

mattwinkel@outlook.com

From: Mary Schamehorn <marys@coosnet.com>
Sent: Sunday, June 23, 2019 10:10 AM
To: Matt Winkel <mattwinkel@outlook.com>
Subject: Fw: Thank you Mayor Schamehorn

Interesting

From: [Judy Smilan](#)
Sent: Sunday, June 23, 2019 8:18 AM
To: [Mary Schamehorn](#)
Cc: [Peter Braun](#) ; [Claudine Hundhausen](#) ; [Geri Procetto](#) ; [Chris Powell](#) ; [Brian Vick](#) ; [Madeline Seymour](#) ; [Matt Winkel](#) ; [Robert Mawson](#)
Subject: Thank you Mayor Schamehorn.

Mayor Schamehorn,

Thank you for your comment in the May 23, 2019 Bandon Western World.

You said:

"The City Council has been entrusted to take care of the health and welfare of the people of Bandon."

Thank you so much for acknowledging this fact. Though you were talking about making sure we had clean water, this statement would also apply to cell towers, electric meters, 5G and so on.

Thank you,

Judy Smilan

From: M O'Dea <me_odea@hotmail.com>
Sent: Monday, June 24, 2019 11:37 AM
To: Mary Schamehorn
Cc: mattwinkel@outlook.com; sherbre@frontier.com
Subject: Frustration with City

Madame Mayor,

I am writing because as your Utility Commissioner I am frustrated with the public lies and the obstruction of the City Manager to get access to public data. I am tired and done with politely responding to the arrogance and obstruction of certain City staff. I am tired of you, the Council and the City treating your Utility Commission as lackeys. You show no consideration or appreciation for the time that we volunteer to the City or the professional expertise that we made available to you.

Current issues are (as supported by the public record):

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Regards,

Mary O'Dea

mattwinkel@outlook.com

From: Matt Winkel
Sent: Friday, June 28, 2019 2:33 PM
To: Mary Schamehorn
Cc: sherbre@frontier.com; Mary O'Dea
Subject: RE: Frustration with City

Mary:

Did you get the email below from Mary O'Dea? Just checking. She didn't hear back from you, so she is wondering.

Power to the people!

Matt

From: M O'Dea <me_odea@hotmail.com>
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Regards,

Mary O'Dea

mattwinkel@outlook.com

From: Mary Schamehorn <marys@coosnet.com>
Sent: Friday, June 28, 2019 3:52 PM
To: Matt Winkel
Cc: sherbre@frontier.com; Mary O'Dea
Subject: Re: Frustration with City

No I did not see this. Something is going on with my computer; this is not the first thing that people say I am not getting. I will read it and respond.

Mary

From: Matt Winkel
Sent: Friday, June 28, 2019 2:33 PM
To: Mary Schamehorn
Cc: sherbre@frontier.com ; Mary O'Dea
Subject: RE: Frustration with City

Mary:

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MW 0155

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mattwinkel@outlook.com

From: Mary Schamehorn <marys@coosnet.com>
Sent: Friday, June 28, 2019 4:00 PM
To: Matt Winkel
Cc: sherbre@frontier.com; Mary O'Dea
Subject: Re: Frustration with City

Thanks Mary

I will certainly share your concerns with other members of the council as I feel it is important to keep them in the loop.

Right now, we are dealing with a near crisis involving the audit, and my spare time is being spent trying to deal with the advise of those doing our financials.

I certainly understand your frustration and share it on many fronts.

Mary

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Sent: Friday, June 28, 2019 2:33 PM
To: Mary Schamehorn
Cc: sherbre@frontier.com ; Mary O'Dea
Subject: RE: Frustration with City

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Regards,

Mary O'Dea

mattwinkel@outlook.com

From: Mary Schamehorn <marys@coosnet.com>
Sent: Tuesday, April 23, 2019 7:40 PM
To: Matt Winkel
Subject: Re: Water & Sewer Emergency - Utilities Commission

That pretty well covers it all. You have done a great deal of work on this and pretty much covered all our bases. I will definitely be there tomorrow, and I think Chris plans to be there, as well. He is getting more and more interested in what happens in the city.

today, he reminded me that we had approved the city manager's evaluation form and wanted to know when we are going to do the actual evaluation.

See you tomorrow.

M

From: [Matt Winkel](#)
Sent: Tuesday, April 23, 2019 7:29 PM
To: [Mary Schamehorn](#)
Subject: Water & Sewer Emergency - Utilities Commission

Mary:

Here you go!

Good luck with this!

Matt

Text Messages between Matt Winkel and Mary Schamehorn RE: Emergency Water & Sewer Rate Increases - 2019

Fri, Apr 26

MW Why am I still not comfortable with the budget?

MS Because we don't have any idea where she got the figures. But they need to keep it within the \$200,000 shortfall in both water and sewer so I can write my article. after that we're not responsible for what happens. Thank God You were nice but it was clear that the two people on the other side of the table didn't really know where the figures came from. And that's scary!

MW I think we need to INSIST they give us the current cash balances in each Fund, which should add up to the \$9,151,869.54 which is in the LGPI.

MW To double check, I'm going to re-add the balances shown in the budget.

MS Good idea!

MS I fear for the City of Bandon!!!

MW I still show the same figures.

MS So what should we do?

MW Robert's budget still shows an emergency in water and sewer, so I guess we'll have to go with that. I'll have to cogitate on it!

MS True!

MS I looked at page68 again. I just can't figure out how the beginning fund balance in the sewer fund could go from 480,000 down to 435,000 down to 336,000 and now \$697. What could possibly have occurred for that precipitous drop.? It's important to remember that the same people who thought the revenue sharing dollars had gone from 50,000 down to 25,000 are the same people who are bringing us these numbers. I I think we need to ask Denise and Robert about the total of the sewer fun 950 how it could've dropped down below \$1000 because all the other figures on that page seem to be fairly stable.

Sat, Apr 27

MS I think Amy is going to write an article about the recommendation from utilities commission but I worry that the figure isn't right which is going to be the most important figure the \$14 a month I'm going to beg her to wait until the council has made that declaration but like she said it was a public meeting and she was there so I don't know. What do you think?

MS I just looked at the new budget pages that he handed out the other day at the utilities commission. each one of them is numbered but they do not match the pages that they're supposed to replace in the budget. I was attempting to see what changes he had made but since there's no correlation between the pages there's no way to determine what changes were made.

MW Hopefully Robert has some accurate updated information at Monday's meeting. I

guess we'll just have to wait until then to see what he comes up with.

MW As far as Amy, I don't see a problem with her publishing what the Utilities Commission did. If Robert's and Denise's figures turn out to be correct, then the Utilities Commission did the right thing. If their figures are wrong, all fingers will be pointing at the two of them sitting down in the bottom of the very deep hole they dug themselves into. I think this is a make-it or break-it moment for them both.

MS Unfortunately the finger-pointing Will not be at Robert and Denise it will be at the city Council who hired and was responsible for these incompetent people. You should see the new documents that he gave us at the Abbey utilities commission he has increased personnel by \$58,000 in the administration budget and \$170,000 in the electric fund he has moved these figures around he has cut back on materials and services to try and make it balance but they're still both funds are way way off of what he originally gave us Personally I think we need to postpone the budget committee meeting until Thursday night and go in there and have them explain all the changes in these 15 or so pages that they have given us and to try and get Sheri to give us the ending fund balances before we write anything to anyone. Questions that you ask were based on the original pages that were in the book but you should see the changes that he suggested.

MS There are actually 27 new pages that he handed out at the utilities commission meeting where all the all the figures have been changed and in some cases materially we are not ready to have this budget approved in any way shape or form. That's why Denise said we could always have a fourth budget committee meeting because she knows very well these figures do not make sense I truly believe that the emergency action we should take is to fire Robert for allowing Denise to put this budget together without his oversight

MW If the budget is still all confused on Monday night and people aren't satisfied, then there won't be enough votes to pass it, so we'd have to have another meeting.

MS True but I'm not sure that anybody but you or I will be confused by it because they aren't going to look at it.

MW That's true, but if it's clear we aren't happy, then I would bet everyone else would get the clue. We just need to be clear about how we feel.

Sun, Apr 28

MS The big change in the sewer budget are the \$250,000 increases in the materials and services budget that Bill wanted added in there. But I don't believe the budget committee members received the new 15 or 20 pages for the enterprise funds. That will show where all of those increases came from in his budget. How about if we meet tomorrow at noon at that pizza place on Elmira since the bakery is closed so we can go over Some of the questions that I have.

MW The more I reflect on Friday's meeting with Robert and Denise, and the more I look at the revised water and sewer budgets, the more confused and

uncomfortable I get. Tomorrow at noon at Brewed Awakenings works for me. See you then.

MS So when did we hire him? October 2016

MS So why is he having so much trouble with this budget if he's already done two?

MW Yep. He was hired in October 2016. I have no idea why it is so hard this year. Probably mostly because of the water and sewer fund balances being so low, and the figures needing to be absolutely accurate if you are declaring an emergency.

Fri, May 3

MS I just sent you an email trying to figure out exactly what will happen Monday night once you have presented the utilities commission recommendation to the council. What is the next action and when do we take it? And should I run my column item on Sunday to soften the blow or would that be premature?

MW I just responded to your email.

Fri, May 10

MS Don't forget to let me know what 5000 gals of water cost so I can compute the increases for both water and sewer. I am more convinced than ever that he never intended to run the trolley this year because he knew it was going to be too expensive and then he had an out because someone complained to him verbally

MW I sent you an email with the bill a few minutes ago.

MS (Thumb Up Emoji)

Wed, May 15

MS Amy is doing a story this week on the utilities commission request. Fortunately she let me read it because it had a couple of major mistakes like she said the increase would bring it up to \$11.30 and then she added what other cities pay and I said no no no that is the increase on top of the current bill and then I told her that the bill for 2000 would now be \$57.52 so it's correct now. I'll be running my column next week. See you at the utilities com meeting.

Sat, Aug 3

MS Do you remember the piece of paper that you and Sheryl showed me at the Asian Garden after the June meeting that showed -145,000 and -176,000 in the 950 and 940 funds. I am trying to figure out where that piece of paper came from who printed it out because Sheryl says she never got anything directly from Denise or what she did get she sent on to us but there was nothing on that sheet of paper except those two figures and I need to know whether those were made

up figures that Denise gave to her or where those figures came from? I think The accountants are finally figuring out what is going on down there with Sheri or not going on and Robert had better come to grips with it.

MS In fact if you remember correctly it was me who after looking at that piece of paper noticed that the figures had a minus in front of them and you guys hadn't even noticed that so there wasn't much on that paper except those two figures but I need to know where they came from.

MW The cash balance reports kept changing. That's from June 19. I'll try to find the other conflicting reports.

MS Thanks

MS I am trying To download whatever you just sent me as a JPEG document but on my phone I can't do it so whatever it is I'll probably have to wait till I get home Oops I see it wasn't a JPEG but it was some kind of a document. At any rate I can't download it

MW I'll try it this way. It is a section from the June 19, 2019 Utilities Commission minutes:

MW E. Enterprise Finance Report
 O'Dea asked for actual account cash balances for water and sewer utilities funds 940 and 950 which have blanks in the finance report handout; 941 was not yet added to the report. Russell said with Sherri Wheeler, Administrative Services, out of the office, the report was the best Russell could do today.
 There are blanks across the 940 columns because funds are negative or not yet calculated. There was approximately \$35,000 in 950 in March, but she didn't want to make estimates for April and May because she didn't know what the expenses were. O'Dea asked when the figures will be available.
 Mawson said Wheeler will be back next week. Mawson asked if the updated information can be transmitted to the Commission by the following Friday and Russell said yes.

MS And that never came. Correct? Or were those the minus 145,000 and minus 176,000 figures that we saw at Asian Gardens?

MW I can't keep it straight anymore!

MS It will be interesting to see what Cayleigh comes up with next week after she meets with Sheri and helps her try to learn how to reconcile the bank statements without doing it by hand.

MS I just Talked to Peter about the problem and he feels we need to get rid of this administrative management position that we have no idea how it got there and get rid of that position and then if he wants to hire her back at her skill level that's one thing so what do you think of that?

MW I say the same thing I've been saying for a long time. The Administration Department should consist the City Manager and an Administrative Assistant. The Finance Department needs to be re-established, and include a Finance Director, Assistant Finance Director, Utility Clerks, Payroll Clerk, etc., etc. Anything else just ain't going to work.

MS (hands praying emoji) amen

ME I just emailed you two more documents supposedly showing electric, water, and

sewer Fund cash balances.
MS (hands praying emoji)

Wed, Aug 7

MW On your latest utility bill (dated 7/31/19) how many gallons of water did you use, and what were your water and sewer bills? Neither Mary O'Dea nor I can make ours calculate to the amount we were billed, no matter whether we use the old rates, the new rates adopted on 7/3/19, or a hybrid of the two which I thought was being used during this transition month. Maybe you could help straighten us out before we make fools of ourselves?

MS Because I watered constantly I used 5000 gallons of water for \$32.02 the sewer was \$36.03 and the utility tax was \$12.35.

MS Does that seem right?

MW I don't think so. I think it should be \$32.34, but I will check at the City tomorrow to see if it's me or them. Hopefully me!

MW That's water. I didn't bother checking sewer.

MW It sounds like none of Mary O's neighbors (all <2000 gallons) have the same or correct base rates per the rate schedules on the City website and per the rate resolution schedule attached to the City Council resolution. I'll be checking at City Hall tomorrow, and hopefully finding that the problems are ours and not the City's.

MS Let me know what you find out. Nothing would surprise me anymore. By the way did you have the flu or was that the stomach flu and you're OK now?

MW No flu. Went to the doctor, and he said it was an irritated stomach and possibly inflamed pancreas. No flu and nothing contagious. No medicine, just watch what I eat for a while. Not feeling completely healed, but better than Monday!

Thu, Aug 8

MS I guess I'm curious since the financials are almost completed for the 1819 audit why wouldn't those financials have shown that the bank statements had not been reconciled for eight months? What good is an audit if things like that can't be detected?

MW You are correct! The auditors should have picked up on the problem immediately, once they showed up to begin the audit. None of this should require us amateur sleuths to reveal. Doesn't speak very well for the auditors. Of course it really should have been addressed by City staff way back when I originally brought the problem to their attention. I also find it disheartening to watch this whole thing be like pulling teeth to get anybody to fess up to it, or even figure out what you, the Utilities Commission, and I have been pissing about for months and months.

Wed, Aug 14

MS I am not sure what is going on? But I was under the impression from Amanda that as of Monday she would be sending me the last time that the cash balances were correct which I believe was going to be June 2018. But today at noon I am once again getting the June 2019 with all the red marks which are the amendments that need to be done. Either I'm losing my mind or someone is playing games with us. I'm not sure but I am not happy about this. I know very well that she promised to get me June 2018 by Monday evening.

Matt Winkel

From: "Matt Winkel" <winkel@mycomspan.com>
Date: Thursday, April 11, 2019 3:15 PM
To: "Beth Hager" <bhager@ci.bandon.or.us>
Cc: "Denise Russell" <drussell@cityofbandon.org>
Subject: Re: Form submission from: Public Records Request Form

Thanks Beth!

Have a great weekend!

Matt

From: Beth Hager
Sent: Thursday, April 11, 2019 1:15 PM
To: Matt Winkel
Cc: Denise Russell
Subject: FW: Form submission from: Public Records Request Form

Good Afternoon Matt,

I am working on your record request, and will notify you as soon as I have it completed.

Thank you,
Beth

Beth Hager
Administrative Assistant

City of Bandon
P.O. Box 67
555 Highway 101
Bandon, OR 97411
Phone (541) 347-2437
Fax (541) 347-1415
www.cityofbandon.org



PUBLIC RECORDS LAW DISCLOSURE

This is a public document. This email is subject to the State Retention Schedule and may be made available to the public upon request.

From: City of Bandon, Oregon <bandon1@ci.bandon.or.us>
Sent: Wednesday, April 10, 2019 4:21 PM
To: bhager@cityofbandon.org
Subject: Form submission from: Public Records Request Form

Submitted on Wednesday, April 10, 2019 – 4:21pm

Submitted by anonymous user: [172.16.64.18]

Submitted values are:

Contact Information

FIRST NAME Matt
 LAST NAME Winkel
 MAIL ADDRESS PO Box 868, Bandon, OR 97411
 EMAIL winkel@mycomspan.com
 PHONE 5414043762
 FAX

Request Information

Tell us about the information you are a requesting

Section (if known) Administration

RECORDS REQUEST (Please be specific)

Copies of all City Council Resolutions increasing water, sewer, and/or electric utility rates from the year 2000 to date.

Thanks!

Matt

Fee Notice

Possible fees include a copy fee of \$.20/page, a research fee and/or a transmittal fee. The first five minutes of research time are free. The remaining balance will be charged at the staff member's hourly rate including overhead who is conducting the research. If the cost exceeds \$25 to fill the request, a written cost estimate will be provided to the requester, who then must provide confirmation that he or she wants staff to proceed with the request. Payment must be received prior to materials being released. Extensive research and/or copies require an advance cash deposit. In addition, there is a \$5 charge for audio CD's. There is a \$10 charge for DVD recordings. For DVD recordings, contact PEG Broadcasting at (541) 888-3460.

Legal Notice

If a party is an agent or representative to a judicial proceeding filed or about to be filed with the City, the request must be submitted in writing to the City Attorney at the same time as the request is filed with the City Recorder.

Method of Viewing

Information Choices Email records to specified email address (research time if involved).

Notes:

Information Requested

Attached .pdf Files

The results of this submission may be viewed at:

<http://www.cityofbandon.org/node/2731/submission/5521>

Matt Winkel

From: "Matt Winkel" <winkel@mycomspan.com>
Date: Friday, March 29, 2019 12:26 PM
To: "Beth Hager" <bhager@ci.bandon.or.us>
Subject: Re: Draft Agenda for the April 17th Utilities Commission Meeting - need feedback by Friday, April 5th

Beth:

Could you get me copies of all the City Council resolutions increasing water, sewer, and electric rates since 2000? It would be helpful to have that information in advance of the upcoming Budget Committee and Utilities Commission meetings.

Thanks!

Matt

From: Matt Winkel
Sent: Friday, March 29, 2019 8:53 AM
To: Beth Hager ; Donald Starbuck ; Patricia Soltys ; Daniel Graham ; Sheryl Bremmer ; Mary O'Dea ; Joe Kuehner ; Madeline Seymour ; Peter braun
Cc: Robert Mawson ; Mary Schamehorn ; Brian M. Vick ; geri Procetto ; Claudine Hundhausen ; Chris Powell
Subject: Re: Draft Agenda for the April 17th Utilities Commission Meeting - need feedback by Friday, April 5th

Beth:

To provide an appropriate spot on the agenda (and also as a reminder for me), perhaps we could add the following Item 2.B.:

2.
 - B. Review and Discuss the Draft Draft Meeting Minutes Program.

Thanks.

Have a great day!

Matt

From: Beth Hager
Sent: Thursday, March 28, 2019 6:29 PM
To: Donald Starbuck ; Patricia Soltys ; Daniel Graham ; Matt Winkel ; Sheryl Bremmer ; Mary O'Dea ; Joe Kuehner ; Madeline Seymour ; Peter braun
Cc: Robert Mawson ; Mary Schamehorn ; Brian M. Vick ; geri Procetto ; Claudine Hundhausen ; Chris Powell
Subject: Draft Agenda for the April 17th Utilities Commission Meeting - need feedback by Friday, April 5th

Hello Everyone,

Attached is a DRAFT copy of the agenda for the April 17, 2019 Utilities Commission Meeting. Please let me know by 5pm on Friday, April 5, 2019 if you have any additions or changes that need to be made.

Thank you,
Beth

Beth Hager
Administrative Assistant

City of Bandon
P.O. Box 67
555 Highway 101
Bandon, OR 97411
Phone (541) 347-2437
Fax (541) 347-1415
www.cityofbandon.org



PUBLIC RECORDS LAW DISCLOSURE

This is a public document. This email is subject to the State Retention Schedule and may be made available to the public upon request.

Also, I'm going to start on the May newsletter next week so I don't have to do this last minute stressful stuff any longer. Issues are becoming more complex and expensive and the delivery of the info to the public has to be well thought-out.

Have Fun,

Sheryl

Matt Winkel

From: "Matt Winkel" <winkel@mycomspan.com>
Date: Saturday, March 16, 2019 9:05 AM
To: "M O'Dea" <me_odea@hotmail.com>; <sherbre@frontier.com>
Subject: Re: Fwd: City of Coquille Boil Water Notice

What a drag! Maybe at the next meeting, you could ask Jim Youravish whether our turbidity is also high. We had the same problem in reverse a couple years ago....the water was too clean and the turbidity was too low!

Thanks for sending that to me.

Matt

From: M O'Dea
Sent: Friday, March 15, 2019 5:30 PM
To: sherbre@frontier.com ; winkel@mycomspan.com
Subject: Fwd: City of Coquille Boil Water Notice

[Get Outlook for Android](#)

From: Polizzi, Stephanie <Stephanie.Polizzi@oregonstate.edu>
Sent: Friday, March 15, 2019 4:48:11 PM
To: Mary O'Dea
Subject: FW: City of Coquille Boil Water Notice

Did you see this? UGH

Steph Polizzi, MPH, RDN, CHES, FAND
OSU Extension Family & Community Health
College of Public Health and Human Sciences
Mobile) 541-404-7982

From: Abby Greenhalgh-Johnson <Abby.Greenhalgh-Johnson@chw.coos.or.us>
Sent: Friday, March 15, 2019 1:44 PM
To: Abby Greenhalgh-Johnson <Abby.Greenhalgh-Johnson@chw.coos.or.us>
Subject: PSA: City of Coquille Boil Water Notice

FOR IMMEDIATE RELEASE

Today, March 15, 2019, the City of Coquille issued a **boil water notice** effective immediately until further notice.

For more information please contact the City of Coquille at 541-396-2115 or visit Oregon Health Authority's **Drinking Water Data Online** website:

<https://yourwater.oregon.gov/advisorydetails.php?ISN=2225>.

Eric Gleason, M.S.

Health Promotion Director/Public Information Officer

Coos Health & Wellness

281 LaClair St.

Coos Bay, OR 97420

541-266-6741 Office

541-808-8780 Cell

541-888-8726 Fax

Together, inspiring healthier communities

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Matt Winkel

From: <sherbre@frontier.com>
Date: Monday, April 8, 2019 5:05 PM
To: "Matt Winkel" <winkel@mycomspan.com>; "M O'Dea" <me_odea@hotmail.com>
Subject: Re: Utility Commission stuff

Hi,

Got this.

Sheryl

On Monday, April 8, 2019, 5:03:00 PM PDT, M O'Dea <me_odea@hotmail.com> wrote:

Hi all,
Ok, Friday at Bandon Baking for UC, at 11:00 am?
Washed Ashore , 11:00 am at Bandon Coffee. Matt are you coming to Washed Ashore?
Will fill you in on newest OMG and wastewater on Friday.

Mary

Sent from Mail for Windows 10

From: sherbre@frontier.com <sherbre@frontier.com>
Sent: Monday, April 8, 2019 4:45:31 PM
To: M O'Dea; Matt Winkel
Subject: Re: Utility Commission stuff

If we have four of us at the Washed Ashore meeting, will that constitute a quorum and, thus, a meeting?

Thursday after the other meeting works ok, or Friday, that's better. If we aren't a quorum, the Thursday idea of one meeting and then moving to another location and having another meeting might be the best option. Sorry so wishy-washy but I'm having a difficult time scheduling all of this stuff.

Sheryl

On Monday, April 8, 2019, 11:19:46 AM PDT, Matt Winkel <winkel@mycomspan.com> wrote:

Mary, any of those work fine for me.

Sheryl, what about you?

Later!

Matt

From: M O'Dea
Sent: Monday, April 8, 2019 11:07 AM

MW 0174

9/18/2019

To: Matt Winkel ; sherbre@frontier.com
Subject: RE: Utility Commission stuff

Hi Matt & Sheryl,

I have the most time on Wed and Friday this week, 11 to 1ish. Friday is the best for me. Unless, Matt you want to come to a Washed Ashore meeting (set up my Joe K., our newest member) on Thurs. at 11 at Bandon Coffee Café. I scheduled an hour, and then we can move to another location. Or, we can keep the two meetings separate.

Cheers,
Mary

Sent from [Mail](#) for Windows 10

From: Matt Winkel <winkel@mycomspan.com>
Sent: Saturday, April 6, 2019 2:41:28 PM
To: M O'Dea
Cc: sherbre@frontier.com
Subject: Re: Utility Commission stuff

Mary:

I'm back! Sunshine and 78 degrees a couple days ago, now its cold, windy, and rainy. Gotta be a saving grace in there somewhere!

My schedule is completely open this week, so if there is anytime that works best for you and Sheryl, I think it would be very useful to get together and talk about this utility stuff. The first Budget Committee meeting is next Monday, April 15, so the more prepared I am to discuss utility needs, the better. Let me know what day and time might work for you two.

Thanks for staying on top of this (or at least trying to be on top, considering the apparent obstructionism going on at City Hall!).

Have a great weekend!

Matt

From: M O'Dea
Sent: Saturday, April 6, 2019 12:21 PM
To: winkel@mycomspan.com
Cc: sherbre@frontier.com
Subject: Utility Commission stuff

Hi Matt,

Attached is a copy of the Waterdude assessment. Bill N. thinks highly of it and him. He is apparently working for Coos Bay as well. I have made electronic copies available to Mayor &

MW 0175

9/18/2019

CC since they never saw it. As of this email, three have requested it (Mayor, Powell, Vick). I have also included Bill N. capital improvement needs for the budget (reference 12/2018 UC meeting handouts for projects by number). Bill feels these are critical, but he has no support from City. Apparently, the city manager is also not receptive to the Waterdude report. Not sure what is going on.

I will fill you in later about the two reports to Mayor and CC, but to say they had not been informed about many things is not hyperbole. I have definitely rubbed Robert the wrong way. But, going into the budget prep. I think everything has to be on the table. People vent to me and I am not sure what's what given the lack of openness in the City.

I never got the information from the City to finish my conservation report. Robert and Richard (Jim Y.) all blew me off. The Mayor and CC don't seem bothered.

The next month will be crazy for me. I would like you, Sheryl and myself to get together before the next UC meeting (which I will not be in town for) to fill you in. I would also like to see if we can put together an information packet to help with budget generation?

So welcome back to rainy Bandon.

Mary O'Dea

Matt Winkel

From: <sherbre@frontier.com>
Date: Monday, April 8, 2019 4:57 PM
To: "Matt Winkel" <winkel@mycomspan.com>
Subject: Re: Utility Commission stuff

Friday is good.

Sheryl

Sent from Yahoo Mail for iPhone

On Monday, April 8, 2019, 4:55 PM, Matt Winkel <winkel@mycomspan.com> wrote:

It's only a quorum if four of the Commissioners are together and discussing Commission business. Attending an unrelated event at the same time would not constitute a quorum unless four of us got together to discuss Commission business.

It sounds like Friday is the most workable date. So, how about lunch at Bandon Baking at noon?

Your wish is my command!

Matt

From: sherbre@frontier.com
Sent: Monday, April 8, 2019 4:45 PM
To: M O'Dea ; Matt Winkel
Subject: Re: Utility Commission stuff

If we have four of us at the Washed Ashore meeting, will that constitute a quorum and, thus, a meeting?

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To: Matt Winkel ; sherbre@frontier.com
Subject: RE: Utility Commission stuff

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Mary

Sent from Mail for Windows 10

From: Matt Winkel <winkel@mycomspan.com>
Sent: Saturday, April 6, 2019 2:41:28 PM
To: M O'Dea
Cc: sherbre@frontier.com
Subject: Re: Utility Commission stuff

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MW 0178

9/18/2019

Thanks for staying on top of this (or at least trying to be on top, considering the apparent obstructionism going on at City Hall!).

Have a great weekend!

Matt

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Sent: Saturday, April 6, 2019 12:21 PM
To: winkel@mycomspan.com
Cc: sherbre@frontier.com
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Matt Winkel

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Date: Monday, April 8, 2019 4:45 PM
To: "M O'Dea" <me_odea@hotmail.com>; "Matt Winkel" <winkel@mycomspan.com>
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Sent from Mail for Windows 10

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Matt

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Cc: sherbre@frontier.com
Subject: Utility Commission stuff

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I never got the information from the City to finish my conservation report. Robert and Richard (Jim Y.) all blew me off. The Mayor and CC don't seem bothered.

MW 0181

9/18/2019

The next month will be crazy for me. I would like you, Sheryl and myself to get together before the next UC meeting (which I will not be in town for) to fill you in. I would also like to see if we can put together an information packet to help with budget generation?

So welcome back to rainy Bandon.

Mary O'Dea

Matt Winkel

From: "M O'Dea" <me_odea@hotmail.com>
Date: Saturday, April 20, 2019 9:30 PM
To: <sherbre@frontier.com>; "Matt Winkel" <winkel@mycomspan.com>
Subject: Re: Hopefully, Final Draft of Newsletter

Looks good, put it to bed and enjoy some time off.
Mary

Get [Outlook for Android](#)

From: Matt Winkel <winkel@mycomspan.com>
Sent: Saturday, April 20, 2019 7:44:01 PM
To: sherbre@frontier.com; M. O'Dea
Subject: Re: Hopefully, Final Draft of Newsletter

Looks good, but one thing. The opening sentence reads "...operates and maintains a 0.50 Wastewater Treatment Plant...." I think you probably mean a "0.50 million gallons per day (MGD)" or something like that?

Thanks for all of your weekend work!

Matt

From: sherbre@frontier.com
Sent: Saturday, April 20, 2019 7:11 PM
To: Matt Winkel ; M. O'Dea
Subject: Hopefully, Final Draft of Newsletter

Hi,
Here's the final draft, straight up, no sugar coating.

Happy Easter,
Sheryl

Matt Winkel

From: "M O'Dea" <me_odea@hotmail.com>
Date: Saturday, April 20, 2019 4:07 PM
To: "Matt Winkel" <winkel@mycomspan.com>; <sherbre@frontier.com>
Subject: RE: Utilities Commission Resolution

I am still mulling it over. First read looks good. But, I will get back to you Mondayish.

I really want to add something to the fact that we (UC) have over the past 2 yrs not been kept informed of real budget issues. Therefore we could not advise M & CC before this resolution. The City Manager has lied publicly (4/1/2019), and was very clear at the end of the meeting that you were not going to have access to any data (Mayor overheard). The City Manager and assoc. staff have been openly patronizing, and hostile when confronted. The requests for the non-produced information are in the public record, as are the agreed upon dates they will be provided by.

Also of real importance is the fact that the City is inexcusably behind in the audit, you cannot get cash balances...the 491 balance is unknown.....

We are in a pickle, not only because of rate revenues, but due to City management. I strongly feel we need an outside audit. I have no confidence they know what they are doing. Even if Robert knows what he is doing, I am not convinced that he hasn't handed over his responsibilities to unqualified personnel. And, I strongly feel there has been no oversight by the manager to make sure orthodox methods are used.

Lastly, there has to be a line that states that utility personnel is already at barest staffing level, and that any reductions would further exacerbate the current issues. Remember Bill N. and maybe Steve will be retiring from wastewater in the next S+ yrs. That would only leave Seth at wastewater and Jim at water treatment. Not to mention that Richard wants to retire and PW is already has one needed opening.

Mary
 Sent from [Mail](#) for Windows 10

From: Matt Winkel <winkel@mycomspan.com>
Sent: Saturday, April 20, 2019 3:31:00 PM
To: Mary O'Dea; Sheryl Bremmer
Subject: Re: Utilities Commission Resolution

Slight extremely minor correction that hopefully you won't notice anyway!

Matt

From: Matt Winkel
Sent: Saturday, April 20, 2019 3:25 PM
To: Mary O'Dea ; Sheryl Bremmer
Subject: Utilities Commission Resolution

Mary and Sheryl:

Firstly, always be doing something better and more enjoyable than opening the attachment.

Secondly, if your finger slips and you do open this, shame on you, but give me your thoughts anyway.

Thirdly, if I haven't already told you, remind me to tell you sometime about my interaction with City staff on this whole resolution and related issues.

Fourthly, have great weekend.

Happy Easter!

Matt

Matt Winkel

From: "M O'Dea" <me_odea@hotmail.com>
Date: Saturday, April 20, 2019 12:10 PM
To: <winkel@mycomspan.com>
Attach: 16 Utility System Audit Summaries - 2005-2015 (1).pdf; Cash.pdf; Funds_6_2016.pdf

Sent from Mail for Windows 10

Electric Fund

DATE	ELECTRIC RESERVE FUND - NET WORKING CAPITAL AT THE END OF THE		YEAR	SUM OF CASH BALANCE & WORKING CAPITAL COLUMNS		UTILITY SALES
	ELECTRIC FUND CASH BALANCE					
06/30/2006	\$ 663,257	\$	183,026	\$	846,283	\$ 4,113,033
06/30/2007	\$ 429,146	\$	197,582	\$	626,728	\$ 4,451,142
06/30/2008	\$ 911,310	\$	341,054	*4	\$ 1,252,364	\$ 4,996,474
06/30/2009	\$ 709,323	\$	384,188		\$ 1,093,511	\$ 4,738,201
06/30/2010	\$ 742,360	\$	659,974		\$ 1,402,334	\$ 4,627,570
06/30/2011	\$ 1,612,370	\$	-	*1	\$ 1,612,370	\$ 4,774,407
06/30/2012	\$ 1,497,576	\$	-		\$ 1,497,576	\$ 5,008,280
06/30/2013	\$ 1,343,264	\$	-		\$ 1,343,264	\$ 4,924,965
06/30/2014	\$ 1,188,667	\$	-		\$ 1,188,667	\$ 4,846,773
06/30/2015	\$ 771,002	\$	-		\$ 771,002	\$ 4,774,358

*1 \$649,011.51 Transfer from Electric Reserve Fund

*4 "Extention Fees" & "Other" account for \$250,000.00

Water Fund

DATE	WATER RESERVE FUND - NET		SUM OF CASH BALANCE & WORKING CAPITAL COLUMNS		UTILITY SALES
	WATER FUND CASH BALANCE	WORKING CAPITAL AT THE END OF THE YEAR			
06/30/2006	\$ 55,532	\$ 16,426	\$ 71,958	*8	\$ 284,356
06/30/2007	\$ 157,470	\$ 64,076	\$ 221,546	*7	\$ 371,331
06/30/2008	\$ -	\$ 57,132	\$ 57,132	*5	\$ 495,462
06/30/2009	\$ 57,831	\$ 50,993	\$ 108,824		\$ 494,959
06/30/2010	\$ 91,429	\$ 51,338	\$ 142,767		\$ 499,882
06/30/2011	\$ 390,134	\$ -	\$ 390,134	*2	\$ 478,131
06/30/2012	\$ 330,416	\$ -	\$ 330,416		\$ 478,573
06/30/2013	\$ 173,610	\$ -	\$ 173,610		\$ 477,380
06/30/2014	\$ 117,206	\$ -	\$ 117,206		\$ 483,486
06/30/2015	\$ 13,780	\$ -	\$ 13,780		\$ 491,033

*2 \$51,338.94 Transfer from Water Reserve Fund

*5 \$1,008,823.00 Bond Proceeds

*7 \$244,134.00 Transfer In

*8 \$90,000 Transfer In from G/F

Sewer Fund

DATE	CASH BALANCE	SEWER RESERVE FUND - NET WORKING CAPITAL AT THE END OF THE YEAR		SUM OF CASH BALANCE & WORKING CAPITAL COLUMNS	UTILITY SALES
06/30/2006	\$ 152,134	\$ 136,940		\$ 289,074	\$ 612,082
06/30/2007	\$ 61,101	\$ 14,300		\$ 75,401	\$ 627,423
06/30/2008	\$ -	\$ 61,118	*6	\$ 61,118	\$ 702,028
06/30/2009	\$ -	\$ 118,595		\$ 118,595	\$ 685,736
06/30/2010	\$ 36,837	\$ 9,668	*9	\$ 46,505	\$ 757,195
06/30/2011	\$ -	\$ -	*3	\$ -	\$ 750,541
06/30/2012	\$ -	\$ -		\$ -	\$ 793,879
06/30/2013	\$ 81,549	\$ -		\$ 81,549	\$ 777,652
06/30/2014	\$ -	\$ -		\$ -	\$ 775,169
06/30/2015	\$ 495,183	\$ -	*	\$ 495,183	\$ 786,481

* Grant

*3 \$110,242.00 Transfer from Sewer Reserve Fund

*6 \$283,256.00 "Beginning Balance"

*9 Budgetary Adjustment in the amount of \$(110,754)

DATE	Electric Fund				Water Fund				Sewer Fund			
	CASH BALANCE	Utility Sales	Total Revenue	Unappropriated F/B	CASH BALANCE	Utility Sales	Total Revenue	Unappropriated F/B	CASH BALANCE	Utility Sales	Total Revenue	Unappropriated F/B
06/30/2006	\$ 794,118	\$ 4,113,093	\$ 4,991,554	\$ 4,993,046	\$ 55,197	\$ 284,396	\$ 408,998	\$ 3,999,801	\$ 150,395	\$ 612,082	\$ 679,695	\$ 1,800,973
06/30/2007	\$ 472,331	\$ 4,451,145	\$ 4,776,648	\$ 6,112,592	\$ 156,131	\$ 367,061	\$ 692,147	\$ 3,916,264	\$ 655,943	\$ 627,423	\$ 697,959	\$ 2,709,123
06/30/2008	\$ 829,529	\$ 4,999,306	\$ 5,381,517	\$ 6,674,531	\$ 271,637	\$ 489,652	\$ 1,571,802	\$ 4,770,884	\$ (72,127)	\$ 702,028	\$ 990,237	\$ 3,066,550
06/30/2009	\$ 782,850	\$ 4,740,063	\$ 4,918,919	\$ 6,843,471	\$ 61,060	\$ 488,373	\$ 575,744	\$ 4,573,240	\$ 1,957	\$ 685,736	\$ 871,266	\$ 3,389,418
06/30/2010	\$ 823,223	\$ 4,627,570	\$ 4,792,021	\$ 7,113,940	\$ 94,842	\$ 491,412	\$ 592,368	\$ 4,540,699	\$ 36,955	\$ 757,195	\$ 812,555	\$ 3,284,054
06/30/2011	\$ 1,697,862	\$ 4,773,293	\$ 5,953,633	\$ 7,944,203	\$ 393,567	\$ 478,131	\$ 619,857	\$ 4,358,830	\$ 60,911	\$ 750,541	\$ 888,147	\$ 3,412,621
06/30/2012	\$ 1,634,051	\$ 5,072,601	\$ 5,216,276	\$ 8,393,490	\$ 354,476	\$ 478,573	\$ 570,087	\$ 8,018,031	\$ 85,928	\$ 790,087	\$ 817,985	\$ 3,461,418
06/30/2013	\$ 1,485,043	\$ 4,960,782	\$ 5,094,281	\$ 8,540,614	\$ 198,268	\$ 477,880	\$ 526,925	\$ 7,957,710	\$ 91,039	\$ 777,652	\$ 808,718	\$ 3,437,198
06/30/2014	\$ 1,266,312	\$ 4,962,705	\$ 5,085,738	\$ 9,354,015	\$ 144,653	\$ 483,486	\$ 543,668	\$ 7,621,879	\$ 1,110	\$ 775,169	\$ 804,689	\$ 3,153,170
06/30/2015	\$ 849,812	\$ 4,922,317	\$ 5,020,489	\$ 9,704,635	\$ 41,923	\$ 491,033	\$ 553,020	\$ 7,391,667	\$ 507,545	\$ 786,481	\$ 2,325,784	\$ 4,260,135

* Grant

- *1 \$649,011.51 Transfer from Electric Reserve Fund
- *2 \$51,338.94 Transfer from Water Reserve Fund
- *3 \$110,242.00 Transfer from Sewer Reserve Fund
- *4 "Extension Fees" & "Other" account for \$250,000.00
- *5 \$1,008,923.00 Bond Proceeds
- *6 \$283,256.00 "Beginning Balance"
- *7 \$244,134.00 Transfer In
- *8 \$90,000 Transfer In from G/F

Findings:

- 1) looks like 2008 and 2010 were "boom" periods for electric fund
- 2) 2008 was also the year when city floated a bond measure; see Water F/B increase
- 3) 2011 was the year of interfund transfers (do not know if repayment agreements are in place but certainly not enforced)
- 4) Very little correlation between sales revenue and F/B (potentially a stronger correlation between expenditures and F/B)
- 5) Electric F/B has increased steadily over the years
- 6) Water F/B increased up to 2012 but has declined ever since by \$150,000 and the current year will increase it further to \$250,000
- 7) Sewer F/B activity is less volatile and it has increased from \$180,000 range to current \$425,000

City of Bandon
Statement of Revenues, Expenditures, and Changes in Net Position
Enterprise Funds
For The Year Ended June 30, 2015

	Sewer	Water	Electric	Totals
Operating revenues				
Charges for services				
Sewer charges	\$ 786,481	\$ -	\$ -	\$ 786,481
Water sales	-	491,033	-	491,033
Electricity sales	-	-	4,774,358	4,774,358
BPA Conservation	-	-	48,859	48,859
Service charges, fees and permits	27,095	135,098	148,867	311,060
Other	1,005	575	42,550	44,130
Total operating revenues	814,581	626,706	5,014,634	6,455,921
Operating expenses				
Administration	78,431	34,085	254,697	367,213
Cost of sales and services	542,998	458,765	3,268,474	4,270,237
Energy assistance payments	-	-	18,248	18,248
Depreciation and amortization	144,323	310,639	501,793	956,755
Total operating expenses	765,752	803,489	4,043,212	5,612,453
Operating income (loss)	48,829	(176,783)	971,422	843,468
Nonoperating revenues (expense)				
Interest income	2,960	29,650	6,392	39,002
Interest expense	(7,192)	(17,608)	-	(24,800)
Grants and donations	287,519	-	-	287,519
Special assessment principal	2,382	6,546	-	8,928
Total nonoperating revenues (expenses)	285,669	18,588	6,392	310,649
Income before operating transfers	334,498	(158,195)	977,814	1,154,117
Other financing sources (uses)				
Transfer (to) from other funds	-	148,064	(25,000)	123,064
Total other financing sources (uses)	-	148,064	(25,000)	123,064
Change in net position	334,498	(10,131)	952,814	1,277,181
Net position at beginning of year (as restated)	4,147,012	8,512,138	9,562,926	22,222,076
Net position at end of year	\$4,481,510	\$8,502,007	\$ 10,515,740	\$23,499,257

CITY OF BANDON
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
ENTERPRISE FUNDS
For the year ended June 30, 2014

	Sewer	Water	Electric	Totals
Operating revenues:				
Charges for services:				
Sewer charges	\$ 775,169	\$ -	\$ -	\$ 775,169
Water sales	-	483,486	-	483,486
Electricity sales	-	-	4,846,773	4,846,773
BPA Conservation	-	-	116,982	116,982
Service charges, fees and permits	23,820	122,565	99,116	245,501
Other	29,451	2,423	35,750	67,624
Total operating revenues	828,440	608,474	5,098,621	6,535,535
Operating expenses:				
Administration	47,146	29,166	238,919	315,231
Cost of sales and services	504,540	537,132	3,876,544	4,918,216
Energy assistance payments	-	-	29,847	29,847
Depreciation and amortization	149,614	297,672	457,810	905,096
Total operating expenses	701,300	863,970	4,603,120	6,168,390
Operating income	127,140	(255,496)	495,501	367,145
Nonoperating revenues (expense)				
Interest income	2,887	31,191	6,982	41,060
Interest expense	-	(18,608)	531	(18,077)
Grants and donations	442,560	-	-	442,560
Special assessment principal	-	13,092	-	13,092
Total nonoperating revenues (expenses)	445,447	25,675	7,513	478,635
Income before operating transfers	572,587	(229,821)	503,014	845,780
Other financing sources (uses):				
Assets/equity donations from (to) other funds	-	(938)	(6,541)	(7,479)
Transfer (to) from other funds	-	-	(25,000)	(25,000)
Total other financing sources (uses)	-	(938)	(31,541)	(32,479)
Change in net position	572,587	(230,759)	471,473	813,301
Net position at beginning of year	3,678,794	8,864,977	9,635,536	22,179,307
Net position at end of year	\$ 4,251,381	\$ 8,634,218	\$ 10,107,009	\$ 22,992,608

The notes to the financial statement are an integral part of this statement.

CITY OF BANDON
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
ENTERPRISE FUNDS
June 30, 2013

	Sewer	Water	Electric	Totals
Operating revenues:				
Charges for services:				
Sewer charges	\$ 777,652	\$ -	\$ -	\$ 777,652
Water sales	-	477,380	-	477,380
Electricity sales	-	-	4,924,965	4,924,965
BPA Conservation	-	-	36,907	36,907
Service charges, fees and permits	15,126	47,815	115,772	178,713
Other	16,842	18,695	11,792	47,329
Total operating revenues	809,620	543,890	5,089,436	6,442,946
Operating expenses:				
Administration	64,932	41,899	350,801	457,632
Cost of sales and services	568,016	599,159	3,538,025	4,705,200
Energy assistance payments	-	-	29,847	29,847
Depreciation and amortization	150,657	297,213	406,559	854,429
Total operating expenses	783,605	938,271	4,325,232	6,047,108
Operating income	26,015	(394,381)	764,204	395,838
Nonoperating revenues (expense)				
Interest income	4,232	35,267	9,337	48,836
Interest expense	(2,816)	(19,508)	-	(22,324)
Special assessment principal	2,382	6,546	-	8,928
Total nonoperating revenues (expenses)	3,798	22,305	9,337	35,440
Income before operating transfers	29,813	(372,076)	773,541	431,278
Other financing sources (uses):				
Transfer (to) from other funds	-	-	(25,000)	(25,000)
Total other financing sources (uses)	-	-	(25,000)	(25,000)
Change in net position	29,813	(372,076)	748,541	406,278
Net position at beginning of year	3,648,981	9,237,053	8,886,995	21,773,029
Net position at end of year	\$ 3,678,794	\$ 8,864,977	\$ 9,635,536	\$ 22,179,307

CITY OF BANDON
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET ASSETS
ENTERPRISE FUNDS
June 30, 2012

	Sewer	Water	Electric	Totals
Operating revenues:				
Charges for services:				
Sewer charges	\$ 793,879	\$ -	\$ -	\$ 793,879
Water sales	-	478,573	-	478,573
Electricity sales	-	-	5,008,280	5,008,280
BPA Conservation	-	-	65,398	65,398
Service charges, fees and permits	5,736	57,109	97,703	160,548
Other	15,743	20,980	36,698	73,421
Total operating revenues	<u>815,358</u>	<u>556,662</u>	<u>5,208,079</u>	<u>6,580,099</u>
Operating expenses:				
Administration	92,056	33,202	323,774	449,032
Cost of sales and services	618,317	585,785	4,083,972	5,288,074
Energy assistance payments	-	-	6,252	6,252
Depreciation and amortization	153,187	292,064	372,438	817,689
Total operating expenses	<u>863,560</u>	<u>911,051</u>	<u>4,786,436</u>	<u>6,561,047</u>
Operating income	<u>(48,202)</u>	<u>(354,389)</u>	<u>421,643</u>	<u>19,052</u>
Nonoperating revenues (expense)				
Interest income	4,795	36,368	8,930	50,093
Debt service principal	-	-	-	-
Interest expense	(5,784)	(14,964)	-	(20,748)
Reimbursements	-	-	-	-
Grants and donations	-	204,518	-	204,518
Special assessment principal	7,146	13,092	5,109	25,347
Total nonoperating revenues (expenses)	<u>6,157</u>	<u>239,014</u>	<u>14,039</u>	<u>259,210</u>
Income before operating transfers	<u>(42,045)</u>	<u>(115,375)</u>	<u>435,682</u>	<u>278,262</u>
Other financing sources (uses):				
Transfer (to) from other funds	-	-	(25,000)	(25,000)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>(25,000)</u>	<u>(25,000)</u>
Change in net assets	<u>(42,045)</u>	<u>(115,375)</u>	<u>410,682</u>	<u>253,262</u>
Net assets at beginning of year	<u>3,691,026</u>	<u>9,352,428</u>	<u>8,476,313</u>	<u>21,519,767</u>
Net assets at end of year	<u>\$ 3,648,981</u>	<u>\$ 9,237,053</u>	<u>\$ 8,886,995</u>	<u>\$ 21,773,029</u>

The notes to the financial statement are an integral part of this statement.

CITY OF BANDON
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET ASSETS
ENTERPRISE FUNDS
June 30, 2011

	Sewer	Water	Electric	Totals
Operating revenues:				
Charges for services:				
Sewer charges	\$ 750,541	\$ -	\$ -	\$ 750,541
Water sales	-	478,131	-	478,131
Electricity sales	-	-	4,774,407	4,774,407
Service charges, fees and permits	9,528	55,140	135,257	199,925
Other	6,607	18,456	257,793	282,856
Total operating revenues	<u>766,676</u>	<u>551,727</u>	<u>5,167,457</u>	<u>6,485,860</u>
Operating expenses:				
Administration	78,325	27,555	309,940	415,820
Cost of sales and services	584,436	483,467	3,818,306	4,886,209
Energy assistance payments	-	-	3,804	3,804
Depreciation and amortization	149,253	294,394	347,596	791,243
Total operating expenses	<u>812,014</u>	<u>805,416</u>	<u>4,479,646</u>	<u>6,097,076</u>
Operating income	<u>(45,338)</u>	<u>(253,689)</u>	<u>687,811</u>	<u>388,784</u>
Nonoperating revenues (expense)				
Interest income	3,964	33,583	7,829	45,376
Interest expense	(8,665)	(31,044)	-	(39,709)
Special assessment principal	11,659	30,309	-	41,968
Total nonoperating revenues (expenses)	<u>6,958</u>	<u>32,848</u>	<u>7,829</u>	<u>47,635</u>
Income before operating transfers	<u>(38,380)</u>	<u>(220,841)</u>	<u>695,640</u>	<u>436,419</u>
Other financing sources (uses):				
Assets/equity donated from (to) other funds	-	3,943,473	(9,209)	3,934,264
Transfer (to) from other funds	-	(239,439)	(24,999)	(264,438)
Total other financing sources (uses)	<u>-</u>	<u>3,704,034</u>	<u>(34,208)</u>	<u>3,669,826</u>
Change in net assets	<u>(38,380)</u>	<u>3,483,193</u>	<u>661,432</u>	<u>4,106,245</u>
Net assets at beginning of year	<u>3,729,406</u>	<u>5,869,235</u>	<u>7,814,881</u>	<u>17,413,522</u>
Net assets at end of year	<u>\$ 3,691,026</u>	<u>\$ 9,352,428</u>	<u>\$ 8,476,313</u>	<u>\$ 21,519,767</u>

The notes to the financial statement are an integral part of this statement.

CITY OF BANDON
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET ASSETS
ENTERPRISE FUNDS
June 30, 2010

	Sewer	Water	Electric	Totals
Operating revenues:				
Charges for services:				
Sewer charges	\$ 757,195	\$ -	\$ -	\$ 757,195
Water sales	-	499,882	-	499,882
Electricity sales	-	-	4,627,570	4,627,570
Service charges, fees and permits	19,054	72,887	149,311	241,252
Other	982	54,709	28,911	84,602
Total operating revenues	777,231	627,478	4,805,792	6,210,501
Operating expenses:				
Administration	92,788	33,021	375,827	501,636
Cost of sales and services	587,855	475,345	3,971,738	5,034,938
Energy assistance payments	-	-	9,683	9,683
Depreciation and amortization	191,900	293,776	316,858	802,534
Total operating expenses	872,543	802,142	4,674,106	6,348,791
Operating income	(95,312)	(174,664)	131,686	(138,290)
Nonoperating revenues (expense)				
Interest income	6,760	35,400	10,080	52,240
Interest expense	(11,432)	(193,204)	(22,065)	(226,701)
Reimbursements	-	-	85,430	85,430
Grants and donations	-	-	1,025	1,025
Special assessment principal	2,382	6,546	-	8,928
Energy assistance income	-	-	10,335	10,335
Property taxes	-	300,527	-	300,527
Total nonoperating revenues (expenses)	(2,290)	149,269	84,805	231,784
Income before operating transfers	(97,602)	(25,395)	216,491	93,494
Other financing sources (uses):				
Assets donated from other funds	-	-	23,375	23,375
Transfer (to) from other funds	-	-	(25,000)	(25,000)
Total other financing sources (uses)	-	-	(1,625)	(1,625)
Change in net assets	(97,602)	(25,395)	214,866	91,869
Net assets at beginning of year	3,827,008	5,894,630	7,600,015	17,321,653
Net assets at end of year	\$ 3,729,406	\$ 5,869,235	\$ 7,814,881	\$ 17,413,522

The notes to the financial statement are an integral part of this statement.

CITY OF BANDON
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET ASSETS
ENTERPRISE FUNDS
June 30, 2009

	Sewer	Water	Electric	Totals
Operating revenues:				
Charges for services:				
Sewer charges	\$ 685,736	\$ -	\$ -	\$ 685,736
Water sales	-	494,959	-	494,959
Electricity sales	-	-	4,738,201	4,738,201
Service charges, fees and permits	10,014	65,453	144,289	219,756
Other	2,984	97,329	75,078	175,391
Total operating revenues	698,734	657,741	4,957,568	6,314,043
Operating expenses:				
Administration	92,563	53,812	402,870	549,245
Cost of sales and services	570,726	507,585	4,115,746	5,194,057
Energy assistance payments	-	-	1,572	1,572
Depreciation and amortization	180,265	283,887	273,772	737,924
Total operating expenses	843,554	845,284	4,793,960	6,482,798
Operating income	(144,820)	(187,543)	163,608	(168,755)
Nonoperating revenues (expense)				
Interest income	22,763	64,081	22,992	109,836
Interest expense	(14,173)	(183,099)	(26,529)	(223,801)
Reimbursements	-	-	97,502	97,502
Grants and donations	-	-	2,519	2,519
Energy assistance income	-	-	10,240	10,240
Property taxes	-	161,195	-	161,195
Total nonoperating revenues (expenses)	8,590	42,177	106,724	157,491
Income before operating transfers	(136,230)	(145,366)	270,332	(11,264)
Other financing sources (uses):				
Assets donated from other funds	-	4,766	-	4,766
Transfer (to) from other funds	-	-	(25,000)	(25,000)
Total other financing sources (uses)	-	4,766	(25,000)	(20,234)
Change in net assets	(136,230)	(140,600)	245,332	(31,498)
Net assets at beginning of year	3,963,238	6,035,230	7,354,683	17,353,151
Net assets at end of year	\$ 3,827,008	\$ 5,894,630	\$ 7,600,015	\$ 17,321,653

The notes to the financial statement are an integral part of this statement.

CITY OF BANDON
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET ASSETS
ENTERPRISE FUNDS
June 30, 2008

	Sewer	Water	Electric	Totals
Operating revenues:				
Charges for services:				
Sewer charges	\$ 702,028	\$ -	\$ -	\$ 702,028
Water sales	-	495,462	-	495,462
Electricity sales	-	-	4,996,474	4,996,474
Service charges, fees and permits	55,226	80,695	188,932	324,853
Other	1,888	60,829	17,259	79,976
Total operating revenues	759,142	636,986	5,202,665	6,598,793
Operating expenses:				
Administration	60,680	36,909	338,491	436,080
Cost of sales and services	507,501	625,369	4,237,032	5,369,902
Energy assistance payments	-	-	12,080	12,080
Depreciation and amortization	176,790	237,005	249,851	663,646
Total operating expenses	744,971	899,283	4,837,454	6,481,708
Operating income	14,171	(262,297)	365,211	117,085
Nonoperating revenues (expense)				
Interest income	39,190	88,933	36,864	164,987
Interest expense	(16,810)	(180,540)	(29,598)	(226,948)
Reimbursements	-	-	288,028	288,028
Grants and donations	2,047	-	155,768	157,815
Energy assistance income	-	-	11,450	11,450
Property taxes	-	187,683	-	187,683
Total nonoperating revenues (expenses)	24,427	96,076	462,512	583,015
Income before operating transfers	38,598	(166,221)	827,723	700,100
Other financing sources (uses):				
Assets donated from other funds	-	63,957	-	63,957
Transfer (to) from other funds	(27,166)	(18,834)	(26,167)	(72,167)
Total other financing sources (uses)	(27,166)	45,123	(26,167)	(8,210)
Change in net assets	11,432	(121,098)	801,556	691,890
Net assets at beginning of year	3,951,806	6,156,328	6,553,127	16,661,261
Net assets at end of year	\$ 3,963,238	\$ 6,035,230	\$ 7,354,683	\$ 17,353,151

The notes to the financial statement are an integral part of this statement.

CITY OF BANDON
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET ASSETS
ENTERPRISE FUNDS
For the Fiscal Year Ended June 30, 2007

	Sewer	Water	Electric	Totals
Operating revenues:				
Charges for services:				
Sewer charges	\$ 627,423	\$ -	\$ -	\$ 627,423
Water sales	-	371,331	-	371,331
Electricity sales	-	-	4,451,142	4,451,142
Service charges, fees and permits	-	89,940	253,337	343,277
Energy assistance income	-	-	10,519	10,519
Other	4,125	48,641	20,498	73,264
Total operating revenues	631,548	509,912	4,735,496	5,876,956
Operating expenses:				
Administration	51,815	40,485	322,185	414,485
Cost of sales and services	519,117	488,701	4,489,132	5,496,950
Energy assistance payments	-	-	6,944	6,944
Depreciation and amortization	157,569	227,505	246,062	631,136
Total operating expenses	728,501	756,691	5,064,323	6,549,515
Operating income	(96,953)	(246,779)	(328,827)	(672,559)
Nonoperating revenues (expense)				
Interest income	55,092	65,332	43,417	163,841
Interest expense	(19,370)	(144,774)	(31,722)	(195,866)
System development fees	172,003	592,740	-	764,743
Reimbursements	-	-	192,456	192,456
Property taxes	-	225,355	-	225,355
Gain(Loss) on disposal of assets	(16,584)	(20,788)	(4,276)	(41,648)
Total nonoperating revenues (expenses)	191,141	717,865	199,875	1,108,881
Income before operating transfers	94,188	471,086	(128,952)	436,322
Capital contributions:				
Assets donated from private parties	-	-	134,941	134,941
Assets donated from other funds	435,762	588,921	11,293	1,035,976
Transfer (to) from other funds	-	294,134	(19,500)	274,634
Total other financing sources (uses)	435,762	883,055	126,734	1,445,551
Change in net assets	529,950	1,354,141	(2,218)	1,881,873
Net assets at beginning of year	3,421,856	4,802,187	6,555,345	14,779,388
Net assets at end of year	\$ 3,951,806	\$ 6,156,328	\$ 6,553,127	\$ 16,661,261

The notes to the financial statement are an integral part of this statement.