



ANNUAL REPORT

CITY OF NORTH BEND, WA

MCAG # 0421

**FINANCE DEPARTMENT
211 Main Ave North
PO Box 896
North Bend, WA 98045**

<http://www.northbendwa.gov>

Submitted pursuant to RCW 43.09.230

To The

STATE AUDITOR'S OFFICE

FOR THE FISCAL YEAR ENDED DECEMBER 31, 2014

CITY OF NORTH BEND
2014 ANNUAL FINANCIAL REPORT

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CITY OF NORTH BEND

DIRECTORY OF OFFICIALS

December 31, 2014

ELECTED OFFICIALS

<u>Mayor</u>	<u>TERM</u>	<u>EXPIRATION</u>
Kenneth G. Hearing.....	4 Years	12/31/15

Council Members

Jonathan Rosen.....	4 Years	12/31/15
Alan Gothelf	4 Years	12/31/17
Dee Williamson	4 Years	12/31/15
Ross Loudenback.....	4 Years	12/31/17
David Cook	4 Years	12/31/15
Jeanne Pettersen	4 Years	12/31/17
Ryan Kolodejchuk.....	4 Years	12/31/15

APPOINTED OFFICIALS

City Administrator.....	Londi Lindell
Assistant City Administrator/Finance Director.....	Dawn Masko
City Attorney	Michael Kenyon
Community & Economic Development Director	Gina Estep
Public Works Director / Engineer.....	Mark Rigos
Public Works Project Manager / Engineer.....	Donald DeBerg
Deputy Finance Director.....	Beth Waltz
City Clerk	Susie Opedal
Police.....	City of Snoqualmie
Fire	Eastside Fire & Rescue

CITY OF NORTH BEND

FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS

For the Year Ended December 31, 2014

BARS CODE		Total for All Funds (Memo Only)	001 General Fund	103 Streets Overlay
Beginning Cash and Investments				
30810	Beg Fund Bal-Reserved	\$ 2,338,618.47	\$ 554,370.00	\$ -
30880	Beg Fund Bal-Unreserved	11,030,318.50	705,775.96	153,116.50
38880/58880	Prior Period Adjustments, net	-	-	-
Operating Revenues				
310	Taxes	5,751,244.43	5,114,507.30	-
320	Licenses and Permits	338,396.72	288,979.03	-
330	Intergovernmental Revenues	828,263.78	217,054.60	236,082.27
340	Charges for Goods and Services	5,462,622.23	94,154.25	-
350	Fines and Penalties	76,343.50	76,343.50	-
360	Miscellaneous Revenues	1,581,768.75	23,157.96	-
Total Operating Revenues:		14,038,639.41	5,814,196.64	236,082.27
Operating Expenditures				
510	General Government	1,362,436.24	1,221,876.13	-
520	Public Safety	2,941,422.55	2,941,422.55	-
530	Utilities	3,157,998.66	-	-
540	Transportation	999,882.67	722,241.38	-
550	Economic Environment	730,427.79	479,528.06	-
560	Social Services	28,649.71	28,649.71	-
570	Culture And Recreation	429,807.10	429,807.10	-
598	Intergovernmental Payments	-	-	-
Total Operating Expenditures:		9,650,624.72	5,823,524.93	-
Net Operating Increase (Decrease):		4,388,014.69	(9,328.29)	236,082.27
Nonoperating Revenues				
370,380,395,398	Other Financing Sources	498,559.21	3,163.78	-
391-393	Debt Proceeds	529,266.32	-	-
397	Transfers-In	1,586,543.59	274,105.13	100,000.00
Total Nonoperating Revenues:		2,614,369.12	277,268.91	100,000.00
Nonoperating Expenditures				
580,596,599	Other Financing Uses	87,590.00	-	-
591-593	Debt Service	2,964,280.70	43,388.87	-
594-595	Capital Expenditures	3,138,063.20	109,640.94	427,590.94
597	Transfers-Out	1,586,543.59	202,376.99	-
Total Nonoperating Expenditures:		7,776,477.49	355,406.80	427,590.94
Increase (Decrease in Cash and Investments):		(774,093.68)	(87,466.18)	(91,508.67)
Ending Cash and Investments				
50810	End Fund Bal-Reserved	\$ 6,832,649.42	\$ 129,122.62	\$ 61,607.83
50880	End Fund Balance-Unreserved	\$ 5,762,193.87	\$ 1,043,557.16	\$ -

The Accompanying Notes Are An Integral Part Of This Statement.

CITY OF NORTH BEND

FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS

For the Year Ended December 31, 2014

BARS CODE		106 Impact Fees & Mitigation	107 Hotel/Motel Tax	116 Park Capital Improvement
Beginning Cash and Investments				
30810	Beg Fund Bal-Reserved	\$ -	\$ -	\$ -
30880	Beg Fund Bal-Unreserved	1,101,583.98	1,660.93	33,982.24
38880/58880	Prior Period Adjustments, net	-	-	-
Operating Revenues				
310	Taxes	-	11,358.97	-
320	Licenses and Permits	-	-	-
330	Intergovernmental Revenues	-	-	60,702.82
340	Charges for Goods and Services	306,012.53	-	-
350	Fines and Penalties	-	-	-
360	Miscellaneous Revenues	1,653.96	-	-
Total Operating Revenues:		307,666.49	11,358.97	60,702.82
Operating Expenditures:				
510	General Government	-	-	-
520	Public Safety	-	-	-
530	Utilities	-	-	-
540	Transportation	-	-	-
550	Economic Environment	-	8,600.00	-
560	Social Services	-	-	-
570	Culture And Recreation	-	-	-
598	Intergovernmental Payments	-	-	-
Total Operating Expenditures:		-	8,600.00	-
Net Operating Increase (Decrease):		307,666.49	2,758.97	60,702.82
Nonoperating Revenues				
370,380,395,398	Other Financing Sources	-	-	-
391-393	Debt Proceeds	-	-	-
397	Transfers-In	-	-	-
Total Nonoperating Revenues:		-	-	-
Nonoperating Expenditures				
580,596,599	Other Financing Uses	-	-	-
591-593	Debt Service	-	-	-
594-595	Capital Expenditures	41,622.97	-	29,862.17
597	Transfers-Out	445,683.00	-	-
Total Nonoperating Expenditures:		487,305.97	-	29,862.17
Increase (Decrease in Cash and Investments)		(179,639.48)	2,758.97	30,840.65
Ending Cash and Investments				
50810	End Fund Bal-Reserved	\$ 921,944.50	\$ 4,419.90	\$ 64,822.89
50880	End Fund Balance-Unreserved	\$ -	\$ -	\$ -

The Accompanying Notes Are An Integral Part Of This Statement.

CITY OF NORTH BEND

FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS

For the Year Ended December 31, 2014

BARS CODE		125	215	216
		Development Projects (CED)	2010 LTGO Debt Service	2011 Fire Station Bond Redempt
Beginning Cash and Investments				
30810	Beg Fund Bal-Reserved	\$ -	\$ -	\$ -
30880	Beg Fund Bal-Unreserved	151,915.61	-	170,095.38
38880/58880	Prior Period Adjustments, net	-	-	-
Operating Revenues				
310	Taxes	-	-	189,641.72
320	Licenses and Permits	-	-	-
330	Intergovernmental Revenues	-	-	-
340	Charges for Goods and Services	304,632.81	-	-
350	Fines and Penalties	-	-	-
360	Miscellaneous Revenues	-	-	370.69
Total Operating Revenues:		304,632.81	-	190,012.41
Operating Expenditures:				
510	General Government	-	-	-
520	Public Safety	-	-	-
530	Utilities	-	-	-
540	Transportation	-	-	-
550	Economic Environment	242,299.73	-	-
560	Social Services	-	-	-
570	Culture And Recreation	-	-	-
598	Intergovernmental Payments	-	-	-
Total Operating Expenditures:		242,299.73	-	-
Net Operating Increase (Decrease):		62,333.08	-	190,012.41
Nonoperating Revenues				
370,380,395,398	Other Financing Sources	-	-	-
391-393	Debt Proceeds	-	-	-
397	Transfers-In	-	191,500.74	-
Total Nonoperating Revenues:		-	191,500.74	-
Nonoperating Expenditures				
580,596,599	Other Financing Uses	-	-	-
591-593	Debt Service	-	191,500.74	184,830.39
594-595	Capital Expenditures	-	-	-
597	Transfers-Out	90,750.00	-	-
Total Nonoperating Expenditures:		90,750.00	191,500.74	184,830.39
Increase (Decrease in Cash and Investments)		(28,416.92)	-	5,182.02
Ending Cash and Investments				
50810	End Fund Bal-Reserved	\$ 123,498.69	\$ -	\$ 175,277.40
50880	End Fund Balance-Unreserved	\$ -	\$ -	\$ -

The Accompanying Notes Are An Integral Part Of This Statement.

CITY OF NORTH BEND

FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS

For the Year Ended December 31, 2014

BARS CODE		217 2012 LTGO (TBD) Bond Redempt	310 Municipal Projects	320 Capital Improvement (REET)
Beginning Cash and Investments				
30810	Beg Fund Bal-Reserved	\$ -	\$ -	\$ -
30880	Beg Fund Bal-Unreserved	44.94	939,996.33	423,917.77
38880/58880	Prior Period Adjustments, net	-	-	-
Operating Revenues				
310	Taxes	-	-	435,736.44
320	Licenses and Permits	-	-	-
330	Intergovernmental Revenues	157,538.87	147,083.96	-
340	Charges for Goods and Services	-	-	-
350	Fines and Penalties	-	-	-
360	Miscellaneous Revenues	42.20	2,600.59	1,019.30
Total Operating Revenues:		157,581.07	149,684.55	436,755.74
Operating Expenditures:				
510	General Government	-	-	-
520	Public Safety	-	-	-
530	Utilities	-	-	-
540	Transportation	-	-	-
550	Economic Environment	-	-	-
560	Social Services	-	-	-
570	Culture And Recreation	-	-	-
598	Intergovernmental Payments	-	-	-
Total Operating Expenditures:		-	-	-
Net Operating Increase (Decrease):		157,581.07	149,684.55	436,755.74
Nonoperating Revenues				
370,380,395,398	Other Financing Sources	-	-	-
391-393	Debt Proceeds	-	-	-
397	Transfers-In	-	586,757.72	-
Total Nonoperating Revenues:		-	586,757.72	-
Nonoperating Expenditures				
580,596,599	Other Financing Uses	-	-	-
591-593	Debt Service	145,530.39	-	43,388.87
594-595	Capital Expenditures	-	504,941.95	-
597	Transfers-Out	-	182,200.00	231,353.60
Total Nonoperating Expenditures:		145,530.39	687,141.95	274,742.47
Increase (Decrease in Cash and Investments)		12,050.68	49,300.32	162,013.27
Ending Cash and Investments				
50810	End Fund Bal-Reserved	\$ 12,095.62	\$ 674,450.92	\$ 585,931.04
50880	End Fund Balance-Unreserved	\$ -	\$ 314,845.73	\$ -

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CITY OF NORTH BEND

FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS

For the Year Ended December 31, 2014

BARS CODE		401	402	404
		Water Operations	Sewer Operations	Storm & Flood Operations
Beginning Cash and Investments				
30810	Beg Fund Bal-Reserved	\$ 89,618.17	\$ 219,445.27	\$ 129,854.56
30880	Beg Fund Bal-Unreserved	1,339,521.82	2,287,718.27	1,037,669.72
38880/58880	Prior Period Adjustments, net	-	-	-
Operating Revenues				
310	Taxes	-	-	-
320	Licenses and Permits	-	-	1,386.00
330	Intergovernmental Revenues	-	-	-
340	Charges for Goods and Services	1,643,363.69	1,751,874.03	820,341.03
350	Fines and Penalties	-	-	-
360	Miscellaneous Revenues	3,294.84	4,945.30	2,465.60
Total Operating Revenues:		1,646,658.53	1,756,819.33	824,192.63
Operating Expenditures:				
510	General Government	-	-	-
520	Public Safety	-	-	-
530	Utilities	1,023,503.69	1,564,500.67	538,270.73
540	Transportation	-	-	-
550	Economic Environment	-	-	-
560	Social Services	-	-	-
570	Culture And Recreation	-	-	-
598	Intergovernmental Payments	-	-	-
Total Operating Expenditures:		1,023,503.69	1,564,500.67	538,270.73
Net Operating Increase (Decrease):		623,154.84	192,318.66	285,921.90
Nonoperating Revenues				
370,380,395,398	Other Financing Sources	154,734.72	297,270.00	43,390.71
391-393	Debt Proceeds	529,266.32	-	-
397	Transfers-In	-	-	-
Total Nonoperating Revenues:		684,001.04	297,270.00	43,390.71
Nonoperating Expenditures				
580,596,599	Other Financing Uses	87,590.00	-	-
591-593	Debt Service	201,739.93	434,822.64	158,371.37
594-595	Capital Expenditures	978,544.46	963,022.15	76,052.74
597	Transfers-Out	-	-	-
Total Nonoperating Expenditures:		1,267,874.39	1,397,844.79	234,424.11
Increase (Decrease in Cash and Investments)		39,281.49	(908,256.13)	94,888.50
Ending Cash and Investments				
50810	End Fund Bal-Reserved	\$ 89,618.00	\$ 219,445.00	\$ 129,855.00
50880	End Fund Balance-Unreserved	\$ 1,378,803.48	\$ 1,379,462.41	\$ 1,132,557.78

The Accompanying Notes Are An Integral Part Of This Statement.

CITY OF NORTH BEND

FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS

For the Year Ended December 31, 2014

BARS CODE		405 Solid Waste & Recycling Operations	451 ULID #6 Bond Redemption	452 ULID#6 Bond Reserve
Beginning Cash and Investments				
30810	Beg Fund Bal-Reserved	\$ -	\$ -	\$ 1,345,330.47
30880	Beg Fund Bal-Unreserved	82,925.76	2,270,556.92	-
38880/58880	Prior Period Adjustments, net	-	-	-
Operating Revenues				
310	Taxes	-	-	-
320	Licenses and Permits	48,031.69	-	-
330	Intergovernmental Revenues	9,801.26	-	-
340	Charges for Goods and Services	22,673.14	-	-
350	Fines and Penalties	-	-	-
360	Miscellaneous Revenues	227.06	1,539,310.84	2,680.41
Total Operating Revenues:		80,733.15	1,539,310.84	2,680.41
Operating Expenditures:				
510	General Government	-	-	-
520	Public Safety	-	-	-
530	Utilities	31,723.57	-	-
540	Transportation	-	-	-
550	Economic Environment	-	-	-
560	Social Services	-	-	-
570	Culture And Recreation	-	-	-
598	Intergovernmental Payments	-	-	-
Total Operating Expenditures:		31,723.57	-	-
Net Operating Increase (Decrease):		49,009.58	1,539,310.84	2,680.41
Nonoperating Revenues				
370,380,395,398	Other Financing Sources	-	-	-
391-393	Debt Proceeds	-	-	-
397	Transfers-In	-	-	434,180.00
Total Nonoperating Revenues:		-	-	434,180.00
Nonoperating Expenditures				
580,596,599	Other Financing Uses	-	-	-
591-593	Debt Service	-	1,517,318.63	-
594-595	Capital Expenditures	-	-	-
597	Transfers-Out	-	434,180.00	-
Total Nonoperating Expenditures:		-	1,951,498.63	-
Increase (Decrease in Cash and Investments)		49,009.58	(412,187.79)	436,860.41
Ending Cash and Investments				
50810	End Fund Bal-Reserved	\$ -	\$ 1,858,369.13	\$ 1,782,190.88
50880	End Fund Balance-Unreserved	\$ 131,935.34	\$ -	\$ -

The Accompanying Notes Are An Integral Part Of This Statement.

CITY OF NORTH BEND

FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS

For the Year Ended December 31, 2014

BARS CODE		501 Equipment Operations	502 Equipment Reserve
Beginning Cash and Investments			
30810	Beg Fund Bal-Reserved	\$ -	\$ -
30880	Beg Fund Bal-Unreserved	246.76	329,589.61
38880/58880	Prior Period Adjustments, net	-	-
Operating Revenues			
310	Taxes	-	-
320	Licenses and Permits	-	-
330	Intergovernmental Revenues	-	-
340	Charges for Goods and Services	462,179.75	57,391.00
350	Fines and Penalties	-	-
360	Miscellaneous Revenues	-	-
Total Operating Revenues:		462,179.75	57,391.00
Operating Expenditures:			
510	General Government	140,560.11	-
520	Public Safety	-	-
530	Utilities	-	-
540	Transportation	277,641.29	-
550	Economic Environment	-	-
560	Social Services	-	-
570	Culture And Recreation	-	-
598	Intergovernmental Payments	-	-
Total Operating Expenditures:		418,201.40	-
Net Operating Increase (Decrease):		43,978.35	57,391.00
Nonoperating Revenues			
370,380,395,398	Other Financing Sources	-	-
391-393	Debt Proceeds	-	-
397	Transfers-In	-	-
Total Nonoperating Revenues:		-	-
Nonoperating Expenditures			
580,596,599	Other Financing Uses	-	-
591-593	Debt Service	43,388.87	-
594-595	Capital Expenditures	836.24	5,948.64
597	Transfers-Out	-	-
Total Nonoperating Expenditures:		44,225.11	5,948.64
Increase (Decrease in Cash and Investments)		(246.76)	51,442.36
Ending Cash and Investments			
50810	End Fund Bal-Reserved	\$ -	\$ -
50880	End Fund Balance-Unreserved	\$ -	\$ 381,031.97

The Accompanying Notes Are An Integral Part Of This Statement.

CITY OF NORTH BEND

FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS
For the Year Ended December 31, 2014

BARS Code		Total for All Funds (Memo Only)	635 Treasurers Trust	690 Transportation Benefit District (TBD)
308	Beginning Cash and Investments	\$ 603,699.17	\$ 218,075.98	\$ 385,623.19
388 & 588	Prior Period Adjustments, net	-	-	-
310-360	Revenues	453,742.13	-	453,742.13
380-390	Other Increases and Financing Sources	244,985.70	244,985.70	-
510-570	Expenditures	162,619.60	-	162,619.60
580-590	Other Decreases and Financing Uses	436,428.47	401,089.46	35,339.01
	Increase (Decrease) in Cash and Investments	99,679.76	(156,103.76)	255,783.52
508	Ending Cash	\$ 703,378.93	\$ 61,972.22	\$ 641,406.71

The Accompanying Notes Are An Integral Part Of This Statement.

CITY OF NORTH BEND

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2014

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The City of North Bend was incorporated on March 12, 1909 and operates under the laws of the State of Washington applicable to a Code City with a Mayor-Council form of government. The City is a general purpose government and provides a broad range of general government services including planning and community development, street maintenance and improvements, parks and recreation, public works, solid waste and recycling, and general administrative services. The City contracted for police services with King County until March 2014 when it entered into a contract with the City of Snoqualmie. Fire services are provided through a partnership with Eastside Fire and Rescue. In addition, the City owns and operates water, sewer and storm water utility systems. The City uses single-entry, cash basis accounting which is a departure from Generally Accepted Accounting Principles (GAAP).

The City of North Bend 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 of North Bend 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 by the City of North Bend:

GOVERNMENTAL FUND TYPES:

General Fund

This fund is the primary operating fund of the City of North Bend. 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 of North Bend.

Debt Service Funds

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

Capital Projects Funds

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

PROPRIETARY FUND TYPES:

Enterprise Funds

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

Internal Service Funds

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

FIDUCIARY FUND TYPES:

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

Agency Funds

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

B. Basis of Accounting and Measurement Focus

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

In accordance with state law the City of North Bend 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 of North Bend adopts annual appropriated budgets for all governmental 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 follows:

Fund/Department	Final Appropriated Amounts	Actual Expenditures	Variance
General Fund	\$6,185,149	\$6,093,972	\$91,177
Streets Operations Fund	719,007	684,261	34,746
Capital Streets Fund	147,762	115,911	31,851
Streets Overlay Fund	474,026	427,591	46,435
Impact Fees & Mitigation Fund	682,183	487,306	194,877
Hotel/Motel Tax Fund	8,600	8,600	-
Economic Development Fund	90,634	71,729	18,905
Park Capital Improvement Fund	33,000	29,862	3,138
Development Projects (CED) Fund	365,500	333,050	32,450
2010 LTGO Debt Service Fund	191,900	191,501	399
2011 Fire Station Bond Redemption Fund	335,100	184,830	150,270
2012 LTGO (TBD) Bond Redemption Fund	145,825	145,530	295
Municipal Projects Fund	1,590,498	687,142	903,356
Capital Improvement Fund	303,446	274,742	28,704
Water Operations & Capital Fund	2,828,242	2,291,378	536,864
Sewer Operations & Capital Fund	3,278,467	2,962,345	316,122
Storm Operations & Capital Fund	670,285	668,267	2,018
Flood Operations Fund	104,785	104,428	357
Solid Waste & Recycling Operations Fund	50,476	31,724	18,752
ULID #6 Construction Fund	-	-	-
ULID #6 Revenue Bond Redemption Fund	1,952,100	1,951,499	601
Equipment Operations Fund	336,458	321,031	15,427
Technology Operations Fund	145,517	141,396	4,121
Technology Reserve Fund	5,950	5,949	1
Total All Funds	\$20,644,910	\$18,214,044	\$2,430,866

Budgeted amounts are authorized to be transferred between departments within any fund; however, any revisions that alter the total expenditures of a fund, or that affect the number of authorized employee positions, salary ranges, hours, or other conditions of employment must be approved by the City of North Bend's legislative body. The budget amounts shown in the financial statements are the final authorized amounts as revised during the year by ordinance by a majority vote of the City Council.

D. Cash and Investments

See Note 2 - *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 5 years. Capital assets and inventory are recorded as capital expenditures when purchased.

F. Compensated Absences

The amount of vacation leave that may be accumulated depends on bargaining unit contracts or if an employee is non-represented. All accumulated vacation leave is payable upon separation or retirement up to the maximum limit.

1. Non-represented employees may accumulate up to one year's vacation leave based on their years of service up to a maximum of 200 hours.
2. Employees represented by a bargaining unit may accumulate up to one year's vacation leave based on their years of service up to a maximum of 160 hours.

Sick leave may be accumulated up to a maximum of 960 hours. Upon separation of employment, employees shall be compensated for any accrued sick leave at 25% of the accrued sick leave value based on the final rate of pay of the employee, except for Public Works employees represented by Local Union No. 763 who will be compensated for any accrued sick leave at 25% of the accrued sick leave value up to a maximum of 160 hours.

Compensatory hours accrued by non-exempt employees will be paid at the overtime rate of 1.5 times the employee's regular rate of pay upon separation of employment.

All leave payments are recognized as expenditures when paid.

G. Long-Term Debt

See Note 5 - *Debt Service Requirements*.

H. Other Financing Sources or Uses

The City of North Bend's *Other Financing Sources or Uses* consist of all interfund receivables and payables, and interfund transactions. A separate schedule of interfund loans receivable and payable is furnished in Note 4 – *Interfund Loans*.

I. Risk Management

The City of North Bend is a member of the Association of Washington Cities Risk Management Service Agency (AWC RMSA). Chapter 48.62 RCW authorizes the governing body of any one or more governmental entities to form together into or join a pool or organization for the joint purchasing of insurance, and/or joint self-insuring, and/or joint hiring or contracting for risk management services to the same extent that they may individually purchase insurance, self-insure, or hire or contract for risk management services. An agreement to form a pooling arrangement was made pursuant to the provisions of Chapter 39.34 RCW, the Interlocal Cooperation Act. The AWC RMSA was formed on January 1, 1989 when 32 municipalities in the State of Washington joined together by signing an Interlocal Governmental Agreement to pool their self-insured losses and jointly purchase insurance and administrative services. As of December 31, 2014, 94 municipalities/entities participate in the AWC RMSA pool.

The AWC RMSA allows members to establish a program of joint insurance and provides risk management services to all members. All coverages are on an occurrence basis. The AWC RMSA provides all risk property, comprehensive crime, general liability, automobile liability, police liability, public officials' liability, employee fidelity and faithful performance, and equipment breakdown insurance coverage. Equipment breakdown is included with the property insurance carrier and fidelity (crime) coverage is a stand-alone policy which the AWC RMSA procures for its members. The AWC RMSA also allows members with airports to group purchase airport liability coverage.

Members pay an annual assessment to the AWC RMSA. The AWC RMSA is responsible for payment of all covered causes of loss against the jurisdiction above the stated retention. All members in the AWC RMSA have \$10 million in both per occurrence and aggregate liability limits. For the first \$1 million, AWC RMSA is self-insured for its Self-Insured Retention (SIR) of \$250,000, per occurrence, and is reinsured by Berkley Public Entity for the additional \$750,000. For the \$9 million in excess coverage limits, an excess liability policy is purchased from Starr Indemnity & Liability Company. The excess property coverage is purchased through Lexington Insurance Company using the Pool's broker, Arthur J. Gallagher Risk Management Services. In 2014, AWC RMSA carried a retention of \$50,000 and limits up to \$250 million. Since AWC RMSA is a cooperative program, there is joint liability among the participating members.

Members contract to remain in the AWC RMSA pool for a minimum of one year and must give a one-year notice before terminating participation. Even after termination, a member is still responsible for contributions to the Pool for any unresolved, unreported, and in-process claims for the period they were signatory to the Interlocal Governmental Agreement.

The AWC RMSA establishes a loss fund for both reported and unreported insured events, which includes estimates of both future payments of losses and related claim adjustment expenses.

In accordance with WAC 200.100.02023, the AWC RMSA is governed by a board of directors which is comprised of elected officials of participating members.

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 or resolution of the City Council. When expenditures that meet restrictions are incurred, the City of North Bend intends to use reserved resources first before using unreserved amounts.

Fund balances not available for spending due to restrictions imposed on them by external parties and/or due to internal commitments are reported as reserved.

Reserved fund balances at the end of 2014 in the amount of \$7,536,027 are set aside as follows:

001	General Fund	Legislative Restriction – Tax & City Council Ordinance 1249 (Capital Streets)	\$129,123
103	Streets Overlay	Reserve established by City Council Ordinance 1421	61,608
106	Impact Fees & Mitigation	Legislative Restriction & Developer Agreements	921,945
107	Hotel/Motel Tax	Legislative Restriction – Tax	4,420
116	Park Capital Improvement	Legislative Restriction – Tax & Grant Restrictions	64,823
125	Development Projects (CED)	Developer Agreements	123,499
216	2011 Fire Station Bond	Legislative Restriction – Tax	175,277
217	2012 LTGO (TBD) Bond	Bond Restriction	12,096
310	Municipal Projects	Grants & Legislative Restrictions	674,451
320	Capital Improvements (REET)	Legislative Restriction – Tax	585,931
401	Water Operations	Bond Restriction	89,618
402	Sewer Operations	Bond Restriction	219,445
404	Storm & Flood Operations	Bond Restriction	129,855
451	ULID #6 Bond Redemption	Bond Restriction	1,858,369
452	ULID #6 Bond Reserve	Bond Restriction	1,782,191
635	Treasurers Trust	Trust Restriction	61,969
690	Transportation Benefit District	Trust Restriction	641,407

NOTE 2 – DEPOSITS AND INVESTMENTS

It is the City of North Bend's policy to invest all temporary cash surpluses. The interest on these investments is prorated to the various funds, with the exception of interest from Special Revenue Funds and Internal Service Funds, (except for Impact Fees Fund 106) which is allocated to the General Fund, per the provisions of RCW 35A.40.050.

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

Investments are reported at fair value. Investments by type at December 31, 2014 are as follows:

Investments by type at December 31, 2014 are as follows:

<u>Type of Investment</u>	<u>City of North Bend's Own Investments</u>	<u>Investments held by North Bend for Others</u>	<u>Total</u>
L.G.I.P.	\$11,772,647	\$-	\$11,772,647
Certificate of Deposits (CD)	497,660	-	497,660
U.S. Government Securities	1,303,742	-	1,303,742
Total	<u>\$13,574,049</u>	<u>\$-</u>	<u>\$13,574,049</u>

NOTE 3 - PROPERTY TAX

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

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

The City of North Bend's regular levy for the year 2014 was \$1.60481 per \$1,000 on an assessed valuation of \$853,937,108 for a total regular levy of \$1,365,919.

In 2014, the City of North Bend also levied \$0.22665 per \$1,000 for construction of a new Fire Station for a total additional levy of \$191,847.

NOTE 4 – INTERFUND LOANS

The following table displays Interfund loan activity during 2014:

Borrowing Fund	Lending Fund	Balance 1/1/2014	New Loans	Repayments	Balance 12/31/2014
*Water (401)	Sewer (402)	\$175,180	\$--	\$87,590	\$87,590
	TOTALS	\$175,180	\$--	\$	\$87,590

*Note: This Interfund Loan has a maximum authorized amount of \$383,000 per Ordinance #1444.

NOTE 5 – DEBT SERVICE REQUIREMENTS

The accompanying Schedule of Liabilities (09) provides more details of the outstanding debt and liabilities of the City of North Bend and summarizes the City's debt transactions for the year ended December 31, 2014.

The debt service requirements for general obligation bonds, revenue bonds, Public Works Trust Fund loans and State Revolving Fund loans, including both principal and interest, are as follows:

	General Obligation Bonds	Revenue Bonds	Other Debt ¹	Total Debt
2015	536,693	1,998,937	484,216	3,019,846
2016	528,343	1,871,051	482,712	2,882,106
2017	524,593	1,855,256	481,207	2,861,056
2018	525,243	1,833,705	479,703	2,838,651
2019	524,943	1,804,620	414,585	2,744,148
2020 – 2024	2,211,580	7,575,659	2,010,429	11,797,668
2025 – 2029	1,571,344	5,610,716	644,678	7,826,738
2030 – 2032	117,390	2,753,326	197,702	3,068,418
TOTALS	\$6,540,129	\$25,303,270	\$5,195,232	\$37,038,631

¹ Other Debt includes Public Works Trust Fund Loans and State Revolving Fund Loans.

NOTE 6 - PENSION PLANS

Substantially all City full-time and qualifying part-time employees participate in the Public Employees' Retirement System (PERS) administered by the Washington State Department of Retirement Systems, under cost-sharing multiple-employer public employee defined benefit and defined contribution retirement plans. Actuarial information is on a system-wide basis and is not considered pertinent to the City of North Bend's financial statements. Contributions to the system by both employee and employer are based upon gross wages covered by plan benefits.

Historical trend or other information regarding each plan is presented in the Washington State Department of Retirement Systems annual financial report. A copy of this report may be obtained by writing to:

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

NOTE 7 – HEALTH & WELFARE

The City of North Bend 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, 2014, 263 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 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 fewer than 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 the AWC Board of Directors President and Vice President. 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 8 - OTHER DISCLOSURES

A. Related Party Transactions and Joint Ventures:

- 1) Police Contract Services: The City of North Bend's contract with the King County Sheriff's Department for police service ended in March 2014. An Interlocal Agreement with the City of Snoqualmie for police services became effective on March 8, 2014. The amended ILA provided for seven police officers dedicated to the City. Per the terms of the ILA, the City made a \$192,000 payment towards the one-time start-up costs of \$384,000 in March 2013 and the second payment of \$192,000 was paid in January 2014. The start-up costs included salaries and benefits for officers hired prior to the start of the contract period so they could be fully trained, uniforms and equipment for those same officers, and three police vehicles including lease payments, radio and other vehicle equipment, fuel and maintenance, and guns, ammunition and other appropriate equipment for the six police officers. A second amendment to the ILA was adopted by the City Council on April 5, 2015 and increased the total police officers dedicated to North Bend from seven to eight, added an additional police vehicle, and adjusted contract costs to account for annual salary and benefit increases.
- 2) Eastside Fire and Rescue: In 1999, through an Interlocal agreement as provided by RCW 39.34, the consolidation of several agencies created a new Fire and Emergency Medical Services agency called Eastside Fire and Rescue (EF&R). The agencies (principals) joining in this consolidation were King County Fire Protection Districts 10 and 38, and the Cities of Issaquah and North Bend, with the City of Sammamish joining in January 2001. The current Interlocal Agreement is for a seven-year period ending December 31, 2021. Any

party may withdraw at the end of any seven-year term by filing with the other parties a notice of withdrawal in January of the seventh year.

EF&R is a joint venture partnership. The entities retain an equity interest in EF&R based on their support of EF&R operations. As of December 31, 2014 the equity percentage was as follows:

• Fire District No. 10	\$1,323,355	40.89%
• Fire District No. 38	\$201,537	6.23%
• City of Issaquah	\$701,326	21.92%
• City of North Bend	\$139,429	4.31%
• City of Sammamish	\$862,458	26.65%

EF&R is governed by a Joint Board of Directors which consists of eight Directors appointed from each of the principal's elected officials. The City of Issaquah, City of Sammamish and Fire District 10 are allotted two Board members each; the City of North Bend and Fire District 38 are allotted one Board member each.

The amount of annual contribution for each partner is determined by a funding model agreed upon by all partners and outlined in Exhibit A of the Interlocal Agreement. The funding model utilizes calls for service by first due area of response for each fire station, assessed valuations, and weighted incident types (Fire or EMS), to establish each partner's cost which collectively funds the overall operation. The incident weighting portion of the funding model, which was a revision from the previous funding model, is being phased in gradually over the years 2015 to 2021. Funding formula ratios will be recalculated based upon updated information for the years 2019-2021. Each partner makes monthly payments for their annual operating contribution and an annual payment for their portion of the equipment replacement fund and facilities maintenance fund.

Complete audited financial statements for Eastside Fire & Rescue can be obtained at 175 Newport Way NW, Issaquah, WA 98027.

- 3) Transportation Benefit District (TBD): On July 19, 2011, the City Council adopted Ordinance No. 1436 establishing the North Bend Transportation Improvement District No. 1 (TBD) coextensive with the boundaries of the City. The TBD is an independent taxing district that is governed by a board composed of the seven members of the North Bend City Council who serve in an ex-officio and independent capacity. The primary purpose of the District is to fund, construct, and provide transportation improvements within its boundaries.

The TBD Board passed Resolution No. 01-2011 authorizing the placement of Proposition 1 on the November general election ballot. Proposition 1 – which approved a rate increase of two-tenths of one percent on the sales and use tax within the city limits of North Bend for the purpose of paying for TBD projects, including the repayment of indebtedness and costs incurred to finance those improvements – was passed by City of North Bend voters on November 8, 2011.

In order to most efficiently utilize public funds, and to avoid duplication of effort, TBD accounting is performed by the City of North Bend and the TBD's money is accounted for in City Fiduciary Fund No. 690. In 2014, the TBD received total collections from sales and use taxes of \$452,606. The Transportation Benefit District issues a separate Annual Financial Report which is audited by the Washington State Auditor's Office.

- B. Explosion in Downtown: On April 25, 2014, the City suffered a catastrophic explosion that totally destroyed 3 buildings and damaged over 50 additional structures. The City sustained damage to a restroom/storage building in Torgeson Park and damage to sidewalk, curb, gutters, railing and landscaping. The City received a letter from Travelers Insurance, the insurance company for the owner of the subject property, identifying the City as a possible subrogation party because the City had issued tenant improvement permits at a restaurant that was being constructed on the property. The City has reviewed all permits issued at the subject property and determined that the permits were issued appropriately consistent with all applicable codes, rules and regulations. The City believes if any claim is filed against the City, the lawsuit will be quickly resolved in the City's favor. The City was also compensated by its insurance company for all damage to its park building as a result of the explosion. Efforts to redevelop the site are currently underway.
- C. Wastewater Treatment Plant Repairs: The City's Wastewater Treatment Plant experienced a small fire in its Fenton dryer during the second quarter of 2014 making it inoperable. Starting in May 2014 the City was required to haul its watered sludge to another WWTP for treatment and disposal. The cost of such hauling is over \$100,000 a month. An insurance claim is pending and the City expects to receive proceeds to cover repair costs to the dryer and associated equipment and increased operational costs associated with the fire.

The City has been working to address some ongoing issues and needed upgrades at the Wastewater Treatment Plant (WWTP). The oxidation ditch had an effluent weir gate added which removed a bottleneck during high flow events. In addition, the replacement of two oxidation ditch rotors improved functionality. The City also installed an alternative conveyer conveyance system for bypassing the Fenton dryer and this project was completed in May 2015. The Treatment Plant's SCADA system is also receiving some needed equipment tie-ins and programming.

- D. Sewer ULID #6 Assessment Appeal: The City formed ULID #6 on November 20, 2007 for the purpose of providing the funds necessary to construct certain improvements to the sanitary sewer system in the Tanner and Truck Town areas of the City. 34 of the 415 parcels filed written protests with the Hearing Examiner during the final assessment roll public hearing process. The City Council reduced the assessments on 4 parcels and denied all other protests. The final Assessment roll of \$19,020,359 for Sewer ULID #6 was finalized by the City Council on March 20, 2012. One appeal was filed by six entities/individuals representing assessments in the amount of \$1,547,651, seeking to have the assessments revoked. The Washington State Court of Appeals authorized the City to reassess the six appellants and the appellants, unhappy with this decision, have asked the Supreme Court to review this decision. The Supreme Court denied review. The City has commenced the

reassessment process against the six appellants. As expected, appellants are challenging the reassessment. The City is confident it will prevail in any subsequent litigation. The City funded the sewer improvements using Bond Anticipation Notes, which were paid in full when the City issued Revenue Bonds in the amount of \$16,985,000 in June 2012.

- E. Litigation: *Herman v. City of North Bend* - A local tattoo parlor owner filed a lawsuit claiming that his First Amendment rights were violated when the City refused to grant him a business license to operate a tattoo parlor as part of a home occupation business in the Downtown Commercial zone. The City filed a Motion for an injunction in connection with the City's counterclaim that the plaintiff is operating a business in violation of City land use codes and business license codes. The trial was held in early 2015 and the trial court ruled in the City's favor dismissing all of Herman's claims with prejudice. The City paid no damages.
- F. Litigation: *New Cingular Wireless (AT&T)* - This case arose when customer of New Cingular Wireless noticed that they were being charged for local utility tax on their monthly statements. The customers brought a class action suit alleging that they were wrongfully charged and that they wrongfully paid these taxes. The matter was settled. As part of the settlement, Cingular sued the City North Bend and numerous other Washington cities seeking to recover monies it paid to cities as utility tax (which it then passed through to its customers). A global settlement was reached with all Washington cities and North Bend paid \$1,636 to settle this matter.
- G. Property Foreclosure: The City is statutorily required to commence foreclosure proceedings of delinquent Local Improvement District assessments on seven properties.
- H. GASB 54 Compliance: Per the provisions of GASB 54, Special Revenue Funds are only allowed to be reported if they are used to account for activities that are substantially funded (20% or more) by a restricted or committed revenue sources. Special Revenue Funds that do not meet this requirement are rolled-up into the General Fund for reporting purposes. For 2014, Fund 101 (Streets Operations), 102 (Capital Streets), and 108 (Economic Development) are rolled-up into the General Fund (001) totals.
- I. Public Safety Sales Tax Ballot Measure: On May 20, 2014 the City Council passed a resolution placing a public safety sales tax measure on the November 4, 2014 election ballot. This local sales & use tax of one-tenth of one percent (0.1%) is authorized by RCW 82.14.450 for public safety purposes. By State law, the additional revenue generated from this tax would be split 85% to the City of North Bend and 15% to King County, and at least one-third must be used for criminal justice or fire protection purposes, or both. It is North Bend's intention to use all of the proceeds generated for public safety and criminal justice purposes. The additional 0.1% sales & use tax is anticipated to generate approximately \$200,000 annually, will be used to hire an additional police officer, for additional police emphasis patrols as needed, and to offset increase fire protection service costs. This ballot measure passed and the sales tax increase became effective April 1, 2015.

- J. Transition to Biennial Budgeting: On May 20, 2014, the City Council passed Ordinance No. 14-054 authorizing the change to biennial budgeting effective for the budget years of 2015-2016. A biennial budget was adopted by Ordinance No. 14-124 on December 2, 2014. The biennial budget will be implemented as two one-year financial plans. Actual expenditures in the first year may not exceed the first year plan appropriations, and second year plan appropriations shall only be expended in the second year. Any changes to the budget appropriations will occur with Council approval as part of quarterly budget adjustments or as part of the mid-biennium budget review. The mid-biennium budget review will occur during the last four months of the year in accordance with the provisions of RCW 35A.34.
- K. Bond Rating Upgrade: On September 10, 2014 the City of North Bend was notified by Standard & Poor's Ratings Services that they had raised the City's unlimited tax and limited tax General Obligation bond rating from AA- to AA with a stable outlook. The AA rating means that, in S&P's opinion, the City of North Bend has a very strong capacity to meet financial commitments and they view the City's economy as very strong.
- L. Visitor Information Center (VIC): The North Bend Visitor Information Center and Mountain View Art Gallery opened in late September 2014 in a building leased by the City of North Bend. In 2015 the City entered into a contract for services with the North Bend Downtown Foundation to define responsibilities and financial obligations. Per the Agreement, the City will pay the Downtown Foundation \$48,520 in 2015 to operate and manage the VIC. The City is also responsible for the building lease, utilities and custodial services, and exterior beautification efforts. Funding for the City's contribution comes from lodging taxes and General Fund revenues.
- M. LTGO Bond Refinancing: The City Council adopted Ordinance No. 15-1554 on May 19, 2015 authorizing refunding the existing 2010 LTGO Bonds and issuing new LTGO Bonds in a total amount not to exceed \$2,100,000. The bonds will be sold at a negotiated sale based on favorable market conditions, with an expected delivery date of the 2015 LTGO Bonds in early July 2015.
- N. Revenue Bond Refinancing: The City Council adopted Ordinance No. 15-1555 on May 19, 2015 authorizing refunding portions of the existing 2006 Revenue Bonds and 2012 Revenue Bonds and issuing new Water and Revenue Sewer Bonds in a total amount not to exceed \$10,000,000. The bonds will be sold at a negotiated sale based on favorable market conditions, with an expected delivery date of the 2015 Revenue Bonds in early July 2015.
- O. Salish Avenue SE Extension Annexation: Petitioned by property owners in 2013, the Salish Avenue SE Extension Annexation, a small annexation area located southeast of the City's boundaries, was approved by the King County Boardary Review Board in February 2015 and accepted by the City Council on March 17, 2015.

City of North Bend

Schedule 01

For the year ended December 31, 2014

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0421	001	General Fund	3081000	Reserved Fund Balance (GAAP)/Reserved Cash and Investments (Cash Basis)	\$554,370
0421	001	General Fund	3088000	Unreserved Fund Balance (GAAP)/Unreserved Cash and Investments (Cash Basis)	\$705,776
0421	001	General Fund	3111000	Property Tax	\$1,320,734
0421	001	General Fund	3131100	Local Retail Sales and Use Tax	\$1,925,493
0421	001	General Fund	3137100	Criminal Justice Sales and Use Tax	\$142,904
0421	001	General Fund	3161000	Business and Occupation Taxes	\$719,767
0421	001	General Fund	3164000	Business and Occupation Taxes on Utilities	\$687,318
0421	001	General Fund	3164000	Business and Occupation Taxes on Utilities	\$270,957
0421	001	General Fund	3168100	Gambling Taxes - Punch Boards and Pull Tabs	\$47,059
0421	001	General Fund	3172000	Leasehold Excise Tax	\$274
0421	001	General Fund	3217000	Amusements	\$510
0421	001	General Fund	3219100	Franchise Fees	\$96,998
0421	001	General Fund	3219900	Other Business Licenses and Permits	\$28,438
0421	001	General Fund	3221000	Buildings, Structure and Equipment	\$132,834
0421	001	General Fund	3221000	Buildings, Structure and Equipment	\$7,110
0421	001	General Fund	3221000	Buildings, Structure and Equipment	\$11,735
0421	001	General Fund	3221000	Buildings, Structure and Equipment	\$4,014
0421	001	General Fund	3224000	Street and Curb Permits	\$7,340

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0421	001	General Fund	3332060	Federal Indirect Grant from Department of Transportation	\$798
0421	001	General Fund	3340420	State Direct/Indirect Grant from Department of Commerce	\$9,000
0421	001	General Fund	3360087	Motor Vehicle Fuel Tax - City Streets	\$39,736
0421	001	General Fund	3360087	Motor Vehicle Fuel Tax - City Streets	\$84,439
0421	001	General Fund	3360621	Criminal Justice - Violent Crimes/Population	\$1,574
0421	001	General Fund	3360625	Criminal Justice - Contracted Services	\$9,886
0421	001	General Fund	3360626	Criminal Justice - Special Programs	\$5,736
0421	001	General Fund	3360651	DUI and Other Criminal Justice Assistance	\$1,084
0421	001	General Fund	3360694	Liquor/Beer Excise Tax	\$11,312
0421	001	General Fund	3360695	Liquor Control Board Profits	\$53,490
0421	001	General Fund	3413200	District/Municipal Court Records Services	\$90
0421	001	General Fund	3413300	District/Municipal Court - Administrative Fees	\$3,377
0421	001	General Fund	3417000	Sales of Merchandise	\$5
0421	001	General Fund	3418100	Data/Word Processing, Printing, Duplicating and IT Services	\$408
0421	001	General Fund	3418100	Data/Word Processing, Printing, Duplicating and IT Services	\$1,612
0421	001	General Fund	3421000	Law Enforcement Services	\$315
0421	001	General Fund	3424000	Protective Inspection Services	\$154
0421	001	General Fund	3431800	Storm Drainage Sales and Services	(\$231)
0421	001	General Fund	3458300	Plan Checking Services	\$79,423
0421	001	General Fund	3458900	Other Planning and Development Services	\$6,262
0421	001	General Fund	3473000	Activity Fees	\$2,738

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0421	001	General Fund	3531000	Traffic Infraction Penalties	\$771
0421	001	General Fund	3531000	Traffic Infraction Penalties	\$12,620
0421	001	General Fund	3537000	Non-Traffic Infraction Penalties	\$30
0421	001	General Fund	3540000	Civil Parking Infraction Penalties	\$200
0421	001	General Fund	3552000	Driving Under Influence (DUI) Fines	\$424
0421	001	General Fund	3552000	Driving Under Influence (DUI) Fines	\$709
0421	001	General Fund	3558000	Other Criminal Traffic Misdemeanor Fines	\$4,502
0421	001	General Fund	3558000	Other Criminal Traffic Misdemeanor Fines	\$53
0421	001	General Fund	3569000	Other Criminal Non-Traffic Fines	\$12
0421	001	General Fund	3569000	Other Criminal Non-Traffic Fines	\$1,662
0421	001	General Fund	3569000	Other Criminal Non-Traffic Fines	\$167
0421	001	General Fund	3573300	Public Defense Cost	\$5,160
0421	001	General Fund	3573900	Miscellaneous District/Municipal Court Cost Recoupments	\$168
0421	001	General Fund	3599000	Non-Court Fines and Penalties	\$3,975
0421	001	General Fund	3599000	Non-Court Fines and Penalties	\$40,616
0421	001	General Fund	3599000	Non-Court Fines and Penalties	\$4,892
0421	001	General Fund	3599000	Non-Court Fines and Penalties	\$384
0421	001	General Fund	3611100	Investment Interest	\$4,345
0421	001	General Fund	3614000	Other Interest	\$480
0421	001	General Fund	3624000	Space and Facilities Rentals (Short-Term)	\$375
0421	001	General Fund	3625000	Space and Facilities Leases (Long-Term)	\$8,211

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0421	001	General Fund	3670700	Contributions and Donations from Nongovernmental Sources	\$1,350
0421	001	General Fund	3671100	Contributions and Donations from Nongovernmental Sources	\$1,109
0421	001	General Fund	3671100	Contributions and Donations from Nongovernmental Sources	\$3,302
0421	001	General Fund	3694000	Judgments and Settlements	\$3,311
0421	001	General Fund	3698100	Cash Adjustments	\$2
0421	001	General Fund	3699000	Other	\$56
0421	001	General Fund	3699000	Other	\$618
0421	001	General Fund	3890000	Other Nonrevenues	\$300
0421	001	General Fund	3951000	Proceeds from Sales of Capital Assets	\$275
0421	001	General Fund	3952000	Compensation for Loss/Impairment of Capital Assets	\$494
0421	001	General Fund	3970000	Transfers-In	\$100,000
0421	001	General Fund	3970000	Transfers-In	\$13,700
0421	001	General Fund	3970000	Transfers-In	\$23,500
0421	001	General Fund	3974200	Transfers-In	\$585
0421	001	General Fund	3975200	Transfers-In	\$570
0421	001	General Fund	3975800	Transfers-In	\$85,950
0421	001	General Fund	3975800	Transfers-In	\$4,800
0421	001	General Fund	3979500	Transfers-In	\$45,000
0421	001	General Fund	3980000	Insurance Recoveries	\$2,095
0421	103	Streets Overlay	3088000	Unreserved Fund Balance (GAAP)/Unreserved Cash and Investments (Cash Basis)	\$153,117
0421	103	Streets Overlay	3974200	Transfers-In	\$100,000
0421	103	Streets Overlay	3340380	State Direct/Indirect Grant from Transportation Improvement Board (TIB)	\$236,082

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0421	106	Impact Fees & Mitigation	3088000	Unreserved Fund Balance (GAAP)/Unreserved Cash and Investments (Cash Basis)	\$1,101,584
0421	106	Impact Fees & Mitigation	3458500	Growth Management Act (GMA) Impact Fees	\$136,974
0421	106	Impact Fees & Mitigation	3611100	Investment Interest	\$255
0421	106	Impact Fees & Mitigation	3458500	Growth Management Act (GMA) Impact Fees	\$125,674
0421	106	Impact Fees & Mitigation	3611100	Investment Interest	\$981
0421	106	Impact Fees & Mitigation	3458500	Growth Management Act (GMA) Impact Fees	\$22,590
0421	106	Impact Fees & Mitigation	3611100	Investment Interest	\$350
0421	106	Impact Fees & Mitigation	3611100	Investment Interest	\$59
0421	106	Impact Fees & Mitigation	3458900	Other Planning and Development Services	\$18,723
0421	106	Impact Fees & Mitigation	3458900	Other Planning and Development Services	\$2,052
0421	106	Impact Fees & Mitigation	3611100	Investment Interest	\$10
0421	107	Hotel/Motel Tax	3088000	Unreserved Fund Balance (GAAP)/Unreserved Cash and Investments (Cash Basis)	\$1,661
0421	107	Hotel/Motel Tax	3133100	Hotel/Motel Sales and Use Tax	\$11,359
0421	116	Park Capital Improvement	3088000	Unreserved Fund Balance (GAAP)/Unreserved Cash and Investments (Cash Basis)	\$33,982
0421	116	Park Capital Improvement	3370705	Local Grants, Entitlements and Other Payments	\$8,544
0421	116	Park Capital Improvement	3370707	Local Grants, Entitlements and Other Payments	\$43,548
0421	116	Park Capital Improvement	3370706	Local Grants, Entitlements and Other Payments	\$8,611

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0421	125	Development Projects (CED)	3088000	Unreserved Fund Balance (GAAP)/Unreserved Cash and Investments (Cash Basis)	\$151,916
0421	125	Development Projects (CED)	3458900	Other Planning and Development Services	\$304,633
0421	215	2010 LTGO Debt Service (Credit Line & Tollgate)	3970000	Transfers-In	\$110,501
0421	215	2010 LTGO Debt Service (Credit Line & Tollgate)	3970000	Transfers-In	\$81,000
0421	216	2011 Fire Station Bond Redempt	3088000	Unreserved Fund Balance (GAAP)/Unreserved Cash and Investments (Cash Basis)	\$170,095
0421	216	2011 Fire Station Bond Redempt	3111000	Property Tax	\$189,642
0421	216	2011 Fire Station Bond Redempt	3611100	Investment Interest	\$371
0421	217	2012 LTGO (TBD) Bond Redempt	3088000	Unreserved Fund Balance (GAAP)/Unreserved Cash and Investments (Cash Basis)	\$45
0421	217	2012 LTGO (TBD) Bond Redempt	3371000	Local Grants, Entitlements and Other Payments	\$157,539
0421	217	2012 LTGO (TBD) Bond Redempt	3611100	Investment Interest	\$42
0421	310	Municipal Projects	3088000	Unreserved Fund Balance (GAAP)/Unreserved Cash and Investments (Cash Basis)	\$939,996
0421	310	Municipal Projects	3611100	Investment Interest	\$21
0421	310	Municipal Projects	3970000	Transfers-In	\$20,222
0421	310	Municipal Projects	3340380	State Direct/Indirect Grant from Transportation Improvement Board (TIB)	\$125,859
0421	310	Municipal Projects	3611100	Investment Interest	\$27
0421	310	Municipal Projects	3970000	Transfers-In	\$853

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0421	310	Municipal Projects	3332000	Federal Indirect Grant from Department of Transportation	\$21,225
0421	310	Municipal Projects	3611100	Investment Interest	\$277
0421	310	Municipal Projects	3611100	Investment Interest	\$32
0421	310	Municipal Projects	3611100	Investment Interest	\$236
0421	310	Municipal Projects	3970000	Transfers-In	\$120,000
0421	310	Municipal Projects	3611100	Investment Interest	\$316
0421	310	Municipal Projects	3970000	Transfers-In	\$160,683
0421	310	Municipal Projects	3611100	Investment Interest	\$44
0421	310	Municipal Projects	3611100	Investment Interest	\$10
0421	310	Municipal Projects	3611100	Investment Interest	\$492
0421	310	Municipal Projects	3970000	Transfers-In	\$250,000
0421	310	Municipal Projects	3611100	Investment Interest	\$65
0421	310	Municipal Projects	3970000	Transfers-In	\$35,000
0421	310	Municipal Projects	3611100	Investment Interest	\$18
0421	310	Municipal Projects	3611100	Investment Interest	\$873
0421	310	Municipal Projects	3611100	Investment Interest	\$189
0421	320	Capital Improvement (REET)	3088000	Unreserved Fund Balance (GAAP)/Unreserved Cash and Investments (Cash Basis)	\$423,918
0421	320	Capital Improvement (REET)	3183400	REET 1 - First Quarter Percent	\$224,993
0421	320	Capital Improvement (REET)	3183500	REET 2 - Second Quarter Percent	\$210,743
0421	320	Capital Improvement (REET)	3611100	Investment Interest	\$1,019
0421	401	Water Operations	3088000	Unreserved Fund Balance (GAAP)/Unreserved Cash and Investments (Cash Basis)	\$1,339,522
0421	401	Water Operations	3434000	Water Sales and Services	\$1,612,631
0421	401	Water Operations	3434000	Water Sales and Services	\$13,130
0421	401	Water Operations	3434000	Water Sales and Services	\$336

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0421	401	Water Operations	3434000	Water Sales and Services	\$6,640
0421	401	Water Operations	3434000	Water Sales and Services	\$3,700
0421	401	Water Operations	3434000	Water Sales and Services	\$6,776
0421	401	Water Operations	3611100	Investment Interest	\$2,332
0421	401	Water Operations	3918000	Intergovernmental Loans	\$529,266
0421	401	Water Operations	3081000	Reserved Fund Balance (GAAP)/Reserved Cash and Investments (Cash Basis)	\$89,618
0421	401	Water Operations	3434000	Water Sales and Services	\$150
0421	401	Water Operations	3611100	Investment Interest	\$963
0421	401	Water Operations	3790000	Capital Contributions	\$152,720
0421	401	Water Operations	3790000	Capital Contributions	\$2,015
0421	402	Sewer Operations	3088000	Unreserved Fund Balance (GAAP)/Unreserved Cash and Investments (Cash Basis)	\$2,287,718
0421	402	Sewer Operations	3432000	Television/Cable Sales and Services	\$3,388
0421	402	Sewer Operations	3435000	Sewer/Reclaimed Water Sales and Services	\$1,740,096
0421	402	Sewer Operations	3435000	Sewer/Reclaimed Water Sales and Services	\$8,390
0421	402	Sewer Operations	3611100	Investment Interest	\$1,783
0421	402	Sewer Operations	3614082	Other Interest	\$309
0421	402	Sewer Operations	3812079	Interfund Loan Repayment Received	\$87,590
0421	402	Sewer Operations	3081000	Reserved Fund Balance (GAAP)/Reserved Cash and Investments (Cash Basis)	\$219,445
0421	402	Sewer Operations	3611100	Investment Interest	\$2,853
0421	402	Sewer Operations	3790000	Capital Contributions	\$209,680

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0421	404	Storm & FLOOD Operations	3088000	Unreserved Fund Balance (GAAP)/Unreserved Cash and Investments (Cash Basis)	\$1,037,670
0421	404	Storm & FLOOD Operations	3438300	Combined Water/Sewer/Solid Waste Sales and Services	\$654,340
0421	404	Storm & FLOOD Operations	3611100	Investment Interest	\$915
0421	404	Storm & FLOOD Operations	3229000	Other Non-Business Licenses and Permits	\$1,386
0421	404	Storm & FLOOD Operations	3438300	Combined Water/Sewer/Solid Waste Sales and Services	\$166,001
0421	404	Storm & FLOOD Operations	3611100	Investment Interest	\$1,041
0421	404	Storm & FLOOD Operations	3081000	Reserved Fund Balance (GAAP)/Reserved Cash and Investments (Cash Basis)	\$129,855
0421	404	Storm & FLOOD Operations	3611100	Investment Interest	\$510
0421	404	Storm & FLOOD Operations	3790000	Capital Contributions	\$43,391
0421	405	Solid Waste & Recycling Operations	3088000	Unreserved Fund Balance (GAAP)/Unreserved Cash and Investments (Cash Basis)	\$82,926
0421	405	Solid Waste & Recycling Operations	3219100	Franchise Fees	\$48,032
0421	405	Solid Waste & Recycling Operations	3340310	State Direct/Indirect Grant from Department of Ecology	\$3,608
0421	405	Solid Waste & Recycling Operations	3370702	Local Grants, Entitlements and Other Payments	\$6,194
0421	405	Solid Waste & Recycling Operations	3437000	Solid Waste Sales and Services	\$16,071
0421	405	Solid Waste & Recycling Operations	3437000	Solid Waste Sales and Services	\$6,602
0421	405	Solid Waste & Recycling Operations	3611100	Investment Interest	\$227

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0421	451	ULID #6 Bond Redemption	3088000	Unreserved Fund Balance (GAAP)/Unreserved Cash and Investments (Cash Basis)	\$2,270,557
0421	451	ULID #6 Bond Redemption	3611100	Investment Interest	\$4,446
0421	451	ULID #6 Bond Redemption	3681000	Special Assessments-Capital	\$1,534,865
0421	452	ULID#6 Bond Reserve	3081000	Reserved Fund Balance (GAAP)/Reserved Cash and Investments (Cash Basis)	\$1,345,330
0421	452	ULID#6 Bond Reserve	3611100	Investment Interest	\$2,680
0421	452	ULID#6 Bond Reserve	3970000	Transfers-In	\$434,180
0421	501	Equipment Operations	3088000	Unreserved Fund Balance (GAAP)/Unreserved Cash and Investments (Cash Basis)	\$247
0421	501	Equipment Operations	3483000	Internal Service Funds Sales and Services	\$2,829
0421	501	Equipment Operations	3483000	Internal Service Funds Sales and Services	\$4,258
0421	501	Equipment Operations	3483000	Internal Service Funds Sales and Services	\$1,419
0421	501	Equipment Operations	3483000	Internal Service Funds Sales and Services	\$70,007
0421	501	Equipment Operations	3483000	Internal Service Funds Sales and Services	\$109,439
0421	501	Equipment Operations	3483000	Internal Service Funds Sales and Services	\$60,071
0421	501	Equipment Operations	3483000	Internal Service Funds Sales and Services	\$28,729
0421	501	Equipment Operations	3483000	Internal Service Funds Sales and Services	\$44,031
0421	501	Equipment Operations	3488000	Internal Service Funds Sales and Services	\$70,900
0421	501	Equipment Operations	3488000	Internal Service Funds Sales and Services	\$4,151
0421	501	Equipment Operations	3488000	Internal Service Funds Sales and Services	\$1,201
0421	501	Equipment Operations	3488000	Internal Service Funds Sales and Services	\$24,088

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0421	501	Equipment Operations	3488000	Internal Service Funds Sales and Services	\$20,687
0421	501	Equipment Operations	3488000	Internal Service Funds Sales and Services	\$11,958
0421	501	Equipment Operations	3488000	Internal Service Funds Sales and Services	\$4,393
0421	501	Equipment Operations	3488000	Internal Service Funds Sales and Services	\$4,018
0421	502	Equipment Reserve	3088000	Unreserved Fund Balance (GAAP)/Unreserved Cash and Investments (Cash Basis)	\$329,590
0421	502	Equipment Reserve	3483000	Internal Service Funds Sales and Services	\$17,469
0421	502	Equipment Reserve	3483000	Internal Service Funds Sales and Services	\$15,296
0421	502	Equipment Reserve	3483000	Internal Service Funds Sales and Services	\$10,945
0421	502	Equipment Reserve	3488000	Internal Service Funds Sales and Services	\$4,502
0421	502	Equipment Reserve	3488000	Internal Service Funds Sales and Services	\$3,982
0421	502	Equipment Reserve	3488000	Internal Service Funds Sales and Services	\$3,496
0421	502	Equipment Reserve	3488000	Internal Service Funds Sales and Services	\$1,279
0421	502	Equipment Reserve	3488000	Internal Service Funds Sales and Services	\$422
0421	635	Treasurers Trust	3081000	Reserved Fund Balance (GAAP)/Reserved Cash and Investments (Cash Basis)	\$186,770
0421	635	Treasurers Trust	3081000	Reserved Fund Balance (GAAP)/Reserved Cash and Investments (Cash Basis)	\$444
0421	635	Treasurers Trust	3088000	Unreserved Fund Balance (GAAP)/Unreserved Cash and Investments (Cash Basis)	\$25,003
0421	635	Treasurers Trust	3860000	Agency Type Deposits	\$608
0421	635	Treasurers Trust	3860000	Agency Type Deposits	\$3,245
0421	635	Treasurers Trust	3860000	Agency Type Deposits	\$400

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0421	635	Treasurers Trust	3860000	Agency Type Deposits	\$700
0421	635	Treasurers Trust	3860000	Agency Type Deposits	\$240,333
0421	635	Treasurers Trust	3081000	Reserved Fund Balance (GAAP)/Reserved Cash and Investments (Cash Basis)	\$5,000
0421	635	Treasurers Trust	3081000	Reserved Fund Balance (GAAP)/Reserved Cash and Investments (Cash Basis)	\$559
0421	635	Treasurers Trust	3081000	Reserved Fund Balance (GAAP)/Reserved Cash and Investments (Cash Basis)	\$300
0421	635	Treasurers Trust	3860000	Agency Type Deposits	(\$300)
0421	690	Transportation Benefit District (TBD)	3088000	Unreserved Fund Balance (GAAP)/Unreserved Cash and Investments (Cash Basis)	\$385,623
0421	690	Transportation Benefit District (TBD)	3441000	Roads/Streets Maintenance/Repair/Construction Services	\$452,606
0421	690	Transportation Benefit District (TBD)	3611100	Investment Interest	\$1,136
0421	001	General Fund	5081000	Reserved Fund Balance (GAAP)/Reserved Cash and Investments (Cash Basis)	\$129,123
0421	001	General Fund	5088000	Unreserved Fund Balance (GAAP)/Unreserved Cash and Investments (Cash Basis)	\$1,043,557
0421	001	General Fund	5423040	Roadway	\$1,560
0421	001	General Fund	5425050	Structures	\$3,783
0421	001	General Fund	5426340	Street Lighting	\$65,986
0421	001	General Fund	5426440	Traffic Control Devices	\$15,318
0421	001	General Fund	5426440	Traffic Control Devices	\$6,591
0421	001	General Fund	5426640	Snow and Ice Control	\$835
0421	001	General Fund	5426740	Street Cleaning	\$5,670
0421	001	General Fund	5428030	Ancillary Operations	\$1,081

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0421	001	General Fund	5429010	Maintenance Administration and Overhead	\$230,506
0421	001	General Fund	5429010	Maintenance Administration and Overhead	\$17,491
0421	001	General Fund	5429020	Maintenance Administration and Overhead	\$110,218
0421	001	General Fund	5429020	Maintenance Administration and Overhead	\$2,254
0421	001	General Fund	5429030	Maintenance Administration and Overhead	\$11,624
0421	001	General Fund	5429030	Maintenance Administration and Overhead	\$1,159
0421	001	General Fund	5429040	Maintenance Administration and Overhead	\$4,638
0421	001	General Fund	5429040	Maintenance Administration and Overhead	\$1,425
0421	001	General Fund	5429040	Maintenance Administration and Overhead	\$109,439
0421	001	General Fund	5429040	Maintenance Administration and Overhead	\$4,151
0421	001	General Fund	5429040	Maintenance Administration and Overhead	\$1,481
0421	001	General Fund	5429040	Maintenance Administration and Overhead	\$266
0421	001	General Fund	5429040	Maintenance Administration and Overhead	\$2,521
0421	001	General Fund	5429040	Maintenance Administration and Overhead	\$1,889
0421	001	General Fund	5429040	Maintenance Administration and Overhead	\$5,643

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0421	001	General Fund	5429040	Maintenance Administration and Overhead	\$981
0421	001	General Fund	5429040	Maintenance Administration and Overhead	\$1,017
0421	001	General Fund	5431010	Management	\$19,579
0421	001	General Fund	5431020	Management	\$5,004
0421	001	General Fund	5431040	Management	\$9,015
0421	001	General Fund	5433040	General Services	\$148
0421	001	General Fund	5433040	General Services	\$42
0421	001	General Fund	5433040	General Services	\$764
0421	001	General Fund	5435040	Facilities	\$1,058
0421	001	General Fund	5435040	Facilities	\$1,219
0421	001	General Fund	5435040	Facilities	\$29,681
0421	001	General Fund	5435050	Facilities	\$1,385
0421	001	General Fund	5444040	Planning	\$359
0421	001	General Fund	5573030	Tourism	\$4,657
0421	001	General Fund	5573030	Tourism	\$6,854
0421	001	General Fund	5573040	Tourism	\$2,027
0421	001	General Fund	5573040	Tourism	\$180
0421	001	General Fund	5573040	Tourism	\$12,300
0421	001	General Fund	5573040	Tourism	\$2,779
0421	001	General Fund	5587010	Economic Development	\$29,693
0421	001	General Fund	5587020	Economic Development	\$7,819
0421	001	General Fund	5587040	Economic Development	\$1,343
0421	001	General Fund	5587040	Economic Development	\$518
0421	001	General Fund	5587040	Economic Development	\$440
0421	001	General Fund	5587040	Economic Development	\$194
0421	001	General Fund	5587040	Economic Development	\$1,201
0421	001	General Fund	5587040	Economic Development	\$300
0421	001	General Fund	5587040	Economic Development	\$1,109
0421	001	General Fund	5587040	Economic Development	\$76
0421	001	General Fund	5587040	Economic Development	\$239
0421	001	General Fund	5919570	Redemption of Debt - Roads/Streets and Other Infrastructure	\$34,213

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0421	001	General Fund	5929580	Interest and Other Debt Service Cost - Roads/Streets and Other Infrastructure	\$9,142
0421	001	General Fund	5929580	Interest and Other Debt Service Cost - Roads/Streets and Other Infrastructure	\$34
0421	001	General Fund	5979500	Transfers-Out	\$81,000
0421	001	General Fund	5116010	Legislative Activities	\$37,442
0421	001	General Fund	5116020	Legislative Activities	\$5,835
0421	001	General Fund	5116040	Legislative Activities	\$3,441
0421	001	General Fund	5116040	Legislative Activities	\$9,480
0421	001	General Fund	5116040	Legislative Activities	\$375
0421	001	General Fund	5125050	Municipal Court	\$63,781
0421	001	General Fund	5125050	Municipal Court	\$909
0421	001	General Fund	5125050	Municipal Court	\$98
0421	001	General Fund	5125050	Municipal Court	\$24
0421	001	General Fund	5131010	Executive Office	\$245,775
0421	001	General Fund	5131020	Executive Office	\$69,672
0421	001	General Fund	5131030	Executive Office	\$4,529
0421	001	General Fund	5131040	Executive Office	\$14,334
0421	001	General Fund	5131040	Executive Office	\$266
0421	001	General Fund	5131040	Executive Office	\$650
0421	001	General Fund	5131040	Executive Office	\$2,989
0421	001	General Fund	5131040	Executive Office	\$2,619
0421	001	General Fund	5131040	Executive Office	\$1,355
0421	001	General Fund	5142010	Financial Services	\$145,408
0421	001	General Fund	5142020	Financial Services	\$39,657
0421	001	General Fund	5142030	Financial Services	\$434
0421	001	General Fund	5142040	Financial Services	\$650
0421	001	General Fund	5142040	Financial Services	\$6,780
0421	001	General Fund	5142040	Financial Services	\$675
0421	001	General Fund	5142040	Financial Services	\$5,022
0421	001	General Fund	5142040	Financial Services	\$899
0421	001	General Fund	5142040	Financial Services	\$3,340
0421	001	General Fund	5142040	Financial Services	\$9,079

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0421	001	General Fund	5142040	Financial Services	\$58
0421	001	General Fund	5142050	Financial Services	\$19,104
0421	001	General Fund	5153040	Legal Services	\$86,611
0421	001	General Fund	5153040	Legal Services	\$103,654
0421	001	General Fund	5153040	Legal Services	\$66,380
0421	001	General Fund	5153040	Legal Services	\$14,000
0421	001	General Fund	5181040	Personnel Services	\$741
0421	001	General Fund	5183010	Maintenance/Security/Insurance/Janitorial Services	\$5,270
0421	001	General Fund	5183010	Maintenance/Security/Insurance/Janitorial Services	\$483
0421	001	General Fund	5183020	Maintenance/Security/Insurance/Janitorial Services	\$2,384
0421	001	General Fund	5183020	Maintenance/Security/Insurance/Janitorial Services	\$63
0421	001	General Fund	5183030	Maintenance/Security/Insurance/Janitorial Services	\$231
0421	001	General Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$5,600
0421	001	General Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$2,839
0421	001	General Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$97
0421	001	General Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$11,227
0421	001	General Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$12,873
0421	001	General Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$1,535
0421	001	General Fund	5188840	Information Technology Services	\$70,890
0421	001	General Fund	5189030	Other Centralized Services	\$10,707

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0421	001	General Fund	5189030	Other Centralized Services	\$990
0421	001	General Fund	5189040	Other Centralized Services	\$7,083
0421	001	General Fund	5189040	Other Centralized Services	\$4,312
0421	001	General Fund	5189040	Other Centralized Services	\$7,670
0421	001	General Fund	5189040	Other Centralized Services	\$26,106
0421	001	General Fund	5941860	Capital Expenditures/Expenses - Centralized Services	\$38,000
0421	001	General Fund	5941860	Capital Expenditures/Expenses - Centralized Services	\$1,983
0421	001	General Fund	5211010	Administration	\$25,062
0421	001	General Fund	5211010	Administration	\$322
0421	001	General Fund	5211020	Administration	\$8,094
0421	001	General Fund	5211030	Administration	\$211
0421	001	General Fund	5211030	Administration	\$320
0421	001	General Fund	5211040	Administration	\$734
0421	001	General Fund	5211040	Administration	\$38
0421	001	General Fund	5211040	Administration	\$1,599
0421	001	General Fund	5211040	Administration	\$280
0421	001	General Fund	5212050	Police Operations	\$302,836
0421	001	General Fund	5212050	Police Operations	\$205
0421	001	General Fund	5212050	Police Operations	\$2,134
0421	001	General Fund	5212050	Police Operations	\$1,156,810
0421	001	General Fund	5213040	Crime Prevention	\$340
0421	001	General Fund	5215040	Facilities	\$4,415
0421	001	General Fund	5215040	Facilities	\$16,430
0421	001	General Fund	5215040	Facilities	\$3,481
0421	001	General Fund	5215040	Facilities	\$5,220
0421	001	General Fund	5942160	Capital Expenditures/Expenses - Law Enforcement Services	\$8,132

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0421	001	General Fund	5222040	Fire Suppression and Emergency Medical Services	\$812,499
0421	001	General Fund	5223050	Fire Prevention and Investigation	\$13,137
0421	001	General Fund	5225040	Facilities	\$6,255
0421	001	General Fund	5942260	Capital Expenditures/Expenses - Fire and EMS Services	\$51,667
0421	001	General Fund	5236050	Care and Custody of Prisoners	\$352,006
0421	001	General Fund	5183040	Maintenance/Security/In surance/Janitorial Services	\$1,533
0421	001	General Fund	5183040	Maintenance/Security/In surance/Janitorial Services	\$2,869
0421	001	General Fund	5183040	Maintenance/Security/In surance/Janitorial Services	\$2,286
0421	001	General Fund	5183040	Maintenance/Security/In surance/Janitorial Services	\$823
0421	001	General Fund	5242010	Inspections, Permits, Certificates and Licenses	\$129,047
0421	001	General Fund	5242010	Inspections, Permits, Certificates and Licenses	\$372
0421	001	General Fund	5242020	Inspections, Permits, Certificates and Licenses	\$48,374
0421	001	General Fund	5242030	Inspections, Permits, Certificates and Licenses	\$3,298
0421	001	General Fund	5242030	Inspections, Permits, Certificates and Licenses	\$37
0421	001	General Fund	5242040	Inspections, Permits, Certificates and Licenses	\$23,771
0421	001	General Fund	5242040	Inspections, Permits, Certificates and Licenses	\$4,258
0421	001	General Fund	5242040	Inspections, Permits, Certificates and Licenses	\$1,363
0421	001	General Fund	5242040	Inspections, Permits, Certificates and Licenses	\$1,241
0421	001	General Fund	5242040	Inspections, Permits, Certificates and Licenses	\$4,384

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0421	001	General Fund	5242040	Inspections, Permits, Certificates and Licenses	\$593
0421	001	General Fund	5242040	Inspections, Permits, Certificates and Licenses	\$1,240
0421	001	General Fund	5242040	Inspections, Permits, Certificates and Licenses	\$58
0421	001	General Fund	5256030	Disaster Preparedness	\$857
0421	001	General Fund	5256030	Disaster Preparedness	\$3,165
0421	001	General Fund	5256040	Disaster Preparedness	\$5,740
0421	001	General Fund	5256040	Disaster Preparedness	\$1,196
0421	001	General Fund	5421010	Engineering	\$32,295
0421	001	General Fund	5421020	Engineering	\$14,163
0421	001	General Fund	5944860	Capital Expenditures/Expenses - Public Works Centralized Services	\$905
0421	001	General Fund	5572040	Community Services	\$10,000
0421	001	General Fund	5572040	Community Services	\$1,000
0421	001	General Fund	5572040	Community Services	\$1,000
0421	001	General Fund	5572040	Community Services	\$500
0421	001	General Fund	5572040	Community Services	\$3,500
0421	001	General Fund	5572040	Community Services	\$5,000
0421	001	General Fund	5572040	Community Services	\$1,400
0421	001	General Fund	5690040	Aging and Disability Services	\$25,000
0421	001	General Fund	5769040	Other Park Facilities	\$10,000
0421	001	General Fund	5769040	Other Park Facilities	\$5,000
0421	001	General Fund	5769040	Other Park Facilities	\$1,667
0421	001	General Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$2,301
0421	001	General Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$1,419
0421	001	General Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$4,303
0421	001	General Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$3,430

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0421	001	General Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$1,233
0421	001	General Fund	5586010	Planning	\$211,251
0421	001	General Fund	5586010	Planning	\$39,941
0421	001	General Fund	5586020	Planning	\$75,679
0421	001	General Fund	5586020	Planning	\$12,822
0421	001	General Fund	5586030	Planning	\$5,066
0421	001	General Fund	5586030	Planning	\$55
0421	001	General Fund	5586040	Planning	\$6,870
0421	001	General Fund	5586040	Planning	\$613
0421	001	General Fund	5586040	Planning	\$2,078
0421	001	General Fund	5586040	Planning	\$5,011
0421	001	General Fund	5586040	Planning	\$4,987
0421	001	General Fund	5586040	Planning	\$2,275
0421	001	General Fund	5739040	Other	\$17,262
0421	001	General Fund	5739040	Other	\$3,142
0421	001	General Fund	5739040	Other	\$6,789
0421	001	General Fund	5768040	General Parks	\$11,591
0421	001	General Fund	5753040	Museums and Art Galleries	\$2,500
0421	001	General Fund	5768010	General Parks	\$167,333
0421	001	General Fund	5768010	General Parks	\$6,454
0421	001	General Fund	5768020	General Parks	\$72,221
0421	001	General Fund	5768020	General Parks	\$1,107
0421	001	General Fund	5768030	General Parks	\$5,179
0421	001	General Fund	5768030	General Parks	\$241
0421	001	General Fund	5768040	General Parks	\$38
0421	001	General Fund	5768040	General Parks	\$2,902
0421	001	General Fund	5768040	General Parks	\$70,007
0421	001	General Fund	5768040	General Parks	\$1,219
0421	001	General Fund	5768040	General Parks	\$1,197
0421	001	General Fund	5768040	General Parks	\$165
0421	001	General Fund	5768040	General Parks	\$743
0421	001	General Fund	5768040	General Parks	\$35,687

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0421	001	General Fund	5768040	General Parks	\$1,376
0421	001	General Fund	5768040	General Parks	\$2,537
0421	001	General Fund	5768040	General Parks	\$1,957
0421	001	General Fund	5768040	General Parks	\$509
0421	001	General Fund	5768040	General Parks	\$37
0421	001	General Fund	5768040	General Parks	\$83
0421	001	General Fund	5593050	Property Development	\$1,385
0421	001	General Fund	5593050	Property Development	\$2,940
0421	001	General Fund	5945960	Capital Expenditures/Expenses - Housing and Property Development	\$8,954
0421	001	General Fund	5970000	Transfers-Out	\$20,222
0421	001	General Fund	5974200	Transfers-Out	\$585
0421	001	General Fund	5974200	Transfers-Out	\$100,000
0421	001	General Fund	5975200	Transfers-Out	\$570
0421	001	General Fund	5113040	Official Publication Services	\$7,019
0421	001	General Fund	5142040	Financial Services	\$8,718
0421	001	General Fund	5144050	Election Services	\$15,149
0421	001	General Fund	5176040	Workers' Compensation Services	\$2,972
0421	001	General Fund	5179030	Other Employee Benefit Programs	\$1,471
0421	001	General Fund	5189040	Other Centralized Services	\$29,776
0421	001	General Fund	5189040	Other Centralized Services	\$150
0421	001	General Fund	5537050	Pollution Control and Remediation	\$3,411
0421	001	General Fund	5543050	Animal Control	\$11,016
0421	001	General Fund	5655050	Domestic Violence	\$2,438
0421	001	General Fund	5666650	Chemical Dependency Services	\$1,212
0421	001	General Fund	5768040	General Parks	\$863
0421	103	Streets Overlay	5081000	Reserved Fund Balance (GAAP)/Reserved Cash and Investments (Cash Basis)	\$61,608

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0421	103	Streets Overlay	5953060	Capital Expenditures/Expenses - Roadway	\$21,717
0421	103	Streets Overlay	5953060	Capital Expenditures/Expenses - Roadway	\$30,589
0421	103	Streets Overlay	5953060	Capital Expenditures/Expenses - Roadway	\$375,285
0421	106	Impact Fees & Mitigation	5081000	Reserved Fund Balance (GAAP)/Reserved Cash and Investments (Cash Basis)	\$178,301
0421	106	Impact Fees & Mitigation	5970000	Transfers-Out	\$160,683
0421	106	Impact Fees & Mitigation	5081000	Reserved Fund Balance (GAAP)/Reserved Cash and Investments (Cash Basis)	\$523,279
0421	106	Impact Fees & Mitigation	5947660	Capital Expenditures/Expenses - Park Facilities	\$41,623
0421	106	Impact Fees & Mitigation	5970000	Transfers-Out	\$250,000
0421	106	Impact Fees & Mitigation	5970000	Transfers-Out	\$35,000
0421	106	Impact Fees & Mitigation	5081000	Reserved Fund Balance (GAAP)/Reserved Cash and Investments (Cash Basis)	\$184,987
0421	106	Impact Fees & Mitigation	5081000	Reserved Fund Balance (GAAP)/Reserved Cash and Investments (Cash Basis)	\$3,772
0421	106	Impact Fees & Mitigation	5081000	Reserved Fund Balance (GAAP)/Reserved Cash and Investments (Cash Basis)	\$18,723
0421	106	Impact Fees & Mitigation	5081000	Reserved Fund Balance (GAAP)/Reserved Cash and Investments (Cash Basis)	\$7,532
0421	106	Impact Fees & Mitigation	5081000	Reserved Fund Balance (GAAP)/Reserved Cash and Investments (Cash Basis)	\$5,350
0421	107	Hotel/Motel Tax	5081000	Reserved Fund Balance (GAAP)/Reserved Cash and Investments (Cash Basis)	\$4,420

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0421	107	Hotel/Motel Tax	5573040	Tourism	\$8,600
0421	116	Park Capital Improvement	5081000	Reserved Fund Balance (GAAP)/Reserved Cash and Investments (Cash Basis)	\$22,230
0421	116	Park Capital Improvement	5947660	Capital Expenditures/Expenses - Park Facilities	\$29,862
0421	116	Park Capital Improvement	5081000	Reserved Fund Balance (GAAP)/Reserved Cash and Investments (Cash Basis)	\$42,593
0421	125	Development Projects (CED)	5081000	Reserved Fund Balance (GAAP)/Reserved Cash and Investments (Cash Basis)	\$123,499
0421	125	Development Projects (CED)	5593040	Property Development	\$210,223
0421	125	Development Projects (CED)	5593040	Property Development	\$32,077
0421	125	Development Projects (CED)	5970000	Transfers-Out	\$58,530
0421	125	Development Projects (CED)	5970000	Transfers-Out	\$32,220
0421	215	2010 LTGO Debt Service (Credit Line & Tollgate)	5917670	Redemption of Debt - Park Facilities	\$70,000
0421	215	2010 LTGO Debt Service (Credit Line & Tollgate)	5917670	Redemption of Debt - Park Facilities	\$43,500
0421	215	2010 LTGO Debt Service (Credit Line & Tollgate)	5927680	Interest and Other Debt Service Cost - Park Facilities	\$40,188
0421	215	2010 LTGO Debt Service (Credit Line & Tollgate)	5927680	Interest and Other Debt Service Cost - Park Facilities	\$37,458
0421	215	2010 LTGO Debt Service (Credit Line & Tollgate)	5927680	Interest and Other Debt Service Cost - Park Facilities	\$355
0421	216	2011 Fire Station Bond Redempt	5081000	Reserved Fund Balance (GAAP)/Reserved Cash and Investments (Cash Basis)	\$175,277
0421	216	2011 Fire Station Bond Redempt	5912270	Redemption of Debt - Fire and EMS Services	\$100,000
0421	216	2011 Fire Station Bond Redempt	5922280	Interest and Other Debt Service Cost - Fire and EMS Services	\$84,475

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0421	216	2011 Fire Station Bond Redempt	5922280	Interest and Other Debt Service Cost - Fire and EMS Services	\$355
0421	217	2012 LTGO (TBD) Bond Redempt	5081000	Reserved Fund Balance (GAAP)/Reserved Cash and Investments (Cash Basis)	\$12,096
0421	217	2012 LTGO (TBD) Bond Redempt	5919570	Redemption of Debt - Roads/Streets and Other Infrastructure	\$120,000
0421	217	2012 LTGO (TBD) Bond Redempt	5929580	Interest and Other Debt Service Cost - Roads/Streets and Other Infrastructure	\$25,175
0421	217	2012 LTGO (TBD) Bond Redempt	5929580	Interest and Other Debt Service Cost - Roads/Streets and Other Infrastructure	\$355
0421	310	Municipal Projects	5088000	Unreserved Fund Balance (GAAP)/Unreserved Cash and Investments (Cash Basis)	\$314,846
0421	310	Municipal Projects	5081000	Reserved Fund Balance (GAAP)/Reserved Cash and Investments (Cash Basis)	\$10,563
0421	310	Municipal Projects	5942260	Capital Expenditures/Expenses - Fire and EMS Services	\$55,947
0421	310	Municipal Projects	5956160	Capital Expenditures/Expenses - Sidewalks	\$1,578
0421	310	Municipal Projects	5956160	Capital Expenditures/Expenses - Sidewalks	\$254,345
0421	310	Municipal Projects	5956160	Capital Expenditures/Expenses - Sidewalks	(\$10,059)
0421	310	Municipal Projects	5956460	Capital Expenditures/Expenses - Traffic Control Devices	\$853
0421	310	Municipal Projects	5956460	Capital Expenditures/Expenses - Traffic Control Devices	\$39,439
0421	310	Municipal Projects	5970000	Transfers-Out	\$100,000
0421	310	Municipal Projects	5970000	Transfers-Out	\$45,000

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0421	310	Municipal Projects	5081000	Reserved Fund Balance (GAAP)/Reserved Cash and Investments (Cash Basis)	\$3,177
0421	310	Municipal Projects	5970000	Transfers-Out	\$13,700
0421	310	Municipal Projects	5081000	Reserved Fund Balance (GAAP)/Reserved Cash and Investments (Cash Basis)	\$120,236
0421	310	Municipal Projects	5081000	Reserved Fund Balance (GAAP)/Reserved Cash and Investments (Cash Basis)	\$160,999
0421	310	Municipal Projects	5956460	Capital Expenditures/Expenses - Traffic Control Devices	\$65,822
0421	310	Municipal Projects	5947660	Capital Expenditures/Expenses - Park Facilities	\$43
0421	310	Municipal Projects	5970000	Transfers-Out	\$23,500
0421	310	Municipal Projects	5081000	Reserved Fund Balance (GAAP)/Reserved Cash and Investments (Cash Basis)	\$5,016
0421	310	Municipal Projects	5081000	Reserved Fund Balance (GAAP)/Reserved Cash and Investments (Cash Basis)	\$250,492
0421	310	Municipal Projects	5081000	Reserved Fund Balance (GAAP)/Reserved Cash and Investments (Cash Basis)	\$27,896
0421	310	Municipal Projects	5947660	Capital Expenditures/Expenses - Park Facilities	\$7,168
0421	310	Municipal Projects	5941860	Capital Expenditures/Expenses - Centralized Services	\$3,100
0421	310	Municipal Projects	5945860	Capital Expenditures/Expenses - Community Planning and Economic Development	\$28,000
0421	310	Municipal Projects	5956560	Capital Expenditures/Expenses - Parking Facilities	\$58,706

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0421	310	Municipal Projects	5081000	Reserved Fund Balance (GAAP)/Reserved Cash and Investments (Cash Basis)	\$96,072
0421	320	Capital Improvement (REET)	5081000	Reserved Fund Balance (GAAP)/Reserved Cash and Investments (Cash Basis)	\$585,931
0421	320	Capital Improvement (REET)	5917670	Redemption of Debt - Park Facilities	\$34,213
0421	320	Capital Improvement (REET)	5927680	Interest and Other Debt Service Cost - Park Facilities	\$9,142
0421	320	Capital Improvement (REET)	5927680	Interest and Other Debt Service Cost - Park Facilities	\$34
0421	320	Capital Improvement (REET)	5970000	Transfers-Out	\$110,501
0421	320	Capital Improvement (REET)	5979500	Transfers-Out	\$506
0421	320	Capital Improvement (REET)	5979500	Transfers-Out	\$347
0421	320	Capital Improvement (REET)	5979500	Transfers-Out	\$120,000
0421	401	Water Operations	5088000	Unreserved Fund Balance (GAAP)/Unreserved Cash and Investments (Cash Basis)	\$1,378,803
0421	401	Water Operations	5341010	Water Utilities	\$353,906
0421	401	Water Operations	5341010	Water Utilities	\$11,865
0421	401	Water Operations	5341020	Water Utilities	\$144,764
0421	401	Water Operations	5341020	Water Utilities	\$2,768
0421	401	Water Operations	5341030	Water Utilities	\$1,836
0421	401	Water Operations	5341040	Water Utilities	\$1,058
0421	401	Water Operations	5341040	Water Utilities	\$2,673
0421	401	Water Operations	5341040	Water Utilities	\$2,828
0421	401	Water Operations	5341040	Water Utilities	\$1,824
0421	401	Water Operations	5341040	Water Utilities	\$1,400
0421	401	Water Operations	5341040	Water Utilities	\$506
0421	401	Water Operations	5341040	Water Utilities	\$1,889
0421	401	Water Operations	5341040	Water Utilities	\$499

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0421	401	Water Operations	5341040	Water Utilities	\$6,739
0421	401	Water Operations	5341040	Water Utilities	\$1,358
0421	401	Water Operations	5341040	Water Utilities	\$995
0421	401	Water Operations	5341050	Water Utilities	\$6,676
0421	401	Water Operations	5341050	Water Utilities	\$1,385
0421	401	Water Operations	5342040	Water Utilities	\$47,745
0421	401	Water Operations	5342040	Water Utilities	\$7,964
0421	401	Water Operations	5348030	Water Utilities	\$49,968
0421	401	Water Operations	5348030	Water Utilities	\$5,922
0421	401	Water Operations	5348040	Water Utilities	\$2,390
0421	401	Water Operations	5348040	Water Utilities	\$60,071
0421	401	Water Operations	5348040	Water Utilities	\$17,469
0421	401	Water Operations	5348040	Water Utilities	\$24,088
0421	401	Water Operations	5348040	Water Utilities	\$4,502
0421	401	Water Operations	5348040	Water Utilities	\$72,387
0421	401	Water Operations	5348040	Water Utilities	\$29,776
0421	401	Water Operations	5348040	Water Utilities	\$70,711
0421	401	Water Operations	5348040	Water Utilities	\$65,881
0421	401	Water Operations	5348040	Water Utilities	\$12,114
0421	401	Water Operations	5348040	Water Utilities	\$3,774
0421	401	Water Operations	5913470	Redemption of Debt - Water Utilities	\$34,213
0421	401	Water Operations	5913470	Redemption of Debt - Water Utilities	\$18,587
0421	401	Water Operations	5913470	Redemption of Debt - Water Utilities	\$11,906
0421	401	Water Operations	5913470	Redemption of Debt - Water Utilities	\$5,602
0421	401	Water Operations	5923480	Interest and Other Debt Service Cost - Water Utilities	\$1,208
0421	401	Water Operations	5923480	Interest and Other Debt Service Cost - Water Utilities	\$2,322
0421	401	Water Operations	5923480	Interest and Other Debt Service Cost - Water Utilities	\$269

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0421	401	Water Operations	5923480	Interest and Other Debt Service Cost - Water Utilities	\$9,142
0421	401	Water Operations	5923480	Interest and Other Debt Service Cost - Water Utilities	\$34
0421	401	Water Operations	5943460	Capital Expenditures/Expenses - Water Utilities	\$873
0421	401	Water Operations	5943460	Capital Expenditures/Expenses - Water Utilities	\$977,672
0421	401	Water Operations	5081000	Reserved Fund Balance (GAAP)/Reserved Cash and Investments (Cash Basis)	\$89,618
0421	401	Water Operations	5348050	Water Utilities	\$3,773
0421	401	Water Operations	5812000	Interfund Loan Repayments	\$87,590
0421	401	Water Operations	5913470	Redemption of Debt - Water Utilities	\$110,937
0421	401	Water Operations	5923480	Interest and Other Debt Service Cost - Water Utilities	\$309
0421	401	Water Operations	5923480	Interest and Other Debt Service Cost - Water Utilities	\$7,211
0421	402	Sewer Operations	5088000	Unreserved Fund Balance (GAAP)/Unreserved Cash and Investments (Cash Basis)	\$1,379,462
0421	402	Sewer Operations	5351010	Sewer/Reclaimed Water Utilities	\$307,920
0421	402	Sewer Operations	5351010	Sewer/Reclaimed Water Utilities	\$7,078
0421	402	Sewer Operations	5351020	Sewer/Reclaimed Water Utilities	\$118,367
0421	402	Sewer Operations	5351020	Sewer/Reclaimed Water Utilities	\$1,475
0421	402	Sewer Operations	5351030	Sewer/Reclaimed Water Utilities	\$1,898
0421	402	Sewer Operations	5351040	Sewer/Reclaimed Water Utilities	\$11,599

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0421	402	Sewer Operations	5351040	Sewer/Reclaimed Water Utilities	\$3,426
0421	402	Sewer Operations	5351040	Sewer/Reclaimed Water Utilities	\$2,203
0421	402	Sewer Operations	5351040	Sewer/Reclaimed Water Utilities	\$51,667
0421	402	Sewer Operations	5351040	Sewer/Reclaimed Water Utilities	\$2,778
0421	402	Sewer Operations	5351040	Sewer/Reclaimed Water Utilities	\$1,366
0421	402	Sewer Operations	5351040	Sewer/Reclaimed Water Utilities	\$1,400
0421	402	Sewer Operations	5351040	Sewer/Reclaimed Water Utilities	\$774
0421	402	Sewer Operations	5351040	Sewer/Reclaimed Water Utilities	\$1,844
0421	402	Sewer Operations	5351040	Sewer/Reclaimed Water Utilities	\$132,130
0421	402	Sewer Operations	5351040	Sewer/Reclaimed Water Utilities	\$814
0421	402	Sewer Operations	5351040	Sewer/Reclaimed Water Utilities	\$443
0421	402	Sewer Operations	5351040	Sewer/Reclaimed Water Utilities	\$873
0421	402	Sewer Operations	5351040	Sewer/Reclaimed Water Utilities	\$995
0421	402	Sewer Operations	5351050	Sewer/Reclaimed Water Utilities	\$11,632
0421	402	Sewer Operations	5351050	Sewer/Reclaimed Water Utilities	\$1,385
0421	402	Sewer Operations	5358030	Sewer/Reclaimed Water Utilities	\$43,729
0421	402	Sewer Operations	5358030	Sewer/Reclaimed Water Utilities	\$2,246
0421	402	Sewer Operations	5358040	Sewer/Reclaimed Water Utilities	\$167,789
0421	402	Sewer Operations	5358040	Sewer/Reclaimed Water Utilities	\$74,580
0421	402	Sewer Operations	5358040	Sewer/Reclaimed Water Utilities	\$5,105
0421	402	Sewer Operations	5358040	Sewer/Reclaimed Water Utilities	\$380,939

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0421	402	Sewer Operations	5358040	Sewer/Reclaimed Water Utilities	\$28,729
0421	402	Sewer Operations	5358040	Sewer/Reclaimed Water Utilities	\$15,296
0421	402	Sewer Operations	5358040	Sewer/Reclaimed Water Utilities	\$20,687
0421	402	Sewer Operations	5358040	Sewer/Reclaimed Water Utilities	\$3,982
0421	402	Sewer Operations	5358040	Sewer/Reclaimed Water Utilities	\$36,030
0421	402	Sewer Operations	5358040	Sewer/Reclaimed Water Utilities	\$29,776
0421	402	Sewer Operations	5358040	Sewer/Reclaimed Water Utilities	\$65,637
0421	402	Sewer Operations	5358040	Sewer/Reclaimed Water Utilities	\$1,660
0421	402	Sewer Operations	5358040	Sewer/Reclaimed Water Utilities	\$21,786
0421	402	Sewer Operations	5913570	Redemption of Debt - Sewer/Reclaimed Water Utilities	\$6,500
0421	402	Sewer Operations	5913570	Redemption of Debt - Sewer/Reclaimed Water Utilities	\$133,936
0421	402	Sewer Operations	5913570	Redemption of Debt - Sewer/Reclaimed Water Utilities	\$51,455
0421	402	Sewer Operations	5913570	Redemption of Debt - Sewer/Reclaimed Water Utilities	\$34,517
0421	402	Sewer Operations	5913570	Redemption of Debt - Sewer/Reclaimed Water Utilities	\$126,925
0421	402	Sewer Operations	5923580	Interest and Other Debt Service Cost - Sewer/Reclaimed Water Utilities	\$12,159
0421	402	Sewer Operations	5923580	Interest and Other Debt Service Cost - Sewer/Reclaimed Water Utilities	\$5,414
0421	402	Sewer Operations	5923580	Interest and Other Debt Service Cost - Sewer/Reclaimed Water Utilities	\$22,397

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0421	402	Sewer Operations	5923580	Interest and Other Debt Service Cost - Sewer/Reclaimed Water Utilities	\$5,597
0421	402	Sewer Operations	5923580	Interest and Other Debt Service Cost - Sewer/Reclaimed Water Utilities	\$35,791
0421	402	Sewer Operations	5923580	Interest and Other Debt Service Cost - Sewer/Reclaimed Water Utilities	\$132
0421	402	Sewer Operations	5081000	Reserved Fund Balance (GAAP)/Reserved Cash and Investments (Cash Basis)	\$219,445
0421	402	Sewer Operations	5358040	Sewer/Reclaimed Water Utilities	\$4,465
0421	402	Sewer Operations	5943560	Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities	\$58,939
0421	402	Sewer Operations	5943560	Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities	\$1,838
0421	402	Sewer Operations	5943560	Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities	\$914,907
0421	402	Sewer Operations	5943560	Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities	(\$12,662)
0421	404	Storm & FLOOD Operations	5088000	Unreserved Fund Balance (GAAP)/Unreserved Cash and Investments (Cash Basis)	\$1,132,558
0421	404	Storm & FLOOD Operations	5313110	Storm Drainage Utilities	\$189,205
0421	404	Storm & FLOOD Operations	5313110	Storm Drainage Utilities	\$8,454
0421	404	Storm & FLOOD Operations	5313120	Storm Drainage Utilities	\$76,040
0421	404	Storm & FLOOD Operations	5313120	Storm Drainage Utilities	\$966

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0421	404	Storm & FLOOD Operations	5313130	Storm Drainage Utilities	\$914
0421	404	Storm & FLOOD Operations	5313130	Storm Drainage Utilities	\$49
0421	404	Storm & FLOOD Operations	5313130	Storm Drainage Utilities	\$121
0421	404	Storm & FLOOD Operations	5313140	Storm Drainage Utilities	\$1,058
0421	404	Storm & FLOOD Operations	5313140	Storm Drainage Utilities	\$1,462
0421	404	Storm & FLOOD Operations	5313140	Storm Drainage Utilities	\$7,798
0421	404	Storm & FLOOD Operations	5313140	Storm Drainage Utilities	\$44,031
0421	404	Storm & FLOOD Operations	5313140	Storm Drainage Utilities	\$14,441
0421	404	Storm & FLOOD Operations	5313140	Storm Drainage Utilities	\$11,958
0421	404	Storm & FLOOD Operations	5313140	Storm Drainage Utilities	\$700
0421	404	Storm & FLOOD Operations	5313140	Storm Drainage Utilities	\$574
0421	404	Storm & FLOOD Operations	5313140	Storm Drainage Utilities	\$920
0421	404	Storm & FLOOD Operations	5313140	Storm Drainage Utilities	\$161
0421	404	Storm & FLOOD Operations	5313140	Storm Drainage Utilities	\$944
0421	404	Storm & FLOOD Operations	5313140	Storm Drainage Utilities	\$880
0421	404	Storm & FLOOD Operations	5313140	Storm Drainage Utilities	\$29,776
0421	404	Storm & FLOOD Operations	5313140	Storm Drainage Utilities	\$4,396
0421	404	Storm & FLOOD Operations	5313140	Storm Drainage Utilities	\$247
0421	404	Storm & FLOOD Operations	5313140	Storm Drainage Utilities	\$244
0421	404	Storm & FLOOD Operations	5313140	Storm Drainage Utilities	\$41
0421	404	Storm & FLOOD Operations	5313140	Storm Drainage Utilities	\$497

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0421	404	Storm & FLOOD Operations	5313150	Storm Drainage Utilities	\$869
0421	404	Storm & FLOOD Operations	5313150	Storm Drainage Utilities	\$1,385
0421	404	Storm & FLOOD Operations	5313830	Storm Drainage Utilities	\$914
0421	404	Storm & FLOOD Operations	5313840	Storm Drainage Utilities	\$9,112
0421	404	Storm & FLOOD Operations	5313840	Storm Drainage Utilities	\$18,460
0421	404	Storm & FLOOD Operations	5313840	Storm Drainage Utilities	\$4,877
0421	404	Storm & FLOOD Operations	5913170	Redemption of Debt - Storm Drainage Utilities	\$65,000
0421	404	Storm & FLOOD Operations	5913170	Redemption of Debt - Storm Drainage Utilities	\$34,213
0421	404	Storm & FLOOD Operations	5923180	Interest and Other Debt Service Cost - Storm Drainage Utilities	\$49,683
0421	404	Storm & FLOOD Operations	5923180	Interest and Other Debt Service Cost - Storm Drainage Utilities	\$9,142
0421	404	Storm & FLOOD Operations	5923180	Interest and Other Debt Service Cost - Storm Drainage Utilities	\$334
0421	404	Storm & FLOOD Operations	5319110	Storm Drainage Utilities	\$65,831
0421	404	Storm & FLOOD Operations	5319110	Storm Drainage Utilities	\$15
0421	404	Storm & FLOOD Operations	5319120	Storm Drainage Utilities	\$21,978
0421	404	Storm & FLOOD Operations	5319130	Storm Drainage Utilities	\$901
0421	404	Storm & FLOOD Operations	5319140	Storm Drainage Utilities	\$443
0421	404	Storm & FLOOD Operations	5319140	Storm Drainage Utilities	\$3,736
0421	404	Storm & FLOOD Operations	5319140	Storm Drainage Utilities	\$4,393
0421	404	Storm & FLOOD Operations	5319140	Storm Drainage Utilities	\$1,279
0421	404	Storm & FLOOD Operations	5319140	Storm Drainage Utilities	\$700

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0421	404	Storm & FLOOD Operations	5319140	Storm Drainage Utilities	\$582
0421	404	Storm & FLOOD Operations	5319140	Storm Drainage Utilities	\$252
0421	404	Storm & FLOOD Operations	5319140	Storm Drainage Utilities	\$91
0421	404	Storm & FLOOD Operations	5319140	Storm Drainage Utilities	\$2,310
0421	404	Storm & FLOOD Operations	5319140	Storm Drainage Utilities	\$944
0421	404	Storm & FLOOD Operations	5319140	Storm Drainage Utilities	\$290
0421	404	Storm & FLOOD Operations	5319140	Storm Drainage Utilities	\$144
0421	404	Storm & FLOOD Operations	5319140	Storm Drainage Utilities	\$41
0421	404	Storm & FLOOD Operations	5319140	Storm Drainage Utilities	\$497
0421	404	Storm & FLOOD Operations	5081000	Reserved Fund Balance (GAAP)/Reserved Cash and Investments (Cash Basis)	\$129,855
0421	404	Storm & FLOOD Operations	5383240	Combined Water/Sewer/Solid Waste Utilities	\$2,348
0421	404	Storm & FLOOD Operations	5943160	Capital Expenditures/Expenses - Storm Drainage Utilities	\$80,056
0421	404	Storm & FLOOD Operations	5943160	Capital Expenditures/Expenses - Storm Drainage Utilities	(\$4,003)
0421	405	Solid Waste & Recycling Operations	5088000	Unreserved Fund Balance (GAAP)/Unreserved Cash and Investments (Cash Basis)	\$131,935
0421	405	Solid Waste & Recycling Operations	5371010	Solid Waste Utilities	\$14,394
0421	405	Solid Waste & Recycling Operations	5371010	Solid Waste Utilities	\$30
0421	405	Solid Waste & Recycling Operations	5371020	Solid Waste Utilities	\$6,026
0421	405	Solid Waste & Recycling Operations	5371040	Solid Waste Utilities	\$112

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0421	405	Solid Waste & Recycling Operations	5371040	Solid Waste Utilities	\$140
0421	405	Solid Waste & Recycling Operations	5376040	Solid Waste Utilities	\$5,573
0421	405	Solid Waste & Recycling Operations	5378040	Solid Waste Utilities	\$5,442
0421	405	Solid Waste & Recycling Operations	5378040	Solid Waste Utilities	\$6
0421	451	ULID #6 Bond Redemption	5081000	Reserved Fund Balance (GAAP)/Reserved Cash and Investments (Cash Basis)	\$1,858,369
0421	451	ULID #6 Bond Redemption	5913570	Redemption of Debt - Sewer/Reclaimed Water Utilities	\$850,000
0421	451	ULID #6 Bond Redemption	5923580	Interest and Other Debt Service Cost - Sewer/Reclaimed Water Utilities	\$658,413
0421	451	ULID #6 Bond Redemption	5923580	Interest and Other Debt Service Cost - Sewer/Reclaimed Water Utilities	\$8,906
0421	451	ULID #6 Bond Redemption	5970000	Transfers-Out	\$434,180
0421	452	ULID#6 Bond Reserve	5081000	Reserved Fund Balance (GAAP)/Reserved Cash and Investments (Cash Basis)	\$1,782,191
0421	501	Equipment Operations	5486810	Equipment Rental Services	\$78,804
0421	501	Equipment Operations	5486810	Equipment Rental Services	\$5,742
0421	501	Equipment Operations	5486820	Equipment Rental Services	\$26,922
0421	501	Equipment Operations	5486820	Equipment Rental Services	\$575
0421	501	Equipment Operations	5486830	Equipment Rental Services	\$10,911
0421	501	Equipment Operations	5486830	Equipment Rental Services	\$45,805
0421	501	Equipment Operations	5486830	Equipment Rental Services	\$1,230
0421	501	Equipment Operations	5486840	Equipment Rental Services	\$1,058

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0421	501	Equipment Operations	5486840	Equipment Rental Services	\$610
0421	501	Equipment Operations	5486840	Equipment Rental Services	\$38
0421	501	Equipment Operations	5486840	Equipment Rental Services	\$4,018
0421	501	Equipment Operations	5486840	Equipment Rental Services	\$422
0421	501	Equipment Operations	5486840	Equipment Rental Services	\$1,219
0421	501	Equipment Operations	5486840	Equipment Rental Services	\$787
0421	501	Equipment Operations	5486840	Equipment Rental Services	\$135
0421	501	Equipment Operations	5486840	Equipment Rental Services	\$1,889
0421	501	Equipment Operations	5486840	Equipment Rental Services	\$329
0421	501	Equipment Operations	5486840	Equipment Rental Services	\$29,776
0421	501	Equipment Operations	5486840	Equipment Rental Services	\$4,396
0421	501	Equipment Operations	5486840	Equipment Rental Services	\$35,552
0421	501	Equipment Operations	5486840	Equipment Rental Services	\$23,663
0421	501	Equipment Operations	5486840	Equipment Rental Services	\$282
0421	501	Equipment Operations	5486840	Equipment Rental Services	\$72
0421	501	Equipment Operations	5486840	Equipment Rental Services	\$2,019
0421	501	Equipment Operations	5486850	Equipment Rental Services	\$1,385
0421	501	Equipment Operations	5911870	Redemption of Debt - Centralized Services	\$34,213
0421	501	Equipment Operations	5924880	Interest and Other Debt Service Cost - Public Works Centralized Services	\$9,142
0421	501	Equipment Operations	5924880	Interest and Other Debt Service Cost - Public Works Centralized Services	\$34

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0421	501	Equipment Operations	5188810	Information Technology Services	\$6,601
0421	501	Equipment Operations	5188810	Information Technology Services	\$316
0421	501	Equipment Operations	5188820	Information Technology Services	\$3,837
0421	501	Equipment Operations	5188830	Information Technology Services	\$192
0421	501	Equipment Operations	5188830	Information Technology Services	\$1,191
0421	501	Equipment Operations	5188840	Information Technology Services	\$176
0421	501	Equipment Operations	5188840	Information Technology Services	\$12,213
0421	501	Equipment Operations	5188840	Information Technology Services	\$8,855
0421	501	Equipment Operations	5188840	Information Technology Services	\$2,293
0421	501	Equipment Operations	5188840	Information Technology Services	\$41,308
0421	501	Equipment Operations	5188840	Information Technology Services	\$62,713
0421	501	Equipment Operations	5188840	Information Technology Services	\$866
0421	501	Equipment Operations	5941860	Capital Expenditures/Expenses - Centralized Services	\$836
0421	502	Equipment Reserve	5088000	Unreserved Fund Balance (GAAP)/Unreserved Cash and Investments (Cash Basis)	\$381,032
0421	502	Equipment Reserve	5943460	Capital Expenditures/Expenses - Water Utilities	\$1,983
0421	502	Equipment Reserve	5943560	Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities	\$1,983
0421	502	Equipment Reserve	5943860	Capital Expenditures/Expenses - Combined Water/Sewer/Solid Waste Utilities	\$991

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0421	502	Equipment Reserve	5943860	Capital Expenditures/Expenses - Combined Water/Sewer/Solid Waste Utilities	\$991
0421	635	Treasurers Trust	5081000	Reserved Fund Balance (GAAP)/Reserved Cash and Investments (Cash Basis)	\$56,110
0421	635	Treasurers Trust	5860000	Agency Type Disbursements	\$371,420
0421	635	Treasurers Trust	5860000	Agency Type Disbursements	\$261
0421	635	Treasurers Trust	5860000	Agency Type Disbursements	\$400
0421	635	Treasurers Trust	5860000	Agency Type Disbursements	\$3,335
0421	635	Treasurers Trust	5860000	Agency Type Disbursements	\$674
0421	635	Treasurers Trust	5081000	Reserved Fund Balance (GAAP)/Reserved Cash and Investments (Cash Basis)	\$5,000
0421	635	Treasurers Trust	5081000	Reserved Fund Balance (GAAP)/Reserved Cash and Investments (Cash Basis)	\$559
0421	635	Treasurers Trust	5081000	Reserved Fund Balance (GAAP)/Reserved Cash and Investments (Cash Basis)	\$300
0421	635	Treasurers Trust	5860000	Agency Type Disbursements	\$25,000
0421	690	Transportation Benefit District (TBD)	5081000	Reserved Fund Balance (GAAP)/Reserved Cash and Investments (Cash Basis)	\$476,613
0421	690	Transportation Benefit District (TBD)	5433040	General Services	\$3,000
0421	690	Transportation Benefit District (TBD)	5433050	General Services	\$2,081
0421	690	Transportation Benefit District (TBD)	5449050	Operations Administration and Overhead	\$157,539
0421	690	Transportation Benefit District (TBD)	5956460	Capital Expenditures/Expenses - Traffic Control Devices	\$133

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0421	690	Transportation Benefit District (TBD)	5081000	Reserved Fund Balance (GAAP)/Reserved Cash and Investments (Cash Basis)	\$164,794
0421	690	Transportation Benefit District (TBD)	5953060	Capital Expenditures/Expenses - Roadway	\$35,206

SCHEDULE OF DISBURSEMENT ACTIVITY**For the Year Ending December 31, 2014**

Fund No.	Fund Title	Beginning Outstanding Items 01/01/2014	Issued During the Year	Redeemed During the Year	Canceled During the Year	Ending Outstanding Items 12/31/2014	Prior Year Open Period Items	Current Year Open Period Items	Disbursements 12/31/2014
001	General Fund	\$94,918	\$5,529,117	\$5,588,563	\$0	\$35,473	\$0	\$204,909	\$5,734,025
103	Streets Overlay	\$0	\$433,187	\$433,187	\$0	\$0	\$0	\$130	\$433,317
106	Impact Fees & Mitigation	\$0	\$41,623	\$41,623	\$0	\$0	\$0	\$0	\$41,623
107	Hotel/Motel Tax	\$0	\$0	\$0	\$0	\$0	\$0	\$8,600	\$8,600
116	Park Capital Improvement	\$0	\$34,884	\$34,884	\$0	\$0	\$0	\$0	\$34,884
125	Development Projects (CED)	\$912	\$221,064	\$221,582	\$0	\$394	\$0	\$21,195	\$242,259
215	2010 LTGO Debt Service (Credit Line & Tollgate)	\$0	\$191,447	\$191,447	\$0	\$0	\$0	\$54	\$191,501
216	2011 Fire Station Bond Redempt	\$0	\$184,777	\$184,777	\$0	\$0	\$0	\$54	\$184,830
217	2012 LTGO (TBD) Bond Redempt	\$0	\$145,477	\$145,477	\$0	\$0	\$0	\$54	\$145,530
310	Municipal Projects	\$493	\$434,523	\$435,016	\$0	\$0	\$0	\$70,432	\$504,955
320	Capital Improvement (REET)	\$0	\$43,389	\$43,389	\$0	\$0	\$0	\$0	\$43,389
401	Water Operations	\$36,665	\$2,061,540	\$2,058,864	\$0	\$39,340	\$0	\$61,450	\$2,122,990
402	Sewer Operations	\$21,246	\$2,436,218	\$2,448,606	\$0	\$8,858	\$0	\$457,538	\$2,893,756
404	Storm & FLOOD Operations	\$10,191	\$673,350	\$675,912	\$0	\$7,630	\$0	\$23,724	\$697,074
405	Solid Waste & Recycling Operations	\$466	\$31,596	\$31,629	\$0	\$432	\$0	\$127	\$31,724
451	ULID #6 Bond Redemption	\$0	\$1,517,319	\$1,517,319	\$0	\$0	\$0	\$0	\$1,517,319
501	Equipment Operations	\$6,834	\$440,410	\$438,828	\$0	\$8,415	\$0	\$17,577	\$457,987
502	Equipment Reserve	\$0	\$5,949	\$5,949	\$0	\$0	\$0	\$0	\$5,949
635	Treasurers Trust	\$78,016	\$361,138	\$439,004	\$0	\$150	\$0	\$40,260	\$401,398
690	Transportation Benefit District (TBD)	\$0	\$29,165	\$29,165	\$0	\$0	\$0	\$11,255	\$40,420
TOTAL		\$249,741	\$14,816,171	\$14,965,219	\$0	\$100,693	\$0	\$917,358	\$15,733,529

**City of North Bend
Schedule of Liabilities
For the Year Ended December 31, 2014**

<u>ID. No.</u>	<u>Description</u>	<u>Due Date</u>	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
General Obligations						
251.11	2012 Non-Voted LTGO Bonds (TBD)	12/1/2021	1,050,000	-	120,000	930,000
251.11	GO Refunding Bonds - 2010 LTGO	7/1/2030	1,898,250	-	113,500	1,784,750
251.19	GO Refunding Bonds - 2010 LTGO	7/1/2030	321,750	-	6,500	315,250
251.14	2011 Voted UTGO Bonds (Fire Station)	12/1/2030	2,105,000	-	100,000	2,005,000
259.11	Compensated Absences - Governmental Funds		89,626	15,937	-	105,563
Total General Obligations:			5,464,626	15,937	340,000	5,140,563
Revenue Obligations						
263.82	SRF - SOE - I&I Project - Phase I	7/1/2018	282,744	-	51,455	231,289
252.11	Revenue Bonds - 2010 Water & Sewer Refunding	9/1/2021	2,070,000	-	305,000	1,765,000
263.82	SRF - DOE - I&I Project - Phase II	1/1/2024	369,518	-	34,517	335,001
263.82	DOE - CCWF - WWTP Phase 2 (A,B & C)	1/1/2024	1,508,994	-	126,926	1,382,068
252.11	Revenue Bonds - Storm Capital Projects	9/1/2026	1,115,000	-	65,000	1,050,000
263.82	PWTF Loan - Water Source Development	9/1/2026	1,683,809	-	129,524	1,554,285
263.82	SRF Loan - Drinking H2O - CT Piping	9/1/2026	154,782	-	11,906	142,876
252.11	Revenue Bonds - 2012 ULID #6	8/1/2032	16,135,000	-	850,000	15,285,000
263.82	PWTF Loan - 415th Ave SE - Water Main Replacement	6/1/2032	-	529,266	5,602	523,664
259.12	Compensated Absences - Proprietary Funds		75,024	252	-	75,276
Total Revenue Obligations:			23,394,871	529,518	1,579,930	22,344,459
Total Liabilities:			28,859,497	545,455	1,919,930	27,485,022

City of North Bend

SCHEDULE OF CASH ACTIVITY

For the Year Ended December 31, 2014

Fund Number	Fund Title	Beginning Cash and Investments	Receipts	Transfers-In	Other Revenue	Netted Transactions
001	General Fund	\$1,260,145.96	\$5,838,995.48	\$272,950.00	\$40.32	\$20,489.53
103	Streets Overlay	\$153,116.50	\$241,808.28	\$100,000.00	\$0.00	\$5,726.01
106	Impact Fees & Mitigation	\$1,101,583.98	\$307,666.49	\$0.00	\$0.00	\$0.00
107	Hotel/Motel Tax	\$1,660.93	\$11,358.97	\$0.00	\$0.00	\$0.00
116	Park Capital Improvement	\$33,982.24	\$65,724.54	\$0.00	\$0.00	\$5,021.72
125	Development Projects (CED)	\$151,915.61	\$304,632.81	\$0.00	\$0.00	\$0.00
215	2010 LTGO Debt Service (Credit Line & Tollgate)	\$0.00	\$0.00	\$191,500.74	\$0.00	\$0.00
216	2011 Fire Station Bond Redempt	\$170,095.38	\$190,012.41	\$0.00	\$0.00	\$0.00
217	2012 LTGO (TBD) Bond Redempt	\$44.94	\$42.20	\$0.00	\$157,538.87	\$0.00
240	PWTF Loan Debt Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
310	Municipal Projects	\$939,996.33	\$149,697.31	\$586,757.72	\$0.00	\$12.76
320	Capital Improvement (REET)	\$423,917.77	\$436,755.74	\$0.00	\$0.00	\$0.00
401	Water Operations	\$1,429,139.99	\$2,356,299.99	\$0.00	\$0.00	\$25,640.42
402	Sewer Operations	\$2,507,163.54	\$1,966,295.50	\$0.00	\$87,899.00	\$105.17
404	Storm & FLOOD Operations	\$1,167,524.28	\$868,064.94	\$0.00	\$0.00	\$481.60
405	Solid Waste & Recycling Operations	\$82,925.76	\$80,733.15	\$0.00	\$0.00	\$0.00
450	ULID #6 Construction	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
451	ULID #6 Bond Redemption	\$2,270,556.92	\$1,539,310.84	\$0.00	\$0.00	\$0.00
452	ULID#6 Bond Reserve	\$1,345,330.47	\$2,680.41	\$434,180.00	\$0.00	\$0.00
501	Equipment Operations	\$246.76	\$0.00	\$0.00	\$462,179.75	\$0.00
502	Equipment Reserve	\$329,589.61	\$0.00	\$0.00	\$57,391.00	\$0.00
635	Treasurers Trust	\$218,075.98	\$245,290.70	\$0.00	\$0.00	\$308.25
690	Transportation Benefit District (TBD)	\$385,623.19	\$453,742.13	\$0.00	\$0.00	\$0.00
699	Investments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL		\$13,972,636.14	\$15,059,111.89	\$1,585,388.46	\$765,048.94	\$57,785.46

City of North Bend
SCHEDULE OF CASH ACTIVITY

For the Year Ended December 31, 2014

Total Increase (4+5+6-7)	Disbursements	Transfers-Out	Other Expenditures	Total Decrease (9+10+11-7)	Ending Cash & Investments (3+8-12)
\$6,091,496.27	\$5,734,025.26	\$201,221.86	\$264,204.86	\$6,178,962.45	\$1,172,679.78
\$336,082.27	\$433,316.95	\$0.00	\$0.00	\$427,590.94	\$61,607.83
\$307,666.49	\$41,622.97	\$445,683.00	\$0.00	\$487,305.97	\$921,944.50
\$11,358.97	\$8,600.00	\$0.00	\$0.00	\$8,600.00	\$4,419.90
\$60,702.82	\$34,883.89	\$0.00	\$0.00	\$29,862.17	\$64,822.89
\$304,632.81	\$242,259.41	\$90,750.00	\$40.32	\$333,049.73	\$123,498.69
\$191,500.74	\$191,500.74	\$0.00	\$0.00	\$191,500.74	\$0.00
\$190,012.41	\$184,830.39	\$0.00	\$0.00	\$184,830.39	\$175,277.40
\$157,581.07	\$145,530.39	\$0.00	\$0.00	\$145,530.39	\$12,095.62
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$736,442.27	\$504,954.71	\$182,200.00	\$0.00	\$687,141.95	\$989,296.65
\$436,755.74	\$43,388.87	\$231,353.60	\$0.00	\$274,742.47	\$585,931.04
\$2,330,659.57	\$2,122,989.78	\$0.00	\$194,028.72	\$2,291,378.08	\$1,468,421.48
\$2,054,089.33	\$2,893,756.19	\$0.00	\$68,694.44	\$2,962,345.46	\$1,598,907.41
\$867,583.34	\$697,074.43	\$0.00	\$76,102.01	\$772,694.84	\$1,262,412.78
\$80,733.15	\$31,723.57	\$0.00	\$0.00	\$31,723.57	\$131,935.34
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$1,539,310.84	\$1,517,318.63	\$434,180.00	\$0.00	\$1,951,498.63	\$1,858,369.13
\$436,860.41	\$0.00	\$0.00	\$0.00	\$0.00	\$1,782,190.88
\$462,179.75	\$457,986.79	\$0.00	\$4,439.72	\$462,426.51	\$0.00
\$57,391.00	\$5,948.64	\$0.00	\$0.00	\$5,948.64	\$381,031.97
\$244,982.45	\$401,397.71	\$0.00	\$0.00	\$401,089.46	\$61,968.97
\$453,742.13	\$40,419.74	\$0.00	\$157,538.87	\$197,958.61	\$641,406.71
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$17,351,763.83	\$15,733,529.06	\$1,585,388.46	\$765,048.94	\$18,026,181.00	\$13,298,218.97

City of North Bend
City/Town

SCHEDULE OF STATE FINANCIAL ASSISTANCE

For the Year Ended December 31, 2014

Grantor	Program Title	Identificaton Number	Amount
3340380 - State Direct/Indirect Grant from Transportation Improvement Board (TIB)			
	Arterial Preservation Program	3-P-804(002)-1	247,688
	Sidewalk Program	P-P-804(P01)-1	130,308
Sub-total:			377,996
3340420 - State Direct/Indirect Grant from Department of Commerce			
	Growth Management Update Grant	14-63200-026	9,000
Sub-total:			9,000
3340310 - State Direct/Indirect Grant from Department of Ecology			
	Waste 2 Resources - Community Litter Cleanup Grant	G1400193	3,608
Sub-total:			3,608
Grand total:			390,604

**City of North Bend
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2014**

Federal Agency (Pass-Through Agency)	Federal Program	CFDA Number	Other Award Number	Expenditures			Note
				From Pass- Through Awards	From Direct Awards	Total	
Highway Planning and Construction Cluster							
Federal Highway Administration (fhwa), Department Of Transportation (via Washington State Department of Transportation)	Highway Planning and Construction	20.205	STPUS-17A1(001)	39,439	-	39,439	1,2
Federal Highway Administration (fhwa), Department Of Transportation (via Washington State Department of Transportation)	Highway Planning and Construction	20.205	STPUS-17A1(002)	853	-	853	1,2
Total Highway Planning and Construction Cluster:				40,292	-	40,292	
Highway Safety Cluster							
National Highway Traffic Safety Administration (nhtsa), Department Of Transportation (via Washington State Traffic Safety Commission)	State and Community Highway Safety	20.600	SWV0018430-00	798	-	798	1,2
Total Highway Safety Cluster:				798	-	798	
Total Federal Awards Expended:				41,091	-	41,091	

The accompanying notes are an integral part of this statement.

CITY OF NORTH BEND, WASHINGTON

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2014**

NOTE 1 - BASIS OF ACCOUNTING

This schedule is prepared on the same basis of accounting as the City of North Bend's financial statements. The City of North Bend uses the cash basis of accounting.

NOTE 2 - PROGRAM COSTS

The amounts shown as current year expenditures represent only the federal grant portion of the program costs. Entire program costs, including the City of North Bend's portion, are more than shown.

CITY OF NORTH BEND

**LABOR RELATIONS CONSULTANT(S)
For the Year Ended December 31, 2014**

Has your government engaged labor relations consultants? ___ Yes ___ X No

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

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