

# CITY OF TOPPENISH

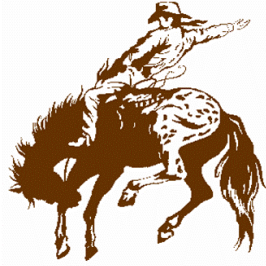
## 2015 ANNUAL REPORT



City of Toppenish  
21 West 1<sup>st</sup> Avenue  
Toppenish WA 98948  
[www.cityoftoppenish.us](http://www.cityoftoppenish.us)

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**2015  
DIRECTORY  
CITY OF TOPPENISH  
OFFICIALS**

**CITY COUNCIL**

<b>POSITION</b>	<b>NAME</b>	<b>TERM EXPIRES</b>
#1	Derald D. Ortloff	December 2017
#2	Blaine R. Thorington	December 2017
#3	Clara R. Jiménez, Mayor	December 2017
#4	Mark Oaks	December 2017
#5	Randy Taylor, Mayor Pro Tem	December 2015
#6	Loren O. Belton	December 2015
#7	Zachary S. Dorr	December 2015

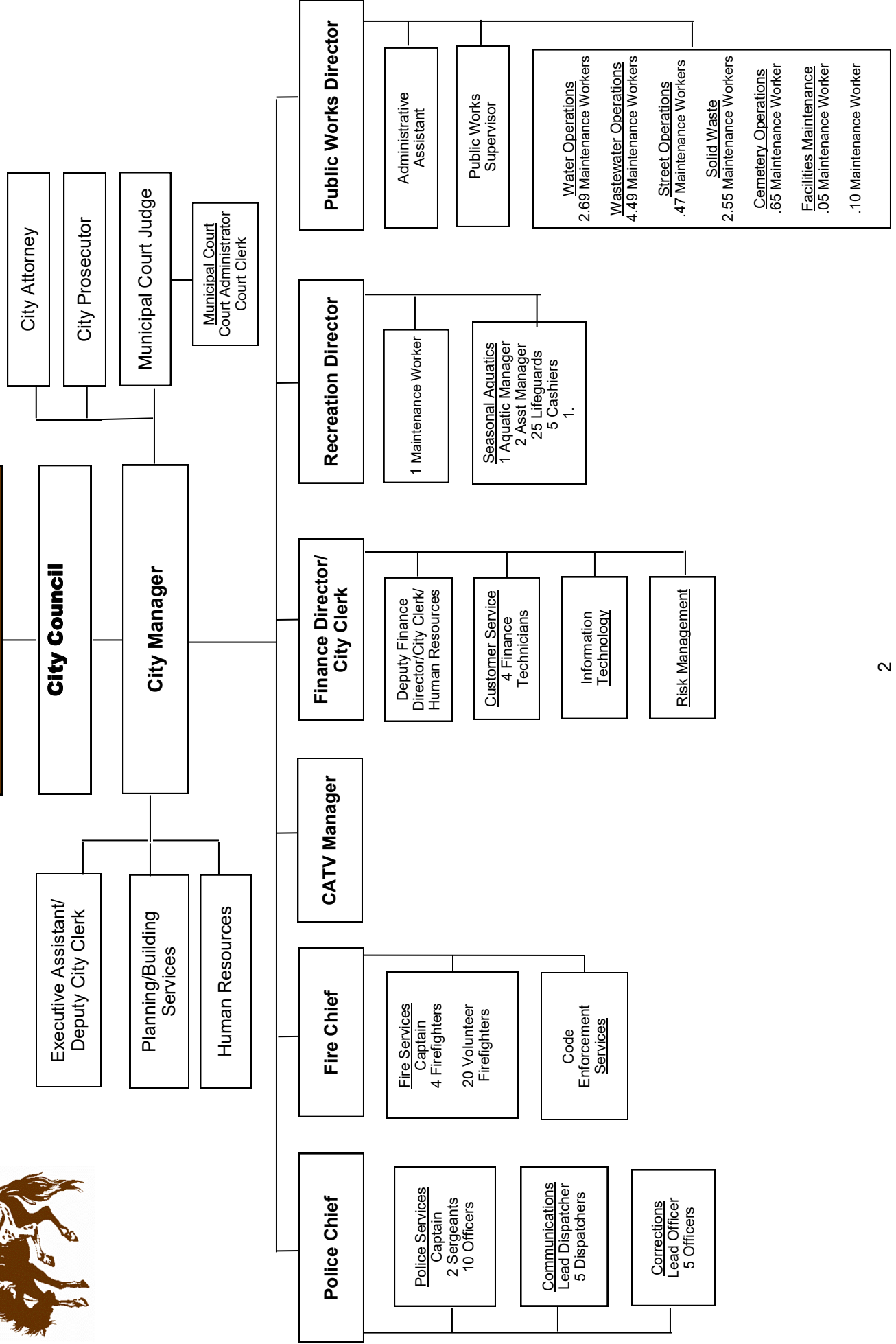
**ADMINISTRATIVE STAFF**

<b>POSITION</b>	<b>NAME</b>
City Manger	Lance Hoyt
Finance Director/City Clerk	Linda B. Mead
Police Chief	Adam T. Diaz
Fire Chief	Timothy B. Smith
Interim Public Works Director	Art Kroes
Community Development Director	William J. Rathbone
Parks & Recreation Director	James R. Cole
Community Television Manager	Judy A. Devall
City Attorney	Gary M. Cuillier
Deputy Finance Director/City Clerk	Debbie Zabell
Executive Asst./Deputy City Clerk	Heidi Rae Riojas



2015

**Citizens of Toppenish**



# Statements

**C-4: Statement of Fund Resources and Uses  
Arising from Cash Transactions (Detailed)**

**C-5: Statement of Fund Resources and Uses  
Arising from Cash Transactions (Summarized)**

**City of Toppenish**  
**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>106 Tourism Development Fund</u>
<b>Beginning Cash and Investments</b>					
30810	Reserved	998,198	-	-	-
30880	Unreserved	7,623,239	1,528,870	125,387	20,369
388 & 588	Prior Period Adjustments, Net	-	-	-	-
<b>Operating Revenues</b>					
310	Taxes	4,370,270	4,175,732	28,000	36,027
320	Licenses and Permits	126,190	86,157	-	40,033
330	Intergovernmental Revenues	1,295,542	301,791	188,700	-
340	Charges for Goods and Services	6,561,786	675,789	24,823	-
350	Fines and Penalties	128,210	126,045	-	-
360	Miscellaneous Revenues	298,847	130,162	10,861	53
Total Operating Revenues:		<u>12,780,845</u>	<u>5,495,676</u>	<u>252,383</u>	<u>76,114</u>
<b>Operating Expenditures</b>					
510	General Government	1,499,122	1,492,740	-	-
520	Public Safety	3,170,502	3,156,206	-	-
530	Utilities	3,884,913	-	-	-
540	Transportation	235,356	-	235,356	-
550	Natural and Economic Environment	306,749	98,721	-	52,216
560	Social Services	2,062	2,062	-	-
570	Culture and Recreation	390,936	390,936	-	-
598	Miscellaneous Expenses	-	-	-	-
Total Operating Expenditures:		<u>9,489,640</u>	<u>5,140,664</u>	<u>235,356</u>	<u>52,216</u>
Net Operating Increase (Decrease):		<u>3,291,205</u>	<u>355,011</u>	<u>17,027</u>	<u>23,898</u>
<b>Nonoperating Revenues</b>					
370-380, 395 & 398	Other Financing Sources	363,168	245,182	-	-
391-393	Debt Proceeds	917,577	162,887	-	-
397	Transfers-In	313,108	-	-	-
Total Nonoperating Revenues:		<u>1,593,854</u>	<u>408,069</u>	<u>-</u>	<u>-</u>
<b>Nonoperating Expenditures</b>					
580, 596 & 599	Other Financing Uses	199,417	195,618	-	-
591-593	Debt Service	1,386,632	15,355	-	-
594-595	Capital Expenditures	2,022,489	233,921	-	-
597	Transfers-Out	337,732	34,623	-	-
Total Nonoperating Expenditures:		<u>3,946,270</u>	<u>479,516</u>	<u>-</u>	<u>-</u>
<b>Net Increase (Decrease) in Cash and Investments:</b>		<b><u>938,788</u></b>	<b><u>283,564</u></b>	<b><u>17,027</u></b>	<b><u>23,898</u></b>
<b>Ending Cash and Investments</b>					
5081000	Reserved	1,052,260	-	-	-
5088000	Unreserved	8,507,966	1,812,434	142,414	44,267
<b>Total Ending Cash and Investments</b>		<b><u>9,560,226</u></b>	<b><u>1,812,434</u></b>	<b><u>142,414</u></b>	<b><u>44,267</u></b>

The accompanying notes are an integral part of this statement.

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

		<u>108 Cemetery Fund</u>	<u>119 Public Safety Grants Fund</u>	<u>129 Special Investigative Drug Account</u>	<u>170 Housing Rehabilitation Fund</u>
<b>Beginning Cash and Investments</b>					
30810	Reserved	-	-	-	-
30880	Unreserved	131,063	9,221	96,097	259,621
388 & 588	Prior Period Adjustments, Net	-	-	-	-
<b>Operating Revenues</b>					
310	Taxes	-	-	-	-
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	-	3,215	24,955	-
340	Charges for Goods and Services	58,375	-	-	-
350	Fines and Penalties	-	-	2,165	-
360	Miscellaneous Revenues	233	16,545	1,492	19,321
Total Operating Revenues:		<u>58,608</u>	<u>19,761</u>	<u>28,612</u>	<u>19,321</u>
<b>Operating Expenditures</b>					
510	General Government	-	-	-	6,382
520	Public Safety	-	4,171	10,125	-
530	Utilities	46,955	-	-	-
540	Transportation	-	-	-	-
550	Natural and Economic Environment	-	-	-	15,291
560	Social Services	-	-	-	-
570	Culture and Recreation	-	-	-	-
598	Miscellaneous Expenses	-	-	-	-
Total Operating Expenditures:		<u>46,955</u>	<u>4,171</u>	<u>10,125</u>	<u>21,674</u>
Net Operating Increase (Decrease):		<u>11,653</u>	<u>15,590</u>	<u>18,487</u>	<u>(2,352)</u>
<b>Nonoperating Revenues</b>					
370-380, 395 & 398	Other Financing Sources	-	-	154	71,083
391-393	Debt Proceeds	-	-	-	-
397	Transfers-In	-	-	-	-
Total Nonoperating Revenues:		<u>-</u>	<u>-</u>	<u>154</u>	<u>71,083</u>
<b>Nonoperating Expenditures</b>					
580, 596 & 599	Other Financing Uses	-	-	364	3,435
591-593	Debt Service	-	-	-	-
594-595	Capital Expenditures	-	19,551	48,108	-
597	Transfers-Out	-	-	-	140,108
Total Nonoperating Expenditures:		<u>-</u>	<u>19,551</u>	<u>48,472</u>	<u>143,543</u>
<b>Net Increase (Decrease) in Cash and Investments:</b>		<b><u>11,653</u></b>	<b><u>(3,961)</u></b>	<b><u>(29,831)</u></b>	<b><u>(74,812)</u></b>
<b>Ending Cash and Investments</b>					
5081000	Reserved	-	-	-	-
5088000	Unreserved	142,716	5,260	66,266	184,809
<b>Total Ending Cash and Investments</b>		<b><u>142,716</u></b>	<b><u>5,260</u></b>	<b><u>66,266</u></b>	<b><u>184,809</u></b>

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

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

		<u>225 Community Economic Development</u>	<u>301 Municipal Capital Improvement</u>	<u>302 Street Capital Fund</u>	<u>401 Water Fund</u>
<b>Beginning Cash and Investments</b>					
30810	Reserved	-	556,096	-	-
30880	Unreserved	22,590	-	67,699	2,362,757
388 & 588	Prior Period Adjustments, Net	-	-	-	-
<b>Operating Revenues</b>					
310	Taxes	16,670	40,224	-	-
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	-	-	364,667	367,065
340	Charges for Goods and Services	-	-	47,000	1,913,947
350	Fines and Penalties	-	-	-	-
360	Miscellaneous Revenues	23	5,018	41,982	59,436
Total Operating Revenues:		<u>16,693</u>	<u>45,242</u>	<u>453,649</u>	<u>2,340,448</u>
<b>Operating Expenditures</b>					
510	General Government	-	-	-	-
520	Public Safety	-	-	-	-
530	Utilities	-	-	-	1,374,137
540	Transportation	-	-	-	-
550	Natural and Economic Environment	-	-	-	-
560	Social Services	-	-	-	-
570	Culture and Recreation	-	-	-	-
598	Miscellaneous Expenses	-	-	-	-
Total Operating Expenditures:		<u>-</u>	<u>-</u>	<u>-</u>	<u>1,374,137</u>
Net Operating Increase (Decrease):		<u>16,693</u>	<u>45,242</u>	<u>453,649</u>	<u>966,311</u>
<b>Nonoperating Revenues</b>					
370-380, 395 & 398	Other Financing Sources	-	-	-	6,000
391-393	Debt Proceeds	-	-	93,728	615,814
397	Transfers-In	-	-	-	140,108
Total Nonoperating Revenues:		<u>-</u>	<u>-</u>	<u>93,728</u>	<u>761,922</u>
<b>Nonoperating Expenditures</b>					
580, 596 & 599	Other Financing Uses	-	-	-	-
591-593	Debt Service	16,667	-	-	508,595
594-595	Capital Expenditures	-	-	441,863	1,127,286
597	Transfers-Out	-	-	-	40,000
Total Nonoperating Expenditures:		<u>16,667</u>	<u>-</u>	<u>441,863</u>	<u>1,675,880</u>
<b>Net Increase (Decrease) in Cash and Investments:</b>		<b>26</b>	<b>45,242</b>	<b>105,514</b>	<b>52,352</b>
<b>Ending Cash and Investments</b>					
5081000	Reserved	-	601,337	-	-
5088000	Unreserved	22,616	-	173,213	2,415,109
<b>Total Ending Cash and Investments</b>		<b>22,616</b>	<b>601,337</b>	<b>173,213</b>	<b>2,415,109</b>

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



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

		<u>403 Wastewater Fund</u>	<u>405 Solid Waste Fund</u>	<u>457 Cable TV Fund</u>	<u>510 Vehicle Replacement Fund</u>
<b>Beginning Cash and Investments</b>					
30810	Reserved	192,483	-	-	-
30880	Unreserved	1,861,157	260,188	197,789	680,818
388 & 588	Prior Period Adjustments, Net	-	-	-	-
<b>Operating Revenues</b>					
310	Taxes	-	-	73,617	-
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	45,149	-	-	-
340	Charges for Goods and Services	2,736,599	999,409	105,844	-
350	Fines and Penalties	-	-	-	-
360	Miscellaneous Revenues	7,417	2,670	664	1,778
Total Operating Revenues:		<u>2,789,164</u>	<u>1,002,079</u>	<u>180,125</u>	<u>1,778</u>
<b>Operating Expenditures</b>					
510	General Government	-	-	-	-
520	Public Safety	-	-	-	-
530	Utilities	1,605,429	858,392	-	-
540	Transportation	-	-	-	-
550	Natural and Economic Environment	-	-	140,521	-
560	Social Services	-	-	-	-
570	Culture and Recreation	-	-	-	-
598	Miscellaneous Expenses	-	-	-	-
Total Operating Expenditures:		<u>1,605,429</u>	<u>858,392</u>	<u>140,521</u>	<u>-</u>
Net Operating Increase (Decrease):		<u>1,183,735</u>	<u>143,687</u>	<u>39,604</u>	<u>1,778</u>
<b>Nonoperating Revenues</b>					
370-380, 395 & 398	Other Financing Sources	31,929	-	-	-
391-393	Debt Proceeds	45,149	-	-	-
397	Transfers-In	-	-	-	173,000
Total Nonoperating Revenues:		<u>77,078</u>	<u>-</u>	<u>-</u>	<u>173,000</u>
<b>Nonoperating Expenditures</b>					
580, 596 & 599	Other Financing Uses	-	-	-	-
591-593	Debt Service	846,017	-	-	-
594-595	Capital Expenditures	87,553	27,938	1,862	34,408
597	Transfers-Out	50,000	70,000	3,000	-
Total Nonoperating Expenditures:		<u>983,570</u>	<u>97,938</u>	<u>4,862</u>	<u>34,408</u>
<b>Net Increase (Decrease) in Cash and Investments:</b>		<b><u>277,243</u></b>	<b><u>45,749</u></b>	<b><u>34,742</u></b>	<b><u>140,370</u></b>
<b>Ending Cash and Investments</b>					
5081000	Reserved	192,483	-	-	-
5088000	Unreserved	2,138,400	305,938	232,531	821,188
<b>Total Ending Cash and Investments</b>		<b><u>2,330,883</u></b>	<b><u>305,938</u></b>	<b><u>232,531</u></b>	<b><u>821,188</u></b>

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

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

		<b>701 Perpetual Care Fund</b>
<b>Beginning Cash and Investments</b>		
30810	Reserved	249,620
30880	Unreserved	(389)
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	1,193
Total Operating Revenues:		1,193
<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):		1,193
<b>Nonoperating Revenues</b>		
370-380, 395 & 398	Other Financing Sources	8,820
391-393	Debt Proceeds	-
397	Transfers-In	-
Total Nonoperating Revenues:		8,820
<b>Nonoperating Expenditures</b>		
580, 596 & 599	Other Financing Uses	-
591-593	Debt Service	-
594-595	Capital Expenditures	-
597	Transfers-Out	-
Total Nonoperating Expenditures:		-
<b>Net Increase (Decrease) in Cash and Investments:</b>		<b>10,013</b>
<b>Ending Cash and Investments</b>		
5081000	Reserved	258,440
5088000	Unreserved	804
<b>Total Ending Cash and Investments</b>		<b>259,244</b>

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

**City of Toppenish**  
**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>611 Pension Trust Fund</b>	<b>640 Municipal Court</b>	<b>645 Inmate Trust</b>
308	Beginning Cash and Investments	65,944	-	5,000	2,111
388 & 588	Prior Period Adjustments, Net	-	-	-	-
310-360	Revenues	6,056	6,056	-	-
380-390	Other Increases and Financing Sources	471,478	24,623	292,711	22,060
510-570	Expenditures	30,680	30,680	-	-
580-590	Other Decreases and Financing Uses	381,976	-	288,321	21,876
	Net Increase (Decrease) in Cash and Investments:	64,878	(1)	4,390	184
508	Ending Cash and Investments	130,821	-	9,390	2,295
		<b>650 Toppenish TBD Fund</b>			
308	Beginning Cash and Investments	58,832			
388 & 588	Prior Period Adjustments, Net	-			
310-360	Revenues	-			
380-390	Other Increases and Financing Sources	132,083			
510-570	Expenditures	-			
580-590	Other Decreases and Financing Uses	71,778			
	Net Increase (Decrease) in Cash and Investments:	60,305			
508	Ending Cash and Investments	119,137			

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

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# **Notes to Financial Statements**

**CITY OF TOPPENISH  
2015 ANNUAL REPORT**

**CITY OF TOPPENISH**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED DECEMBER 31, 2015**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The City of Toppenish, Yakima County, Washington, was incorporated on April 29, 1907, 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 Toppenish is a general-purpose government and provides municipal court, police, fire, parks and recreation, planning and zoning, street maintenance and improvements, cemetery, housing rehabilitation and community development (including code enforcement and building inspections), community policing, water supply/treatment/distribution, sanitation services and sewage collection/treatment.

The City of Toppenish 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 City 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 City'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 City. 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 City.

### 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.

### Permanent Funds

These funds account for financial resources that are legally restricted to the extent that only earnings, and not principal, may be used for purposes that support programs for the benefit of the City or its citizenry.

## **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 City on a cost reimbursement basis.

## **FIDUCIARY FUND TYPES:**

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

### Pension Trust Funds

These funds are used to account for the operations of a trust established for employee retirement benefits.

### Agency Funds

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

## **B. Basis of Accounting and Measurement Focus**

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

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

### C. Budgets

The City adopts annual appropriated budgets for all funds. 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 follow:

<b>Fund</b>	<b>Department</b>	<b>Final Appropriated</b>	<b>Actual Expenditures</b>	<b>Variance</b>
001	General Fund	\$5,449,530.00	\$5,211,355.66	\$238,174.34
002	General Fund Capital Reserve Fund	\$85,110.00	\$0.00	\$85,110.00
003	Welcome Center Fund	\$2,000.00	\$1,328.37	\$671.63
004	Railroad Depot Facility Fund	\$10,200.00	\$5,318.61	\$4,881.39
030	Criminal Justice Fund	\$356,100.00	\$313,632.91	\$42,467.09
050	Special Projects Fund	\$171,540.00	\$43,398.02	\$128,141.98
71	Recreation Fund	\$57,120.00	\$50,465.48	\$6,654.52
101	Street Fund	\$253,840.00	\$234,942.51	\$18,897.49
106	Tourism Development Fund	\$59,680.00	\$52,215.85	\$7,464.15
108	Cemetery Fund	\$73,070.00	\$46,954.98	\$26,115.02
119	Public Safety Grants Fund	\$23,730.00	\$23,721.73	\$8.27
129	Special Investigative Drug Account Fund	\$64,970.00	\$58,597.30	\$6,372.70
170	Housing Rehabilitation Fund	\$253,420.00	\$165,217.16	\$88,202.84
225	Community Econ Development - Revitalization Loan Fund	\$16,670.00	\$16,666.67	\$3.33
302	Street Capital Fund	\$683,390.00	\$441,862.83	\$241,527.17
401	Water Fund	\$1,653,520.00	\$2,006,703.41	(\$353,183.41)
403	Wastewater Fund	\$2,066,390.00	\$2,679,775.75	(\$613,385.75)
405	Solid Waste Fund	\$717,500.00	\$956,329.13	(\$238,829.13)
410	Water Capital Fund	\$1,235,640.00	\$1,127,285.80	\$108,354.20
413	Wastewater Capital Fund	\$464,280.00	\$32,845.71	\$431,434.29
421	Public Works Trust Fund/DWSRF Loans	\$312,400.00	\$297,866.06	\$14,533.94
457	Cable TV Fund	\$167,660.00	\$152,687.80	\$14,972.20
458	Cable TV Equipment Reserve Fund	\$6,000.00	\$1,861.50	\$4,138.50
510	Vehicle Replacement Fund	\$46,000.00	\$34,408.15	\$11,591.85
611	Pension Trust Fund	\$31,250.00	\$30,679.65	\$570.35
701	Cemetery Fund	\$0.00	\$0.00	\$0.00



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's legislative body.

#### **D. Cash and Investments**

See Note 3, *Deposits and Investments*.

#### **E. Capital Assets**

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

#### **F. Compensated Absences**

Vacation leave may be accumulated up to 240 hours for Teamsters and Fraternal Order of Police Officer members and some exempt staff, 720 hours for International Association of Firefighters (IAFF), and 260 hours for Department Directors and is payable upon separation or retirement. Sick leave may be accumulated up to 960 hours for all employees with the exception of the IAFF members who have a maximum accumulation of 1440 hours. Upon separation, death or retirement, after completing at least 10 years of service, an employee shall be paid 25% of their accumulated sick leave with IAFF members limited to a maximum of 360 hours. Payments are recognized as expenditures when paid.

#### **G. Long-Term Debt**

See Note 4, *Debt Service Requirements*.

#### **H. Other Financing Sources or Uses**

The City's "Other Financing Sources or Uses" consist of Transfers-In, Transfers-Out, proceeds of other long-term debt, and compensation for loss of capital assets and insurance recoveries.

#### **I. Risk Management**

The City of Toppenish is a member of the Washington Cities Insurance Authority (WCIA).

Utilizing Chapter 48.62 RCW (self-insurance regulation) and Chapter 39.34 RCW (Interlocal 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 interlocal, 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.

#### **J. Reserved Portion of Ending Cash and Investments**

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

Reservations of Ending Cash and Investments consist of:

- 301 Municipal Capital Improvement Fund in the amount of \$601,337 collected from the first quarter real estate excise tax per RCW 82.46.10 and are reserved for the purpose of financing capital projects specified in the Capital Facilities Plan of the City of Toppenish comprehensive plan
- 403 Sewer Fund in the amount of \$192,483 are reserved for debt service.
- 650 Transportation Benefit District Fund in the amount of \$119,137 are reserved for preservation and maintenance of the District's Transportation infrastructure.
- 701 Perpetual Care Fund in the amount of \$258,440 are reserved for future care of the cemetery and collected through perpetual care fees assessed at time of cemetery plot sales.

**NOTE 2 - PROPERTY TAXES**

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

The City's regular levy for the year 2015 was \$2.73333343 per \$1,000 on an assessed valuation of \$294,284,042 for a total regular levy of \$804,376.

**NOTE 3 – DEPOSITS AND INVESTMENTS**

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

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

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

<b>Type of Investment: City's Own Investments</b>	<b>Total</b>
L.G.I.P.	8,071,457
U.S Bank Safekeeping – Fed Mortgage Assn	1,149,550
Smith Barney/Morgan Stanley	<u>126,696</u>
<b>Total Investments</b>	<b>\$9,347,703</b>

#### **NOTE 4 – DEBT SERVICE REQUIREMENTS**

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

The debt service requirements for General Obligation Bonds, Revenue Bonds and Intergovernmental Loans are as follows:

<b>Year</b>	<b>Total Debt</b>	<b>Total Interest</b>	<b>Total</b>
2016	\$1,291,620	\$99,464	1,391,084
2017	\$1,301,052	\$85,413	1,386,466
2018	\$1,240,938	\$89,305	1,330,242
2019	\$1,233,569	\$69,283	1,302,852
2020	\$1,237,505	\$60,487	1,297,993
2021-2025	\$4,844,080	\$203,775	5,047,855
2026-2030	\$3,944,726	\$99,538	4,044,264
2031-2035	\$1,009,860	\$27,175	1,037,034
2036-2037	<u>\$48,669</u>	<u>\$722</u>	<u>49,391</u>
<b>TOTAL</b>	<b>\$16,152,020</b>	<b>\$735,161</b>	<b>\$16,887,181</b>

#### **NOTE 5 – PENSION PLANS**

##### **A. State Sponsored Pension Plans**

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

Public Employees' Retirement System (PERS)

Public Safety Employees' Retirement System (PSERS)

Law Enforcement Officers' and Fire Fighters' Retirement System (LEOFF)

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

The Department of Retirement Systems (DRS), 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

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

The City 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’s proportionate share of the collective net pension liabilities, as reported on Schedule 9, was as follows:

	Allocation %	Liability (Asset)
PERS 1	0.001757%	\$91,907
PERS 1 UAAL	0.015910%	\$832,241
PERS 2/3	0.018063%	\$645,401
PSERS 2	0.075624%	\$13,803
LEOFF 1	0.012865%	-\$155,052
LEOFF 2	0.048925%	-\$502,851
VFFRPF	0.01%	-\$1,199

#### LEOFF Plan 1

The City 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 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 is the administrator of the Firefighter’s Relief and Pension Plan – 1995 Act., a closed, single-employer, defined benefit pension plan established under RCW 41.18. As of December 31, 2015, membership consisted of four retired firefighters and one widow receiving pensions from both the Firefighter’s Relief and Pension Plan and LEOFF 1 and one widow who receives a pension from only the Firefighter’s Relief and Pension Plan. For 2015 the City paid pensions totaling \$55,635.09.

## **NOTE 6 – POST-RETIREMENT BENEFITS OTHER THAN PENSION BENEFIT**

In addition to the pension benefits described in Note 5, the City of Toppenish provides post-retirement health care benefits, in accordance with the Law Enforcement Officers and Firefighters (LEOFF Plan 1) Retirement System to eight employees who are receiving medical benefits under the City's insurance program.

The City reimburses 100 percent of the balance after insurance of validated claims for medical and hospitalization costs incurred by retirees. During the year, expenditures of \$85105 were recognized for post-retirement health care.

## **NOTE 7 - DEFERRED COMPENSATION PLAN**

The City offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. This plan is with the International City Managers Association Retirement Corporation (ICMA RC). The plan, available to all employees, permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency. The deferred compensation balance with ICMA RC is not reported on the financial statements of the City.

In 2012, the City began offering an additional deferred compensation plan also created in accordance with Internal Revenue Code Section 457. This plan is with Nationwide Retirement Solutions (Nationwide), and is available to all employees. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency. The deferred compensation balance with Nationwide is not reported on the financial statements of the City.

## **NOTE 8 – HEALTH & WELFARE**

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

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

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

The AWC Trust HCP allows members to establish a program of joint insurance and provides health and welfare services to all participating members. The AWC Trust HCP pools claims without regard to individual member experience. The pool is actuarially rated each year with the assumption of projected claims run-out for all current members. The AWC Trust HCP includes

medical insurance through Group Health, Regence BlueShield and Asuris Northwest Health, dental insurance through Delta Dental of Washington, and vision insurance through Vision Service Plan. Eligible members are cities and towns within the state of Washington. Non-City Entities (public agency, public corporation, intergovernmental agency, or political subdivision within the state of Washington) are eligible to apply for coverage into the AWC Trust HCP, submitting application to the Board of Trustees for review as required in the Trust Agreement.

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

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

The operations of the Health Care Program are managed by the Board of Trustees or its delegates. The Board of Trustees is comprised of four regionally elected officials from Trust member cities or towns, the Employee Benefit Advisory Committee Chair and Vice Chair, and two appointed individuals from the AWC Board of Directors, who are from Trust member cities or towns. The Trustees or its appointed delegates review and analyze Health Care Program related matters and make operational decisions regarding premium contributions, reserves, plan options and benefits in compliance with Chapter 48.62 RCW. The Board of Trustees has decision authority consistent with the Trust Agreement, Health Care Program policies, Chapter 48.62 RCW and Chapter 200-110-WAC.

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

## **NOTE 9 – JOINT VENTURES**

The Cities of Toppenish, Wapato, Zillah and the Town of Granger, Washington, have adopted a Cable Television (CATV) franchise ordinance within their respective jurisdictions. The CATV ordinance provides for the payment of franchise fees to each city and town being a party to the Interlocal Agreement for Administration of Finances for Cable TV Franchises in an amount equal to 5% of the cable television company's gross revenues from all sources attributable to the operations of the cable television company within the confines of each respective jurisdiction. As

an additional source of revenue, each City and Town pays an amount equal to the amount collected as public utility taxes. The fees are used to administer the franchise as well as to further the development of public and community uses of cable television within each of the respective jurisdictions. In order to provide for a cooperative and efficient administration of the franchise among the various jurisdictions, the parties have agreed that the City of Toppenish shall provide financial management services to the Cable Regulation Board and administer the budget. The cities pay the fees to the Cable Television Fund of the City of Toppenish out of which are paid costs, debts, and expenses incurred in the administration of the franchise and local access as approved by the Cable Regulation Board.

## **NOTE 10 – OTHER DISCLOSURES**

### **a. Construction in Progress**

1. **Jackson Street Extension Project:** In August 2012, the City was awarded funding from Department of Transportation Federal Highway Administration (FHWA). These funds will provide design to reconstruct Jackson Street from Juniper Street west approximately 1,000 feet, and then extend Jackson Street approximately 2,000 feet to Ward Road. The design phase is estimated to be completed by December 31, 2016.
2. **2014 Water System Improvements:** (Lincoln Avenue/Dayton Avenue/Beech Street) this project has been identified in two separate elements: Lincoln Avenue/Dayton Avenue/Beech Street element was awarded funding in May 2013 with a Department of Transportation Federal Highway Administration (FHWA) grant provided through Washington State Department of Transportation Surface Transportation Program-Urban (STPU). This award was in the total amount of \$1,866,550, including design for \$191,252. The balance of the construction portion \$1,675,298 has been put on hold until the Surface Transportation Program (STP) accumulates enough funds to distribute among the awarded projects collectively. These funds will design and reconstruct Lincoln Avenue, Dayton Avenue and Beech Street to a two-lane roadway with parallel parking including new curb and gutter, sidewalks, storm drainage, and illumination. In January 2014, the City received additional funding for the Lincoln Avenue/Dayton Avenue/Beech Street project by the Washington State Transportation Improvement Board (TIB) with a Fuel Tax Grant for \$344,171, including design for \$39,711.

The 2014 Water System Improvements is the second element of this project. In November 2013, the City received a Department of Commerce, Public Works Trust Fund Loan through the Drinking Water State Revolving Fund (DWSRF). These funds are federally provided funds. The loan is in the total amount of \$1,683,983, consisting of 24-year loan term with 1% interest. This funding provides water pipeline replacement of approximately 4,300 linear feet of existing water distribution piping with new 12” water main, fittings, valves, fire hydrants, service connections, and repair of asphalt pavement, curb and gutter, gravel surfaces and distributed landscaping within the right-of-way. Asphalt pavement repair will include asphalt overlay of existing roadways as required or participation in the reconstruction of streets since the City secured roadway reconstruction funding from other sources (see above).



In December 2014, the City was awarded a Community Development block Grant (CDBG) through Department of Commerce in amount of \$399,247. These funds are federal funds and require the use of Program Income provided through the City's Housing Rehabilitation Loan program for \$40,263 and any additional Program Income received during the life of the project. This funding provides street construction and water improvements along Lincoln Avenue to improve water system reliability, pedestrian safety and traffic flow. The major components include replacement of approximately 2,000 linear feet of water main, including valves, hydrants and fittings as well as approximately 18 old water services; and reconstruction of Lincoln Avenue including new curb, gutter, sidewalks, storm drainage, and street lighting. The estimated completion date for this project is mid-2017.

The Lincoln/Dayton and 2014 Water Main Improvement Projects were combined into one "Phase 1" project which was completed on November 23, 2015. Phase I included 3,400 Linear Feet of 12 inch main line with all valves, hydrants and service connections completed along with 8,300 Square Yards of curb and gutter and sidewalks. Phase II of this project will commence in May of 2016.

3. **Engineering Evaluation/General Sewer Plan:** In February 2015, the City received a loan from Department of Ecology for \$150,000 with one-half of the loan being a "forgivable principal loan". The funds come from a combination of Federal Capitalization Grant provided through the Environmental Protection Agency (EPA) and Clean Water State Revolving Fund (CWSRF). The loan (one-half of the total or \$75,000) consists of a 20-year loan term with 2.7% interest. This project will provide the purchase of video equipment, the development of a capital improvement plan, and the elements required for the completion of a General Sewer Plan. The City obtained approval from Department of Ecology to purchase a used van with the mounted video equipment in 2014. Anticipated completion date is December 2016.
4. **West 1<sup>st</sup> Avenue Sidewalk Improvements:** In May 2015, the City of Toppenish contracted with the Transportation Improvement Board for a grant in the amount of \$167,334. These funds were increased by \$50,000 in September 2015 for a total grant of \$217,344. This grant was provided for a project to replace existing gravel and asphalt areas behind the existing curb and gutter with new ADA-compliant sidewalk along the north side for the arterial. The project will extend the sidewalks from Guyette Avenue to SR97. Washington State Department of Transportation provided a State Participating Agreement for a \$10,000 contribution for this project. The final funding source was a Legends Casino Grant in the amount of \$41,836. This project was declared complete on January 25, 2016 with the retainage bond released on May 12, 2016.

**b. Completed Construction Projects:**

1. **New 1.7 MG Standpipe Water Reservoir Project:** In November 2012, the City contracted with the Washington State Department of Commerce for Drinking Water State Revolving Fund Loan (DWSRF). These funds are originally provided through Environmental Protection Agency Office of Water. The loan is in the total amount of \$3,518,133.00, consists of a 24-year loan term with 1% interest. The project will include construction of a new approximately 1.7 million gallon standpipe reservoir with a 50' diameter concrete foundation and a reservoir approximately 135 feet high made of steel.

The reservoir will be located at the City's Well No. 9 site, and includes installation of new site piping and valves, connections to the existing water system transmission main(s), installation of new telemetry control equipment and integration with the existing telemetry system, and a new well/pump house. In 2014, it was determined that the project was coming in under estimated costs. On April 7, 2014, the Department of Commerce Public Works Board approved an amendment to the scope of work, to include the following additional projects at no additional cost to the original loan amount. The projects include:

- decommissioning Wells No. 2 and 4,
- installing level sensors at each well and reservoir site
- upgrade/install flow meters at each well
- upgrade/install new PLCs and radios at each well and reservoir site
- upgrade computer hardware and software related to the water system telemetry
- upgrade/install chlorine leak detection equipment,
- rehabilitate the electrical system at Well No. 7 and Reservoir No. 4 mixing improvements

Total project costs have not been determined, however the final project was declared complete on March 11, 2015, with retainage released in July 2015.

**c. Transportation Benefit District:**

The City of Toppenish created a Transportation Benefit District on March 26, 2012. The Washington State Auditor's office assigned the District MCAG No. 3044. The District prepares financial reports as required with the State Auditor's Office.

**d. Potential Litigation**

1. The City was served and included in a lawsuit in November 2013. The lawsuit alleges federal civil rights violations by a City of Toppenish Police Officer and Corrections Officer regarding an arrest. The suit has been assigned to a Defense Attorney by the City's Insurance Pool, Washington Cities Insurance Authority (WCIA). The trial Court dismissed the City from the lawsuit through Summary Judgment. The plaintiff has appealed the decision to the Court of Appeals. The City has been notified that there may be some limited liability coverage; the city is following the progress of this suit.
2. A Claim for Damages was filed in 2011 for an injury car accident. The claimant had surgery and is represented by an attorney. The claim is handled by the City's Insurance Pool, WCIA. The claim is likely to be fully covered by the Pool.

**e. Disclosures of Interest**

1. City Manager William C. Murphy retired and vacated his position on April 8, 2015. Council appointed Public Works Director Lance C. Hoyt as Interim City Manager on April 13, 2015. The City Council appointed Mr. Hoyt to City Manager on September 1, 2015
2. The City is currently in labor mediation with two bargaining units, Teamsters and Fraternal Order of Police.

3. The City began accepting secure e-payments through a third party vendor (InvoiceCloud) for utility bills in December 2014. Utility customers may pay their utility bill on-line by either credit/debit card or electronic check.
4. Three funds are shown as over expended in Note 1C – Budgets. The City corrected the receipting of its own water, sewer, solid waste, and storm drain utility tax so that the receipting was in accordance with the BARS Chart of Accounts. The City had been receipting the utility tax directly into the General Fund. The correction involved reposting the receipting of the utility tax to the appropriate utility fund revenue account; transferring the utility tax collected from the respective utility fund expenditure account to the general fund resulting in a net 0 transaction to each utility fund.
5. Insurance Claims: The City filed for the loss of two vehicles in 2015. A police cruiser was totaled as the result of an accident with a total insurance recovery was \$30,000. A Wastewater Treatment Plant truck was stolen from City property with a total insurance recovery of \$27,929.
6. Schedule 09 is \$373.00 less the total Principal Debt amount in Note 4 Debt Service Requirement. The difference is determined to be immaterial to the Financials.

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# **Schedule**

## **01: Detail of Revenues, Expenditures, Other Resources and Uses**

## City of Toppenish

Schedule 01

For the year ended December 31, 2015

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0851	001	General Fund	3088000	Unreserved Cash and Investments-Beginning	\$1,528,870
0851	001	General Fund	3111000	Property Tax	\$752,880
0851	001	General Fund	3111100	Property Tax	\$108,508
0851	001	General Fund	3131100	Local Retail Sales and Use Tax	\$814,231
0851	001	General Fund	3131500	Special Purpose Sales and Use Tax	\$225,369
0851	001	General Fund	3137100	Criminal Justice Sales and Use Tax	\$123,460
0851	001	General Fund	3161000	Business and Occupation Taxes	\$497,031
0851	001	General Fund	3161100	Business and Occupation Taxes	\$91,083
0851	001	General Fund	3161200	Business and Occupation Taxes	\$175,193
0851	001	General Fund	3164100	Business and Occupation Taxes on Utilities	\$452,812
0851	001	General Fund	3164200	Business and Occupation Taxes on Utilities	\$669,754
0851	001	General Fund	3164300	Business and Occupation Taxes on Utilities	\$264,669
0851	001	General Fund	3164400	Business and Occupation Taxes on Utilities	\$414
0851	001	General Fund	3172000	Leasehold Excise Tax	\$330
0851	001	General Fund	3219900	Other Business Licenses and Permits	\$13,804
0851	001	General Fund	3219900	Other Business Licenses and Permits	\$16,615
0851	001	General Fund	3221000	Buildings, Structure and Equipment	\$39,381
0851	001	General Fund	3221000	Buildings, Structure and Equipment	\$4,489
0851	001	General Fund	3221000	Buildings, Structure and Equipment	\$603
0851	001	General Fund	3221000	Buildings, Structure and Equipment	\$1,159
0851	001	General Fund	3221000	Buildings, Structure and Equipment	\$1,971
0851	001	General Fund	3223000	Animal Licenses	\$7,118

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0851	001	General Fund	3229000	Other Non-Business Licenses and Permits	\$1,017
0851	001	General Fund	3311660	Federal Direct Grant from Department of Justice	\$3,085
0851	001	General Fund	3340490	State Grant from Department of Health	\$1,341
0851	001	General Fund	3360098	City-County Assistance	\$113,853
0851	001	General Fund	3360099	Streamlined Sales Tax Mitigation Payment	\$16,979
0851	001	General Fund	3360620	Criminal Justice - Cities - High Crime	\$40,259
0851	001	General Fund	3360621	Criminal Justice - Violent Crimes/Population	\$10,662
0851	001	General Fund	3360626	Criminal Justice - Special Programs	\$8,767
0851	001	General Fund	3360651	DUI and Other Criminal Justice Assistance	\$1,357
0851	001	General Fund	3360694	Liquor/Beer Excise Tax	\$24,380
0851	001	General Fund	3360695	Liquor Control Board Profits	\$78,466
0851	001	General Fund	3370000	Local Grants, Entitlements and Other Payments	\$600
0851	001	General Fund	3370700	Local Grants, Entitlements and Other Payments	\$2,020
0851	001	General Fund	3370700	Local Grants, Entitlements and Other Payments	\$21
0851	001	General Fund	3413200	District/Municipal Court Records Services	\$29
0851	001	General Fund	3413300	District/Municipal Court - Administrative Fees	\$1,517
0851	001	General Fund	3413300	District/Municipal Court - Administrative Fees	\$284
0851	001	General Fund	3414300	Budgeting and Accounting Services	\$38,650
0851	001	General Fund	3414300	Budgeting and Accounting Services	\$324,840
0851	001	General Fund	3414300	Budgeting and Accounting Services	\$1,500
0851	001	General Fund	3416200	Word Processing, Printing and Duplicating Services - Municipal/District Court	\$102
0851	001	General Fund	3417100	Sales of Merchandise	\$3,832

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0851	001	General Fund	3417100	Sales of Merchandise	\$2,996
0851	001	General Fund	3417100	Sales of Merchandise	\$7,024
0851	001	General Fund	3417100	Sales of Merchandise	\$8,374
0851	001	General Fund	3418100	Data/Word Processing, Printing, Duplicating and IT Services	\$1,808
0851	001	General Fund	3418100	Data/Word Processing, Printing, Duplicating and IT Services	\$22
0851	001	General Fund	3418100	Data/Word Processing, Printing, Duplicating and IT Services	\$20
0851	001	General Fund	3418100	Data/Word Processing, Printing, Duplicating and IT Services	\$53
0851	001	General Fund	3419100	Election Candidate Filing Services	\$240
0851	001	General Fund	3419600	Personnel Services	\$10
0851	001	General Fund	3419600	Personnel Services	\$170
0851	001	General Fund	3423000	Detention and Correction Services	\$16,850
0851	001	General Fund	3423000	Detention and Correction Services	\$10,626
0851	001	General Fund	3423000	Detention and Correction Services	\$1,665
0851	001	General Fund	3423000	Detention and Correction Services	\$63,036
0851	001	General Fund	3423000	Detention and Correction Services	\$16,702
0851	001	General Fund	3423000	Detention and Correction Services	\$14,618
0851	001	General Fund	3423000	Detention and Correction Services	\$10,535
0851	001	General Fund	3423600	Detention and Correction Services	\$1,148
0851	001	General Fund	3423700	Detention and Correction Services	\$157
0851	001	General Fund	3423800	Detention and Correction Services	\$1,600
0851	001	General Fund	3423900	Detention and Correction Services	\$355
0851	001	General Fund	3424000	Protective Inspection Services	\$536
0851	001	General Fund	3425000	Disaster Preparation Services	\$150
0851	001	General Fund	3428000	Dispatch Services	\$28,941



MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0851	001	General Fund	3452900	Other Environmental Services	\$33
0851	001	General Fund	3458100	Zoning and Subdivision Services	\$690
0851	001	General Fund	3458300	Plan Checking Services	\$25,733
0851	001	General Fund	3458300	Plan Checking Services	\$1,426
0851	001	General Fund	3458900	Other Planning and Development Services	\$425
0851	001	General Fund	3473000	Activity Fees	\$8,929
0851	001	General Fund	3473000	Activity Fees	\$17,880
0851	001	General Fund	3473000	Activity Fees	\$21,588
0851	001	General Fund	3473000	Activity Fees	\$156
0851	001	General Fund	3473000	Activity Fees	\$3,012
0851	001	General Fund	3476000	Program Fees	\$4,550
0851	001	General Fund	3476000	Program Fees	\$11,103
0851	001	General Fund	3476000	Program Fees	\$4,274
0851	001	General Fund	3476000	Program Fees	\$1,513
0851	001	General Fund	3476000	Program Fees	\$7,940
0851	001	General Fund	3479000	Other Fees	\$8,147
0851	001	General Fund	3523000	Proof of Motor Vehicle Insurance	\$340
0851	001	General Fund	3531000	Traffic Infraction Penalties	\$65,809
0851	001	General Fund	3531004	Traffic Infraction Penalties	\$3,451
0851	001	General Fund	3537000	Non-Traffic Infraction Penalties	\$788
0851	001	General Fund	3540000	Civil Parking Infraction Penalties	\$3,654
0851	001	General Fund	3552000	Driving Under Influence (DUI) Fines	\$7,921
0851	001	General Fund	3558000	Other Criminal Traffic Misdemeanor Fines	\$9,562
0851	001	General Fund	3565000	Investigative Fund Assessments	\$162
0851	001	General Fund	3565010	Investigative Fund Assessments	\$321
0851	001	General Fund	3569000	Other Criminal Non-Traffic Fines	\$11,842
0851	001	General Fund	3573100	Jury Demand Cost	\$157
0851	001	General Fund	3573200	Witness Cost	\$97
0851	001	General Fund	3573300	Public Defense Cost	\$8,929

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0851	001	General Fund	3573700	District/Municipal Court Cost Recoupments	\$5,982
0851	001	General Fund	3590000	Non-Court Fines and Penalties	\$1,275
0851	001	General Fund	3590000	Non-Court Fines and Penalties	\$1,500
0851	001	General Fund	3590000	Non-Court Fines and Penalties	\$206
0851	001	General Fund	3599000	Non-Court Fines and Penalties	\$4,050
0851	001	General Fund	3611100	Investment Earnings	\$10,126
0851	001	General Fund	3614000	Other Interest	\$489
0851	001	General Fund	3614000	Other Interest	\$4,556
0851	001	General Fund	3614000	Other Interest	\$12
0851	001	General Fund	3614001	Other Interest	\$12,644
0851	001	General Fund	3625000	Land and Facilities Leases (Long-Term)	\$3,250
0851	001	General Fund	3625000	Land and Facilities Leases (Long-Term)	\$1
0851	001	General Fund	3671100	Contributions and Donations from Nongovernmental Sources	\$10,015
0851	001	General Fund	3671100	Contributions and Donations from Nongovernmental Sources	\$961
0851	001	General Fund	3671100	Contributions and Donations from Nongovernmental Sources	\$73,262
0851	001	General Fund	3671100	Contributions and Donations from Nongovernmental Sources	\$1,400
0851	001	General Fund	3691000	Sale of Scrap and Junk	\$9,943
0851	001	General Fund	3692000	Unclaimed Money and Proceeds from Sales of Unclaimed Property	\$66
0851	001	General Fund	3694000	Judgments and Settlements	\$205
0851	001	General Fund	3698100	Cash Adjustments	\$31
0851	001	General Fund	3698100	Cash Adjustments	(\$14)
0851	001	General Fund	3698100	Cash Adjustments	(\$40)
0851	001	General Fund	3698100	Cash Adjustments	\$7
0851	001	General Fund	3698100	Cash Adjustments	(\$87)

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0851	001	General Fund	3699100	Miscellaneous Other	\$3,336
0851	001	General Fund	3890000	Other Nonrevenues	\$8,287
0851	001	General Fund	3890000	Other Nonrevenues	\$10,465
0851	001	General Fund	3890000	Other Nonrevenues	\$1,165
0851	001	General Fund	3919000	Other Long-Term Debt Issued	\$146,178
0851	001	General Fund	3920000	Premiums on Bonds Issued	\$16,709
0851	001	General Fund	3952000	Compensation for Loss/Impairment of Capital Assets	\$30,262
0851	001	General Fund	3860000	Agency Type Deposits	\$8,127
0851	001	General Fund	3860000	Agency Type Deposits	\$324
0851	001	General Fund	3860000	Agency Type Deposits	\$996
0851	001	General Fund	3860000	Agency Type Deposits	\$594
0851	001	General Fund	3860000	Agency Type Deposits	\$2,080
0851	001	General Fund	3868300	Agency Type Deposits	\$2,710
0851	001	General Fund	3868300	Agency Type Deposits	\$5,164
0851	001	General Fund	3868300	Agency Type Deposits	\$988
0851	001	General Fund	3868800	Agency Type Deposits	\$510
0851	001	General Fund	3868900	Agency Type Deposits	\$32
0851	001	General Fund	3868900	Agency Type Deposits	\$32
0851	001	General Fund	3868900	Agency Type Deposits	\$462
0851	001	General Fund	3868900	Agency Type Deposits	\$362
0851	001	General Fund	3868909	Agency Type Deposits	\$129
0851	001	General Fund	3869100	Agency Type Deposits	\$58,128
0851	001	General Fund	3869200	Agency Type Deposits	\$28,912
0851	001	General Fund	3869700	Agency Type Deposits	\$15,929
0851	001	General Fund	3869900	Agency Type Deposits	\$117
0851	001	General Fund	3890010	Other Nonrevenues	\$68,810
0851	001	General Fund	3891000	Other Nonrevenues	\$600
0851	101	Street Fund	3088000	Unreserved Cash and Investments-Beginning	\$125,387
0851	101	Street Fund	3111000	Property Tax	\$28,000
0851	101	Street Fund	3360087	Motor Vehicle Fuel Tax - City Streets	\$188,700
0851	101	Street Fund	3424000	Protective Inspection Services	\$275
0851	101	Street Fund	3431000	Storm Drainage Sales and Services	\$1,254
0851	101	Street Fund	3431000	Storm Drainage Sales and Services	\$414

MCA#	Fund #	Fund Name	BARS Account	BARS Name	Amount
0851	101	Street Fund	3441000	Roads/Streets Maintenance/Repair/Construction Services	\$780
0851	101	Street Fund	3441000	Roads/Streets Maintenance/Repair/Construction Services	\$22,100
0851	101	Street Fund	3611100	Investment Earnings	\$206
0851	101	Street Fund	3691000	Sale of Scrap and Junk	\$10,650
0851	101	Street Fund	3699100	Miscellaneous Other	\$5
0851	106	Tourism Development Fund	3088000	Unreserved Cash and Investments- Beginning	\$20,369
0851	106	Tourism Development Fund	3133100	Hotel/Motel Sales and Use Tax	\$36,027
0851	106	Tourism Development Fund	3219900	Other Business Licenses and Permits	\$40,033
0851	106	Tourism Development Fund	3611100	Investment Earnings	\$53
0851	108	Cemetery Fund	3088000	Unreserved Cash and Investments- Beginning	\$131,063
0851	108	Cemetery Fund	3436000	Cemetery Sales and Services	\$16,360
0851	108	Cemetery Fund	3436000	Cemetery Sales and Services	\$12,750
0851	108	Cemetery Fund	3436000	Cemetery Sales and Services	\$10,485
0851	108	Cemetery Fund	3436000	Cemetery Sales and Services	\$18,315
0851	108	Cemetery Fund	3436000	Cemetery Sales and Services	\$465
0851	108	Cemetery Fund	3611100	Investment Earnings	\$229
0851	108	Cemetery Fund	3699100	Miscellaneous Other	\$4
0851	119	Public Safety Grants Fund	3088000	Unreserved Cash and Investments- Beginning	\$9,221
0851	119	Public Safety Grants Fund	3611100	Investment Earnings	\$7
0851	119	Public Safety Grants Fund	3671100	Contributions and Donations from Nongovernmental Sources	\$16,538
0851	119	Public Safety Grants Fund	3332060	Federal Indirect Grant from Department of Transportation	\$3,215
0851	129	Special Investigative Drug Account (SIDA) Fund	3088000	Unreserved Cash and Investments- Beginning	\$96,097

<b>MCAG</b>	<b>Fund #</b>	<b>Fund Name</b>	<b>BARS Account</b>	<b>BARS Name</b>	<b>Amount</b>
0851	129	Special Investigative Drug Account (SIDA) Fund	3311692	Federal Direct Grant from Department of Justice	\$18,991
0851	129	Special Investigative Drug Account (SIDA) Fund	3312100	Federal Direct Grant from Department of Treasury	\$5,964
0851	129	Special Investigative Drug Account (SIDA) Fund	3565000	Investigative Fund Assessments	\$2,165
0851	129	Special Investigative Drug Account (SIDA) Fund	3611100	Investment Earnings	\$108
0851	129	Special Investigative Drug Account (SIDA) Fund	3693000	Confiscated and Forfeited Property	\$1,384
0851	129	Special Investigative Drug Account (SIDA) Fund	3860000	Agency Type Deposits	\$154
0851	170	Housing Rehabilitation Fund	3088000	Unreserved Cash and Investments-Beginning	\$259,621
0851	170	Housing Rehabilitation Fund	3611100	Investment Earnings	\$375
0851	170	Housing Rehabilitation Fund	3614000	Other Interest	\$5,952
0851	170	Housing Rehabilitation Fund	3699100	Miscellaneous Other	\$12,994
0851	170	Housing Rehabilitation Fund	3860000	Agency Type Deposits	\$3,435
0851	170	Housing Rehabilitation Fund	3890000	Other Nonrevenues	\$34,665
0851	170	Housing Rehabilitation Fund	3890000	Other Nonrevenues	\$17,313
0851	170	Housing Rehabilitation Fund	3890000	Other Nonrevenues	\$6,565
0851	170	Housing Rehabilitation Fund	3890000	Other Nonrevenues	\$9,105
0851	225	Community Economic Development Loan (CERB) Fund	3088000	Unreserved Cash and Investments-Beginning	\$22,590
0851	225	Community Economic Development Loan (CERB) Fund	3111000	Property Tax	\$16,670
0851	225	Community Economic Development Loan (CERB) Fund	3611100	Investment Earnings	\$23
0851	301	Municipal Capital Improvement Fund	3081000	Reserved Cash and Investments-Beginning	\$556,096
0851	301	Municipal Capital Improvement Fund	3183400	REET 1 - First Quarter Percent	\$40,224

<b>MCA#</b>	<b>Fund #</b>	<b>Fund Name</b>	<b>BARS Account</b>	<b>BARS Name</b>	<b>Amount</b>
0851	301	Municipal Capital Improvement Fund	3611100	Investment Earnings	\$5,018
0851	302	Street Capital Fund	3088000	Unreserved Cash and Investments-Beginning	\$67,699
0851	302	Street Capital Fund	3441000	Roads/Streets Maintenance/Repair/Construction Services	\$47,000
0851	302	Street Capital Fund	3611100	Investment Earnings	\$146
0851	302	Street Capital Fund	3332020	Federal Indirect Grant from Department of Transportation	\$4,501
0851	302	Street Capital Fund	3332020	Federal Indirect Grant from Department of Transportation	\$861
0851	302	Street Capital Fund	3331422	Federal Indirect Grant from Department of Housing and Urban Development.	\$48,107
0851	302	Street Capital Fund	3332020	Federal Indirect Grant from Department of Transportation	\$27,229
0851	302	Street Capital Fund	3340382	State Grant from Transportation Improvement Board (TIB)	\$145,616
0851	302	Street Capital Fund	3918000	Intergovernmental Loans	\$93,728
0851	302	Street Capital Fund	3340360	State Grant from Department of Transportation	\$10,000
0851	302	Street Capital Fund	3340382	State Grant from Transportation Improvement Board (TIB)	\$128,354
0851	302	Street Capital Fund	3671100	Contributions and Donations from Nongovernmental Sources	\$41,836
0851	401	Water Fund	3088000	Unreserved Cash and Investments-Beginning	\$2,362,757
0851	401	Water Fund	3424000	Protective Inspection Services	\$137
0851	401	Water Fund	3434000	Water Sales and Services	\$1,152,981
0851	401	Water Fund	3434000	Water Sales and Services	\$207,973
0851	401	Water Fund	3434000	Water Sales and Services	\$388
0851	401	Water Fund	3434000	Water Sales and Services	\$35,820

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0851	401	Water Fund	3434000	Water Sales and Services	\$35,884
0851	401	Water Fund	3434000	Water Sales and Services	\$452,812
0851	401	Water Fund	3434000	Water Sales and Services	\$5,503
0851	401	Water Fund	3434000	Water Sales and Services	\$15,910
0851	401	Water Fund	3434000	Water Sales and Services	\$6,538
0851	401	Water Fund	3611100	Investment Earnings	\$7,813
0851	401	Water Fund	3625000	Land and Facilities Leases (Long-Term)	\$50,596
0851	401	Water Fund	3691000	Sale of Scrap and Junk	\$950
0851	401	Water Fund	3699100	Miscellaneous Other	\$76
0851	401	Water Fund	3793400	Capital Contributions	\$6,000
0851	401	Water Fund	3918000	Intergovernmental Loans	\$310,277
0851	401	Water Fund	3331422	Federal Indirect Grant from Department of Housing and Urban Development.	\$351,140
0851	401	Water Fund	3340382	State Grant from Transportation Improvement Board (TIB)	\$15,925
0851	401	Water Fund	3918000	Intergovernmental Loans	\$305,537
0851	401	Water Fund	3973463	Transfers-In	\$140,108
0851	403	Wastewater Fund	3081000	Reserved Cash and Investments-Beginning	\$192,483
0851	403	Wastewater Fund	3088000	Unreserved Cash and Investments-Beginning	\$1,861,157
0851	403	Wastewater Fund	3424000	Protective Inspection Services	\$137
0851	403	Wastewater Fund	3435000	Sewer/Reclaimed Water Sales and Services	\$1,701,310
0851	403	Wastewater Fund	3435000	Sewer/Reclaimed Water Sales and Services	\$331,569
0851	403	Wastewater Fund	3435000	Sewer/Reclaimed Water Sales and Services	\$23,374
0851	403	Wastewater Fund	3435000	Sewer/Reclaimed Water Sales and Services	\$8,501
0851	403	Wastewater Fund	3435000	Sewer/Reclaimed Water Sales and Services	\$669,754
0851	403	Wastewater Fund	3435000	Sewer/Reclaimed Water Sales and Services	\$1,060

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0851	403	Wastewater Fund	3435000	Sewer/Reclaimed Water Sales and Services	\$894
0851	403	Wastewater Fund	3611100	Investment Earnings	\$7,352
0851	403	Wastewater Fund	3699100	Miscellaneous Other	\$65
0851	403	Wastewater Fund	3793500	Capital Contributions	\$4,000
0851	403	Wastewater Fund	3952000	Compensation for Loss/Impairment of Capital Assets	\$27,929
0851	403	Wastewater Fund	3336645	Federal Indirect Grant from Environmental Protection Agency	\$45,149
0851	403	Wastewater Fund	3918000	Intergovernmental Loans	\$45,149
0851	405	Solid Waste Fund	3088000	Unreserved Cash and Investments-Beginning	\$260,188
0851	405	Solid Waste Fund	3437000	Solid Waste Sales and Services	\$703,537
0851	405	Solid Waste Fund	3437000	Solid Waste Sales and Services	\$3,914
0851	405	Solid Waste Fund	3437000	Solid Waste Sales and Services	\$264,669
0851	405	Solid Waste Fund	3437000	Solid Waste Sales and Services	\$21,067
0851	405	Solid Waste Fund	3437000	Solid Waste Sales and Services	\$6,223
0851	405	Solid Waste Fund	3611100	Investment Earnings	\$1,225
0851	405	Solid Waste Fund	3691000	Sale of Scrap and Junk	\$1,425
0851	405	Solid Waste Fund	3699100	Miscellaneous Other	\$15
0851	405	Solid Waste Fund	3699100	Miscellaneous Other	\$5
0851	457	Cable TV Fund	3088000	Unreserved Cash and Investments-Beginning	\$197,789
0851	457	Cable TV Fund	3164600	Business and Occupation Taxes on Utilities	\$37,990
0851	457	Cable TV Fund	3164600	Business and Occupation Taxes on Utilities	\$35,627
0851	457	Cable TV Fund	3418100	Data/Word Processing, Printing, Duplicating and IT Services	\$30
0851	457	Cable TV Fund	3457000	Information Services	\$12,652
0851	457	Cable TV Fund	3457000	Information Services	\$15,509
0851	457	Cable TV Fund	3457000	Information Services	\$23,115
0851	457	Cable TV Fund	3457000	Information Services	\$12,774
0851	457	Cable TV Fund	3457000	Information Services	\$15,535



MCA#	Fund #	Fund Name	BARS Account	BARS Name	Amount
0851	457	Cable TV Fund	3457000	Information Services	\$23,829
0851	457	Cable TV Fund	3457000	Information Services	\$2,400
0851	457	Cable TV Fund	3611100	Investment Earnings	\$664
0851	510	Vehicle Replacement Fund	3088000	Unreserved Cash and Investments-Beginning	\$680,818
0851	510	Vehicle Replacement Fund	3611100	Investment Earnings	\$1,278
0851	510	Vehicle Replacement Fund	3691000	Sale of Scrap and Junk	\$500
0851	510	Vehicle Replacement Fund	3972200	Transfers-In	\$10,000
0851	510	Vehicle Replacement Fund	3973400	Transfers-In	\$40,000
0851	510	Vehicle Replacement Fund	3973500	Transfers-In	\$50,000
0851	510	Vehicle Replacement Fund	3973700	Transfers-In	\$70,000
0851	510	Vehicle Replacement Fund	3975700	Transfers-In	\$3,000
0851	611	Pension Trust Fund	3360691	Fire Insurance Premium Tax	\$6,056
0851	611	Pension Trust Fund	3971700	Transfers-In	\$24,623
0851	640	Municipal Court	3088000	Unreserved Cash and Investments-Beginning	\$5,000
0851	640	Municipal Court	3899200	Other Nonrevenues	\$292,711
0851	645	Inmate Trust	3088000	Unreserved Cash and Investments-Beginning	\$2,111
0851	645	Inmate Trust	3899300	Other Nonrevenues	\$22,060
0851	650	Toppenish TBD Fund	3081000	Reserved Cash and Investments-Beginning	\$58,832
0851	650	Toppenish TBD Fund	3894200	Other Nonrevenues	\$132,083
0851	701	Perpetual Care Fund	3081000	Reserved Cash and Investments-Beginning	\$249,620
0851	701	Perpetual Care Fund	3088000	Unreserved Cash and Investments-Beginning	(\$389)
0851	701	Perpetual Care Fund	3611100	Investment Earnings	\$1,193
0851	701	Perpetual Care Fund	3899100	Other Nonrevenues	\$8,820
0851	001	General Fund	5088000	Unreserved Cash and Investments-Ending	\$1,812,434
0851	001	General Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$5,254
0851	001	General Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$1,328

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0851	001	General Fund	5183050	Maintenance/Security/Insurance/J anitorial Services	\$65
0851	001	General Fund	5212210	Police Operations	\$123,110
0851	001	General Fund	5212210	Police Operations	\$865
0851	001	General Fund	5212210	Police Operations	\$7,953
0851	001	General Fund	5212220	Police Operations	\$9,779
0851	001	General Fund	5212220	Police Operations	\$6,544
0851	001	General Fund	5212220	Police Operations	\$40,437
0851	001	General Fund	5212220	Police Operations	\$3,345
0851	001	General Fund	5212220	Police Operations	\$562
0851	001	General Fund	5212230	Police Operations	\$909
0851	001	General Fund	5212240	Police Operations	\$125
0851	001	General Fund	5212240	Police Operations	\$59
0851	001	General Fund	5236010	Care and Custody of Prisoners	\$60,745
0851	001	General Fund	5236010	Care and Custody of Prisoners	\$350
0851	001	General Fund	5236010	Care and Custody of Prisoners	\$8,304
0851	001	General Fund	5236020	Care and Custody of Prisoners	\$5,049
0851	001	General Fund	5236020	Care and Custody of Prisoners	\$33,184
0851	001	General Fund	5236020	Care and Custody of Prisoners	\$2,542
0851	001	General Fund	5236020	Care and Custody of Prisoners	\$7,767
0851	001	General Fund	5236020	Care and Custody of Prisoners	\$2,002
0851	001	General Fund	5572030	Community Services	\$119
0851	001	General Fund	5572040	Community Services	\$2,716
0851	001	General Fund	5593040	Property Development	\$125
0851	001	General Fund	5593040	Property Development	\$1,020
0851	001	General Fund	5941860	Capital Expenditures/Expenses - Centralized/General Services	\$19,277
0851	001	General Fund	5942160	Capital Expenditures/Expenses - Law Enforcement Services	\$14,465

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0851	001	General Fund	5942160	Capital Expenditures/Expenses - Law Enforcement Services	\$5,676
0851	001	General Fund	5116010	Legislative Activities	\$34,200
0851	001	General Fund	5116020	Legislative Activities	\$2,616
0851	001	General Fund	5116020	Legislative Activities	\$64
0851	001	General Fund	5116030	Legislative Activities	\$362
0851	001	General Fund	5116030	Legislative Activities	\$168
0851	001	General Fund	5116040	Legislative Activities	\$1,445
0851	001	General Fund	5116040	Legislative Activities	\$38
0851	001	General Fund	5116040	Legislative Activities	\$917
0851	001	General Fund	5116040	Legislative Activities	\$830
0851	001	General Fund	5125010	Municipal Court	\$89,616
0851	001	General Fund	5125010	Municipal Court	\$445
0851	001	General Fund	5125010	Municipal Court	\$421
0851	001	General Fund	5125020	Municipal Court	\$6,744
0851	001	General Fund	5125020	Municipal Court	\$10,756
0851	001	General Fund	5125020	Municipal Court	\$8,929
0851	001	General Fund	5125020	Municipal Court	\$23,750
0851	001	General Fund	5125020	Municipal Court	\$409
0851	001	General Fund	5125030	Municipal Court	\$1,919
0851	001	General Fund	5125030	Municipal Court	\$482
0851	001	General Fund	5125040	Municipal Court	\$1,580
0851	001	General Fund	5125040	Municipal Court	\$188,580
0851	001	General Fund	5125040	Municipal Court	\$34,897
0851	001	General Fund	5125040	Municipal Court	\$15,729
0851	001	General Fund	5125040	Municipal Court	\$2,301
0851	001	General Fund	5125040	Municipal Court	\$131
0851	001	General Fund	5125040	Municipal Court	\$250
0851	001	General Fund	5125040	Municipal Court	\$1,033
0851	001	General Fund	5125040	Municipal Court	\$262
0851	001	General Fund	5131010	Executive Office	\$137,633
0851	001	General Fund	5131010	Executive Office	\$2,372
0851	001	General Fund	5131020	Executive Office	\$10,501
0851	001	General Fund	5131020	Executive Office	\$9,068
0851	001	General Fund	5131020	Executive Office	\$21,752
0851	001	General Fund	5131020	Executive Office	\$668
0851	001	General Fund	5131030	Executive Office	\$2,564

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0851	001	General Fund	5131030	Executive Office	\$34
0851	001	General Fund	5131030	Executive Office	\$1,867
0851	001	General Fund	5131040	Executive Office	\$3,238
0851	001	General Fund	5131040	Executive Office	\$2,176
0851	001	General Fund	5131040	Executive Office	\$787
0851	001	General Fund	5131040	Executive Office	\$2,152
0851	001	General Fund	5131040	Executive Office	\$808
0851	001	General Fund	5142310	Financial Services	\$180,492
0851	001	General Fund	5142310	Financial Services	\$2,013
0851	001	General Fund	5142320	Financial Services	\$13,570
0851	001	General Fund	5142320	Financial Services	\$18,463
0851	001	General Fund	5142320	Financial Services	\$44,675
0851	001	General Fund	5142320	Financial Services	\$650
0851	001	General Fund	5142330	Financial Services	\$5,197
0851	001	General Fund	5142330	Financial Services	\$518
0851	001	General Fund	5142330	Financial Services	\$157
0851	001	General Fund	5142340	Financial Services	\$6,314
0851	001	General Fund	5142340	Financial Services	\$4,732
0851	001	General Fund	5142340	Financial Services	\$4,008
0851	001	General Fund	5142340	Financial Services	\$2,464
0851	001	General Fund	5142340	Financial Services	\$4,298
0851	001	General Fund	5142340	Financial Services	\$578
0851	001	General Fund	5142340	Financial Services	\$327
0851	001	General Fund	5142340	Financial Services	\$3,117
0851	001	General Fund	5142350	Financial Services	\$625
0851	001	General Fund	5143010	Recording Services	\$44,842
0851	001	General Fund	5143010	Recording Services	\$758
0851	001	General Fund	5143010	Recording Services	\$17
0851	001	General Fund	5143020	Recording Services	\$3,339
0851	001	General Fund	5143020	Recording Services	\$4,602
0851	001	General Fund	5143020	Recording Services	\$12,513
0851	001	General Fund	5143020	Recording Services	\$176
0851	001	General Fund	5143030	Recording Services	\$119
0851	001	General Fund	5143030	Recording Services	\$261
0851	001	General Fund	5143040	Recording Services	\$45
0851	001	General Fund	5143040	Recording Services	\$746
0851	001	General Fund	5143040	Recording Services	\$96
0851	001	General Fund	5143040	Recording Services	\$548

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0851	001	General Fund	5143040	Recording Services	\$735
0851	001	General Fund	5143040	Recording Services	\$3,587
0851	001	General Fund	5144050	Election Services	\$4,948
0851	001	General Fund	5153030	Legal Services	\$0
0851	001	General Fund	5153040	Legal Services	\$67,471
0851	001	General Fund	5153040	Legal Services	\$8
0851	001	General Fund	5172020	Pension and Other Benefit Payments to Retirees	\$55,373
0851	001	General Fund	5172020	Pension and Other Benefit Payments to Retirees	\$28,732
0851	001	General Fund	5172020	Pension and Other Benefit Payments to Retirees	\$1,000
0851	001	General Fund	5176020	Workers' Compensation Services	\$5,251
0851	001	General Fund	5181010	Personnel Services	\$19,451
0851	001	General Fund	5181010	Personnel Services	\$1,903
0851	001	General Fund	5181010	Personnel Services	\$229
0851	001	General Fund	5181020	Personnel Services	\$1,612
0851	001	General Fund	5181020	Personnel Services	\$1,990
0851	001	General Fund	5181020	Personnel Services	\$5,105
0851	001	General Fund	5181020	Personnel Services	\$74
0851	001	General Fund	5181030	Personnel Services	\$426
0851	001	General Fund	5181030	Personnel Services	\$203
0851	001	General Fund	5181030	Personnel Services	\$943
0851	001	General Fund	5181040	Personnel Services	\$29,938
0851	001	General Fund	5181040	Personnel Services	\$5,365
0851	001	General Fund	5181040	Personnel Services	\$390
0851	001	General Fund	5181040	Personnel Services	\$46
0851	001	General Fund	5181040	Personnel Services	\$2,467
0851	001	General Fund	5181040	Personnel Services	\$1,270
0851	001	General Fund	5183010	Maintenance/Security/Insurance/Janitorial Services	\$2,487
0851	001	General Fund	5183010	Maintenance/Security/Insurance/Janitorial Services	\$64
0851	001	General Fund	5183010	Maintenance/Security/Insurance/Janitorial Services	\$72

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0851	001	General Fund	5183020	Maintenance/Security/Insurance/J anitorial Services	\$196
0851	001	General Fund	5183020	Maintenance/Security/Insurance/J anitorial Services	\$261
0851	001	General Fund	5183020	Maintenance/Security/Insurance/J anitorial Services	\$644
0851	001	General Fund	5183020	Maintenance/Security/Insurance/J anitorial Services	\$80
0851	001	General Fund	5183030	Maintenance/Security/Insurance/J anitorial Services	\$1,977
0851	001	General Fund	5183040	Maintenance/Security/Insurance/J anitorial Services	\$9,200
0851	001	General Fund	5183040	Maintenance/Security/Insurance/J anitorial Services	\$162
0851	001	General Fund	5183040	Maintenance/Security/Insurance/J anitorial Services	\$871
0851	001	General Fund	5183040	Maintenance/Security/Insurance/J anitorial Services	\$88,169
0851	001	General Fund	5183040	Maintenance/Security/Insurance/J anitorial Services	\$849
0851	001	General Fund	5183040	Maintenance/Security/Insurance/J anitorial Services	\$11,601
0851	001	General Fund	5183040	Maintenance/Security/Insurance/J anitorial Services	\$30,437
0851	001	General Fund	5183040	Maintenance/Security/Insurance/J anitorial Services	\$10,227
0851	001	General Fund	5183040	Maintenance/Security/Insurance/J anitorial Services	\$883
0851	001	General Fund	5183040	Maintenance/Security/Insurance/J anitorial Services	\$9,332
0851	001	General Fund	5183040	Maintenance/Security/Insurance/J anitorial Services	\$2,966
0851	001	General Fund	5183040	Maintenance/Security/Insurance/J anitorial Services	\$373

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0851	001	General Fund	5183040	Maintenance/Security/Insurance/J anitorial Services	\$19,447
0851	001	General Fund	5183040	Maintenance/Security/Insurance/J anitorial Services	\$1,073
0851	001	General Fund	5183040	Maintenance/Security/Insurance/J anitorial Services	\$554
0851	001	General Fund	5188130	Information Technology Services	\$3,537
0851	001	General Fund	5188140	Information Technology Services	\$51,028
0851	001	General Fund	5188140	Information Technology Services	\$9,190
0851	001	General Fund	5189040	Other Centralized Services	\$1,437
0851	001	General Fund	5921880	Interest and Other Debt Service Cost - Centralized/General Services	\$35
0851	001	General Fund	5941860	Capital Expenditures/Expenses - Centralized/General Services	\$15,261
0851	001	General Fund	5116040	Legislative Activities	\$110
0851	001	General Fund	5116040	Legislative Activities	\$5,591
0851	001	General Fund	5213040	Crime Prevention	\$500
0851	001	General Fund	5256050	Disaster Preparedness	\$10,056
0851	001	General Fund	5549050	Other Environmental Services	\$3,580
0851	001	General Fund	5573040	Tourism	\$1,200
0851	001	General Fund	5587040	Economic Development	\$6,963
0851	001	General Fund	5587040	Economic Development	\$1,800
0851	001	General Fund	5661050	Chemical Dependency Services	\$2,062
0851	001	General Fund	5971700	Transfers-Out	\$24,623
0851	001	General Fund	5211010	Administration	\$154,639
0851	001	General Fund	5211010	Administration	\$4,080
0851	001	General Fund	5211020	Administration	\$11,812
0851	001	General Fund	5211020	Administration	\$8,144
0851	001	General Fund	5211020	Administration	\$43,282
0851	001	General Fund	5211020	Administration	\$2,778
0851	001	General Fund	5211020	Administration	\$1,577
0851	001	General Fund	5211020	Administration	\$32

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0851	001	General Fund	5211030	Administration	\$405
0851	001	General Fund	5211030	Administration	\$2,682
0851	001	General Fund	5211040	Administration	\$710
0851	001	General Fund	5211040	Administration	\$1,990
0851	001	General Fund	5211040	Administration	\$1,374
0851	001	General Fund	5212110	Police Operations	\$185,730
0851	001	General Fund	5212110	Police Operations	\$5,770
0851	001	General Fund	5212110	Police Operations	\$17,299
0851	001	General Fund	5212120	Police Operations	\$15,354
0851	001	General Fund	5212120	Police Operations	\$10,799
0851	001	General Fund	5212120	Police Operations	\$70,205
0851	001	General Fund	5212120	Police Operations	\$4,938
0851	001	General Fund	5212120	Police Operations	\$1,246
0851	001	General Fund	5212120	Police Operations	\$34
0851	001	General Fund	5212130	Police Operations	\$1,300
0851	001	General Fund	5212130	Police Operations	\$2,781
0851	001	General Fund	5212130	Police Operations	\$420
0851	001	General Fund	5212140	Police Operations	\$1,096
0851	001	General Fund	5212140	Police Operations	\$1,187
0851	001	General Fund	5212140	Police Operations	\$1,392
0851	001	General Fund	5212140	Police Operations	\$627
0851	001	General Fund	5212140	Police Operations	\$1,820
0851	001	General Fund	5212210	Police Operations	\$397,364
0851	001	General Fund	5212210	Police Operations	\$8,160
0851	001	General Fund	5212210	Police Operations	\$29,558
0851	001	General Fund	5212220	Police Operations	\$32,061
0851	001	General Fund	5212220	Police Operations	\$22,517
0851	001	General Fund	5212220	Police Operations	\$142,915
0851	001	General Fund	5212220	Police Operations	\$11,354
0851	001	General Fund	5212220	Police Operations	\$7,602
0851	001	General Fund	5212220	Police Operations	\$47
0851	001	General Fund	5212230	Police Operations	\$6,377
0851	001	General Fund	5212230	Police Operations	\$1,108
0851	001	General Fund	5212230	Police Operations	\$7,148
0851	001	General Fund	5212230	Police Operations	\$21,457
0851	001	General Fund	5212230	Police Operations	\$62
0851	001	General Fund	5212240	Police Operations	\$9,176
0851	001	General Fund	5212240	Police Operations	\$1,232



MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0851	001	General Fund	5212240	Police Operations	\$3,583
0851	001	General Fund	5212240	Police Operations	\$428
0851	001	General Fund	5212240	Police Operations	\$14,426
0851	001	General Fund	5212240	Police Operations	\$3,099
0851	001	General Fund	5236010	Care and Custody of Prisoners	\$144,872
0851	001	General Fund	5236010	Care and Custody of Prisoners	\$1,855
0851	001	General Fund	5236010	Care and Custody of Prisoners	\$11,913
0851	001	General Fund	5236020	Care and Custody of Prisoners	\$11,435
0851	001	General Fund	5236020	Care and Custody of Prisoners	\$60,758
0851	001	General Fund	5236020	Care and Custody of Prisoners	\$4,523
0851	001	General Fund	5236020	Care and Custody of Prisoners	\$16,734
0851	001	General Fund	5236020	Care and Custody of Prisoners	\$1,581
0851	001	General Fund	5236020	Care and Custody of Prisoners	\$28
0851	001	General Fund	5236030	Care and Custody of Prisoners	\$21,932
0851	001	General Fund	5236030	Care and Custody of Prisoners	\$45,334
0851	001	General Fund	5236030	Care and Custody of Prisoners	\$1,964
0851	001	General Fund	5236030	Care and Custody of Prisoners	\$7,009
0851	001	General Fund	5236030	Care and Custody of Prisoners	\$104
0851	001	General Fund	5236040	Care and Custody of Prisoners	\$60,279
0851	001	General Fund	5236040	Care and Custody of Prisoners	\$12
0851	001	General Fund	5236040	Care and Custody of Prisoners	\$999
0851	001	General Fund	5236040	Care and Custody of Prisoners	\$989
0851	001	General Fund	5236040	Care and Custody of Prisoners	\$10,721
0851	001	General Fund	5236050	Care and Custody of Prisoners	\$49
0851	001	General Fund	5288010	Dispatch Services	\$216,088
0851	001	General Fund	5288010	Dispatch Services	\$7,130

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0851	001	General Fund	5288010	Dispatch Services	\$36,575
0851	001	General Fund	5288020	Dispatch Services	\$19,302
0851	001	General Fund	5288020	Dispatch Services	\$25,851
0851	001	General Fund	5288020	Dispatch Services	\$58,662
0851	001	General Fund	5288020	Dispatch Services	\$1,181
0851	001	General Fund	5288020	Dispatch Services	\$233
0851	001	General Fund	5288030	Dispatch Services	\$3,867
0851	001	General Fund	5288030	Dispatch Services	\$22
0851	001	General Fund	5288040	Dispatch Services	\$195
0851	001	General Fund	5288040	Dispatch Services	\$13,854
0851	001	General Fund	5288040	Dispatch Services	\$6,993
0851	001	General Fund	5288040	Dispatch Services	\$22,089
0851	001	General Fund	5288040	Dispatch Services	\$69
0851	001	General Fund	5543030	Animal Control	\$96
0851	001	General Fund	5543040	Animal Control	\$31,899
0851	001	General Fund	5912170	Debt Repayment - Law Enforcement Services	\$14,628
0851	001	General Fund	5922180	Interest and Other Debt Service Cost - Law Enforcement Services	\$631
0851	001	General Fund	5942160	Capital Expenditures/Expenses - Law Enforcement Services	\$120,032
0851	001	General Fund	5942160	Capital Expenditures/Expenses - Law Enforcement Services	\$28,457
0851	001	General Fund	5221010	Administration	\$77,439
0851	001	General Fund	5221010	Administration	\$1,852
0851	001	General Fund	5221020	Administration	\$1,128
0851	001	General Fund	5221020	Administration	\$4,147
0851	001	General Fund	5221020	Administration	\$14,765
0851	001	General Fund	5221020	Administration	\$1,997
0851	001	General Fund	5221030	Administration	\$1,283
0851	001	General Fund	5221030	Administration	\$270
0851	001	General Fund	5221040	Administration	\$788
0851	001	General Fund	5221040	Administration	\$496
0851	001	General Fund	5221040	Administration	\$543
0851	001	General Fund	5221040	Administration	\$48
0851	001	General Fund	5221040	Administration	\$910

<b>MCAG</b>	<b>Fund #</b>	<b>Fund Name</b>	<b>BARS Account</b>	<b>BARS Name</b>	<b>Amount</b>
0851	001	General Fund	5222010	Fire Suppression and Emergency Medical Services	\$271,272
0851	001	General Fund	5222010	Fire Suppression and Emergency Medical Services	\$8,100
0851	001	General Fund	5222010	Fire Suppression and Emergency Medical Services	\$10,422
0851	001	General Fund	5222010	Fire Suppression and Emergency Medical Services	\$38,840
0851	001	General Fund	5222020	Fire Suppression and Emergency Medical Services	\$4,545
0851	001	General Fund	5222020	Fire Suppression and Emergency Medical Services	\$16,279
0851	001	General Fund	5222020	Fire Suppression and Emergency Medical Services	\$84,176
0851	001	General Fund	5222020	Fire Suppression and Emergency Medical Services	\$11,356
0851	001	General Fund	5222020	Fire Suppression and Emergency Medical Services	\$870
0851	001	General Fund	5222020	Fire Suppression and Emergency Medical Services	\$4,887
0851	001	General Fund	5222030	Fire Suppression and Emergency Medical Services	\$1,226
0851	001	General Fund	5222030	Fire Suppression and Emergency Medical Services	\$4
0851	001	General Fund	5222030	Fire Suppression and Emergency Medical Services	\$1,169
0851	001	General Fund	5222030	Fire Suppression and Emergency Medical Services	\$33
0851	001	General Fund	5222030	Fire Suppression and Emergency Medical Services	\$531
0851	001	General Fund	5222030	Fire Suppression and Emergency Medical Services	\$554
0851	001	General Fund	5222030	Fire Suppression and Emergency Medical Services	\$1,465

<b>MCAG</b>	<b>Fund #</b>	<b>Fund Name</b>	<b>BARS Account</b>	<b>BARS Name</b>	<b>Amount</b>
0851	001	General Fund	5222040	Fire Suppression and Emergency Medical Services	\$74
0851	001	General Fund	5222040	Fire Suppression and Emergency Medical Services	\$44
0851	001	General Fund	5222040	Fire Suppression and Emergency Medical Services	\$17,459
0851	001	General Fund	5222040	Fire Suppression and Emergency Medical Services	\$2,529
0851	001	General Fund	5222040	Fire Suppression and Emergency Medical Services	\$94
0851	001	General Fund	5222040	Fire Suppression and Emergency Medical Services	\$543
0851	001	General Fund	5222040	Fire Suppression and Emergency Medical Services	\$4,364
0851	001	General Fund	5222040	Fire Suppression and Emergency Medical Services	\$5,569
0851	001	General Fund	5222040	Fire Suppression and Emergency Medical Services	\$2,110
0851	001	General Fund	5222040	Fire Suppression and Emergency Medical Services	\$2,700
0851	001	General Fund	5222110	Fire Suppression and Emergency Medical Services	\$30,142
0851	001	General Fund	5222110	Fire Suppression and Emergency Medical Services	\$899
0851	001	General Fund	5222110	Fire Suppression and Emergency Medical Services	\$13,272
0851	001	General Fund	5222110	Fire Suppression and Emergency Medical Services	\$4,316
0851	001	General Fund	5222120	Fire Suppression and Emergency Medical Services	\$505
0851	001	General Fund	5222120	Fire Suppression and Emergency Medical Services	\$1,808
0851	001	General Fund	5222120	Fire Suppression and Emergency Medical Services	\$9,353

<b>MCAG</b>	<b>Fund #</b>	<b>Fund Name</b>	<b>BARS Account</b>	<b>BARS Name</b>	<b>Amount</b>
0851	001	General Fund	5222120	Fire Suppression and Emergency Medical Services	\$1,262
0851	001	General Fund	5222120	Fire Suppression and Emergency Medical Services	\$30
0851	001	General Fund	5222130	Fire Suppression and Emergency Medical Services	\$1,172
0851	001	General Fund	5222130	Fire Suppression and Emergency Medical Services	\$2,327
0851	001	General Fund	5222130	Fire Suppression and Emergency Medical Services	\$119
0851	001	General Fund	5222140	Fire Suppression and Emergency Medical Services	\$130
0851	001	General Fund	5222140	Fire Suppression and Emergency Medical Services	\$153
0851	001	General Fund	5222140	Fire Suppression and Emergency Medical Services	\$16,572
0851	001	General Fund	5222140	Fire Suppression and Emergency Medical Services	\$543
0851	001	General Fund	5222140	Fire Suppression and Emergency Medical Services	\$57
0851	001	General Fund	5222140	Fire Suppression and Emergency Medical Services	\$206
0851	001	General Fund	5222140	Fire Suppression and Emergency Medical Services	\$140
0851	001	General Fund	5972200	Transfers-Out	\$10,000
0851	001	General Fund	5242010	Inspections, Permits, Certificates and Licenses	\$35,556
0851	001	General Fund	5242010	Inspections, Permits, Certificates and Licenses	\$358
0851	001	General Fund	5242020	Inspections, Permits, Certificates and Licenses	\$2,716
0851	001	General Fund	5242020	Inspections, Permits, Certificates and Licenses	\$3,633
0851	001	General Fund	5242020	Inspections, Permits, Certificates and Licenses	\$4,084
0851	001	General Fund	5242020	Inspections, Permits, Certificates and Licenses	\$111

<b>MCAG</b>	<b>Fund #</b>	<b>Fund Name</b>	<b>BARS Account</b>	<b>BARS Name</b>	<b>Amount</b>
0851	001	General Fund	5242030	Inspections, Permits, Certificates and Licenses	\$1,525
0851	001	General Fund	5242030	Inspections, Permits, Certificates and Licenses	\$71
0851	001	General Fund	5242030	Inspections, Permits, Certificates and Licenses	\$163
0851	001	General Fund	5242040	Inspections, Permits, Certificates and Licenses	\$767
0851	001	General Fund	5242040	Inspections, Permits, Certificates and Licenses	\$190
0851	001	General Fund	5246010	Enforcement of Codes and Regulation	\$7,893
0851	001	General Fund	5246010	Enforcement of Codes and Regulation	\$189
0851	001	General Fund	5246020	Enforcement of Codes and Regulation	\$115
0851	001	General Fund	5246020	Enforcement of Codes and Regulation	\$423
0851	001	General Fund	5246020	Enforcement of Codes and Regulation	\$1,505
0851	001	General Fund	5246020	Enforcement of Codes and Regulation	\$203
0851	001	General Fund	5246030	Enforcement of Codes and Regulation	\$91
0851	001	General Fund	5246030	Enforcement of Codes and Regulation	\$306
0851	001	General Fund	5246040	Enforcement of Codes and Regulation	\$674
0851	001	General Fund	5246040	Enforcement of Codes and Regulation	\$558
0851	001	General Fund	5246040	Enforcement of Codes and Regulation	\$543
0851	001	General Fund	5246040	Enforcement of Codes and Regulation	\$48
0851	001	General Fund	5246040	Enforcement of Codes and Regulation	\$40
0851	001	General Fund	5586010	Planning	\$35,556
0851	001	General Fund	5586010	Planning	\$358
0851	001	General Fund	5586020	Planning	\$2,716
0851	001	General Fund	5586020	Planning	\$3,632
0851	001	General Fund	5586020	Planning	\$4,084
0851	001	General Fund	5586020	Planning	\$111
0851	001	General Fund	5586030	Planning	\$169
0851	001	General Fund	5586030	Planning	\$82
0851	001	General Fund	5586030	Planning	\$41

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0851	001	General Fund	5586040	Planning	\$1,153
0851	001	General Fund	5586040	Planning	\$239
0851	001	General Fund	5586040	Planning	\$937
0851	001	General Fund	5586040	Planning	\$125
0851	001	General Fund	5712010	Educational and Recreational Activities	\$54,501
0851	001	General Fund	5712010	Educational and Recreational Activities	\$672
0851	001	General Fund	5712020	Educational and Recreational Activities	\$4,050
0851	001	General Fund	5712020	Educational and Recreational Activities	\$5,477
0851	001	General Fund	5712020	Educational and Recreational Activities	\$13,016
0851	001	General Fund	5712020	Educational and Recreational Activities	\$182
0851	001	General Fund	5712030	Educational and Recreational Activities	\$473
0851	001	General Fund	5712030	Educational and Recreational Activities	\$483
0851	001	General Fund	5712030	Educational and Recreational Activities	\$214
0851	001	General Fund	5712030	Educational and Recreational Activities	\$8
0851	001	General Fund	5712040	Educational and Recreational Activities	\$811
0851	001	General Fund	5712040	Educational and Recreational Activities	\$1,494
0851	001	General Fund	5712040	Educational and Recreational Activities	\$25
0851	001	General Fund	5712040	Educational and Recreational Activities	\$16,563
0851	001	General Fund	5762010	Swimming Pools	\$8,611
0851	001	General Fund	5762010	Swimming Pools	\$59,131
0851	001	General Fund	5762010	Swimming Pools	\$105
0851	001	General Fund	5762010	Swimming Pools	\$177
0851	001	General Fund	5762020	Swimming Pools	\$5,177
0851	001	General Fund	5762020	Swimming Pools	\$874
0851	001	General Fund	5762020	Swimming Pools	\$2,037
0851	001	General Fund	5762020	Swimming Pools	\$5,011
0851	001	General Fund	5762030	Swimming Pools	\$380
0851	001	General Fund	5762030	Swimming Pools	\$250
0851	001	General Fund	5762030	Swimming Pools	\$2,526

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0851	001	General Fund	5762030	Swimming Pools	\$7,985
0851	001	General Fund	5762030	Swimming Pools	\$4,852
0851	001	General Fund	5762040	Swimming Pools	\$368
0851	001	General Fund	5762040	Swimming Pools	\$851
0851	001	General Fund	5762040	Swimming Pools	\$10,530
0851	001	General Fund	5762040	Swimming Pools	\$7,315
0851	001	General Fund	5762040	Swimming Pools	\$3,482
0851	001	General Fund	5762040	Swimming Pools	\$4,792
0851	001	General Fund	5762040	Swimming Pools	\$500
0851	001	General Fund	5762050	Swimming Pools	\$223
0851	001	General Fund	5768010	General Parks	\$50,336
0851	001	General Fund	5768010	General Parks	\$303
0851	001	General Fund	5768010	General Parks	\$442
0851	001	General Fund	5768020	General Parks	\$3,829
0851	001	General Fund	5768020	General Parks	\$5,155
0851	001	General Fund	5768020	General Parks	\$10,424
0851	001	General Fund	5768020	General Parks	\$1,619
0851	001	General Fund	5768020	General Parks	\$173
0851	001	General Fund	5768020	General Parks	\$188
0851	001	General Fund	5768030	General Parks	\$442
0851	001	General Fund	5768030	General Parks	\$161
0851	001	General Fund	5768030	General Parks	\$4,011
0851	001	General Fund	5768030	General Parks	\$179
0851	001	General Fund	5768030	General Parks	\$1,667
0851	001	General Fund	5768030	General Parks	\$4,271
0851	001	General Fund	5768030	General Parks	\$1,180
0851	001	General Fund	5768040	General Parks	\$33,917
0851	001	General Fund	5768040	General Parks	\$631
0851	001	General Fund	5768040	General Parks	\$18
0851	001	General Fund	5768040	General Parks	\$1,946
0851	001	General Fund	5768040	General Parks	\$4,536
0851	001	General Fund	5768040	General Parks	\$6,863
0851	001	General Fund	5768040	General Parks	\$27,028
0851	001	General Fund	5768040	General Parks	\$2,417
0851	001	General Fund	5768040	General Parks	\$1,070
0851	001	General Fund	5768040	General Parks	\$3,673
0851	001	General Fund	5768040	General Parks	\$102
0851	001	General Fund	5768050	General Parks	\$1,206



MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0851	001	General Fund	5927680	Interest and Other Debt Service Cost - Park Facilities	\$61
0851	001	General Fund	5947660	Capital Expenditures/Expenses - Park Facilities	\$30,753
0851	001	General Fund	5860000	Agency Type Disbursements	\$8,120
0851	001	General Fund	5860000	Agency Type Disbursements	\$319
0851	001	General Fund	5860000	Agency Type Disbursements	\$1,053
0851	001	General Fund	5860000	Agency Type Disbursements	\$1,182
0851	001	General Fund	5860000	Agency Type Disbursements	\$2,080
0851	001	General Fund	5868300	Agency Type Disbursements	\$2,710
0851	001	General Fund	5868300	Agency Type Disbursements	\$5,164
0851	001	General Fund	5868300	Agency Type Disbursements	\$988
0851	001	General Fund	5868800	Agency Type Disbursements	\$510
0851	001	General Fund	5868900	Agency Type Disbursements	\$462
0851	001	General Fund	5868900	Agency Type Disbursements	\$32
0851	001	General Fund	5868900	Agency Type Disbursements	\$32
0851	001	General Fund	5868900	Agency Type Disbursements	\$129
0851	001	General Fund	5868900	Agency Type Disbursements	\$81
0851	001	General Fund	5869100	Agency Type Disbursements	\$58,128
0851	001	General Fund	5869200	Agency Type Disbursements	\$28,912
0851	001	General Fund	5869600	Agency Type Disbursements	\$281
0851	001	General Fund	5869700	Agency Type Disbursements	\$15,929
0851	001	General Fund	5869900	Agency Type Disbursements	\$117
0851	001	General Fund	5890000	Other Nonexpenditures	\$68,790
0851	001	General Fund	5891000	Other Nonexpenditures	\$600

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0851	101	Street Fund	5088000	Unreserved Cash and Investments Ending	\$142,414
0851	101	Street Fund	5423010	Roadway	\$5,724
0851	101	Street Fund	5423010	Roadway	\$136
0851	101	Street Fund	5423020	Roadway	\$439
0851	101	Street Fund	5423020	Roadway	\$585
0851	101	Street Fund	5423020	Roadway	\$1,088
0851	101	Street Fund	5423020	Roadway	\$103
0851	101	Street Fund	5423030	Roadway	\$7
0851	101	Street Fund	5423030	Roadway	\$3,929
0851	101	Street Fund	5423030	Roadway	\$6,072
0851	101	Street Fund	5423030	Roadway	\$4,050
0851	101	Street Fund	5423040	Roadway	\$12,855
0851	101	Street Fund	5423040	Roadway	\$414
0851	101	Street Fund	5423040	Roadway	\$127
0851	101	Street Fund	5423040	Roadway	\$36
0851	101	Street Fund	5423040	Roadway	\$89
0851	101	Street Fund	5423040	Roadway	\$6,817
0851	101	Street Fund	5423040	Roadway	\$3,464
0851	101	Street Fund	5423040	Roadway	\$586
0851	101	Street Fund	5423040	Roadway	\$20,693
0851	101	Street Fund	5423040	Roadway	\$2,331
0851	101	Street Fund	5423050	Roadway	\$75
0851	101	Street Fund	5426340	Street Lighting	\$101,369
0851	101	Street Fund	5426410	Traffic Control Devices	\$1,007
0851	101	Street Fund	5426410	Traffic Control Devices	\$31
0851	101	Street Fund	5426410	Traffic Control Devices	\$7
0851	101	Street Fund	5426420	Traffic Control Devices	\$77
0851	101	Street Fund	5426420	Traffic Control Devices	\$94
0851	101	Street Fund	5426420	Traffic Control Devices	\$332
0851	101	Street Fund	5426420	Traffic Control Devices	\$31
0851	101	Street Fund	5426430	Traffic Control Devices	\$7,948
0851	101	Street Fund	5426440	Traffic Control Devices	\$408
0851	101	Street Fund	5426610	Snow and Ice Control	\$2,487
0851	101	Street Fund	5426610	Snow and Ice Control	\$64
0851	101	Street Fund	5426610	Snow and Ice Control	\$72
0851	101	Street Fund	5426620	Snow and Ice Control	\$196
0851	101	Street Fund	5426620	Snow and Ice Control	\$261
0851	101	Street Fund	5426620	Snow and Ice Control	\$644

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0851	101	Street Fund	5426620	Snow and Ice Control	\$80
0851	101	Street Fund	5426630	Snow and Ice Control	\$4,257
0851	101	Street Fund	5426710	Street Cleaning	\$19,519
0851	101	Street Fund	5426710	Street Cleaning	\$785
0851	101	Street Fund	5426710	Street Cleaning	\$228
0851	101	Street Fund	5426720	Street Cleaning	\$1,490
0851	101	Street Fund	5426720	Street Cleaning	\$2,079
0851	101	Street Fund	5426720	Street Cleaning	\$6,755
0851	101	Street Fund	5426720	Street Cleaning	\$606
0851	101	Street Fund	5426720	Street Cleaning	\$154
0851	101	Street Fund	5426720	Street Cleaning	\$117
0851	101	Street Fund	5426730	Street Cleaning	\$2,066
0851	101	Street Fund	5426730	Street Cleaning	\$2,799
0851	101	Street Fund	5426740	Street Cleaning	\$2,536
0851	101	Street Fund	5426740	Street Cleaning	\$7,239
0851	106	Tourism Development Fund	5088000	Unreserved Cash and Investments - Ending	\$44,267
0851	106	Tourism Development Fund	5573010	Tourism	\$5,028
0851	106	Tourism Development Fund	5573010	Tourism	\$79
0851	106	Tourism Development Fund	5573020	Tourism	\$371
0851	106	Tourism Development Fund	5573020	Tourism	\$517
0851	106	Tourism Development Fund	5573020	Tourism	\$1,546
0851	106	Tourism Development Fund	5573020	Tourism	\$21
0851	106	Tourism Development Fund	5573030	Tourism	\$4
0851	106	Tourism Development Fund	5573030	Tourism	\$13
0851	106	Tourism Development Fund	5573030	Tourism	\$4,500
0851	106	Tourism Development Fund	5573040	Tourism	\$335
0851	106	Tourism Development Fund	5573040	Tourism	\$19,646
0851	106	Tourism Development Fund	5573040	Tourism	\$6,000
0851	106	Tourism Development Fund	5573040	Tourism	\$2,492

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0851	106	Tourism Development Fund	5573040	Tourism	\$7,500
0851	106	Tourism Development Fund	5573040	Tourism	\$620
0851	106	Tourism Development Fund	5573040	Tourism	\$147
0851	106	Tourism Development Fund	5573040	Tourism	\$388
0851	106	Tourism Development Fund	5573040	Tourism	\$42
0851	106	Tourism Development Fund	5573040	Tourism	\$2,967
0851	108	Cemetery Fund	5088000	Unreserved Cash and Investments Ending	\$142,716
0851	108	Cemetery Fund	5365010	Cemetery	\$14,004
0851	108	Cemetery Fund	5365010	Cemetery	\$243
0851	108	Cemetery Fund	5365010	Cemetery	\$126
0851	108	Cemetery Fund	5365020	Cemetery	\$1,059
0851	108	Cemetery Fund	5365020	Cemetery	\$1,439
0851	108	Cemetery Fund	5365020	Cemetery	\$5,104
0851	108	Cemetery Fund	5365020	Cemetery	\$480
0851	108	Cemetery Fund	5365020	Cemetery	\$28
0851	108	Cemetery Fund	5365020	Cemetery	\$120
0851	108	Cemetery Fund	5365030	Cemetery	\$5
0851	108	Cemetery Fund	5365030	Cemetery	\$1,669
0851	108	Cemetery Fund	5365030	Cemetery	\$90
0851	108	Cemetery Fund	5365030	Cemetery	\$346
0851	108	Cemetery Fund	5365030	Cemetery	\$558
0851	108	Cemetery Fund	5365030	Cemetery	\$5,900
0851	108	Cemetery Fund	5365030	Cemetery	\$364
0851	108	Cemetery Fund	5365040	Cemetery	\$5,878
0851	108	Cemetery Fund	5365040	Cemetery	\$378
0851	108	Cemetery Fund	5365040	Cemetery	\$711
0851	108	Cemetery Fund	5365040	Cemetery	\$2,088
0851	108	Cemetery Fund	5365040	Cemetery	\$251
0851	108	Cemetery Fund	5365040	Cemetery	\$1,614
0851	108	Cemetery Fund	5365040	Cemetery	\$1,284
0851	108	Cemetery Fund	5365040	Cemetery	\$152
0851	108	Cemetery Fund	5365040	Cemetery	\$635
0851	108	Cemetery Fund	5365040	Cemetery	\$1,878
0851	108	Cemetery Fund	5365050	Cemetery	\$549

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0851	119	Public Safety Grants Fund	5088000	Unreserved Cash and Investments - Ending	\$5,260
0851	119	Public Safety Grants Fund	5213030	Crime Prevention	\$955
0851	119	Public Safety Grants Fund	5942160	Capital Expenditures/Expenses - Law Enforcement Services	\$18,913
0851	119	Public Safety Grants Fund	5942260	Capital Expenditures/Expenses - Fire Suppression and EMS Services	\$638
0851	119	Public Safety Grants Fund	5212230	Police Operations	\$3,215
0851	129	Special Investigative Drug Account (SIDA) Fund	5088000	Unreserved Cash and Investments - Ending	\$66,266
0851	129	Special Investigative Drug Account (SIDA) Fund	5212130	Police Operations	\$90
0851	129	Special Investigative Drug Account (SIDA) Fund	5212140	Police Operations	\$960
0851	129	Special Investigative Drug Account (SIDA) Fund	5212140	Police Operations	\$1,258
0851	129	Special Investigative Drug Account (SIDA) Fund	5212140	Police Operations	\$2,300
0851	129	Special Investigative Drug Account (SIDA) Fund	5212140	Police Operations	\$1,652
0851	129	Special Investigative Drug Account (SIDA) Fund	5212140	Police Operations	\$3,220
0851	129	Special Investigative Drug Account (SIDA) Fund	5212140	Police Operations	\$644
0851	129	Special Investigative Drug Account (SIDA) Fund	5860000	Agency Type Disbursements	\$364
0851	129	Special Investigative Drug Account (SIDA) Fund	5942160	Capital Expenditures/Expenses - Law Enforcement Services	\$48,108
0851	170	Housing Rehabilitation Fund	5088000	Unreserved Cash and Investments - Ending	\$184,809
0851	170	Housing Rehabilitation Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$6,382

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0851	170	Housing Rehabilitation Fund	5593030	Property Development	\$2
0851	170	Housing Rehabilitation Fund	5593040	Property Development	\$20,347
0851	170	Housing Rehabilitation Fund	5593040	Property Development	(\$4,485)
0851	170	Housing Rehabilitation Fund	5593040	Property Development	\$27
0851	170	Housing Rehabilitation Fund	5593040	Property Development	(\$600)
0851	170	Housing Rehabilitation Fund	5860000	Agency Type Disbursements	\$3,435
0851	170	Housing Rehabilitation Fund	5973400	Transfers-Out	\$140,108
0851	225	Community Economic Development Loan (CERB) Fund	5088000	Unreserved Cash and Investments - Ending	\$22,616
0851	225	Community Economic Development Loan (CERB) Fund	5913870	Debt Repayment - Combined Water/Sewer/Solid Waste Utilities	\$16,667
0851	301	Municipal Capital Improvement Fund	5081000	Reserved Cash and Investments - Ending	\$601,337
0851	302	Street Capital Fund	5088000	Unreserved Cash and Investments - Ending	\$173,213
0851	302	Street Capital Fund	5953040	Capital Expenditures/Expenses - Roadway	\$1,100
0851	302	Street Capital Fund	5953040	Capital Expenditures/Expenses - Roadway	\$57,427
0851	302	Street Capital Fund	5953040	Capital Expenditures/Expenses - Roadway	\$621
0851	302	Street Capital Fund	5953060	Capital Expenditures/Expenses - Roadway	\$196,776
0851	302	Street Capital Fund	5956140	Capital Expenditures/Expenses - Sidewalks	\$48,200
0851	302	Street Capital Fund	5956140	Capital Expenditures/Expenses - Sidewalks	\$788
0851	302	Street Capital Fund	5956160	Capital Expenditures/Expenses - Sidewalks	\$136,951
0851	401	Water Fund	5088000	Unreserved Cash and Investments - Ending	\$2,415,109
0851	401	Water Fund	5341010	Water Utilities	\$63,124

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0851	401	Water Fund	5341010	Water Utilities	\$1,424
0851	401	Water Fund	5341010	Water Utilities	\$6
0851	401	Water Fund	5341020	Water Utilities	\$4,777
0851	401	Water Fund	5341020	Water Utilities	\$6,464
0851	401	Water Fund	5341020	Water Utilities	\$17,009
0851	401	Water Fund	5341020	Water Utilities	\$910
0851	401	Water Fund	5341020	Water Utilities	\$147
0851	401	Water Fund	5341030	Water Utilities	\$297
0851	401	Water Fund	5341040	Water Utilities	\$4,819
0851	401	Water Fund	5341040	Water Utilities	\$465
0851	401	Water Fund	5341040	Water Utilities	\$15
0851	401	Water Fund	5341040	Water Utilities	\$50
0851	401	Water Fund	5345010	Water Utilities	\$65,370
0851	401	Water Fund	5345010	Water Utilities	\$1,648
0851	401	Water Fund	5345010	Water Utilities	\$1,327
0851	401	Water Fund	5345020	Water Utilities	\$5,041
0851	401	Water Fund	5345020	Water Utilities	\$6,912
0851	401	Water Fund	5345020	Water Utilities	\$22,308
0851	401	Water Fund	5345020	Water Utilities	\$2,141
0851	401	Water Fund	5345020	Water Utilities	\$551
0851	401	Water Fund	5345020	Water Utilities	\$741
0851	401	Water Fund	5345030	Water Utilities	\$7,020
0851	401	Water Fund	5345030	Water Utilities	\$1,662
0851	401	Water Fund	5345040	Water Utilities	\$385
0851	401	Water Fund	5348010	Water Utilities	\$94,462
0851	401	Water Fund	5348010	Water Utilities	\$2,210
0851	401	Water Fund	5348010	Water Utilities	\$1,544
0851	401	Water Fund	5348020	Water Utilities	\$7,234
0851	401	Water Fund	5348020	Water Utilities	\$9,900
0851	401	Water Fund	5348020	Water Utilities	\$34,837
0851	401	Water Fund	5348020	Water Utilities	\$2,086
0851	401	Water Fund	5348030	Water Utilities	\$927
0851	401	Water Fund	5348030	Water Utilities	\$34,323
0851	401	Water Fund	5348030	Water Utilities	\$14,955
0851	401	Water Fund	5348030	Water Utilities	\$9,806
0851	401	Water Fund	5348030	Water Utilities	\$354
0851	401	Water Fund	5348040	Water Utilities	\$36,810
0851	401	Water Fund	5348040	Water Utilities	\$1,820

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0851	401	Water Fund	5348040	Water Utilities	\$28,107
0851	401	Water Fund	5348040	Water Utilities	\$155,820
0851	401	Water Fund	5348040	Water Utilities	\$452,812
0851	401	Water Fund	5348040	Water Utilities	\$4,546
0851	401	Water Fund	5348040	Water Utilities	\$81
0851	401	Water Fund	5348040	Water Utilities	\$100
0851	401	Water Fund	5348040	Water Utilities	\$39,287
0851	401	Water Fund	5348040	Water Utilities	\$6,330
0851	401	Water Fund	5348040	Water Utilities	\$83,712
0851	401	Water Fund	5348040	Water Utilities	\$1,936
0851	401	Water Fund	5348040	Water Utilities	\$233
0851	401	Water Fund	5348040	Water Utilities	\$26,210
0851	401	Water Fund	5348040	Water Utilities	\$0
0851	401	Water Fund	5348040	Water Utilities	\$102
0851	401	Water Fund	5348040	Water Utilities	\$3,394
0851	401	Water Fund	5348050	Water Utilities	\$8,000
0851	401	Water Fund	5348050	Water Utilities	\$3,354
0851	401	Water Fund	5348050	Water Utilities	\$94,222
0851	401	Water Fund	5348050	Water Utilities	\$11
0851	401	Water Fund	5913470	Debt Repayment - Water Utilities	\$59,413
0851	401	Water Fund	5913470	Debt Repayment - Water Utilities	\$175,907
0851	401	Water Fund	5913470	Debt Repayment - Water Utilities	\$7,100
0851	401	Water Fund	5913470	Debt Repayment - Water Utilities	\$135,136
0851	401	Water Fund	5913470	Debt Repayment - Water Utilities	\$43,251
0851	401	Water Fund	5923480	Interest and Other Debt Service Cost - Water Utilities	\$5,967
0851	401	Water Fund	5923480	Interest and Other Debt Service Cost - Water Utilities	\$11,288
0851	401	Water Fund	5923480	Interest and Other Debt Service Cost - Water Utilities	\$51,258
0851	401	Water Fund	5923480	Interest and Other Debt Service Cost - Water Utilities	\$355
0851	401	Water Fund	5923480	Interest and Other Debt Service Cost - Water Utilities	\$18,919



MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0851	401	Water Fund	5973400	Transfers-Out	\$40,000
0851	401	Water Fund	5943460	Capital Expenditures/Expenses - Water Utilities	\$15,702
0851	401	Water Fund	5943440	Capital Expenditures/Expenses - Water Utilities	\$42,727
0851	401	Water Fund	5943460	Capital Expenditures/Expenses - Water Utilities	\$114,403
0851	401	Water Fund	5943460	Capital Expenditures/Expenses - Water Utilities	\$42,650
0851	401	Water Fund	5943460	Capital Expenditures/Expenses - Water Utilities	\$89,038
0851	401	Water Fund	5943440	Capital Expenditures/Expenses - Water Utilities	\$215,855
0851	401	Water Fund	5943440	Capital Expenditures/Expenses - Water Utilities	\$832
0851	401	Water Fund	5943460	Capital Expenditures/Expenses - Water Utilities	\$606,080
0851	403	Wastewater Fund	5081000	Reserved Cash and Investments - Ending	\$192,483
0851	403	Wastewater Fund	5088000	Unreserved Cash and Investments - Ending	\$2,138,400
0851	403	Wastewater Fund	5351010	Sewer/Reclaimed Water Utilities	\$68,848
0851	403	Wastewater Fund	5351010	Sewer/Reclaimed Water Utilities	\$1,560
0851	403	Wastewater Fund	5351010	Sewer/Reclaimed Water Utilities	\$6
0851	403	Wastewater Fund	5351020	Sewer/Reclaimed Water Utilities	\$5,216
0851	403	Wastewater Fund	5351020	Sewer/Reclaimed Water Utilities	\$7,048
0851	403	Wastewater Fund	5351020	Sewer/Reclaimed Water Utilities	\$18,096
0851	403	Wastewater Fund	5351020	Sewer/Reclaimed Water Utilities	\$1,013
0851	403	Wastewater Fund	5351030	Sewer/Reclaimed Water Utilities	\$204
0851	403	Wastewater Fund	5351040	Sewer/Reclaimed Water Utilities	\$6,217

<b>MCAG</b>	<b>Fund #</b>	<b>Fund Name</b>	<b>BARS Account</b>	<b>BARS Name</b>	<b>Amount</b>
0851	403	Wastewater Fund	5351040	Sewer/Reclaimed Water Utilities	\$63
0851	403	Wastewater Fund	5355010	Sewer/Reclaimed Water Utilities	\$140,083
0851	403	Wastewater Fund	5355010	Sewer/Reclaimed Water Utilities	\$3,911
0851	403	Wastewater Fund	5355010	Sewer/Reclaimed Water Utilities	\$3,746
0851	403	Wastewater Fund	5355020	Sewer/Reclaimed Water Utilities	\$10,857
0851	403	Wastewater Fund	5355020	Sewer/Reclaimed Water Utilities	\$14,844
0851	403	Wastewater Fund	5355020	Sewer/Reclaimed Water Utilities	\$41,564
0851	403	Wastewater Fund	5355020	Sewer/Reclaimed Water Utilities	\$4,277
0851	403	Wastewater Fund	5355020	Sewer/Reclaimed Water Utilities	\$248
0851	403	Wastewater Fund	5355020	Sewer/Reclaimed Water Utilities	\$680
0851	403	Wastewater Fund	5355030	Sewer/Reclaimed Water Utilities	\$5,153
0851	403	Wastewater Fund	5355030	Sewer/Reclaimed Water Utilities	\$20
0851	403	Wastewater Fund	5355030	Sewer/Reclaimed Water Utilities	\$1,371
0851	403	Wastewater Fund	5358010	Sewer/Reclaimed Water Utilities	\$111,811
0851	403	Wastewater Fund	5358010	Sewer/Reclaimed Water Utilities	\$2,746
0851	403	Wastewater Fund	5358010	Sewer/Reclaimed Water Utilities	\$2,227
0851	403	Wastewater Fund	5358020	Sewer/Reclaimed Water Utilities	\$8,563
0851	403	Wastewater Fund	5358020	Sewer/Reclaimed Water Utilities	\$11,746
0851	403	Wastewater Fund	5358020	Sewer/Reclaimed Water Utilities	\$36,777
0851	403	Wastewater Fund	5358020	Sewer/Reclaimed Water Utilities	\$2,501
0851	403	Wastewater Fund	5358030	Sewer/Reclaimed Water Utilities	\$1,087
0851	403	Wastewater Fund	5358030	Sewer/Reclaimed Water Utilities	\$11,641
0851	403	Wastewater Fund	5358030	Sewer/Reclaimed Water Utilities	\$14,145

<b>MCA#</b>	<b>Fund #</b>	<b>Fund Name</b>	<b>BARS Account</b>	<b>BARS Name</b>	<b>Amount</b>
0851	403	Wastewater Fund	5358030	Sewer/Reclaimed Water Utilities	\$5,297
0851	403	Wastewater Fund	5358030	Sewer/Reclaimed Water Utilities	\$1,946
0851	403	Wastewater Fund	5358040	Sewer/Reclaimed Water Utilities	\$47,156
0851	403	Wastewater Fund	5358040	Sewer/Reclaimed Water Utilities	\$1,422
0851	403	Wastewater Fund	5358040	Sewer/Reclaimed Water Utilities	\$114,540
0851	403	Wastewater Fund	5358040	Sewer/Reclaimed Water Utilities	\$669,754
0851	403	Wastewater Fund	5358040	Sewer/Reclaimed Water Utilities	\$3,678
0851	403	Wastewater Fund	5358040	Sewer/Reclaimed Water Utilities	\$54
0851	403	Wastewater Fund	5358040	Sewer/Reclaimed Water Utilities	\$54,245
0851	403	Wastewater Fund	5358040	Sewer/Reclaimed Water Utilities	\$1,898
0851	403	Wastewater Fund	5358040	Sewer/Reclaimed Water Utilities	\$73,106
0851	403	Wastewater Fund	5358040	Sewer/Reclaimed Water Utilities	\$3,112
0851	403	Wastewater Fund	5358040	Sewer/Reclaimed Water Utilities	\$150
0851	403	Wastewater Fund	5358040	Sewer/Reclaimed Water Utilities	\$15,385
0851	403	Wastewater Fund	5358040	Sewer/Reclaimed Water Utilities	\$50
0851	403	Wastewater Fund	5358040	Sewer/Reclaimed Water Utilities	\$1,287
0851	403	Wastewater Fund	5358040	Sewer/Reclaimed Water Utilities	\$556
0851	403	Wastewater Fund	5358050	Sewer/Reclaimed Water Utilities	\$1,829
0851	403	Wastewater Fund	5358050	Sewer/Reclaimed Water Utilities	\$71,695
0851	403	Wastewater Fund	5913570	Debt Repayment - Sewer/Reclaimed Water Utilities	\$64,068
0851	403	Wastewater Fund	5913570	Debt Repayment - Sewer/Reclaimed Water Utilities	\$70,522
0851	403	Wastewater Fund	5913570	Debt Repayment - Sewer/Reclaimed Water Utilities	\$41,047

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0851	403	Wastewater Fund	5913570	Debt Repayment - Sewer/Reclaimed Water Utilities	\$174,015
0851	403	Wastewater Fund	5913570	Debt Repayment - Sewer/Reclaimed Water Utilities	\$446,945
0851	403	Wastewater Fund	5913570	Debt Repayment - Sewer/Reclaimed Water Utilities	\$21,303
0851	403	Wastewater Fund	5923580	Interest and Other Debt Service Cost - Sewer/Reclaimed Water Utilities	\$2,939
0851	403	Wastewater Fund	5923580	Interest and Other Debt Service Cost - Sewer/Reclaimed Water Utilities	\$2,056
0851	403	Wastewater Fund	5923580	Interest and Other Debt Service Cost - Sewer/Reclaimed Water Utilities	\$2,586
0851	403	Wastewater Fund	5923580	Interest and Other Debt Service Cost - Sewer/Reclaimed Water Utilities	\$2,069
0851	403	Wastewater Fund	5923580	Interest and Other Debt Service Cost - Sewer/Reclaimed Water Utilities	\$18,468
0851	403	Wastewater Fund	5943560	Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities	\$54,708
0851	403	Wastewater Fund	5973500	Transfers-Out	\$50,000
0851	403	Wastewater Fund	5943560	Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities	\$7,478
0851	403	Wastewater Fund	5943540	Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities	\$25,368
0851	405	Solid Waste Fund	5088000	Unreserved Cash and Investments Ending	\$305,938
0851	405	Solid Waste Fund	5371010	Solid Waste Utilities	\$20,114
0851	405	Solid Waste Fund	5371010	Solid Waste Utilities	\$440
0851	405	Solid Waste Fund	5371010	Solid Waste Utilities	\$3
0851	405	Solid Waste Fund	5371020	Solid Waste Utilities	\$1,510
0851	405	Solid Waste Fund	5371020	Solid Waste Utilities	\$2,063
0851	405	Solid Waste Fund	5371020	Solid Waste Utilities	\$6,329

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0851	405	Solid Waste Fund	5371020	Solid Waste Utilities	\$250
0851	405	Solid Waste Fund	5371030	Solid Waste Utilities	\$203
0851	405	Solid Waste Fund	5371040	Solid Waste Utilities	\$347
0851	405	Solid Waste Fund	5371040	Solid Waste Utilities	\$63
0851	405	Solid Waste Fund	5375010	Solid Waste Utilities	\$18,205
0851	405	Solid Waste Fund	5375010	Solid Waste Utilities	\$357
0851	405	Solid Waste Fund	5375010	Solid Waste Utilities	\$150
0851	405	Solid Waste Fund	5375020	Solid Waste Utilities	\$1,391
0851	405	Solid Waste Fund	5375020	Solid Waste Utilities	\$1,825
0851	405	Solid Waste Fund	5375020	Solid Waste Utilities	\$5,171
0851	405	Solid Waste Fund	5375020	Solid Waste Utilities	\$649
0851	405	Solid Waste Fund	5375020	Solid Waste Utilities	\$413
0851	405	Solid Waste Fund	5375020	Solid Waste Utilities	\$514
0851	405	Solid Waste Fund	5375030	Solid Waste Utilities	\$2,900
0851	405	Solid Waste Fund	5375030	Solid Waste Utilities	\$488
0851	405	Solid Waste Fund	5375030	Solid Waste Utilities	\$203
0851	405	Solid Waste Fund	5378010	Solid Waste Utilities	\$141,346
0851	405	Solid Waste Fund	5378010	Solid Waste Utilities	\$4,208
0851	405	Solid Waste Fund	5378010	Solid Waste Utilities	\$797
0851	405	Solid Waste Fund	5378020	Solid Waste Utilities	\$10,779
0851	405	Solid Waste Fund	5378020	Solid Waste Utilities	\$14,216
0851	405	Solid Waste Fund	5378020	Solid Waste Utilities	\$48,384
0851	405	Solid Waste Fund	5378020	Solid Waste Utilities	\$3,610
0851	405	Solid Waste Fund	5378030	Solid Waste Utilities	\$746
0851	405	Solid Waste Fund	5378030	Solid Waste Utilities	\$198
0851	405	Solid Waste Fund	5378030	Solid Waste Utilities	\$2,107
0851	405	Solid Waste Fund	5378030	Solid Waste Utilities	\$22,753
0851	405	Solid Waste Fund	5378040	Solid Waste Utilities	\$3,032
0851	405	Solid Waste Fund	5378040	Solid Waste Utilities	\$955
0851	405	Solid Waste Fund	5378040	Solid Waste Utilities	\$26,860
0851	405	Solid Waste Fund	5378040	Solid Waste Utilities	\$264,669
0851	405	Solid Waste Fund	5378040	Solid Waste Utilities	\$3,332
0851	405	Solid Waste Fund	5378040	Solid Waste Utilities	\$17,276
0851	405	Solid Waste Fund	5378040	Solid Waste Utilities	\$150
0851	405	Solid Waste Fund	5378040	Solid Waste Utilities	\$18,962
0851	405	Solid Waste Fund	5378040	Solid Waste Utilities	\$8
0851	405	Solid Waste Fund	5378040	Solid Waste Utilities	\$159,944
0851	405	Solid Waste Fund	5378050	Solid Waste Utilities	\$50,472

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0851	405	Solid Waste Fund	5943760	Capital Expenditures/Expenses - Solid Waste Utilities	\$27,938
0851	405	Solid Waste Fund	5973700	Transfers-Out	\$70,000
0851	457	Cable TV Fund	5088000	Unreserved Cash and Investments - Ending	\$232,531
0851	457	Cable TV Fund	5572010	Community Services	\$72,727
0851	457	Cable TV Fund	5572010	Community Services	\$2,040
0851	457	Cable TV Fund	5572020	Community Services	\$5,633
0851	457	Cable TV Fund	5572020	Community Services	\$7,418
0851	457	Cable TV Fund	5572020	Community Services	\$8,169
0851	457	Cable TV Fund	5572020	Community Services	\$227
0851	457	Cable TV Fund	5572030	Community Services	\$634
0851	457	Cable TV Fund	5572030	Community Services	\$3
0851	457	Cable TV Fund	5572030	Community Services	\$93
0851	457	Cable TV Fund	5572030	Community Services	\$57
0851	457	Cable TV Fund	5572030	Community Services	\$935
0851	457	Cable TV Fund	5572030	Community Services	\$537
0851	457	Cable TV Fund	5572040	Community Services	\$2,393
0851	457	Cable TV Fund	5572040	Community Services	\$446
0851	457	Cable TV Fund	5572040	Community Services	\$27,620
0851	457	Cable TV Fund	5572040	Community Services	\$1,124
0851	457	Cable TV Fund	5572040	Community Services	\$244
0851	457	Cable TV Fund	5572040	Community Services	\$2,300
0851	457	Cable TV Fund	5572040	Community Services	\$3,777
0851	457	Cable TV Fund	5572040	Community Services	\$1,139
0851	457	Cable TV Fund	5572040	Community Services	\$1,254
0851	457	Cable TV Fund	5572040	Community Services	\$176
0851	457	Cable TV Fund	5572040	Community Services	\$144
0851	457	Cable TV Fund	5572040	Community Services	\$622
0851	457	Cable TV Fund	5572040	Community Services	\$527
0851	457	Cable TV Fund	5572040	Community Services	\$280
0851	457	Cable TV Fund	5572050	Community Services	\$0
0851	457	Cable TV Fund	5945760	Capital Expenditures/Expenses - Community Services	\$1,862
0851	457	Cable TV Fund	5975700	Transfers-Out	\$3,000
0851	510	Vehicle Replacement Fund	5088000	Unreserved Cash and Investments - Ending	\$821,188

<b>MCAG</b>	<b>Fund #</b>	<b>Fund Name</b>	<b>BARS Account</b>	<b>BARS Name</b>	<b>Amount</b>
0851	510	Vehicle Replacement Fund	5943460	Capital Expenditures/Expenses - Water Utilities	\$14,120
0851	510	Vehicle Replacement Fund	5943560	Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities	\$14,120
0851	510	Vehicle Replacement Fund	5943760	Capital Expenditures/Expenses - Solid Waste Utilities	\$6,168
0851	611	Pension Trust Fund	5172820	Pension and Other Benefit Payments to Retirees	\$5,909
0851	611	Pension Trust Fund	5172820	Pension and Other Benefit Payments to Retirees	\$24,770
0851	640	Municipal Court	5088000	Unreserved Cash and Investments - Ending	\$9,390
0851	640	Municipal Court	5899200	Other Nonexpenditures	\$288,321
0851	645	Inmate Trust	5088000	Unreserved Cash and Investments - Ending	\$2,295
0851	645	Inmate Trust	5899300	Other Nonexpenditures	\$21,876
0851	650	Toppenish TBD Fund	5081000	Reserved Cash and Investments - Ending	\$119,137
0851	650	Toppenish TBD Fund	5894200	Other Nonexpenditures	\$71,778
0851	701	Perpetual Care Fund	5081000	Reserved Cash and Investments - Ending	\$258,440
0851	701	Perpetual Care Fund	5088000	Unreserved Cash and Investments - Ending	\$804

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# Schedules

**07: Disbursement Activity**

**09: Long Term Debt**

**11: Cash Activity**

**16: Expenditures of Federal Awards and State  
Financial Assistance**

**19: Labor Relations Consultant/s**

**SCHEDULE OF DISBURSEMENT ACTIVITY**

**For the Year Ending December 31, 2015**

Fund No.	Fund Title	Beginning Outstanding Items 01/01/2015	Issued During the Year	2	Redeemed During the Year	3	4	Ending Outstanding Items 12/31/2015	5	Prior Year Open Period Items	6	Current Year Open Period Items	7	Disbursements 12/31/2015	2-6-7 = 8
001	General Fund	\$24,942	\$5,582,734	\$5,531,604	\$0	\$76,072	\$49,675	\$70,870	\$5,603,930	\$811	\$234,943	\$5,647	\$52,321	\$47,420	\$23,722
101	Street Fund	\$845	\$235,228	\$226,264	\$0	\$9,809	\$1,096	\$811	\$234,943	\$5,647	\$52,321	\$199	\$47,420	\$23,722	\$70,056
106	Tourism Development Fund	\$14	\$54,203	\$54,202	\$0	\$15	\$7,529	\$5,647	\$52,321	\$199	\$47,420	\$0	\$23,722	\$70,056	\$35,411
108	Cemetery Fund	\$273	\$47,419	\$46,818	\$0	\$874	\$197	\$199	\$47,420	\$0	\$23,722	\$0	\$70,056	\$35,411	\$16,667
119	Public Safety Grants Fund	\$729	\$51,048	\$51,776	\$0	\$80	\$0	\$0	\$70,056	\$180	\$35,411	\$0	\$16,667	\$441,863	\$2,402,441
129	Special Investigative Drug Account (SIDA) Fund	\$0	\$69,876	\$69,796	\$0	\$80	\$0	\$0	\$70,056	\$180	\$35,411	\$0	\$16,667	\$441,863	\$2,402,441
170	Housing Rehabilitation Fund	\$1,986	\$35,966	\$37,931	\$0	\$20	\$0	\$0	\$70,056	\$180	\$35,411	\$0	\$16,667	\$441,863	\$2,402,441
225	Community Economic Development Loan (CERB) Fund	\$0	\$16,667	\$16,667	\$0	\$0	\$0	\$0	\$70,056	\$180	\$35,411	\$0	\$16,667	\$441,863	\$2,402,441
302	Street Capital Fund	\$1,959	\$446,431	\$437,931	\$0	\$10,460	\$4,569	\$0	\$70,056	\$180	\$35,411	\$0	\$16,667	\$441,863	\$2,402,441
401	Water Fund	\$31,688	\$2,420,820	\$2,423,538	\$0	\$28,970	\$29,503	\$11,125	\$2,402,441	\$11,125	\$2,402,441	\$35,347	\$1,754,707	\$594,802	\$114,763
403	Wastewater Fund	\$4,197	\$1,747,921	\$1,710,831	\$0	\$41,287	\$28,560	\$35,347	\$1,754,707	\$17,690	\$594,802	\$140	\$114,763	\$34,408	\$30,680
405	Solid Waste Fund	\$2,506	\$596,883	\$596,115	\$0	\$3,274	\$19,771	\$17,690	\$594,802	\$140	\$34,408	\$0	\$30,680	\$288,744	\$21,876
457	Cable TV Fund	\$119	\$115,066	\$114,835	\$0	\$351	\$443	\$140	\$114,763	\$0	\$34,408	\$0	\$30,680	\$288,744	\$21,876
510	Vehicle Replacement Fund	\$0	\$39,135	\$37,935	\$0	\$1,200	\$4,727	\$0	\$34,408	\$0	\$30,680	\$0	\$288,744	\$21,876	\$71,778
611	Pension Trust Fund	\$0	\$30,680	\$30,680	\$0	\$0	\$0	\$0	\$30,680	\$0	\$21,876	\$0	\$71,778	\$143,994	\$11,840,532
640	Municipal Court	\$450	\$288,744	\$286,676	\$0	\$2,518	\$0	\$0	\$288,744	\$0	\$21,876	\$0	\$71,778	\$143,994	\$11,840,532
645	Inmate Trust	\$208	\$21,876	\$22,085	\$0	\$0	\$0	\$0	\$21,876	\$0	\$71,778	\$0	\$71,778	\$143,994	\$11,840,532
650	Toppenish TBD Fund	\$0	\$71,778	\$71,778	\$0	\$0	\$0	\$0	\$71,778	\$0	\$71,778	\$0	\$71,778	\$143,994	\$11,840,532
<b>TOTAL</b>		<b>\$69,915</b>	<b>\$11,872,475</b>	<b>\$11,767,461</b>	<b>\$0</b>	<b>\$174,929</b>	<b>\$175,938</b>	<b>\$143,994</b>	<b>\$11,840,532</b>						

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

<b>ID. No.</b>	<b>Description</b>	<b>Due Date</b>	<b>Beginning Balance</b>	<b>Additions</b>	<b>Reductions</b>	<b>Ending Balance</b>
<b>General Obligations</b>						
263.81	CERB Loan C95-110	1/1/2017	49,999	-	16,667	33,332
263.96	Local Loan - TOP0851-9-1	12/1/2020	14,627	108,862	14,627	108,862
263.96	Local Loan - TOP0851-10-1	12/1/2018	-	13,962	-	13,962
263.96	Local Loan - TOP0851-10-1	12/1/2018	-	24,822	-	24,822
263.96	Local Loan - TOP0851-5-1	12/1/2017	136,100	-	43,251	92,849
263.96	Local Loan - TOP0851-5-1	12/1/2017	67,035	-	21,303	45,732
<b>Total General Obligations:</b>			<b>267,761</b>	<b>147,646</b>	<b>95,848</b>	<b>319,559</b>
<b>Revenue Obligations</b>						
263.82	PWTF - Gravity SE Pipe Replacement	7/1/2021	448,477	-	64,068	384,409
263.82	PWTF - Gravity SE Pipe Replacement-II	7/1/2022	564,173	-	70,521	493,652
263.82	PWTF - WWTP Upgrade	7/1/2025	451,511	-	41,046	410,465
263.82	DWSRF - Telemetry System Improvement	10/1/2024	70,997	-	7,100	63,897
263.82	DWSRF - Well No. 9	10/1/2028	1,891,911	-	135,137	1,756,774
263.82	Ecology - SRF - WWTP Upgrade	10/30/2030	7,151,124	-	446,946	6,704,178
263.82	Ecology Centennial - Sewer	9/15/2021	1,274,526	-	174,015	1,100,511
263.82	DWSRF - 2013 Water System Improvement	10/1/2036	1,128,839	-	59,413	1,069,426
263.82	DWSRF - New 1.7 MG Stanpipe Reservoir	10/1/2036	3,207,856	310,277	175,907	3,342,226
263.82	DWSRF - 2014 Water System Improvement	10/1/2037	62,136	399,265	-	461,401
263.82	Ecology - Sewer Plan - Camera Van	12/31/2036	-	45,149	-	45,149
264.30	Pension Liability	12/31/2015	-	1,583,353	-	1,583,353
259.12	Compensated Absence	12/31/2015	536,504	15,528	70,637	481,395
<b>Total Revenue Obligations:</b>			<b>16,788,054</b>	<b>2,353,572</b>	<b>1,244,790</b>	<b>17,896,836</b>
<b>Total Liabilities:</b>			<b>17,055,815</b>	<b>2,501,218</b>	<b>1,340,638</b>	<b>18,216,395</b>

## City of Toppenish

## SCHEDULE OF CASH ACTIVITY

For the Year Ended December 31, 2015

Fund No.	Fund Title	Beginning Cash and Investments	Receipts	Transfers-In	Other Revenue	Netted Transactions	Total Increase (4+5+6-7)	Disbursements	Transfers-Out	Other Expenditures	Total Decrease (9+10+11-7)	Ending Cash & Investments (3+8-12)
001	General Fund	1,528,870.18	4,209,629.43	0.00	1,712,487.98	18,372.70	5,903,744.71	5,603,929.68	34,623.46	0.00	5,620,180.44	1,812,434.45
101	Street Fund	125,386.87	252,382.93	0.00	0.00	0.00	252,382.93	234,942.51	0.00	413.65	235,356.16	142,413.64
106	Tourism Development	20,369.40	76,218.64	0.00	0.00	105.00	76,113.64	52,320.85	0.00	0.00	52,215.85	44,267.19
108	Cemetery Fund	131,063.38	59,072.71	0.00	0.00	465.00	58,607.71	47,419.98	0.00	0.00	46,954.98	142,716.11
119	Public Safety Grants	9,221.12	19,760.60	0.00	0.00	0.00	19,760.60	23,721.73	0.00	0.00	23,721.73	5,259.99
129	Special Inv. Drug Acct	96,097.43	40,225.20	0.00	0.00	11,458.98	28,766.22	70,056.28	0.00	0.00	58,597.30	66,266.35
170	Housing Rehabilitation	259,621.39	100,706.87	0.00	0.00	10,302.26	90,404.61	35,411.10	140,108.32	0.00	165,217.16	184,808.84
225	Com Econ Dev Loan	22,589.70	16,693.09	0.00	0.00	0.00	16,693.09	16,666.67	0.00	0.00	16,666.67	22,616.12
301	Municipal Capital Impr	556,095.53	45,241.78	0.00	0.00	0.00	45,241.78	0.00	0.00	0.00	0.00	601,337.31
302	Street Capital Fund	67,698.50	547,376.97	0.00	0.00	0.00	547,376.97	441,862.83	0.00	0.00	441,862.83	173,212.64
401	Water Fund	2,362,757.34	2,963,317.02	140,108.32	0.00	1,055.75	3,102,369.59	2,402,441.16	40,000.00	608,632.18	3,050,017.59	2,415,109.34
403	Wastewater Fund	2,053,639.82	2,866,244.10	0.00	0.00	2.10	2,866,242.00	1,754,707.40	50,000.00	784,293.63	2,588,998.93	2,330,882.89
405	Solid Waste Fund	260,187.99	1,002,080.12	0.00	0.00	1.05	1,002,079.07	594,801.66	70,000.00	291,528.52	956,329.13	305,937.93
457	Cable TV Fund	197,788.87	180,124.78	0.00	0.00	0.00	180,124.78	114,762.63	3,000.00	27,620.00	145,382.63	232,531.02
510	Vehicle Replacement	680,818.49	1,777.53	173,000.00	0.00	0.00	174,777.53	34,408.15	0.00	0.00	34,408.15	821,187.87
611	Pension Trust Fund	0.00	6,056.19	24,623.46	0.00	0.00	30,679.65	30,679.65	0.00	0.00	30,679.65	0.00
640	Municipal Court	5,000.00	293,134.46	0.00	0.00	423.00	292,711.46	288,744.46	0.00	0.00	288,321.46	9,390.00
645	Inmate Trust	2,111.19	22,060.10	0.00	0.00	0.00	22,060.10	21,876.49	0.00	0.00	21,876.49	2,294.80
650	Toppenish TBD Fund	58,832.34	132,082.53	0.00	0.00	0.00	132,082.53	71,778.34	0.00	0.00	71,778.34	119,136.53
701	Perpetual Care Fund	249,230.62	10,013.34	0.00	0.00	0.00	10,013.34	0.00	0.00	0.00	0.00	259,243.96
	TOTAL	8,687,380.16	12,844,198.39	337,731.78	1,712,487.98	42,185.84	14,852,232.31	11,840,531.57	337,731.78	1,712,487.98	13,848,565.49	9,691,046.98

**CITY OF TOPPENISH**  
**SCHEDULE OF STATE FINANCIAL ASSISTANCE**  
 For the Year Ended December 31, 2015

1	2	3
Grantor/Program Title	Identification Number	Current Year Expenditures
Department of Health		
EMS Participation Grant	N/A	1,341
<b>Total Washington State Department of Health</b>		<b>1,341</b>
Washington State Department of Transportation		
State Partipation Committement	GCB 2237	10,000
<b>Total Washington Auto Theft Prevention Authority</b>		<b>10,000</b>
Transportation Improvement Board		
Fuel Tax Grant	3-E-178(003)-1	153,019
Fuel Tax Grant	P-E-178(P01)-01	265,479
<b>Total Washington State Department of Transportation</b>		<b>418,498</b>
<b>TOTAL STATE ASSISTANCE</b>		<b>429,839</b>

The Accompanying Notes To The Schedule Of State and Local Financial Assistance Are An Integral Part Of This

**City of Toppenish**  
**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	Community Development Block Grants/State's program and Non- Entitlement Grants in Hawaii	14.228	14-65400-030	-	399,247	399,247	-	1,2,3,6
Office Of Community Planning And Development, Department Of Housing And Urban Development	Community Development Block Grants/State's program and Non- Entitlement Grants in Hawaii	14.228	N/A	-	140,108	140,108	-	1,2,3,6
				<b>Total CFDA 14.228:</b>	<b>539,355</b>	<b>539,355</b>	-	
Bureau Of Justice Assistance, Department Of Justice	Bulletproof Vest Partnership Program	16.607	N/A	-	3,085	3,085	-	1,2,6,7
Criminal Division, Department Of Justice	Equitable Sharing Program	16.922	N/A	-	18,991	18,991	-	1,2,5,6
<b>Highway Planning and Construction Cluster</b>								
Federal Highway Administration (fhwa), Department Of Transportation (via Wasington State Department of Transportation))	Highway Planning and Construction	20.205	STPUS 6423(001)	952	-	952	-	1,2,6
Federal Highway Administration (fhwa), Department Of Transportation (via Wasington State Department of Transportation))	Highway Planning and Construction	20.205	STPUS 6417(001)	24,574	-	24,574	-	1,2,6
				<b>Total Highway Planning and Construction Cluster:</b>	<b>25,526</b>	<b>25,526</b>	-	
<b>Highway Safety Cluster</b>								
National Highway Traffic Safety Administration (nhtsa), Department Of Transportation (via Wasington Association of Sheriffs and Police Chiefs)	State and Community Highway Safety	20.600	N/A	3,215	-	3,215	-	1,2,6
				<b>Total Highway Safety Cluster:</b>	<b>3,215</b>	<b>3,215</b>	-	

The accompanying notes are an integral part of this schedule.

Federal Agency (Pass-Through Agency)	Federal Program	CFDA Number	Other Award Number	Expenditures			Total	Passed through to Subrecipients	Note
				From Pass- Through Awards	From Direct Awards				
Criminal Division, Department Of Justice	Equitable Sharing Program	21,000	N/A	-	5,964	5,964	-	1,2,5,6	
<b>Clean Water State Revolving Fund Cluster</b>									
Office Of Water, Environmental Protection Agency (via Department of Ecology)	Capitalization Grants for Clean Water State Revolving Funds	66.458	WQC-2015- Toppen-00146	25,368	-	25,368	-	1,2,4,6	
<b>Total Clean Water State Revolving Fund Cluster:</b>				<b>25,368</b>	<b>-</b>	<b>25,368</b>	<b>-</b>		
<b>Drinking Water State Revolving Fund Cluster</b>									
Office Of Water, Environmental Protection Agency (via Department of Commerce)	Capitalization Grants for Drinking Water State Revolving Funds	66.468	DM12-952-105	273,743	-	273,743	-	1,2,4,6	
Office Of Water, Environmental Protection Agency (via Department of Commerce)	Capitalization Grants for Drinking Water State Revolving Funds	66.468	DM13-592-151	400,417	-	400,417	-	1,2,4,6,7	
<b>Total Drinking Water State Revolving Fund Cluster:</b>				<b>674,160</b>	<b>-</b>	<b>674,160</b>	<b>-</b>		
<b>Total Federal Awards Expended:</b>				<b>728,269</b>	<b>567,394</b>	<b>1,295,664</b>	<b>-</b>		

**CITY OF TOPOPENISH, WASHINGTON**  
**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**For the Year Ended December 31, 2015**

**NOTE 1 - BASIS OF ACCOUNTING**

The Schedule of Financial Assistance is prepared on the same basis of accounting as the City's financial statements. The City of Toppenish uses the cash basis of accounting for all fund types.

**NOTE 2 - PROGRAM COSTS**

The amounts shown as current year expenditures represent only the Federal grant or loan portions of the program costs. Actual program costs, including the City's portion, are more than shown. Such expenditures are recognized following, as applicable, either the cost principles in the OMB Circular A-87, Cost Principles for State, Local, and Indian Tribal Governments, or the cost principles contained in title 2 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 Toppenish had a revolving loan program for low income housing renovation. Under this federal program, repayments to the City are considered program revenues (income). The City was approved for a Community Development Block Grant (CDBG) to complete the project listed above as Drinking Water State Revolving Fund (DWSRF DM13-952-151). The amount of funds expended for this project is presented as expenditures. The amount of grant received from CDBG for the year was \$399,247.00. The total amount of program income contributed to the project for the year was \$140,108.32.

**NOTE 4 – FEDERAL LOANS**

The City of Toppenish was approved by the Environmental Protection Agency, through Washington State Public Works Board to receive a Drinking Water State Revolving Fund (DWSRF) DM12-952-105 loan totaling \$3,518,133.00 to provide for the construction of a new 1.7 MG Standpipe Water Reservoir. The amount listed includes loan proceeds received during the year. This loan has no continuing compliance requirements. The current year loan is reported on the City of Toppenish's Schedule of Liabilities.

The City of Toppenish was approved by the Environmental Protection Agency, through Washington State Public Works Board to receive a Drinking Water State Revolving Fund (DWSRF) DM13-952-151 loan totaling \$1,683,983.00 to provide for the replacement of approximately 4,300 linear feet of existing water distribution piping with new 12" water main, fittings, valves, fire hydrants, service connections, and repair of asphalt pavement, curb and gutter, gravel surfaces and disturbed landscaping within the right-of-way. Asphalt pavement repair will include asphalt overlay of existing roadways as required. The amount listed includes loan proceeds received during the year. This loan has no continuing compliance requirements. The current year loan is reported on the City of Toppenish's Schedule of Liabilities.

The City of Toppenish was approved by the Environmental Protection Agency, through Washington State Department of Ecology to receive a Clean Water State Revolving Fund (CWSRF) loan with a portion of the funds consisting of Federal Capitalization Grant provided through the Environmental Protection Agency (EPA). The funds are one half loan (\$75,000) and one half forgivable loan



(\$75,000) for a total award of \$150,000. The funds will provide the purchase of video equipment, the development of a capital improvement plan, and the elements required for the completion of a General Sewer Plan. The loan is reported on the City of Toppenish's Schedule of Liabilities. The combined loan and grant are shown as a total expenditure on the Schedule of Expenditures of Federal Awards.

**NOTE 5: FEDERAL EQUITABLE SHARING PROGRAM**

The City of Toppenish participates in the Federal Equitable Sharing Program through the Department of Justice. The funds received are typically from prior year Investigations.

**NOTE 6: INDIRECT COST RATE**

The City of Toppenish did not charge any indirect costs and has not elected to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

**NOTE 7: 2014 EXPENDITURE INCLUDED IN 2015**

Expenditures include 2014 actual expenditures that were reimbursed through grants or loans in 2015. The City of Toppenish had a federal single audit in 2014. The amount is immaterial to the financial statement - \$6,273.07 in the Drinking Water State Revolving Funds DM13-592-151 and \$3,085 in the Bullet Proof Vest Program

**CITY OF TOPPENISH**

**Labor Relations Consultants  
For the Year Ended December 31, 2015**

Has your government engaged labor relations consultants?  Yes  No

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

<b>Name of Firm</b>
The Wesley Group
<b>Name of Consultant</b>
Kevin Wesley
<b>Business Address</b>
PO Box 7164 Kennewick WA 99336-0616
<b>Amount Paid to Consultant During Fiscal Year</b>
\$ 6,815.00
<b>Terms and Conditions: As Applicable, Including:</b>
Rates (e.g., Hourly, Etc.): \$100 per hour
Maximum Compensation Allowed: Open
Duration of Services: Open
Services Provided: Personnel related matters, including labor negotiations

**CITY OF TOPPENISH**

**Labor Relations Consultants  
For the Year Ended December 31, 2015**

Has your government engaged labor relations consultants?  Yes  No

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

<b>Name of Firm</b>
Menke Jackson Beyer Ehlis Harper & Plant, LLP
<b>Name of Consultant</b>
Tony Menke
<b>Business Address</b>
807 North 39 <sup>th</sup> Avenue Yakima, WA 98902
<b>Amount Paid to Consultant During Fiscal Year</b>
\$23,063.21
<b>Terms and Conditions: As Applicable, Including:</b>
Rates (e.g., Hourly, Etc.): \$140/Attorney plus \$90/Staff per hour plus expenses
Maximum Compensation Allowed: Open
Duration of Services: Open
Services Provided: Personnel related matters, including labor negotiations

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# **Supplemental Information**

**CITY OF TOPPENISH  
2015 ANNUAL REPORT**

**CITY OF TOPPENISH**  
**As of December 31, 2015 CASH AND INVESTMENTS**

<b>Cash</b>	<b>Cash Per Bank Statements</b>	<b>Investments</b>	<b>Investments Per Investment Statements</b>
<b>Central Valley Bank</b>		<b>Smith Barney Citigroup</b>	126,695.53
General Account	\$345,649.22	Mutual Funds	
Claims & Payroll Account	\$172,407.98		
TBD Account/LGIP Account	\$119,136.53	<b>Local Government Investment</b>	8,071,457.22
Municipal Court Account	\$11,908.00	LGIP-General	
Inmate Trust Account	\$2,294.80		
Advance Travel Expense	<u>\$1,024.32</u>		
<b>Total Central Valley Bank</b>	<b>\$652,420.85</b>		
<b>Petty Cash Per Resolutions</b>	<b>\$8,850.00</b>	<b>U.S. Bank Bonds</b>	1,149,549.60
Wells Fargo - EzCards P. Cash	<u>\$500.00</u>	FHLMC #3133EFGU5	
<b>Total Petty Cash</b>	<b>\$9,350.00</b>	FHLMC #3134G46D5	
		FNMA #3135GOTB9	
<b>Total Cash Per Bank</b>	<b>\$661,770.85</b>		
Less O/S Checks	(\$318,876.11)		
Bank to be Adj	(\$0.01)		
Plus NSF - Paid Next Month	\$449.90		
Dep in Transit/Adj to Balance			
<b>Total Cash in Bank</b>	<b><u>\$343,344.63</u></b>	<b>Total Investments Per Statements</b>	<b><u>\$9,347,702.35</u></b>
<b>Total Cash:</b>		<b>Total Investments:</b>	
<b>Cash &amp; Investment Report</b>	<b>\$343,344.63</b>	<b>Cash &amp; Investment Report</b>	<b>\$9,347,702.35</b>
		<b>Total Cash &amp; Investments</b>	<b>\$9,691,046.98</b>
Diff. Bank (reconciled) vs. Schedule 11 (to confirm) (Immaterial Difference)	\$0.00	Diff. Bank (reconciled) vs. Schedule 12 (to confirm) (Immaterial Difference)	\$0.00

**SUMMARY OF ALL INVESTMENTS - DECEMBER 2015**

	Amount	Funds	\$ Distributed
<b>Local Government Investment Pool (LGIP)</b>	8,071,457.22	All Funds	
Balance as of: 12/31/2015 Interest Rate Net .2531%			
<b>Smith Barney Fireman's Pension Fund</b>			
	126,695.53	001	
<b>TOTAL</b>	126,695.53		
<b>U.S.Bancorp/TVI #3134G3N71 Purch 7/9/14 Called 10/5/15</b>	0.00	002	100,000.00
Freddie mac - Matures 10/4/18 1.45%		301	100,000.00
Interest Paid 10/4 and 4/4 in the amount of \$2,700/per		401	99,179.80
Callable 10/4/14 with 3.088% Yield		403	99,179.80
\$400,000/Buy-In \$399,784.60			\$398,359.60
<b>U.S.Bancorp/TVI #3134G46D5 Purch 5/29/14</b>	299,644.50	050	50,939.57
FHLMC (Freddie Mac) - Matures 06/12/18 1.230%		401	86,896.91
6/12 - 12/12 (Semi-Annual) Int. Schedule \$1,800		403	86,896.91
Callable 3/12/15 with 1.352% Yield		701	74,911.13
\$300,000/Buy-In \$301,314.50			\$299,644.50
<b>U.S.Bancorp/TVI #3135GOTB9 Purch 5/7/15</b>	448,357.50	001	\$49,357.50
FNMA - Matures 1/9/20 - 1.57%		002	120,000.00
Interest Paid 1/9 and 7/9 in the amount of \$3,532.50		030	15,000.00
Callable		301	83,000.00
		401	70,000.00
\$450,000/Buy-In \$449,189.55		403	76,000.00
		405	25,000.00
		457	10,000.00
			\$448,357.50
<b>U.S.Bancorp/TVI #3133EFGU5 Purch 10/7/15</b>	401,547.60	002	100,386.90
Fed Farm Credit - Matures 10/7/19 - 1.06%		301	100,386.90
Interest Paid x/x and x/x in the amount of		401	100,386.90
Callable		403	100,386.90
\$400,000 (purchase cost: \$1547.60)			\$401,547.60
<b>TOTAL</b>	<b>1,149,549.60</b>		
<b>WASHINGTON STATE INVESTMENT POOL</b>	8,071,457.22		
<b>SMITH BARNEY</b>	126,695.53		
<b>US BANK SAFEKEEPING</b>	1,149,549.60		
<b>TOTAL AS OF 12/31/15</b>	<b>9,347,702.35</b>		

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