

# CITY OF SULTAN 2015 ANNUAL REPORT



## ANNUAL REPORT CERTIFICATION

City of Sultan

(Official Name of Government)

0698

MCAG No.

Submitted pursuant to RCW 43.09.230 to the Washington State Auditor's Office

For the Fiscal Year Ended 12/31/2015

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I certify 4th day of May, 2016, that annual report information is complete, accurate and in conformity with the Budgeting, Accounting and Reporting Systems Manual, to the best of my knowledge and belief, having reviewed this information and taken all appropriate steps in order to provide such certification. I acknowledge and understand our responsibility for the design and implementation of controls to ensure accurate financial reporting, comply with applicable laws and safeguard public resources, including controls to prevent and detect fraud. Finally, I acknowledge and understand our responsibility for immediately submitting corrected annual report information if any errors or an omission in such information is subsequently identified.

### Signatures

Laura Koenig (laura.koenig@ci.sultan.wa.us)

CITY OF SULTAN  
2015 NOTES TO FINANCIAL STATEMENTS

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**CITY OF SULTAN**  
**NOTES TO FINANCIAL STATEMENTS**

For the Year Ended December 31, 2015

**Note 1-Summary of Significant Accounting Policies**

The City of Sultan incorporated in 1905 and operates under the laws of the State of Washington applicable to a Code City with a Mayor/Council form of government.

The City is a general purpose government and provides public safety, health and social services, street improvement, parks and recreation, and general administrative services. In addition, the City owns and operates a cemetery, sewer system, water system, stormwater system and garbage collection service. The City uses single entry, cash basis accounting which is a departure from generally accepted accounting principles (GAAP).

The City reports financial activity in accordance with the *Cash Basis Budgeting, Accounting and Reporting System* (BARS) Manual prescribed by the State Auditor's Office under the authority of Washington State law, Chapter 43.09 RCW. This manual prescribes a financial reporting framework that differs from generally accepted accounting principles (GAAP) in the following manner:

- Financial transactions are recognized on a cash basis of accounting as described below.
- Component units are required to be disclosed, but are not included in the financial statements.
- Government-wide statements, as defined in GAAP, are not presented.
- All funds are presented, rather than a focus on major funds.
- The *Schedule of Liabilities* is required to be presented with the financial statements as supplementary information.
- Supplementary information required by GAAP is not presented.
- Ending balances are not presented using the classifications defined in GAAP.

A. **Fund Accounting**

Financial transactions of the government are reported in individual funds. Each fund uses a separate set of self-balancing accounts that comprises its cash and investments, revenues and expenditures. The government's resources are allocated to and accounted for in individual funds depending on their intended purpose. Each fund is reported as a separate column in the financial statements. The following fund types are used:

**GOVERNMENTAL FUND TYPES:**

**General Fund**

This fund is the primary operating fund of the government. It accounts for all financial resources except those required or elected to be accounted for in another fund.

**Special Revenue Funds**

These funds account for specific revenue sources that are restricted or committed to expenditures for specified purposes of the government.

### Debt Service Funds

These funds account for the financial resources that are restricted, committed, or assigned to expenditures for principal, interest and related costs on general long-term debt.

### Capital Projects Funds

These funds account for financial resources which are restricted, committed, or assigned for the acquisition or construction of capital facilities or other capital assets.

### PROPRIETARY FUND TYPES:

#### Enterprise Funds

These funds account for operations that provide goods or services to the general public and are supported primarily through user charges.

#### Internal Service Funds

These funds account for operations that provide goods or services to other departments or funds of the government on a cost reimbursement basis.

### FIDUCIARY FUND TYPES:

Fiduciary funds account for assets held by the government in a trustee capacity or as an agent on behalf of others.

#### Agency Funds

These funds are used to account assets that the government holds on behalf of others in a custodial capacity.

## B. Basis of Accounting and Measurement Focus

Financial statements are prepared using the cash basis of accounting and measurement focus. Revenues are recognized when cash is received and expenditures are recognized when paid.

In accordance with state law the city also recognizes expenditures paid during twenty days after the close of the fiscal year for claims incurred during the previous period.

Purchase of capital assets are expensed during the year of acquisition. There is no capitalization of capital assets, nor allocation

## C. Budgets

The City adopts annual appropriated budgets for all funds. These budgets are appropriated at the fund level, except in the general fund, where expenditures are adopted at the department level. The budgets constitute the legal authority for expenditures at that level. Annual appropriations for all funds lapse at the fiscal period end.

Annual appropriated budgets are adopted on the same basis of accounting as used for financial reporting. For reporting purposes, management funds have been combined into a single fund. The following funds have been combined:

- General Fund combines managerial funds: 001, 100, 109, 113, 114 and 115
- Water fund combines managerial funds: 400, 405, 409, 412, and 403 (50%)
- Sewer fund combines managerial funds: 401, 404, 407, 413, and 403 (50%)
- Stormwater fund combines managerial funds: 406, 410

The appropriated and actual expenditures for the legally adopted budgets were as follow:

EXPENDITURES		2015 BUDGET SUMMARY			
Fund	Fund Name	Budget	Amended	Actual	Over/Under
001	General Fund				
	Legislative	\$16,708	\$16,708	\$18,396	(\$1,688)
	Executive	\$62,650	\$62,650	\$60,754	\$1,896
	Finance/Administration	\$78,476	\$78,476	\$79,174	(\$698)
	Grants	\$23,773	\$23,773	\$24,713	(\$940)
	Legal	\$46,438	\$58,438	\$58,277	\$161
	Other Governmental	\$79,803	\$79,803	\$87,735	(\$7,932)
	Law Enforcement	\$989,129	\$989,129	\$997,531	(\$8,402)
	Law Enforcement - Court	\$71,600	\$104,600	\$105,488	(\$888)
	Emergency Management	\$5,985	\$5,985	\$6,005	(\$20)
	Code Enforcement	\$57,858	\$77,858	\$74,293	\$3,565
	Planning/Community Development	\$168,572	\$168,572	\$72,451	\$96,121
	Building	\$39,402	\$54,402	\$61,315	(\$6,913)
	Public Health	\$1,000	\$1,000	\$1,327	(\$327)
	Library	\$6,500	\$6,500	\$5,784	\$716
	Park/Recreation	\$92,504	\$92,504	\$76,637	\$15,867
	Miscellaneous (Transfers Out)	\$15,798	\$15,798	\$15,798	\$0
	<b>Sub Total General Fund</b>	<b>\$1,756,196</b>	<b>\$1,836,196</b>	<b>\$1,745,676</b>	<b>\$90,520</b>
100	General Fund Contingency	\$0	\$0	\$0	\$0
109	Community Improvement Fund	\$8,500	\$362,240	\$82,405	\$279,835
113	Building Maintenance Fund	\$45,948	\$92,896	\$42,565	\$50,331
114	Information Tech Fund (IT)	\$56,500	\$56,500	\$32,474	\$24,026
115	Insurance Claim Fund	\$0	\$6,820	\$9,791	(\$2,971)
	<b>Total General Funds</b>	<b>\$1,867,144</b>	<b>\$2,354,652</b>	<b>\$1,912,912</b>	<b>\$441,740</b>
101	Street Fund	\$190,719	\$213,219	\$186,901	\$26,318
103	Cemetery Fund	\$28,007	\$36,250	\$31,579	\$4,671
104	C.R. Equipment Fund	\$15,000	\$46,000	\$34,674	\$11,326
108	Street Impact Fee Fund	\$53,200	\$53,200	\$0	\$53,200
112	Park Impact Fee Fund	\$75,000	\$75,000	\$75,000	\$0
	<b>Total Special Revenue Funds</b>	<b>\$361,926</b>	<b>\$423,669</b>	<b>\$328,154</b>	<b>\$95,515</b>

EXPENDITURES		2015 BUDGET SUMMARY			
Fund	Fund Name	Budget	Amended	Actual	Over/Under
203	Limited Tax Bond GO	\$145,575	\$145,775	\$145,749	\$26
205	Unlimited Tax GO Bond	\$31,978	\$32,178	\$32,151	\$27
207	LID Guaranty Fund	\$284,125	\$284,125	\$87,946	\$196,179
	<b>Total Debt Service Funds</b>	<b>\$461,678</b>	<b>\$462,078</b>	<b>\$265,845</b>	<b>\$196,233</b>
117	Timber Ridge Settlement	\$303,568	\$303,568	\$246,191	\$57,377
301	Capital Project Fund REET 1	\$30,000	\$30,000	\$30,000	\$0
302	Capital Project Fund REET 2	\$30,000	\$30,000	\$0	\$30,000
303	Street Improvement Fund	\$399,500	\$724,500	\$584,978	\$139,522
305	Park Improvement Fund	\$399,600	\$399,600	\$133,026	\$266,574
	<b>Total Capital Project Funds</b>	<b>\$1,162,668</b>	<b>\$1,487,668</b>	<b>\$994,196</b>	<b>\$493,472</b>
400	Utility Water Fund	\$1,105,628	\$1,135,628	\$1,118,753	\$16,875
405	C.R. Water Utility Fund	\$229,880	\$229,880	\$97,000	\$132,880
409	Water System Improvement Fund	\$1,819,500	\$1,819,500	\$477,857	\$1,341,643
412	Water System Debt Fund	\$129,478	\$129,478	\$129,007	\$471
403	Water/Sewer Revenue Bond Fund (50%)	\$171,796	\$471,846	\$471,365	\$481
	<b>Total Water Funds</b>	<b>\$3,456,282</b>	<b>\$3,786,332</b>	<b>\$2,293,982</b>	<b>\$1,492,350</b>
401	Utility Sewer Fund	\$1,264,480	\$1,264,480	\$1,187,677	\$76,803
404	C.R. Sewer Utility Fund	\$225,640	\$358,000	\$358,000	\$0
407	Sewer System Improvement Fund	\$485,000	\$650,000	\$450,035	\$199,965
413	Sewer System Debt Fund	\$204,979	\$204,979	\$204,346	\$633
403	Water/Sewer Revenue Bond Fund (50%)	\$171,796	\$1,671,925	\$1,672,179	(\$254)
	<b>Total Sewer Funds</b>	<b>\$2,351,895</b>	<b>\$4,149,384</b>	<b>\$3,872,237</b>	<b>\$277,147</b>
402	Utility Garbage Fund	\$785,105	\$785,105	\$758,383	\$26,722
	<b>Total Garbage Funds</b>	<b>\$785,105</b>	<b>\$785,105</b>	<b>\$758,383</b>	<b>\$26,722</b>
406	Storm Water Utility	\$180,580	\$180,580	\$157,202	\$23,378
410	Stormwater System Improvement Fund	\$0	\$0	\$0	\$0
	<b>Total Stormwater Funds</b>	<b>\$180,580</b>	<b>\$180,580</b>	<b>\$157,202</b>	<b>\$23,378</b>
621	Cemetery Trust Fund	\$0	\$0	\$0	\$0
	<b>TOTAL ALL FUNDS</b>	<b>\$10,627,277</b>	<b>\$13,629,468</b>	<b>\$10,582,911</b>	<b>\$3,046,557</b>

Budgeted amounts are authorized to be transferred between object classes within departments; however, any revisions that alter the total expenditures of a fund, or that affect the number of authorized employee positions, salary ranges, hours, or other conditions of employment must be approved by the city's legislative body.

The City amended the 2015 budget as follows:

**2015 BUDGET AMENDMENT SUMMARY**

<b>Revenue</b>	<b>ORIGINAL BUDGET</b>	<b>Ord 1224-15 Amendment 1</b>	<b>Revised Budget</b>
Fund Name			
001 General Fund	\$1,792,955	\$80,000	\$1,872,955
101 Street Fund	\$190,719	\$22,500	\$213,219
103 Cemetery	\$28,007	\$8,243	\$36,250
501 Equipment Fund	\$75,500	\$0	\$75,500
109 Community Fund	\$8,500	\$346,700	\$355,200
113 Building Maintenance	\$50,200	\$80,000	\$130,200
115 Insurance Claim Fund	\$0	\$6,820	\$6,820
203 GO Bond Fund	\$145,575	\$200	\$145,775
205 Police Bond Fund	\$31,978	\$200	\$32,178
303 Street Improvement	\$455,500	\$354,616	\$810,116
400 Water Operating	\$1,105,628	\$30,000	\$1,135,628
403 Water/Sewer Bond	\$344,100	\$1,800,180	\$2,144,280
404 Sewer Reserve	\$225,640	\$174,360	\$400,000
407 Sewer Capital	\$485,000	\$281,503	\$766,503
<b>TOTALS</b>	<b>\$4,939,302</b>	<b>\$3,185,322</b>	<b>\$8,124,624</b>

<b>Expenditures</b>	<b>ORIGINAL BUDGET</b>	<b>Ord 1224-15 Amendment 1</b>	<b>Revised Budget</b>
Fund Name			
001 General Fund	\$1,756,196	\$80,000	\$1,836,196
101 Street Fund	\$190,719	\$22,500	\$213,219
103 Cemetery	\$28,007	\$8,243	\$36,250
501 Equipment Fund	\$15,000	\$31,000	\$46,000
109 Community Fund	\$8,500	\$353,740	\$362,240
113 Building Maintenance	\$45,948	\$46,948	\$92,896
115 Insurance Claim Fund	\$0	\$6,820	\$6,820
203 GO Bond Fund	\$145,575	\$200	\$145,775
205 Police Bond Fund	\$31,978	\$200	\$32,178
303 Street Improvement	\$399,500	\$325,000	\$724,500
400 Water Operating	\$1,105,628	\$30,000	\$1,135,628
403 Water/Sewer Bond	\$343,591	\$1,800,180	\$2,143,771
404 Sewer Reserve	\$225,640	\$132,360	\$358,000
407 Sewer Capital	\$485,000	\$165,000	\$650,000
<b>TOTALS</b>	<b>\$4,781,282</b>	<b>\$3,002,191</b>	<b>\$7,783,473</b>

**D. Cash and Investments**

See Note 3, *Deposits and Investments*.

#### E. Capital Assets

Capital assets are assets with an initial individual cost of more than \$5,000 and an estimated useful life in excess of three years. Capital assets and inventory are recorded as capital expenditures when purchased.

#### F. Compensated Absences

Vacation leave may be accumulated to a maximum of two years worth of vacation leave based on the employee's current accrual rate and is payable upon separation or retirement. Upon separation or retirement employees are paid for unused vacation leave.

Sick leave may accumulate up to 960 hours. Upon separation or retirement employees do not receive payment for unused sick leave.

Payments are recognized as expenditures when paid.

#### G. Long-Term Debt

See Note 4, *Debt Service Requirements*.

#### H. Other Financing Sources or Uses

The government's *Other Financing Sources or Uses* consist of:

- Interfund Transfers In and Out
- Sales of Fixed Assets
- Insurance Recoveries

#### I. Risk Management

##### Liability and Property

The City is a member of the Cities Insurance Association of Washington. Chapter 48.62 RCW authorizes the governing body of any one or more governmental entities to form together into or join a program or organization for the joint purchasing of insurance, and/or joint self-insuring, and/or joint hiring or contracting for risk management services to the same extent that they may individually purchase insurance, self-insure, or hire or contract for risk management services. An agreement to form a pooling arrangement was made pursuant to the provisions of Chapter 39.34 RCW, the Interlocal Cooperation Act. The program was formed on September 1, 1988 when 34 cities in the State of Washington joined together by signing an Interlocal Governmental Agreement to pool their self-insured losses and jointly purchase insurance and administrative services. As of December 1, 2015, there are 210 members in the program.

The program provides the following forms of joint self-insurance and excess coverage for its members: Property, including automobile comprehensive and collision, equipment breakdown and crime prevention, and liability, including general, automobile and wrong acts, are included to fit members various needs.

The program acquires liability insurance through their Administrator, Clear Risk Solutions, which is subject to a per-occurrence self insured retention of \$100,000, with the exception of Wrongful Acts and Law Enforcement Liability which have a self-insured retention of \$25,000. The standard member deductible is \$1,000 for each claim (deductible may vary per member), while the program is responsible for the \$100,000 self insured retention. Insurance carriers cover insured losses over \$101,000 to the limits of each policy. Since the program is a cooperative program, there is a joint liability among the participating members towards the sharing of the \$100,000 self insured retention. The program also purchases a Stop Loss Policy with an attachment point of \$2,140,107.

Property insurance is subject to a per-occurrence self insured retention of \$25,000 (\$10,000 for pumps and motors). Members are responsible for a \$1,000 deductible for each claim. The program bears the \$25,000 self insured retention in addition to the deductible.

Equipment breakdown insurance is subject to a per-occurrence deductible of \$2,500, which may vary per member with the exception of Pumps & Motors which is \$10,000. Members are responsible for the deductible amount of each claim. There is no program self insured retention on this coverage, with the exception of Pumps & Motors which \$15,000 and is covered by the CIAW.

Members contract to remain in the pool for a minimum of one year, and must give notice before December 1 terminating participation the following December 1. The Interlocal Agreement is renewed automatically each year. In the event of termination, a member is still responsible for contributions to the program for any unresolved, unreported, and in-process claims for the period they were a signatory to the Interlocal Agreement.

A board of ten members is selected by the membership from three geographic areas of the state on a staggered term basis and is responsible for conducting the business affairs of the program.

The program has no employees. Claims are filed by members/brokers with Canfield, which has contracted to perform program administration, claims adjustment and administration, and loss prevention for the program. Fees paid to the third-party administrator under this arrangement for the year ended December 1, 2015 were \$627,702.49.

#### **Health and Welfare:**

The is a member of the Association of Washington Cities Employee Benefit Trust Health Care Program (AWC Trust HCP). Chapter 48.62 RCW provides that two or more local government entities may, by Interlocal agreement under Chapter 39.34 RCW, form together or join a pool or organization for the joint purchasing of insurance, and/or joint self-insurance, to the same extent that they may individually purchase insurance, or self-insure.

An agreement to form a pooling arrangement was made pursuant to the provisions of Chapter 39.34 RCW, the Interlocal Cooperation Act. The AWC Trust HCP was formed on January 1, 2014 when participating cities, towns, and non-city entities of the AWC Employee Benefit Trust in the State of Washington joined together by signing an Interlocal Governmental Agreement to jointly self-insure certain health benefit plans and programs for participating employees, their covered dependents and other beneficiaries through a designated account within the Trust.

As of December 31, 2015, 261 cities/towns/non-city entities participate in the AWC Trust HCP.

The AWC Trust HCP allows members to establish a program of joint insurance and provides health and welfare services to all participating members. The AWC Trust HCP pools claims without regard to individual member experience. The pool is actuarially rated each year with the assumption of projected claims run-out for all current members. The AWC Trust HCP includes medical insurance through Group Health, Regence BlueShield and Asuris Northwest Health, dental insurance through Delta Dental of Washington, and vision insurance through Vision Service Plan. Eligible members are cities and towns within the state of Washington. Non-City Entities (public agency, public corporation, intergovernmental agency, or political subdivision within the state of Washington) are eligible to apply for coverage into the AWC Trust HCP, submitting application to the Board of Trustees for review as required in the Trust Agreement.

Participating employers pay monthly premiums to the AWC Trust HCP. The AWC Trust HCP is responsible for payment of all covered claims. The AWC Trust HCP purchases stop loss insurance for Regence/Asuris plans at an Individual Stop Loss (ISL) of \$1.5 million through Life Map, and Group Health ISL at \$750,000 through Sun Life. The aggregate policy is for 200% of expected medical claims.

Participating employers contract to remain in the AWC HCP for a minimum of three years. Participating employers with over 250 employees must provide written notice of termination of all coverage a minimum of 12 months in advance of the termination date, and participating employers with under 250 employees must provide written notice of termination of all coverage a minimum of 6 months in advance of termination date. When all coverage is being terminated, termination will only occur on December 31. Participating employers terminating a group or line of coverage must notify the HCP a minimum of 60 days prior to termination. A participating employer's termination will not obligate that member to past debts, or further contributions to the HCP. Similarly, the terminating member forfeits all rights and interest to the HCP Account.

The operations of the Health Care Program are managed by the Board of Trustees or its delegates. The Board of Trustees is comprised of four regionally elected officials from Trust member cities or towns, the Employee Benefit Advisory Committee Chair and Vice Chair, and two appointed individuals from the AWC Board of Directors, who are from Trust member cities or towns. The Trustees or its appointed delegates review and analyze Health Care Program related matters and make operational decisions regarding premium contributions, reserves, plan options and benefits in compliance with Chapter 48.62 RCW.

The Board of Trustees has decision authority consistent with the Trust Agreement, Health Care Program policies, Chapter 48.62 RCW and Chapter 200-110-WAC.

The accounting records of the Trust HCP are maintained in accordance with methods prescribed by the State Auditor's office under the authority of Chapter 43.09 RCW. The Trust HCP also follows applicable accounting standards established by the Governmental Accounting Standards Board ("GASB"). Year-end financial reporting is done on an accrual basis and submitted to the Office of the State Auditor as required by Chapter 200-110 WAC. The audit report for the AWC Trust HCP is available from the Washington State Auditor's office.

J. Reserved Portion of Ending Cash and Investments

Beginning and Ending Cash and Investments is reported as reserved when it is subject to restrictions on use imposed by external parties or due to internal commitments established by ordinance. When expenditures that meet restrictions are incurred, the city intends to use reserved resources first before using unreserved amounts.

Reservations of Ending Cash and Investments consist of funds in the Cemetery Endowment Care fund in the amount of \$113,444.

**Note 2 - Property Tax**

The county treasurer acts as an agent to collect property tax levied in the county for all taxing authorities. Collections are distributed after the end of each month.

Property tax revenues are recognized when cash is received by city. Delinquent taxes are considered fully collectible because a lien affixes to the property after tax is levied.

The City's regular levy for the year 2015 was \$1.60 per \$1,000 on an assessed valuation of \$327,936,447 for a total regular levy of \$545,577.

In 2015, the city also levied \$ .097 per \$1,000 on an assessed valuation of \$327,936,447 for a total additional levy of \$31,673.

**Note 3- Deposits and Investments**

It is the city's policy to invest all temporary cash surpluses. The interest on these investments is prorated to the various funds.

All deposits and certificates of deposit are covered by the Federal Deposit Insurance Corporation and/or the Washington Public Deposit Protection Commission). All investments are insured, registered or held by the city or its agent in the government's name.

Investments are reported at original cost. Investments by type at December 31, 2015 are as follows:

<u>Type of Investment</u>	<u>City's Investments</u>
L.G.I.P.	\$ 1,122,927
Money Market Account	\$ 245,161
Savings Account	\$ 5,701
US Bank Safekeeping Account	\$ 3,160,041
<b>Total</b>	<b>\$ 4,533,830</b>

**Note 4 – Debt Service Requirements**

The accompanying Schedule of Liabilities (09) provides more details of the outstanding debt and liabilities of the city and summarizes the city's debt transactions for year ended December 31, 2015.

The debt service requirements for general obligation bonds, revenue bonds and loans including both principle and interest, are as follows:

	General Obligation	Other Debt	Revenue Bonds	TOTAL DEBT
Years	(GO Bonds)	(PWTF Water and Sewer)	(Water and Sewer)	
2015	176,943	334,292	342,891	854,126
2016	180,553	307,619	345,300	833,472
2017	183,618	194,905	216,650	595,172
2018	186,218	190,943	219,250	596,411
2019	33,073	88,284	215,500	336,857
2020-24	156,420	403,097	938,400	1,497,917
2025-34	0	0	2,183,801	2,183,801
Totals	\$916,823	\$1,519,140	\$4,461,792	\$6,897,755

**Note 5 – Interfund Loans**

There are no interfund loans

**Note 6 - Pension Plans**

Substantially all city full-time and qualifying part-time employees participate in following statewide retirement systems administered by the Washington State Department of Retirement Systems, under cost-sharing multiple-employer public employee defined benefit and defined contribution retirement plans.

**Public Employees’ Retirement System PERS 2 and PERS 3**

The State Legislature establishes, and amends, laws pertaining to the creation and administration of all public retirement systems.

The Department of Retirement systems, a department within the primary government of the State of Washington, issues a publicly available comprehensive annual financial report (CAFR) that includes financial statements and required supplementary information for each plan. The DRS CAFR may be obtained by writing to:

Department of Retirement Systems  
 Communications Unit  
 PO Box 48380  
 Olympia, WA 98504-8380

Also, the DRS CAFT may be downloaded from the DRS website at [www.drs.wa.gov](http://www.drs.wa.gov)

At June 30, 2015 (the measurement date of the plans) the city’s proportionate share of the collective net pension liabilities, as reported on the Schedule 09, was as follows:

Plan	Allocation %	Liability (Asset)
PERS 2/3	0.012466	\$445,417

### **Note 7 - Other Disclosures**

1. Water/Sewer bond fund is a combined fund for water and sewer system improvements. For reporting purposes, the fund split between the Water and Sewer department funds is 50/50 split.
2. The city has maintained an AA- bond rating on the new bond issue.
3. In October 2015, the city approved a five year Collective Bargaining Agreement with the city's public works and clerical employees. The contract is effective January 1, 2015 to December 31, 2019.
4. Joint Ventures: The City is involved in a joint operation with other governmental entities in the establishment and operation of SNOPAC. Control of the entity, by participating governmental entities, is by board representation. The purpose is to provide a consolidated public safety communications service to participating agencies. The City's contribution to the 800 MHZ system was approximately \$285,000 in 2007.

**City of Sultan**  
**Fund Resources and Uses Arising from Cash Transactions**  
**For the Year Ended December 31, 2015**

		Total for All Funds (Memo Only)	001 GENERAL FUND	101 STREET FUND	103 CEMETERY FUND
<b>Beginning Cash and Investments</b>					
30810	Reserved	111,430	-	-	111,430
30880	Unreserved	5,402,205	434,923	14,419	8,666
388 & 588	Prior Period Adjustments, Net	-	-	-	-
<b>Operating Revenues</b>					
310	Taxes	1,855,618	1,443,087	78,026	-
320	Licenses and Permits	194,535	189,572	1,700	-
330	Intergovernmental Revenues	1,037,962	203,707	98,301	-
340	Charges for Goods and Services	3,737,116	44,833	-	43,299
350	Fines and Penalties	27,047	17,497	-	-
360	Miscellaneous Revenues	312,296	80,672	148	483
Total Operating Revenues:		7,164,574	1,979,368	178,175	43,782
<b>Operating Expenditures</b>					
510	General Government	438,949	427,911	-	-
520	Public Safety	1,067,289	1,067,289	-	-
530	Utilities	2,284,028	-	-	31,078
540	Transportation	179,761	-	179,761	-
550	Natural and Economic Environment	208,059	208,059	-	-
560	Social Services	1,327	1,327	-	-
570	Culture and Recreation	80,327	80,327	-	-
598	Miscellaneous Expenses	-	-	-	-
Total Operating Expenditures:		4,259,740	1,784,913	179,761	31,078
Net Operating Increase (Decrease):		2,904,834	194,455	(1,586)	12,704
<b>Nonoperating Revenues</b>					
370-380, 395 & 398	Other Financing Sources	1,256,737	5,826	-	-
391-393	Debt Proceeds	-	-	-	-
397	Transfers-In	2,743,930	197,610	22,500	-
Total Nonoperating Revenues:		4,000,667	203,436	22,500	-
<b>Nonoperating Expenditures</b>					
580, 596 & 599	Other Financing Uses	312	312	-	-
591-593	Debt Service	932,011	-	-	-
594-595	Capital Expenditures	1,997,692	28,891	3,641	-
597	Transfers-Out	2,634,930	3,000	3,500	500
Total Nonoperating Expenditures:		5,564,944	32,203	7,141	500
Net Increase (Decrease) in Cash and Investments:		1,340,557	365,688	13,773	12,204
<b>Ending Cash and Investments</b>					
5081000	Reserved	113,444	-	-	113,444
5088000	Unreserved	6,740,749	800,611	28,194	18,855
Total Ending Cash and Investments		6,854,194	800,611	28,194	132,299

The accompanying notes are an integral part of this statement.

**City of Sultan**  
**Fund Resources and Uses Arising from Cash Transactions**  
**For the Year Ended December 31, 2015**

		104 CR EQUIPMENT FUND	108 IMPACT FEE FUND	112 PARK IMPACT FEE FUND	117 TIMBER RIDGE SETTLEMENT
<b>Beginning Cash and Investments</b>					
30810	Reserved	-	-	-	-
30880	Unreserved	130,382	29,956	75,685	304,115
388 & 588	Prior Period Adjustments, Net	-	-	-	-
<b>Operating Revenues</b>					
310	Taxes	-	-	-	-
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	-	-	-	-
340	Charges for Goods and Services	-	195,820	142,945	-
350	Fines and Penalties	-	-	-	-
360	Miscellaneous Revenues	682	827	526	212
Total Operating Revenues:		682	196,647	143,471	212
<b>Operating Expenditures</b>					
510	General Government	-	-	-	-
520	Public Safety	-	-	-	-
530	Utilities	-	-	-	-
540	Transportation	-	-	-	-
550	Natural and Economic Environment	-	-	-	-
560	Social Services	-	-	-	-
570	Culture and Recreation	-	-	-	-
598	Miscellaneous Expenses	-	-	-	-
Total Operating Expenditures:		-	-	-	-
Net Operating Increase (Decrease):		682	196,647	143,471	212
<b>Nonoperating Revenues</b>					
370-380, 395 & 398	Other Financing Sources	-	-	-	-
391-393	Debt Proceeds	-	-	-	-
397	Transfers-In	90,500	-	-	-
Total Nonoperating Revenues:		90,500	-	-	-
<b>Nonoperating Expenditures</b>					
580, 596 & 599	Other Financing Uses	-	-	-	-
591-593	Debt Service	-	-	-	-
594-595	Capital Expenditures	34,674	-	-	246,191
597	Transfers-Out	-	-	75,000	-
Total Nonoperating Expenditures:		34,674	-	75,000	246,191
Net Increase (Decrease) in Cash and Investments:		56,508	196,647	68,471	(245,979)
<b>Ending Cash and Investments</b>					
5081000	Reserved	-	-	-	-
5088000	Unreserved	186,890	226,603	144,156	58,136
Total Ending Cash and Investments		186,890	226,603	144,156	58,136

The accompanying notes are an integral part of this statement.

**City of Sultan**  
**Fund Resources and Uses Arising from Cash Transactions**  
**For the Year Ended December 31, 2015**

		203 LIMITED GO TAX BOND FUND	205 POLICE GO BOND FUND	207 LID GUARANTY AND BOND	301 CAPITAL PROJECT FUND - REET 1
<b>Beginning Cash and Investments</b>					
30810	Reserved	-	-	-	-
30880	Unreserved	10,358	18,263	313,785	19,057
388 & 588	Prior Period Adjustments, Net	-	-	-	-
<b>Operating Revenues</b>					
310	Taxes	115,304	31,682	-	84,093
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	-	-	-	-
340	Charges for Goods and Services	-	-	-	-
350	Fines and Penalties	-	-	-	-
360	Miscellaneous Revenues	36	65	183,700	268
Total Operating Revenues:		115,340	31,747	183,700	84,361
<b>Operating Expenditures</b>					
510	General Government	479	479	9,123	-
520	Public Safety	-	-	-	-
530	Utilities	-	-	-	-
540	Transportation	-	-	-	-
550	Natural and Economic Environment	-	-	-	-
560	Social Services	-	-	-	-
570	Culture and Recreation	-	-	-	-
598	Miscellaneous Expenses	-	-	-	-
Total Operating Expenditures:		479	479	9,123	-
Net Operating Increase (Decrease):		114,861	31,268	174,577	84,361
<b>Nonoperating Revenues</b>					
370-380, 395 & 398	Other Financing Sources	-	-	-	-
391-393	Debt Proceeds	-	-	-	-
397	Transfers-In	30,000	-	-	-
Total Nonoperating Revenues:		30,000	-	-	-
<b>Nonoperating Expenditures</b>					
580, 596 & 599	Other Financing Uses	-	-	-	-
591-593	Debt Service	145,270	31,673	78,823	-
594-595	Capital Expenditures	-	-	-	-
597	Transfers-Out	-	-	-	30,000
Total Nonoperating Expenditures:		145,270	31,673	78,823	30,000
Net Increase (Decrease) in Cash and Investments:		(409)	(405)	95,754	54,361
<b>Ending Cash and Investments</b>					
5081000	Reserved	-	-	-	-
5088000	Unreserved	9,949	17,859	409,539	73,418
Total Ending Cash and Investments		9,949	17,859	409,539	73,418

The accompanying notes are an integral part of this statement.

**City of Sultan**  
**Fund Resources and Uses Arising from Cash Transactions**  
**For the Year Ended December 31, 2015**

		<u>302 CAPITAL PROJECT FUND - REET 2</u>	<u>303 STREET IMPROVEMENT FUND</u>	<u>305 PARK IMPROVEMENT FUND</u>	<u>400 UTILITY WATER FUND</u>
<b>Beginning Cash and Investments</b>					
30810	Reserved	-	-	-	-
30880	Unreserved	50,583	(95,934)	859	2,235,176
388 & 588	Prior Period Adjustments, Net	-	-	-	-
<b>Operating Revenues</b>					
310	Taxes	84,093	-	-	-
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	-	499,290	-	36,203
340	Charges for Goods and Services	-	-	-	1,077,873
350	Fines and Penalties	-	-	-	9,550
360	Miscellaneous Revenues	493	78	40	11,572
<b>Total Operating Revenues:</b>		<u>84,586</u>	<u>499,368</u>	<u>40</u>	<u>1,135,198</u>
<b>Operating Expenditures</b>					
510	General Government	-	-	-	479
520	Public Safety	-	-	-	-
530	Utilities	-	-	-	802,844
540	Transportation	-	-	-	-
550	Natural and Economic Environment	-	-	-	-
560	Social Services	-	-	-	-
570	Culture and Recreation	-	-	-	-
598	Miscellaneous Expenses	-	-	-	-
<b>Total Operating Expenditures:</b>		<u>-</u>	<u>-</u>	<u>-</u>	<u>803,323</u>
<b>Net Operating Increase (Decrease):</b>		<u>84,586</u>	<u>499,368</u>	<u>40</u>	<u>331,875</u>
<b>Nonoperating Revenues</b>					
370-380, 395 & 398	Other Financing Sources	-	-	-	637,586
391-393	Debt Proceeds	-	-	-	-
397	Transfers-In	-	185,000	75,000	1,671,700
<b>Total Nonoperating Revenues:</b>		<u>-</u>	<u>185,000</u>	<u>75,000</u>	<u>2,309,286</u>
<b>Nonoperating Expenditures</b>					
580, 596 & 599	Other Financing Uses	-	-	-	-
591-593	Debt Service	-	-	-	300,453
594-595	Capital Expenditures	-	584,978	133,026	482,786
597	Transfers-Out	-	-	-	598,423
<b>Total Nonoperating Expenditures:</b>		<u>-</u>	<u>584,978</u>	<u>133,026</u>	<u>1,381,662</u>
<b>Net Increase (Decrease) in Cash and Investments:</b>		<u>84,586</u>	<u>99,390</u>	<u>(57,986)</u>	<u>1,259,499</u>
<b>Ending Cash and Investments</b>					
5081000	Reserved	-	-	-	-
5088000	Unreserved	135,169	3,455	(57,127)	3,494,675
<b>Total Ending Cash and Investments</b>		<u>135,169</u>	<u>3,455</u>	<u>(57,127)</u>	<u>3,494,675</u>

The accompanying notes are an integral part of this statement.

**City of Sultan**  
**Fund Resources and Uses Arising from Cash Transactions**  
**For the Year Ended December 31, 2015**

	401 SEWER FUND	402 UTILITY GARBAGE FUND	406 STORMWATER UTILITY FUND
<b>Beginning Cash and Investments</b>			
30810	Reserved	-	-
30880	Unreserved	309,070	90,793
388 & 588	Prior Period Adjustments, Net	-	-
<b>Operating Revenues</b>			
310	Taxes	19,333	-
320	Licenses and Permits	3,263	-
330	Intergovernmental Revenues	3,878	-
340	Charges for Goods and Services	720,669	172,106
350	Fines and Penalties	-	-
360	Miscellaneous Revenues	22,176	393
	<b>Total Operating Revenues:</b>	<b>769,319</b>	<b>172,499</b>
<b>Operating Expenditures</b>			
510	General Government	479	-
520	Public Safety	-	-
530	Utilities	645,670	145,894
540	Transportation	-	-
550	Natural and Economic Environment	-	-
560	Social Services	-	-
570	Culture and Recreation	-	-
598	Miscellaneous Expenses	-	-
	<b>Total Operating Expenditures:</b>	<b>645,670</b>	<b>145,894</b>
	<b>Net Operating Increase (Decrease):</b>	<b>123,649</b>	<b>26,605</b>
<b>Nonoperating Revenues</b>			
370-380, 395 & 398	Other Financing Sources	613,325	-
391-393	Debt Proceeds	-	-
397	Transfers-In	471,620	-
	<b>Total Nonoperating Revenues:</b>	<b>1,084,945</b>	<b>-</b>
<b>Nonoperating Expenditures</b>			
580, 596 & 599	Other Financing Uses	-	-
591-593	Debt Service	375,792	-
594-595	Capital Expenditures	29,912	1,707
597	Transfers-Out	82,803	9,601
	<b>Total Nonoperating Expenditures:</b>	<b>112,715</b>	<b>11,308</b>
	<b>Net Increase (Decrease) in Cash and Investments:</b>	<b>10,934</b>	<b>15,297</b>
<b>Ending Cash and Investments</b>			
5081000	Reserved	-	-
5088000	Unreserved	764,273	106,090
	<b>Total Ending Cash and Investments</b>	<b>320,004</b>	<b>106,090</b>

*The accompanying notes are an integral part of this statement.*

**City of Sultan**  
**Fiduciary Fund Resources and Uses Arising from Cash Transactions**  
**For the Year Ended December 31, 2015**

	<b>Total for All Funds (Memo Only)</b>	<b>633 TREASURERS TRUST FUND</b>	<b>634 INVESTMENT FUND</b>
308 Beginning Cash and Investments	113,958	113,958	-
388 & 588 Prior Period Adjustments, Net	-	-	-
310-360 Revenues	25,372	-	25,372
380-390 Other Increases and Financing Sources	16,266	16,266	-
510-570 Expenditures	-	-	-
580-590 Other Decreases and Financing Uses	152,711	127,339	25,372
Net Increase (Decrease) in Cash and Investments:	(111,073)	(111,073)	-
508 Ending Cash and Investments	2,885	2,885	-

*The accompanying notes are an integral part of this statement.*

**SCHEDULE OF DISBURSEMENT ACTIVITY  
For the Fiscal Year ended December 31, 2015**

1	2	3	4	5	6	7	8	9	10
Fund No.	Fund Title	Beginning Outstanding Items 01/01/2014	Issued During the Year	Redeemed During the Year	Canceled During the Year	Ending Outstanding Items 12/31/2014 (3+4-5-6)	Prior Year Open Period Items	Current Year Open Period Items	Disbursements 12/31/2014 (4-6-8+9)
001		53,778	1,814,113	1,841,316	-	26,575			1,814,113
101		8,241	183,401	190,281	-	1,361			183,401
103		1,584	31,079	32,542		121			31,079
104		-	34,674	27,677		6,997			34,674
117		-	246,191	243,668		2,524			246,191
203			145,749	145,749		-			145,749
205			32,151	32,151		-			32,151
207		-	87,946	87,946		-			87,946
303		5,889	584,978	590,868		(0)			584,978
305		-	133,026	128,923		4,103			133,026
400		48,182	1,586,563	1,515,860		118,885			1,586,563
401		104,299	1,486,698	1,542,136		48,861			1,486,698
402		46,650	675,579	717,988		4,241			675,579
406		8,346	147,601	155,330		617			147,601
633		18,039	18,339	36,278		100			18,339
	<b>TOTAL - all funds</b>	<b>295,008</b>	<b>7,208,089</b>	<b>7,388,712</b>	<b>-</b>	<b>214,385</b>	<b>-</b>	<b>-</b>	<b>7,208,089</b>

**City of Sultan  
Schedule of Liabilities  
For the Year Ended December 31, 2015**

<b>ID. No.</b>	<b>Description</b>	<b>Due Date</b>	<b>Beginning Balance</b>	<b>Additions</b>	<b>Reductions</b>	<b>Ending Balance</b>
<b>General Obligations</b>						
251.11	LTGO Bond - Community Center	12/1/2018	540,000	-	120,000	420,000
251.12	Unlimited Tax Bond - Police Bonds	12/1/2024	240,000	-	20,000	220,000
263.93	Net Pension Liability		-	445,417	-	445,417
	<b>Total General Obligations:</b>		<b>780,000</b>	<b>445,417</b>	<b>140,000</b>	<b>1,085,417</b>
<b>Revenue Obligations</b>						
252.11	LTGO Refunding	12/1/2016	245,000	-	120,000	125,000
259.12	Compensated Absence		32,041	24,365	24,490	31,916
259.12	Compensated Absence		59,553	52,918	50,737	61,734
263.82	Sewer - PW596-791-056	11/1/2027	215,351	-	107,676	107,675
263.82	Water - PW02-691-PRE 119	7/1/2022	128,069	-	16,009	112,060
263.82	Water - SRF PW 9778897 076	7/20/2018	228,589	-	57,147	171,442
263.82	Water - PW 98-791-063	5/1/2018	166,202	-	41,550	124,652
263.82	Storm - DOELO 10034	2/15/2025	21,473	-	21,473	-
263.82	Sewer - PW 04-691-064	5/1/2024	698,595	-	69,859	628,736
263.82	Water/Sewer Revenue Bonds	12/1/2033	2,870,000	-	75,000	2,795,000
	<b>Total Revenue Obligations:</b>		<b>4,664,873</b>	<b>77,283</b>	<b>583,941</b>	<b>4,158,215</b>
<b>Assessment Obligations</b>						
253.11	Sewer - LID 97-1	2/15/2021	1,435,000	-	-	1,435,000
	<b>Total Assessment Obligations:</b>		<b>1,435,000</b>	<b>-</b>	<b>-</b>	<b>1,435,000</b>
	<b>Total Liabilities:</b>		<b>6,879,873</b>	<b>522,700</b>	<b>723,941</b>	<b>6,678,632</b>

MCAG No 0698		CITY OF SULTAN											Schedule 11
		SCHEDULE OF DISBURSEMENT ACTIVITY											
		For the Fiscal Year ended December 31, 2015											
1	2	3	4	5	6	7	8	9	10	11	12	13	
Fund No	Fund Title	Beginning Cash & Investments	Receipts	Transfers-In	Other Revenue	Netted Transactions	Total Increase (4+5+6-7)	Disbursements	Transfers-Out	Other Expenditures	Total Decrease (9+10+11-7)	Ending Cash & Investments (3+8-12)	
001	General Fund	242,642	1,960,705	56,010	-	-	2,016,715	1,726,878	18,798	-	1,745,676	513,681	
100	General Fund Contingency	65,919	449	56,798	-	-	57,247	-	-	-	-	123,166	
101	Street Fund	14,419	178,176	22,500	-	-	200,676	183,401	3,500	-	186,901	28,194	
103	Cemetery Fund	8,666	41,768	-	-	-	41,768	31,078	500	-	31,578	18,856	
104	C.R. Equipment Fund	130,382	682	90,500	-	-	91,182	34,674	-	-	34,674	186,890	
108	Transportation Impact Fund	29,956	196,647	-	-	-	196,647	-	-	-	-	226,603	
109	Community Improvement Fund	80,760	1,522	-	-	-	1,522	2,405	80,000	-	82,405	(123)	
112	Park Impact Fund	75,685	143,471	-	-	-	143,471	-	75,000	-	75,000	144,156	
113	Building Maintenance Fund	9,244	16,443	116,500	-	-	132,943	42,565	-	-	42,565	99,622	
114	Information Technology Fund	36,003	248	64,100	-	-	64,348	32,474	-	-	32,474	67,876	
115	Insurance Claims Fund	356	5,826	-	-	-	5,826	9,791	-	-	9,791	(3,609)	
117	Timber Ridge Settlement	304,115	212	-	-	-	212	246,191	-	-	246,191	58,136	
203	GO Bond - Community Center	10,358	115,340	30,000	-	-	145,340	145,749	-	-	145,749	9,949	
205	GO Emergency Services Fund	18,263	31,748	-	-	-	31,748	32,151	-	-	32,151	17,859	
207	LID Guaranty/Payment fund	313,785	183,699	-	-	-	183,699	87,946	-	-	87,946	409,539	
301	Capital Project Fund - REET 1	19,057	84,361	-	-	-	84,361	-	30,000	-	30,000	73,418	
302	Capital Project Fund - REET 2	50,583	84,586	-	-	-	84,586	-	-	-	-	135,169	
303	Street Construction Fund	(95,934)	499,368	185,000	-	-	684,368	584,978	-	-	584,978	3,456	
305	Park Improvement Fund	859	40	75,000	-	-	75,040	133,026	-	-	133,026	(57,127)	
400	Utility Water Fund	336,449	1,145,908	-	-	-	1,145,908	807,774	310,979	-	1,118,753	363,604	
401	Utility Sewer Fund	455,830	1,345,768	-	-	-	1,345,768	660,392	527,285	-	1,187,677	613,921	
402	Utility Garbage Fund	309,069	769,318	-	-	-	769,318	675,580	82,803	-	758,383	320,004	
403	Water Revenue Bond Fund	2,088,121	1,054	343,400	-	-	344,454	343,849	1,799,920	-	2,143,769	288,805	
404	C.R. Sewer Reserve Fund	123,205	614,711	-	-	-	614,711	-	358,000	-	358,000	379,916	
405	C.R. Water Reserve fund	424,985	622,102	-	-	-	622,102	-	97,000	-	97,000	930,087	
406	Stormwater Utility Fund	90,793	172,499	-	-	-	172,499	147,601	9,601	-	157,202	106,090	
407	Sewer System Improvements	133,971	198,211	669,920	-	-	868,131	450,035	-	-	450,035	552,068	
409	Water System Improvements	19,045	4,199	1,500,000	-	-	1,504,199	477,857	-	-	477,857	1,045,387	
410	Stormwater Improvement Fund	-	-	-	-	-	-	-	-	-	-	-	
412	Water System Debt Service	33,024	49	109,476	-	-	109,525	129,007	-	-	129,007	13,542	
413	Sewer System Debt Service	72,593	188	183,182	-	-	183,370	204,346	-	-	204,346	51,618	
621	Cemetery Trust Fund	111,431	2,014	-	-	-	2,014	-	-	-	-	113,445	
	<b>Total C 4 Funds</b>	<b>5,513,634</b>	<b>8,421,312</b>	<b>3,502,386</b>	<b>-</b>	<b>-</b>	<b>11,923,698</b>	<b>7,189,749</b>	<b>3,393,386</b>	<b>-</b>	<b>10,583,135</b>	<b>6,854,197</b>	
633	Treasurers Trust Fund	113,958	16,266	-	-	-	16,266	18,339	109,000	-	127,339	2,884	
634	Investment Fund	-	25,372	-	-	-	25,372	25,372	-	-	25,372	-	
	<b>Total C 5 Funds</b>	<b>113,958</b>	<b>41,638</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>41,638</b>	<b>43,711</b>	<b>109,000</b>	<b>-</b>	<b>152,711</b>	<b>2,884</b>	
	<b>Total All Funds</b>	<b>5,627,592</b>	<b>8,462,949</b>	<b>3,502,386</b>	<b>-</b>	<b>-</b>	<b>11,965,335</b>	<b>7,233,460</b>	<b>3,502,386</b>	<b>-</b>	<b>10,735,846</b>	<b>6,857,081</b>	

City of Sultan

SCHEDULE OF STATE FINANCIAL ASSISTANCE (unaudited)

For Fiscal Year ended December 31, 2015

Grantor	Program Title	Identificaton Number	Amount
Capital Contributions - State Grant from Department of Ecology	Coordinated Prevention Grant	ILA Sno Cty	3,878
			<b>Sub-total: 3,878</b>
Capital Contributions - State Grant from Department of Commerce	GMA Planning Grant	14-63200-036	4,050
	Energy Efficient and Solar Grant Program	15-93206-069	196,583
			<b>Sub-total: 200,633</b>
Capital Contributions - State Grant from Transportation Improvement Board (TIB)	TIB Alder Avenue	6P824(110)-1	13,700
	TIB - Date Avenue	6P-824(011)-1	248,641
	FY2014 Overlay Projects - 4th Street	2P-824(002)-1	15,187
	Fuel Tax Grant	6P824(008)-1	41,984
			<b>Sub-total: 319,512</b>
			<b>Grand total: 524,023</b>

**City of Sultan**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended December 31, 2015**

Federal Agency (Pass-Through Agency)	Federal Program	CFDA Number	Other Award Number	Expenditures			Passed through to Subrecipients	Note
				From Pass- Through Awards	From Direct Awards	Total		
<b>Highway Planning and Construction Cluster</b>								
Federal Highway Administration (fhwa), Department Of Transportation (via WSDOT)	Highway Planning and Construction	20.205	STP-HLP-S301 (004) Alder	9,251	-	9,251	-	2
Federal Highway Administration (fhwa), Department Of Transportation (via WSDOT)	Highway Planning and Construction	20.205	STPR-002(834) Ped Bridge	20,369	-	20,369	-	2
<b>Total Highway Planning and Construction Cluster:</b>				<b>29,620</b>	<b>-</b>	<b>29,620</b>	<b>-</b>	
<b>Total Federal Awards Expended:</b>				<b>29,620</b>	<b>-</b>	<b>29,620</b>	<b>-</b>	

**CITY OF SULTAN**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**For the Year Ending December 31, 2015**

**NOTE 1 - BASIS OF ACCOUNTING**

The Schedule of Financial Assistance is prepared on the same basis of accounting as the City's financial statements. The City uses BARS for cash basis Local Governments accounting.

**NOTE 2 - PROGRAM COSTS**

The amounts shown as current year expenditures represent only federal grant portions of the program costs. Entire program costs, including the City's portion may be more than shown. Such expenditures are recognized following, as applicable, either the cost principles in the OMB Circular A-87, Cost Principles for State, Local and Indian Tribal Governments, or the cost principles contained in Title 2 US Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

**NOTE 7 – INDIRECT COST RATES:**

The amount expended includes \$0 claimed as an indirect cost recovery using an approved indirect cost rate of 0% percent. The city has not elected to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

MCAG NO. 0698

City of Sultan  
(City/County/District)

Schedule 19

**Labor Relations Consultant(S)  
For the Year Ended December 31, 2015**

Has your government engaged labor relations consultants?  Yes  No

If yes, please provide the following information for each consultant:

Name of firm:
Name of consultant:
Business address:
Amount paid to consultant during fiscal year:
Terms and conditions, as applicable, including:  Rates (e.g., hourly, etc.)  Maximum compensation allowed  Duration of services  Services provided

## City of Sultan

### Schedule 01

For the year ended December 31, 2015

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0698	001	GENERAL FUND	3088000	Unreserved Cash and Investments-Beginning	\$242,640
0698	001	GENERAL FUND	3111000	Property Tax	\$398,570
0698	001	GENERAL FUND	3131100	Local Retail Sales and Use Tax	\$376,363
0698	001	GENERAL FUND	3137100	Criminal Justice Sales and Use Tax	\$74,231
0698	001	GENERAL FUND	3164100	Business and Occupation Taxes on Utilities	\$188,928
0698	001	GENERAL FUND	3164200	Business and Occupation Taxes on Utilities	\$62,786
0698	001	GENERAL FUND	3164300	Business and Occupation Taxes on Utilities	\$46,011
0698	001	GENERAL FUND	3164400	Business and Occupation Taxes on Utilities	\$78,732
0698	001	GENERAL FUND	3164600	Business and Occupation Taxes on Utilities	\$72,414
0698	001	GENERAL FUND	3164700	Business and Occupation Taxes on Utilities	\$91,774
0698	001	GENERAL FUND	3164800	Business and Occupation Taxes on Utilities	\$32,881
0698	001	GENERAL FUND	3168100	Gambling Taxes - Punch Boards and Pull Tabs	\$7,171
0698	001	GENERAL FUND	3219100	Franchise Fees	\$49,636
0698	001	GENERAL FUND	3219900	Other Business Licenses and Permits	\$16,638
0698	001	GENERAL FUND	3221010	Buildings, Structure and Equipment	\$106,630
0698	001	GENERAL FUND	3221020	Buildings, Structure and Equipment	\$14,185
0698	001	GENERAL FUND	3223000	Animal Licenses	\$964
0698	001	GENERAL FUND	3229000	Other Non-Business Licenses and Permits	\$1,519

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0698	001	GENERAL FUND	3340420	State Grant from Department of Commerce	\$4,050
0698	001	GENERAL FUND	3350091	PUD Privilege Tax	\$28,719
0698	001	GENERAL FUND	3360098	City-County Assistance	\$110,840
0698	001	GENERAL FUND	3360694	Liquor/Beer Excise Tax	\$12,701
0698	001	GENERAL FUND	3360621	Criminal Justice - Violent Crimes/Population	\$1,247
0698	001	GENERAL FUND	3360626	Criminal Justice - Special Programs	\$3,045
0698	001	GENERAL FUND	3360651	DUI and Other Criminal Justice Assistance	\$707
0698	001	GENERAL FUND	3360695	Liquor Control Board Profits	\$40,876
0698	001	GENERAL FUND	3699100	Miscellaneous Other	\$5,778
0698	001	GENERAL FUND	3418100	Data/Word Processing, Printing, Duplicating and IT Services	\$148
0698	001	GENERAL FUND	3419100	Election Candidate Filing Services	\$264
0698	001	GENERAL FUND	3419900	Passport and Naturalization Services	\$7,595
0698	001	GENERAL FUND	3458100	Zoning and Subdivision Services	\$1,350
0698	001	GENERAL FUND	3458300	Plan Checking Services	\$31,166
0698	001	GENERAL FUND	3458501	Growth Management Act (GMA) Impact Fees	\$3,010
0698	001	GENERAL FUND	3458900	Other Planning and Development Services	\$1,300
0698	001	GENERAL FUND	3531010	Traffic Infraction Penalties	\$15,213
0698	001	GENERAL FUND	3531030	Traffic Infraction Penalties	\$745
0698	001	GENERAL FUND	3541000	Civil Parking Infraction Penalties	\$60
0698	001	GENERAL FUND	3599000	Non-Court Fines and Penalties	\$1,056
0698	001	GENERAL FUND	3599001	Non-Court Fines and Penalties	\$423
0698	001	GENERAL FUND	3611100	Investment Earnings	\$1,893
0698	001	GENERAL FUND	3614000	Other Interest	\$218

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0698	001	GENERAL FUND	3624000	Land and Facilities Rentals (Short-Term)	\$47,000
0698	001	GENERAL FUND	3671101	Contributions and Donations from Nongovernmental Sources	\$7,921
0698	001	GENERAL FUND	3694000	Judgments and Settlements	\$184
0698	001	GENERAL FUND	3698100	Cash Adjustments	\$5
0698	001	GENERAL FUND	3699110	Miscellaneous Other	\$490
0698	001	GENERAL FUND	3699120	Miscellaneous Other	\$720
0698	001	GENERAL FUND	3699130	Miscellaneous Other	\$12,549
0698	001	GENERAL FUND	3971010	Transfers-In	\$56,010
0698	001	GENERAL FUND	3088000	Unreserved Cash and Investments-Beginning	\$65,919
0698	001	GENERAL FUND	3611100	Investment Earnings	\$449
0698	001	GENERAL FUND	3974040	Transfers-In	\$50,000
0698	101	STREET FUND	3088000	Unreserved Cash and Investments-Beginning	\$14,419
0698	101	STREET FUND	3111000	Property Tax	\$28,713
0698	101	STREET FUND	3164100	Business and Occupation Taxes on Utilities	\$38,730
0698	101	STREET FUND	3164300	Business and Occupation Taxes on Utilities	\$3,580
0698	101	STREET FUND	3164700	Business and Occupation Taxes on Utilities	\$7,003
0698	101	STREET FUND	3224000	Street and Curb Permits	\$1,700
0698	101	STREET FUND	3360087	Motor Vehicle Fuel Tax - City Streets	\$98,301
0698	101	STREET FUND	3611100	Investment Earnings	\$108
0698	101	STREET FUND	3671101	Contributions and Donations from Nongovernmental Sources	\$40
0698	101	STREET FUND	3971010	Transfers-In	\$22,500
0698	103	CEMETERY FUND	3088000	Unreserved Cash and Investments-Beginning	\$8,666
0698	103	CEMETERY FUND	3436000	Cemetery Sales and Services	\$41,699

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0698	103	CEMETERY FUND	3611100	Investment Earnings	\$69
0698	104	CR EQUIPMENT FUND	3088000	Unreserved Cash and Investments-Beginning	\$130,382
0698	104	CR EQUIPMENT FUND	3611100	Investment Earnings	\$682
0698	104	CR EQUIPMENT FUND	3971010	Transfers-In	\$40,500
0698	104	CR EQUIPMENT FUND	3973030	Transfers-In	\$50,000
0698	108	IMPACT FEE FUND	3088000	Unreserved Cash and Investments-Beginning	\$29,956
0698	108	IMPACT FEE FUND	3458501	Growth Management Act (GMA) Impact Fees	\$195,820
0698	108	IMPACT FEE FUND	3611100	Investment Earnings	\$827
0698	001	GENERAL FUND	3088000	Unreserved Cash and Investments-Beginning	\$80,760
0698	001	GENERAL FUND	3360626	Criminal Justice - Special Programs	\$1,522
0698	112	PARK IMPACT FEE FUND	3088000	Unreserved Cash and Investments-Beginning	\$75,685
0698	112	PARK IMPACT FEE FUND	3458530	Growth Management Act (GMA) Impact Fees	\$142,945
0698	112	PARK IMPACT FEE FUND	3611100	Investment Earnings	\$526
0698	001	GENERAL FUND	3088000	Unreserved Cash and Investments-Beginning	\$9,244
0698	001	GENERAL FUND	3164100	Business and Occupation Taxes on Utilities	\$8,502
0698	001	GENERAL FUND	3164300	Business and Occupation Taxes on Utilities	\$1,530
0698	001	GENERAL FUND	3164700	Business and Occupation Taxes on Utilities	\$3,194
0698	001	GENERAL FUND	3611100	Investment Earnings	\$363
0698	001	GENERAL FUND	3671100	Contributions and Donations from Nongovernmental Sources	\$2,854
0698	001	GENERAL FUND	3974040	Transfers-In	\$36,500
0698	001	GENERAL FUND	3088000	Unreserved Cash and Investments-Beginning	\$36,004
0698	001	GENERAL FUND	3611100	Investment Earnings	\$248
0698	001	GENERAL FUND	3975050	Transfers-In	\$55,100

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0698	001	GENERAL FUND	3088000	Unreserved Cash and Investments-Beginning	\$357
0698	001	GENERAL FUND	3952000	Compensation for Loss/Impairment of Capital Assets	\$5,826
0698	117	TIMBER RIDGE SETTLEMENT FUND	3088000	Unreserved Cash and Investments-Beginning	\$304,115
0698	117	TIMBER RIDGE SETTLEMENT FUND	3611100	Investment Earnings	\$212
0698	203	LIMITED GO TAX BOND FUND	3088000	Unreserved Cash and Investments-Beginning	\$10,358
0698	203	LIMITED GO TAX BOND FUND	3111000	Property Tax	\$115,304
0698	203	LIMITED GO TAX BOND FUND	3611100	Investment Earnings	\$36
0698	203	LIMITED GO TAX BOND FUND	3972000	Transfers-In	\$30,000
0698	205	POLICE GO BOND FUND	3088000	Unreserved Cash and Investments-Beginning	\$18,263
0698	205	POLICE GO BOND FUND	3111000	Property Tax	\$31,682
0698	205	POLICE GO BOND FUND	3611100	Investment Earnings	\$65
0698	207	LID GUARANTY AND BOND FUND	3088000	Unreserved Cash and Investments-Beginning	\$313,785
0698	207	LID GUARANTY AND BOND FUND	3611100	Investment Earnings	\$1,520
0698	207	LID GUARANTY AND BOND FUND	3614000	Other Interest	\$30,859
0698	207	LID GUARANTY AND BOND FUND	3681001	Special Assessments-Capital	\$151,321
0698	301	CAPITAL PROJECT FUND - REET 1	3088000	Unreserved Cash and Investments-Beginning	\$19,057
0698	301	CAPITAL PROJECT FUND - REET 1	3183400	REET 1 - First Quarter Percent	\$84,093
0698	301	CAPITAL PROJECT FUND - REET 1	3611100	Investment Earnings	\$268
0698	302	CAPITAL PROJECT FUND - REET 2	3088000	Unreserved Cash and Investments-Beginning	\$50,583
0698	302	CAPITAL PROJECT FUND - REET 2	3183500	REET 2 - Second Quarter Percent	\$84,093
0698	302	CAPITAL PROJECT FUND - REET 2	3611100	Investment Earnings	\$493
0698	303	STREET IMPROVEMENT FUND	3088000	Unreserved Cash and Investments-Beginning	(\$95,934)

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0698	303	STREET IMPROVEMENT FUND	3331421	Federal Indirect Grant from Department of Housing and Urban Development.	\$113,616
0698	303	STREET IMPROVEMENT FUND	3332020	Federal Indirect Grant from Department of Transportation	\$22,177
0698	303	STREET IMPROVEMENT FUND	3340280	State Grant from Utilities and Transportation Commission	\$363,497
0698	303	STREET IMPROVEMENT FUND	3611100	Investment Earnings	\$78
0698	303	STREET IMPROVEMENT FUND	3971010	Transfers-In	\$185,000
0698	305	PARK IMPROVEMENT FUND	3088000	Unreserved Cash and Investments-Beginning	\$859
0698	305	PARK IMPROVEMENT FUND	3670000	Contributions and Donations from Nongovernmental Sources	\$40
0698	305	PARK IMPROVEMENT FUND	3971010	Transfers-In	\$75,000
0698	400	UTILITY WATER FUND	3088000	Unreserved Cash and Investments-Beginning	\$336,450
0698	400	UTILITY WATER FUND	3370000	Local Grants, Entitlements and Other Payments	\$36,203
0698	400	UTILITY WATER FUND	3418210	Engineering Services	\$1,607
0698	400	UTILITY WATER FUND	3434000	Water Sales and Services	\$1,053,648
0698	400	UTILITY WATER FUND	3434010	Water Sales and Services	\$485
0698	400	UTILITY WATER FUND	3434020	Water Sales and Services	\$22,134
0698	400	UTILITY WATER FUND	3591000	Non-Court Fines and Penalties	\$9,550
0698	400	UTILITY WATER FUND	3611100	Investment Earnings	\$1,353
0698	400	UTILITY WATER FUND	3670000	Contributions and Donations from Nongovernmental Sources	\$250
0698	400	UTILITY WATER FUND	3694000	Judgments and Settlements	\$1,728
0698	400	UTILITY WATER FUND	3791000	Capital Contributions	\$18,950

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0698	401	UTILITY SEWER FUND	3088000	Unreserved Cash and Investments-Beginning	\$455,829
0698	401	UTILITY SEWER FUND	3418210	Engineering Services	\$1,607
0698	401	UTILITY SEWER FUND	3424020	Protective Inspection Services	\$11,000
0698	401	UTILITY SEWER FUND	3435000	Sewer/Reclaimed Water Sales and Services	\$1,311,683
0698	401	UTILITY SEWER FUND	3435020	Sewer/Reclaimed Water Sales and Services	\$15,281
0698	401	UTILITY SEWER FUND	3611100	Investment Earnings	\$2,259
0698	401	UTILITY SEWER FUND	3699100	Miscellaneous Other	\$3,938
0698	402	UTILITY GARBAGE FUND	3088000	Unreserved Cash and Investments-Beginning	\$309,070
0698	402	UTILITY GARBAGE FUND	3164800	Business and Occupation Taxes on Utilities	\$19,333
0698	402	UTILITY GARBAGE FUND	3219100	Franchise Fees	\$3,263
0698	402	UTILITY GARBAGE FUND	3340310	State Grant from Department of Ecology	\$3,878
0698	402	UTILITY GARBAGE FUND	3437000	Solid Waste Sales and Services	\$545,478
0698	402	UTILITY GARBAGE FUND	3437010	Solid Waste Sales and Services	\$175,191
0698	402	UTILITY GARBAGE FUND	3611100	Investment Earnings	\$1,172
0698	402	UTILITY GARBAGE FUND	3622000	Equipment and Vehicle Leases (Long-Term)	\$20,665
0698	402	UTILITY GARBAGE FUND	3699100	Miscellaneous Other	\$339
0698	400	WATER FUND	3088000	Unreserved Cash and Investments-Beginning	\$1,421,673
0698	400	WATER FUND	3611100	Investment Earnings	\$527
0698	400	WATER FUND	3973030	Transfers-In	\$171,700
0698	401	SEWER FUND	3088000	Unreserved Cash and Investments-Beginning	\$666,449
0698	401	SEWER FUND	3611100	Investment Earnings	\$527
0698	401	SEWER FUND	3973030	Transfers-In	\$171,700
0698	401	SEWER FUND	3088000	Unreserved Cash and Investments-Beginning	\$123,205
0698	401	SEWER FUND	3611100	Investment Earnings	\$1,386
0698	401	SEWER FUND	3792000	Capital Contributions	\$613,325

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0698	400	WATER FUND	3088000	Unreserved Cash and Investments-Beginning	\$424,985
0698	400	WATER FUND	3611100	Investment Earnings	\$3,466
0698	400	WATER FUND	3791000	Capital Contributions	\$178,369
0698	400	WATER FUND	3951000	Proceeds from Sales of Capital Assets	\$440,267
0698	406	STORMWATER UTILITY FUND	3088000	Unreserved Cash and Investments-Beginning	\$90,793
0698	406	STORMWATER UTILITY FUND	3431000	Storm Drainage Sales and Services	\$172,106
0698	406	STORMWATER UTILITY FUND	3611100	Investment Earnings	\$393
0698	401	SEWER FUND	3088000	Unreserved Cash and Investments-Beginning	\$133,971
0698	401	SEWER FUND	3340070	State Grant from Department of Enterprise Services	\$196,583
0698	401	SEWER FUND	3611100	Investment Earnings	\$1,628
0698	401	SEWER FUND	3971010	Transfers-In	\$299,920
0698	400	WATER FUND	3088000	Unreserved Cash and Investments-Beginning	\$19,044
0698	400	WATER FUND	3611100	Investment Earnings	\$4,199
0698	400	WATER FUND	3971010	Transfers-In	\$1,500,000
0698	406	STORMWATER FUND	3088000	Unreserved Cash and Investments-Beginning	\$0
0698	400	WATER FUND	3088000	Unreserved Cash and Investments-Beginning	\$33,024
0698	400	WATER FUND	3611100	Investment Earnings	\$49
0698	401	SEWER FUND	3088000	Unreserved Cash and Investments-Beginning	\$72,594
0698	401	SEWER FUND	3611100	Investment Earnings	\$188
0698	103	CEMETERY FUND	3081000	Reserved Cash and Investments-Beginning	\$111,430
0698	103	CEMETERY FUND	3611100	Investment Earnings	\$414
0698	103	CEMETERY FUND	3436000	Cemetery Sales and Services	\$1,600
0698	633	TREASURERS TRUST FUND	3088000	Unreserved Cash and Investments-Beginning	\$113,958
0698	633	TREASURERS TRUST FUND	3869000	Agency Type Deposits	\$13,349

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0698	633	TREASURERS TRUST FUND	3891010	Other Nonrevenues	\$2,710
0698	633	TREASURERS TRUST FUND	3891030	Other Nonrevenues	\$207
0698	634	INVESTMENT FUND	3088000	Unreserved Cash and Investments-Beginning	\$0
0698	634	INVESTMENT FUND	3611110	Investment Earnings	\$25,372
0698	001	GENERAL FUND	5116010	Legislative Activities	\$6,256
0698	001	GENERAL FUND	5116020	Legislative Activities	\$479
0698	001	GENERAL FUND	5116030	Legislative Activities	\$357
0698	001	GENERAL FUND	5116030	Legislative Activities	\$446
0698	001	GENERAL FUND	5116040	Legislative Activities	\$537
0698	001	GENERAL FUND	5116040	Legislative Activities	\$5,082
0698	001	GENERAL FUND	5116040	Legislative Activities	\$175
0698	001	GENERAL FUND	5149050	Voters Registration Services	\$5,064
0698	001	GENERAL FUND	5131010	Executive Office	\$43,371
0698	001	GENERAL FUND	5131020	Executive Office	\$14,686
0698	001	GENERAL FUND	5131040	Executive Office	\$1,300
0698	001	GENERAL FUND	5131040	Executive Office	\$1,398
0698	001	GENERAL FUND	5142310	Financial Services	\$46,641
0698	001	GENERAL FUND	5142320	Financial Services	\$19,896
0698	001	GENERAL FUND	5142330	Financial Services	\$247
0698	001	GENERAL FUND	5142340	Financial Services	\$9,366
0698	001	GENERAL FUND	5142340	Financial Services	\$1,707
0698	001	GENERAL FUND	5142340	Financial Services	\$619
0698	001	GENERAL FUND	5142340	Financial Services	\$697
0698	001	GENERAL FUND	5146010	Grant Administration	\$17,826
0698	001	GENERAL FUND	5146020	Grant Administration	\$5,037
0698	001	GENERAL FUND	5146030	Grant Administration	\$250
0698	001	GENERAL FUND	5146030	Grant Administration	\$51
0698	001	GENERAL FUND	5146040	Grant Administration	\$1,549
0698	001	GENERAL FUND	5153010	Legal Services	\$4,060
0698	001	GENERAL FUND	5153020	Legal Services	\$1,620
0698	001	GENERAL FUND	5153040	Legal Services	\$52,285

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0698	001	GENERAL FUND	5861000	Agency Type Disbursements	\$312
0698	001	GENERAL FUND	5181030	Personnel Services	\$10,617
0698	001	GENERAL FUND	5182040	Property Management Services	\$5,824
0698	001	GENERAL FUND	5189030	Other Centralized Services	\$1,261
0698	001	GENERAL FUND	5189040	Other Centralized Services	\$4,223
0698	001	GENERAL FUND	5189040	Other Centralized Services	\$5,694
0698	001	GENERAL FUND	5189040	Other Centralized Services	\$2,024
0698	001	GENERAL FUND	5189040	Other Centralized Services	\$43,063
0698	001	GENERAL FUND	5189040	Other Centralized Services	\$5,713
0698	001	GENERAL FUND	5189040	Other Centralized Services	\$8,344
0698	001	GENERAL FUND	5189040	Other Centralized Services	\$971
0698	001	GENERAL FUND	5212010	Police Operations	\$1,014
0698	001	GENERAL FUND	5212020	Police Operations	\$364
0698	001	GENERAL FUND	5212020	Police Operations	\$6,184
0698	001	GENERAL FUND	5212040	Police Operations	\$6,233
0698	001	GENERAL FUND	5212050	Police Operations	\$909,530
0698	001	GENERAL FUND	5281050	Dispatch Services	\$60,456
0698	001	GENERAL FUND	5281050	Dispatch Services	\$13,751
0698	001	GENERAL FUND	5125050	Municipal Court	\$8,786
0698	001	GENERAL FUND	5153040	Legal Services	\$10,560
0698	001	GENERAL FUND	5153040	Legal Services	\$22,390
0698	001	GENERAL FUND	5239050	Food Services	\$63,752
0698	001	GENERAL FUND	5251050	Administration	\$5,385
0698	001	GENERAL FUND	5255030	Facilities	\$620
0698	001	GENERAL FUND	5543010	Animal Control	\$49,503
0698	001	GENERAL FUND	5543020	Animal Control	\$20,505
0698	001	GENERAL FUND	5543030	Animal Control	\$1,643
0698	001	GENERAL FUND	5543030	Animal Control	\$514

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0698	001	GENERAL FUND	5543040	Animal Control	\$2,129
0698	001	GENERAL FUND	5586010	Planning	\$36,076
0698	001	GENERAL FUND	5586020	Planning	\$15,445
0698	001	GENERAL FUND	5586030	Planning	\$10
0698	001	GENERAL FUND	5586040	Planning	\$18,685
0698	001	GENERAL FUND	5586040	Planning	\$126
0698	001	GENERAL FUND	5586040	Planning	\$936
0698	001	GENERAL FUND	5586040	Planning	\$575
0698	001	GENERAL FUND	5586040	Planning	\$597
0698	001	GENERAL FUND	5585010	Building Permits and Plan Reviews	\$15,595
0698	001	GENERAL FUND	5585020	Building Permits and Plan Reviews	\$9,368
0698	001	GENERAL FUND	5585030	Building Permits and Plan Reviews	\$290
0698	001	GENERAL FUND	5585030	Building Permits and Plan Reviews	\$170
0698	001	GENERAL FUND	5585040	Building Permits and Plan Reviews	\$697
0698	001	GENERAL FUND	5585040	Building Permits and Plan Reviews	\$1,610
0698	001	GENERAL FUND	5585040	Building Permits and Plan Reviews	\$230
0698	001	GENERAL FUND	5585050	Building Permits and Plan Reviews	\$33,355
0698	001	GENERAL FUND	5625050	Public Health Services	\$1,327
0698	001	GENERAL FUND	5722040	Library Services	\$5,784
0698	001	GENERAL FUND	5768010	General Parks	\$38,781
0698	001	GENERAL FUND	5768020	General Parks	\$16,172
0698	001	GENERAL FUND	5768020	General Parks	\$340
0698	001	GENERAL FUND	5768030	General Parks	\$7,416
0698	001	GENERAL FUND	5768030	General Parks	\$289
0698	001	GENERAL FUND	5768030	General Parks	\$1,795
0698	001	GENERAL FUND	5768030	General Parks	\$1,390
0698	001	GENERAL FUND	5768030	General Parks	\$1,506
0698	001	GENERAL FUND	5768040	General Parks	\$824
0698	001	GENERAL FUND	5768040	General Parks	\$266

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0698	001	GENERAL FUND	5768040	General Parks	\$137
0698	001	GENERAL FUND	5768040	General Parks	\$3,954
0698	001	GENERAL FUND	5768040	General Parks	\$110
0698	001	GENERAL FUND	5768040	General Parks	\$658
0698	001	GENERAL FUND	5973000	Transfers-Out	\$3,000
0698	101	STREET FUND	5423010	Roadway	\$76,248
0698	101	STREET FUND	5423020	Roadway	\$28,476
0698	101	STREET FUND	5423020	Roadway	\$506
0698	101	STREET FUND	5423030	Roadway	\$6,438
0698	101	STREET FUND	5423030	Roadway	\$1,857
0698	101	STREET FUND	5423030	Roadway	\$1,425
0698	101	STREET FUND	5423030	Roadway	\$1,359
0698	101	STREET FUND	5423030	Roadway	\$1,543
0698	101	STREET FUND	5423040	Roadway	\$9,577
0698	101	STREET FUND	5423040	Roadway	\$3,238
0698	101	STREET FUND	5423040	Roadway	\$844
0698	101	STREET FUND	5423040	Roadway	\$17
0698	101	STREET FUND	5423040	Roadway	\$7,039
0698	101	STREET FUND	5423040	Roadway	\$1,514
0698	101	STREET FUND	5944260	Capital Expenditures/Expenses - Roads/Streets Ordinary Maintenance	\$3,641
0698	101	STREET FUND	5975000	Transfers-Out	\$3,500
0698	101	STREET FUND	5423040	Roadway	\$372
0698	101	STREET FUND	5426340	Street Lighting	\$39,308
0698	103	CEMETERY FUND	5361010	Cemetery	\$11,297
0698	103	CEMETERY FUND	5361020	Cemetery	\$5,060
0698	103	CEMETERY FUND	5361020	Cemetery	\$156
0698	103	CEMETERY FUND	5361030	Cemetery	\$8
0698	103	CEMETERY FUND	5361030	Cemetery	\$2,770
0698	103	CEMETERY FUND	5361030	Cemetery	\$398
0698	103	CEMETERY FUND	5361040	Cemetery	\$9,943
0698	103	CEMETERY FUND	5361040	Cemetery	\$1,446
0698	103	CEMETERY FUND	5974000	Transfers-Out	\$500

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0698	104	CR EQUIPMENT FUND	5947560	Capital Expenditures/Expenses - Cultural and Recreational Facilities	\$20,680
0698	104	CR EQUIPMENT FUND	5943860	Capital Expenditures/Expenses - Combined Water/Sewer/Solid Waste Utilities	\$13,995
0698	001	GENERAL FUND	5947660	Capital Expenditures/Expenses - Park Facilities	\$1,500
0698	001	GENERAL FUND	5711030	Educational and Recreational Activities	\$905
0698	112	PARK IMPACT FEE FUND	5973000	Transfers-Out	\$75,000
0698	001	GENERAL FUND	5183010	Maintenance/Security/Insurance/Janitorial Services	\$12,294
0698	001	GENERAL FUND	5183020	Maintenance/Security/Insurance/Janitorial Services	\$4,447
0698	001	GENERAL FUND	5183030	Maintenance/Security/Insurance/Janitorial Services	\$1,386
0698	001	GENERAL FUND	5183040	Maintenance/Security/Insurance/Janitorial Services	\$673
0698	001	GENERAL FUND	5183040	Maintenance/Security/Insurance/Janitorial Services	\$8,510
0698	001	GENERAL FUND	5941860	Capital Expenditures/Expenses - Centralized/General Services	\$15,254
0698	001	GENERAL FUND	5188040	Information Technology Services	\$27,212
0698	001	GENERAL FUND	5188040	Information Technology Services	\$2,102
0698	001	GENERAL FUND	5941860	Capital Expenditures/Expenses - Centralized/General Services	\$3,160
0698	001	GENERAL FUND	5183040	Maintenance/Security/Insurance/Janitorial Services	\$815

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0698	001	GENERAL FUND	5941860	Capital Expenditures/Expenses - Centralized/General Services	\$8,977
0698	117	TIMBER RIDGE SETTLEMENT FUND	5943840	Capital Expenditures/Expenses - Combined Water/Sewer/Solid Waste Utilities	\$60,553
0698	117	TIMBER RIDGE SETTLEMENT FUND	5943860	Capital Expenditures/Expenses - Combined Water/Sewer/Solid Waste Utilities	\$185,638
0698	203	LIMITED GO TAX BOND FUND	5142040	Financial Services	\$479
0698	203	LIMITED GO TAX BOND FUND	5911570	Debt Repayment - Legal Services	\$120,000
0698	203	LIMITED GO TAX BOND FUND	5921580	Interest and Other Debt Service Cost - Legal Services	\$25,270
0698	205	POLICE GO BOND FUND	5142040	Financial Services	\$479
0698	205	POLICE GO BOND FUND	5912170	Debt Repayment - Law Enforcement Services	\$20,000
0698	205	POLICE GO BOND FUND	5922180	Interest and Other Debt Service Cost - Law Enforcement Services	\$11,673
0698	207	LID GUARANTY AND BOND FUND	5142040	Financial Services	\$9,123
0698	207	LID GUARANTY AND BOND FUND	5923580	Interest and Other Debt Service Cost - Sewer/Reclaimed Water Utilities	\$78,823
0698	301	CAPITAL PROJECT FUND - REET 1	5972000	Transfers-Out	\$30,000
0698	303	STREET IMPROVEMENT FUND	5951040	Capital Expenditures/Expenses - Engineering	\$17,179
0698	303	STREET IMPROVEMENT FUND	5951040	Capital Expenditures/Expenses - Engineering	\$716
0698	303	STREET IMPROVEMENT FUND	5953060	Capital Expenditures/Expenses - Roadway	\$23,548
0698	303	STREET IMPROVEMENT FUND	5953060	Capital Expenditures/Expenses - Roadway	\$39,571

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0698	303	STREET IMPROVEMENT FUND	5953060	Capital Expenditures/Expenses - Roadway	\$72,459
0698	303	STREET IMPROVEMENT FUND	5953060	Capital Expenditures/Expenses - Roadway	\$41,752
0698	303	STREET IMPROVEMENT FUND	5953060	Capital Expenditures/Expenses - Roadway	\$388,852
0698	303	STREET IMPROVEMENT FUND	5953060	Capital Expenditures/Expenses - Roadway	\$901
0698	305	PARK IMPROVEMENT FUND	5947660	Capital Expenditures/Expenses - Park Facilities	\$3,952
0698	305	PARK IMPROVEMENT FUND	5947660	Capital Expenditures/Expenses - Park Facilities	\$129,074
0698	400	UTILITY WATER FUND	5348010	Water Utilities	\$335,693
0698	400	UTILITY WATER FUND	5348020	Water Utilities	\$149,197
0698	400	UTILITY WATER FUND	5348020	Water Utilities	\$1,471
0698	400	UTILITY WATER FUND	5348030	Water Utilities	\$70,518
0698	400	UTILITY WATER FUND	5348030	Water Utilities	\$2,760
0698	400	UTILITY WATER FUND	5348030	Water Utilities	\$2,098
0698	400	UTILITY WATER FUND	5348030	Water Utilities	\$8,799
0698	400	UTILITY WATER FUND	5348030	Water Utilities	\$1,201
0698	400	UTILITY WATER FUND	5348040	Water Utilities	\$50,466
0698	400	UTILITY WATER FUND	5348040	Water Utilities	\$12,015
0698	400	UTILITY WATER FUND	5348040	Water Utilities	\$7,087
0698	400	UTILITY WATER FUND	5348040	Water Utilities	\$1,604
0698	400	UTILITY WATER FUND	5348040	Water Utilities	\$40,579
0698	400	UTILITY WATER FUND	5348040	Water Utilities	\$19,709
0698	400	UTILITY WATER FUND	5348040	Water Utilities	\$19,391
0698	400	UTILITY WATER FUND	5348040	Water Utilities	\$10,392
0698	400	UTILITY WATER FUND	5348040	Water Utilities	\$8,311
0698	400	UTILITY WATER FUND	5348040	Water Utilities	\$4,480
0698	400	UTILITY WATER FUND	5348050	Water Utilities	\$57,073
0698	400	UTILITY WATER FUND	5943460	Capital Expenditures/Expenses - Water Utilities	\$1,797

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0698	400	UTILITY WATER FUND	5943460	Capital Expenditures/Expenses - Water Utilities	\$3,132
0698	400	UTILITY WATER FUND	5972000	Transfers-Out	\$171,700
0698	400	UTILITY WATER FUND	5975000	Transfers-Out	\$13,000
0698	400	UTILITY WATER FUND	5975000	Transfers-Out	\$16,803
0698	401	UTILITY SEWER FUND	5358010	Sewer/Reclaimed Water Utilities	\$269,532
0698	401	UTILITY SEWER FUND	5358020	Sewer/Reclaimed Water Utilities	\$108,249
0698	401	UTILITY SEWER FUND	5358020	Sewer/Reclaimed Water Utilities	\$1,127
0698	401	UTILITY SEWER FUND	5358030	Sewer/Reclaimed Water Utilities	\$14,021
0698	401	UTILITY SEWER FUND	5358030	Sewer/Reclaimed Water Utilities	\$2,789
0698	401	UTILITY SEWER FUND	5358030	Sewer/Reclaimed Water Utilities	\$2,731
0698	401	UTILITY SEWER FUND	5358030	Sewer/Reclaimed Water Utilities	\$3,503
0698	401	UTILITY SEWER FUND	5358030	Sewer/Reclaimed Water Utilities	\$1,084
0698	401	UTILITY SEWER FUND	5358040	Sewer/Reclaimed Water Utilities	\$50,912
0698	401	UTILITY SEWER FUND	5358040	Sewer/Reclaimed Water Utilities	\$5,048
0698	401	UTILITY SEWER FUND	5358040	Sewer/Reclaimed Water Utilities	\$12,823
0698	401	UTILITY SEWER FUND	5358040	Sewer/Reclaimed Water Utilities	\$1,881
0698	401	UTILITY SEWER FUND	5358040	Sewer/Reclaimed Water Utilities	\$6,248
0698	401	UTILITY SEWER FUND	5358040	Sewer/Reclaimed Water Utilities	\$54,071
0698	401	UTILITY SEWER FUND	5358040	Sewer/Reclaimed Water Utilities	\$42,810
0698	401	UTILITY SEWER FUND	5358040	Sewer/Reclaimed Water Utilities	\$42,371
0698	401	UTILITY SEWER FUND	5358040	Sewer/Reclaimed Water Utilities	\$7,598
0698	401	UTILITY SEWER FUND	5358040	Sewer/Reclaimed Water Utilities	\$1,968

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0698	401	UTILITY SEWER FUND	5358050	Sewer/Reclaimed Water Utilities	\$29,776
0698	401	UTILITY SEWER FUND	5943560	Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities	\$1,510
0698	401	UTILITY SEWER FUND	5943560	Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities	\$341
0698	401	UTILITY SEWER FUND	5972000	Transfers-Out	\$171,700
0698	401	UTILITY SEWER FUND	5973000	Transfers-Out	\$37,000
0698	401	UTILITY SEWER FUND	5975000	Transfers-Out	\$18,600
0698	401	UTILITY SEWER FUND	5975000	Transfers-Out	\$16,803
0698	402	UTILITY GARBAGE FUND	5378010	Solid Waste Utilities	\$153,036
0698	402	UTILITY GARBAGE FUND	5378020	Solid Waste Utilities	\$69,253
0698	402	UTILITY GARBAGE FUND	5378020	Solid Waste Utilities	\$862
0698	402	UTILITY GARBAGE FUND	5378030	Solid Waste Utilities	\$4,571
0698	402	UTILITY GARBAGE FUND	5378030	Solid Waste Utilities	\$2,463
0698	402	UTILITY GARBAGE FUND	5378030	Solid Waste Utilities	\$1,808
0698	402	UTILITY GARBAGE FUND	5378030	Solid Waste Utilities	\$15,628
0698	402	UTILITY GARBAGE FUND	5378030	Solid Waste Utilities	\$724
0698	402	UTILITY GARBAGE FUND	5378030	Solid Waste Utilities	\$3,061
0698	402	UTILITY GARBAGE FUND	5378040	Solid Waste Utilities	\$19,143
0698	402	UTILITY GARBAGE FUND	5378040	Solid Waste Utilities	\$7,981
0698	402	UTILITY GARBAGE FUND	5378040	Solid Waste Utilities	\$1,354
0698	402	UTILITY GARBAGE FUND	5378040	Solid Waste Utilities	\$27,999
0698	402	UTILITY GARBAGE FUND	5378040	Solid Waste Utilities	\$1,983
0698	402	UTILITY GARBAGE FUND	5378040	Solid Waste Utilities	\$2,068
0698	402	UTILITY GARBAGE FUND	5378040	Solid Waste Utilities	\$3,503
0698	402	UTILITY GARBAGE FUND	5378050	Solid Waste Utilities	\$147,135
0698	402	UTILITY GARBAGE FUND	5378050	Solid Waste Utilities	\$183,098
0698	402	UTILITY GARBAGE FUND	5943760	Capital Expenditures/Expenses - Solid Waste Utilities	\$28,402
0698	402	UTILITY GARBAGE FUND	5943760	Capital Expenditures/Expenses - Solid Waste Utilities	\$1,510
0698	402	UTILITY GARBAGE FUND	5973000	Transfers-Out	\$50,000

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0698	402	UTILITY GARBAGE FUND	5975000	Transfers-Out	\$16,000
0698	402	UTILITY GARBAGE FUND	5975000	Transfers-Out	\$16,803
0698	400	WATER FUND	5142040	Financial Services	\$479
0698	400	WATER FUND	5913870	Debt Repayment - Combined Water/Sewer/Solid Waste Utilities	\$97,500
0698	400	WATER FUND	5923880	Interest and Other Debt Service Cost - Combined Water/Sewer/Solid Waste Utilities	\$73,946
0698	400	WATER FUND	5970000	Transfers-Out	\$299,920
0698	401	SEWER FUND	5142040	Financial Services	\$479
0698	401	SEWER FUND	5913870	Debt Repayment - Combined Water/Sewer/Solid Waste Utilities	\$97,500
0698	401	SEWER FUND	5923880	Interest and Other Debt Service Cost - Combined Water/Sewer/Solid Waste Utilities	\$73,946
0698	401	SEWER FUND	5970000	Transfers-Out	\$1,500,000
0698	401	SEWER FUND	5974000	Transfers-Out	\$88,000
0698	400	WATER FUND	5973000	Transfers-Out	\$97,000
0698	406	STORMWATER UTILITY FUND	5311010	Storm Drainage Utilities	\$86,735
0698	406	STORMWATER UTILITY FUND	5311020	Storm Drainage Utilities	\$37,479
0698	406	STORMWATER UTILITY FUND	5311020	Storm Drainage Utilities	\$319
0698	406	STORMWATER UTILITY FUND	5311030	Storm Drainage Utilities	\$526
0698	406	STORMWATER UTILITY FUND	5311030	Storm Drainage Utilities	\$162
0698	406	STORMWATER UTILITY FUND	5311030	Storm Drainage Utilities	\$1,555
0698	406	STORMWATER UTILITY FUND	5311030	Storm Drainage Utilities	\$1,348
0698	406	STORMWATER UTILITY FUND	5311030	Storm Drainage Utilities	\$799
0698	406	STORMWATER UTILITY FUND	5311040	Storm Drainage Utilities	\$1,754

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0698	406	STORMWATER UTILITY FUND	5311040	Storm Drainage Utilities	\$556
0698	406	STORMWATER UTILITY FUND	5311040	Storm Drainage Utilities	\$781
0698	406	STORMWATER UTILITY FUND	5311040	Storm Drainage Utilities	\$8,724
0698	406	STORMWATER UTILITY FUND	5311040	Storm Drainage Utilities	\$639
0698	406	STORMWATER UTILITY FUND	5311040	Storm Drainage Utilities	\$1,909
0698	406	STORMWATER UTILITY FUND	5311050	Storm Drainage Utilities	\$2,608
0698	406	STORMWATER UTILITY FUND	5943160	Capital Expenditures/Expenses - Storm Drainage Utilities	\$1,707
0698	406	STORMWATER UTILITY FUND	5975000	Transfers-Out	\$4,000
0698	406	STORMWATER UTILITY FUND	5975000	Transfers-Out	\$5,601
0698	401	SEWER FUND	5943540	Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities	\$83,183
0698	401	SEWER FUND	5943540	Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities	\$230
0698	401	SEWER FUND	5943560	Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities	\$366,622
0698	400	WATER FUND	5943440	Capital Expenditures/Expenses - Water Utilities	\$127,253
0698	400	WATER FUND	5943460	Capital Expenditures/Expenses - Water Utilities	\$349,683
0698	400	WATER FUND	5943460	Capital Expenditures/Expenses - Water Utilities	\$921
0698	400	WATER FUND	5913470	Debt Repayment - Water Utilities	\$114,706
0698	400	WATER FUND	5923480	Interest and Other Debt Service Cost - Water Utilities	\$14,301

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0698	401	SEWER FUND	5913570	Debt Repayment - Sewer/Reclaimed Water Utilities	\$177,535
0698	401	SEWER FUND	5913570	Debt Repayment - Sewer/Reclaimed Water Utilities	\$21,474
0698	401	SEWER FUND	5923580	Interest and Other Debt Service Cost - Sewer/Reclaimed Water Utilities	\$161
0698	401	SEWER FUND	5923580	Interest and Other Debt Service Cost - Sewer/Reclaimed Water Utilities	\$5,176
0698	633	TREASURERS TRUST FUND	5899000	Other Nonexpenditures	\$2,767
0698	633	TREASURERS TRUST FUND	5899000	Other Nonexpenditures	\$15,491
0698	633	TREASURERS TRUST FUND	5899000	Other Nonexpenditures	\$81
0698	633	TREASURERS TRUST FUND	5974000	Transfers-Out	\$109,000
0698	634	INVESTMENT FUND	5898500	Other Nonexpenditures	\$25,372
0698	103	CEMETERY FUND	5081000	Reserved Cash and Investments - Ending	\$113,444
0698	001	GENERAL FUND	5088000	Unreserved Cash and Investments - Ending	\$514,023
0698	001	GENERAL FUND	5088000	Unreserved Cash and Investments - Ending	\$123,166
0698	101	STREET FUND	5088000	Unreserved Cash and Investments - Ending	\$28,194
0698	103	CEMETERY FUND	5088000	Unreserved Cash and Investments - Ending	\$18,855
0698	104	CR EQUIPMENT FUND	5088000	Unreserved Cash and Investments - Ending	\$186,890
0698	108	IMPACT FEE FUND	5088000	Unreserved Cash and Investments - Ending	\$226,603
0698	001	GENERAL FUND	5088000	Unreserved Cash and Investments - Ending	(\$123)
0698	112	PARK IMPACT FEE FUND	5088000	Unreserved Cash and Investments - Ending	\$144,156
0698	001	GENERAL FUND	5088000	Unreserved Cash and Investments - Ending	\$99,276

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0698	001	GENERAL FUND	5088000	Unreserved Cash and Investments - Ending	\$67,877
0698	001	GENERAL FUND	5088000	Unreserved Cash and Investments - Ending	(\$3,608)
0698	117	TIMBER RIDGE SETTLEMENT FUND	5088000	Unreserved Cash and Investments - Ending	\$58,136
0698	203	LIMITED GO TAX BOND FUND	5088000	Unreserved Cash and Investments - Ending	\$9,949
0698	205	POLICE GO BOND FUND	5088000	Unreserved Cash and Investments - Ending	\$17,859
0698	207	LID GUARANTY AND BOND FUND	5088000	Unreserved Cash and Investments - Ending	\$409,539
0698	301	CAPITAL PROJECT FUND - REET 1	5088000	Unreserved Cash and Investments - Ending	\$73,418
0698	302	CAPITAL PROJECT FUND - REET 2	5088000	Unreserved Cash and Investments - Ending	\$135,169
0698	303	STREET IMPROVEMENT FUND	5088000	Unreserved Cash and Investments - Ending	\$3,455
0698	305	PARK IMPROVEMENT FUND	5088000	Unreserved Cash and Investments - Ending	(\$57,127)
0698	400	UTILITY WATER FUND	5088000	Unreserved Cash and Investments - Ending	\$363,605
0698	401	UTILITY SEWER FUND	5088000	Unreserved Cash and Investments - Ending	\$613,920
0698	402	UTILITY GARBAGE FUND	5088000	Unreserved Cash and Investments - Ending	\$320,004
0698	400	UTILITY WATER FUND	5088000	Unreserved Cash and Investments - Ending	\$1,122,055
0698	401	UTILITY SEWER FUND	5088000	Unreserved Cash and Investments - Ending	(\$833,249)
0698	401	UTILITY SEWER FUND	5088000	Unreserved Cash and Investments - Ending	\$379,916
0698	400	UTILITY WATER FUND	5088000	Unreserved Cash and Investments - Ending	\$950,087
0698	406	STORMWATER UTILITY FUND	5088000	Unreserved Cash and Investments - Ending	\$106,090
0698	401	UTILITY SEWER FUND	5088000	Unreserved Cash and Investments - Ending	\$552,068
0698	400	UTILITY WATER FUND	5088000	Unreserved Cash and Investments - Ending	\$1,045,386
0698	406	STORMWATER UTILITY FUND	5088000	Unreserved Cash and Investments - Ending	\$0

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0698	400	UTILITY WATER FUND	5088000	Unreserved Cash and Investments - Ending	\$13,542
0698	401	UTILITY SEWER FUND	5088000	Unreserved Cash and Investments - Ending	\$51,618
0698	633	TREASURERS TRUST FUND	5088000	Unreserved Cash and Investments - Ending	\$2,885