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Clackamas County
www.clackamas.us

CLACKAMAS COUNTY BOARD OF COUNTY COMMISSIONERS

Policy Session Worksheet

Presentation Date: May 12, 2026

Approx. Start Time: 1:30 pm **Approx. Length:** 30 minutes

Presentation Title: Willamette Falls Locks Authority Presentation & Funding Request

Department: Department of Transportation and Development / Office of Economic Development (OED)

Presenters: Laura Edmonds, OED Manager

Other Presenters: Reed Wagner, Executive Director, Willamette Falls Locks Authority
Christine Lewis, Metro Councilor

WHAT ACTION ARE YOU REQUESTING FROM THE BOARD?

Board consideration of a \$120,000 funding request to support continued operations of the Willamette Falls Locks Authority.

EXECUTIVE SUMMARY:

In June 2021, the Oregon Legislature passed HB2564 to establish the Willamette Falls Locks Authority (WFLA). The Authority was entrusted with ownership, oversight and management of the Willamette Falls Locks Project. WFLA's mission is to repair, maintain, upgrade, and operate the locks and associated properties and facilities for commercial, transportation, recreational, cultural, historic, heritage and tourism purposes.

In the fall of 2021, the Clackamas Board of Commissioners appropriated \$120,000 in funding, distributed over three years at \$40,000 each year, to support the WFLA. Funding was through Economic Development Oregon State Lottery dollars. No County General Funds were involved.

The WFLA will provide the Board with a general overview of their current project status and will request consideration of a second round of funding in the amount of \$120,000 in a lump sum to support their ongoing operations.

FINANCIAL IMPLICATIONS (current year and ongoing):

Is this item in your current budget? YES NO

What is the cost? \$ 120,000

What is the funding source? Oregon State Lottery

STRATEGIC PLAN ALIGNMENT:

- How does this item align with the County's Performance Clackamas goals? Vibrant Economy

LEGAL/POLICY REQUIREMENTS:

Economic Development State Lottery Dollars are restricted under ORS 461.540 to support activities that further economic development.

"Furthering economic development" includes, but is not limited to, providing:

(A) Services or financial assistance to for-profit and nonprofit businesses located or to be located in Oregon;

(B) Services or financial assistance to business or industry associations to promote, expand or prevent the decline of their businesses; or

(C) Services or financial assistance for facilities, physical environments or development projects, as defined in ORS 285B.410 (Definitions for ORS 285B.410 to 285B.482), that benefit Oregon's economy. [1985 c.302 §7(7); 1995 c.12 §7; 2002 s.s.3 c.6 §18; 2005 c.835 §27; 2009 c.872 §3; 2011 c.699 §8]

PUBLIC/GOVERNMENTAL PARTICIPATION:

N/A

OPTIONS:

Option #1: Approve the Willamette Falls Locks Authority's request for \$120,000 of lottery funds, to be delivered lump sum.

Option #2: Approve a funding award with a modified amount or disbursement timeline.

Option #3: Take no action on the funding request at this time.

RECOMMENDATION:

None

ATTACHMENTS:

Attachment A: WFLA presentation

Attachment B: WFLA FY25 FS – Final Report

Attachment C: WFLA Budget vs Actuals FY26

SUBMITTED BY:

Division Director/Head Approval _____

Department Director/Head Approval *Dan Johnson*

County Administrator Approval _____

For information on this issue or copies of attachments, please contact Laura Edmonds 503-742-4366



Willamette Falls Locks
AUTHORITY

Willamette Falls Locks Relaunch



Willamette Falls Locks Authority

The mission of the Willamette Falls Locks Authority is to establish ownership, oversight, and management of the Willamette Falls Locks project, for the purposes of:

- **Enhancing the economic vitality of Oregon** through facilitating the resiliency and navigability of the Willamette River
- **Repairing, maintaining, upgrading and operating** the Willamette Falls Locks project and associated properties and facilities for commercial, transportation, recreational, cultural, historic, heritage, and tourism purposes
- **Returning operational Locks to the community**

Project Success to date

- Initial Governance Structure Completed
 - Financial Systems
 - Governing Policies/processes/systems
- Working with Army Corps of Engineers
 - Conducting transfer process with Army Corps of Engineers
 - Scheduled to be complete within 12 months
 - Disposal Report
 - History
 - Real Estate/Property
 - NEPA and Cultural
 - Title
 - Seismic Retrofit Completed
 - \$14M spent by ACOE since 2009
- Broadened the locks coalition and secured 15 public and private funding partners
- Hired Environmental/Engineering firm and started initial plans for inspections/construction

History

- Locks opened January 1, **1873**, under private ownership.
- **1915** The USACE bought the Canal and Locks for \$375,000 from Portland Railway, Light & Power, providing free passage around the Falls.
- **2011** The Locks closed in December due to safety concerns, and the Locks moved to "Caretaker" status.
- **2015** The Willamette Falls Locks Task Force was established through Senate Bill 131.
- **2017** SB 256 followed the Task Force's recommendations, enlisting Oregon Solutions to facilitate a new Willamette Falls Locks Commission.
- **2021** HB 2564 established the Willamette Falls Locks Authority as a public corporation.
- **2023** The Locks celebrated its 150th birthday and USACE began seismic upgrades. Additionally, local partners began funding operations for the first phase of the Locks.
- **2025** USACE completes seismic upgrades
- **February 2026** WFLA hires firm for engineering and environmental scoping
- **2027** Anticipated real estate transfer from USACE to WFLA
- **2026-29** WFLA oversees the construction and environmental work period
- **2029-30** Anticipated opening of the Locks

Looking Forward

- Negotiate and oversee transfer of the Locks from the ACOE by 2027
- Further broaden Locks' partnerships
- Manage Capital improvements
- Discover environmental conditions, ESA, and threatened species protection and develop process for community interests
- Develop a permanent funding plan for operation and negotiate operating agreements
- Protect and maintain core National Historic Register
 - Protection of sensitive cultural and archeological resources
- Return operational Locks to the community



Community & Economic Benefits

- Contribute to the region's **resiliency & emergency preparedness** by serving as a marine transportation option in the event of infrastructure failure (Cascadia earthquake)
- Enhance **revitalization opportunities** for river front cities including West Linn, Oregon City, and Wilsonville
- Promote **collaborative economic development** through **historical tourism and outdoor recreational opportunities**, including access to this portion of the Willamette Falls State Heritage Area
- Reduce greenhouse gas** through barging options for commodities that are now transported by truck – reducing congestion and road wear on major arterials and highways
- Connect Willamette Valley towns**, offering recreational and experiential environmental learning along the 187-mile Willamette River Water Trail



Investment:

Federal (since 2009): \$14 million

Local (to date): more than \$750,000

Oregon Legislature (2021): \$7.25 million

2027 – 2nd Portion of State Match to Implement Repairs: \$11.431 million

Benefits*

Transportation Benefits: up to \$49 million

Recreation Benefits: up to \$50 million

Truck trips removed from Portland area roads: between 80,000-220,000

Metric tons of CO2 reduced: 11,000-32,000

*These are estimates over a 30-year period from a 2018 ECO NW report



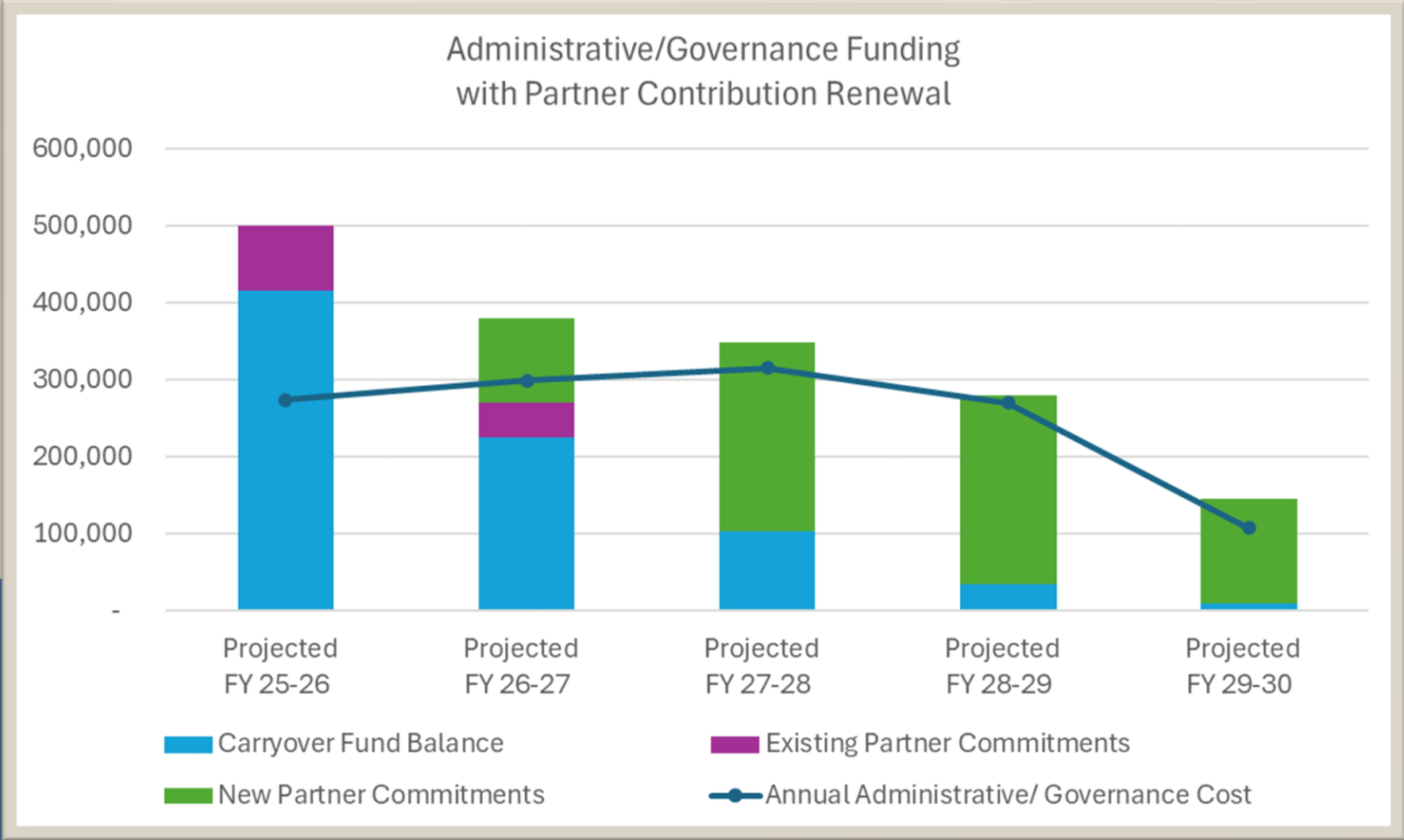
West Linn Memo 2022:

\$1,750,000 identified
need for 5 years.

Initial raise was \$795,198
from our partners, with a
gap of just under \$1M.



Financial Projections With Funding Renewal





Willamette Falls Locks

AUTHORITY

Thank you!

<https://www.youtube.com/watch?v=LOgWsK5LKio>



Willamette Falls
LOCKS AUTHORITY

Unaudited Financial Statements for the Year Ended

JUNE 30, 2025

WILLAMETTE FALLS LOCKS AUTHORITY

www.willamettefallslocks.org

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Authority Officials

Authority Board Members

Christine Lewis

Chair, Metro Council

Russ Axelrod

Vice Chair, Geologist and Former Mayor, West Linn

Sandy Carter

Secretary

Denyse McGriff

Treasurer, Oregon City Mayor

(Vacant)

Clackamas County Board

David Penilton

Oregon Tourism Commission/MERC Commission

Preston Korst

Portland General Electric

Robert Kentta

Confederated Tribes of Siletz Indians

Chris Mercier

Confederated Tribes of Grand Ronde Vice Chair

Mary Baumgardner

West Linn Council President

Kristin Meira

Maritime Industry

Ex-Officio Board Members

Rep. Jules Waters

Sen. Mark Meek

Sen. Daniel Bonham

Executive Director

Reed Wagner

Basic Financial Statements

Statement of Net Position – Unaudited

June 30, 2025

	<u>2025</u>
Assets:	
Current:	
Cash and Cash Equivalents	\$ 406,217
Intergovernmental & Agency Receivables	30,000
Prepaid Expenses	684
Total Current Assets	<u>436,901</u>
Total Assets	<u><u>\$ 436,901</u></u>
Liabilities:	
Current Liabilities:	
Accounts Payable	\$ 21,155
Total Current Liabilities	<u>21,155</u>
Total Liabilities	<u>21,155</u>
Net Position:	
Unrestricted	415,746
Total Net Position	<u>415,746</u>
Total Liabilities and Net Position	<u><u>\$ 436,901</u></u>

Statement of Revenues, Expenses, and Changes in Net Position – Unaudited
For the Year Ended June 30, 2025

	<u>2025</u>
Operating Revenue:	
Intergovernmental Revenue	\$ 114,500
Interagency Revenue	<u>142,204</u>
Total Operating Revenues	<u>256,704</u>
Operating Expenses:	
Contract and Professional Services	214,208
Administrative Expenses	<u>20,324</u>
Total Operating Expenses	<u>234,532</u>
Net Income From Operations	<u>22,172</u>
Non-operating Revenues (Expenses)	
Interest Earnings	<u>164</u>
Total Non-operating Revenues (Expenses)	<u>164</u>
Change in Net Position	22,336
Net Position - Beginning	<u>393,410</u>
Net Position - Ending	<u><u>\$ 415,746</u></u>

Statement of Cash Flows – Unaudited
For the Year Ended June 30, 2025

	<u>2025</u>
Cash Flows From Operating Activities:	
Received from Customers	\$ 334,704
Payments to Suppliers	(234,820)
Net Cash Provided By (Used For) Operating Activities	<u>99,884</u>
Cash Flows From Investing Activities:	
Interest Earnings	164
Net Cash Provided By Investing Activities	<u>164</u>
Net Increase in Cash and Cash Equivalents	100,048
Cash and Cash Equivalents - Beginning	306,169
Cash and Cash Equivalents - Ending	<u><u>\$ 406,217</u></u>
Reconciliation of Operating Income to Net Cash Provided By (Used For) Operating Activities	
Operating Income (Loss)	\$ 22,172
Adjustments to Reconcile Operating Income to Net Cash Provided By (Used For) Operating Activities:	
(Increase) Decrease in Intergovernmental & Agency Receivables	78,000
(Increase) Decrease in Prepaid Expenses	(55)
Increase (Decrease) in Accounts Payable	(233)
Net Cash Provided By (Used For) Operating Activities	<u><u>\$ 99,884</u></u>

Notes to the Financial Statements

1. Summary of Significant Accounting Policies

Reporting Entity

Willamette Falls Locks Authority (the Authority) is an Oregon municipal corporation that was established by House Bill 2564 in 2021. As laid out in this founding legislation, the mission of the Authority is to establish ownership, oversight, and management of the Willamette Falls Locks project, for the purposes of:

- Enhancing the economic vitality of Oregon through facilitating the resiliency and navigability of the Willamette River;
- Repairing, maintaining, upgrading and operating the Willamette Falls Locks project and associated properties and facilities for commercial, transportation, recreational, cultural, historic, heritage and tourism purposes; and
- Returning operational Locks to the community.

The Willamette Falls Locks (the Locks) were originally constructed by Portland Railway, Light and Power, a public entity, in 1873, but were transferred to public ownership in 1915 when the canal and locks were purchased by United States Army Corps of Engineers (USACE) for \$375,000. In 2011, a federal inspection of the Locks identified seepage, seismic, and safety issues, forcing the Locks, as well as the adjoining park and museum, to be closed under an emergency authorization. Subsequent Senate Bills 131(2015) and 256 (2017) created a task force and commission responsible for developing strategies for the future repair, reopening and transfer of the Locks out of federal ownership. In 2021, the Authority was established and the governing body, the Authority Board Members (the Board), were appointed by the Oregon Governor's office.

The Board subsequently established the bylaws, policies, and procedures under which the Authority operates. The following is a summary of the significant accounting policies utilized by the Authority in the preparation of the accompanying financial statements.

Measurement Focus and Basis of Accounting

The Authority operates a single enterprise fund using the accrual basis of accounting, in accordance with generally accepted accounting principles (GAAP). In this basis of accounting, revenues and expenses, and their related assets and liabilities, are recorded when goods or services are used or provided, regardless of the timing of the associated payment. The full accrual basis of accounting is used for all the accompanying basic financial statements.

Similar to a commercial entity, enterprise funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with an enterprise fund's principal ongoing operations. The principal operating revenues of the Authority are fees charged to the Authority's partner organization. Operating expenses of the Authority include the cost of contracted services and administrative expenses. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

Budget Policy

The Authority does adopt a budget for its own management purposes. This budgetary information is included in the other supplementary information, following these notes to the basic financial statements.

The Authority's primary program is listed as "Transportation" for the budget statements.

Cash and Equivalents

For purposes of the statements of cash flows, cash and cash equivalents are defined as short-term, highly liquid investments that are both readily convertible to known amounts of cash and so near their maturity that they present insignificant risk of changes in value because of changes in interest rates. Generally, only investments with original maturities of three months or less meet this definition.

Willamette Falls Locks Authority

Unaudited Financial Statements for the Year Ended June 30, 2025

Notes to the Financial Statements

Capital Assets

The Authority does not currently have any capital assets, though it anticipates having them in the future when the USACE transfers ownership of the Locks and related capital assets to the Authority.

Net Position

Net position comprises the various net earnings from operations, non-operating revenues, expenses, and contributions of capital. Net position is made up of the following three categories:

- Net Investment in Capital Assets consists of all capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds or other borrowings attributable to the acquisition, construction, or improvement of those assets.
- Restricted net position consists of external constraints placed on net position use by creditors, grantors, contributors, or laws or regulations of other governments or constraints imposed by law through constitutional provisions or enabling legislation.
- Unrestricted net position consists of net position items that are not included in the other categories previously mentioned.

When both restricted and unrestricted resources are available for use, it is the Authority's policy to use restricted resources first, then unrestricted resources as needed.

2. Cash and Equivalents

As of June 30, 2025, the Authority maintained two bank accounts – a check account and a savings account – which collectively comprise all the cash and cash equivalents reported by the Authority.

Balances as of June 30, 2025	Book Balance	Bank Balance
Checking Account	\$ 406,212	\$ 409,723
Savings Account	5	5
Total Cash and Equivalents	\$ 406,217	\$ 409,728

Disclosure Relating to Custodial Credit Risk

Per ORS 295.002, deposited public funds must be insured by Federal Deposit Insurance Corporation (FDIC) or the National Credit Union Administration (NCUA). Public funds deposits that exceed these insurance limits, currently set at \$250,000, must be held in a qualified depository that participates in the Oregon Public Funds Collateralization Program (PFCP). As of June 30, 2025, the Authority's bank was listed as a qualified depository by the Oregon State Treasury.

While the Board has adopted a formal investment policy and may choose to invest their funds accordingly in the future, the Authority did not have any investments as of the end of the fiscal year.

3. Accounts Receivable

Accounts receivable consist of amounts due to the Authority for services provided that have not yet been received. As all accounts receivable are intergovernmental or other agency revenues and within 120 days of billing, no allowance for doubtful accounts has been calculated.

4. Commitments and Contingencies

In June of 2023, the Board entered into a long-term contract with RRW, LLC for the services of providing an Executive Director for the Authority from June 1, 2023 to June 30, 2026 for a monthly fee of \$10,000, which increased to \$11,500 after the first ten months.

Willamette Falls Locks Authority

Unaudited Financial Statements for the Year Ended June 30, 2025

Notes to the Financial Statements

The Authority also has a service contract from November 2024 through June 2025 with Keith Hobson Consulting, LLC for financial, budget, and accounting consulting services, with service fees not to exceed \$25,000. This contract was renewed in July 2025 for one year, not to exceed \$25,000. A similar contract with a \$25,000 cap is also in place between the Authority and Cable Huston for legal counsel, though there is no set term for that contract.

Additionally, the Authority has a rental agreement for leased office space with Willamette Falls and Landings Heritage Area. The contract term is from the middle of June 2025 through the middle of June 2027 at a rate of \$750 a month with a not to exceed amount of \$18,000.

The Authority has several other contracts, but as they are cancelable, have no set cap or term, or are immaterial, they do not require disclosure.

5. Subsequent Events

The Authority has evaluated subsequent events through August 20, 2025 and determined there are no material subsequent events that required disclosure in these financial statements.

Required Supplementary Information

Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual – Unaudited

For the Year Ended June 30, 2025

	<u>General Fund</u> Original and Final Budget	Actual	Variance with Budget
Revenues:			
Intergovernmental Revenue	\$ 109,500	\$ 114,500	\$ 5,000
Interagency Revenue	115,000	142,204	27,204
Interest Revenue	96	164	68
Total Revenues	224,596	256,868	32,272
Expenditures:			
Materials and Services	277,300	234,532	42,768
Operating Contingency	48,935	-	48,935
Total Expenditures	326,235	234,532	91,703
Excess of Revenues Over (Under) Expenditures	(101,639)	22,336	123,975
Net Change in Fund Balance	(101,639)	22,336	123,975
Fund Balance - Beginning	354,002	393,410	39,408
Fund Balance - Ending	\$ 252,363	\$ 415,746	\$ 163,383

Willamette Falls Locks Authority

Budget vs. Actuals: Budget_FY26_P&L - FY26 P&L

July 2025 - February 2026

Attachment C

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
Revenue				
40001 Beginning Fund Balance		386,223.00	-386,223.00	
43100 Intergovernmental Revenue				
43120 Clackamas County	40,000.00	40,000.00	0.00	100.00 %
43130 City of West Linn	10,000.00	10,000.00	0.00	100.00 %
43131 City of Lake Oswego	5,000.00	5,000.00	0.00	100.00 %
43132 City of Oregon City	10,000.00	10,000.00	0.00	100.00 %
43133 City of Wilsonville	7,000.00	7,000.00	0.00	100.00 %
43134 City of Gladstone	2,500.00	2,500.00	0.00	100.00 %
Total 43100 Intergovernmental Revenue	74,500.00	74,500.00	0.00	100.00 %
43200 Interagency Revenue				
43210 PSU/Oregon Solutions		112,500.00	-112,500.00	
43230 Confederated Tribes of the Grand Ronde	10,000.00	10,000.00	0.00	100.00 %
43231 Confederated Tribes of the Siletz Indians	20,000.00		20,000.00	
Total 43200 Interagency Revenue	30,000.00	122,500.00	-92,500.00	24.49 %
48100 Interest Revenue	118.05	120.00	-1.95	98.38 %
Total Revenue	\$104,618.05	\$583,343.00	\$ -478,724.95	17.93 %
GROSS PROFIT	\$104,618.05	\$583,343.00	\$ -478,724.95	17.93 %
Expenditures				
53300 Contract Services				
53310 Contract Management	104,000.00	142,500.00	-38,500.00	72.98 %
53330 Administrative Services	3,180.00	6,000.00	-2,820.00	53.00 %
53332 Bookkeeping	1,623.92	7,500.00	-5,876.08	21.65 %
53340 Internet / Web Design		3,000.00	-3,000.00	
53350 Communications	1,030.33	1,000.00	30.33	103.03 %
53360 Web Hosting	543.85	1,000.00	-456.15	54.39 %
53370 Zoom Webinar	767.92	1,300.00	-532.08	59.07 %
53380 Public Affairs - State	2,500.00	6,250.00	-3,750.00	40.00 %
53381 Public Affairs - Federal		10,000.00	-10,000.00	
53390 Misc Contract Services		2,500.00	-2,500.00	
Total 53300 Contract Services	113,646.02	181,050.00	-67,403.98	62.77 %
53500 Professional Services				
53510 Legal	10,302.50	25,000.00	-14,697.50	41.21 %
53530 Financial	18,250.00	25,000.00	-6,750.00	73.00 %
53540 Audit	16,000.00	17,500.00	-1,500.00	91.43 %
Total 53500 Professional Services	44,552.50	67,500.00	-22,947.50	66.00 %
53700 Administrative Expenses				
53710 Bank Fees		120.00	-120.00	
53720 Insurance	2,219.76	3,600.00	-1,380.24	61.66 %
53730 Printed Collateral	226.11	1,100.00	-873.89	20.56 %
53740 Marketing/Fundraising	2,327.36	5,000.00	-2,672.64	46.55 %
53750 Memberships	4,178.00	6,000.00	-1,822.00	69.63 %

Willamette Falls Locks Authority

Budget vs. Actuals: Budget_FY26_P&L - FY26 P&L

July 2025 - February 2026

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
53760 Travel	1,107.06	6,500.00	-5,392.94	17.03 %
53770 Training /Conferences	1,758.00	4,000.00	-2,242.00	43.95 %
53780 Office Rent	6,375.00	9,000.00	-2,625.00	70.83 %
Total 53700 Administrative Expenses	18,191.29	35,320.00	-17,128.71	51.50 %
53800 IT / Technology				
53810 Software Licenses	1,524.99	1,200.00	324.99	127.08 %
53850 Small IT Equipment	49.99	2,000.00	-1,950.01	2.50 %
Total 53800 IT / Technology	1,574.98	3,200.00	-1,625.02	49.22 %
54000 Operating Expenses	100.10	1,000.00	-899.90	10.01 %
Total Expenditures	\$178,064.89	\$288,070.00	\$ -110,005.11	61.81 %
NET OPERATING REVENUE	\$ -73,446.84	\$295,273.00	\$ -368,719.84	-24.87 %
Other Revenue				
43600 Grant Revenue - State		1,113,700.00	-1,113,700.00	
49000 Other Financing Sources				
49200 Debt Proceeds from Short Term Debt		675,000.00	-675,000.00	
Total 49000 Other Financing Sources		675,000.00	-675,000.00	
Total Other Revenue	\$0.00	\$1,788,700.00	\$ -1,788,700.00	0.00%
Other Expenditures				
60000 Capital Outlay				
60100 Project Management		130,300.00	-130,300.00	
60200 Pre-Development		430,000.00	-430,000.00	
60300 Design and Development		739,650.00	-739,650.00	
60400 Permitting		162,750.00	-162,750.00	
60500 Cpnstruction		0.00	0.00	
60999 Project Contingency		300,500.00	-300,500.00	
Total 60000 Capital Outlay		1,763,200.00	-1,763,200.00	
70000 Debt Service				
70500 Interest		20,605.00	-20,605.00	
Total 70000 Debt Service		20,605.00	-20,605.00	
81000 Operating Contingency		50,306.00	-50,306.00	
89999 Unappropriated Ending Fund Balance		249,862.00	-249,862.00	
Total Other Expenditures	\$0.00	\$2,083,973.00	\$ -2,083,973.00	0.00%
NET OTHER REVENUE	\$0.00	\$ -295,273.00	\$295,273.00	0.00%
NET REVENUE	\$ -73,446.84	\$0.00	\$ -73,446.84	0.00%