



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, 2015

Certified Correct this 28th day of May, 2016
to the best of my knowledge and belief:

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CITY OF NORTH BEND
2015 ANNUAL FINANCIAL REPORT

TABLE OF CONTENTS

<u>Document Title</u>	<u>Description</u>	<u>Page</u>
Directory of Officials		1
Statement C-4	Fund Resources & Uses Arising from Cash Transactions	2 – 7
Statement C-5	Fiduciary Fund Resources and Uses Arising from Cash Transactions	8
	Notes to Financial Statements	9 – 23
Schedule 1	Revenues/Expenditures	24-63
Schedule 7	Disbursement Activity	64
Schedule 9	Schedule of Long-Term Liabilities	65
Schedule 11	Cash Activity	66-67
Schedule 15	State Financial Assistance	68
Schedule 16	Expenditures of Federal Awards	69-70
Schedule 19	Labor Relations Consultant	71

CITY OF NORTH BEND

DIRECTORY OF OFFICIALS

December 31, 2015

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 Wright
City Clerk	Susie Oppedal
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, 2015

		<u>Total for All Funds (Memo Only)</u>	<u>001 General Fund</u>	<u>102 Capital Streets</u>	<u>103 Streets Overlay</u>
Beginning Cash and Investments					
30810	Reserved	6,787,872	-	129,123	61,608
30880	Unreserved	5,806,971	998,557	45,000	-
388 & 588	Prior Period Adjustments, Net	-	-	-	-
Operating Revenues					
310	Taxes	6,233,751	5,527,312	-	-
320	Licenses and Permits	345,914	277,596	-	-
330	Intergovernmental Revenues	505,421	191,076	42,098	11,826
340	Charges for Goods and Services	6,218,894	80,791	-	-
350	Fines and Penalties	73,611	73,611	-	-
360	Miscellaneous Revenues	2,284,338	35,697	2,450	-
Total Operating Revenues:		<u>15,661,929</u>	<u>6,186,083</u>	<u>44,548</u>	<u>11,826</u>
Operating Expenditures					
510	General Government	1,259,559	1,122,442	-	-
520	Public Safety	3,024,513	3,024,513	-	-
530	Utilities	3,220,700	-	-	-
540	Transportation	1,027,873	696,759	62,135	-
550	Natural and Economic Environment	997,595	560,131	-	-
560	Social Services	30,096	30,096	-	-
570	Culture and Recreation	459,366	457,834	-	-
598	Miscellaneous Expenses	-	-	-	-
Total Operating Expenditures:		<u>10,019,701</u>	<u>5,891,774</u>	<u>62,135</u>	<u>-</u>
Net Operating Increase (Decrease):		<u>5,642,227</u>	<u>294,309</u>	<u>(17,587)</u>	<u>11,826</u>
Nonoperating Revenues					
370-380, 395 & 398	Other Financing Sources	728,090	86,744	-	-
391-393	Debt Proceeds	12,584,483	-	-	-
397	Transfers-In	1,200,034	262,423	165,379	68,934
Total Nonoperating Revenues:		<u>14,512,608</u>	<u>349,167</u>	<u>165,379</u>	<u>68,934</u>
Nonoperating Expenditures					
580, 596 & 599	Other Financing Uses	12,069,165	-	-	-
591-593	Debt Service	3,593,287	43,738	-	-
594-595	Capital Expenditures	1,951,144	160,060	-	26,605
597	Transfers-Out	1,200,034	193,984	308,370	-
Total Nonoperating Expenditures:		<u>18,813,630</u>	<u>397,781</u>	<u>308,370</u>	<u>26,605</u>
Net Increase (Decrease) in Cash and Investments:		<u>1,341,204</u>	<u>245,693</u>	<u>(160,578)</u>	<u>54,155</u>
Ending Cash and Investments					
5081000	Reserved	7,688,055	-	13,545	115,763
5088000	Unreserved	6,247,995	1,244,252	-	-
Total Ending Cash and Investments		<u>13,936,050</u>	<u>1,244,252</u>	<u>13,545</u>	<u>115,763</u>

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, 2015

		<u>106 Impact Fees & Mitigation</u>	<u>107 Hotel/Motel Tax</u>	<u>116 Park Capital Improvement</u>	<u>125 Development Projects (CED)</u>
Beginning Cash and Investments					
30810	Reserved	921,945	4,420	64,823	123,499
30880	Unreserved	-	-	-	-
388 & 588	Prior Period Adjustments, Net	-	-	-	-
Operating Revenues					
310	Taxes	-	12,365	-	-
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	-	-	46,351	-
340	Charges for Goods and Services	268,503	-	-	729,976
350	Fines and Penalties	-	-	-	-
360	Miscellaneous Revenues	2,757	-	-	-
Total Operating Revenues:		<u>271,260</u>	<u>12,365</u>	<u>46,351</u>	<u>729,976</u>
Operating Expenditures					
510	General Government	-	-	-	-
520	Public Safety	-	-	-	-
530	Utilities	-	-	-	-
540	Transportation	-	-	-	-
550	Natural and Economic Environment	-	9,000	-	428,464
560	Social Services	-	-	-	-
570	Culture and Recreation	-	-	1,532	-
598	Miscellaneous Expenses	-	-	-	-
Total Operating Expenditures:		<u>-</u>	<u>9,000</u>	<u>1,532</u>	<u>428,464</u>
Net Operating Increase (Decrease):		271,260	3,365	44,819	301,512
Nonoperating Revenues					
370-380, 395 & 398	Other Financing Sources	-	-	-	-
391-393	Debt Proceeds	-	-	-	-
397	Transfers-In	-	-	-	-
Total Nonoperating Revenues:		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Nonoperating Expenditures					
580, 596 & 599	Other Financing Uses	-	-	-	-
591-593	Debt Service	-	-	-	-
594-595	Capital Expenditures	-	-	27,805	-
597	Transfers-Out	147,211	-	14,437	262,423
Total Nonoperating Expenditures:		<u>147,211</u>	<u>-</u>	<u>42,242</u>	<u>262,423</u>
Net Increase (Decrease) in Cash and Investments:		124,049	3,365	2,577	39,090
Ending Cash and Investments					
5081000	Reserved	1,045,993	6,568	67,400	162,588
5088000	Unreserved	-	1,216	-	-
Total Ending Cash and Investments		1,045,993	7,785	67,400	162,588

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, 2015

		<u>215 2010 LTGO Debt Service (Credit Line &</u>	<u>216 2011 Fire Station Bond Redempt</u>	<u>217 2012 LTGO (TBD) Bond Redempt</u>	<u>218 2015 LTGO Bond Redemption</u>
Beginning Cash and Investments					
30810	Reserved	-	175,277	12,096	-
30880	Unreserved	-	-	-	-
388 & 588	Prior Period Adjustments, Net	-	-	-	-
Operating Revenues					
310	Taxes	-	187,534	-	-
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	-	-	-	-
340	Charges for Goods and Services	-	-	147,775	-
350	Fines and Penalties	-	-	-	-
360	Miscellaneous Revenues	-	557	126	4,095
Total Operating Revenues:		-	188,090	147,901	4,095
Operating Expenditures					
510	General Government	-	-	-	-
520	Public Safety	-	-	-	-
530	Utilities	-	-	-	-
540	Transportation	-	-	-	-
550	Natural and Economic Environment	-	-	-	-
560	Social Services	-	-	-	-
570	Culture and Recreation	-	-	-	-
598	Miscellaneous Expenses	-	-	-	-
Total Operating Expenditures:		-	-	-	-
Net Operating Increase (Decrease):		-	188,090	147,901	4,095
Nonoperating Revenues					
370-380, 395 & 398	Other Financing Sources	-	-	-	-
391-393	Debt Proceeds	1,903,032	-	-	-
397	Transfers-In	158,356	-	-	32,608
Total Nonoperating Revenues:		2,061,388	-	-	32,608
Nonoperating Expenditures					
580, 596 & 599	Other Financing Uses	1,903,032	-	-	-
591-593	Debt Service	158,356	183,500	148,200	36,703
594-595	Capital Expenditures	-	-	-	-
597	Transfers-Out	-	-	-	-
Total Nonoperating Expenditures:		2,061,388	183,500	148,200	36,703
Net Increase (Decrease) in Cash and Investments:		-	4,590	(299)	0
Ending Cash and Investments					
5081000	Reserved	-	179,868	11,797	-
5088000	Unreserved	-	-	-	-
Total Ending Cash and Investments		-	179,868	11,797	-

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, 2015

		<u>310 Municipal Projects</u>	<u>320 Capital Improvement (REET)</u>	<u>401 Water Operations</u>	<u>402 Sewer Operations</u>
Beginning Cash and Investments					
30810	Reserved	629,675	585,931	89,618	219,445
30880	Unreserved	359,622	-	1,378,803	1,379,462
388 & 588	Prior Period Adjustments, Net	-	-	-	-
Operating Revenues					
310	Taxes	-	506,541	-	-
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	137,518	-	-	-
340	Charges for Goods and Services	-	-	1,826,988	1,834,053
350	Fines and Penalties	-	-	-	-
360	Miscellaneous Revenues	2,798	1,996	5,523	4,118
Total Operating Revenues:		<u>140,316</u>	<u>508,537</u>	<u>1,832,512</u>	<u>1,838,171</u>
Operating Expenditures					
510	General Government	-	-	-	-
520	Public Safety	-	-	-	-
530	Utilities	-	-	1,143,549	1,396,718
540	Transportation	-	-	-	-
550	Natural and Economic Environment	-	-	-	-
560	Social Services	-	-	-	-
570	Culture and Recreation	-	-	-	-
598	Miscellaneous Expenses	-	-	-	-
Total Operating Expenditures:		<u>-</u>	<u>-</u>	<u>1,143,549</u>	<u>1,396,718</u>
Net Operating Increase (Decrease):		<u>140,316</u>	<u>508,537</u>	<u>688,963</u>	<u>441,453</u>
Nonoperating Revenues					
370-380, 395 & 398	Other Financing Sources	-	-	94,036	504,379
391-393	Debt Proceeds	-	-	602,291	135,130
397	Transfers-In	512,334	-	-	-
Total Nonoperating Revenues:		<u>512,334</u>	<u>-</u>	<u>696,327</u>	<u>639,509</u>
Nonoperating Expenditures					
580, 596 & 599	Other Financing Uses	-	-	87,590	135,130
591-593	Debt Service	-	43,738	249,051	436,062
594-595	Capital Expenditures	534,800	-	208,373	930,421
597	Transfers-Out	35,879	237,730	-	-
Total Nonoperating Expenditures:		<u>570,679</u>	<u>281,468</u>	<u>545,014</u>	<u>1,501,613</u>
Net Increase (Decrease) in Cash and Investments:		<u>81,971</u>	<u>227,069</u>	<u>840,276</u>	<u>(420,651)</u>
Ending Cash and Investments					
5081000	Reserved	581,987	813,000	530,001	219,445
5088000	Unreserved	489,280	-	1,778,697	958,812
Total Ending Cash and Investments		<u>1,071,267</u>	<u>813,000</u>	<u>2,308,697</u>	<u>1,178,257</u>

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, 2015

		<u>404 Storm & FLOOD Operations</u>	<u>405 Solid Waste & Recycling Operations</u>	<u>451 ULID #6 Bond Redemption</u>	<u>452 ULID#6 Bond Reserve</u>
Beginning Cash and Investments					
30810	Reserved	129,854	-	1,858,369	1,782,191
30880	Unreserved	1,132,559	131,935	-	-
388 & 588	Prior Period Adjustments, Net	-	-	-	-
Operating Revenues					
310	Taxes	-	-	-	-
320	Licenses and Permits	1,703	66,615	-	-
330	Intergovernmental Revenues	42,429	34,123	-	-
340	Charges for Goods and Services	828,335	-	-	-
350	Fines and Penalties	-	-	-	-
360	Miscellaneous Revenues	3,485	446	2,215,667	4,029
Total Operating Revenues:		<u>875,953</u>	<u>101,183</u>	<u>2,215,667</u>	<u>4,029</u>
Operating Expenditures					
510	General Government	-	-	-	-
520	Public Safety	-	-	-	-
530	Utilities	641,949	38,484	-	-
540	Transportation	-	-	-	-
550	Natural and Economic Environment	-	-	-	-
560	Social Services	-	-	-	-
570	Culture and Recreation	-	-	-	-
598	Miscellaneous Expenses	-	-	-	-
Total Operating Expenditures:		<u>641,949</u>	<u>38,484</u>	<u>-</u>	<u>-</u>
Net Operating Increase (Decrease):		<u>234,004</u>	<u>62,699</u>	<u>2,215,667</u>	<u>4,029</u>
Nonoperating Revenues					
370-380, 395 & 398	Other Financing Sources	36,350	-	-	-
391-393	Debt Proceeds	914,270	-	9,029,760	-
397	Transfers-In	-	-	-	-
Total Nonoperating Revenues:		<u>950,620</u>	<u>-</u>	<u>9,029,760</u>	<u>-</u>
Nonoperating Expenditures					
580, 596 & 599	Other Financing Uses	913,652	-	9,029,760	-
591-593	Debt Service	215,161	-	1,501,574	533,465
594-595	Capital Expenditures	44,316	-	-	-
597	Transfers-Out	-	-	-	-
Total Nonoperating Expenditures:		<u>1,173,130</u>	<u>-</u>	<u>10,531,335</u>	<u>533,465</u>
Net Increase (Decrease) in Cash and Investments:		<u>11,495</u>	<u>62,699</u>	<u>714,093</u>	<u>(529,436)</u>
Ending Cash and Investments					
5081000	Reserved	114,885	-	2,572,461	1,252,755
5088000	Unreserved	1,159,022	194,634	-	-
Total Ending Cash and Investments		<u>1,273,907</u>	<u>194,634</u>	<u>2,572,461</u>	<u>1,252,755</u>

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, 2015

		<u>501 Equipment Operations</u>	<u>502 Equipment Reserve</u>
Beginning Cash and Investments			
30810	Reserved	-	-
30880	Unreserved	-	381,032
388 & 588	Prior Period Adjustments, Net	-	-
Operating Revenues			
310	Taxes	-	-
320	Licenses and Permits	-	-
330	Intergovernmental Revenues	-	-
340	Charges for Goods and Services	449,649	52,824
350	Fines and Penalties	-	-
360	Miscellaneous Revenues	595	-
Total Operating Revenues:		<u>450,244</u>	<u>52,824</u>
Operating Expenditures			
510	General Government	137,117	-
520	Public Safety	-	-
530	Utilities	-	-
540	Transportation	268,979	-
550	Natural and Economic Environment	-	-
560	Social Services	-	-
570	Culture and Recreation	-	-
598	Miscellaneous Expenses	-	-
Total Operating Expenditures:		<u>406,096</u>	<u>-</u>
Net Operating Increase (Decrease):		44,148	52,824
Nonoperating Revenues			
370-380, 395 & 398	Other Financing Sources	6,581	-
391-393	Debt Proceeds	-	-
397	Transfers-In	-	-
Total Nonoperating Revenues:		<u>6,581</u>	<u>-</u>
Nonoperating Expenditures			
580, 596 & 599	Other Financing Uses	-	-
591-593	Debt Service	43,738	-
594-595	Capital Expenditures	6,991	11,773
597	Transfers-Out	-	-
Total Nonoperating Expenditures:		<u>50,729</u>	<u>11,773</u>
Net Increase (Decrease) in Cash and Investments:		(0)	41,051
Ending Cash and Investments			
5081000	Reserved	-	-
5088000	Unreserved	-	422,083
Total Ending Cash and Investments		<u>-</u>	<u>422,083</u>

The accompanying notes are an integral part of this statement.

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

	Total for All Funds (Memo Only)	635 Treasurers Trust	690 Transportation Benefit District (TBD)	
308	Beginning Cash and Investments	703,376	61,969	641,407
388 & 588	Prior Period Adjustments, Net	-	-	-
310-360	Revenues	478,390	-	478,390
380-390	Other Increases and Financing Sources	233,724	233,724	-
510-570	Expenditures	152,085	-	152,085
580-590	Other Decreases and Financing Uses	290,374	233,012	57,362
	Net Increase (Decrease) in Cash and Investments:	269,655	712	268,943
508	Ending Cash and Investments	973,030	62,680	910,350

The accompanying notes are an integral part of this statement.

CITY OF NORTH BEND
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2015

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 on 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 biennial 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. The biennial budget is implemented as two, one-year financial plans, therefore all appropriations for these funds lapse at the fiscal year end.

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

2015 was the first year of the 2015-2016 Biennium. The budget amounts shown in the financial statements reflect that portion of the total appropriation that was authorized for fiscal year 2015. The appropriated and actual expenditures for the legally adopted budgets were as follows:

Fund/Department	Final Appropriated Amounts	Actual Expenditures	Variance
General Fund	\$6,521,010	\$6,191,453	\$329,557
Streets Operations Fund	710,122	673,352	36,770
Capital Streets Fund	381,419	370,505	10,914
Streets Overlay Fund	56,200	26,605	29,595
Impact Fees & Mitigation Fund	359,071	147,211	211,860
Hotel/Motel Tax Fund	9,000	9,000	-
Economic Development Fund	139,725	128,209	11,516
Park Capital Improvement Fund	65,082	43,774	21,308
Development Projects (CED) Fund	775,000	690,887	84,113
2010 LTGO Debt Service Fund	194,576	158,356	36,220
2011 Fire Station Bond Redemption Fund	183,700	183,500	200
2012 LTGO (TBD) Bond Redemption Fund	148,400	148,200	200
2015 LTGO Bond Redemption Fund	40,010	36,703	3,307
Municipal Projects Fund	1,088,072	570,679	517,393
Capital Improvement Fund	449,665	281,468	168,197
Water Operations & Capital Fund	1,821,368	1,688,563	132,805
Sewer Operations & Capital Fund	3,113,225	2,763,200	350,025
Storm Operations & Capital Fund	1,756,118	1,691,978	64,140
Flood Operations Fund	126,984	123,101	3,883
Solid Waste & Recycling Operations Fund	45,349	38,484	6,865
ULID #6 Revenue Bond Redemption Fund	10,744,041	10,531,335	212,706
ULID #6 Revenue Bond Reserve Fund	533,465	533,465	-
Equipment Operations Fund	340,934	312,717	28,217
Technology Operations Fund	164,095	144,108	19,987

Technology Reserve Fund	12,150	11,773	377
Total All Funds	\$27,498,629	\$18,214,044	\$2,280,152

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, 2015, 102 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 2015, AWC RMSA carried a retention of \$100,000 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.

Reservations of Ending Cash and Investments at the end of 2015 in the amount of \$8,661,685 consist of:

102	Capital Streets	Legislative Restriction – Tax & City Council Ordinance 1249 (Capital Streets)	\$13,545
103	Streets Overlay	Reserve established by City Council Ordinance 1421	115,763
106	Impact Fees & Mitigation	Legislative Restriction & Developer Agreements	1,045,993
107	Hotel/Motel Tax	Legislative Restriction – Tax	7,785
116	Park Capital Improvement	Legislative Restriction – Tax & Grant Restrictions	67,400
125	Development Projects (CED)	Developer Agreements	162,588
216	2011 Fire Station Bond	Legislative Restriction – Tax	179,868
217	2012 LTGO (TBD) Bond	Bond Restriction	11,797
310	Municipal Projects	Grants & Legislative Restrictions	581,987
320	Capital Improvements (REET)	Legislative Restriction – Tax	813,000
401	Water Operations	Bond & PWTF Loan Restrictions	530,001
402	Sewer Operations	Bond Restriction	219,445
404	Storm & Flood Operations	Bond Restriction	114,267
451	ULID #6 Bond Redemption	Bond Restriction	2,572,461
452	ULID #6 Bond Reserve	Bond Restriction	1,252,755
635	Treasurers Trust	Trust Restriction	62,680
690	Transportation Benefit District	Trust Restriction	910,350

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, 2016 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.	\$12,022,222	\$-	\$12,022,222
Certificate of Deposits (CD)	499,155	-	499,155
U.S. Government Securities	1,303,742	-	1,303,742
Total	<u>\$13,825,119</u>	<u>\$-</u>	<u>\$13,825,119</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 2015 was \$1.44063 per \$1,000 on an assessed valuation of \$1,023,444,893 for a total regular levy of \$1,470,303.

In 2015, the City of North Bend also levied \$0.18326 per \$1,000 for construction of a new Fire Station for a total additional levy of \$186,205.

NOTE 4 – INTERFUND LOANS

The following table displays Interfund loan activity during 2015:

Borrowing Fund	Lending Fund	Balance 1/1/2015	New Loans	Repayments	Balance 12/31/2015
*Water (401)	Sewer (402)	\$87,590	\$--	\$87,590	\$-
	TOTALS	\$87,590	\$--	\$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, 2015.

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
2016	533,300	1,789,749	471,898	2,794,947
2017	530,300	1,782,263	470,935	2,783,498
2018	531,700	1,761,512	469,793	2,763,005
2019	527,250	1,733,263	405,036	2,665,549
2020	536,575	1,689,762	403,893	2,630,230
2021 – 2025	2,088,975	6,583,950	1,773,139	10,446,064
2026 – 2030	940,750	4,779,700	466,725	6,187,175
2031 – 2032	-	1,639,850	127,572	1,767,422
TOTALS	\$5,688,850	\$21,760,049	\$4,588,991	\$32,037,890

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

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

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

Participating employers contract to remain in the AWC HCP for a minimum of three years. Participating employers with over 250 employees must provide written notice of termination of all coverage a minimum of 12 months in advance of the termination date, and participating employers with 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 two appointed individuals from the AWC Board of Directors, who are from Trust member cities or towns. The Trustees or its appointed delegates review and analyze Health Care Program related matters and make operational decisions regarding premium contributions, reserves, plan options and benefits in compliance with Chapter 48.62 RCW. The Board of Trustees has decision authority consistent with the Trust Agreement, Health Care Program policies, Chapter 48.62 RCW and Chapter 200-110-WAC.

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

NOTE 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 services 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, 2015 the equity percentage was as follows:

• Fire District No. 10	\$1,374,083	40.328%
• Fire District No. 38	\$219,312	6.437%
• City of Issaquah	\$754,588	22.147%
• City of North Bend	\$148,724	4.365%
• City of Sammamish	\$910,517	26.723%

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 2015, the TBD received total collections from sales and use taxes of \$476,286. 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 reviewed all permits issued at the subject property and determined that the permits were issued appropriately consistent with all applicable codes, rules and regulations. Ultimately no claim or lawsuit was filed. The City was 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 completed three major construction upgrades at its Wastewater Treatment Plant that began in late 2014 and continued into 2015. A small fire in a Fenton dryer during the second quarter of 2014 rendered it inoperable, so the City installed an alternative conveyor conveyance system that bypassed the old dryer and resulted in hauling de-watered sludge. This project was completed in May 2015 and insurance proceeds were received to cover a portion of the costs associated with the repair, equipment and temporary increase in operational costs from hauling watered sludge to another WWTP for treatment and disposal. Second, a concrete effluent weir gate and associated piping was added to the oxidation ditch, which removed a bottleneck and lowered the spill potential during high flow events. Third, the replacement of two older oxidation ditch rotors improved functionality.

Design is currently underway for replacement of the older two Ultraviolet (UV) systems in the WWTP electrical building. Additionally, a new third UV system will be included in the replacement package that will provide additional capacity and required redundancy. Construction of the entire UV system will occur during the 2016 dry season when the inflows to the WWTP are lower. Substantial electrical, control panel and worker safety improvements will also be occurring.

In 2016 the City prepared a preliminary facilities treatment plan for the WWTP that included evaluating possible options for the future WWTP. Options include retrofitting the existing WWTP, building a new WWTP elsewhere in the City, and regionalization by conveying City sewer to the City of Snoqualmie's WWTP down one of several corridors and building major capacity upgrades at the Snoqualmie WWTP. Due to financial constraints the City's preferred option at this point is retrofitting the existing WWTP and funding options are currently being explored. It is anticipated that short-term financing will be in place by the summer of 2016.

The City hired a Wastewater Treatment Plant Manager in early 2015 and is currently in the recruitment process for a new SCADA Supervisor position to be hired in 2016. These two positions will provide critical oversight and technical support for the WWTP's operations.

- D. Sewer Rate Study: The City began working on an updated Sewer Rate Study in 2016. Sewer rates will likely need to increase to pay to replace the aging infrastructure which is past its useful life, construct new infrastructure per expanded Department of Ecology (DOE) Permit requirements, and to provide capacity upgrades. The study includes analyzing Sewer rates and General Facilities Charges (GFCs) to ensure that the utility is charging current and future customers correctly for current operations and future growth.
- E. 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 invalidated the original assessments on these specific properties, but noted that the City could reassess the six applicants. The appellants, unhappy with this decision, then asked the Supreme Court to review this decision. The Supreme Court denied review. Following these appeal proceedings the City adopted a new ordinance authorizing the reassessment of the appellants' properties, which the appellants again challenged in Superior Court. The Superior Court granted judgment to the City on November 13, 2015, dismissing the appellants' claims and affirming the City's authority to proceed with the reassessments. No appeal was filed, so the Superior Court's judgment is now final. The City is currently in the process of retaining a new appraiser to value the special benefits that accrued to these properties as a result of construction of the sewer system improvements, and to prepare reassessments for these properties. 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.
- F. Property Foreclosure: The City is statutorily required to commence foreclosure proceedings of delinquent Local Improvement District assessments. Seven properties (with three different property owners) moved forward in the foreclosure process: one case was dismissed when the balance owed was paid in full; another property was recently purchased, the title company issued a check to pay the balance, and the case will be dismissed when the check clears; and the City is still trying to reach a settlement in the third case, with primary witness disclosure due in June 2015.
- G. 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 2015, Fund 101 (Streets Operations) and Fund 108 (Economic Development) are rolled-up into the General Fund (001) totals.
- H. 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, and is being used for 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.

- I. 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 occurred during the last four months of the year in accordance with the provisions of RCW 35A.34, with the modification ordinance adoption on December 8, 2015.
- J. 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. This rating was reviewed and affirmed by S&P on June 15, 2015 and a rating of AA/Stable was also assigned to the new 2015 LTGO bonds.

Additionally, Standard & Poor's Ratings Services revised the outlook to positive from stable and affirmed it's A+ long-term rating on the City's previously issued water and sewer revenue bonds. The rating of A+/positive was also assigned to the new 2015 Water and Sewer Revenue refunding bonds.

- K. 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 paid 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.
- L. LTGO Bond Refinancing: The City Council adopted Ordinance No. 15-1554 on May 19, 2015 authorizing refunding the existing 2010 Limited Tax General Obligation (LTGO) Bonds and issuing new LTGO Bonds in an amount not to exceed \$2,100,000. The 2015 LTGO bonds

were issued on July 9, 2015 in the amount of \$1,900,000. The new bonds have a twelve year redemption schedule with a final maturity date of December 1, 2026 and an average coupon interest rate of 2.88%.

- M. Revenue Bond Refinancing: The City Council adopted Ordinance No. 15-1555 on May 19, 2015 authorizing refunding portions of the existing 2006 Revenue Bonds (\$910,000) and 2012 Revenue Bonds (\$8,725,000) and issuing new Water and Revenue Sewer Bonds in a total amount not to exceed \$10,000,000. The 2015 Water and Sewer Revenue Refunding Bonds were issued on July 9, 2015 in the amount of \$9,245,000. The new bonds have a seventeen year redemption schedule with a final maturity date of August 1, 2032 and an average coupon interest rate of 3.53%.
- N. 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 Boundary Review Board in February 2015 and accepted by the City Council on March 17, 2015.
- O. Square Footage Business & Occupation Tax: On May 3, 2016 the City Council adopted Ordinance No. 1587 amending the North Bend Municipal Code relating to Business & Occupation Taxes to create a square footage tax with tiered rates based on the square footage of the buildings subject to the tax. The square footage tax is applicable to warehouses, distribution facilities, self-storage facilities, industrial and/or light manufacturing use or research space with a square footage of 10,000 or more. The ordinance provides an exemption for vacant buildings for no more than 2 years. The additional revenue generated from this tax will be dedicated to the maintenance of the City's street infrastructure, with a primary emphasis on pavement management.
- P. Glazier Antique Mall Deed of Trust and Full Reconveyance: The City attempted to acquire a property through purchase of a Promissory Note (Note) and Deed of Trust from Judy Olson. The Deed of Trust was secured by a property located on North Bend Way improved by a structure commonly known as the Antique Mall. Under the terms of the Note, the Borrower could pay off the Note with no prepayment penalty. The Borrower elected to do so and the City executed a full reconveyance of the Deed of Trust in May 2016 and returned the Note to William Glazier, owner of the Antique Mall.
- Q. D4 Real Estate Development v. City of North Bend: A developer ("D4D") filed a LUPA petition challenging the City's refusal to accept D4D's development application under the current moratorium on applications and approvals for development in the cottage residential zoning district. The Complaint seeks declaratory judgment, specific performance, and unquantified damages. The lawsuit was filed and served on May 16, 2016, and as of the date of this report, the City has only filed its notice of appearance in the matter.

City of North Bend

Schedule 01

For the year ended December 31, 2015

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0421	001	General Fund	3088000	Unreserved Cash and Investments-Beginning	\$998,557
0421	001	General Fund	3111000	Property Tax	\$1,477,862
0421	001	General Fund	3131100	Local Retail Sales and Use Tax	\$2,026,629
0421	001	General Fund	3131500	Special Purpose Sales and Use Tax	\$117,902
0421	001	General Fund	3137100	Criminal Justice Sales and Use Tax	\$160,752
0421	001	General Fund	3161000	Business and Occupation Taxes	\$728,132
0421	001	General Fund	3164000	Business and Occupation Taxes on Utilities	\$681,992
0421	001	General Fund	3164000	Business and Occupation Taxes on Utilities	\$290,162
0421	001	General Fund	3168100	Gambling Taxes - Punch Boards and Pull Tabs	\$42,872
0421	001	General Fund	3172000	Leasehold Excise Tax	\$1,009
0421	001	General Fund	3217000	Amusements	\$6,330
0421	001	General Fund	3219100	Franchise Fees	\$3,000
0421	001	General Fund	3219100	Franchise Fees	\$104,661
0421	001	General Fund	3219900	Other Business Licenses and Permits	\$36,018
0421	001	General Fund	3221000	Buildings, Structure and Equipment	\$106,874
0421	001	General Fund	3221000	Buildings, Structure and Equipment	\$5,715
0421	001	General Fund	3221000	Buildings, Structure and Equipment	\$8,953
0421	001	General Fund	3221000	Buildings, Structure and Equipment	\$1,618
0421	001	General Fund	3224000	Street and Curb Permits	\$4,226
0421	001	General Fund	3229000	Other Non-Business Licenses and Permits	\$202
0421	001	General Fund	3340420	State Grant from Department of Commerce	\$9,000

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0421	001	General Fund	3360087	Motor Vehicle Fuel Tax - City Streets	\$90,414
0421	001	General Fund	3360621	Criminal Justice - Violent Crimes/Population	\$1,680
0421	001	General Fund	3360625	Criminal Justice - Contracted Services	\$10,652
0421	001	General Fund	3360626	Criminal Justice - Special Programs	\$6,156
0421	001	General Fund	3360651	DUI and Other Criminal Justice Assistance	\$953
0421	001	General Fund	3360694	Liquor/Beer Excise Tax	\$17,123
0421	001	General Fund	3360695	Liquor Control Board Profits	\$55,097
0421	001	General Fund	3413300	District/Municipal Court - Administrative Fees	\$847
0421	001	General Fund	3414900	Court Services	\$250
0421	001	General Fund	3418100	Data/Word Processing, Printing, Duplicating and IT Services	\$331
0421	001	General Fund	3418100	Data/Word Processing, Printing, Duplicating and IT Services	\$1,296
0421	001	General Fund	3421000	Law Enforcement Services	\$25
0421	001	General Fund	3421000	Law Enforcement Services	\$4,355
0421	001	General Fund	3425000	Disaster Preparation Services	\$405
0421	001	General Fund	3431800	Storm Drainage Sales and Services	\$39
0421	001	General Fund	3441000	Roads/Streets Maintenance/Repair/Construction Services	\$1,200
0421	001	General Fund	3458300	Plan Checking Services	\$65,285
0421	001	General Fund	3458300	Plan Checking Services	\$219
0421	001	General Fund	3458900	Other Planning and Development Services	\$2,500
0421	001	General Fund	3458900	Other Planning and Development Services	\$4,038
0421	001	General Fund	3523000	Proof of Motor Vehicle Insurance	(\$24)
0421	001	General Fund	3531000	Traffic Infraction Penalties	\$358

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0421	001	General Fund	3531000	Traffic Infraction Penalties	\$14,406
0421	001	General Fund	3540000	Civil Parking Infraction Penalties	\$4
0421	001	General Fund	3540000	Civil Parking Infraction Penalties	\$855
0421	001	General Fund	3552000	Driving Under Influence (DUI) Fines	\$2,023
0421	001	General Fund	3558000	Other Criminal Traffic Misdemeanor Fines	\$4,112
0421	001	General Fund	3558000	Other Criminal Traffic Misdemeanor Fines	\$692
0421	001	General Fund	3569000	Other Criminal Non-Traffic Fines	\$3,173
0421	001	General Fund	3569000	Other Criminal Non-Traffic Fines	\$710
0421	001	General Fund	3573300	Public Defense Cost	\$6,924
0421	001	General Fund	3599000	Non-Court Fines and Penalties	\$4,550
0421	001	General Fund	3599000	Non-Court Fines and Penalties	\$32,652
0421	001	General Fund	3599000	Non-Court Fines and Penalties	\$3,032
0421	001	General Fund	3599000	Non-Court Fines and Penalties	\$144
0421	001	General Fund	3611100	Investment Earnings	\$6,254
0421	001	General Fund	3614000	Other Interest	\$1,162
0421	001	General Fund	3625000	Land and Facilities Leases (Long-Term)	\$22,455
0421	001	General Fund	3670700	Contributions and Donations from Nongovernmental Sources	\$2,000
0421	001	General Fund	3671100	Contributions and Donations from Nongovernmental Sources	\$1,000
0421	001	General Fund	3671100	Contributions and Donations from Nongovernmental Sources	\$2,450
0421	001	General Fund	3698100	Cash Adjustments	\$0
0421	001	General Fund	3699100	Miscellaneous Other	\$14

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0421	001	General Fund	3699100	Miscellaneous Other	\$362
0421	001	General Fund	3952000	Compensation for Loss/Impairment of Capital Assets	\$86,483
0421	001	General Fund	3952000	Compensation for Loss/Impairment of Capital Assets	\$261
0421	001	General Fund	3975800	Transfers-In	\$80,182
0421	001	General Fund	3975800	Transfers-In	\$182,241
0421	102	Capital Streets	3081000	Reserved Cash and Investments-Beginning	\$129,123
0421	102	Capital Streets	3088000	Unreserved Cash and Investments-Beginning	\$45,000
0421	102	Capital Streets	3360087	Motor Vehicle Fuel Tax - City Streets	\$42,098
0421	102	Capital Streets	3671100	Contributions and Donations from Nongovernmental Sources	\$2,450
0421	102	Capital Streets	3970000	Transfers-In	\$5,719
0421	102	Capital Streets	3970000	Transfers-In	\$123,781
0421	102	Capital Streets	3979500	Transfers-In	\$35,879
0421	103	Streets Overlay	3081000	Reserved Cash and Investments-Beginning	\$61,608
0421	103	Streets Overlay	3974200	Transfers-In	\$50,000
0421	103	Streets Overlay	3974200	Transfers-In	\$18,934
0421	103	Streets Overlay	3340380	State Grant from Transportation Improvement Board (TIB)	\$11,826
0421	106	Impact Fees & Mitigation	3081000	Reserved Cash and Investments-Beginning	\$178,301
0421	106	Impact Fees & Mitigation	3458500	Growth Management Act (GMA) Impact Fees	\$118,995
0421	106	Impact Fees & Mitigation	3611100	Investment Earnings	\$714
0421	106	Impact Fees & Mitigation	3081000	Reserved Cash and Investments-Beginning	\$523,279
0421	106	Impact Fees & Mitigation	3458500	Growth Management Act (GMA) Impact Fees	\$97,296
0421	106	Impact Fees & Mitigation	3611100	Investment Earnings	\$1,308
0421	106	Impact Fees & Mitigation	3081000	Reserved Cash and Investments-Beginning	\$184,987

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0421	106	Impact Fees & Mitigation	3458500	Growth Management Act (GMA) Impact Fees	\$16,512
0421	106	Impact Fees & Mitigation	3611100	Investment Earnings	\$544
0421	106	Impact Fees & Mitigation	3081000	Reserved Cash and Investments-Beginning	\$3,772
0421	106	Impact Fees & Mitigation	3611100	Investment Earnings	\$97
0421	106	Impact Fees & Mitigation	3081000	Reserved Cash and Investments-Beginning	\$18,723
0421	106	Impact Fees & Mitigation	3458900	Other Planning and Development Services	\$34,500
0421	106	Impact Fees & Mitigation	3611100	Investment Earnings	\$66
0421	106	Impact Fees & Mitigation	3081000	Reserved Cash and Investments-Beginning	\$7,532
0421	106	Impact Fees & Mitigation	3611100	Investment Earnings	\$10
0421	106	Impact Fees & Mitigation	3081000	Reserved Cash and Investments-Beginning	\$5,350
0421	106	Impact Fees & Mitigation	3458900	Other Planning and Development Services	\$1,200
0421	106	Impact Fees & Mitigation	3611100	Investment Earnings	\$18
0421	107	Hotel/Motel Tax	3081000	Reserved Cash and Investments-Beginning	\$4,420
0421	107	Hotel/Motel Tax	3133100	Hotel/Motel Sales and Use Tax	\$12,365
0421	116	Park Capital Improvement	3081000	Reserved Cash and Investments-Beginning	\$22,230
0421	116	Park Capital Improvement	3370705	Local Grants, Entitlements and Other Payments	\$14,741
0421	116	Park Capital Improvement	3370707	Local Grants, Entitlements and Other Payments	\$16,629
0421	116	Park Capital Improvement	3081000	Reserved Cash and Investments-Beginning	\$42,593
0421	116	Park Capital Improvement	3370706	Local Grants, Entitlements and Other Payments	\$14,982
0421	125	Development Projects (CED)	3081000	Reserved Cash and Investments-Beginning	\$123,499
0421	125	Development Projects (CED)	3458900	Other Planning and Development Services	\$729,976
0421	215	2010 LTGO Debt Service (Credit Line & Tollgate)	3920000	Premiums on Bonds Issued	\$67,699

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0421	215	2010 LTGO Debt Service (Credit Line & Tollgate)	3920000	Premiums on Bonds Issued	\$61,302
0421	215	2010 LTGO Debt Service (Credit Line & Tollgate)	3930000	Refunding Long-Term Debt Issued	\$931,000
0421	215	2010 LTGO Debt Service (Credit Line & Tollgate)	3930000	Refunding Long-Term Debt Issued	\$843,030
0421	215	2010 LTGO Debt Service (Credit Line & Tollgate)	3970000	Transfers-In	\$93,180
0421	215	2010 LTGO Debt Service (Credit Line & Tollgate)	3970000	Transfers-In	\$65,177
0421	216	2011 Fire Station Bond Redempt	3081000	Reserved Cash and Investments-Beginning	\$175,277
0421	216	2011 Fire Station Bond Redempt	3111000	Property Tax	\$187,534
0421	216	2011 Fire Station Bond Redempt	3611100	Investment Earnings	\$557
0421	217	2012 LTGO (TBD) Bond Redempt	3081000	Reserved Cash and Investments-Beginning	\$12,096
0421	217	2012 LTGO (TBD) Bond Redempt	3441000	Roads/Streets Maintenance/Repair/Con struction Services	\$147,775
0421	217	2012 LTGO (TBD) Bond Redempt	3611100	Investment Earnings	\$126
0421	218	2015 LTGO Bond Redemption Fund	3611100	Investment Earnings	\$1
0421	218	2015 LTGO Bond Redemption Fund	3699200	Miscellaneous Other Nonoperating	\$4,094
0421	218	2015 LTGO Bond Redemption Fund	3970000	Transfers-In	\$16,956
0421	218	2015 LTGO Bond Redemption Fund	3970000	Transfers-In	\$15,652
0421	310	Municipal Projects	3088000	Unreserved Cash and Investments-Beginning	\$359,622
0421	310	Municipal Projects	3081000	Reserved Cash and Investments-Beginning	\$10,563
0421	310	Municipal Projects	3611100	Investment Earnings	\$59
0421	310	Municipal Projects	3970000	Transfers-In	\$14,437
0421	310	Municipal Projects	3340380	State Grant from Transportation Improvement Board (TIB)	\$19,370
0421	310	Municipal Projects	3611100	Investment Earnings	\$29
0421	310	Municipal Projects	3979563	Transfers-In	\$64,864

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0421	310	Municipal Projects	3332000	Federal Indirect Grant from Department of Transportation	\$118,148
0421	310	Municipal Projects	3611100	Investment Earnings	\$14
0421	310	Municipal Projects	3970000	Transfers-In	\$31,778
0421	310	Municipal Projects	3611100	Investment Earnings	\$22
0421	310	Municipal Projects	3970000	Transfers-In	\$35,871
0421	310	Municipal Projects	3970000	Transfers-In	\$95,817
0421	310	Municipal Projects	3081000	Reserved Cash and Investments-Beginning	\$3,177
0421	310	Municipal Projects	3611100	Investment Earnings	\$8
0421	310	Municipal Projects	3081000	Reserved Cash and Investments-Beginning	\$120,236
0421	310	Municipal Projects	3611100	Investment Earnings	\$275
0421	310	Municipal Projects	3081000	Reserved Cash and Investments-Beginning	\$160,999
0421	310	Municipal Projects	3611100	Investment Earnings	\$365
0421	310	Municipal Projects	3611100	Investment Earnings	\$0
0421	310	Municipal Projects	3979563	Transfers-In	\$65,822
0421	310	Municipal Projects	3979563	Transfers-In	\$33,125
0421	310	Municipal Projects	3979563	Transfers-In	\$8,925
0421	310	Municipal Projects	3611100	Investment Earnings	\$186
0421	310	Municipal Projects	3970000	Transfers-In	\$127,304
0421	310	Municipal Projects	3081000	Reserved Cash and Investments-Beginning	\$5,016
0421	310	Municipal Projects	3611100	Investment Earnings	\$13
0421	310	Municipal Projects	3081000	Reserved Cash and Investments-Beginning	\$250,492
0421	310	Municipal Projects	3611100	Investment Earnings	\$553
0421	310	Municipal Projects	3081000	Reserved Cash and Investments-Beginning	\$27,896
0421	310	Municipal Projects	3611100	Investment Earnings	\$82
0421	310	Municipal Projects	3970000	Transfers-In	\$19,907
0421	310	Municipal Projects	3611100	Investment Earnings	\$16
0421	310	Municipal Projects	3970000	Transfers-In	\$14,484
0421	310	Municipal Projects	3611100	Investment Earnings	\$993
0421	310	Municipal Projects	3081000	Reserved Cash and Investments-Beginning	\$51,296

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0421	310	Municipal Projects	3611100	Investment Earnings	\$183
0421	320	Capital Improvement (REET)	3081000	Reserved Cash and Investments-Beginning	\$585,931
0421	320	Capital Improvement (REET)	3183400	REET 1 - First Quarter Percent	\$264,821
0421	320	Capital Improvement (REET)	3183500	REET 2 - Second Quarter Percent	\$241,721
0421	320	Capital Improvement (REET)	3611100	Investment Earnings	\$1,996
0421	401	Water Operations	3088000	Unreserved Cash and Investments-Beginning	\$1,378,803
0421	401	Water Operations	3434000	Water Sales and Services	\$1,818,563
0421	401	Water Operations	3434000	Water Sales and Services	\$5,453
0421	401	Water Operations	3434000	Water Sales and Services	\$2,772
0421	401	Water Operations	3611100	Investment Earnings	\$4,520
0421	401	Water Operations	3918000	Intergovernmental Loans	\$602,291
0421	401	Water Operations	3952000	Compensation for Loss/Impairment of Capital Assets	\$12,316
0421	401	Water Operations	3081000	Reserved Cash and Investments-Beginning	\$89,618
0421	401	Water Operations	3434000	Water Sales and Services	\$200
0421	401	Water Operations	3611100	Investment Earnings	\$1,003
0421	401	Water Operations	3790000	Capital Contributions	\$81,720
0421	402	Sewer Operations	3088000	Unreserved Cash and Investments-Beginning	\$1,379,462
0421	402	Sewer Operations	3432000	Television/Cable Sales and Services	\$512
0421	402	Sewer Operations	3435000	Sewer/Reclaimed Water Sales and Services	\$1,826,675
0421	402	Sewer Operations	3435000	Sewer/Reclaimed Water Sales and Services	\$6,424
0421	402	Sewer Operations	3435000	Sewer/Reclaimed Water Sales and Services	\$392
0421	402	Sewer Operations	3611100	Investment Earnings	\$3,312
0421	402	Sewer Operations	3614082	Other Interest	\$155

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0421	402	Sewer Operations	3812079	Interfund Loan Repayment Received	\$87,590
0421	402	Sewer Operations	3920000	Premiums on Bonds Issued	\$9,160
0421	402	Sewer Operations	3930000	Refunding Long-Term Debt Issued	\$125,970
0421	402	Sewer Operations	3952000	Compensation for Loss/Impairment of Capital Assets	\$241,739
0421	402	Sewer Operations	3081000	Reserved Cash and Investments-Beginning	\$219,445
0421	402	Sewer Operations	3435000	Sewer/Reclaimed Water Sales and Services	\$50
0421	402	Sewer Operations	3611100	Investment Earnings	\$651
0421	402	Sewer Operations	3790000	Capital Contributions	\$167,620
0421	402	Sewer Operations	3952000	Compensation for Loss/Impairment of Capital Assets	\$7,430
0421	404	Storm & FLOOD Operations	3088000	Unreserved Cash and Investments-Beginning	\$1,132,559
0421	404	Storm & FLOOD Operations	3438300	Combined Water/Sewer/Solid Waste Sales and Services	\$660,868
0421	404	Storm & FLOOD Operations	3611100	Investment Earnings	\$1,350
0421	404	Storm & FLOOD Operations	3920000	Premiums on Bonds Issued	\$64,270
0421	404	Storm & FLOOD Operations	3930000	Refunding Long-Term Debt Issued	\$850,000
0421	404	Storm & FLOOD Operations	3952000	Compensation for Loss/Impairment of Capital Assets	\$168
0421	404	Storm & FLOOD Operations	3229000	Other Non-Business Licenses and Permits	\$1,703
0421	404	Storm & FLOOD Operations	3438300	Combined Water/Sewer/Solid Waste Sales and Services	\$167,468
0421	404	Storm & FLOOD Operations	3611100	Investment Earnings	\$1,552
0421	404	Storm & FLOOD Operations	3081000	Reserved Cash and Investments-Beginning	\$129,854

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0421	404	Storm & FLOOD Operations	3611100	Investment Earnings	\$584
0421	404	Storm & FLOOD Operations	3790000	Capital Contributions	\$36,182
0421	404	Storm & FLOOD Operations	3340380	State Grant from Transportation Improvement Board (TIB)	\$42,429
0421	405	Solid Waste & Recycling Operations	3088000	Unreserved Cash and Investments-Beginning	\$131,935
0421	405	Solid Waste & Recycling Operations	3219100	Franchise Fees	\$66,615
0421	405	Solid Waste & Recycling Operations	3340310	State Grant from Department of Ecology	\$3,381
0421	405	Solid Waste & Recycling Operations	3370700	Local Grants, Entitlements and Other Payments	\$25,325
0421	405	Solid Waste & Recycling Operations	3370702	Local Grants, Entitlements and Other Payments	\$5,416
0421	405	Solid Waste & Recycling Operations	3611100	Investment Earnings	\$446
0421	451	ULID #6 Bond Redemption	3081000	Reserved Cash and Investments-Beginning	\$1,858,369
0421	451	ULID #6 Bond Redemption	3611100	Investment Earnings	\$7,030
0421	451	ULID #6 Bond Redemption	3681000	Special Assessments - Capital	\$2,208,637
0421	451	ULID #6 Bond Redemption	3920000	Premiums on Bonds Issued	\$634,760
0421	451	ULID #6 Bond Redemption	3930000	Refunding Long-Term Debt Issued	\$8,395,000
0421	452	ULID#6 Bond Reserve	3081000	Reserved Cash and Investments-Beginning	\$1,782,191
0421	452	ULID#6 Bond Reserve	3611100	Investment Earnings	\$4,029
0421	501	Equipment Operations	3483000	Internal Service Funds Sales and Services	\$5,960
0421	501	Equipment Operations	3483000	Internal Service Funds Sales and Services	\$4,471
0421	501	Equipment Operations	3483000	Internal Service Funds Sales and Services	\$73,509
0421	501	Equipment Operations	3483000	Internal Service Funds Sales and Services	\$76,162

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0421	501	Equipment Operations	3483000	Internal Service Funds Sales and Services	\$63,076
0421	501	Equipment Operations	3483000	Internal Service Funds Sales and Services	\$30,167
0421	501	Equipment Operations	3483000	Internal Service Funds Sales and Services	\$52,196
0421	501	Equipment Operations	3691000	Sale of Scrap and Junk	\$595
0421	501	Equipment Operations	3952000	Compensation for Loss/Impairment of Capital Assets	\$6,581
0421	501	Equipment Operations	3488000	Internal Service Funds Sales and Services	\$69,182
0421	501	Equipment Operations	3488000	Internal Service Funds Sales and Services	\$3,213
0421	501	Equipment Operations	3488000	Internal Service Funds Sales and Services	\$989
0421	501	Equipment Operations	3488000	Internal Service Funds Sales and Services	\$33,102
0421	501	Equipment Operations	3488000	Internal Service Funds Sales and Services	\$20,423
0421	501	Equipment Operations	3488000	Internal Service Funds Sales and Services	\$10,099
0421	501	Equipment Operations	3488000	Internal Service Funds Sales and Services	\$3,919
0421	501	Equipment Operations	3488000	Internal Service Funds Sales and Services	\$3,181
0421	502	Equipment Reserve	3088000	Unreserved Cash and Investments-Beginning	\$381,032
0421	502	Equipment Reserve	3483000	Internal Service Funds Sales and Services	\$14,887
0421	502	Equipment Reserve	3483000	Internal Service Funds Sales and Services	\$12,942
0421	502	Equipment Reserve	3483000	Internal Service Funds Sales and Services	\$14,935
0421	502	Equipment Reserve	3488000	Internal Service Funds Sales and Services	\$4,706
0421	502	Equipment Reserve	3488000	Internal Service Funds Sales and Services	\$2,895
0421	502	Equipment Reserve	3488000	Internal Service Funds Sales and Services	\$1,331
0421	502	Equipment Reserve	3488000	Internal Service Funds Sales and Services	\$1,027

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0421	502	Equipment Reserve	3488000	Internal Service Funds Sales and Services	\$50
0421	502	Equipment Reserve	3488000	Internal Service Funds Sales and Services	\$51
0421	635	Treasurers Trust	3081000	Reserved Cash and Investments-Beginning	\$56,110
0421	635	Treasurers Trust	3860000	Agency Type Deposits	\$465
0421	635	Treasurers Trust	3860000	Agency Type Deposits	\$2,175
0421	635	Treasurers Trust	3860000	Agency Type Deposits	\$799
0421	635	Treasurers Trust	3860000	Agency Type Deposits	\$199,815
0421	635	Treasurers Trust	3081000	Reserved Cash and Investments-Beginning	\$5,000
0421	635	Treasurers Trust	3081000	Reserved Cash and Investments-Beginning	\$559
0421	635	Treasurers Trust	3081000	Reserved Cash and Investments-Beginning	\$300
0421	635	Treasurers Trust	3860000	Agency Type Deposits	\$30,470
0421	690	Transportation Benefit District (TBD)	3081000	Reserved Cash and Investments-Beginning	\$476,613
0421	690	Transportation Benefit District (TBD)	3441000	Roads/Streets Maintenance/Repair/Con struction Services	\$476,286
0421	690	Transportation Benefit District (TBD)	3611100	Investment Earnings	\$2,104
0421	690	Transportation Benefit District (TBD)	3081000	Reserved Cash and Investments-Beginning	\$164,794
0421	001	General Fund	5088000	Unreserved Cash and Investments - Ending	\$1,244,252
0421	001	General Fund	5423040	Roadway	\$118
0421	001	General Fund	5423040	Roadway	\$4,366
0421	001	General Fund	5425050	Structures	\$358
0421	001	General Fund	5426140	Sidewalks	\$5,054
0421	001	General Fund	5426340	Street Lighting	\$68,924
0421	001	General Fund	5426440	Traffic Control Devices	\$10,437
0421	001	General Fund	5426440	Traffic Control Devices	\$8,436
0421	001	General Fund	5426740	Street Cleaning	\$5,672
0421	001	General Fund	5428030	Ancillary Operations	\$78
0421	001	General Fund	5429010	Maintenance Administration and Overhead	\$243,534

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0421	001	General Fund	5429010	Maintenance Administration and Overhead	\$12,794
0421	001	General Fund	5429020	Maintenance Administration and Overhead	\$115,433
0421	001	General Fund	5429020	Maintenance Administration and Overhead	\$2,544
0421	001	General Fund	5429030	Maintenance Administration and Overhead	\$12,458
0421	001	General Fund	5429030	Maintenance Administration and Overhead	\$852
0421	001	General Fund	5429040	Maintenance Administration and Overhead	\$6,817
0421	001	General Fund	5429040	Maintenance Administration and Overhead	\$1,513
0421	001	General Fund	5429040	Maintenance Administration and Overhead	\$76,162
0421	001	General Fund	5429040	Maintenance Administration and Overhead	\$3,213
0421	001	General Fund	5429040	Maintenance Administration and Overhead	\$1,628
0421	001	General Fund	5429040	Maintenance Administration and Overhead	\$317
0421	001	General Fund	5429040	Maintenance Administration and Overhead	\$1,710
0421	001	General Fund	5429040	Maintenance Administration and Overhead	\$1,437
0421	001	General Fund	5429040	Maintenance Administration and Overhead	\$11,630
0421	001	General Fund	5429040	Maintenance Administration and Overhead	\$718

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0421	001	General Fund	5429040	Maintenance Administration and Overhead	\$233
0421	001	General Fund	5429040	Maintenance Administration and Overhead	\$27
0421	001	General Fund	5435040	Facilities	\$1,200
0421	001	General Fund	5435040	Facilities	\$1,156
0421	001	General Fund	5435040	Facilities	\$29,444
0421	001	General Fund	5435050	Facilities	\$1,350
0421	001	General Fund	5573030	Tourism	\$306
0421	001	General Fund	5573030	Tourism	\$157
0421	001	General Fund	5573030	Tourism	\$237
0421	001	General Fund	5573040	Tourism	\$1,585
0421	001	General Fund	5573040	Tourism	\$2,640
0421	001	General Fund	5573040	Tourism	\$24,600
0421	001	General Fund	5573040	Tourism	\$360
0421	001	General Fund	5573040	Tourism	\$24,600
0421	001	General Fund	5573040	Tourism	\$5,844
0421	001	General Fund	5587010	Economic Development	\$35,846
0421	001	General Fund	5587020	Economic Development	\$9,180
0421	001	General Fund	5587030	Economic Development	\$467
0421	001	General Fund	5587040	Economic Development	\$724
0421	001	General Fund	5587040	Economic Development	\$1,000
0421	001	General Fund	5587040	Economic Development	\$205
0421	001	General Fund	5587040	Economic Development	\$989
0421	001	General Fund	5587040	Economic Development	\$51
0421	001	General Fund	5587040	Economic Development	\$6,000
0421	001	General Fund	5587040	Economic Development	\$530
0421	001	General Fund	5587040	Economic Development	\$291
0421	001	General Fund	5919570	Debt Repayment - Roads/Streets and Other Infrastructure	\$35,335
0421	001	General Fund	5929580	Interest and Other Debt Service Cost - Roads/Streets and Other Infrastructure	\$8,356

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	\$48
0421	001	General Fund	5945860	Capital Expenditures/Expenses - Community Planning and Economic Development	\$12,596
0421	001	General Fund	5116010	Legislative Activities	\$37,442
0421	001	General Fund	5116020	Legislative Activities	\$5,857
0421	001	General Fund	5116040	Legislative Activities	\$250
0421	001	General Fund	5116040	Legislative Activities	\$3,663
0421	001	General Fund	5116040	Legislative Activities	\$170
0421	001	General Fund	5116040	Legislative Activities	\$420
0421	001	General Fund	5125050	Municipal Court	\$53,173
0421	001	General Fund	5125050	Municipal Court	\$272
0421	001	General Fund	5131010	Executive Office	\$260,386
0421	001	General Fund	5131010	Executive Office	\$431
0421	001	General Fund	5131010	Executive Office	\$0
0421	001	General Fund	5131020	Executive Office	\$86,637
0421	001	General Fund	5131030	Executive Office	\$42
0421	001	General Fund	5131030	Executive Office	\$1,078
0421	001	General Fund	5131040	Executive Office	\$1,000
0421	001	General Fund	5131040	Executive Office	\$814
0421	001	General Fund	5131040	Executive Office	\$450
0421	001	General Fund	5131040	Executive Office	\$3,404
0421	001	General Fund	5131040	Executive Office	\$1,834
0421	001	General Fund	5131040	Executive Office	\$687
0421	001	General Fund	5142010	Financial Services	\$141,529
0421	001	General Fund	5142020	Financial Services	\$50,642
0421	001	General Fund	5142040	Financial Services	\$600
0421	001	General Fund	5142040	Financial Services	\$6,751
0421	001	General Fund	5142040	Financial Services	\$600
0421	001	General Fund	5142040	Financial Services	\$4,119
0421	001	General Fund	5142040	Financial Services	\$2,884
0421	001	General Fund	5142040	Financial Services	\$1,934

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0421	001	General Fund	5142040	Financial Services	\$6,190
0421	001	General Fund	5142040	Financial Services	\$2,173
0421	001	General Fund	5142040	Financial Services	\$398
0421	001	General Fund	5142050	Financial Services	\$3,692
0421	001	General Fund	5153040	Legal Services	\$86,330
0421	001	General Fund	5153040	Legal Services	\$30,371
0421	001	General Fund	5153040	Legal Services	\$62,650
0421	001	General Fund	5153040	Legal Services	\$15,000
0421	001	General Fund	5186140	Judgments and Settlements	\$1,637
0421	001	General Fund	5183010	Maintenance/Security/Insurance/Janitorial Services	\$5,083
0421	001	General Fund	5183010	Maintenance/Security/Insurance/Janitorial Services	\$342
0421	001	General Fund	5183020	Maintenance/Security/Insurance/Janitorial Services	\$2,240
0421	001	General Fund	5183020	Maintenance/Security/Insurance/Janitorial Services	\$58
0421	001	General Fund	5183030	Maintenance/Security/Insurance/Janitorial Services	\$778
0421	001	General Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$6,424
0421	001	General Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$5,960
0421	001	General Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$81
0421	001	General Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$1,676
0421	001	General Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$1,384
0421	001	General Fund	5188840	Information Technology Services	\$69,182

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0421	001	General Fund	5189030	Other Centralized Services	\$13,240
0421	001	General Fund	5189040	Other Centralized Services	\$143
0421	001	General Fund	5189040	Other Centralized Services	\$6,801
0421	001	General Fund	5189040	Other Centralized Services	\$2,394
0421	001	General Fund	5189040	Other Centralized Services	\$4,899
0421	001	General Fund	5189040	Other Centralized Services	\$25,359
0421	001	General Fund	5189040	Other Centralized Services	\$780
0421	001	General Fund	5189040	Other Centralized Services	\$439
0421	001	General Fund	5941860	Capital Expenditures/Expenses - Centralized/General Services	\$18,784
0421	001	General Fund	5941860	Capital Expenditures/Expenses - Centralized/General Services	\$1,985
0421	001	General Fund	5211030	Administration	\$249
0421	001	General Fund	5211040	Administration	\$1,393
0421	001	General Fund	5211040	Administration	\$1,237
0421	001	General Fund	5212050	Police Operations	\$338
0421	001	General Fund	5212050	Police Operations	\$1,452,255
0421	001	General Fund	5212050	Police Operations	\$3,430
0421	001	General Fund	5213040	Crime Prevention	\$480
0421	001	General Fund	5215040	Facilities	\$3,390
0421	001	General Fund	5215040	Facilities	\$21
0421	001	General Fund	5942160	Capital Expenditures/Expenses - Law Enforcement Services	\$70,708
0421	001	General Fund	5222040	Fire Suppression and Emergency Medical Services	\$921,315
0421	001	General Fund	5223050	Fire Prevention and Investigation	\$11,438

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0421	001	General Fund	5225040	Facilities	\$6,363
0421	001	General Fund	5942260	Capital Expenditures/Expenses - Fire Suppression and EMS Services	\$50,379
0421	001	General Fund	5236050	Care and Custody of Prisoners	\$359,691
0421	001	General Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$1,600
0421	001	General Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$2,720
0421	001	General Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$2,065
0421	001	General Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$168
0421	001	General Fund	5242010	Inspections, Permits, Certificates and Licenses	\$147,937
0421	001	General Fund	5242010	Inspections, Permits, Certificates and Licenses	\$23,819
0421	001	General Fund	5242020	Inspections, Permits, Certificates and Licenses	\$55,569
0421	001	General Fund	5242020	Inspections, Permits, Certificates and Licenses	\$12,812
0421	001	General Fund	5242030	Inspections, Permits, Certificates and Licenses	\$4,000
0421	001	General Fund	5242030	Inspections, Permits, Certificates and Licenses	\$624
0421	001	General Fund	5242040	Inspections, Permits, Certificates and Licenses	\$4,356
0421	001	General Fund	5242040	Inspections, Permits, Certificates and Licenses	\$4,471
0421	001	General Fund	5242040	Inspections, Permits, Certificates and Licenses	\$881
0421	001	General Fund	5242040	Inspections, Permits, Certificates and Licenses	\$1,342
0421	001	General Fund	5242040	Inspections, Permits, Certificates and Licenses	\$2,639
0421	001	General Fund	5242040	Inspections, Permits, Certificates and Licenses	\$1,501

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0421	001	General Fund	5242040	Inspections, Permits, Certificates and Licenses	\$1,643
0421	001	General Fund	5942460	Capital Expenditures/Expenses - Protective Inspection Services	\$2,411
0421	001	General Fund	5256030	Disaster Preparedness	\$95
0421	001	General Fund	5256040	Disaster Preparedness	\$400
0421	001	General Fund	5256040	Disaster Preparedness	\$826
0421	001	General Fund	5421010	Engineering	\$48,020
0421	001	General Fund	5421020	Engineering	\$18,800
0421	001	General Fund	5421030	Engineering	\$260
0421	001	General Fund	5421040	Engineering	\$63
0421	001	General Fund	5944860	Capital Expenditures/Expenses - Public Works Centralized Services	\$2,113
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	\$500
0421	001	General Fund	5572040	Community Services	\$6,000
0421	001	General Fund	5572040	Community Services	\$14,920
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	5183040	Maintenance/Security/Insurance/Janitorial Services	\$2,400
0421	001	General Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$4,081
0421	001	General Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$3,097
0421	001	General Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$250
0421	001	General Fund	5586010	Planning	\$218,276
0421	001	General Fund	5586010	Planning	\$57,045
0421	001	General Fund	5586020	Planning	\$80,392
0421	001	General Fund	5586020	Planning	\$19,255

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0421	001	General Fund	5586030	Planning	\$6,427
0421	001	General Fund	5586030	Planning	\$54
0421	001	General Fund	5586040	Planning	\$151
0421	001	General Fund	5586040	Planning	\$39
0421	001	General Fund	5586040	Planning	\$2,109
0421	001	General Fund	5586040	Planning	\$3,958
0421	001	General Fund	5586040	Planning	\$2,700
0421	001	General Fund	5586040	Planning	\$3,768
0421	001	General Fund	5739010	Other	\$12,508
0421	001	General Fund	5739020	Other	\$2,054
0421	001	General Fund	5739040	Other	\$19,781
0421	001	General Fund	5739040	Other	\$6,733
0421	001	General Fund	5768040	General Parks	\$9,255
0421	001	General Fund	5947160	Capital Expenditures/Expenses - Educational and Recreational Services	\$1,085
0421	001	General Fund	5753040	Museums and Art Galleries	\$2,500
0421	001	General Fund	5768010	General Parks	\$170,261
0421	001	General Fund	5768010	General Parks	\$11,254
0421	001	General Fund	5768020	General Parks	\$75,789
0421	001	General Fund	5768020	General Parks	\$1,272
0421	001	General Fund	5768030	General Parks	\$4,855
0421	001	General Fund	5768030	General Parks	\$80
0421	001	General Fund	5768030	General Parks	\$4,421
0421	001	General Fund	5768040	General Parks	\$5,908
0421	001	General Fund	5768040	General Parks	\$1,200
0421	001	General Fund	5768040	General Parks	\$73,509
0421	001	General Fund	5768040	General Parks	\$1,156
0421	001	General Fund	5768040	General Parks	\$1,044
0421	001	General Fund	5768040	General Parks	\$293
0421	001	General Fund	5768040	General Parks	\$365
0421	001	General Fund	5768040	General Parks	\$587
0421	001	General Fund	5768040	General Parks	\$37,390
0421	001	General Fund	5768040	General Parks	\$1,023

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0421	001	General Fund	5768040	General Parks	\$1,316
0421	001	General Fund	5768040	General Parks	\$1,460
0421	001	General Fund	5768040	General Parks	\$363
0421	001	General Fund	5768040	General Parks	\$27
0421	001	General Fund	5768040	General Parks	\$112
0421	001	General Fund	5593050	Property Development	\$1,350
0421	001	General Fund	5593050	Property Development	\$2,866
0421	001	General Fund	5970000	Transfers-Out	\$14,484
0421	001	General Fund	5974200	Transfers-Out	\$5,719
0421	001	General Fund	5974200	Transfers-Out	\$123,781
0421	001	General Fund	5974200	Transfers-Out	\$50,000
0421	001	General Fund	5113040	Official Publication Services	\$5,077
0421	001	General Fund	5116040	Legislative Activities	\$2,408
0421	001	General Fund	5116040	Legislative Activities	\$50
0421	001	General Fund	5131040	Executive Office	\$3,921
0421	001	General Fund	5131040	Executive Office	\$3,761
0421	001	General Fund	5142040	Financial Services	\$2,231
0421	001	General Fund	5144050	Election Services	\$10,291
0421	001	General Fund	5149050	Voters Registration Services	\$10,661
0421	001	General Fund	5176040	Workers' Compensation Services	\$3,930
0421	001	General Fund	5179030	Other Employee Benefit Programs	\$2,349
0421	001	General Fund	5181030	Personnel Services	\$5,808
0421	001	General Fund	5189040	Other Centralized Services	\$32,029
0421	001	General Fund	5189040	Other Centralized Services	\$620
0421	001	General Fund	5189040	Other Centralized Services	\$150
0421	001	General Fund	5531040	Soil and Water Conservation	\$3,022
0421	001	General Fund	5537050	Pollution Control and Remediation	\$4,352
0421	001	General Fund	5543050	Animal Control	\$6,333
0421	001	General Fund	5655050	Domestic Violence	\$3,660

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0421	001	General Fund	5666650	Chemical Dependency Services	\$1,436
0421	001	General Fund	5768040	General Parks	\$1,317
0421	102	Capital Streets	5081000	Reserved Cash and Investments - Ending	\$13,545
0421	102	Capital Streets	5431010	Management	\$23,100
0421	102	Capital Streets	5431020	Management	\$5,456
0421	102	Capital Streets	5431040	Management	\$21,011
0421	102	Capital Streets	5433040	General Services	\$144
0421	102	Capital Streets	5433040	General Services	\$39
0421	102	Capital Streets	5433040	General Services	\$77
0421	102	Capital Streets	5444040	Planning	\$12,308
0421	102	Capital Streets	5974200	Transfers-Out	\$18,934
0421	102	Capital Streets	5979500	Transfers-Out	\$65,177
0421	102	Capital Streets	5979500	Transfers-Out	\$15,652
0421	102	Capital Streets	5979500	Transfers-Out	\$35,871
0421	102	Capital Streets	5979500	Transfers-Out	\$64,864
0421	102	Capital Streets	5979500	Transfers-Out	\$65,822
0421	102	Capital Streets	5979500	Transfers-Out	\$33,125
0421	102	Capital Streets	5979500	Transfers-Out	\$8,925
0421	103	Streets Overlay	5081000	Reserved Cash and Investments - Ending	\$115,763
0421	103	Streets Overlay	5953060	Capital Expenditures/Expenses - Roadway	\$25,428
0421	103	Streets Overlay	5953060	Capital Expenditures/Expenses - Roadway	\$1,177
0421	106	Impact Fees & Mitigation	5081000	Reserved Cash and Investments - Ending	\$298,010
0421	106	Impact Fees & Mitigation	5081000	Reserved Cash and Investments - Ending	\$474,671
0421	106	Impact Fees & Mitigation	5970000	Transfers-Out	\$19,907
0421	106	Impact Fees & Mitigation	5970000	Transfers-Out	\$127,304
0421	106	Impact Fees & Mitigation	5081000	Reserved Cash and Investments - Ending	\$202,043
0421	106	Impact Fees & Mitigation	5081000	Reserved Cash and Investments - Ending	\$3,869

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0421	106	Impact Fees & Mitigation	5081000	Reserved Cash and Investments - Ending	\$53,289
0421	106	Impact Fees & Mitigation	5081000	Reserved Cash and Investments - Ending	\$7,542
0421	106	Impact Fees & Mitigation	5081000	Reserved Cash and Investments - Ending	\$6,568
0421	107	Hotel/Motel Tax	5081000	Reserved Cash and Investments - Ending	\$6,568
0421	107	Hotel/Motel Tax	5088000	Unreserved Cash and Investments - Ending	\$1,216
0421	107	Hotel/Motel Tax	5573040	Tourism	\$9,000
0421	116	Park Capital Improvement	5081000	Reserved Cash and Investments - Ending	\$24,262
0421	116	Park Capital Improvement	5947660	Capital Expenditures/Expenses - Park Facilities	\$14,741
0421	116	Park Capital Improvement	5947660	Capital Expenditures/Expenses - Park Facilities	\$13,065
0421	116	Park Capital Improvement	5768040	General Parks	\$1,532
0421	116	Park Capital Improvement	5081000	Reserved Cash and Investments - Ending	\$43,138
0421	116	Park Capital Improvement	5977600	Transfers-Out	\$14,437
0421	125	Development Projects (CED)	5081000	Reserved Cash and Investments - Ending	\$162,588
0421	125	Development Projects (CED)	5593040	Property Development	\$372,208
0421	125	Development Projects (CED)	5593040	Property Development	\$56,256
0421	125	Development Projects (CED)	5970000	Transfers-Out	\$80,182
0421	125	Development Projects (CED)	5970000	Transfers-Out	\$182,241
0421	215	2010 LTGO Debt Service (Credit Line & Tollgate)	5897600	Other Nonexpenditures	\$21,506
0421	215	2010 LTGO Debt Service (Credit Line & Tollgate)	5897600	Other Nonexpenditures	\$19,473
0421	215	2010 LTGO Debt Service (Credit Line & Tollgate)	5917670	Debt Repayment - Park Facilities	\$75,000
0421	215	2010 LTGO Debt Service (Credit Line & Tollgate)	5917670	Debt Repayment - Park Facilities	\$43,500

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0421	215	2010 LTGO Debt Service (Credit Line & Tollgate)	5927680	Interest and Other Debt Service Cost - Park Facilities	\$20,294
0421	215	2010 LTGO Debt Service (Credit Line & Tollgate)	5927680	Interest and Other Debt Service Cost - Park Facilities	\$19,137
0421	215	2010 LTGO Debt Service (Credit Line & Tollgate)	5927680	Interest and Other Debt Service Cost - Park Facilities	\$425
0421	215	2010 LTGO Debt Service (Credit Line & Tollgate)	5997670	Payments to Refunded Debt Escrow - Park Facilities	\$970,000
0421	215	2010 LTGO Debt Service (Credit Line & Tollgate)	5997670	Payments to Refunded Debt Escrow - Park Facilities	\$874,350
0421	215	2010 LTGO Debt Service (Credit Line & Tollgate)	5997680	Payments to Refunded Debt Escrow - Park Facilities	\$7,194
0421	215	2010 LTGO Debt Service (Credit Line & Tollgate)	5997680	Payments to Refunded Debt Escrow - Park Facilities	\$10,509
0421	216	2011 Fire Station Bond Redempt	5081000	Reserved Cash and Investments - Ending	\$179,868
0421	216	2011 Fire Station Bond Redempt	5912270	Debt Repayment - Fire Supression and EMS Services	\$100,000
0421	216	2011 Fire Station Bond Redempt	5922280	Interest and Other Debt Service Cost - Fire Supression and EMS Services	\$83,075
0421	216	2011 Fire Station Bond Redempt	5922280	Interest and Other Debt Service Cost - Fire Supression and EMS Services	\$425
0421	217	2012 LTGO (TBD) Bond Redempt	5081000	Reserved Cash and Investments - Ending	\$11,797
0421	217	2012 LTGO (TBD) Bond Redempt	5919570	Debt Repayment - Roads/Streets and Other Infrastructure	\$125,000
0421	217	2012 LTGO (TBD) Bond Redempt	5929580	Interest and Other Debt Service Cost - Roads/Streets and Other Infrastructure	\$22,775
0421	217	2012 LTGO (TBD) Bond Redempt	5929580	Interest and Other Debt Service Cost - Roads/Streets and Other Infrastructure	\$425

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0421	218	2015 LTGO Bond Redemption Fund	5917670	Debt Repayment - Park Facilities	\$9,800
0421	218	2015 LTGO Bond Redemption Fund	5917670	Debt Repayment - Park Facilities	\$8,874
0421	218	2015 LTGO Bond Redemption Fund	5927680	Interest and Other Debt Service Cost - Park Facilities	\$9,462
0421	218	2015 LTGO Bond Redemption Fund	5927680	Interest and Other Debt Service Cost - Park Facilities	\$8,568
0421	310	Municipal Projects	5088000	Unreserved Cash and Investments - Ending	\$489,280
0421	310	Municipal Projects	5081000	Reserved Cash and Investments - Ending	\$23,621
0421	310	Municipal Projects	5947640	Capital Expenditures/Expenses - Park Facilities	\$1,438
0421	310	Municipal Projects	5956160	Capital Expenditures/Expenses - Sidewalks	\$2,495
0421	310	Municipal Projects	5956160	Capital Expenditures/Expenses - Sidewalks	\$10,059
0421	310	Municipal Projects	5970000	Transfers-Out	\$35,879
0421	310	Municipal Projects	5081000	Reserved Cash and Investments - Ending	\$29,289
0421	310	Municipal Projects	5956460	Capital Expenditures/Expenses - Traffic Control Devices	\$120,652
0421	310	Municipal Projects	5956460	Capital Expenditures/Expenses - Traffic Control Devices	\$94,337
0421	310	Municipal Projects	5081000	Reserved Cash and Investments - Ending	\$3,185
0421	310	Municipal Projects	5081000	Reserved Cash and Investments - Ending	\$88,770
0421	310	Municipal Projects	5956160	Capital Expenditures/Expenses - Sidewalks	\$31,741
0421	310	Municipal Projects	5081000	Reserved Cash and Investments - Ending	\$109,269
0421	310	Municipal Projects	5953060	Capital Expenditures/Expenses - Roadway	\$52,095

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0421	310	Municipal Projects	5953060	Capital Expenditures/Expenses - Roadway	\$33,125
0421	310	Municipal Projects	5953060	Capital Expenditures/Expenses - Roadway	\$9,930
0421	310	Municipal Projects	5953060	Capital Expenditures/Expenses - Roadway	\$7,013
0421	310	Municipal Projects	5081000	Reserved Cash and Investments - Ending	\$84,800
0421	310	Municipal Projects	5947660	Capital Expenditures/Expenses - Park Facilities	\$20,034
0421	310	Municipal Projects	5081000	Reserved Cash and Investments - Ending	\$5,028
0421	310	Municipal Projects	5081000	Reserved Cash and Investments - Ending	\$186,546
0421	310	Municipal Projects	5947660	Capital Expenditures/Expenses - Park Facilities	\$87,183
0421	310	Municipal Projects	5947660	Capital Expenditures/Expenses - Park Facilities	\$44,505
0421	310	Municipal Projects	5947660	Capital Expenditures/Expenses - Park Facilities	\$3,380
0421	310	Municipal Projects	5941860	Capital Expenditures/Expenses - Centralized/General Services	\$16,814
0421	310	Municipal Projects	5081000	Reserved Cash and Investments - Ending	\$51,479
0421	320	Capital Improvement (REET)	5081000	Reserved Cash and Investments - Ending	\$813,000
0421	320	Capital Improvement (REET)	5917670	Debt Repayment - Park Facilities	\$35,335
0421	320	Capital Improvement (REET)	5927680	Interest and Other Debt Service Cost - Park Facilities	\$8,356
0421	320	Capital Improvement (REET)	5927680	Interest and Other Debt Service Cost - Park Facilities	\$48
0421	320	Capital Improvement (REET)	5970000	Transfers-Out	\$93,180

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0421	320	Capital Improvement (REET)	5977600	Transfers-Out	\$16,956
0421	320	Capital Improvement (REET)	5979500	Transfers-Out	\$95,817
0421	320	Capital Improvement (REET)	5979500	Transfers-Out	\$31,778
0421	401	Water Operations	5081000	Reserved Cash and Investments - Ending	\$440,383
0421	401	Water Operations	5088000	Unreserved Cash and Investments - Ending	\$1,778,697
0421	401	Water Operations	5341010	Water Utilities	\$427,593
0421	401	Water Operations	5341010	Water Utilities	\$21,337
0421	401	Water Operations	5341020	Water Utilities	\$173,220
0421	401	Water Operations	5341020	Water Utilities	\$3,155
0421	401	Water Operations	5341030	Water Utilities	\$1,644
0421	401	Water Operations	5341040	Water Utilities	\$1,200
0421	401	Water Operations	5341040	Water Utilities	\$2,655
0421	401	Water Operations	5341040	Water Utilities	\$2,675
0421	401	Water Operations	5341040	Water Utilities	\$1,950
0421	401	Water Operations	5341040	Water Utilities	\$1,954
0421	401	Water Operations	5341040	Water Utilities	\$547
0421	401	Water Operations	5341040	Water Utilities	\$1,459
0421	401	Water Operations	5341040	Water Utilities	\$399
0421	401	Water Operations	5341040	Water Utilities	\$6,970
0421	401	Water Operations	5341040	Water Utilities	\$1,275
0421	401	Water Operations	5341040	Water Utilities	\$27
0421	401	Water Operations	5341040	Water Utilities	\$1,408
0421	401	Water Operations	5341050	Water Utilities	\$1,329
0421	401	Water Operations	5341050	Water Utilities	\$1,350
0421	401	Water Operations	5342040	Water Utilities	\$61,218
0421	401	Water Operations	5348030	Water Utilities	\$34,662
0421	401	Water Operations	5348030	Water Utilities	\$2,310
0421	401	Water Operations	5348040	Water Utilities	\$1,860
0421	401	Water Operations	5348040	Water Utilities	\$63,076
0421	401	Water Operations	5348040	Water Utilities	\$14,887
0421	401	Water Operations	5348040	Water Utilities	\$33,102

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0421	401	Water Operations	5348040	Water Utilities	\$4,706
0421	401	Water Operations	5348040	Water Utilities	\$79,774
0421	401	Water Operations	5348040	Water Utilities	\$3,166
0421	401	Water Operations	5348040	Water Utilities	\$32,029
0421	401	Water Operations	5348040	Water Utilities	\$64,464
0421	401	Water Operations	5348040	Water Utilities	\$64,547
0421	401	Water Operations	5348040	Water Utilities	\$25,671
0421	401	Water Operations	5348040	Water Utilities	\$3,932
0421	401	Water Operations	5913470	Debt Repayment - Water Utilities	\$35,335
0421	401	Water Operations	5913470	Debt Repayment - Water Utilities	\$18,587
0421	401	Water Operations	5913470	Debt Repayment - Water Utilities	\$11,906
0421	401	Water Operations	5913470	Debt Repayment - Water Utilities	\$49,667
0421	401	Water Operations	5923480	Interest and Other Debt Service Cost - Water Utilities	\$1,022
0421	401	Water Operations	5923480	Interest and Other Debt Service Cost - Water Utilities	\$2,143
0421	401	Water Operations	5923480	Interest and Other Debt Service Cost - Water Utilities	\$4,794
0421	401	Water Operations	5923480	Interest and Other Debt Service Cost - Water Utilities	\$8,356
0421	401	Water Operations	5923480	Interest and Other Debt Service Cost - Water Utilities	\$48
0421	401	Water Operations	5943460	Capital Expenditures/Expenses - Water Utilities	\$161,908
0421	401	Water Operations	5943460	Capital Expenditures/Expenses - Water Utilities	\$14,807
0421	401	Water Operations	5943460	Capital Expenditures/Expenses - Water Utilities	\$25,570
0421	401	Water Operations	5081000	Reserved Cash and Investments - Ending	\$89,618
0421	401	Water Operations	5348050	Water Utilities	\$1,996

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0421	401	Water Operations	5812000	Interfund Loan Repayments	\$87,590
0421	401	Water Operations	5913470	Debt Repayment - Water Utilities	\$110,937
0421	401	Water Operations	5923480	Interest and Other Debt Service Cost - Water Utilities	\$155
0421	401	Water Operations	5923480	Interest and Other Debt Service Cost - Water Utilities	\$6,102
0421	401	Water Operations	5943460	Capital Expenditures/Expenses - Water Utilities	\$6,087
0421	402	Sewer Operations	5088000	Unreserved Cash and Investments - Ending	\$958,812
0421	402	Sewer Operations	5351010	Sewer/Reclaimed Water Utilities	\$406,430
0421	402	Sewer Operations	5351010	Sewer/Reclaimed Water Utilities	\$18,465
0421	402	Sewer Operations	5351020	Sewer/Reclaimed Water Utilities	\$149,519
0421	402	Sewer Operations	5351020	Sewer/Reclaimed Water Utilities	\$1,903
0421	402	Sewer Operations	5351030	Sewer/Reclaimed Water Utilities	\$2,065
0421	402	Sewer Operations	5351040	Sewer/Reclaimed Water Utilities	\$12,689
0421	402	Sewer Operations	5351040	Sewer/Reclaimed Water Utilities	\$3,000
0421	402	Sewer Operations	5351040	Sewer/Reclaimed Water Utilities	\$2,344
0421	402	Sewer Operations	5351040	Sewer/Reclaimed Water Utilities	\$58,324
0421	402	Sewer Operations	5351040	Sewer/Reclaimed Water Utilities	\$2,626
0421	402	Sewer Operations	5351040	Sewer/Reclaimed Water Utilities	\$1,282
0421	402	Sewer Operations	5351040	Sewer/Reclaimed Water Utilities	\$2,034
0421	402	Sewer Operations	5351040	Sewer/Reclaimed Water Utilities	\$1,004
0421	402	Sewer Operations	5351040	Sewer/Reclaimed Water Utilities	\$1,478

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0421	402	Sewer Operations	5351040	Sewer/Reclaimed Water Utilities	\$142,133
0421	402	Sewer Operations	5351040	Sewer/Reclaimed Water Utilities	\$399
0421	402	Sewer Operations	5351040	Sewer/Reclaimed Water Utilities	\$1,997
0421	402	Sewer Operations	5351040	Sewer/Reclaimed Water Utilities	\$1,169
0421	402	Sewer Operations	5351040	Sewer/Reclaimed Water Utilities	\$1,408
0421	402	Sewer Operations	5351040	Sewer/Reclaimed Water Utilities	\$27
0421	402	Sewer Operations	5351050	Sewer/Reclaimed Water Utilities	\$2,317
0421	402	Sewer Operations	5351050	Sewer/Reclaimed Water Utilities	\$1,350
0421	402	Sewer Operations	5358030	Sewer/Reclaimed Water Utilities	\$53,170
0421	402	Sewer Operations	5358030	Sewer/Reclaimed Water Utilities	\$34,666
0421	402	Sewer Operations	5358040	Sewer/Reclaimed Water Utilities	\$127,474
0421	402	Sewer Operations	5358040	Sewer/Reclaimed Water Utilities	\$125,801
0421	402	Sewer Operations	5358040	Sewer/Reclaimed Water Utilities	\$13,482
0421	402	Sewer Operations	5358040	Sewer/Reclaimed Water Utilities	\$51,948
0421	402	Sewer Operations	5358040	Sewer/Reclaimed Water Utilities	\$30,167
0421	402	Sewer Operations	5358040	Sewer/Reclaimed Water Utilities	\$12,942
0421	402	Sewer Operations	5358040	Sewer/Reclaimed Water Utilities	\$20,423
0421	402	Sewer Operations	5358040	Sewer/Reclaimed Water Utilities	\$2,895
0421	402	Sewer Operations	5358040	Sewer/Reclaimed Water Utilities	\$36,970
0421	402	Sewer Operations	5358040	Sewer/Reclaimed Water Utilities	\$32,029
0421	402	Sewer Operations	5358040	Sewer/Reclaimed Water Utilities	\$22,275

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0421	402	Sewer Operations	5358040	Sewer/Reclaimed Water Utilities	\$1,694
0421	402	Sewer Operations	5358040	Sewer/Reclaimed Water Utilities	\$13,783
0421	402	Sewer Operations	5893500	Other Nonexpenditures	\$2,910
0421	402	Sewer Operations	5913570	Debt Repayment - Sewer/Reclaimed Water Utilities	\$6,500
0421	402	Sewer Operations	5913570	Debt Repayment - Sewer/Reclaimed Water Utilities	\$1,326
0421	402	Sewer Operations	5913570	Debt Repayment - Sewer/Reclaimed Water Utilities	\$138,327
0421	402	Sewer Operations	5913570	Debt Repayment - Sewer/Reclaimed Water Utilities	\$54,038
0421	402	Sewer Operations	5913570	Debt Repayment - Sewer/Reclaimed Water Utilities	\$35,036
0421	402	Sewer Operations	5913570	Debt Repayment - Sewer/Reclaimed Water Utilities	\$129,077
0421	402	Sewer Operations	5923580	Interest and Other Debt Service Cost - Sewer/Reclaimed Water Utilities	\$9,576
0421	402	Sewer Operations	5923580	Interest and Other Debt Service Cost - Sewer/Reclaimed Water Utilities	\$4,894
0421	402	Sewer Operations	5923580	Interest and Other Debt Service Cost - Sewer/Reclaimed Water Utilities	\$20,245
0421	402	Sewer Operations	5923580	Interest and Other Debt Service Cost - Sewer/Reclaimed Water Utilities	\$2,865
0421	402	Sewer Operations	5923580	Interest and Other Debt Service Cost - Sewer/Reclaimed Water Utilities	\$32,710
0421	402	Sewer Operations	5923580	Interest and Other Debt Service Cost - Sewer/Reclaimed Water Utilities	\$1,280

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0421	402	Sewer Operations	5923580	Interest and Other Debt Service Cost - Sewer/Reclaimed Water Utilities	\$187
0421	402	Sewer Operations	5943560	Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities	\$905
0421	402	Sewer Operations	5943560	Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities	\$137,867
0421	402	Sewer Operations	5993570	Payments to Refunded Debt Escrow - Sewer/Reclaimed Water Utilities	\$130,650
0421	402	Sewer Operations	5993580	Payments to Refunded Debt Escrow - Sewer/Reclaimed Water Utilities	\$1,570
0421	402	Sewer Operations	5081000	Reserved Cash and Investments - Ending	\$219,445
0421	402	Sewer Operations	5358040	Sewer/Reclaimed Water Utilities	\$3,034
0421	402	Sewer Operations	5943560	Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities	\$778,986
0421	402	Sewer Operations	5943560	Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities	\$12,662
0421	404	Storm & FLOOD Operations	5081000	Reserved Cash and Investments - Ending	\$618
0421	404	Storm & FLOOD Operations	5088000	Unreserved Cash and Investments - Ending	\$1,159,022
0421	404	Storm & FLOOD Operations	5313110	Storm Drainage Utilities	\$214,485
0421	404	Storm & FLOOD Operations	5313110	Storm Drainage Utilities	\$7,762
0421	404	Storm & FLOOD Operations	5313120	Storm Drainage Utilities	\$81,587
0421	404	Storm & FLOOD Operations	5313120	Storm Drainage Utilities	\$1,068
0421	404	Storm & FLOOD Operations	5313130	Storm Drainage Utilities	\$865

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0421	404	Storm & FLOOD Operations	5313130	Storm Drainage Utilities	\$368
0421	404	Storm & FLOOD Operations	5313140	Storm Drainage Utilities	\$1,200
0421	404	Storm & FLOOD Operations	5313140	Storm Drainage Utilities	\$1,319
0421	404	Storm & FLOOD Operations	5313140	Storm Drainage Utilities	\$10,721
0421	404	Storm & FLOOD Operations	5313140	Storm Drainage Utilities	\$52,196
0421	404	Storm & FLOOD Operations	5313140	Storm Drainage Utilities	\$14,935
0421	404	Storm & FLOOD Operations	5313140	Storm Drainage Utilities	\$10,099
0421	404	Storm & FLOOD Operations	5313140	Storm Drainage Utilities	\$1,331
0421	404	Storm & FLOOD Operations	5313140	Storm Drainage Utilities	\$1,271
0421	404	Storm & FLOOD Operations	5313140	Storm Drainage Utilities	\$544
0421	404	Storm & FLOOD Operations	5313140	Storm Drainage Utilities	\$819
0421	404	Storm & FLOOD Operations	5313140	Storm Drainage Utilities	\$194
0421	404	Storm & FLOOD Operations	5313140	Storm Drainage Utilities	\$729
0421	404	Storm & FLOOD Operations	5313140	Storm Drainage Utilities	\$12,564
0421	404	Storm & FLOOD Operations	5313140	Storm Drainage Utilities	\$32,029
0421	404	Storm & FLOOD Operations	5313140	Storm Drainage Utilities	\$4,160
0421	404	Storm & FLOOD Operations	5313140	Storm Drainage Utilities	\$219
0421	404	Storm & FLOOD Operations	5313140	Storm Drainage Utilities	\$186
0421	404	Storm & FLOOD Operations	5313140	Storm Drainage Utilities	\$360
0421	404	Storm & FLOOD Operations	5313140	Storm Drainage Utilities	\$14
0421	404	Storm & FLOOD Operations	5313140	Storm Drainage Utilities	\$704

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0421	404	Storm & FLOOD Operations	5313150	Storm Drainage Utilities	\$175
0421	404	Storm & FLOOD Operations	5313150	Storm Drainage Utilities	\$1,350
0421	404	Storm & FLOOD Operations	5313830	Storm Drainage Utilities	\$203
0421	404	Storm & FLOOD Operations	5313840	Storm Drainage Utilities	\$8,612
0421	404	Storm & FLOOD Operations	5313840	Storm Drainage Utilities	\$2,547
0421	404	Storm & FLOOD Operations	5313840	Storm Drainage Utilities	\$6,795
0421	404	Storm & FLOOD Operations	5893100	Other Nonexpenditures	\$9,664
0421	404	Storm & FLOOD Operations	5913170	Debt Repayment - Storm Drainage Utilities	\$70,000
0421	404	Storm & FLOOD Operations	5913170	Debt Repayment - Storm Drainage Utilities	\$35,335
0421	404	Storm & FLOOD Operations	5923180	Interest and Other Debt Service Cost - Storm Drainage Utilities	\$46,985
0421	404	Storm & FLOOD Operations	5923180	Interest and Other Debt Service Cost - Storm Drainage Utilities	\$8,356
0421	404	Storm & FLOOD Operations	5923180	Interest and Other Debt Service Cost - Storm Drainage Utilities	\$473
0421	404	Storm & FLOOD Operations	5993170	Payments to Refunded Debt Escrow - Storm Drainage Utilities	\$855,986
0421	404	Storm & FLOOD Operations	5993180	Payments to Refunded Debt Escrow - Storm Drainage Utilities	\$48,002
0421	404	Storm & FLOOD Operations	5319110	Storm Drainage Utilities	\$80,516
0421	404	Storm & FLOOD Operations	5319110	Storm Drainage Utilities	\$49
0421	404	Storm & FLOOD Operations	5319120	Storm Drainage Utilities	\$26,362
0421	404	Storm & FLOOD Operations	5319120	Storm Drainage Utilities	\$7
0421	404	Storm & FLOOD Operations	5319130	Storm Drainage Utilities	\$787

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0421	404	Storm & FLOOD Operations	5319130	Storm Drainage Utilities	\$40
0421	404	Storm & FLOOD Operations	5319140	Storm Drainage Utilities	\$479
0421	404	Storm & FLOOD Operations	5319140	Storm Drainage Utilities	\$3,791
0421	404	Storm & FLOOD Operations	5319140	Storm Drainage Utilities	\$3,919
0421	404	Storm & FLOOD Operations	5319140	Storm Drainage Utilities	\$1,027
0421	404	Storm & FLOOD Operations	5319140	Storm Drainage Utilities	\$997
0421	404	Storm & FLOOD Operations	5319140	Storm Drainage Utilities	\$544
0421	404	Storm & FLOOD Operations	5319140	Storm Drainage Utilities	\$216
0421	404	Storm & FLOOD Operations	5319140	Storm Drainage Utilities	\$209
0421	404	Storm & FLOOD Operations	5319140	Storm Drainage Utilities	\$2,406
0421	404	Storm & FLOOD Operations	5319140	Storm Drainage Utilities	\$729
0421	404	Storm & FLOOD Operations	5319140	Storm Drainage Utilities	\$246
0421	404	Storm & FLOOD Operations	5319140	Storm Drainage Utilities	\$21
0421	404	Storm & FLOOD Operations	5319140	Storm Drainage Utilities	\$39
0421	404	Storm & FLOOD Operations	5319140	Storm Drainage Utilities	\$14
0421	404	Storm & FLOOD Operations	5319140	Storm Drainage Utilities	\$704
0421	404	Storm & FLOOD Operations	5081000	Reserved Cash and Investments - Ending	\$114,267
0421	404	Storm & FLOOD Operations	5383240	Combined Water/Sewer/Solid Waste Utilities	\$47,436
0421	404	Storm & FLOOD Operations	5933170	Advance Refunding Escrow - Storm Drainage Utilities	\$54,014
0421	404	Storm & FLOOD Operations	5943160	Capital Expenditures/Expenses - Storm Drainage Utilities	\$7,424

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0421	404	Storm & FLOOD Operations	5943160	Capital Expenditures/Expenses - Storm Drainage Utilities	\$32,889
0421	404	Storm & FLOOD Operations	5943160	Capital Expenditures/Expenses - Storm Drainage Utilities	\$4,003
0421	405	Solid Waste & Recycling Operations	5088000	Unreserved Cash and Investments - Ending	\$194,634
0421	405	Solid Waste & Recycling Operations	5371010	Solid Waste Utilities	\$16,650
0421	405	Solid Waste & Recycling Operations	5371010	Solid Waste Utilities	\$99
0421	405	Solid Waste & Recycling Operations	5371020	Solid Waste Utilities	\$6,575
0421	405	Solid Waste & Recycling Operations	5371040	Solid Waste Utilities	\$97
0421	405	Solid Waste & Recycling Operations	5373740	Solid Waste Utilities	\$143
0421	405	Solid Waste & Recycling Operations	5376040	Solid Waste Utilities	\$656
0421	405	Solid Waste & Recycling Operations	5376040	Solid Waste Utilities	\$8,875
0421	405	Solid Waste & Recycling Operations	5378040	Solid Waste Utilities	\$5,390
0421	451	ULID #6 Bond Redemption	5081000	Reserved Cash and Investments - Ending	\$2,572,461
0421	451	ULID #6 Bond Redemption	5893500	Other Nonexpenditures	\$101,547
0421	451	ULID #6 Bond Redemption	5913570	Debt Repayment - Sewer/Reclaimed Water Utilities	\$850,000
0421	451	ULID #6 Bond Redemption	5923580	Interest and Other Debt Service Cost - Sewer/Reclaimed Water Utilities	\$641,413
0421	451	ULID #6 Bond Redemption	5923580	Interest and Other Debt Service Cost - Sewer/Reclaimed Water Utilities	\$10,162
0421	451	ULID #6 Bond Redemption	5993570	Payments to Refunded Debt Escrow - Sewer/Reclaimed Water Utilities	\$8,191,535

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0421	451	ULID #6 Bond Redemption	5993580	Payments to Refunded Debt Escrow - Sewer/Reclaimed Water Utilities	\$736,678
0421	452	ULID#6 Bond Reserve	5081000	Reserved Cash and Investments - Ending	\$1,252,755
0421	452	ULID#6 Bond Reserve	5933570	Advance Refunding Escrow - Sewer/Reclaimed Water Utilities	\$533,465
0421	501	Equipment Operations	5486810	Equipment Rental Services	\$81,566
0421	501	Equipment Operations	5486810	Equipment Rental Services	\$2,152
0421	501	Equipment Operations	5486820	Equipment Rental Services	\$28,742
0421	501	Equipment Operations	5486820	Equipment Rental Services	\$687
0421	501	Equipment Operations	5486830	Equipment Rental Services	\$8,542
0421	501	Equipment Operations	5486830	Equipment Rental Services	\$31,192
0421	501	Equipment Operations	5486830	Equipment Rental Services	\$1,465
0421	501	Equipment Operations	5486840	Equipment Rental Services	\$1,200
0421	501	Equipment Operations	5486840	Equipment Rental Services	\$514
0421	501	Equipment Operations	5486840	Equipment Rental Services	\$82
0421	501	Equipment Operations	5486840	Equipment Rental Services	\$3,181
0421	501	Equipment Operations	5486840	Equipment Rental Services	\$50
0421	501	Equipment Operations	5486840	Equipment Rental Services	\$1,156
0421	501	Equipment Operations	5486840	Equipment Rental Services	\$573
0421	501	Equipment Operations	5486840	Equipment Rental Services	\$301
0421	501	Equipment Operations	5486840	Equipment Rental Services	\$1,437
0421	501	Equipment Operations	5486840	Equipment Rental Services	\$368

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0421	501	Equipment Operations	5486840	Equipment Rental Services	\$32,029
0421	501	Equipment Operations	5486840	Equipment Rental Services	\$4,160
0421	501	Equipment Operations	5486840	Equipment Rental Services	\$37,812
0421	501	Equipment Operations	5486840	Equipment Rental Services	\$27,933
0421	501	Equipment Operations	5486840	Equipment Rental Services	\$542
0421	501	Equipment Operations	5486840	Equipment Rental Services	\$95
0421	501	Equipment Operations	5486840	Equipment Rental Services	\$1,852
0421	501	Equipment Operations	5486850	Equipment Rental Services	\$1,350
0421	501	Equipment Operations	5914870	Debt Repayment - Public Works Centralized Services	\$35,335
0421	501	Equipment Operations	5924880	Interest and Other Debt Service Cost - Public Works Centralized Services	\$8,356
0421	501	Equipment Operations	5924880	Interest and Other Debt Service Cost - Public Works Centralized Services	\$48
0421	501	Equipment Operations	5188810	Information Technology Services	\$12,795
0421	501	Equipment Operations	5188810	Information Technology Services	\$241
0421	501	Equipment Operations	5188820	Information Technology Services	\$4,651
0421	501	Equipment Operations	5188830	Information Technology Services	\$419
0421	501	Equipment Operations	5188830	Information Technology Services	\$2,147
0421	501	Equipment Operations	5188840	Information Technology Services	\$79
0421	501	Equipment Operations	5188840	Information Technology Services	\$11,160
0421	501	Equipment Operations	5188840	Information Technology Services	\$4,015

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0421	501	Equipment Operations	5188840	Information Technology Services	\$2,115
0421	501	Equipment Operations	5188840	Information Technology Services	\$26,868
0421	501	Equipment Operations	5188840	Information Technology Services	\$72,492
0421	501	Equipment Operations	5188840	Information Technology Services	\$135
0421	501	Equipment Operations	5941860	Capital Expenditures/Expenses - Centralized/General Services	\$6,991
0421	502	Equipment Reserve	5088000	Unreserved Cash and Investments - Ending	\$422,083
0421	502	Equipment Reserve	5941860	Capital Expenditures/Expenses - Centralized/General Services	\$3,553
0421	502	Equipment Reserve	5941860	Capital Expenditures/Expenses - Centralized/General Services	\$3,553
0421	502	Equipment Reserve	5941860	Capital Expenditures/Expenses - Centralized/General Services	\$3,196
0421	502	Equipment Reserve	5941860	Capital Expenditures/Expenses - Centralized/General Services	\$1,281
0421	502	Equipment Reserve	5941860	Capital Expenditures/Expenses - Centralized/General Services	\$192
0421	635	Treasurers Trust	5081000	Reserved Cash and Investments - Ending	\$56,104
0421	635	Treasurers Trust	5081000	Reserved Cash and Investments - Ending	\$717
0421	635	Treasurers Trust	5860000	Agency Type Disbursements	\$199,815
0421	635	Treasurers Trust	5860000	Agency Type Disbursements	\$2,175
0421	635	Treasurers Trust	5860000	Agency Type Disbursements	\$552
0421	635	Treasurers Trust	5081000	Reserved Cash and Investments - Ending	\$5,000

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0421	635	Treasurers Trust	5081000	Reserved Cash and Investments - Ending	\$559
0421	635	Treasurers Trust	5081000	Reserved Cash and Investments - Ending	\$300
0421	635	Treasurers Trust	5860000	Agency Type Disbursements	\$30,470
0421	690	Transportation Benefit District (TBD)	5081000	Reserved Cash and Investments - Ending	\$638,813
0421	690	Transportation Benefit District (TBD)	5433040	General Services	\$1,200
0421	690	Transportation Benefit District (TBD)	5433050	General Services	\$3,110
0421	690	Transportation Benefit District (TBD)	5081000	Reserved Cash and Investments - Ending	\$145,275
0421	690	Transportation Benefit District (TBD)	5449050	Operations Administration and Overhead	\$147,775
0421	690	Transportation Benefit District (TBD)	5956460	Capital Expenditures/Expenses - Traffic Control Devices	\$18,830
0421	690	Transportation Benefit District (TBD)	5081000	Reserved Cash and Investments - Ending	\$126,262
0421	690	Transportation Benefit District (TBD)	5953060	Capital Expenditures/Expenses - Roadway	\$38,532

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

Fund No.	Fund Title	Beginning Outstanding Items 01/01/2015	Issued During the Year	Redeemed During the Year	Canceled During the Year	Ending Outstanding Items 12/31/2015	Prior Year Open Period Items	Current Year Open Period Items	Disbursements 12/31/2015
001	General Fund	\$35,256	\$5,897,095	\$5,929,448	\$0	\$2,902	\$197,015	\$210,851	\$5,910,930
102	Capital Streets	\$217	\$69,376	\$68,977	\$0	\$616	\$7,893	\$11	\$61,494
103	Streets Overlay	\$0	\$26,735	\$26,735	\$0	\$0	\$130	\$0	\$26,605
107	Hotel/Motel Tax	\$0	\$17,600	\$17,600	\$0	\$0	\$8,600	\$0	\$9,000
116	Park Capital Improvement	\$0	\$29,337	\$29,337	\$0	\$0	\$0	\$0	\$29,337
125	Development Projects (CED)	\$394	\$407,124	\$406,764	\$0	\$755	\$21,195	\$42,507	\$428,436
215	2010 LTGO Debt Service (Credit Line & Tollgate)	\$0	\$158,410	\$158,410	\$0	\$0	\$54	\$0	\$158,356
216	2011 Fire Station Bond Redempt	\$0	\$183,554	\$183,554	\$0	\$0	\$54	\$0	\$183,500
217	2012 LTGO (TBD) Bond Redempt	\$0	\$148,254	\$148,254	\$0	\$0	\$54	\$0	\$148,200
218	2015 LTGO Bond Redemption Fund	\$0	\$36,703	\$36,703	\$0	\$0	\$0	\$0	\$36,703
310	Municipal Projects	\$0	\$591,694	\$591,694	\$0	\$0	\$70,432	\$13,543	\$534,805
320	Capital Improvement (REET)	\$0	\$43,738	\$43,738	\$0	\$0	\$0	\$0	\$43,738
401	Water Operations	\$39,340	\$1,495,308	\$1,526,185	\$0	\$8,463	\$61,450	\$45,511	\$1,479,369
402	Sewer Operations	\$8,858	\$3,188,848	\$3,190,552	\$0	\$7,155	\$457,538	\$87,327	\$2,818,637
404	Storm & FLOOD Operations	\$7,630	\$847,461	\$849,388	\$0	\$5,704	\$23,724	\$1,708	\$825,445
405	Solid Waste & Recycling Operations	\$432	\$36,807	\$36,940	\$0	\$300	\$127	\$1,650	\$38,330
451	ULID #6 Bond Redemption	\$0	\$1,502,499	\$1,502,499	\$0	\$0	\$0	\$0	\$1,502,499
452	ULID#6 Bond Reserve	\$0	\$533,465	\$533,465	\$0	\$0	\$0	\$0	\$533,465
501	Equipment Operations	\$8,415	\$448,938	\$455,889	\$0	\$1,463	\$17,577	\$22,563	\$453,923
502	Equipment Reserve	\$0	\$9,053	\$9,053	\$0	\$0	\$0	\$2,721	\$11,773
635	Treasurers Trust	\$150	\$272,978	\$273,128	\$0	\$0	\$40,260	\$294	\$233,012
690	Transportation Benefit District (TBD)	\$0	\$72,926	\$72,926	\$0	\$0	\$11,255	\$0	\$61,672
TOTAL		\$100,693	\$16,017,902	\$16,091,238	\$0	\$27,357	\$917,358	\$428,685	\$15,529,230

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

ID. No.	Description	Due Date	Beginning Balance	Additions	Reductions	Ending Balance
General Obligations						
251.11	2012 Non-Voted LTGO Bonds (TBD)	12/1/2021	930,000	-	125,000	805,000
251.11	GO Refunding Bonds - 2015 LTGO	12/1/2026	-	1,774,030	18,674	1,755,356
251.21	GO Refunding Bonds - 2015 LTGO	12/1/2026	-	125,970	1,326	124,644
251.11	GO Refunding Bonds - 2010 LTGO	7/1/2030	1,784,750	-	1,784,750	-
251.21	GO Refunding Bonds - 2010 LTGO	7/1/2030	315,250	-	315,250	-
251.22	2011 Voted UTGO Bonds (Fire Station)	12/1/2030	2,005,000	-	100,000	1,905,000
263.98	Compensated Absences - Governmental Funds		105,563	24,359	-	129,922
Total General Obligations:			5,140,563	1,924,359	2,345,000	4,719,922
Revenue Obligations						
263.82	SRF - SOE - I&I Project - Phase I	7/1/2018	231,007	-	54,038	176,969
252.11	Revenue Bonds - 2010 Water & Sewer Refunding	9/1/2021	1,765,000	-	315,000	1,450,000
263.82	SRF - DOE - I&I Project - Phase II	1/1/2024	335,001	-	35,036	299,965
263.82	DOE - CCWF - WWTP Phase 2 (A,B & C)	1/1/2024	1,381,831	-	129,077	1,252,754
252.11	Revenue Bonds - Storm Capital Projects	9/1/2026	1,050,000	-	980,000	70,000
263.82	PWTF Loan - Water Source Development	9/1/2026	1,554,285	-	129,524	1,424,761
263.82	SRF Loan - Drinking H2O - CT Piping	9/1/2026	142,876	-	11,906	130,970
263.82	PWTF Loan - 415th Ave SE - Water Main Replacement	6/1/2032	523,664	602,291	49,667	1,076,288
252.11	Revenue Bonds - 2012 ULID #6	8/1/2032	15,285,000	-	9,575,000	5,710,000
252.11	Revenue Bonds - 2015 Storm Capital Projects Refunding	8/1/2032	-	850,000	-	850,000
252.11	Revenue Bonds - 2015 Refunding (2012 ULID #6)	8/1/2032	-	8,395,000	-	8,395,000
259.12	Compensated Absences - Proprietary Funds		75,276	17,824	-	93,100
Total Revenue Obligations:			22,343,940	9,865,115	11,279,248	20,929,807
Total Liabilities:			27,484,503	11,789,474	13,624,248	25,649,729

City of North Bend
SCHEDULE OF CASH ACTIVITY

For the Year Ended December 31, 2015

Fund Number	Fund Title	Beginning Cash and Investments	Receipts	Transfers-In	Other Revenue	Netted Transactions
001	General Fund	\$998,557.16	\$6,276,632.22	\$262,422.50	\$172.56	\$3,956.28
102	Capital Streets	\$174,122.62	\$44,547.88	\$165,378.88	\$0.00	\$0.00
103	Streets Overlay	\$61,607.83	\$11,825.50	\$68,934.00	\$0.00	\$0.00
106	Impact Fees & Mitigation	\$921,944.50	\$271,259.75	\$0.00	\$0.00	\$0.00
107	Hotel/Motel Tax	\$4,419.90	\$12,364.63	\$0.00	\$0.00	\$0.00
116	Park Capital Improvement	\$64,822.89	\$46,351.30	\$0.00	\$0.00	\$0.00
125	Development Projects (CED)	\$123,498.69	\$730,120.13	\$0.00	\$0.00	\$0.00
215	2010 LTGO Debt Service (Credit Line &	\$0.00	\$0.00	\$158,356.46	\$0.00	\$0.00
216	2011 Fire Station Bond Redempt	\$175,277.40	\$188,090.25	\$0.00	\$0.00	\$0.00
217	2012 LTGO (TBD) Bond Redempt	\$12,095.62	\$125.92	\$0.00	\$147,775.00	\$0.00
218	2015 LTGO Bond Redemption Fund	\$0.00	\$4,095.17	\$32,608.46	\$0.00	\$0.00
240	PWTF Loan Debt Service	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
310	Municipal Projects	\$989,296.65	\$140,320.94	\$512,334.13	\$44,776.00	\$5.38
320	Capital Improvement (REET)	\$585,931.04	\$508,537.40	\$0.00	\$19,045.28	\$0.00
401	Water Operations	\$1,468,421.48	\$2,535,908.51	\$0.00	\$0.00	\$7,069.90
402	Sewer Operations	\$1,598,907.41	\$2,391,240.36	\$0.00	\$87,745.00	\$136,435.32
404	Storm & FLOOD Operations	\$1,262,412.78	\$937,249.02	\$0.00	\$0.00	\$24,946.10
405	Solid Waste & Recycling Operations	\$131,935.34	\$101,182.71	\$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	\$1,858,369.13	\$2,216,591.77	\$0.00	\$0.00	\$925.00
452	ULID#6 Bond Reserve	\$1,782,190.88	\$4,028.73	\$0.00	\$0.00	\$0.00
501	Equipment Operations	\$0.00	\$7,504.95	\$0.00	\$449,649.14	\$328.76
502	Equipment Reserve	\$381,031.97	\$0.00	\$0.00	\$52,824.00	\$0.00
635	Treasurers Trust	\$61,968.97	\$233,723.62	\$0.00	\$0.00	\$0.00
690	Transportation Benefit District (TBD)	\$641,406.71	\$478,389.72	\$0.00	\$0.00	\$0.00
699	Investments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL		\$13,298,218.97	\$17,140,090.48	\$1,200,034.43	\$801,986.98	\$173,666.74

Total Increase (4+5+6-7)	Disbursements	Transfers-Out	Other Expenditures	Total Decrease (9+10+11-7)	Ending Cash & Investments (3+8- 12)
\$6,535,271.00	\$5,910,930.42	\$193,983.69	\$188,618.52	\$6,289,576.35	\$1,244,251.81
\$209,926.76	\$61,493.97	\$308,369.96	\$640.79	\$370,504.72	\$13,544.66
\$80,759.50	\$26,604.75	\$0.00	\$0.00	\$26,604.75	\$115,762.58
\$271,259.75	\$0.00	\$147,211.34	\$0.00	\$147,211.34	\$1,045,992.91
\$12,364.63	\$9,000.00	\$0.00	\$0.00	\$9,000.00	\$7,784.53
\$46,351.30	\$29,337.14	\$14,437.00	\$0.00	\$43,774.14	\$67,400.05
\$730,120.13	\$428,436.12	\$262,422.50	\$172.56	\$691,031.18	\$162,587.64
\$158,356.46	\$158,356.46	\$0.00	\$0.00	\$158,356.46	\$0.00
\$188,090.25	\$183,500.00	\$0.00	\$0.00	\$183,500.00	\$179,867.65
\$147,900.92	\$148,200.00	\$0.00	\$0.00	\$148,200.00	\$11,796.54
\$36,703.63	\$36,703.35	\$0.00	\$0.28	\$36,703.63	\$0.00
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$697,425.69	\$534,805.23	\$35,879.19	\$44,776.00	\$615,455.04	\$1,071,267.30
\$527,582.68	\$43,737.73	\$237,730.75	\$19,045.00	\$300,513.48	\$813,000.24
\$2,528,838.61	\$1,479,368.72	\$0.00	\$216,263.87	\$1,688,562.69	\$2,308,697.40
\$2,342,550.04	\$2,818,637.00	\$0.00	\$80,998.78	\$2,763,200.46	\$1,178,256.99
\$912,302.92	\$825,444.75	\$0.00	\$100,310.35	\$900,809.00	\$1,273,906.70
\$101,182.71	\$38,329.80	\$0.00	\$154.54	\$38,484.34	\$194,633.71
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$2,215,666.77	\$1,502,499.49	\$0.00	\$0.00	\$1,501,574.49	\$2,572,461.41
\$4,028.73	\$533,464.62	\$0.00	\$0.00	\$533,464.62	\$1,252,754.99
\$456,825.33	\$453,922.80	\$0.00	\$3,231.29	\$456,825.33	\$0.00
\$52,824.00	\$11,773.47	\$0.00	\$0.00	\$11,773.47	\$422,082.50
\$233,723.62	\$233,012.26	\$0.00	\$0.00	\$233,012.26	\$62,680.33
\$478,389.72	\$61,671.76	\$0.00	\$147,775.00	\$209,446.76	\$910,349.67
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$18,968,445.15	\$15,529,229.84	\$1,200,034.43	\$801,986.98	\$17,357,584.51	\$14,909,079.61

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

Grantor	Program Title	Identificaton Number	Amount
Capital Contributions - State Grant from Transportation Improvement Board (TIB)			
	Fuel Tax Grant	3-P-804(002)-1	220
	Fuel Tax Grant	P-P-804(P01)-1	41,110
			Sub-total: 41,330
Capital Contributions - State Grant from Department of Commerce			
	Comprehensive Land Use Update	14-63200-026	9,000
			Sub-total: 9,000
Capital Contributions - State Grant from Department of Ecology			
	Waste 2 Resources	G1400193	3,381
			Sub-total: 3,381
			Grand total: 53,710

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

Federal Agency (Pass-Through Agency)	Federal Program	CFDA Number	Other Award Number	Expenditures			Passed through to Subrecipients	Note
				From Pass- Through Awards	From Direct Awards	Total		
National Park Service, Department Of The Interior (via WA Recreation & Conservation Office)	Outdoor Recreation_Acquisition, Development and Planning	15.916	12-1470D	10,017	-	10,017	-	1,2
Highway Planning and Construction Cluster								
Federal Highway Administration (fhwa), Department Of Transportation (via WA State Department of Transportation)	Highway Planning and Construction	20.205	STPUS-17a1 (002)	120,652	-	120,652	-	1,2
Federal Highway Administration (fhwa), Department Of Transportation (via WA State Department of Transportation)	Highway Planning and Construction	20.205	STPR-0875 (002)	1,438	-	1,438	-	1,2
Total Highway Planning and Construction Cluster:				122,090	-	122,090	-	
Total Federal Awards Expended:				132,107	-	132,107	-	

The accompanying notes are an integral part of this schedule.

City of North Bend

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

Note 1 – Basis of Accounting

This schedule is prepared on the same basis of accounting as the City of North Bend's financial statements. The City of North Bend uses the Cash Basis of Accounting and Reporting.

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. Such expenditures are recognized following, as applicable, either the cost principles in OMB Circular A-87, Cost Principles for State, Local, and Indian Tribal Governments, or the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

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

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

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

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