10
11	-	-	0	11	Boat Slip rentals	0		11
12				12	Revenue from Lincoln City	40,000		12
13				13				13
14				14				14
15				15				15
16				16				16
17				17				17
18				18				18
19				19				19
20				20				20
21				21				21
22				22				22
23				23				23
24				24				24
25				25				25
26				26				26
27				27				27
28				28				28
29	813,977	538,798	714,828	29	Total resources, except taxes to be levied	719,992		0
30			299,221	30	Taxes estimated to be received	316,611		30
31	288,062	303,622		31	Taxes collected in year levied			31
32	<b>1,102,039</b>	<b>842,420</b>	<b>1,014,049</b>	32	<b>TOTAL RESOURCES</b>	<b>1,036,603</b>	<b>0</b>	<b>0</b>

\*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year

**REQUIREMENTS SUMMARY**

**FORM  
LB-30**

**ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM & ACTIVITY**

General Fund  
(name of fund)

**Devils Lake Water Improvement Dist.**  
(name of Municipal Corporation)

	Historical Data			REQUIREMENTS FOR: <b>District Operations</b>	Budget For Next Year 2022-23			
	Actual		Adopted Budget This Year 2022-23		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2020 - 2021	First Preceding Year 2021 - 2022						
1				1	<b>PERSONNEL SERVICES</b>			1
2	103,605	118,402	175,000	2	97,020			2
3	10,304	12,042	12,250	3	11,404			3
4	9,079	10,748	12,216	4	12,216			4
5	3,724	5,024	4,875	5	4,560			5
6	-	-	-	6	15,900			6
7	-	-	-	7	-			7
8	<b>126,712</b>	<b>146,216</b>	<b>204,341</b>	8	<b>141,100</b>	<b>0</b>		<b>0</b>
9	<b>1.2</b>	<b>1.5</b>	<b>2.0</b>	9	<b>2.0</b>			
10				10	<b>MATERIALS AND SERVICES</b>			10
11	164,007	167,010	352,300	11	377,375			11
12				12				12
13				13				13
14				14				14
15				15				15
16				16				16
17				17				17
18				18				18
19				19				19
20				20				20
21				21				21
22				22				22
23				23				23
24				24				24
25				25				25
26				26				26
27	<b>164,007</b>	<b>167,010</b>	<b>352,300</b>	27	<b>377,375</b>	<b>0</b>		<b>0</b>
28				28	<b>CAPITAL OUTLAY</b>			28
29				29				29
30				30				30
31				31				31
32				32				32
33				33				33
34				34				34
35	-	-	<b>0</b>	35	<b>0</b>	<b>0</b>		<b>0</b>
36	<b>290,719</b>	<b>313,226</b>	<b>556,641</b>	36	<b>518,475</b>	<b>0</b>		<b>0</b>

**FORM  
LB-30**

**REQUIREMENTS SUMMARY**

**NOT ALLOCATED TO AN ORGANIZATIONAL UNIT OR PROGRAM**

General Fund

(name of fund)

**Devils Lake Water Improvement Dist.**

(name of Municipal Corporation)

	Historical Data			REQUIREMENTS DESCRIPTION	Budget For Next Year 2022-23			
	Actual		Adopted Budget This Year 2022-23		Proposed By Budget Officer	Approved By Budget Committee	Adopted By Governing Body	
	Second Preceding Year 2020 - 2021	First Preceding Year 2021 - 2022						
1				1 PERSONNEL SERVICES NOT ALLOCATED				1
2				2				2
3				3				3
4	0	0	0	4 <b>TOTAL PERSONNEL SERVICES</b>	0	0	0	4
5				5 <b>Total Full-Time Equivalent (FTE)</b>				5
6				6 MATERIALS AND SERVICES NOT ALLOCATED				6
7				7				7
8				8				8
9	0	0	0	9 <b>TOTAL MATERIALS AND SERVICES</b>	0	0	0	9
10				10 CAPITAL OUTLAY NOT ALLOCATED				10
11				11				11
12				12				12
13	0	0	0	13 <b>TOTAL CAPITAL OUTLAY</b>	0	0	0	13
14				14 DEBT SERVICE				14
15	0	18,318	39,600	15 Marina Payment	40,200			15
16				16				16
17	0	18,318	39,600	17 <b>TOTAL DEBT SERVICE</b>	40,200	0	0	17
18				18 SPECIAL PAYMENTS				18
19				19				19
20				20				20
21	0	0	0	21 <b>TOTAL SPECIAL PAYMENTS</b>	0	0	0	21
22				22 INTERFUND TRANSFERS				22
23	0	0	0	23 OUT to Improvement Fund	0	0	0	23
24	0	0	0	24 Out to Transportation Fund (Vehicle)	0	0	0	24
25	0	0	0	25 Out to Transportation Fund (Boat)	0	0	0	25
26				26				26
27				27				27
28	0	0	0	28 <b>TOTAL INTERFUND TRANSFERS</b>	0	0	0	28
29			47,891	29 <b>OPERATING CONTINGENCY</b>	67,479			29
30			269,917	30 <b>RESERVED FOR FUTURE EXPENDITURE</b>	310,449			30
31			100,000	31 <b>UNAPPROPRIATED ENDING BALANCE</b>	100,000			31
32			457,408	32 <b>Total Requirements NOT ALLOCATED</b>	518,128	0	0	32
33			556,641	33 <b>Total Requirements for ALL Org.Units/Programs within fund</b>	518,475	0	0	33
34				34 <b>Ending balance (prior years)</b>				34
35			1,014,049	35 <b>TOTAL REQUIREMENTS</b>	1,036,603	0	0	35

DETAILED REQUIREMENTS

Materials and Services

Historical Data			REQUIREMENTS FOR: District Operations			Budget for Next Year 2022-2023			
Actual		Adopted Budget This Year Year 2022-2023				Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body	
Second Preceding Year 2020 - 2021	First Preceding Year 2021 - 2022								
1			1	Object Classification	Detail				1
2	12,450	10,523	14,000	2	M&S Accounting	14,655			2
3	370	5,614	20,000	3	M&S Consulting	20,000			3
4	8,703	50,526	75,000	4	M&S Contracting	81,560			4
5	540	3,179	3,800	5	M&S Elections	1,900			5
6	32,524	21,644	50,000	6	M&S Equipment and Facilities O&M	28,755			6
7	3,208	8,404	10,000	7	M&S Insurance	6,755			7
8	1,050	1,700	5,000	8	M&S Lake Level Management	6,600			8
9	329	24,223	10,000	9	M&S Legal	10,000			9
10	14,236	1,603	12,000	10	M&S Monitoring	4,350			10
11	28,642	20,227	10,000	11	M&S Office	14,500			11
12	14,775	3,579	5,000	12	M&S Public Relations	5,000			12
13	0	0	2,000	13	M&S Training & Continued Education	2,800			13
14	14,500	15,087	15,500	14	M&S Transportation	15,500			14
15	11,488	31	120,000	15	M&S Vegetation Management	165,000			15
16	0	670	0	16	M&S Recruiting	0			16
17				17					17
18				18					18
19				19					19
20				20					20
21				21					21
22				22					22
23				23					23
24				24					24
25				25					25
26				26					26
27				27					27
28				28					28
29				29					29
30			1.5	30	<b>Total Full Time Equivalent (FTE)*</b>	2	2	2	30
31				31	Ending balance (prior years)				31
32				32	<b>UNAPPROPRIATED ENDING FUND BALANCE</b>				32
<b>33</b>	<b>142,815</b>	<b>167,010</b>	<b>352,300</b>	<b>33</b>	<b>TOTAL REQUIREMENTS</b>	<b>377,375</b>	<b>0</b>	<b>0</b>	<b>33</b>

\* When budgeting for Personnel Services Expenditures, include number of related full-time equivalent positions.

## **Attachment D**

**Devils Lake Water Improvement District**  
**Budget vs. Actuals: FY\_2022\_2023 - Feb. '23 P&L**  
 July 2022 - June 2023

	Total			% of Budget
	Feb. 2023	Jul. '22 to Feb. '23	Annual Budget	
<b>Income</b>				
4000 Revenue Account - HDR				
4010 Current Property Tax Revenue	2,341.02	306,799.05	299,221.00	103%
4012 Interest Revenue	1,876.61	9,072.82	7,880.00	115%
<b>Total 4010 Current Property Tax Revenue</b>	<b>\$ 4,217.63</b>	<b>\$ 315,871.87</b>	<b>\$ 307,101.00</b>	<b>103%</b>
4030 Net Working Capital		589,438.54	390,416.00	151%
4040 Previous Property Tax Revenue	2.75	-186.43		
4050 Prior Period Adj. Revenue			9,233.00	
4100 Grants & Donation Revenue			412,000.00	
4180 STCCF Siltex Tribal Grants		2,000.00	0.00	
4190 State Grant Vegetation Mgt.		310,000.00		
<b>Total 4100 Grants &amp; Donation Revenue</b>	<b>\$ 4,220.38</b>	<b>\$ 312,000.00</b>	<b>\$ 412,000.00</b>	<b>76%</b>
<b>Total 4000 Revenue Account - HDR</b>	<b>\$ 0.00</b>	<b>\$ 1,527,123.98</b>	<b>\$ 1,118,750.00</b>	<b>137%</b>
<b>Total Income</b>	<b>\$ 0.00</b>	<b>\$ 1,527,123.98</b>	<b>\$ 1,118,750.00</b>	<b>137%</b>
<b>Gross Profit</b>	<b>\$ 4,220.38</b>	<b>\$ 1,527,123.98</b>	<b>\$ 1,118,750.00</b>	<b>137%</b>
<b>Expenses</b>				
6510 Hourly	875.00	11,759.94	87,625.00	13%
<b>Total 6510 Hourly</b>	<b>\$ 875.00</b>	<b>\$ 11,759.94</b>	<b>\$ 87,625.00</b>	<b>13%</b>
6530 Insurance for Employee	900.27	9,123.10	12,216.00	75%
6540 Payroll Taxes	962.81	7,147.13	12,250.00	58%
6560 Salary	7,616.19	63,857.79	87,375.00	73%
6570 Simplified Employee Pension	364.06	2,929.22	4,875.00	60%
<b>Total 6500 Personnel Services - PR Exp.</b>	<b>\$ 10,718.33</b>	<b>\$ 94,817.18</b>	<b>\$ 204,341.00</b>	<b>46%</b>
7000 Materials and Services Exp.				
7010 Accounting & Bookkeeping Exp.	748.20	7,383.18	14,000.00	53%
7020 Bank Fees (Accounting) Exp.		0.15	0.00	
<b>Total 7010 Accounting &amp; Bookkeeping Exp.</b>	<b>\$ 748.20</b>	<b>\$ 7,383.33</b>	<b>\$ 14,000.00</b>	<b>53%</b>
7040 Consulting Exp.		4,239.11	20,000.00	21%
7050 Contracting Exp.	850.00	36,395.00	75,000.00	49%
7060 Elections Exp.	762.00	762.00	3,800.00	20%
7100 Equipment Facilities Opps/Maint	279.43	279.43	50,000.00	1%
7110 Aeration Unit Maintenance Exp.	976.94	6,727.16	0.00	
7120 Boat Storage & Maintenance Exp.	149.21	8,664.34	0.00	
7130 Boat/Field Supplies Exp.	184.07	2,269.93	0.00	
<b>Total 7100 Equipment Facilities Opps/Maint</b>	<b>\$ 1,589.65</b>	<b>\$ 17,940.86</b>	<b>\$ 50,000.00</b>	<b>36%</b>
7210 Liability Insurance Exp.	5,623.00	6,009.00	10,000.00	60%
7220 Lake Level Management Exp.			5,000.00	0%
7230 Legal Exp.		5,329.32	10,000.00	53%
7240 Monitoring Exp.			12,000.00	0%
7300 Office Exp. - HDR			10,000.00	0%
7310 Email Marketing Exp.	65.33	6,014.29	0.00	0%
7322 Office Equipment Exp.	98.86	572.43	0.00	0%
7325 Office Exp. Misc.	205.29	5,068.41	0.00	0%
7330 Phone Exp.	100.00	1,104.52	0.00	0%
<b>Total 7300 Office Exp. - HDR</b>	<b>\$ 469.48</b>	<b>\$ 12,759.65</b>	<b>\$ 10,000.00</b>	<b>128%</b>
7400 Public Relations Exp.			5,000.00	0%
7410 Conference Fees Exp.		1,193.00	0.00	0%
7430 Meals - Local Exp.	107.16	1,265.51	0.00	0%
7440 Meals/Lodging - Manager Travel	63.00	2,047.76	0.00	0%
7450 Membership Dues Exp.		211.77	0.00	0%
7480 Subscriptions Exp.		520.00	0.00	0%
<b>Total 7400 Public Relations Exp.</b>	<b>\$ 170.16</b>	<b>\$ 5,238.04</b>	<b>\$ 5,000.00</b>	<b>105%</b>
7490 Training/Continued Education	514.28	541.65	2,000.00	27%
7500 Transportation Exp.			15,500.00	
7510 Auto Allowance Exp.	1,200.00	9,600.00		
7520 Fuel for Boat & Truck Exp.		186.22	0.00	
<b>Total 7500 Transportation Exp.</b>	<b>\$ 1,200.00</b>	<b>\$ 9,786.22</b>	<b>\$ 15,500.00</b>	<b>63%</b>
7600 Vegetation Management Exp.	2,960.00	20,900.69	120,000.00	17%
7700 Marina Exp. - HDR				
7740 Marina Loan Interest		25,527.65	0.00	
7750 Marina Misc. Exp.	3,350.00	17,605.00		
7760 Marina Mortgage Exp.			39,600.00	
<b>Total 7700 Marina Exp. - HDR</b>	<b>\$ 3,350.00</b>	<b>\$ 43,132.65</b>	<b>\$ 39,600.00</b>	<b>109%</b>
<b>Total 7000 Materials and Services Exp.</b>	<b>\$ 18,236.77</b>	<b>\$ 170,417.52</b>	<b>\$ 391,900.00</b>	<b>43%</b>
8010 Capital Outlay Exp.			0.00	
8030 Contingencies			47,891.00	0%
8050 Unapprprtd End Future Bal(UEFB)		484,129.27	374,618.00	129%
8055 UEFB Acct. #3540		105,309.27	100,000.00	105%
<b>Total 8010 Capital Outlay Exp.</b>	<b>\$ 0.00</b>	<b>\$ 589,438.54</b>	<b>\$ 522,509.00</b>	<b>113%</b>
<b>Total Expenses</b>	<b>\$ 28,955.10</b>	<b>\$ 854,673.24</b>	<b>\$ 1,118,750.00</b>	<b>76%</b>
<b>Net Operating Income</b>	<b>-\$ 24,734.72</b>	<b>\$ 672,450.74</b>		
<b>Net Income</b>	<b>-\$ 24,734.72</b>	<b>\$ 672,450.74</b>		