



2015  
Annual Financial Report

Fiscal Year Ending December 31, 2015

**ANNUAL REPORT CERTIFICATION**

City of Sunnyside  
\_\_\_\_\_  
(Official Name of Government)

0846  
\_\_\_\_\_  
MCAG No.

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

For the Fiscal Year Ended December 31, 2015

GOVERNMENT INFORMATION:

Official Mailing Address 818 E. Edison Ave., Sunnyside, WA 98944  
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Official Phone Number 509-837-3782

AUDIT CONTACT or PREPARER INFORMATION and CERTIFICATION:

Audit Contact or Preparer Name and Title Elizabeth Alba, Director of Finance  
Contact Phone Number 509-836-6392  
Contact E-mail Address ealba@sunnyside-wa.gov

I certify \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_, 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.

Audit Contact or Preparer Signature: \_\_\_\_\_

# Schedule 01

## City of Sunnyside

### Schedule 01

For the year ended December 31, 2015

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0846	001	GENERAL FUND	3081000	Reserved Cash and Investments-Beginning	(\$313,453)
0846	001	GENERAL FUND	3088000	Unreserved Cash and Investments-Beginning	\$1,258,845
0846	001	GENERAL FUND	3111000	Property Tax	\$1,997,476
0846	001	GENERAL FUND	3111000	Property Tax	\$3,403
0846	001	GENERAL FUND	3131100	Local Retail Sales and Use Tax	\$2,500,298
0846	001	GENERAL FUND	3136100	Brokered Natural Gas Sales and Use Tax	\$136,199
0846	001	GENERAL FUND	3137100	Criminal Justice Sales and Use Tax	\$223,757
0846	001	GENERAL FUND	3164000	Business and Occupation Taxes on Utilities	\$949,907
0846	001	GENERAL FUND	3164100	Business and Occupation Taxes on Utilities	\$155,174
0846	001	GENERAL FUND	3164200	Business and Occupation Taxes on Utilities	\$40,733
0846	001	GENERAL FUND	3164400	Business and Occupation Taxes on Utilities	\$368,313
0846	001	GENERAL FUND	3164700	Business and Occupation Taxes on Utilities	\$401,741
0846	001	GENERAL FUND	3164800	Business and Occupation Taxes on Utilities	\$515,701
0846	001	GENERAL FUND	3164900	Business and Occupation Taxes on Utilities	\$201,855
0846	001	GENERAL FUND	3164900	Business and Occupation Taxes on Utilities	\$59,852
0846	001	GENERAL FUND	3172000	Leasehold Excise Tax	\$11,942
0846	001	GENERAL FUND	3213000	Police and Protective	\$20,720
0846	001	GENERAL FUND	3219100	Franchise Fees	\$35,147

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0846	001	GENERAL FUND	3219900	Other Business Licenses and Permits	\$68,383
0846	001	GENERAL FUND	3219900	Other Business Licenses and Permits	\$150
0846	001	GENERAL FUND	3221000	Buildings, Structure and Equipment	\$211,700
0846	001	GENERAL FUND	3221000	Buildings, Structure and Equipment	\$511
0846	001	GENERAL FUND	3221000	Buildings, Structure and Equipment	\$5,202
0846	001	GENERAL FUND	3221000	Buildings, Structure and Equipment	\$10,965
0846	001	GENERAL FUND	3221000	Buildings, Structure and Equipment	\$47
0846	001	GENERAL FUND	3223000	Animal Licenses	\$794
0846	001	GENERAL FUND	3223000	Animal Licenses	\$400
0846	001	GENERAL FUND	3229000	Other Non-Business Licenses and Permits	\$2,209
0846	001	GENERAL FUND	3331657	Federal Indirect Grant from Department of Justice	\$73,392
0846	001	GENERAL FUND	3331658	Federal Indirect Grant from Department of Justice	\$2,597
0846	001	GENERAL FUND	3340120	State Grant from Other Judicial Agencies	\$6,950
0846	001	GENERAL FUND	3340310	State Grant from Department of Ecology	\$65,698
0846	001	GENERAL FUND	3340350	State Grant from Traffic Safety Commission	\$156
0846	001	GENERAL FUND	3340350	State Grant from Traffic Safety Commission	\$3,864
0846	001	GENERAL FUND	3340350	State Grant from Traffic Safety Commission	\$639
0846	001	GENERAL FUND	3350091	PUD Privilege Tax	\$38,335
0846	001	GENERAL FUND	3360098	City-County Assistance	\$113,853
0846	001	GENERAL FUND	3360099	Streamlined Sales Tax Mitigation Payment	\$4,587
0846	001	GENERAL FUND	3360620	Criminal Justice - Cities - High Crime	\$47,064
0846	001	GENERAL FUND	3360621	Criminal Justice - Violent Crimes/Population	\$4,337

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0846	001	GENERAL FUND	3360626	Criminal Justice - Special Programs	\$15,890
0846	001	GENERAL FUND	3360641	Marijuana Enforcement	\$7
0846	001	GENERAL FUND	3360651	DUI and Other Criminal Justice Assistance	\$2,459
0846	001	GENERAL FUND	3360694	Liquor/Beer Excise Tax	\$44,187
0846	001	GENERAL FUND	3360695	Liquor Control Board Profits	\$142,212
0846	001	GENERAL FUND	3412200	District/Municipal Court Civil Filing Services	\$121
0846	001	GENERAL FUND	3413300	District/Municipal Court - Administrative Fees	\$6,384
0846	001	GENERAL FUND	3413300	District/Municipal Court - Administrative Fees	\$1,354
0846	001	GENERAL FUND	3414900	Court Services	\$104,944
0846	001	GENERAL FUND	3417000	Sales of Merchandise	\$65,069
0846	001	GENERAL FUND	3418100	Data/Word Processing, Printing, Duplicating and IT Services	\$1,928
0846	001	GENERAL FUND	3419100	Election Candidate Filing Services	\$192
0846	001	GENERAL FUND	3421000	Law Enforcement Services	\$302,618
0846	001	GENERAL FUND	3421100	Law Enforcement Services	\$135,416
0846	001	GENERAL FUND	3421200	Law Enforcement Services	\$800
0846	001	GENERAL FUND	3421300	Law Enforcement Services	\$11,410
0846	001	GENERAL FUND	3422100	Fire Protection and Emergency Medical Services	\$2,125
0846	001	GENERAL FUND	3423000	Detention and Correction Services	\$29,274
0846	001	GENERAL FUND	3423000	Detention and Correction Services	\$13,524
0846	001	GENERAL FUND	3423000	Detention and Correction Services	\$71,064
0846	001	GENERAL FUND	3423000	Detention and Correction Services	\$515,948
0846	001	GENERAL FUND	3423000	Detention and Correction Services	\$84

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0846	001	GENERAL FUND	3423000	Detention and Correction Services	\$79,201
0846	001	GENERAL FUND	3423000	Detention and Correction Services	\$50,862
0846	001	GENERAL FUND	3423000	Detention and Correction Services	\$17,430
0846	001	GENERAL FUND	3423000	Detention and Correction Services	\$33,768
0846	001	GENERAL FUND	3423000	Detention and Correction Services	\$6,048
0846	001	GENERAL FUND	3423000	Detention and Correction Services	\$3,528
0846	001	GENERAL FUND	3423000	Detention and Correction Services	\$10,250
0846	001	GENERAL FUND	3423000	Detention and Correction Services	\$26
0846	001	GENERAL FUND	3423600	Detention and Correction Services	\$12,809
0846	001	GENERAL FUND	3423700	Detention and Correction Services	\$360
0846	001	GENERAL FUND	3424600	Protective Inspection Services	\$767
0846	001	GENERAL FUND	3424800	Protective Inspection Services	\$271
0846	001	GENERAL FUND	3452900	Other Environmental Services	\$9,378
0846	001	GENERAL FUND	3452900	Other Environmental Services	\$4,670
0846	001	GENERAL FUND	3458100	Zoning and Subdivision Services	\$6,815
0846	001	GENERAL FUND	3458300	Plan Checking Services	\$118,949
0846	001	GENERAL FUND	3458600	SEPA Related Mitigation Fees	\$5
0846	001	GENERAL FUND	3473000	Activity Fees	\$5,157
0846	001	GENERAL FUND	3473000	Activity Fees	\$15
0846	001	GENERAL FUND	3473000	Activity Fees	\$32,466
0846	001	GENERAL FUND	3473000	Activity Fees	\$350
0846	001	GENERAL FUND	3473000	Activity Fees	\$6,069
0846	001	GENERAL FUND	3473000	Activity Fees	\$975
0846	001	GENERAL FUND	3473000	Activity Fees	\$6,055
0846	001	GENERAL FUND	3473000	Activity Fees	\$15,102

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0846	001	GENERAL FUND	3476000	Program Fees	\$20
0846	001	GENERAL FUND	3476000	Program Fees	\$5,178
0846	001	GENERAL FUND	3476000	Program Fees	\$1,265
0846	001	GENERAL FUND	3476000	Program Fees	\$425
0846	001	GENERAL FUND	3476000	Program Fees	\$760
0846	001	GENERAL FUND	3476000	Program Fees	\$24
0846	001	GENERAL FUND	3476000	Program Fees	\$4,170
0846	001	GENERAL FUND	3476000	Program Fees	\$2,580
0846	001	GENERAL FUND	3531000	Traffic Infraction Penalties	\$137,913
0846	001	GENERAL FUND	3531000	Traffic Infraction Penalties	\$7,232
0846	001	GENERAL FUND	3537000	Non-Traffic Infraction Penalties	\$5,341
0846	001	GENERAL FUND	3540000	Civil Parking Infraction Penalties	\$2,932
0846	001	GENERAL FUND	3552000	Driving Under Influence (DUI) Fines	\$15,762
0846	001	GENERAL FUND	3558000	Other Criminal Traffic Misdemeanor Fines	\$54,829
0846	001	GENERAL FUND	3569000	Other Criminal Non-Traffic Fines	\$45,247
0846	001	GENERAL FUND	3573100	Jury Demand Cost	\$109
0846	001	GENERAL FUND	3573300	Public Defense Cost	\$12,801
0846	001	GENERAL FUND	3573500	Court Interpreter Cost	\$153
0846	001	GENERAL FUND	3573700	District/Municipal Court Cost Recoupments	\$456
0846	001	GENERAL FUND	3611100	Investment Earnings	\$731
0846	001	GENERAL FUND	3611900	Investment Earnings	\$817
0846	001	GENERAL FUND	3614000	Other Interest	\$1,372
0846	001	GENERAL FUND	3614000	Other Interest	\$1,891
0846	001	GENERAL FUND	3625000	Land and Facilities Leases (Long-Term)	\$17,412
0846	001	GENERAL FUND	3670000	Contributions and Donations from Nongovernmental Sources	\$2,925

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0846	001	GENERAL FUND	3670000	Contributions and Donations from Nongovernmental Sources	\$1,000
0846	001	GENERAL FUND	3671200	Contributions and Donations from Nongovernmental Sources	\$500
0846	001	GENERAL FUND	3691000	Sale of Scrap and Junk	\$1,279
0846	001	GENERAL FUND	3694000	Judgments and Settlements	\$7,135
0846	001	GENERAL FUND	3698100	Cash Adjustments	(\$833)
0846	001	GENERAL FUND	3699100	Miscellaneous Other	\$929
0846	001	GENERAL FUND	3699100	Miscellaneous Other	\$1,677
0846	001	GENERAL FUND	3862000	Agency Type Deposits	\$845
0846	001	GENERAL FUND	3864400	Agency Type Deposits	\$138
0846	001	GENERAL FUND	3866000	Agency Type Deposits	\$2,225
0846	001	GENERAL FUND	3888000	Prior Period(s) Adjustment(s)	(\$397,531)
0846	001	GENERAL FUND	3891000	Other Nonrevenues	\$429
0846	001	GENERAL FUND	3891000	Other Nonrevenues	\$18,009
0846	001	GENERAL FUND	3899000	Other Nonrevenues	\$5,110
0846	001	GENERAL FUND	3899000	Other Nonrevenues	\$9,175
0846	001	GENERAL FUND	3970000	Transfers-In	\$178,448
0846	001	GENERAL FUND	3970000	Transfers-In	\$18,192
0846	001	GENERAL FUND	3970000	Transfers-In	\$178,448
0846	001	GENERAL FUND	3970000	Transfers-In	\$40,489
0846	001	GENERAL FUND	3970000	Transfers-In	\$23,882
0846	001	GENERAL FUND	3970000	Transfers-In	\$59,821
0846	001	GENERAL FUND	3970000	Transfers-In	\$24,379
0846	101	STREET FUND	3081000	Reserved Cash and Investments-Beginning	(\$62,764)
0846	101	STREET FUND	3224000	Street and Curb Permits	\$2,050
0846	101	STREET FUND	3332020	Federal Indirect Grant from Department of Transportation	\$11,331
0846	101	STREET FUND	3340380	State Grant from Transportation Improvement Board (TIB)	\$64,242

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0846	101	STREET FUND	3340380	State Grant from Transportation Improvement Board (TIB)	\$34,966
0846	101	STREET FUND	3340380	State Grant from Transportation Improvement Board (TIB)	\$59,053
0846	101	STREET FUND	3360087	Motor Vehicle Fuel Tax - City Streets	\$341,998
0846	101	STREET FUND	3691000	Sale of Scrap and Junk	\$1,249
0846	101	STREET FUND	3894200	Other Nonrevenues	\$845
0846	101	STREET FUND	3970000	Transfers-In	\$20,400
0846	101	STREET FUND	3970000	Transfers-In	\$781,414
0846	120	INVESTIGATIVE FUND	3081000	Reserved Cash and Investments-Beginning	\$52,734
0846	120	INVESTIGATIVE FUND	3565000	Investigative Fund Assessments	\$86
0846	120	INVESTIGATIVE FUND	3693000	Confiscated and Forfeited Property	\$438
0846	120	INVESTIGATIVE FUND	3694000	Judgments and Settlements	\$2,070
0846	130	POLICE DEPT CRIME PREVENTION FUND	3081000	Reserved Cash and Investments-Beginning	\$112,422
0846	130	POLICE DEPT CRIME PREVENTION FUND	3569000	Other Criminal Non-Traffic Fines	\$20,478
0846	130	POLICE DEPT CRIME PREVENTION FUND	3670000	Contributions and Donations from Nongovernmental Sources	\$5,000
0846	140	PUBLIC SAFETY TAX FUND	3081000	Reserved Cash and Investments-Beginning	(\$291,658)
0846	140	PUBLIC SAFETY TAX FUND	3131500	Special Purpose Sales and Use Tax	\$408,458
0846	140	PUBLIC SAFETY TAX FUND	3888000	Prior Period(s) Adjustment(s)	\$397,531
0846	160	TOURISM EXPANSION FUND	3081000	Reserved Cash and Investments-Beginning	\$136,836
0846	160	TOURISM EXPANSION FUND	3133100	Hotel/Motel Sales and Use Tax	\$119,019
0846	201	GENERAL OBLIGATION BOND FUND	3081000	Reserved Cash and Investments-Beginning	(\$1,807)

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0846	201	GENERAL OBLIGATION BOND FUND	3111000	Property Tax	\$426,533
0846	201	GENERAL OBLIGATION BOND FUND	3970000	Transfers-In	\$233,683
0846	303	COMMUNITY DEVELOPMENT BLOCK GRANT FUND	3081000	Reserved Cash and Investments-Beginning	\$59,088
0846	303	COMMUNITY DEVELOPMENT BLOCK GRANT FUND	3917000	Other Note/Contracts	\$4,180
0846	304	LOCAL CAPITAL IMPROVEMENTS (REET 1) FUND	3081000	Reserved Cash and Investments-Beginning	\$191,095
0846	304	LOCAL CAPITAL IMPROVEMENTS (REET 1) FUND	3183400	REET 1 - First Quarter Percent	\$140,381
0846	305	LOCAL CAPITAL IMPROVEMENT (REET 2) FUND	3081000	Reserved Cash and Investments-Beginning	\$167,621
0846	305	LOCAL CAPITAL IMPROVEMENT (REET 2) FUND	3183500	REET 2 - Second Quarter Percent	\$109,816
0846	322	FIRE EQUIPMENT RESERVE FUND	3081000	Reserved Cash and Investments-Beginning	\$29,301
0846	323	2011 FIRE STATION PROJECT FUND	3081000	Reserved Cash and Investments-Beginning	\$1,181,486
0846	410	WATER FUND	3088000	Unreserved Cash and Investments-Beginning	\$1,995,272
0846	410	WATER FUND	3434000	Water Sales and Services	\$2,361
0846	410	WATER FUND	3434000	Water Sales and Services	\$2,218,711
0846	410	WATER FUND	3434000	Water Sales and Services	\$36,258
0846	410	WATER FUND	3434000	Water Sales and Services	\$1,052
0846	410	WATER FUND	3434000	Water Sales and Services	\$102,771
0846	410	WATER FUND	3452900	Other Environmental Services	\$3,031
0846	410	WATER FUND	3611100	Investment Earnings	\$2,621
0846	410	WATER FUND	3699100	Miscellaneous Other	\$900
0846	410	WATER FUND	3899000	Other Nonrevenues	\$8,000

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0846	420	SEWER FUND	3081000	Reserved Cash and Investments-Beginning	\$237,640
0846	420	SEWER FUND	3088000	Unreserved Cash and Investments-Beginning	\$2,400,753
0846	420	SEWER FUND	3435000	Sewer/Reclaimed Water Sales and Services	\$2,883,380
0846	420	SEWER FUND	3435000	Sewer/Reclaimed Water Sales and Services	\$62,523
0846	420	SEWER FUND	3452900	Other Environmental Services	\$1,571
0846	420	SEWER FUND	3611100	Investment Earnings	\$3,130
0846	420	SEWER FUND	3970000	Transfers-In	\$230,768
0846	420	SEWER FUND	3970000	Transfers-In	\$3,687
0846	430	GARBAGE FUND	3088000	Unreserved Cash and Investments-Beginning	(\$73,747)
0846	430	GARBAGE FUND	3437000	Solid Waste Sales and Services	\$19,096
0846	430	GARBAGE FUND	3437000	Solid Waste Sales and Services	\$1,126,838
0846	430	GARBAGE FUND	3611100	Investment Earnings	\$13
0846	440	AMBULANCE/EMS FUND	3088000	Unreserved Cash and Investments-Beginning	\$235,186
0846	440	AMBULANCE/EMS FUND	3111100	Property Tax	\$222,721
0846	440	AMBULANCE/EMS FUND	3184400	Ambulance Services Tax	\$629,976
0846	440	AMBULANCE/EMS FUND	3340490	State Grant from Department of Health	\$1,341
0846	440	AMBULANCE/EMS FUND	3426000	Ambulance Services	\$426,273
0846	440	AMBULANCE/EMS FUND	3426000	Ambulance Services	\$2,340
0846	440	AMBULANCE/EMS FUND	3426000	Ambulance Services	\$11,006
0846	440	AMBULANCE/EMS FUND	3611100	Investment Earnings	\$348
0846	440	AMBULANCE/EMS FUND	3670000	Contributions and Donations from Nongovernmental Sources	\$62,500
0846	450	STORMWATER FUND	3088000	Unreserved Cash and Investments-Beginning	\$49,323
0846	450	STORMWATER FUND	3340310	State Grant from Department of Ecology	\$435,139
0846	450	STORMWATER FUND	3431000	Storm Drainage Sales and Services	\$148,604
0846	450	STORMWATER FUND	3611100	Investment Earnings	\$87

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0846	450	STORMWATER FUND	3970000	Transfers-In	\$88,000
0846	501	EQUIPMENT RENTAL FUND	3088000	Unreserved Cash and Investments-Beginning	\$17,516
0846	501	EQUIPMENT RENTAL FUND	3726800	Insurance Recoveries	\$14,834
0846	501	EQUIPMENT RENTAL FUND	3917000	Other Note/Contracts	\$98,802
0846	501	EQUIPMENT RENTAL FUND	3970000	Transfers-In	\$193,650
0846	501	EQUIPMENT RENTAL FUND	3970000	Transfers-In	\$18,404
0846	501	EQUIPMENT RENTAL FUND	3970000	Transfers-In	\$32,762
0846	501	EQUIPMENT RENTAL FUND	3970000	Transfers-In	\$25,246
0846	501	EQUIPMENT RENTAL FUND	3974500	Transfers-In	\$5,264
0846	503	PUBLIC WORKS SERVICE CENTER FUND	3088000	Unreserved Cash and Investments-Beginning	(\$18,653)
0846	503	PUBLIC WORKS SERVICE CENTER FUND	3970000	Transfers-In	\$12,608
0846	503	PUBLIC WORKS SERVICE CENTER FUND	3970000	Transfers-In	\$50,434
0846	503	PUBLIC WORKS SERVICE CENTER FUND	3970000	Transfers-In	\$9,451
0846	503	PUBLIC WORKS SERVICE CENTER FUND	3970000	Transfers-In	\$9,451
0846	504	INFORMATION TECHNOLOGY FUND	3088000	Unreserved Cash and Investments-Beginning	(\$35,033)
0846	504	INFORMATION TECHNOLOGY FUND	3917000	Other Note/Contracts	\$50,421
0846	504	INFORMATION TECHNOLOGY FUND	3970000	Transfers-In	\$302,137
0846	504	INFORMATION TECHNOLOGY FUND	3970000	Transfers-In	\$45,520
0846	504	INFORMATION TECHNOLOGY FUND	3970000	Transfers-In	\$34,650
0846	504	INFORMATION TECHNOLOGY FUND	3970000	Transfers-In	\$3,150
0846	504	INFORMATION TECHNOLOGY FUND	3970000	Transfers-In	\$14,300
0846	504	INFORMATION TECHNOLOGY FUND	3970000	Transfers-In	\$18,106

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0846	601	JAIL TRUST FUND	3081000	Reserved Cash and Investments-Beginning	\$26,230
0846	601	JAIL TRUST FUND	3890000	Other Nonrevenues	\$143,046
0846	602	COURT FUND TRUST FUND	3868700	Agency Type Deposits	\$23
0846	602	COURT FUND TRUST FUND	3868800	Agency Type Deposits	\$43
0846	602	COURT FUND TRUST FUND	3868200	Agency Type Deposits	\$183
0846	602	COURT FUND TRUST FUND	3868900	Agency Type Deposits	\$266
0846	602	COURT FUND TRUST FUND	3868900	Agency Type Deposits	\$266
0846	602	COURT FUND TRUST FUND	3869900	Agency Type Deposits	\$585
0846	602	COURT FUND TRUST FUND	3861000	Agency Type Deposits	\$828
0846	602	COURT FUND TRUST FUND	3868900	Agency Type Deposits	\$998
0846	602	COURT FUND TRUST FUND	3864000	Agency Type Deposits	\$1,225
0846	602	COURT FUND TRUST FUND	3868900	Agency Type Deposits	\$1,590
0846	602	COURT FUND TRUST FUND	3868300	Agency Type Deposits	\$2,172
0846	602	COURT FUND TRUST FUND	3864600	Agency Type Deposits	\$2,264
0846	602	COURT FUND TRUST FUND	3861200	Agency Type Deposits	\$5,055
0846	602	COURT FUND TRUST FUND	3868300	Agency Type Deposits	\$5,815
0846	602	COURT FUND TRUST FUND	3868900	Agency Type Deposits	\$5,970
0846	602	COURT FUND TRUST FUND	3868300	Agency Type Deposits	\$11,298
0846	602	COURT FUND TRUST FUND	3869700	Agency Type Deposits	\$21,236
0846	602	COURT FUND TRUST FUND	3899000	Other Nonrevenues	\$25,740
0846	602	COURT FUND TRUST FUND	3081000	Reserved Cash and Investments-Beginning	\$40,762
0846	602	COURT FUND TRUST FUND	3869200	Agency Type Deposits	\$79,275

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0846	602	COURT FUND TRUST FUND	3869100	Agency Type Deposits	\$135,382
0846	602	COURT FUND TRUST FUND	3890000	Other Nonrevenues	\$768,039
0846	611	FIREMAN'S RELIEF & PENSION FUND	3081000	Reserved Cash and Investments-Beginning	\$285,946
0846	611	FIREMAN'S RELIEF & PENSION FUND	3360691	Fire Insurance Premium Tax	\$15,140
0846	621	POLICE DEPT HONOR GUARD FUND	3081000	Reserved Cash and Investments-Beginning	\$4,494
0846	001	GENERAL FUND	5116010	Legislative Activities	\$37,200
0846	001	GENERAL FUND	5116020	Legislative Activities	\$2,846
0846	001	GENERAL FUND	5116030	Legislative Activities	\$87
0846	001	GENERAL FUND	5116040	Legislative Activities	\$1,021
0846	001	GENERAL FUND	5116040	Legislative Activities	\$16
0846	001	GENERAL FUND	5116040	Legislative Activities	\$1,479
0846	001	GENERAL FUND	5116040	Legislative Activities	\$68
0846	001	GENERAL FUND	5116050	Legislative Activities	\$8,103
0846	001	GENERAL FUND	5125010	Municipal Court	\$148,856
0846	001	GENERAL FUND	5125010	Municipal Court	\$18
0846	001	GENERAL FUND	5125020	Municipal Court	\$69,799
0846	001	GENERAL FUND	5125030	Municipal Court	\$11,736
0846	001	GENERAL FUND	5125040	Municipal Court	\$2,196
0846	001	GENERAL FUND	5125040	Municipal Court	\$282,424
0846	001	GENERAL FUND	5125040	Municipal Court	\$85,538
0846	001	GENERAL FUND	5125040	Municipal Court	\$25,491
0846	001	GENERAL FUND	5125040	Municipal Court	\$12,421
0846	001	GENERAL FUND	5125040	Municipal Court	\$7,581
0846	001	GENERAL FUND	5125040	Municipal Court	\$7,669
0846	001	GENERAL FUND	5125040	Municipal Court	\$75
0846	001	GENERAL FUND	5125040	Municipal Court	\$167
0846	001	GENERAL FUND	5125040	Municipal Court	\$414
0846	001	GENERAL FUND	5125040	Municipal Court	\$407
0846	001	GENERAL FUND	5125040	Municipal Court	\$501
0846	001	GENERAL FUND	5131010	Executive Office	\$109,991
0846	001	GENERAL FUND	5131020	Executive Office	\$33,589

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0846	001	GENERAL FUND	5131030	Executive Office	\$719
0846	001	GENERAL FUND	5131040	Executive Office	\$2,712
0846	001	GENERAL FUND	5131040	Executive Office	(\$780)
0846	001	GENERAL FUND	5131040	Executive Office	\$252
0846	001	GENERAL FUND	5131040	Executive Office	\$2,125
0846	001	GENERAL FUND	5131040	Executive Office	\$96
0846	001	GENERAL FUND	5131040	Executive Office	\$1,795
0846	001	GENERAL FUND	5142010	Financial Services	\$257,376
0846	001	GENERAL FUND	5142010	Financial Services	\$5,868
0846	001	GENERAL FUND	5142020	Financial Services	\$110,858
0846	001	GENERAL FUND	5142030	Financial Services	\$4,289
0846	001	GENERAL FUND	5142040	Financial Services	\$7,097
0846	001	GENERAL FUND	5142040	Financial Services	\$4,732
0846	001	GENERAL FUND	5142040	Financial Services	\$6,496
0846	001	GENERAL FUND	5142040	Financial Services	\$190
0846	001	GENERAL FUND	5142040	Financial Services	\$2,273
0846	001	GENERAL FUND	5142040	Financial Services	\$179
0846	001	GENERAL FUND	5142040	Financial Services	\$440
0846	001	GENERAL FUND	5142040	Financial Services	\$963
0846	001	GENERAL FUND	5142310	Financial Services	\$33,521
0846	001	GENERAL FUND	5143010	Recording Services	\$66,212
0846	001	GENERAL FUND	5143020	Recording Services	\$28,642
0846	001	GENERAL FUND	5143030	Recording Services	\$470
0846	001	GENERAL FUND	5143030	Recording Services	\$2,748
0846	001	GENERAL FUND	5143040	Recording Services	\$254
0846	001	GENERAL FUND	5143040	Recording Services	\$3,249
0846	001	GENERAL FUND	5143040	Recording Services	\$389
0846	001	GENERAL FUND	5143040	Recording Services	\$635
0846	001	GENERAL FUND	5143040	Recording Services	\$1,490
0846	001	GENERAL FUND	5143040	Recording Services	\$755
0846	001	GENERAL FUND	5143040	Recording Services	\$125
0846	001	GENERAL FUND	5153040	Legal Services	\$117,131
0846	001	GENERAL FUND	5153040	Legal Services	\$87,167
0846	001	GENERAL FUND	5153040	Legal Services	\$1,155

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0846	001	GENERAL FUND	5153040	Legal Services	\$338
0846	001	GENERAL FUND	5153040	Legal Services	\$179
0846	001	GENERAL FUND	5172020	Pension and Other Benefit Payments to Retirees	\$1,847
0846	001	GENERAL FUND	5172020	Pension and Other Benefit Payments to Retirees	\$11,783
0846	001	GENERAL FUND	5172020	Pension and Other Benefit Payments to Retirees	(\$714)
0846	001	GENERAL FUND	5172020	Pension and Other Benefit Payments to Retirees	\$2,358
0846	001	GENERAL FUND	5173040	Health Insurance Services	\$10,133
0846	001	GENERAL FUND	5181010	Personnel Services	\$83,697
0846	001	GENERAL FUND	5181010	Personnel Services	\$189,680
0846	001	GENERAL FUND	5181020	Personnel Services	\$32,535
0846	001	GENERAL FUND	5181020	Personnel Services	\$75,954
0846	001	GENERAL FUND	5181030	Personnel Services	\$2,308
0846	001	GENERAL FUND	5181040	Personnel Services	\$1,883
0846	001	GENERAL FUND	5181040	Personnel Services	\$10,529
0846	001	GENERAL FUND	5181040	Personnel Services	\$4,065
0846	001	GENERAL FUND	5181040	Personnel Services	\$600
0846	001	GENERAL FUND	5181040	Personnel Services	\$969
0846	001	GENERAL FUND	5181040	Personnel Services	\$3,654
0846	001	GENERAL FUND	5181040	Personnel Services	\$671
0846	001	GENERAL FUND	5183020	Maintenance/Security/In surance/Janitorial Services	\$176,975
0846	001	GENERAL FUND	5183230	Maintenance/Security/In surance/Janitorial Services	\$1,692
0846	001	GENERAL FUND	5183240	Maintenance/Security/In surance/Janitorial Services	\$775
0846	001	GENERAL FUND	5183240	Maintenance/Security/In surance/Janitorial Services	\$273

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0846	001	GENERAL FUND	5183240	Maintenance/Security/Insurance/Janitorial Services	\$7,394
0846	001	GENERAL FUND	5183240	Maintenance/Security/Insurance/Janitorial Services	\$35,871
0846	001	GENERAL FUND	5183440	Maintenance/Security/Insurance/Janitorial Services	\$33,211
0846	001	GENERAL FUND	5183440	Maintenance/Security/Insurance/Janitorial Services	\$16,995
0846	001	GENERAL FUND	5183440	Maintenance/Security/Insurance/Janitorial Services	\$36,263
0846	001	GENERAL FUND	5183840	Maintenance/Security/Insurance/Janitorial Services	\$19,291
0846	001	GENERAL FUND	5189040	Other Centralized Services	\$13,393
0846	001	GENERAL FUND	5189040	Other Centralized Services	\$500
0846	001	GENERAL FUND	5189040	Other Centralized Services	\$5,000
0846	001	GENERAL FUND	5211010	Administration	\$2,131,063
0846	001	GENERAL FUND	5211010	Administration	\$263,314
0846	001	GENERAL FUND	5211020	Administration	\$844,970
0846	001	GENERAL FUND	5211020	Administration	\$2,482
0846	001	GENERAL FUND	5211030	Administration	\$35,249
0846	001	GENERAL FUND	5211030	Administration	\$51,158
0846	001	GENERAL FUND	5211030	Administration	\$2,274
0846	001	GENERAL FUND	5211030	Administration	\$38,424
0846	001	GENERAL FUND	5211040	Administration	\$19,094
0846	001	GENERAL FUND	5211040	Administration	\$15,534
0846	001	GENERAL FUND	5211040	Administration	\$2,502
0846	001	GENERAL FUND	5211040	Administration	\$39,929
0846	001	GENERAL FUND	5211040	Administration	\$1,154
0846	001	GENERAL FUND	5211040	Administration	\$33,286
0846	001	GENERAL FUND	5211040	Administration	\$1,984
0846	001	GENERAL FUND	5211040	Administration	\$3,246

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0846	001	GENERAL FUND	5213040	Crime Prevention	\$6,832
0846	001	GENERAL FUND	5221010	Administration	\$459,330
0846	001	GENERAL FUND	5221010	Administration	\$25,650
0846	001	GENERAL FUND	5221020	Administration	\$37,767
0846	001	GENERAL FUND	5221030	Administration	\$4,196
0846	001	GENERAL FUND	5221030	Administration	\$400
0846	001	GENERAL FUND	5221030	Administration	\$5,337
0846	001	GENERAL FUND	5221030	Administration	\$1,155
0846	001	GENERAL FUND	5221030	Administration	\$1,378
0846	001	GENERAL FUND	5221040	Administration	\$3,353
0846	001	GENERAL FUND	5221040	Administration	\$27,981
0846	001	GENERAL FUND	5221040	Administration	\$21,422
0846	001	GENERAL FUND	5221040	Administration	\$540
0846	001	GENERAL FUND	5221040	Administration	\$993
0846	001	GENERAL FUND	5221040	Administration	\$1,904
0846	001	GENERAL FUND	5221040	Administration	\$63
0846	001	GENERAL FUND	5221040	Administration	\$2,450
0846	001	GENERAL FUND	5222010	Fire Suppression and Emergency Medical Services	\$16,269
0846	001	GENERAL FUND	5222020	Fire Suppression and Emergency Medical Services	\$106,403
0846	001	GENERAL FUND	5222030	Fire Suppression and Emergency Medical Services	\$10,013
0846	001	GENERAL FUND	5222030	Fire Suppression and Emergency Medical Services	\$18,267
0846	001	GENERAL FUND	5222030	Fire Suppression and Emergency Medical Services	\$4,430
0846	001	GENERAL FUND	5222040	Fire Suppression and Emergency Medical Services	\$1,148
0846	001	GENERAL FUND	5222040	Fire Suppression and Emergency Medical Services	\$499
0846	001	GENERAL FUND	5222040	Fire Suppression and Emergency Medical Services	\$4,256

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0846	001	GENERAL FUND	5222040	Fire Suppression and Emergency Medical Services	\$2,536
0846	001	GENERAL FUND	5222040	Fire Suppression and Emergency Medical Services	\$600
0846	001	GENERAL FUND	5223030	Fire Prevention and Investigation	\$2,107
0846	001	GENERAL FUND	5223640	Fire Prevention and Investigation	\$1,810
0846	001	GENERAL FUND	5223640	Fire Prevention and Investigation	\$6,173
0846	001	GENERAL FUND	5224530	Training Obtained by Employees	\$1,287
0846	001	GENERAL FUND	5224540	Training Obtained by Employees	\$2,250
0846	001	GENERAL FUND	5224540	Training Obtained by Employees	\$2,517
0846	001	GENERAL FUND	5225030	Facilities	\$547
0846	001	GENERAL FUND	5225040	Facilities	\$1,043
0846	001	GENERAL FUND	5225040	Facilities	\$836
0846	001	GENERAL FUND	5232050	Monitoring of Prisoners	\$8,075
0846	001	GENERAL FUND	5236010	Care and Custody of Prisoners	\$326,015
0846	001	GENERAL FUND	5236010	Care and Custody of Prisoners	\$34,192
0846	001	GENERAL FUND	5236020	Care and Custody of Prisoners	\$152,364
0846	001	GENERAL FUND	5236030	Care and Custody of Prisoners	\$15,325
0846	001	GENERAL FUND	5236030	Care and Custody of Prisoners	\$21,215
0846	001	GENERAL FUND	5236030	Care and Custody of Prisoners	\$2,884
0846	001	GENERAL FUND	5236030	Care and Custody of Prisoners	\$143,162
0846	001	GENERAL FUND	5236030	Care and Custody of Prisoners	\$20,696
0846	001	GENERAL FUND	5236030	Care and Custody of Prisoners	\$6,329
0846	001	GENERAL FUND	5236030	Care and Custody of Prisoners	\$8,090

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0846	001	GENERAL FUND	5236030	Care and Custody of Prisoners	\$1,983
0846	001	GENERAL FUND	5236030	Care and Custody of Prisoners	\$5,967
0846	001	GENERAL FUND	5236040	Care and Custody of Prisoners	\$4,996
0846	001	GENERAL FUND	5236040	Care and Custody of Prisoners	\$5,585
0846	001	GENERAL FUND	5236040	Care and Custody of Prisoners	\$341
0846	001	GENERAL FUND	5236040	Care and Custody of Prisoners	\$1,218
0846	001	GENERAL FUND	5236040	Care and Custody of Prisoners	\$20,800
0846	001	GENERAL FUND	5236050	Care and Custody of Prisoners	\$12,673
0846	001	GENERAL FUND	5239130	Food Services	\$61,833
0846	001	GENERAL FUND	5242010	Inspections, Permits, Certificates and Licenses	\$131,049
0846	001	GENERAL FUND	5242010	Inspections, Permits, Certificates and Licenses	\$4,810
0846	001	GENERAL FUND	5242020	Inspections, Permits, Certificates and Licenses	\$47,704
0846	001	GENERAL FUND	5242030	Inspections, Permits, Certificates and Licenses	\$2,394
0846	001	GENERAL FUND	5242030	Inspections, Permits, Certificates and Licenses	\$1,869
0846	001	GENERAL FUND	5242030	Inspections, Permits, Certificates and Licenses	\$717
0846	001	GENERAL FUND	5242040	Inspections, Permits, Certificates and Licenses	\$2,158
0846	001	GENERAL FUND	5242040	Inspections, Permits, Certificates and Licenses	\$1,850
0846	001	GENERAL FUND	5242040	Inspections, Permits, Certificates and Licenses	\$264
0846	001	GENERAL FUND	5242040	Inspections, Permits, Certificates and Licenses	\$1,313
0846	001	GENERAL FUND	5242040	Inspections, Permits, Certificates and Licenses	\$55
0846	001	GENERAL FUND	5242040	Inspections, Permits, Certificates and Licenses	\$220
0846	001	GENERAL FUND	5256050	Disaster Preparedness	\$18,226

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0846	001	GENERAL FUND	5280030	Dispatch Services	\$1,767
0846	001	GENERAL FUND	5280030	Dispatch Services	\$133
0846	001	GENERAL FUND	5280040	Dispatch Services	\$5,817
0846	001	GENERAL FUND	5280040	Dispatch Services	\$167
0846	001	GENERAL FUND	5280040	Dispatch Services	\$3,221
0846	001	GENERAL FUND	5288010	Dispatch Services	\$393,031
0846	001	GENERAL FUND	5288010	Dispatch Services	\$47,401
0846	001	GENERAL FUND	5288020	Dispatch Services	\$200,909
0846	001	GENERAL FUND	5288040	Dispatch Services	\$46,266
0846	001	GENERAL FUND	5431030	Management	\$1,825
0846	001	GENERAL FUND	5431040	Management	\$338
0846	001	GENERAL FUND	5465030	Airports and Ports	\$422
0846	001	GENERAL FUND	5465030	Airports and Ports	\$435
0846	001	GENERAL FUND	5465040	Airports and Ports	\$48,094
0846	001	GENERAL FUND	5465040	Airports and Ports	\$9,076
0846	001	GENERAL FUND	5465040	Airports and Ports	\$196,648
0846	001	GENERAL FUND	5465040	Airports and Ports	\$217
0846	001	GENERAL FUND	5465040	Airports and Ports	\$1,300
0846	001	GENERAL FUND	5465040	Airports and Ports	\$2,826
0846	001	GENERAL FUND	5465040	Airports and Ports	\$1,837
0846	001	GENERAL FUND	5465040	Airports and Ports	\$190
0846	001	GENERAL FUND	5465040	Airports and Ports	\$4,784
0846	001	GENERAL FUND	5537050	Pollution Control and Remediation	\$6,480
0846	001	GENERAL FUND	5586010	Planning	\$81,623
0846	001	GENERAL FUND	5586020	Planning	\$28,473
0846	001	GENERAL FUND	5586030	Planning	\$642
0846	001	GENERAL FUND	5586040	Planning	\$11,873
0846	001	GENERAL FUND	5586040	Planning	\$1,232
0846	001	GENERAL FUND	5586040	Planning	\$4,287
0846	001	GENERAL FUND	5586040	Planning	\$480
0846	001	GENERAL FUND	5586040	Planning	\$311
0846	001	GENERAL FUND	5586040	Planning	\$54
0846	001	GENERAL FUND	5586040	Planning	\$315
0846	001	GENERAL FUND	5586040	Planning	\$152

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0846	001	GENERAL FUND	5586040	Planning	\$707
0846	001	GENERAL FUND	5586040	Planning	\$50
0846	001	GENERAL FUND	5587030	Economic Development	\$7,476
0846	001	GENERAL FUND	5587050	Economic Development	\$8,000
0846	001	GENERAL FUND	5660050	Chemical Dependency Services	\$4,614
0846	001	GENERAL FUND	5695030	Aging and Disability Services	\$472
0846	001	GENERAL FUND	5695040	Aging and Disability Services	\$896
0846	001	GENERAL FUND	5695040	Aging and Disability Services	\$4,630
0846	001	GENERAL FUND	5695040	Aging and Disability Services	\$5,428
0846	001	GENERAL FUND	5695040	Aging and Disability Services	\$5,111
0846	001	GENERAL FUND	5712030	Educational and Recreational Activities	\$1,295
0846	001	GENERAL FUND	5712040	Educational and Recreational Activities	\$360
0846	001	GENERAL FUND	5712040	Educational and Recreational Activities	\$74
0846	001	GENERAL FUND	5753040	Museums and Art Galleries	\$354
0846	001	GENERAL FUND	5753040	Museums and Art Galleries	\$1,514
0846	001	GENERAL FUND	5753040	Museums and Art Galleries	\$134
0846	001	GENERAL FUND	5753040	Museums and Art Galleries	\$1,117
0846	001	GENERAL FUND	5753040	Museums and Art Galleries	\$1,291
0846	001	GENERAL FUND	5753040	Museums and Art Galleries	\$1,238
0846	001	GENERAL FUND	5753040	Museums and Art Galleries	\$720
0846	001	GENERAL FUND	5753040	Museums and Art Galleries	\$435
0846	001	GENERAL FUND	5755030	Multipurpose and Community Centers	\$1,066
0846	001	GENERAL FUND	5755040	Multipurpose and Community Centers	\$6,724

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0846	001	GENERAL FUND	5755040	Multipurpose and Community Centers	\$2,419
0846	001	GENERAL FUND	5755040	Multipurpose and Community Centers	\$3,111
0846	001	GENERAL FUND	5762010	Swimming Pools	\$72,054
0846	001	GENERAL FUND	5762020	Swimming Pools	\$11,200
0846	001	GENERAL FUND	5762030	Swimming Pools	\$1,773
0846	001	GENERAL FUND	5762030	Swimming Pools	\$256
0846	001	GENERAL FUND	5762030	Swimming Pools	\$212
0846	001	GENERAL FUND	5762030	Swimming Pools	\$9,613
0846	001	GENERAL FUND	5762030	Swimming Pools	\$1,500
0846	001	GENERAL FUND	5762040	Swimming Pools	\$1,435
0846	001	GENERAL FUND	5762040	Swimming Pools	\$530
0846	001	GENERAL FUND	5762040	Swimming Pools	\$3,753
0846	001	GENERAL FUND	5762040	Swimming Pools	\$5,882
0846	001	GENERAL FUND	5762040	Swimming Pools	(\$2,214)
0846	001	GENERAL FUND	5762040	Swimming Pools	\$683
0846	001	GENERAL FUND	5768010	General Parks	\$105,213
0846	001	GENERAL FUND	5768010	General Parks	\$47,579
0846	001	GENERAL FUND	5768010	General Parks	\$7,325
0846	001	GENERAL FUND	5768020	General Parks	\$53,280
0846	001	GENERAL FUND	5768030	General Parks	\$1,264
0846	001	GENERAL FUND	5768030	General Parks	\$3,303
0846	001	GENERAL FUND	5768030	General Parks	\$842
0846	001	GENERAL FUND	5768030	General Parks	\$1,767
0846	001	GENERAL FUND	5768030	General Parks	\$322
0846	001	GENERAL FUND	5768030	General Parks	\$466
0846	001	GENERAL FUND	5768030	General Parks	\$157
0846	001	GENERAL FUND	5768030	General Parks	\$933
0846	001	GENERAL FUND	5768030	General Parks	\$109
0846	001	GENERAL FUND	5768040	General Parks	\$4,412
0846	001	GENERAL FUND	5768040	General Parks	\$128
0846	001	GENERAL FUND	5768040	General Parks	\$550
0846	001	GENERAL FUND	5768040	General Parks	\$1,003
0846	001	GENERAL FUND	5768040	General Parks	\$18,273

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0846	001	GENERAL FUND	5768040	General Parks	\$3,011
0846	001	GENERAL FUND	5768040	General Parks	\$46,598
0846	001	GENERAL FUND	5768040	General Parks	\$7,199
0846	001	GENERAL FUND	5768040	General Parks	\$36
0846	001	GENERAL FUND	5768040	General Parks	\$29
0846	001	GENERAL FUND	5768040	General Parks	\$6,149
0846	001	GENERAL FUND	5768050	General Parks	\$173
0846	001	GENERAL FUND	5860000	Agency Type Disbursements	\$6,319
0846	001	GENERAL FUND	5866000	Agency Type Disbursements	\$1,884
0846	001	GENERAL FUND	5888000	Prior Period(s) Adjustment(s)	\$475
0846	001	GENERAL FUND	5890000	Other Nonexpenditures	\$1,202
0846	001	GENERAL FUND	5890000	Other Nonexpenditures	\$94,904
0846	001	GENERAL FUND	5899000	Other Nonexpenditures	\$10,410
0846	001	GENERAL FUND	5919570	Debt Repayment - Roads/Streets and Other Infrastructure	\$22,341
0846	001	GENERAL FUND	5929580	Interest and Other Debt Service Cost - Roads/Streets and Other Infrastructure	\$1,155
0846	001	GENERAL FUND	5944660	Capital Expenditures/Expenses - Airports and Ports	\$5,495
0846	001	GENERAL FUND	5970000	Transfers-Out	\$302,137
0846	001	GENERAL FUND	5970000	Transfers-Out	\$781,414
0846	001	GENERAL FUND	5970000	Transfers-Out	\$233,683
0846	001	GENERAL FUND	5975000	Transfers-Out	\$193,650
0846	001	GENERAL FUND	5081000	Reserved Cash and Investments - Ending	\$464,484
0846	001	GENERAL FUND	5088000	Unreserved Cash and Investments - Ending	\$198,458
0846	101	STREET FUND	5423010	Roadway	\$278,996
0846	101	STREET FUND	5423010	Roadway	\$27,516
0846	101	STREET FUND	5423010	Roadway	\$5,386
0846	101	STREET FUND	5423020	Roadway	\$132,546
0846	101	STREET FUND	5423030	Roadway	\$547

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0846	101	STREET FUND	5423030	Roadway	\$106,594
0846	101	STREET FUND	5423030	Roadway	\$822
0846	101	STREET FUND	5423030	Roadway	\$27,101
0846	101	STREET FUND	5423030	Roadway	\$7,189
0846	101	STREET FUND	5423030	Roadway	\$13,381
0846	101	STREET FUND	5423030	Roadway	\$277
0846	101	STREET FUND	5423030	Roadway	\$3,357
0846	101	STREET FUND	5423040	Roadway	\$299
0846	101	STREET FUND	5423040	Roadway	\$1,045
0846	101	STREET FUND	5423040	Roadway	\$634
0846	101	STREET FUND	5426130	Sidewalks	\$3,930
0846	101	STREET FUND	5426340	Street Lighting	\$190,221
0846	101	STREET FUND	5426340	Street Lighting	\$35,316
0846	101	STREET FUND	5426430	Traffic Control Devices	\$21,719
0846	101	STREET FUND	5426430	Traffic Control Devices	\$460
0846	101	STREET FUND	5426430	Traffic Control Devices	\$897
0846	101	STREET FUND	5426430	Traffic Control Devices	\$19,420
0846	101	STREET FUND	5426430	Traffic Control Devices	\$9,272
0846	101	STREET FUND	5426630	Snow and Ice Control	\$3,814
0846	101	STREET FUND	5427030	Roadside	\$4,737
0846	101	STREET FUND	5427030	Roadside	\$5,672
0846	101	STREET FUND	5427030	Roadside	\$279
0846	101	STREET FUND	5427030	Roadside	\$122
0846	101	STREET FUND	5427040	Roadside	\$614
0846	101	STREET FUND	5429030	Maintenance Administration and Overhead	\$299
0846	101	STREET FUND	5429040	Maintenance Administration and Overhead	\$496
0846	101	STREET FUND	5429040	Maintenance Administration and Overhead	\$165
0846	101	STREET FUND	5429040	Maintenance Administration and Overhead	\$21,306

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0846	101	STREET FUND	5429040	Maintenance Administration and Overhead	\$9,695
0846	101	STREET FUND	5429040	Maintenance Administration and Overhead	\$245
0846	101	STREET FUND	5429040	Maintenance Administration and Overhead	\$40
0846	101	STREET FUND	5429050	Maintenance Administration and Overhead	\$469
0846	101	STREET FUND	5431030	Management	\$525
0846	101	STREET FUND	5431030	Management	\$317
0846	101	STREET FUND	5431040	Management	\$11,939
0846	101	STREET FUND	5431040	Management	\$5,596
0846	101	STREET FUND	5431040	Management	\$264
0846	101	STREET FUND	5431040	Management	\$89
0846	101	STREET FUND	5431040	Management	\$11,060
0846	101	STREET FUND	5431040	Management	\$7,635
0846	101	STREET FUND	5431040	Management	\$260
0846	101	STREET FUND	5431040	Management	\$171
0846	101	STREET FUND	5433030	General Services	\$15,470
0846	101	STREET FUND	5951040	Capital Expenditures/Expenses - Engineering	\$24,541
0846	101	STREET FUND	5953060	Capital Expenditures/Expenses - Roadway	\$140,431
0846	101	STREET FUND	5953060	Capital Expenditures/Expenses - Roadway	\$8,141
0846	101	STREET FUND	5956140	Capital Expenditures/Expenses - Sidewalks	\$13,189
0846	101	STREET FUND	5970000	Transfers-Out	\$50,434
0846	101	STREET FUND	5970000	Transfers-Out	\$15,020
0846	101	STREET FUND	5081000	Reserved Cash and Investments - Ending	\$14,821
0846	120	INVESTIGATIVE FUND	5213030	Crime Prevention	\$2,795
0846	120	INVESTIGATIVE FUND	5213040	Crime Prevention	\$182

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0846	120	INVESTIGATIVE FUND	5081000	Reserved Cash and Investments - Ending	\$52,351
0846	130	POLICE DEPT CRIME PREVENTION FUND	5213030	Crime Prevention	\$437
0846	130	POLICE DEPT CRIME PREVENTION FUND	5213040	Crime Prevention	\$401
0846	130	POLICE DEPT CRIME PREVENTION FUND	5213540	Crime Prevention	\$2,112
0846	130	POLICE DEPT CRIME PREVENTION FUND	5081000	Reserved Cash and Investments - Ending	\$134,949
0846	140	PUBLIC SAFETY TAX FUND	5212210	Police Operations	\$220,491
0846	140	PUBLIC SAFETY TAX FUND	5212210	Police Operations	\$26,633
0846	140	PUBLIC SAFETY TAX FUND	5212220	Police Operations	\$100,755
0846	140	PUBLIC SAFETY TAX FUND	5543050	Animal Control	\$35,364
0846	140	PUBLIC SAFETY TAX FUND	5942160	Capital Expenditures/Expenses - Law Enforcement Services	\$18,543
0846	140	PUBLIC SAFETY TAX FUND	5081000	Reserved Cash and Investments - Ending	\$112,544
0846	160	TOURISM EXPANSION FUND	5573040	Tourism	\$86,290
0846	160	TOURISM EXPANSION FUND	5081000	Reserved Cash and Investments - Ending	\$169,566
0846	201	GENERAL OBLIGATION BOND FUND	5912270	Debt Repayment - Fire Suppression and EMS Services	\$125,000
0846	201	GENERAL OBLIGATION BOND FUND	5912270	Debt Repayment - Fire Suppression and EMS Services	\$180,000
0846	201	GENERAL OBLIGATION BOND FUND	5922280	Interest and Other Debt Service Cost - Fire Suppression and EMS Services	\$109,108
0846	201	GENERAL OBLIGATION BOND FUND	5922280	Interest and Other Debt Service Cost - Fire Suppression and EMS Services	\$242,850
0846	201	GENERAL OBLIGATION BOND FUND	5081000	Reserved Cash and Investments - Ending	\$1,452

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0846	303	COMMUNITY DEVELOPMENT BLOCK GRANT FUND	5890000	Other Nonexpenditures	\$25
0846	303	COMMUNITY DEVELOPMENT BLOCK GRANT FUND	5081000	Reserved Cash and Investments - Ending	\$63,243
0846	304	LOCAL CAPITAL IMPROVEMENTS (REET 1) FUND	5970000	Transfers-Out	\$20,400
0846	304	LOCAL CAPITAL IMPROVEMENTS (REET 1) FUND	5081000	Reserved Cash and Investments - Ending	\$311,076
0846	305	LOCAL CAPITAL IMPROVEMENT (REET 2) FUND	5947660	Capital Expenditures/Expenses - Park Facilities	\$97,211
0846	305	LOCAL CAPITAL IMPROVEMENT (REET 2) FUND	5081000	Reserved Cash and Investments - Ending	\$180,225
0846	322	FIRE EQUIPMENT RESERVE FUND	5081000	Reserved Cash and Investments - Ending	\$29,301
0846	323	2011 FIRE STATION PROJECT FUND	5952260	Capital Expenditures/Expenses - Right-Of-Way	\$820,638
0846	323	2011 FIRE STATION PROJECT FUND	5952260	Capital Expenditures/Expenses - Right-Of-Way	\$163,983
0846	323	2011 FIRE STATION PROJECT FUND	5081000	Reserved Cash and Investments - Ending	\$196,865
0846	410	WATER FUND	5341040	Water Utilities	\$45,250
0846	410	WATER FUND	5341040	Water Utilities	\$5,686
0846	410	WATER FUND	5341040	Water Utilities	\$750
0846	410	WATER FUND	5341040	Water Utilities	\$633
0846	410	WATER FUND	5341040	Water Utilities	\$169
0846	410	WATER FUND	5341040	Water Utilities	\$66,365
0846	410	WATER FUND	5341040	Water Utilities	\$128,512
0846	410	WATER FUND	5345010	Water Utilities	\$202,353
0846	410	WATER FUND	5345010	Water Utilities	\$21,049
0846	410	WATER FUND	5345010	Water Utilities	\$3,603
0846	410	WATER FUND	5345020	Water Utilities	\$102,756
0846	410	WATER FUND	5345030	Water Utilities	\$17,867
0846	410	WATER FUND	5345030	Water Utilities	\$10,203

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0846	410	WATER FUND	5345030	Water Utilities	\$143,817
0846	410	WATER FUND	5345030	Water Utilities	\$1,727
0846	410	WATER FUND	5345030	Water Utilities	\$596
0846	410	WATER FUND	5345030	Water Utilities	\$617
0846	410	WATER FUND	5345030	Water Utilities	\$2,052
0846	410	WATER FUND	5345030	Water Utilities	\$4,306
0846	410	WATER FUND	5345030	Water Utilities	\$2,170
0846	410	WATER FUND	5345040	Water Utilities	\$1,745
0846	410	WATER FUND	5345040	Water Utilities	\$10,552
0846	410	WATER FUND	5345040	Water Utilities	\$33,288
0846	410	WATER FUND	5345040	Water Utilities	\$23
0846	410	WATER FUND	5345040	Water Utilities	\$4,630
0846	410	WATER FUND	5348030	Water Utilities	\$11,795
0846	410	WATER FUND	5348030	Water Utilities	\$11,493
0846	410	WATER FUND	5348030	Water Utilities	\$1,583
0846	410	WATER FUND	5348030	Water Utilities	\$145
0846	410	WATER FUND	5348030	Water Utilities	\$6,514
0846	410	WATER FUND	5348030	Water Utilities	\$677
0846	410	WATER FUND	5348030	Water Utilities	\$2,452
0846	410	WATER FUND	5348040	Water Utilities	\$7,365
0846	410	WATER FUND	5348040	Water Utilities	\$171
0846	410	WATER FUND	5348040	Water Utilities	\$197
0846	410	WATER FUND	5348040	Water Utilities	\$24,650
0846	410	WATER FUND	5348040	Water Utilities	\$395
0846	410	WATER FUND	5348040	Water Utilities	\$13,675
0846	410	WATER FUND	5348040	Water Utilities	\$2,223
0846	410	WATER FUND	5348040	Water Utilities	\$88
0846	410	WATER FUND	5348040	Water Utilities	\$220,840
0846	410	WATER FUND	5348040	Water Utilities	\$5,568
0846	410	WATER FUND	5348040	Water Utilities	\$984
0846	410	WATER FUND	5348040	Water Utilities	\$2,884
0846	410	WATER FUND	5348040	Water Utilities	\$1,836
0846	410	WATER FUND	5348040	Water Utilities	\$201
0846	410	WATER FUND	5348040	Water Utilities	\$292

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0846	410	WATER FUND	5348040	Water Utilities	\$395
0846	410	WATER FUND	5348050	Water Utilities	\$6,696
0846	410	WATER FUND	5348050	Water Utilities	\$56,280
0846	410	WATER FUND	5349030	Water Utilities	\$9,767
0846	410	WATER FUND	5899000	Other Nonexpenditures	\$1,750
0846	410	WATER FUND	5913470	Debt Repayment - Water Utilities	\$260,946
0846	410	WATER FUND	5923480	Interest and Other Debt Service Cost - Water Utilities	\$14,352
0846	410	WATER FUND	5943460	Capital Expenditures/Expenses - Water Utilities	\$10,892
0846	410	WATER FUND	5943760	Capital Expenditures/Expenses - Solid Waste Utilities	\$61,384
0846	410	WATER FUND	5943960	Capital Expenditures/Expenses - Irrigation/Reclamation Utilities	\$99,967
0846	410	WATER FUND	5970000	Transfers-Out	\$178,448
0846	410	WATER FUND	5970000	Transfers-Out	\$230,768
0846	410	WATER FUND	5970000	Transfers-Out	\$3,687
0846	410	WATER FUND	5970000	Transfers-Out	\$18,404
0846	410	WATER FUND	5970000	Transfers-Out	\$9,451
0846	410	WATER FUND	5970000	Transfers-Out	\$34,650
0846	410	WATER FUND	5081000	Reserved Cash and Investments - Ending	\$636,487
0846	410	WATER FUND	5088000	Unreserved Cash and Investments - Ending	\$1,609,906
0846	420	SEWER FUND	5351040	Sewer/Reclaimed Water Utilities	\$50,329
0846	420	SEWER FUND	5351040	Sewer/Reclaimed Water Utilities	\$13,184
0846	420	SEWER FUND	5351040	Sewer/Reclaimed Water Utilities	\$1,184
0846	420	SEWER FUND	5351040	Sewer/Reclaimed Water Utilities	\$56
0846	420	SEWER FUND	5351040	Sewer/Reclaimed Water Utilities	\$10,121

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0846	420	SEWER FUND	5351040	Sewer/Reclaimed Water Utilities	\$753
0846	420	SEWER FUND	5351040	Sewer/Reclaimed Water Utilities	\$70,944
0846	420	SEWER FUND	5355010	Sewer/Reclaimed Water Utilities	\$300,963
0846	420	SEWER FUND	5355010	Sewer/Reclaimed Water Utilities	\$8,453
0846	420	SEWER FUND	5355010	Sewer/Reclaimed Water Utilities	\$11,715
0846	420	SEWER FUND	5355020	Sewer/Reclaimed Water Utilities	\$145,025
0846	420	SEWER FUND	5355020	Sewer/Reclaimed Water Utilities	\$2,872
0846	420	SEWER FUND	5355030	Sewer/Reclaimed Water Utilities	\$1,216
0846	420	SEWER FUND	5355030	Sewer/Reclaimed Water Utilities	\$6,458
0846	420	SEWER FUND	5355030	Sewer/Reclaimed Water Utilities	\$16,295
0846	420	SEWER FUND	5355030	Sewer/Reclaimed Water Utilities	\$2,517
0846	420	SEWER FUND	5355030	Sewer/Reclaimed Water Utilities	\$426
0846	420	SEWER FUND	5355040	Sewer/Reclaimed Water Utilities	\$3,864
0846	420	SEWER FUND	5355040	Sewer/Reclaimed Water Utilities	\$1,649
0846	420	SEWER FUND	5355040	Sewer/Reclaimed Water Utilities	\$18
0846	420	SEWER FUND	5355040	Sewer/Reclaimed Water Utilities	\$2,853
0846	420	SEWER FUND	5355040	Sewer/Reclaimed Water Utilities	\$7,535
0846	420	SEWER FUND	5358030	Sewer/Reclaimed Water Utilities	\$3,728
0846	420	SEWER FUND	5358030	Sewer/Reclaimed Water Utilities	\$2,301
0846	420	SEWER FUND	5358030	Sewer/Reclaimed Water Utilities	\$2,669
0846	420	SEWER FUND	5358030	Sewer/Reclaimed Water Utilities	\$4,717

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0846	420	SEWER FUND	5358030	Sewer/Reclaimed Water Utilities	\$2,497
0846	420	SEWER FUND	5358030	Sewer/Reclaimed Water Utilities	\$210
0846	420	SEWER FUND	5358030	Sewer/Reclaimed Water Utilities	\$495
0846	420	SEWER FUND	5358030	Sewer/Reclaimed Water Utilities	\$15,693
0846	420	SEWER FUND	5358030	Sewer/Reclaimed Water Utilities	\$6,617
0846	420	SEWER FUND	5358030	Sewer/Reclaimed Water Utilities	\$2,523
0846	420	SEWER FUND	5358030	Sewer/Reclaimed Water Utilities	\$5,048
0846	420	SEWER FUND	5358030	Sewer/Reclaimed Water Utilities	\$1,635
0846	420	SEWER FUND	5358030	Sewer/Reclaimed Water Utilities	\$270
0846	420	SEWER FUND	5358030	Sewer/Reclaimed Water Utilities	\$6,063
0846	420	SEWER FUND	5358030	Sewer/Reclaimed Water Utilities	\$751
0846	420	SEWER FUND	5358030	Sewer/Reclaimed Water Utilities	\$368
0846	420	SEWER FUND	5358030	Sewer/Reclaimed Water Utilities	\$1,093
0846	420	SEWER FUND	5358030	Sewer/Reclaimed Water Utilities	\$203
0846	420	SEWER FUND	5358030	Sewer/Reclaimed Water Utilities	\$401
0846	420	SEWER FUND	5358040	Sewer/Reclaimed Water Utilities	\$975
0846	420	SEWER FUND	5358040	Sewer/Reclaimed Water Utilities	\$171
0846	420	SEWER FUND	5358040	Sewer/Reclaimed Water Utilities	\$170
0846	420	SEWER FUND	5358040	Sewer/Reclaimed Water Utilities	\$6,965
0846	420	SEWER FUND	5358040	Sewer/Reclaimed Water Utilities	\$675
0846	420	SEWER FUND	5358040	Sewer/Reclaimed Water Utilities	\$202

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0846	420	SEWER FUND	5358040	Sewer/Reclaimed Water Utilities	\$693
0846	420	SEWER FUND	5358040	Sewer/Reclaimed Water Utilities	\$131
0846	420	SEWER FUND	5358040	Sewer/Reclaimed Water Utilities	\$1,666
0846	420	SEWER FUND	5358040	Sewer/Reclaimed Water Utilities	\$94,018
0846	420	SEWER FUND	5358040	Sewer/Reclaimed Water Utilities	\$182,443
0846	420	SEWER FUND	5358040	Sewer/Reclaimed Water Utilities	\$21,874
0846	420	SEWER FUND	5358040	Sewer/Reclaimed Water Utilities	\$14,790
0846	420	SEWER FUND	5358040	Sewer/Reclaimed Water Utilities	\$37,769
0846	420	SEWER FUND	5358040	Sewer/Reclaimed Water Utilities	\$5,284
0846	420	SEWER FUND	5358040	Sewer/Reclaimed Water Utilities	\$72,977
0846	420	SEWER FUND	5358040	Sewer/Reclaimed Water Utilities	\$550
0846	420	SEWER FUND	5358040	Sewer/Reclaimed Water Utilities	\$1,165
0846	420	SEWER FUND	5358040	Sewer/Reclaimed Water Utilities	\$13,512
0846	420	SEWER FUND	5358040	Sewer/Reclaimed Water Utilities	\$792
0846	420	SEWER FUND	5358040	Sewer/Reclaimed Water Utilities	\$413
0846	420	SEWER FUND	5358040	Sewer/Reclaimed Water Utilities	\$147
0846	420	SEWER FUND	5358040	Sewer/Reclaimed Water Utilities	\$675
0846	420	SEWER FUND	5358040	Sewer/Reclaimed Water Utilities	\$1,553
0846	420	SEWER FUND	5358040	Sewer/Reclaimed Water Utilities	\$292
0846	420	SEWER FUND	5358050	Sewer/Reclaimed Water Utilities	\$14
0846	420	SEWER FUND	5358050	Sewer/Reclaimed Water Utilities	\$16,978

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0846	420	SEWER FUND	5358050	Sewer/Reclaimed Water Utilities	\$453
0846	420	SEWER FUND	5358050	Sewer/Reclaimed Water Utilities	\$113
0846	420	SEWER FUND	5358050	Sewer/Reclaimed Water Utilities	\$840
0846	420	SEWER FUND	5913570	Debt Repayment - Sewer/Reclaimed Water Utilities	\$634,699
0846	420	SEWER FUND	5913570	Debt Repayment - Sewer/Reclaimed Water Utilities	\$210,000
0846	420	SEWER FUND	5923580	Interest and Other Debt Service Cost - Sewer/Reclaimed Water Utilities	\$31,048
0846	420	SEWER FUND	5923580	Interest and Other Debt Service Cost - Sewer/Reclaimed Water Utilities	\$116,641
0846	420	SEWER FUND	5943540	Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities	\$484,944
0846	420	SEWER FUND	5953060	Capital Expenditures/Expenses - Roadway	\$25,268
0846	420	SEWER FUND	5953060	Capital Expenditures/Expenses - Roadway	\$145,792
0846	420	SEWER FUND	5970000	Transfers-Out	\$178,448
0846	420	SEWER FUND	5970000	Transfers-Out	\$88,000
0846	420	SEWER FUND	5970000	Transfers-Out	\$9,451
0846	420	SEWER FUND	5970500	Transfers-Out	\$32,762
0846	420	SEWER FUND	5970500	Transfers-Out	\$30,500
0846	420	SEWER FUND	5081000	Reserved Cash and Investments - Ending	\$871,489
0846	420	SEWER FUND	5088000	Unreserved Cash and Investments - Ending	\$1,770,398
0846	430	GARBAGE FUND	5377040	Solid Waste Utilities	\$1,041,262
0846	430	GARBAGE FUND	5377040	Solid Waste Utilities	\$231
0846	430	GARBAGE FUND	5377040	Solid Waste Utilities	\$354
0846	430	GARBAGE FUND	5377040	Solid Waste Utilities	\$63,804

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0846	430	GARBAGE FUND	5377050	Solid Waste Utilities	\$1,699
0846	430	GARBAGE FUND	5970000	Transfers-Out	\$3,150
0846	430	GARBAGE FUND	5970000	Transfers-Out	\$23,882
0846	430	GARBAGE FUND	5088000	Unreserved Cash and Investments - Ending	(\$62,182)
0846	440	AMBULANCE/EMS FUND	5222030	Fire Suppression and Emergency Medical Services	\$18
0846	440	AMBULANCE/EMS FUND	5222030	Fire Suppression and Emergency Medical Services	\$30
0846	440	AMBULANCE/EMS FUND	5223640	Fire Prevention and Investigation	\$2,716
0846	440	AMBULANCE/EMS FUND	5223640	Fire Prevention and Investigation	\$1,253
0846	440	AMBULANCE/EMS FUND	5227030	Ambulance Services	\$2,148
0846	440	AMBULANCE/EMS FUND	5227030	Ambulance Services	\$481
0846	440	AMBULANCE/EMS FUND	5227030	Ambulance Services	\$85
0846	440	AMBULANCE/EMS FUND	5227030	Ambulance Services	\$434
0846	440	AMBULANCE/EMS FUND	5227030	Ambulance Services	\$750
0846	440	AMBULANCE/EMS FUND	5227040	Ambulance Services	\$24,668
0846	440	AMBULANCE/EMS FUND	5227040	Ambulance Services	\$41,971
0846	440	AMBULANCE/EMS FUND	5227040	Ambulance Services	\$305
0846	440	AMBULANCE/EMS FUND	5227040	Ambulance Services	\$10,194
0846	440	AMBULANCE/EMS FUND	5227040	Ambulance Services	\$885
0846	440	AMBULANCE/EMS FUND	5227040	Ambulance Services	\$30
0846	440	AMBULANCE/EMS FUND	5227040	Ambulance Services	\$138
0846	440	AMBULANCE/EMS FUND	5227040	Ambulance Services	\$22,122
0846	440	AMBULANCE/EMS FUND	5227040	Ambulance Services	\$1,564
0846	440	AMBULANCE/EMS FUND	5227040	Ambulance Services	\$587
0846	440	AMBULANCE/EMS FUND	5227040	Ambulance Services	\$5,939
0846	440	AMBULANCE/EMS FUND	5227040	Ambulance Services	\$734
0846	440	AMBULANCE/EMS FUND	5227740	Ambulance Services	\$1,825
0846	440	AMBULANCE/EMS FUND	5227740	Ambulance Services	\$2,407
0846	440	AMBULANCE/EMS FUND	5227810	Ambulance Services	\$731,041
0846	440	AMBULANCE/EMS FUND	5227810	Ambulance Services	\$20,709
0846	440	AMBULANCE/EMS FUND	5227810	Ambulance Services	\$32,782

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0846	440	AMBULANCE/EMS FUND	5227820	Ambulance Services	\$240,465
0846	440	AMBULANCE/EMS FUND	5227820	Ambulance Services	\$1,098
0846	440	AMBULANCE/EMS FUND	5227830	Ambulance Services	\$439
0846	440	AMBULANCE/EMS FUND	5227830	Ambulance Services	\$4,751
0846	440	AMBULANCE/EMS FUND	5227830	Ambulance Services	\$9,263
0846	440	AMBULANCE/EMS FUND	5227830	Ambulance Services	\$5,698
0846	440	AMBULANCE/EMS FUND	5227830	Ambulance Services	\$1,480
0846	440	AMBULANCE/EMS FUND	5227830	Ambulance Services	\$10,581
0846	440	AMBULANCE/EMS FUND	5227840	Ambulance Services	\$1,084
0846	440	AMBULANCE/EMS FUND	5227840	Ambulance Services	\$1,032
0846	440	AMBULANCE/EMS FUND	5227840	Ambulance Services	\$30
0846	440	AMBULANCE/EMS FUND	5227840	Ambulance Services	\$3,270
0846	440	AMBULANCE/EMS FUND	5227840	Ambulance Services	\$630
0846	440	AMBULANCE/EMS FUND	5227840	Ambulance Services	\$5,245
0846	440	AMBULANCE/EMS FUND	5942260	Capital Expenditures/Expenses - Fire Suppression and EMS Services	\$115,109
0846	440	AMBULANCE/EMS FUND	5942260	Capital Expenditures/Expenses - Fire Suppression and EMS Services	\$29,505
0846	440	AMBULANCE/EMS FUND	5971100	Transfers-Out	\$59,821
0846	440	AMBULANCE/EMS FUND	5975000	Transfers-Out	\$25,246
0846	440	AMBULANCE/EMS FUND	5975000	Transfers-Out	\$14,300
0846	440	AMBULANCE/EMS FUND	5081000	Reserved Cash and Investments - Ending	\$156,827
0846	450	STORMWATER FUND	5383010	Combined Water/Sewer/Solid Waste Utilities	\$68,132
0846	450	STORMWATER FUND	5383020	Combined Water/Sewer/Solid Waste Utilities	\$29,492
0846	450	STORMWATER FUND	5383030	Combined Water/Sewer/Solid Waste Utilities	\$1,516
0846	450	STORMWATER FUND	5383030	Combined Water/Sewer/Solid Waste Utilities	\$3,383

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0846	450	STORMWATER FUND	5383030	Combined Water/Sewer/Solid Waste Utilities	\$471
0846	450	STORMWATER FUND	5383030	Combined Water/Sewer/Solid Waste Utilities	\$122
0846	450	STORMWATER FUND	5383040	Combined Water/Sewer/Solid Waste Utilities	\$4,762
0846	450	STORMWATER FUND	5383040	Combined Water/Sewer/Solid Waste Utilities	\$277
0846	450	STORMWATER FUND	5383040	Combined Water/Sewer/Solid Waste Utilities	\$1,330
0846	450	STORMWATER FUND	5383040	Combined Water/Sewer/Solid Waste Utilities	\$682
0846	450	STORMWATER FUND	5383040	Combined Water/Sewer/Solid Waste Utilities	\$1,859
0846	450	STORMWATER FUND	5383050	Combined Water/Sewer/Solid Waste Utilities	\$5,162
0846	450	STORMWATER FUND	5942140	Capital Expenditures/Expenses - Law Enforcement Services	\$395,908
0846	450	STORMWATER FUND	5970000	Transfers-Out	\$40,489
0846	450	STORMWATER FUND	5975000	Transfers-Out	\$5,264
0846	450	STORMWATER FUND	5975000	Transfers-Out	\$18,106
0846	450	STORMWATER FUND	5088000	Unreserved Cash and Investments - Ending	\$144,198
0846	501	EQUIPMENT RENTAL FUND	5486140	Equipment Rental Services	\$33,183
0846	501	EQUIPMENT RENTAL FUND	5486510	Equipment Rental Services	\$53,726
0846	501	EQUIPMENT RENTAL FUND	5486510	Equipment Rental Services	\$89
0846	501	EQUIPMENT RENTAL FUND	5486520	Equipment Rental Services	\$26,114
0846	501	EQUIPMENT RENTAL FUND	5486530	Equipment Rental Services	\$35,098
0846	501	EQUIPMENT RENTAL FUND	5486530	Equipment Rental Services	\$6,716

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0846	501	EQUIPMENT RENTAL FUND	5486530	Equipment Rental Services	\$19,683
0846	501	EQUIPMENT RENTAL FUND	5486540	Equipment Rental Services	\$130
0846	501	EQUIPMENT RENTAL FUND	5486540	Equipment Rental Services	\$65,083
0846	501	EQUIPMENT RENTAL FUND	5486830	Equipment Rental Services	\$25,165
0846	501	EQUIPMENT RENTAL FUND	5912170	Debt Repayment - Law Enforcement Services	\$5,308
0846	501	EQUIPMENT RENTAL FUND	5922180	Interest and Other Debt Service Cost - Law Enforcement Services	\$382
0846	501	EQUIPMENT RENTAL FUND	5942160	Capital Expenditures/Expenses - Law Enforcement Services	\$98,815
0846	501	EQUIPMENT RENTAL FUND	5970000	Transfers-Out	\$12,608
0846	501	EQUIPMENT RENTAL FUND	5971100	Transfers-Out	\$24,379
0846	503	PUBLIC WORKS SERVICE CENTER FUND	5181930	Personnel Services	\$1,253
0846	503	PUBLIC WORKS SERVICE CENTER FUND	5483530	Mechanical Shops	\$726
0846	503	PUBLIC WORKS SERVICE CENTER FUND	5483530	Mechanical Shops	\$2,753
0846	503	PUBLIC WORKS SERVICE CENTER FUND	5483540	Mechanical Shops	\$1,047
0846	503	PUBLIC WORKS SERVICE CENTER FUND	5483540	Mechanical Shops	\$13,046
0846	503	PUBLIC WORKS SERVICE CENTER FUND	5483540	Mechanical Shops	\$3,877
0846	503	PUBLIC WORKS SERVICE CENTER FUND	5483540	Mechanical Shops	\$15,059
0846	503	PUBLIC WORKS SERVICE CENTER FUND	5483540	Mechanical Shops	\$3,069
0846	503	PUBLIC WORKS SERVICE CENTER FUND	5483540	Mechanical Shops	\$987
0846	503	PUBLIC WORKS SERVICE CENTER FUND	5483540	Mechanical Shops	\$856
0846	503	PUBLIC WORKS SERVICE CENTER FUND	5483540	Mechanical Shops	\$2,428

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0846	503	PUBLIC WORKS SERVICE CENTER FUND	5970000	Transfers-Out	\$18,192
0846	504	INFORMATION TECHNOLOGY FUND	5181930	Personnel Services	\$3,434
0846	504	INFORMATION TECHNOLOGY FUND	5181930	Personnel Services	\$31
0846	504	INFORMATION TECHNOLOGY FUND	5181940	Personnel Services	\$57
0846	504	INFORMATION TECHNOLOGY FUND	5181940	Personnel Services	\$121,415
0846	504	INFORMATION TECHNOLOGY FUND	5181940	Personnel Services	\$31,991
0846	504	INFORMATION TECHNOLOGY FUND	5181940	Personnel Services	\$15,362
0846	504	INFORMATION TECHNOLOGY FUND	5181940	Personnel Services	\$4,977
0846	504	INFORMATION TECHNOLOGY FUND	5181940	Personnel Services	\$18,362
0846	504	INFORMATION TECHNOLOGY FUND	5188040	Information Technology Services	\$10,448
0846	504	INFORMATION TECHNOLOGY FUND	5188140	Information Technology Services	\$172,242
0846	504	INFORMATION TECHNOLOGY FUND	5911870	Debt Repayment - Centralized/General Services	\$10,900
0846	504	INFORMATION TECHNOLOGY FUND	5921880	Interest and Other Debt Service Cost - Centralized/General Services	\$716
0846	504	INFORMATION TECHNOLOGY FUND	5941860	Capital Expenditures/Expenses - Centralized/General Services	\$43,317
0846	601	JAIL TRUST FUND	5890000	Other Nonexpenditures	\$134,979
0846	601	JAIL TRUST FUND	5088000	Unreserved Cash and Investments - Ending	\$34,297
0846	602	COURT FUND TRUST FUND	5868800	Agency Type Disbursements	(\$1)
0846	602	COURT FUND TRUST FUND	5864000	Agency Type Disbursements	\$99
0846	602	COURT FUND TRUST FUND	5869600	Agency Type Disbursements	\$130
0846	602	COURT FUND TRUST FUND	5868900	Agency Type Disbursements	\$250

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0846	602	COURT FUND TRUST FUND	5868900	Agency Type Disbursements	\$250
0846	602	COURT FUND TRUST FUND	5869900	Agency Type Disbursements	\$547
0846	602	COURT FUND TRUST FUND	5861000	Agency Type Disbursements	\$756
0846	602	COURT FUND TRUST FUND	5868900	Agency Type Disbursements	\$921
0846	602	COURT FUND TRUST FUND	5868900	Agency Type Disbursements	\$1,467
0846	602	COURT FUND TRUST FUND	5868300	Agency Type Disbursements	\$1,990
0846	602	COURT FUND TRUST FUND	5864000	Agency Type Disbursements	\$2,442
0846	602	COURT FUND TRUST FUND	5861200	Agency Type Disbursements	\$4,652
0846	602	COURT FUND TRUST FUND	5868300	Agency Type Disbursements	\$5,316
0846	602	COURT FUND TRUST FUND	5868900	Agency Type Disbursements	\$5,503
0846	602	COURT FUND TRUST FUND	5868300	Agency Type Disbursements	\$10,393
0846	602	COURT FUND TRUST FUND	5869700	Agency Type Disbursements	\$19,500
0846	602	COURT FUND TRUST FUND	5899000	Other Nonexpenditures	\$25,224
0846	602	COURT FUND TRUST FUND	5088000	Unreserved Cash and Investments - Ending	\$60,387
0846	602	COURT FUND TRUST FUND	5869200	Agency Type Disbursements	\$64,889
0846	602	COURT FUND TRUST FUND	5869100	Agency Type Disbursements	\$132,658
0846	602	COURT FUND TRUST FUND	5890000	Other Nonexpenditures	\$771,640
0846	611	FIREMAN'S RELIEF & PENSION FUND	5226020	Vehicles and Equipment Maintenance	\$2,308
0846	611	FIREMAN'S RELIEF & PENSION FUND	5081000	Reserved Cash and Investments - Ending	\$298,779
0846	621	POLICE DEPT HONOR GUARD FUND	5081000	Reserved Cash and Investments - Ending	\$4,494

C4 and C5

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

		<u>Total for All Funds (Memo Only)</u>	<u>001 GENERAL FUND</u>	<u>101 STREET FUND</u>	<u>120 INVESTIGATIVE FUND</u>
<b>Beginning Cash and Investments</b>					
30810	Reserved	1,498,540	(313,453)	(62,764)	52,734
30880	Unreserved	5,829,462	1,258,845	-	-
388 & 588	Prior Period Adjustments, Net	(475)	(398,006)	-	-
<b>Operating Revenues</b>					
310	Taxes	9,623,257	7,566,354	-	-
320	Licenses and Permits	358,277	356,227	2,050	-
330	Intergovernmental Revenues	1,514,297	566,226	511,590	-
340	Charges for Goods and Services	8,743,819	1,698,002	-	-
350	Fines and Penalties	303,337	282,773	-	86
360	Miscellaneous Revenues	115,190	36,835	1,249	2,508
Total Operating Revenues:		<u>20,658,176</u>	<u>10,506,418</u>	<u>514,889</u>	<u>2,594</u>
<b>Operating Expenditures</b>					
510	General Government	2,760,985	2,381,414	-	-
520	Public Safety	7,579,178	6,034,489	-	2,977
530	Utilities	3,618,434	-	-	-
540	Transportation	1,565,033	267,992	988,207	-
550	Natural and Economic Environment	273,808	152,155	-	-
560	Social Services	21,152	21,152	-	-
570	Culture and Recreation	438,654	438,654	-	-
598	Miscellaneous Expenses	-	-	-	-
Total Operating Expenditures:		<u>16,257,245</u>	<u>9,295,856</u>	<u>988,207</u>	<u>2,977</u>
Net Operating Increase (Decrease):		<u>4,400,932</u>	<u>1,210,562</u>	<u>(473,318)</u>	<u>(383)</u>
<b>Nonoperating Revenues</b>					
370-380, 395 & 398	Other Financing Sources	59,610	35,930	845	-
391-393	Debt Proceeds	153,403	-	-	-
397	Transfers-In	2,656,744	523,659	801,814	-
Total Nonoperating Revenues:		<u>2,869,757</u>	<u>559,589</u>	<u>802,659</u>	<u>-</u>
<b>Nonoperating Expenditures</b>					
580, 596 & 599	Other Financing Uses	116,494	114,719	-	-
591-593	Debt Service	1,965,446	23,497	-	-
594-595	Capital Expenditures	2,803,073	5,495	186,302	-
597	Transfers-Out	2,656,744	1,510,884	65,454	-
Total Nonoperating Expenditures:		<u>7,541,757</u>	<u>1,654,594</u>	<u>251,756</u>	<u>-</u>
<b>Net Increase (Decrease) in Cash and Investments:</b>		<b>(271,068)</b>	<b>115,556</b>	<b>77,585</b>	<b>(383)</b>
<b>Ending Cash and Investments</b>					
5081000	Reserved	3,395,679	464,484	14,821	52,351
5088000	Unreserved	3,660,778	198,458	-	-
<b>Total Ending Cash and Investments</b>		<b><u>7,056,457</u></b>	<b><u>662,942</u></b>	<b><u>14,821</u></b>	<b><u>52,351</u></b>

The accompanying notes are an integral part of this statement.

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

		<b>130 POLICE DEPT CRIME PREVENTION</b>	<b>140 PUBLIC SAFETY TAX FUND</b>	<b>160 TOURISM EXPANSION FUND</b>	<b>201 GENERAL OBLIGATION BOND FUND</b>
<b>Beginning Cash and Investments</b>					
30810	Reserved	112,422	(291,658)	136,836	(1,807)
30880	Unreserved	-	-	-	-
388 & 588	Prior Period Adjustments, Net	-	397,531	-	-
<b>Operating Revenues</b>					
310	Taxes	-	408,458	119,019	426,533
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	-	-	-	-
340	Charges for Goods and Services	-	-	-	-
350	Fines and Penalties	20,478	-	-	-
360	Miscellaneous Revenues	5,000	-	-	-
Total Operating Revenues:		25,478	408,458	119,019	426,533
<b>Operating Expenditures</b>					
510	General Government	-	-	-	-
520	Public Safety	2,950	347,879	-	-
530	Utilities	-	-	-	-
540	Transportation	-	-	-	-
550	Natural and Economic Environment	-	35,364	86,290	-
560	Social Services	-	-	-	-
570	Culture and Recreation	-	-	-	-
598	Miscellaneous Expenses	-	-	-	-
Total Operating Expenditures:		2,950	383,243	86,290	-
Net Operating Increase (Decrease):		22,528	25,215	32,729	426,533
<b>Nonoperating Revenues</b>					
370-380, 395 & 398	Other Financing Sources	-	-	-	-
391-393	Debt Proceeds	-	-	-	-
397	Transfers-In	-	-	-	233,683
Total Nonoperating Revenues:		-	-	-	233,683
<b>Nonoperating Expenditures</b>					
580, 596 & 599	Other Financing Uses	-	-	-	-
591-593	Debt Service	-	-	-	656,958
594-595	Capital Expenditures	-	18,543	-	-
597	Transfers-Out	-	-	-	-
Total Nonoperating Expenditures:		-	18,543	-	656,958
<b>Net Increase (Decrease) in Cash and Investments:</b>		<b>22,528</b>	<b>6,672</b>	<b>32,729</b>	<b>3,258</b>
<b>Ending Cash and Investments</b>					
5081000	Reserved	134,949	112,544	169,566	1,452
5088000	Unreserved	-	-	-	-
<b>Total Ending Cash and Investments</b>		<b>134,949</b>	<b>112,544</b>	<b>169,566</b>	<b>1,452</b>

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

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

		<b>303 COMMUNITY DEVELOPMENT</b>	<b>304 LOCAL CAPITAL IMPROVEMENT</b>	<b>305 LOCAL CAPITAL IMPROVEMENT</b>	<b>322 FIRE EQUIPMENT RESERVE</b>
<b>Beginning Cash and Investments</b>					
30810	Reserved	59,088	191,095	167,621	29,301
30880	Unreserved	-	-	-	-
388 & 588	Prior Period Adjustments, Net	-	-	-	-
<b>Operating Revenues</b>					
310	Taxes	-	140,381	109,816	-
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	-	-	-	-
340	Charges for Goods and Services	-	-	-	-
350	Fines and Penalties	-	-	-	-
360	Miscellaneous Revenues	-	-	-	-
Total Operating Revenues:		-	140,381	109,816	-
<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):		-	140,381	109,816	-
<b>Nonoperating Revenues</b>					
370-380, 395 & 398	Other Financing Sources	-	-	-	-
391-393	Debt Proceeds	4,180	-	-	-
397	Transfers-In	-	-	-	-
Total Nonoperating Revenues:		4,180	-	-	-
<b>Nonoperating Expenditures</b>					
580, 596 & 599	Other Financing Uses	25	-	-	-
591-593	Debt Service	-	-	-	-
594-595	Capital Expenditures	-	-	97,211	-
597	Transfers-Out	-	20,400	-	-
Total Nonoperating Expenditures:		25	20,400	97,211	-
<b>Net Increase (Decrease) in Cash and Investments:</b>		<b>4,155</b>	<b>119,981</b>	<b>12,605</b>	<b>-</b>
<b>Ending Cash and Investments</b>					
5081000	Reserved	63,243	311,076	180,225	29,301
5088000	Unreserved	-	-	-	-
<b>Total Ending Cash and Investments</b>		<b>63,243</b>	<b>311,076</b>	<b>180,225</b>	<b>29,301</b>

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

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

		<u>323 2011 FIRE STATION PROJECT FUND</u>	<u>410 WATER FUND</u>	<u>420 SEWER FUND</u>	<u>430 GARBAGE FUND</u>
<b>Beginning Cash and Investments</b>					
30810	Reserved	1,181,486	-	237,640	-
30880	Unreserved	-	1,995,272	2,400,753	(73,747)
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	-	2,364,184	2,947,474	1,145,934
350	Fines and Penalties	-	-	-	-
360	Miscellaneous Revenues	-	3,521	3,130	13
Total Operating Revenues:		-	2,367,706	2,950,604	1,145,947
<b>Operating Expenditures</b>					
510	General Government	-	-	-	-
520	Public Safety	-	-	-	-
530	Utilities	-	1,199,886	1,194,011	1,107,350
540	Transportation	-	-	-	-
550	Natural and Economic Environment	-	-	-	-
560	Social Services	-	-	-	-
570	Culture and Recreation	-	-	-	-
598	Miscellaneous Expenses	-	-	-	-
Total Operating Expenditures:		-	1,199,886	1,194,011	1,107,350
Net Operating Increase (Decrease):		-	1,167,820	1,756,593	38,597
<b>Nonoperating Revenues</b>					
370-380, 395 & 398	Other Financing Sources	-	8,000	-	-
391-393	Debt Proceeds	-	-	-	-
397	Transfers-In	-	-	234,455	-
Total Nonoperating Revenues:		-	8,000	234,455	-
<b>Nonoperating Expenditures</b>					
580, 596 & 599	Other Financing Uses	-	1,750	-	-
591-593	Debt Service	-	275,298	992,388	-
594-595	Capital Expenditures	984,621	172,243	656,004	-
597	Transfers-Out	-	475,408	339,161	27,032
Total Nonoperating Expenditures:		984,621	924,699	1,987,554	27,032
<b>Net Increase (Decrease) in Cash and Investments:</b>		<b>(984,621)</b>	<b>251,121</b>	<b>3,495</b>	<b>11,565</b>
<b>Ending Cash and Investments</b>					
5081000	Reserved	196,865	636,487	871,489	-
5088000	Unreserved	-	1,609,906	1,770,398	(62,182)
<b>Total Ending Cash and Investments</b>		<b>196,865</b>	<b>2,246,393</b>	<b>2,641,887</b>	<b>(62,182)</b>

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

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

	440 AMBULANCE/ MS FUND	450 STORMWATER FUND	501 EQUIPMENT RENTAL FUND	503 PUBLIC WORKS SERVICE
<b>Beginning Cash and Investments</b>				
30810	Reserved	-	-	-
30880	Unreserved	235,186	49,323	17,516
388 & 588	Prior Period Adjustments, Net	-	-	(18,653)
<b>Operating Revenues</b>				
310	Taxes	852,697	-	-
320	Licenses and Permits	-	-	-
330	Intergovernmental Revenues	1,341	435,139	-
340	Charges for Goods and Services	439,619	148,604	-
350	Fines and Penalties	-	-	-
360	Miscellaneous Revenues	62,848	87	-
	Total Operating Revenues:	1,356,505	583,830	-
<b>Operating Expenditures</b>				
510	General Government	-	-	1,253
520	Public Safety	1,190,883	-	-
530	Utilities	-	117,188	-
540	Transportation	-	-	264,987
550	Natural and Economic Environment	-	-	43,847
560	Social Services	-	-	-
570	Culture and Recreation	-	-	-
598	Miscellaneous Expenses	-	-	-
	Total Operating Expenditures:	1,190,883	117,188	264,987
	Net Operating Increase (Decrease):	165,622	466,642	(264,987)
<b>Nonoperating Revenues</b>				
370-380, 395 & 398	Other Financing Sources	-	-	14,834
391-393	Debt Proceeds	-	-	98,802
397	Transfers-In	-	88,000	275,326
	Total Nonoperating Revenues:	-	88,000	388,962
<b>Nonoperating Expenditures</b>				
580, 596 & 599	Other Financing Uses	-	-	-
591-593	Debt Service	-	-	5,690
594-595	Capital Expenditures	144,614	395,908	98,815
597	Transfers-Out	99,367	63,859	36,987
	Total Nonoperating Expenditures:	243,981	459,767	141,492
	<b>Net Increase (Decrease) in Cash and Investments:</b>	<b>(78,359)</b>	<b>94,875</b>	<b>(17,517)</b>
<b>Ending Cash and Investments</b>				
5081000	Reserved	156,827	-	-
5088000	Unreserved	-	144,198	-
	<b>Total Ending Cash and Investments</b>	<b>156,827</b>	<b>144,198</b>	<b>-</b>

The accompanying notes are an integral part of this statement.

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

		<u>504</u> <u>INFORMATION</u> <u>TECHNOLOGY</u>
<b>Beginning Cash and Investments</b>		
30810	Reserved	-
30880	Unreserved	(35,033)
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	-
350	Fines and Penalties	-
360	Miscellaneous Revenues	-
Total Operating Revenues:		-
<b>Operating Expenditures</b>		
510	General Government	378,318
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:		378,318
Net Operating Increase (Decrease):		(378,318)
<b>Nonoperating Revenues</b>		
370-380, 395 & 398	Other Financing Sources	-
391-393	Debt Proceeds	50,421
397	Transfers-In	417,863
Total Nonoperating Revenues:		468,284
<b>Nonoperating Expenditures</b>		
580, 596 & 599	Other Financing Uses	-
591-593	Debt Service	11,615
594-595	Capital Expenditures	43,317
597	Transfers-Out	-
Total Nonoperating Expenditures:		54,932
<b>Net Increase (Decrease) in Cash and Investments:</b>		<b>35,034</b>
<b>Ending Cash and Investments</b>		
5081000	Reserved	-
5088000	Unreserved	-
<b>Total Ending Cash and Investments</b>		<b>-</b>

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

**City of Sunnyside**  
**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>601 JAIL TRUST FUND</b>	<b>602 COURT FUND TRUST FUND</b>	<b>611 FIREMAN'S RELIEF &amp; PENSION FUND</b>	
308	Beginning Cash and Investments	357,432	26,230	40,762	285,946
388 & 588	Prior Period Adjustments, Net	-	-	-	-
310-360	Revenues	15,140	-	-	15,140
380-390	Other Increases and Financing Sources	1,211,299	143,046	1,068,253	-
510-570	Expenditures	2,308	-	-	2,308
580-590	Other Decreases and Financing Uses	1,183,607	134,979	1,048,628	-
	Net Increase (Decrease) in Cash and Investments:	40,523	8,067	19,624	12,832
508	Ending Cash and Investments	397,956	34,297	60,387	298,779

  

	<b>621 POLICE DEPT HONOR GUARD FUND</b>	
308	Beginning Cash and Investments	4,494
388 & 588	Prior Period Adjustments, Net	-
310-360	Revenues	-
380-390	Other Increases and Financing Sources	-
510-570	Expenditures	-
580-590	Other Decreases and Financing Uses	-
	Net Increase (Decrease) in Cash and Investments:	-
508	Ending Cash and Investments	4,494

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

# Schedule 07

## SCHEDULE OF DISBURSEMENT ACTIVITY

For Year Ending: December 31, 2015

Fund	Fund Title	Beginning	Issued During	Redeemed	Canceled During	Ending	Prior Yr Open	Curr Yr Open	Disbursements
		Outstanding				Outstanding			
		Items	The Year	During The Year	The Year	Items	Period Items	Period Items	12/31/2015
		01/01/2015				12/31/2015			
001	GENERAL FUND	541,719.14	12,258,611.18	12,246,391.88	433.00	553,505.44	0.00	0.00	12,258,178.18
006	Recreation Fund (Closed)	14,689.12		14,072.03		617.09	0.00	0.00	
007	West Sunnyside Business Park (Closed)	20.25		20.25			0.00	0.00	
101	STREET FUND	678,129.97	736,225.67	1,345,754.17	7,144.73	61,456.74	0.00	0.00	729,080.94
120	INVESTIGATIVE FUND	20.59	2,977.19	2,774.99		222.79	0.00	0.00	2,977.19
130	POLICE DEPT CRIME PREVENTION	2,072.00	2,950.01	5,022.01			0.00	0.00	2,950.01
140	PUBLIC SAFETY TAX FUND	3,600.00	58,439.88	58,091.17		3,948.71	0.00	0.00	58,439.88
160	TOURISM EXPANSION FUND	4,015.14	86,289.66	84,302.36		6,002.44	0.00	0.00	86,289.66
201	GENERAL OBLIGATION BOND FUND		656,957.50	656,957.50			0.00	0.00	656,957.50
303	COMMUNITY DEVELOPMENT BLOCK		25.28	25.28			0.00	0.00	25.28
305	LOCAL CAPITAL IMPROVEMENT FUND	341.15	97,211.40	78,196.05		19,356.50	0.00	0.00	97,211.40
323	2011 FIRE STATION PROJECT FUND	94.00	984,620.81	984,620.81		94.00	0.00	0.00	984,620.81
410	WATER FUND	59,930.59	1,321,839.35	1,265,959.18	187.50	115,623.26	0.00	0.00	1,321,651.85
420	SEWER FUND	111,152.24	2,426,587.71	2,081,346.08	25,771.56	430,622.31	0.00	0.00	2,400,816.15
430	GARBAGE FUND	92,635.08	1,108,742.37	1,109,835.00		91,542.45	0.00	0.00	1,108,742.37
440	AMBULANCE/EMS FUND	8,992.26	322,013.53	322,359.68		8,646.11	0.00	0.00	322,013.53
450	STORMWATER FUND	31,507.96	416,753.12	446,766.18		1,494.90	0.00	0.00	416,753.12
501	EQUIPMENT RENTAL FUND	9,306.09	291,305.00	285,967.52		14,643.57	0.00	0.00	291,305.00
503	PUBLIC WORKS SERVICE CENTER	6,875.44	45,099.86	48,014.89		3,960.41	0.00	0.00	45,099.86
504	INFORMATION TECHNOLOGY FUND	21,035.73	434,588.79	420,005.47	545.00	35,074.05	0.00	0.00	434,043.79
601	JAIL TRUST FUND	1,356.95	134,979.38	134,959.38		1,376.95	0.00	0.00	134,979.38
602	COURT FUND TRUST FUND	84,767.41	1,048,627.56	1,070,718.99		62,675.98	0.00	0.00	1,048,627.56
611	FIREMAN'S RELIEF & PENSION FUND	568.59	2,307.90	2,004.58		871.91	0.00	0.00	2,307.90
<b>TOTALS:</b>		<b>1,672,829.70</b>	<b>22,437,153.15</b>	<b>22,664,165.45</b>	<b>34,081.79</b>	<b>1,411,735.61</b>			<b>22,403,071.36</b>

# Schedule 09

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

ID. No.	Description	Due Date	Beginning Balance	Additions	Reductions	Ending Balance
<b>General Obligations</b>						
251.11	2007 LTGO BOND	12/1/2027	2,210,000	-	125,000	2,085,000
251.11	2012 (A) LTGO Bond	12/1/2031	5,300,000	-	180,000	5,120,000
263.51	US Bank #6, Switches	4/21/2018	-	50,421	10,900	39,521
263.51	US Bank #7, Police Vehicles, 2015	10/5/2018	-	98,802	5,308	93,494
263.81	SIED #3 Columbia River Bank	6/1/2015	17,358	-	17,358	-
263.81	SIED #4 Airport	6/1/2018	20,677	-	4,983	15,694
<b>Total General Obligations:</b>			<b>7,548,035</b>	<b>149,223</b>	<b>343,549</b>	<b>7,353,709</b>
<b>Revenue Obligations</b>						
259.12	Compensated Absences		997,048	-	140,214	856,834
252.11	2005 Water/Sewer Revenue Refinance	8/1/2017	670,000	-	210,000	460,000
252.11	2007 Water/Sewer Revenue	12/1/2027	2,285,000	-	-	2,285,000
263.82	DWSRF Loan	10/1/2025	2,870,407	-	260,946	2,609,461
263.82	Ecology Loan	4/16/2027	7,933,744	-	634,699	7,299,045
264.30	Pension Liabilities - Department of Retirement		-	2,482,294	-	2,482,294
264.30	Pension Liabilities - VFFRPF		-	38,355	-	38,355
<b>Total Revenue Obligations:</b>			<b>14,756,199</b>	<b>2,520,649</b>	<b>1,245,859</b>	<b>16,030,989</b>
<b>Total Liabilities:</b>			<b>22,304,234</b>	<b>2,669,872</b>	<b>1,589,408</b>	<b>23,384,698</b>

# Schedule 11

**SCHEDULE OF CASH ACTIVITY**  
For Year Ending: December 31, 2015

Fund	Beg Balance	Receipts	Transfers-In	Other Rev	Netted Trans	Ttl Increase	Disbursements	Trans-Out	Other Exp	Ttl Decrease	End Balance
001 GENERAL FUND	945,391.54	10,574,739.71	523,658.64	-398,389.23		10,700,009.12	12,258,611.18	1,510,883.70	-2,787,036.46	10,982,458.42	662,942.24
101 STREET FUND	-62,764.13	518,811.28	801,814.00			1,320,625.28	736,225.67	65,454.00	441,360.65	1,243,040.32	14,820.83
120 INVESTIGATIVE FUND	52,733.84	2,593.95				2,593.95	2,977.19			2,977.19	52,350.60
130 POLICE DEPT CRIME PREVEN	112,421.85	25,477.57				25,477.57	2,950.01			2,950.01	134,949.41
140 PUBLIC SAFETY TAX FUND	-291,658.33	410,347.72		397,530.80		807,878.52	58,439.88		345,236.55	403,676.43	112,543.76
160 TOURISM EXPANSION FUND	136,836.39	119,019.04				119,019.04	86,289.66			86,289.66	169,565.77
201 GENERAL OBLIGATION BON	-1,806.80	426,533.25	233,683.00			660,216.25	656,957.50			656,957.50	1,451.95
303 COMMUNITY DEVELOPMEN'	59,087.81	4,180.00				4,180.00	25.28			25.28	63,242.53
304 LOCAL CAPITAL IMPROVEM	191,095.09	140,381.00				140,381.00		20,400.00		20,400.00	311,076.09
305 LOCAL CAPITAL IMPROVEM	167,620.55	109,815.92				109,815.92	97,211.40			97,211.40	180,225.07
322 FIRE EQUIPMENT RESERVE F	29,301.29										29,301.29
323 2011 FIRE STATION PROJECT	1,181,485.75						984,620.81			984,620.81	196,864.94
410 WATER FUND	1,995,272.38	2,379,390.73		-912.24		2,378,478.49	1,321,839.35	475,408.20	330,110.14	2,127,357.69	2,246,393.18
420 SEWER FUND	2,638,392.35	2,971,607.94	234,455.00	-1,074.08		3,204,988.86	2,426,587.71	339,161.19	435,745.29	3,201,494.19	2,641,887.02
430 GARBAGE FUND	-73,747.45	1,147,802.43		-462.72		1,147,339.71	1,108,742.37	27,032.00		1,135,774.37	-62,182.11
440 AMBULANCE/EMS FUND	235,186.12	1,368,520.85		-212.15		1,368,308.70	322,013.53	99,367.00	1,025,287.72	1,446,668.25	156,826.57
450 STORMWATER FUND	49,322.66	583,919.79	88,000.00	-127.50		671,792.29	416,753.12	63,859.00	96,305.08	576,917.20	144,197.75
501 EQUIPMENT RENTAL FUND	17,516.29	115,378.59	275,326.00			390,704.59	291,305.00	36,986.64	79,929.24	408,220.88	
503 PUBLIC WORKS SERVICE CE	-18,652.53		81,944.39			81,944.39	45,099.86	18,192.00		63,291.86	
504 INFORMATION TECHNOLOG	-35,033.26	51,214.35	417,862.70			469,077.05	434,588.79		-545.00	434,043.79	
601 JAIL TRUST FUND	26,230.16	143,046.31				143,046.31	134,979.38			134,979.38	34,297.09
602 COURT FUND TRUST FUND	40,762.10	1,068,252.50				1,068,252.50	1,048,627.56			1,048,627.56	60,387.04
611 FIREMAN'S RELIEF & PENSIC	285,946.22	15,140.49				15,140.49	2,307.90			2,307.90	298,778.81
621 POLICE DEPT HONOR GUARI	4,493.50										4,493.50
<b>TOTALS:</b>	<b>7,685,433.39</b>	<b>22,176,173.42</b>	<b>2,656,743.73</b>	<b>-3,647.12</b>		<b>24,829,270.03</b>	<b>22,437,153.15</b>	<b>2,656,743.73</b>	<b>-33,606.79</b>	<b>25,060,290.09</b>	<b>7,454,413.33</b>

# Schedule 15 and Schedule 16

**City of Sunnyside**  
**SCHEDULE OF STATE FINANCIAL ASSISTANCE (unaudited)**  
**For Fiscal Year ended December 31, 2015**

Grantor	Program Title	Identificaton Number	Amount
State Grant from Other Judicial Agencies			
	Public Defense Grant	GRT15276	6,950
			<b>Sub-total: 6,950</b>
State Grant from Department of Health			
	EMS Trauma Grant	EMS Trauma	1,341
			<b>Sub-total: 1,341</b>
State Grant from Department of Ecology			
	Stormwater Grant Program	G1400591	395,908
	Remedial Action Grant	G1400351	9,076
			<b>Sub-total: 404,983</b>
State Grant from Department of Commerce			
	Energy Efficiency & Solar Grant Awards - Round One	14-93209-030	484,944
			<b>Sub-total: 484,944</b>
			<b>Grand total: 898,218</b>

**City of Sunnyside  
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		
Office Of Community Planning And Development, Department Of Housing And Urban Development (via Washington State Department of Commerce)	Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii	14.228	09-64005-067	4,180	-	4,180	-	1, 3
Violence Against Women Office, Department Of Justice (via Yakima County Sheriff's Office)	Violence Against Women Formula Grants	16.588	F14-31103-038	2,597	-	2,597	-	1, 2
Bureau Of Justice Assistance, Department Of Justice (via Yakima County Sheriff's Office)	Edward Byrne Memorial Justice Assistance Grant Program	16.738	LEAD Task Force	73,392	-	73,392	-	1, 2
Federal Aviation Administration (faa), Department Of Transportation (via Washington State Department of Transportation)	Airport Improvement Program	20.106	3-53-0074-007- 2015	196,648	-	196,648	-	1, 2
<b>Highway Planning and Construction Cluster</b>								
Federal Highway Administration (fhwa), Department Of Transportation (via Washington State Department of Transportation)	Highway Planning and Construction	20.205	TAP-6345(003) - 16th St. Sidewalk	13,189	-	13,189	-	1, 2
Federal Highway Administration (fhwa), Department Of Transportation (via Washington State Department of Transportation)	Highway Planning and Construction	20.205	STPUS-6335 (002)	8,141	-	8,141	-	1, 2
Federal Highway Administration (fhwa), Department Of Transportation (via Washington State Department of Transportation)	Highway Planning and Construction	20.205	STPUS-9939 (021) - Downtown	140,431	-	140,431	-	1, 2

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

**City of Sunnyside  
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>Total Highway Planning and Construction Cluster:</b>				161,761	-	161,761	-	
<b>Highway Safety Cluster</b>								
National Highway Traffic Safety Administration (nhtsa), Department Of Transportation (via Washington Traffic Safety Commission)	Occupant Protection Incentive Grants	20.602	Seatbelt Patrol Grant	639	-	639	-	1, 2
<b>Total Highway Safety Cluster:</b>				<b>639</b>	<b>-</b>	<b>639</b>	<b>-</b>	
<b>Total Federal Awards Expended:</b>				<b>439,217</b>	<b>-</b>	<b>439,217</b>	<b>-</b>	

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

## City of Sunnyside

### Notes to the Schedule of Expenditures of Federal Awards For the Year Ended December 31, 2015

Note 1 – Basis of Accounting

This schedule is prepared on the same basis of accounting as the City of Sunnyside's financial statements. The City of Sunnyside uses single-entry, cash basis accounting which is a departure from generally accepted accounting principles (GAAP).

Note 2 – Program Costs

The amounts shown as current year expenditures represent only the federal grant portion of the program costs. Entire program costs, including the City of Sunnyside's portion, are more than shown. Such expenditures are recognized following, as applicable, either the cost principles in OMB Circular A-87, Cost Principles for State, Local, and Indian Tribal Governments, or the cost principles contained in Title 2 U.S. 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 3 – Revolving Loan - Program Income

The City of Sunnyside has a revolving loan program for low income housing renovation. Under this federal program, repayments to the City of Sunnyside are considered program revenues (income) and loans of such funds to eligible recipients are considered expenditures. The amount of loan funds disbursed to program participants were distributed in 2004 or prior. The amount of principal and interest received in loan repayments for the year was \$4,180.00.

Note 4 – Indirect Cost Rate

The City of Sunnyside has not elected to use the 10-percent de minimis indirect cost rate allowed under Uniform Guidance.

# Schedule 19

**Schedule 19  
City of Sunnyside**

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

Has your government engaged labor relations consultants? \_\_\_ Yes \_\_X\_ 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

# Schedule 21

City of Sunnyside  
(County/City/District)

Local Government Risk Assumption  
For the Year Ended December 31, 2015

- 1. Self-Insurance Program Manager: Anna Bullock
- 2. Manager Phone: 509-836-6388
- 3. Manager Email: abullock@sunnyside-wa.gov
- 4. How do you insure property and liability risks, if at all?

Belong to a public entity risk pool

- 5. How do you provide health and welfare insurance (e.g., medical, dental, prescription drug, and/or vision benefits) to employees, if at all?

All benefits provided by health insurance company or HMO

- 6. How do you insure unemployment compensation benefits, if any?

Self-insured ("Reimbursable")

- 7. How do you insure workers compensation benefits, if any?

Pay premiums to the Department of Labor and Industries

- 8. How do you insure other risks and obligations, if any?

Purchase private insurance

- 9. Does the local government self-insure any risks as an individual program? YES

- i. If answered YES, does the local government allow another separate legal entity into its self-insurance program(s)? NO

For example, employees of a different organization participate in a health and welfare program of a city.

If so, list the other entity or entities: \_\_\_\_\_

- 10. Does the local government self-insure any risks as a joint program? NO

- i. If answered YES, list the other member(s): \_\_\_\_\_

- 11. Are any claims administered by contract with a third-party administrator? YES

12. Did the local government (or its third party administrator, if applicable) receive a claims audit within the last three years? NO
13. Were the program's revenues sufficient to cover the program's expenses? YES
14. Did the program use an actuary to determine its liabilities? NO
15. For each type of self-insured risk, describe the risk, the number of claims received during the period, the number of claims paid during the period and the amount of claims paid in the following table:

Description of Risk Type	Number of claims received during the period	Number of claims paid during the period	Total amount of claims paid during the period
Unemployment	1	1	\$6,598.66

# Notes to the Financial Statements

**City of Sunnyside**  
**Notes to the Financial Statements**  
**For the year ended December 31, 2015**

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

The City of Sunnyside was incorporated on September 16, 1902 and operates under the laws of the state of Washington applicable to a non-charter code city with a Council/Manager form of government. The City of Sunnyside is a general purpose government and provides public safety (police, fire, jail), Municipal Court, public improvements (streets, traffic signals), sanitation (solid waste disposal, sanitary sewer facility), water utility, Stormwater utility, ambulance/ems utility, community development, and parks and recreation.

The City of Sunnyside 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.

Private-Purpose Trust Funds

These funds report all trust arrangements under which principal and income benefit individuals, private organizations or other governments.

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 of Sunnyside also recognizes expenditures paid during 20 days after the close of the fiscal year for claims incurred during the previous period.

C. Budgets

The City of Sunnyside adopts annual appropriated budgets for all funds except for fiduciary funds which are not budgeted. These budgets are appropriated at the fund level. The budget constitutes the legal authority for expenditures at that level. Annual appropriations for these funds lapse at the fiscal year end.

Annual appropriated budgets are adopted on the same basis of accounting as used for financial reporting.

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

Fund/Department	Final Appropriated Amounts	Actual Expenses	Variance
GENERAL FUND	10,835,995	10,856,021	(20,026)
PAYROLL LIABILITY FUND		94,904	(94,904)
<b>Total 001 - GENERAL FUND</b>	<b>10,835,995</b>	<b>10,950,925</b>	<b>(114,930)</b>
101 - STREET FUND	1,203,958	1,239,963	(36,005)
120 - INVESTIGATIVE FUND	6,000	2,977	3,023
130 - POLICE DEPT CRIME PREVENTION FUND	3,600	2,950	650
140 - PUBLIC SAFETY TAX FUND	411,071	401,786	9,285
160 - TOURISM EXPANSION FUND	100,000	86,290	13,710
201 - GENERAL OBLIGATION BOND FUND	656,958	656,958	
303 - COMMUNITY DEVELOPMENT BLOCK GRANT FUND	25	25	
304 - LOCAL CAPITAL IMPROVEMENTS (REET 1) FUND	45,400	20,400	25,000
305 - LOCAL CAPITAL IMPROVEMENT (REET 2) FUND	90,000	97,211	(7,211)
323 - 2011 FIRE STATION PROJECT FUND	1,163,983	984,621	179,362
410 - WATER FUND	2,190,737	2,124,585	66,152
420 - SEWER FUND			
WATER/SEWER REVENUE BOND FUND	357,689	357,689	
SEWER FUND	2,674,380	2,823,876	(149,496)
<b>Total 420 - SEWER FUND</b>	<b>3,032,069</b>	<b>3,181,564</b>	<b>(149,495)</b>
430 - GARBAGE FUND	1,147,532	1,134,382	13,150
440 - AMBULANCE/EMS FUND	1,478,021	1,434,864	43,157
450 - STORMWATER FUND	680,314	576,955	103,359
501 - EQUIPMENT RENTAL FUND	386,713	406,479	(19,766)
503 - PUBLIC WORKS SERVICE CENTER FUND	44,850	63,292	(18,442)
504 - INFORMATION TECHNOLOGY FUND	484,433	433,251	51,182
601 - JAIL TRUST FUND		134,979	(134,979)

602 - COURT FUND TRUST FUND			
COURT FUND TRUST FUND		771,640	(771,640)
STATE COURT FINES FUND	280,000	276,988	3,012
Total 602 - COURT FUND TRUST FUND	280,000	1,048,628	(768,628)
611 - FIREMAN'S RELIEF & PENSION FUND	5,000	2,308	2,692

Budgeted amounts are authorized to be transferred between departments within any fund/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 of Sunnyside's legislative body.

D. Cash and Investments

See Note 3, *Deposits and Investments*.

E. Compensated Absences

Vacation leave may be accumulated up to 240 hours for all Union employees excluding Police Support and Fire can accrue up to 360 hours and payable upon separation or retirement. Sick leave may be accumulated indefinitely excluding Firefighters which can cash out balances exceeding 1040 hours annually at 25%. Upon separation or retirement employees do receive payment for unused sick leave at 25% if employed ten or more years. Payments are recognized as expenditures when paid.

F. Long-Term Debt

See Note 4, *Debt Service Requirements*.

G. Other Financing Sources or Uses

The City of Sunnyside's *Other Financing Sources or Uses* consist of transfers-in, transfers-out, intergovernmental loan proceeds, proceeds from sale of capital assets, insurance recoveries, and other note proceeds.

H. Risk Management

The City of Sunnyside is a member of the Washington Cities Insurance Authority (WCIA). Utilizing Chapter 48.62 RCW (self-insurance regulation) and Chapter 39.34 RCW (Inter-local Cooperation Act), nine cities originally formed WCIA on January 1, 1981. WCIA was created for the purpose of providing a pooling mechanism for jointly purchasing insurance, jointly self-insuring, and / or jointly contracting for risk management services. WCIA has a total of 179 Members. New members initially contract for a three-year term, and thereafter automatically renew on an annual basis. A one-year withdrawal notice is required before membership can be terminated. Termination does not relieve a former member from its unresolved loss history incurred during membership.

Liability coverage is written on an occurrence basis, without deductibles. Coverage includes general, automobile, police, public officials' errors or omissions, stop gap, and employee benefits liability. Limits are \$4 million per occurrence self-insured layer, and \$16 million per occurrence in the re-insured excess layer. The excess layer is insured by the purchase of reinsurance and insurance and is subject to aggregate limits. Total limits are \$20 million per occurrence subject to aggregate sub limits in the excess layers. The Board of Directors determines the limits and terms of coverage annually. Insurance coverage for property, automobile physical damage, fidelity, inland marine, and boiler and machinery are purchased on a group basis. Various deductibles apply by type of coverage. Property insurance and auto physical damage are self-funded from the members' deductible to \$750,000, for all perils other than flood and earthquake, and insured above that amount by the purchase of insurance.

In-house services include risk management consultation, loss control field services, claims and litigation administration, and loss analyses. WCIA contracts for the claims investigation consultants for personnel issues and land use problems, insurance brokerage, and lobbyist services. WCIA is fully funded by its

members, who make annual assessments on a prospectively rated basis, as determined by an outside, independent actuary. The assessment covers loss, loss adjustment, and administrative expenses. As outlined in the inter-local, WCIA retains the right to additionally assess the membership for any funding shortfall. An investment committee, using investment brokers, produces additional revenue by investment of WCIA's assets in financial instruments which comply with all State guidelines.

A Board of Directors governs WCIA, which is comprised of one designated representative from each member. The Board elects an Executive Committee and appoints a Treasurer to provide general policy direction for the organization. The WCIA Executive Director reports to the Executive Committee and is responsible for conducting the day to day operations of WCIA.

I. 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 the legislative body. When expenditures that meet restrictions are incurred, the City of Sunnyside intends to use reserved resources first before using unreserved amounts.

Reservations of Ending Cash and Investments consist of \$3,395,679.

**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 the City of Sunnyside. Delinquent taxes are considered fully collectible because a lien affixes to the property after tax is levied.

The City of Sunnyside's regular levy for the year 2015 was \$3.04510349 per \$1,000 on an assessed valuation of \$663,561,422 for a total regular levy of \$2,020,613.20. In 2014, the City of Sunnyside had a voter-approved excess levy of \$0.64170982 per \$1,000 of assessed value on excess value of \$658,280,403 for payment of General Obligation Bonds for a total additional levy of \$422,425.

**Note 3 – Deposits and Investments**

It is the City of Sunnyside's policy to invest all temporary cash surpluses. The interest on these investments is prorated to the various funds based on the cash balances available for investment.

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 of Sunnyside or its agent in the government's name.

Investments are reported at fair value. Investments by type at December 31, 2015 are as follows:

Type of Investment	City of Sunnyside's own investments	Investments held by City of Sunnyside as an agent for other local governments, individuals or private organizations	Total
Local Government Investment Pool (LGIP)	4,222,902	0	4,222,902
Total	\$4,222,902	0	\$4,222,902

## **Note 4 – Debt Service Requirements**

### **Debt Service**

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

The debt service requirements for general obligation bonds, revenue bonds and equipment financing are as follows:

<b>Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2016	\$ 1,185,689.46	\$ 489,686.86	\$ 1,675,376.32
2017	1,217,030.54	460,766.05	1,677,796.59
2018	1,121,800.60	430,433.72	1,552,234.32
2019	1,118,295.86	403,919.36	1,522,215.22
2020	1,148,295.86	375,839.64	1,524,135.50
2021-2025	6,276,479.26	1,403,844.75	7,680,324.01
2026-2030	3,974,699.48	465,460.76	4,440,160.24
2031	475,000.00	21,375.00	496,375.00
<b>Total</b>	<b>\$ 16,517,291.06</b>	<b>\$ 4,051,326.14</b>	<b>\$ 20,568,617.20</b>

### **General Obligation Debt**

#### **2007 LTGO Bonds**

In 2007, the City of Sunnyside issued \$2,760,000 in Limited Tax General Obligation (LTGO) Bonds for the purpose of providing financing for the cost of land acquisition. These bonds were issued by a vote of the City Council for the purpose of financing the Monson Ranches Feedlot land purchase; since renamed West Sunnyside Business Park.

#### **2012 UTGO Bonds**

In 2012, the City of Sunnyside voters approved the issuance of \$5.3 million in general obligation 20 year bonds to enhance fire and medical aid response including renovating the fire station and financing or refinancing the purchase of adjacent land and equipment.

#### **Lease Purchase Agreements**

In 2015, the City of Sunnyside entered into two lease-purchase agreements with US Bank for the purpose of equipment replacement. These agreements allowed for the purchase of two vehicles for the police department and a city-wide phone switch upgrade.

#### **Supporting Investments in Economic Development (SIED)**

In 2008, the City of Sunnyside secured a \$109,192 Supporting Investment in Economic Development loan from Yakima County on the behalf of K2R Properties, LLC for the purpose of street infrastructure improvements. K2R Properties, LLC has repaid the City of Sunnyside principal plus interest on this loan over a seven year term. This loan was paid in full in 2015.

In 2012, the City of Sunnyside secured a \$25,000 Supporting Investment in Economic Development loan from Yakima County to augment an FAA grant to install an Air Weather Observation System (AWOS) III system for the airport. The City will pay principal and interest on this loan over a five year term.

### **Revenue Debt**

#### **2007 Water/Sewer Revenue Bonds**

In 2007, the City of Sunnyside issued \$2,285,000 in Water/Sewer Revenue Bonds for the purpose of financing capital improvements to the water and sewer systems.

2005 Water/Sewer Refunding Bonds

In 2005, the City of Sunnyside issued \$3,640,000 in Water/Sewer Revenue Refunding Bonds for the purpose of substantial debt service savings. These bonds refunded Water/Sewer Revenue Bonds issued in 1993 and 1996.

State Revolving Fund Loans

In 2004, the City of Sunnyside secured a \$4,040,000 State Revolving Fund loan from the State of Washington to finance the Water Source Development Project. As of December 31, 2015, the City of Sunnyside has drawn a total of \$3,940,635 on this loan.

In 2006, the City of Sunnyside secured a \$12,376,640 State Revolving Fund loan from the State of Washington to finance the 2005-2007 Wastewater Treatment Plant rehabilitation.

**Note 5 – Pension Plans**

A. State Sponsored Pension Plans

Substantially all the City of Sunnyside’s full-time and qualifying part-time employees participate in the following statewide retirement systems administered by the Washington State Department of Retirement Systems (DRS), under cost-sharing, multiple-employer public employee defined benefit and defined contribution retirement plans PERS 1, PERS 2, PERS 3, PSERS 2, LEOFF 1 and LEOFF 2.

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  
P.O. Box 48380  
Olympia, WA 98540-8380

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

The City of Sunnyside also participates in the Volunteer Fire Fighters’ and Reserve Officers’ Relief and Pension Fund (VFFRPF) administered by the State Board for Volunteer Fire Fighters and Reserve Officers. Detailed information about the plan is included in the State of Washington CAFR available from the Office of Financial Management website at [www.ofm.wa.gov](http://www.ofm.wa.gov).

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

	Allocation %	Liability (Asset)
PERS 1	0.002697%	\$141,078
PERS 1 UAAL	0.024047%	1,257,882
PERS 2/3	0.030224%	1,079,921
PSERS 2	0.018701%	3,413
LEOFF 1	0.024069%	(290,085)
LEOFF 2	0.114417%	(1,175,978)
VFFRPF	0.20%	38,354

LEOFF Plan 1

The City of Sunnyside also participates in LEOFF Plan 1. The LEOFF Plan 1 is fully funded and no further employer contributions have been required since June 2000. If the plan becomes underfunded, funding of the remaining liability will require new legislation. Starting on July 1, 2000, employers and employees contribute zero percent.

## LEOFF Plan 2

The City of Sunnyside also participates in the LEOFF Plan 2. The Legislature, by means of a special funding arrangement, appropriates money from the state general fund to supplement the current service liability and fund the prior service costs of Plan 2 in accordance with the recommendations of the Pension Funding Council and the LEOFF Plan 2 Retirement Board. This special funding situation is not mandated by the state constitution and could be changed by statute.

### B. Local Government Pension Plans

The City of Sunnyside is the administrator of a pension retirement system called the Firemen's Relief and Pension Fund. The system is shown as a trust fund in the financial statements of the City (Fund 611). As of December 31, 2015, there were a total of three individuals covered by this system of which none were currently employed and one survivor was drawing benefits.

The most recent actuarial review of the system was done by Randall & Hurley, Inc. to determine the funding requirements as of December 31, 2005. As of that date, the market value of assets was \$336,053 and the actuarial present value of future benefits was \$356,956 leaving an unfunded pension benefit obligation of \$20,903. However, it was determined that a contribution rate of \$9,500 per year would be sufficient to fund the plan. The City of Sunnyside has maintained the funding policy of contributing 100% of the City of Sunnyside's share of the State tax on fire insurance premiums to the Firemen's Relief and Pension Fund. In 2015, this contribution totaled \$15,140.

#### Plan Description

The Firemen's Relief and Pension Fund was established by the City of Sunnyside in compliance with the requirements of the Revised Code of Washington (RCW) 41.20 and 41.18, and the City of Sunnyside administers the plan. The pension plan is a closed, single-employer, defined benefit retirement plan.

When the Law Enforcement Officers' and Firefighters (LEOFF) pension system was initiated, the State of Washington assumed the major portion of the obligation to provide future retirement benefits for members still in active service at the LEOFF inception date (March 1, 1970). The City of Sunnyside retains the responsibility for all benefits payable to members (or to their survivors) who retired prior to that date. In addition, the City of Sunnyside retains the responsibility for a portion of the benefits payable to members who were active on that date.

Generally, benefits under the LEOFF retirement benefit system are greater than or equal to the retirement benefits under the old City of Sunnyside plan when payments begin. However, LEOFF retirement benefits increase with the consumer price index (CPI-Seattle), while some City of Sunnyside benefits increase with wages of current active members. If wages go up faster than the CPI, the City of Sunnyside becomes liable for the residual amount.

All City of Sunnyside firefighters who served before March 1, 1970 are participants of this pension fund. Those hired between March 1, 1970 and September 30, 1977 are eligible for a supplemental retirement benefit plus health benefits under this plan. Eligible firefighters may retire with full benefits at age 50 after completing 20 years of service, or after 25 years of service regardless of age.

#### Funding Policy

Under State law, partial funding of the Firemen's Relief and Pension Fund may be provided by an annual tax levy of up to \$0.50 per \$1,000 of assessed value of all taxable City of Sunnyside property. Currently, there are no property taxes that fund the Firemen's Pension Fund. Under State law, the Firemen's Relief and Pension Fund is provided an allocation of 25% of all monies received by the State from taxes on fire insurance premiums. The General Fund may provide additional funding through transfers as necessary. Active pension plan members are not required to contribute to the plan. The City of Sunnyside currently allocates 100% of fire insurance premiums to the Firemen's Relief and Pension Fund, and therefore additional funding from the General Fund is not required. The plan is administered on a pay-as-you-go basis

## Note 6 - Other Disclosures

### A. COMBINED FUNDS

The Payroll Liability Fund (099) and the Contingency Fund (115) are rolled in to the General Fund. The Payroll Liability Fund was established as a result of the change from the double-entry accrual accounting used in the Eden Software system to the cash basis used with BIAS software. The Contingency Fund was designated as a special revenue fund for managerial purposes but it was originally sourced from the General Fund and is therefore rolled into that fund.

For revenue bond reserves and redemption, and revenue bond-funded capital projects, the City of Sunnyside established the Water/Sewer Revenue Bond and the Water/Sewer Capital Projects Funds (415 and 416, respectively). The bond-funded capital project is multi-year project that began in 2008 and continued into 2012. Until the project is completed, the bond debt proportions allocable to the Water and Sewer Funds are unknown, which is the reason the two bond funds were established. However, when reporting such proprietary activities, all of those functions must be contained in one fund. In this case, Water/Sewer Revenue Bond and Water/Sewer Capital Projects Funds' financial activities have been combined with the Sewer Fund for the 2015 Annual Report because the majority of the activities are sewer-related. All transfers amongst these three funds have been eliminated for reporting purposes. When the capital project has been completed, the two bond funds will be dissolved, and all bond reserves and redemption activities will be allocated proportionately to the Water and Sewer Funds.

### B. PRIOR YEAR CORRECTION

The 2015 Financial Statements shows a prior year correction in the amount of \$397,530.80 from the General Fund (001) to the Public Safety Tax Fund (140). In 2014, the Public Safety Tax was distributed to the General Fund in error.

### C. LEGAL COMPLIANCE DISCLOSURES

The 2015 Budget on page 2 and 3 of the Notes to the Financial Statements shows several funds over the appropriated budget amounts. Funds 001 –General Fund, 101 Streets, 305 - REET 2, 501 - Equipment Rental, 503 - Public Works Service Center, 601 - Jail Trust Fund, and 602 – Court Fund Trust Account were inadvertently missed during the end of the year review for the last budget amendment. Fund 420 – Sewer shows a deficit in part to blower upgrades that were funded in 2014, but not completed until 2015 due to construction delays. Fund 430 – Garbage shows a large deficit due to garbage billing being lower than charges from Yakima Waste. An audit was started in August, 2014 to begin addressing the differences between charges and billing. This audit is on-going as of May, 2016.

### D. INTERLOCAL AGREEMENTS

The City of Sunnyside has entered in to the following interlocal agreements:

- a. City of Grandview for animal control services contract with the Yakima Humane Society
- b. City's of Granger, Fife, Lynnwood, Yakima, Zillah, Othello, Mabton, Orting and Briar; County of Kittitas; US Department of Justice; State of Washington Department of Corrections for housing prisoners
- c. Yakima County Fire District, Hanford, Prosser Fire District, and the Washington State Patrol for mutual aid
- d. City of Prosser, City of Grandview and City of Mabton for use of equipment and/or staff
- e. Yakima County and cities of Yakima, Union Gap, and Sunnyside for stormwater permit compliance activities
- f. Yakima County and the cities of Yakima County for Solid Waste Management
- g. Yakima County Law Enforcement Against Drugs Narcotics & Gang Task Force
- h. Sunnyside School District No. 201, Facility Use Agreement
- i. Yakima County for Emergent IT Services

E. PENDING AND THREATENED LITIGATION

Because of its activities, and federal and state grant awards, the City of Sunnyside is subject to certain legal actions which arise in the ordinary course of business. The City believes based on the information presently known, that any ultimate liability for such actions will not be material to the financial position of the City.