



2016 ANNUAL REPORT

City of Black Diamond, WA

MCAG # 0379

FINANCE DEPARTMENT

PO Box 599

Black Diamond, WA 98010

<http://www.ci.blackdiamond.wa.us>

Submitted pursuant to RCW 43.09.230

To The

STATE AUDITOR'S OFFICE

FOR THE FISCAL YEAR ENDED DECEMBER 31, 2016

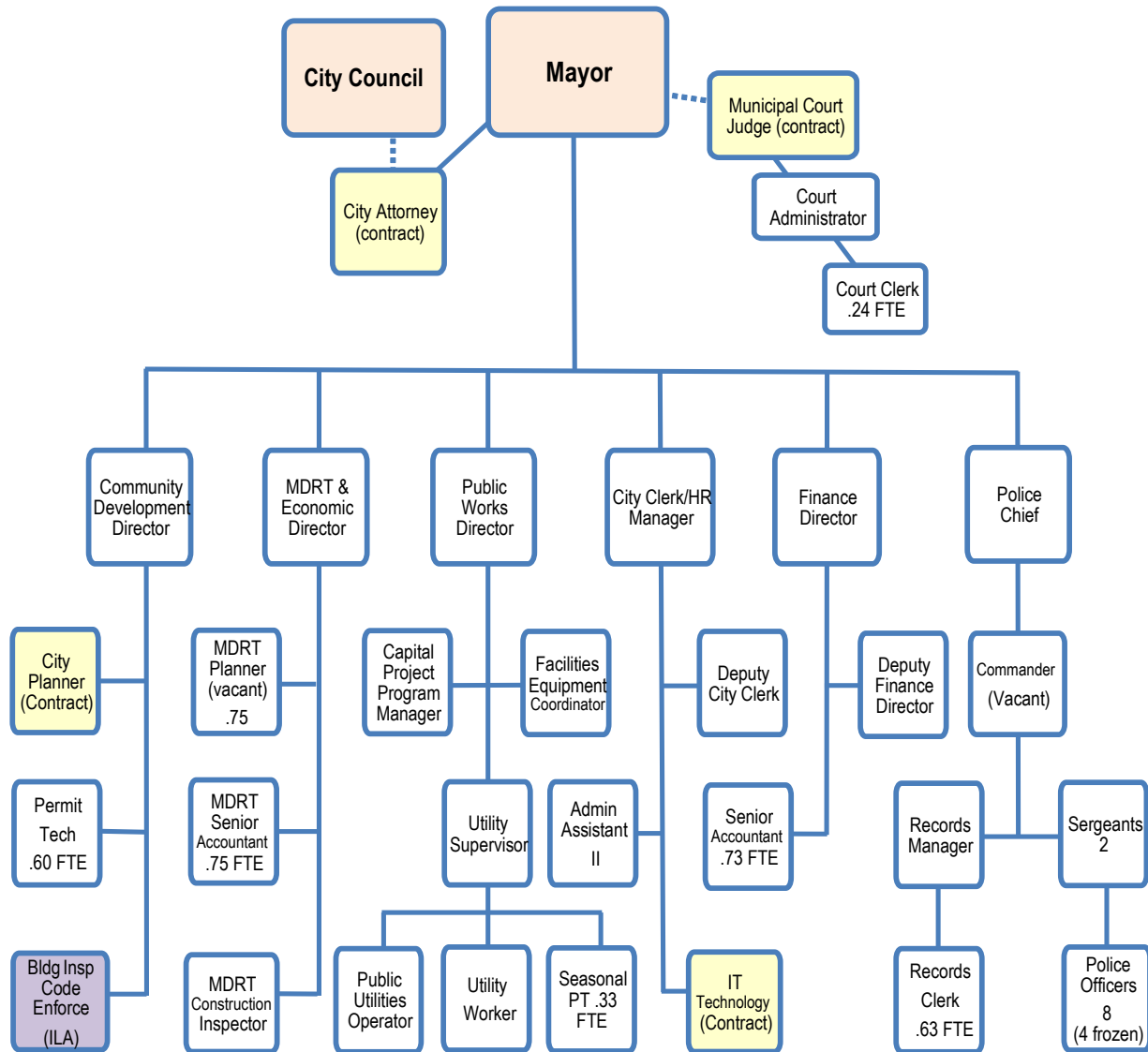
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Directory of Officials

Mayor	EXPIRATION
Carol Benson	12/31/2017
Council Members	
Erika Morgan – Mayor Pro Tem	12/31/2017
Janie Edelman	12/31/2019
Brian Weber	12/31/2017
Pat Pepper	12/31/2019
Tamie Deady	12/31/2019

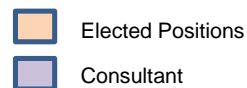
Citizens



This Chart represents budgeted positions for 2016.

Each position is filled by 1 FTE, unless otherwise noted.

Black Diamond is served by Mountain View Fire and Rescue.



ANNUAL REPORT CERTIFICATION

City of Black Diamond
(Official Name of Government)

0379
MCAG No.

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

For the Fiscal Year Ended 12/31/2016

GOVERNMENT INFORMATION:

Official Mailing Address	<u>PO Box 599</u>
	<u>Black Diamond, WA 98010</u>
Official Website Address	<u>www.ci.blackdiamond.wa.us</u>
Official E-mail Address	<u>mmiller@ci.blackdiamond.wa.us</u>
Official Phone Number	<u>360-886-5707</u>

AUDIT CONTACT or PREPARER INFORMATION and CERTIFICATION:

Audit Contact or Preparer Name and Title	<u>May Miller Finance Director</u>
Contact Phone Number	<u>360-886-5707</u>
Contact E-mail Address	<u>mmiller@ci.blackdiamond.wa.us</u>

I certify 30th day of May, 2017, that annual report information is complete, accurate and in conformity with the Budgeting, Accounting and Reporting Systems Manual, to the best of my knowledge and belief, having reviewed this information and taken all appropriate steps in order to provide such certification. I acknowledge and understand our responsibility for the design and implementation of controls to ensure accurate financial reporting, comply with applicable laws and safeguard public resources, including controls to prevent and detect fraud. Finally, I acknowledge and understand our responsibility for immediately submitting corrected annual report information if any errors or an omission in such information is subsequently identified.

Signatures

May Miller (mmiller@ci.blackdiamond.wa.us)

MCAG 0379
City of Black Diamond
Notes to Financial Statements
December 31, 2016

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The City of Black Diamond was incorporated in February 1959 and operates under the laws of the State of Washington applicable to a Non-charter Code City in 1990 with a Mayor-Council form of government. The City is a general purpose government and provides a broad range of general government services including a law enforcement, planning and community development, street maintenance and improvements, parks and recreation, public works, and general administrative services. Fire services are provided through a partnership with Mountain View 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 Black Diamond 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 Black Diamond 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 Black Diamond:

GOVERNMENTAL FUND TYPES:

General Fund

This fund is the primary operating fund of the City of Black Diamond. 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 Black Diamond.

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 Black Diamond a cost reimbursement basis.

FIDUCIARY FUND TYPES:

Fiduciary funds account for assets held by the City of Black Diamond 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 Black Diamond 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 Black Diamond 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 Black Diamond adopts annual appropriated budgets for all governmental funds except for Fiduciary and Agency Funds. These budgets are appropriated at the fund level. The budget constitutes the legal authority for expenditures at that level. Annual appropriations for operating funds lapse at the fiscal year end. Per Washington State RCW 35a.33.150, budgets for capital projects are established for a special purpose or purposes and shall not lapse, but be carried forward from year to year until fully expended or the purpose has been accomplished or abandoned, without necessity of reappropriation. Annual appropriated budgets are adopted on the same basis of accounting as used for financial reporting. The appropriated and actual expenditures for the legally adopted budgets were as follows:

Fund/Department		Final Appropriated Amounts	2016 Actual Expenditures	Variance
001	General Fund	\$ 5,598,391	\$ 4,299,128	\$ (1,299,263)
101	Street Fund	\$ 328,979	\$ 213,640	\$ (115,339)
107	Fire Impact Fee Fund	\$ 61,605		\$ (61,605)
108	Transportation Benefit District Fund	\$ 60,000	\$ 60,000	\$ -
310	Gen Government CIP Fund	\$ 327,243	\$ 96,387	\$ (230,856)
311	REET I Fund Gen Govt	\$ 228,491	\$ 128,000	\$ (100,491)
320	Street CIP Fund	\$ 2,101,311	\$ 354,484	\$ (1,746,827)
321	REET II Fund Street Projects	\$ 211,144	\$ 110,000	\$ (101,144)
401	Water Operating Fund	\$ 959,883	\$ 777,926	\$ (181,957)
402	Water Supply and Facility Fund	\$ 630,150	\$ 103,261	\$ (526,889)
404	Water Capital Fund	\$ 716,701	\$ 409,078	\$ (307,623)
407	Sewer Operating Fund	\$ 963,901	\$ 872,991	\$ (90,910)
408	Sewer Capital Fund	\$ 737,540	\$ 113,445	\$ (624,095)
410	Stormwater Operating Fund	\$ 469,248	\$ 371,821	\$ (97,427)
410	Stormwater Capital Fund	\$ 438,633	\$ 107,300	\$ (331,333)
510	Internal Service Fund	\$ 384,042	\$ 57,746	\$ (326,297)
Total All Funds		\$ 14,217,262	\$ 8,075,208	\$ (6,142,054)

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 Black Diamond'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

CASH - It is the City's policy to invest all temporary cash surpluses. At December 31, 2016 the City had an ending cash balance of \$602,258.73 in short term cash. This amount is included in the net cash and investments shown on the statements of fund resources and uses arising from cash transactions. The total includes \$400 in petty cash as authorized by ordinance 08-860 in 2008. Interest earned on bank cash partially offsets bank costs.

DEPOSITS - The City's deposits and savings are covered by the Federal Deposit Insurance Corporation and the Washington Public Deposit Protection Commission. All other Black Diamond funds are at the General/State Investment Pool (LGIP). Interest earned is distributed to the various funds in proportion to their investment amounts. The balance in the State Local Investment Pool saving account as of December 31, 2016 was \$3,826,567.53. See Note #3.

E. Capital Assets

General fixed assets are long-lived assets with an initial individual cost of more than \$1,000 and an estimated useful life of more than three years. The Capital Assets of the City are recorded under cash basis accounting, as expenditures when purchased.

F. Compensated Absences

Vacation leave for regular employees may be accumulated based on years of service with the City, and is payable upon separation or retirement.

VACATION LEAVE

Length of Service		Days per Year	Maximum Accrual*
0 - 5	Years	12	144 hours
6 - 9	Years	15	180 hours
10-15	Years	18	216 hours
16-19	Years	21	252 hours
Over	20 Years	24	288 hours

**The Mayor may adjust maximum accruals during periods when staff is unable to take a leave time due to unforeseen circumstances.*

Sick leave for regular employees may be accumulated up to 1040 hours. Upon separation or retirement employees are compensated for unused sick leave as follows:

SICK LEAVE

0-1 Year	0%
1-5 Year	10%
6-12 Year	20%
13-20 Year	30%
Over 20 Yrs	40%
Over 25 Yrs	50%

Sick leave for retiring Police Officers Association employees is cashed out at 25% of accumulated hours at their current rate of pay as long as their LEOFF plan requirements are fulfilled. Comp time is overtime compensated for in time off rather than overtime pay. It can be accrued by non-exempt employees up to 40 hours at any given time. Any balance of comp time hours remaining at separation or retirement is paid at 100%.

The following table illustrates the potential total liability if all compensated absences were paid as of December 31, 2016. The total includes the liability costs of required taxes. The total of \$225,920 represents a \$36,132 decrease from 2015. Compensated absence liabilities are shown in the following chart and on Schedule 9.

	Police	GenGovt	Street	Water	Sewer	Storm	Total
Comp	3,826	1,353	75	154	154	154	5,717
Sick	19,008	23,040	6,504	7,895	7,896	7,893	72,236
Vacation	62,305	40,055	9,052	12,208	12,212	12,136	147,967
Total	\$ 85,139	\$ 64,448	\$ 15,631	\$ 20,257	\$ 20,262	\$ 20,183	\$ 225,920

G. Long-Term Debt

See Note 4 - *Debt Service Requirements*.

H. Risk Management

AWC- RMSA Insurance

The City of Black Diamond 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 by signing an Interlocal Governmental Agreement to pool their self-insured losses and jointly purchase insurance and administrative services. As of December 31, 2016, 98 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 \$15 million in both per occurrence and aggregate liability limits. For the first \$1 million in liability limits, 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. The \$9 million in excess liability coverage limits, an excess liability policy is purchased from Argonaut Insurance Company. The \$5 million in excess liability coverage limits above the first layer of excess coverage is purchased from Allied World National Assurance Company. The excess property coverage is purchased through Lexington Insurance Company using the Pool's broker, Arthur J. Gallagher Risk Management Services. In 2016, 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.

I. Reserved Portion of Ending Cash and Investments

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

The City of Black Diamond has the following funds identified as Reserved Fund Balances:

- Street Special Revenue Fund - \$129,840.03 - the State requires that the gas tax resources only be used for Street purposes.
- Fire Impact Fees - \$183,127.34 - restricted by State RCW 82.02 and Ordinance 12-980 for Future Fire Facilities.
- Traffic Mitigation Fund - \$74,307.46 - restricted by Resolution 16-1118.
- Transportation Benefit District Fund - \$3,665.63 – restricted by Ordinance 13-1057.
- Water Utility Fund - \$118,498.21 - Developer pre-funding of Capital Projects per the Water Facility Funding Agreement with the Developers.

NOTE 2 - Property Tax

The county treasurer acts as an agent to collect property tax levied in the county for all taxing authorities. Collections are distributed by King County daily following the receipt of collections.

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

The city's regular levy for the year 2016 was \$2.2447 per \$1,000 on an assessed valuation of \$651,364,791 for a total collected regular levy of \$1,481,893 including taxes on new construction.

NOTE 3 – Deposits and Investments

It is the City of Black Diamond's policy to invest temporary cash surpluses with the State Local Investment Pool. The interest on these investments is prorated to the various funds.

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

The City of Black Diamond's Investments are reported at original cost. Investments by type as of December 31, 2016 are as follows:

Type of Investment	COBD's Own Investments	Investments held for other Entities	Total
L.G.I.P.	\$3,826,567.53	\$0	\$3,826,567.53

Securities Lending Transactions

The City of Black Diamond does not engage in securities lending.

Derivatives

The City of Black Diamond does not engage in derivatives trading.

NOTE 4 - Debt Service Requirements

The accompanying Schedule of Liabilities (09) provides more details of the outstanding debt and liabilities of the City and summarizes the City's debt transactions for year ended December 31, 2016. The City of Black Diamond has no General Obligation or Revenue bonds.

The Water Fund has other Long Term Debt for two Public Works Trust Fund Loans for Water Projects. A portion of one of the Public Works Trust Loans is reimbursed by a developer and the city holds a Bank letter of Credit for their portion.

The accompanying Schedule of Other Long-Term Debt provides a listing of the outstanding long term debt of the Water Fund which includes both Principal and Interest and the amount the developer reimbursed toward the debt.

Water Fund Other Long Term Debt is as Follows:

Year	Total	Developer Debt Reimbursement	Net City Principal
2016	320,429	98,419	222,010
2017	318,896	97,948	220,948
2018	317,362	97,477	219,885
2019	315,828	97,006	218,822
2020 - 2024	1,563,800	477,965	1,085,835
2025	130,172	39,052	91,120

Private developers reimburse the City annually for their portion of Public Works trust debt payment. A developer line of credit covers their portion of the debt service. The Bank Credit Lines are reduced each year after their portion of the debt principal is paid. See schedule of debt.

#	Water Fund Debt	Original Date of Debt	Year of Final Payment	Original Amount	Interest Rate	Purpose of Loan	Principal Only Debt Balance as of 12/31/2016
1	PW Trust Loan 02-691-005	2006	2022	\$180,000	.5%	Corrosion Control	\$67,500
2	PW Trust Loan 5-691-006	2005	2025	\$5,447,820	.5%	\$3,407,063-500 mp Tacoma Water \$2,040,757 Reservoir Pump & Waterline *Developer reimburses \$2,053,160 plus interest. Letter of credit held for security	\$2,363,907
Total Water Debt (principal only)				\$5,827,820			\$2,431,407
Less *Public Works Trust Fund Loan – Developer Reimbursed Loan 2							(\$753,455)
Net City Debt Responsibility							\$1,677,952

NOTE 6 - Pension Plans

A. State Sponsored Pension Plans

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

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

The Department of Retirement Systems, a department within the primary government of the State of Washington, issues a publicly available comprehensive annual financial report (CAFR) that includes financial statements and required supplementary information for each plan. The DRS CAFR may be obtained by writing the Department of Retirement Systems Communications Unit, PO Box 48380 Olympia, WA 98540-8380. Also the DRS CAFR may be downloaded from the drs.wa.gov website.

At June 30, 2016, the City of Black Diamond's proportionate share of the collective net pension liabilities, as reported on Schedule 9, were as follows:

Net Pension Liability	Allocation %	DRS's Collective Liabilities	Black Diamond's Liability
Plan 1 UAAL	0.00010784	\$ 5,370,471,000	\$ 579,151.59
PERS 2 & 3	0.00013836	\$ 5,034,921,000	\$ 696,631.67
Total Net Liability			\$ 1,275,783.26

Plan 1 UAAL is the Unfunded Actuarial Accrued Liability (UAAL) for pension commitment to retirees on PERS 1 and TRS 1.

LEOFF Plan 1

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

LEOFF Plan 2

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

Other Disclosures

Compliance and Accountability

The City of Black Diamond's two-year State Financials Audit for 2013 and 2014 was completed in May, 2016 and provided a "clean audit". An additional State Accountability Audit on 2013, 2014 and a portion of 2015

and finalized in April 2017, was found to have no material violations of finance related or legal or contractual provisions in any of the Funds of the City of Black Diamond.

Traffic Mitigation Fund

On August 18, 2016 with Resolution 16-1118, Council authorized the Enumclaw School District to pay a Traffic Mitigation Fee for traffic mitigation improvements at four intersections near the school. The Traffic Mitigation Fund, a special revenue fund, retains these funds for this specific purpose.

Transportation Benefit District - In 2015 the Black Diamond City Council enacted Ordinance 15-1057 establishing the Black Diamond Transportation Benefit District (TBD) and Resolution 15-01 establishing the \$20 car tab fee. This revenue was needed to maintain street maintenance, as State gas tax revenues had continued to decline.

On October 1, 2015 City Council assumed the rights, powers, functions and obligations of the TBD as allowed by SSB 5987. The City began receiving revenue in April 2016 from the car tab fee, and collected a total of \$63,578 for 2016.

City of Black Diamond

FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS

For the Year Ended December 31, 2016

BARS CODE		Total for	001	101
		New Fund	CURRENT EXPENSE FUND	CITY STREET FUND
		Total Amount	Actual Amount	Actual Amount
Beginning Cash and Investments				
30810	Beg Fund Bal-Reserved	\$242,623.04	\$0.00	\$118,373.67
30880	Beg Fund Bal-Unreserved	\$3,570,547.11	\$1,238,075.82	\$0.00
38880/58880	Prior Period Adjustments, net	\$0.00	\$0.00	\$0.00
Operating Revenues				
310	Taxes	\$3,037,107.68	\$2,647,429.71	\$0.00
320	Licenses and Permits	\$304,365.55	\$297,982.55	\$6,383.00
330	Intergovernmental Revenues	\$793,981.72	\$256,526.56	\$94,966.59
340	Charges for Goods and Services	\$2,593,542.34	\$488,485.64	\$8,956.34
350	Fines and Penalties	\$121,690.92	\$121,690.92	\$0.00
360	Miscellaneous Revenues	\$1,079,586.39	\$704,007.08	\$4,800.22
Total Operating Revenues:		\$7,930,274.60	\$4,516,122.46	\$115,106.15
Operating Expenditures:				
510	General Government	\$977,851.66	\$949,447.66	\$0.00
520	Public Safety	\$2,192,948.21	\$2,192,948.21	\$0.00
530	Utilities	\$1,873,979.48	\$15,879.21	\$0.00
540	Transportation	\$228,690.29	\$0.00	\$203,639.79
550	Economic Environment	\$1,114,985.59	\$1,076,902.10	\$0.00
560	Social Services	\$1,117.85	\$1,117.85	\$0.00
570	Culture And Recreation	\$62,833.36	\$62,833.36	\$0.00
598	Intergovernmental Payments	\$0.00	\$0.00	\$0.00
Total Operating Expenditures:		\$6,452,406.44	\$4,299,128.39	\$203,639.79
Net Operating Increase (Decrease):		\$1,477,868.16	\$216,994.07	(\$88,533.64)
Nonoperating Revenues				
370,380,395,398	Other Financing Sources	\$0.00	\$0.00	\$0.00
391-393	Debt Proceeds	\$0.00	\$0.00	\$0.00
397	Transfers-In	\$218,010.00	\$0.00	\$110,000.00
Total Nonoperating Revenues:		\$218,010.00	\$0.00	\$110,000.00
Nonoperating Expenditures				
580,596,599	Other Financing Uses	\$0.00	\$0.00	\$0.00
591-593	Debt Service	\$320,429.21	\$0.00	\$0.00
594-595	Capital Expenditures	\$732,336.89	\$0.00	\$0.00
597	Transfers-Out	\$218,010.00	\$0.00	\$10,000.00
Total Nonoperating Expenditures:		\$1,270,776.10	\$0.00	\$10,000.00
Increase (Decrease in Cash and Investments		\$425,102.06	\$216,994.07	\$11,466.36
Ending Cash and Investments				
50810	End Fund Bal-Reserved	\$507,481.73	\$0.00	\$129,840.03
50880	End Fund Balance-Unreserved	\$3,730,790.48	\$1,455,069.89	\$0.00

1/ This column summarizes ALL reported funds, not just funds listed on this page

The Accompanying Notes Are An Integral Part Of This Statement.

City of Black Diamond

FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS

For the Year Ended December 31, 2016

BARS CODE		107	108	109
		IMPACT MITIGATION FEE FUND	TRANSPORTATION BENEFIT DISTRICT FUND	TRAFFIC MITIGATION FUND
		Actual Amount	Actual Amount	Actual Amount
Beginning Cash and Investments				
30810	Beg Fund Bal-Reserved	\$48,570.26	\$0.00	\$0.00
30880	Beg Fund Bal-Unreserved	\$0.00	\$0.00	\$0.00
38880/58880	Prior Period Adjustments, net	\$0.00	\$0.00	\$0.00
Operating Revenues				
310	Taxes	\$0.00	\$63,577.80	\$0.00
320	Licenses and Permits	\$0.00	\$0.00	\$0.00
330	Intergovernmental Revenues	\$0.00	\$0.00	\$0.00
340	Charges for Goods and Services	\$134,167.65	\$0.00	\$74,217.00
350	Fines and Penalties	\$0.00	\$0.00	\$0.00
360	Miscellaneous Revenues	\$389.43	\$87.83	\$90.46
Total Operating Revenues:		\$134,557.08	\$63,665.63	\$74,307.46
Operating Expenditures:				
510	General Government	\$0.00	\$0.00	\$0.00
520	Public Safety	\$0.00	\$0.00	\$0.00
530	Utilities	\$0.00	\$0.00	\$0.00
540	Transportation	\$0.00	\$0.00	\$0.00
550	Economic Environment	\$0.00	\$0.00	\$0.00
560	Social Services	\$0.00	\$0.00	\$0.00
570	Culture And Recreation	\$0.00	\$0.00	\$0.00
598	Intergovernmental Payments	\$0.00	\$0.00	\$0.00
Total Operating Expenditures:		\$0.00	\$0.00	\$0.00
Net Operating Increase (Decrease):		\$134,557.08	\$63,665.63	\$74,307.46
Nonoperating Revenues				
370,380,395,398	Other Financing Sources	\$0.00	\$0.00	\$0.00
391-393	Debt Proceeds	\$0.00	\$0.00	\$0.00
397	Transfers-In	\$0.00	\$0.00	\$0.00
Total Nonoperating Revenues:		\$0.00	\$0.00	\$0.00
Nonoperating Expenditures				
580,596,599	Other Financing Uses	\$0.00	\$0.00	\$0.00
591-593	Debt Service	\$0.00	\$0.00	\$0.00
594-595	Capital Expenditures	\$0.00	\$0.00	\$0.00
597	Transfers-Out	\$0.00	\$60,000.00	\$0.00
Total Nonoperating Expenditures:		\$0.00	\$60,000.00	\$0.00
Increase (Decrease in Cash and Investments		\$134,557.08	\$3,665.63	\$74,307.46
Ending Cash and Investments				
50810	End Fund Bal-Reserved	\$183,127.34	\$3,665.63	\$74,307.46
50880	End Fund Balance-Unreserved	\$0.00	\$0.00	\$0.00

1/ This column summarizes ALL reported funds, not just funds listed on this page
The Accompanying Notes Are An Integral Part Of This Statement.

City of Black Diamond

FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS

For the Year Ended December 31, 2016

BARS CODE		310	320	401
		CIP FUND GENERAL GOVERNMENT	CIP FUND- STREETS	WATER FUND
		Actual Amount	Actual Amount	Actual Amount
Beginning Cash and Investments				
30810	Beg Fund Bal-Reserved	\$0.00	\$0.00	\$75,679.11
30880	Beg Fund Bal-Unreserved	\$267,199.43	\$292,776.20	\$496,903.01
38880/58880	Prior Period Adjustments, net	\$0.00	\$0.00	\$0.00
Operating Revenues				
310	Taxes	\$163,050.09	\$163,050.08	\$0.00
320	Licenses and Permits	\$0.00	\$0.00	\$0.00
330	Intergovernmental Revenues	\$9,515.24	\$224,156.58	\$187,579.53
340	Charges for Goods and Services	\$0.00	\$0.00	\$754,119.66
350	Fines and Penalties	\$0.00	\$0.00	\$0.00
360	Miscellaneous Revenues	\$548.83	\$495.21	\$329,928.03
Total Operating Revenues:		\$173,114.16	\$387,701.87	\$1,271,627.22
Operating Expenditures:				
510	General Government	\$21,702.76	\$6,701.24	\$0.00
520	Public Safety	\$0.00	\$0.00	\$0.00
530	Utilities	\$0.00	\$0.00	\$526,678.50
540	Transportation	\$0.00	\$25,050.50	\$0.00
550	Economic Environment	\$38,083.49	\$0.00	\$0.00
560	Social Services	\$0.00	\$0.00	\$0.00
570	Culture And Recreation	\$0.00	\$0.00	\$0.00
598	Intergovernmental Payments	\$0.00	\$0.00	\$0.00
Total Operating Expenditures:		\$59,786.25	\$31,751.74	\$526,678.50
Net Operating Increase (Decrease):		\$113,327.91	\$355,950.13	\$744,948.72
Nonoperating Revenues				
370,380,395,398	Other Financing Sources	\$0.00	\$0.00	\$0.00
391-393	Debt Proceeds	\$0.00	\$0.00	\$0.00
397	Transfers-In	\$0.00	\$0.00	\$36,010.00
Total Nonoperating Revenues:		\$0.00	\$0.00	\$36,010.00
Nonoperating Expenditures				
580,596,599	Other Financing Uses	\$0.00	\$0.00	\$0.00
591-593	Debt Service	\$0.00	\$0.00	\$320,429.21
594-595	Capital Expenditures	\$36,601.09	\$266,696.78	\$367,157.33
597	Transfers-Out	\$32,000.00	\$76,010.00	\$20,000.00
Total Nonoperating Expenditures:		\$68,601.09	\$342,706.78	\$707,586.54
Increase (Decrease in Cash and Investments		\$44,726.82	\$13,243.35	\$73,372.18
Ending Cash and Investments				
50810	End Fund Bal-Reserved	\$0.00	\$0.00	\$116,541.27
50880	End Fund Balance-Unreserved	\$311,926.25	\$306,019.55	\$529,413.03

1/ This column summarizes ALL reported funds, not just funds listed on this page

The Accompanying Notes Are An Integral Part Of This Statement.

City of Black Diamond

FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS

For the Year Ended December 31, 2016

BARS CODE		407	410	510
		SEWER FUND	STORMWATER FUND	INTERNAL SERVICE FUND
		Actual Amount	Actual Amount	Actual Amount
Beginning Cash and Investments				
30810	Beg Fund Bal-Reserved	\$0.00	\$0.00	\$0.00
30880	Beg Fund Bal-Unreserved	\$833,093.46	\$161,491.90	\$281,007.29
38880/58880	Prior Period Adjustments, net	\$0.00	\$0.00	\$0.00
Operating Revenues				
310	Taxes	\$0.00	\$0.00	\$0.00
320	Licenses and Permits	\$0.00	\$0.00	\$0.00
330	Intergovernmental Revenues	\$0.00	\$21,237.22	\$0.00
340	Charges for Goods and Services	\$777,553.95	\$356,042.10	\$0.00
350	Fines and Penalties	\$0.00	\$0.00	\$0.00
360	Miscellaneous Revenues	\$25,421.55	\$12,549.47	\$1,268.28
Total Operating Revenues:		\$802,975.50	\$389,828.79	\$1,268.28
Operating Expenditures:				
510	General Government	\$0.00	\$0.00	\$0.00
520	Public Safety	\$0.00	\$0.00	\$0.00
530	Utilities	\$864,087.69	\$467,334.08	\$0.00
540	Transportation	\$0.00	\$0.00	\$0.00
550	Economic Environment	\$0.00	\$0.00	\$0.00
560	Social Services	\$0.00	\$0.00	\$0.00
570	Culture And Recreation	\$0.00	\$0.00	\$0.00
598	Intergovernmental Payments	\$0.00	\$0.00	\$0.00
Total Operating Expenditures:		\$864,087.69	\$467,334.08	\$0.00
Net Operating Increase (Decrease):		(\$61,112.19)	(\$77,505.29)	\$1,268.28
Nonoperating Revenues				
370,380,395,398	Other Financing Sources	\$0.00	\$0.00	\$0.00
391-393	Debt Proceeds	\$0.00	\$0.00	\$0.00
397	Transfers-In	\$0.00	\$0.00	\$72,000.00
Total Nonoperating Revenues:		\$0.00	\$0.00	\$72,000.00
Nonoperating Expenditures				
580,596,599	Other Financing Uses	\$0.00	\$0.00	\$0.00
591-593	Debt Service	\$0.00	\$0.00	\$0.00
594-595	Capital Expenditures	\$2,348.74	\$1,787.45	\$57,745.50
597	Transfers-Out	\$10,000.00	\$10,000.00	\$0.00
Total Nonoperating Expenditures:		\$12,348.74	\$11,787.45	\$57,745.50
Increase (Decrease in Cash and Investments		(\$73,460.93)	(\$89,292.74)	\$15,522.78
Ending Cash and Investments				
50810	End Fund Bal-Reserved	\$0.00	\$0.00	\$0.00
50880	End Fund Balance-Unreserved	\$759,632.53	\$72,199.16	\$296,530.07

1/ This column summarizes ALL reported funds, not just funds listed on this page

The Accompanying Notes Are An Integral Part Of This Statement.

City of Black Diamond

FIDUCIARY FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS

For the Year Ended December 31, 2016

BARS Code			633	634	635
		Total	TREASURER'S TRUST FUND	TREASURER'S TRUST- RETAINAGE	TREASURER'S TRUST-COURT
308	Beginning Cash and	\$177,886.10	\$146,329.23	\$22,756.87	\$8,800.00
388 and 588	Prior Period Adjustments, net	\$0.00	\$0.00	\$0.00	\$0.00
310-360	Revenues	\$24.43	\$0.00	\$24.43	\$0.00
380-390	Other Increases and Financing	\$519,644.22	\$264,014.62	\$14,732.01	\$240,897.59
510-570	Expenditures	\$0.00	\$0.00	\$0.00	\$0.00
580-590	Other Decreases and Financing	\$507,000.70	\$257,603.11	\$0.00	\$249,397.59
Increase (Decrease) in Cash and Investments		\$12,667.95	\$6,411.51	\$14,756.44	(\$8,500.00)
508	Ending Cash and Investments	\$190,554.05	\$152,740.74	\$37,513.31	\$300.00

1/ This column summarizes ALL reported funds, not just funds listed on this page

The Accompanying Notes Are An Integral Part Of This Statement.

MCAG NO. 0379

SCHEDULE OF DISBURSEMENT ACTIVITY**For the Year Ending December 31, 2016**

Fund No.	Fund Title	Beginning Outstanding Items 01/01/2016	Issued During the Year	Redeemed During the Year	Canceled During the Year	Ending Outstanding Items 12/31/2016	Prior Year Open Period Items	Current Year Open Period Items	Disbursements 12/31/2016
001	CURRENT EXPENSE FUND	\$233,399	\$4,419,583	\$4,415,866	\$0	\$237,116	\$0	\$0	\$4,419,583
101	CITY STREET FUND	\$11,858	\$207,497	\$204,805	\$0	\$14,550	\$0	\$0	\$207,497
107	IMPACT MITIGATION FEE FUND	\$0	\$333	\$0	\$0	\$333	\$0	\$0	\$333
109	TRAFFIC MITIGATION FUND	\$0	\$162	\$162	\$0	\$0	\$0	\$0	\$162
310	CIP FUND GENERAL GOVERNMENT	\$9,211	\$74,481	\$74,824	\$0	\$8,867	\$0	\$0	\$74,481
320	CIP FUND-STREETS	\$7,203	\$362,383	\$362,318	\$0	\$7,269	\$0	\$0	\$362,383
401	WATER FUND	\$33,128	\$1,092,650	\$1,039,521	\$0	\$86,256	\$0	\$0	\$1,092,650
407	SEWER FUND	\$15,503	\$797,583	\$798,087	\$0	\$14,999	\$0	\$0	\$797,583
410	STORMWATER FUND	\$15,307	\$388,756	\$337,725	\$0	\$66,338	\$0	\$0	\$388,756
510	INTERNAL SERVICE FUND	\$48	\$57,769	\$51,858	\$0	\$5,959	\$0	\$0	\$57,769
633	TREASURER'S TRUST FUND	\$8,843	\$257,636	\$258,268	\$0	\$8,211	\$0	\$0	\$257,636
635	TREASURER'S TRUST-COURT	\$0	\$249,398	\$249,398	\$0	\$0	\$0	\$0	\$249,398
TOTAL		\$334,499	\$7,908,230	\$7,792,833	\$0	\$449,896	\$0	\$0	\$7,908,230

City of Black Diamond

MCAG 0379

SCHEDULE OF LIABILITIES

For the year ending December 31, 2016

Schedule 9

ID. No.	Description	Maturity Payment Due Date	Beginning Balance 01/01/2015	Additions	Reductions	BARS Code for Redempti on of Debt Only	Ending Balance 12/31/2016
263.82	Water Purchase 2005	1/1/2024	\$2,659,396		\$295,488	58234	\$2,363,908
263.82	Corrosion Control 2006	1/1/2022	\$78,750		\$11,250	58234	\$67,500
259.12	Compensated Absences GF/Street	As of 12/31/2016	\$202,147		\$36,929		\$165,218
259.12	Compensated Absences Water	As of 12/31/2016	\$19,960	\$297			\$20,257
259.12	Compensated Absences Sewer	As of 12/31/2016	\$19,985	\$277			\$20,262
259.12	Compensated Absences Storm	As of 12/31/2016	\$19,960	\$223			\$20,183
264.30	Pension Liabilities	As of 12/31/2016	\$1,126,231	149,552			\$1,275,783
Total Liabilities			\$4,126,429	\$150,349	\$343,667		\$3,933,111

City of Black Diamond

SCHEDULE OF CASH ACTIVITY

For the Year Ended December 31, 2016

Fund Number	Fund Title	Beginning Cash and Investments	Receipts	Transfers-In	Other Revenue	Netted Transactions	Total Increase (4+5+6-7)
001	CURRENT EXPENSE FUND	\$1,238,075.82	\$4,808,319.58	\$0.00	(\$187,641.92)	\$100,023.11	\$4,520,654.55
101	CITY STREET FUND	\$118,373.67	\$107,581.81	\$110,000.00	\$7,532.68	\$8.00	\$225,106.49
107	IMPACT MITIGATION FEE FUND	\$48,570.26	\$134,889.81	\$0.00	\$0.00	\$332.73	\$134,557.08
108	TRANSPORTATION BENEFIT	\$0.00	\$63,665.63	\$0.00	\$0.00	\$0.00	\$63,665.63
109	TRAFFIC MITIGATION FUND	\$0.00	\$74,469.46	\$0.00	\$0.00	\$162.00	\$74,307.46
310	CIP FUND GENERAL GOVERNMENT	\$267,199.43	\$10,064.07	\$0.00	\$163,050.09	\$0.00	\$173,114.16
320	CIP FUND-STREETS	\$292,776.20	\$320,980.10	\$0.00	\$163,050.08	\$96,328.31	\$387,701.87
401	WATER FUND	\$572,582.12	\$1,266,817.26	\$36,010.00	\$7,533.03	\$2,684.38	\$1,307,675.91
407	SEWER FUND	\$833,093.46	\$795,667.17	\$0.00	\$7,494.89	\$186.00	\$802,976.06
410	STORMWATER FUND	\$161,491.90	\$387,305.18	\$0.00	\$7,494.90	\$4,970.73	\$389,829.35
510	INTERNAL SERVICE FUND	\$281,007.29	\$1,291.82	\$72,000.00	\$0.00	\$23.54	\$73,268.28
631	PAYROLL CLEARING FUND	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
632	CLAIMS CLEARING FUND	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
633	TREASURER'S TRUST FUND	\$146,329.23	\$119,294.12	\$0.00	\$144,741.50	\$21.00	\$264,014.62
634	TREASURER'S TRUST-RETAINAGE	\$22,756.87	\$14,756.44	\$0.00	\$0.00	\$0.00	\$14,756.44
635	TREASURER'S TRUST-COURT	\$8,800.00	\$240,897.59	\$0.00	\$0.00	\$0.00	\$240,897.59
TOTAL		\$3,991,056.25	\$8,346,000.04	\$218,010.00	\$313,255.25	\$204,739.80	\$8,672,525.49

Fund Number	Fund Title	Disbursements	Transfers-Out	Other Expenditures	Total Decrease (9+10+11-7)	Ending Cash & Investments (3+8-12)
001	CURRENT EXPENSE FUND	\$4,419,582.90	\$0.00	(\$15,899.31)	\$4,303,660.48	\$1,455,069.89
101	CITY STREET FUND	\$207,496.97	\$10,000.00	(\$3,848.84)	\$213,640.13	\$129,840.03
107	IMPACT MITIGATION FEE FUND	\$332.73	\$0.00	\$0.00	\$0.00	\$183,127.34
108	TRANSPORTATION BENEFIT	\$0.00	\$60,000.00	\$0.00	\$60,000.00	\$3,665.63
109	TRAFFIC MITIGATION FUND	\$162.00	\$0.00	\$0.00	\$0.00	\$74,307.46
310	CIP FUND GENERAL GOVERNMENT	\$74,480.58	\$32,000.00	\$21,906.76	\$128,387.34	\$311,926.25
320	CIP FUND-STREETS	\$362,383.09	\$76,010.00	\$32,393.74	\$374,458.52	\$306,019.55
401	WATER FUND	\$1,092,649.55	\$20,000.00	\$124,338.56	\$1,234,303.73	\$645,954.30
407	SEWER FUND	\$797,583.33	\$10,000.00	\$69,039.66	\$876,436.99	\$759,632.53
410	STORMWATER FUND	\$388,756.14	\$10,000.00	\$85,336.68	\$479,122.09	\$72,199.16
510	INTERNAL SERVICE FUND	\$57,769.04	\$0.00	\$0.00	\$57,745.50	\$296,530.07
631	PAYROLL CLEARING FUND	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
632	CLAIMS CLEARING FUND	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
633	TREASURER'S TRUST FUND	\$257,636.11	\$0.00	(\$12.00)	\$257,603.11	\$152,740.74
634	TREASURER'S TRUST-RETAINAGE	\$0.00	\$0.00	\$0.00	\$0.00	\$37,513.31
635	TREASURER'S TRUST-COURT	\$249,397.59	\$0.00	\$0.00	\$249,397.59	\$300.00
TOTAL		\$7,908,230.03	\$218,010.00	\$313,255.25	\$8,234,755.48	\$4,428,826.26

City of Black Diamond

MCAG 0379

SCHEDULE OF STATE FINANCIAL ASSISTANCE

For the year ending December 31, 2016

Schedule 15

Grantor	Program Title	Identification Number	Amount
Transportation Improvement Board	Roberts Drive Rehab	6-P-800-002-1	\$143,738
Transportation Improvement Board	Jones Lake Overlay	2-P-800-003-1	\$111,472
Total State Financial Assistance			\$255,210

FEDERAL GRANT AWARDS

For the year ending December 31, 2016

Schedule 16

CFDA #	Federal Agency Name	Federal Program Name	Pass-Through Agency Name	Other Award I.D. Number	R & D	Total
16.607	Dept of Transportation/NHTSA	Bulletproof Vests	Washington State Patrol			\$ 448
97.012	Dept of Homeland Security	Marine Grant	Washington Parks			\$ 11,847
20.600	Dept of Transportation/NHTSA	Motorcycle Safety	WA Assoc of Police Sheriffs and Chiefs			\$ 894
20.616	Dept of Transportation/NHTSA	Distracted Driving Grant	WA Assoc of Police Sheriffs and Chiefs			\$ 3,586
14.218	Housing and Urban Development	Asbestos Water Main Repl Grant	CDBG - King County	C14247-1122979		\$ 305,871
Total						\$ 322,646

Notes to the Schedule of Expenditures of Federal Awards

For the Year Ended December 31, 2016

Note 1 – Basis of Accounting

This schedule is prepared on the same basis of accounting as the Black Diamond financial statements. The City uses the Cash Basis of Accounting.

Note 2 – Program Costs

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

Note 7 – Indirect Cost Rate

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

**City of Black Diamond
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2016**

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		
CDBG - Entitlement Grants Cluster								
Office Of Community Planning And Development, Department Of Housing And Urban Development (via CDBG King County)	Community Development Block Grants/Entitlement Grants	14.218	C14247- 1122979	305,871	-	305,871	-	
Total CDBG - Entitlement Grants Cluster:				305,871	-	305,871	-	
Bureau Of Justice Assistance, Department Of Justice (via Washington State Patrol)	Bulletproof Vest Partnership Program	16.607	none	448	-	448	-	
Highway Safety Cluster								
National Highway Traffic Safety Administration (nhtsa), Department Of Transportation (via Wa Assoc of Sheriffs and Police Chiefs)	State and Community Highway Safety	20.600	none	894	-	894	-	
National Highway Traffic Safety Administration (nhtsa), Department Of Transportation (via Wa Assoc of Sheriffs and Police Chiefs)	National Priority Safety Programs	20.616	none	3,586	-	3,586	-	
Total Highway Safety Cluster:				4,480	-	4,480	-	
United States Coast Guard (uscg), Department Of Homeland Security (via Washington State Patrol)	Boating Safety Financial Assistance	97.012	none	11,847	-	11,847	-	
Total Federal Awards Expended:				322,646	-	322,646	-	

The accompanying notes are an integral part of this schedule.

LABOR RELATIONS CONSULTANT

For the Year Ended December 31, 2016

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

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

Name of firm: Summit Law Group
Name of consultant: Various Partners & Staff
Business address: 315 5 th Avenue S, Suite 1000 Seattle, WA 98104-2682
Amount paid to consultant during fiscal year: \$22,232.38

MCAG NO. 0379

City of Black Diamond

Schedule 21

LOCAL GOVERNMENT RISK-ASSUMPTION

For the Year Ended December 31, 2016

Program Manager: Brenda Martinez

Address: PO Box 599
Black Diamond, WA 98050

Phone: (360) 886-5700

Email: bmartinez@blackdiamondwa.gov

1. **NO** Does the entity self-insure for any class of risk, including liability, property, health and welfare, unemployment compensation, workers' compensation?

City of Black Diamond

Schedule 01

For the year ended December 31, 2016

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0379	001	CURRENT EXPENSE FUND	3088000	Unreserved Cash and Investments - Beginning	\$1,238,076
0379	001	CURRENT EXPENSE FUND	3111000	Property Tax	\$1,481,893
0379	001	CURRENT EXPENSE FUND	3131100	Local Retail Sales and Use Tax	\$447,147
0379	001	CURRENT EXPENSE FUND	3164100	Business and Occupation Taxes on Utilities	\$225,324
0379	001	CURRENT EXPENSE FUND	3164200	Business and Occupation Taxes on Utilities	\$46,620
0379	001	CURRENT EXPENSE FUND	3164300	Business and Occupation Taxes on Utilities	\$66,346
0379	001	CURRENT EXPENSE FUND	3164400	Business and Occupation Taxes on Utilities	\$47,192
0379	001	CURRENT EXPENSE FUND	3164500	Business and Occupation Taxes on Utilities	\$44,744
0379	001	CURRENT EXPENSE FUND	3164600	Business and Occupation Taxes on Utilities	\$82,922
0379	001	CURRENT EXPENSE FUND	3164700	Business and Occupation Taxes on Utilities	\$85,883
0379	001	CURRENT EXPENSE FUND	3164800	Business and Occupation Taxes on Utilities	\$212
0379	001	CURRENT EXPENSE FUND	3168100	Gambling Tax - Punch Boards and Pull Tabs	\$3,907
0379	001	CURRENT EXPENSE FUND	3219100	Franchise Fees and Royalties	\$71,833
0379	001	CURRENT EXPENSE FUND	3219900	Other Business Licenses and Permits	\$23,790
0379	001	CURRENT EXPENSE FUND	3360098	City-County Assistance	\$93,843
0379	001	CURRENT EXPENSE FUND	3360694	Liquor/Beer Excise Tax	\$19,596
0379	001	CURRENT EXPENSE FUND	3360695	Liquor Control Board Profits	\$36,180

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0379	001	CURRENT EXPENSE FUND	3370700	Local Grants, Entitlements and Other Payments	\$16,036
0379	001	CURRENT EXPENSE FUND	3372201	Local Grants, Entitlements and Other Payments	\$55,994
0379	001	CURRENT EXPENSE FUND	3418100	Data/Word Processing, Printing, Duplicating and IT Services	\$11,821
0379	001	CURRENT EXPENSE FUND	3419900	Passport and Naturalization Services	\$13,473
0379	001	CURRENT EXPENSE FUND	3419901	Passport and Naturalization Services	\$1,936
0379	001	CURRENT EXPENSE FUND	3523000	Proof of Motor Vehicle Insurance	\$7,870
0379	001	CURRENT EXPENSE FUND	3531000	Traffic Infraction Penalties	\$65,634
0379	001	CURRENT EXPENSE FUND	3537000	Non-Traffic Infraction Penalties	\$407
0379	001	CURRENT EXPENSE FUND	3540000	Civil Parking Infraction Penalties	\$4,680
0379	001	CURRENT EXPENSE FUND	3552000	Driving Under Influence (DUI) Fines	\$3,536
0379	001	CURRENT EXPENSE FUND	3558000	Other Criminal Traffic Misdemeanor Fines	\$6,378
0379	001	CURRENT EXPENSE FUND	3565000	Investigative Fund Assessments	\$48
0379	001	CURRENT EXPENSE FUND	3569000	Other Criminal Non-Traffic Fines	\$1,315
0379	001	CURRENT EXPENSE FUND	3573700	District/Municipal Court Cost Recoupments	\$31,824
0379	001	CURRENT EXPENSE FUND	3611100	Investment Earnings	\$7,478
0379	001	CURRENT EXPENSE FUND	3614000	Other Interest	\$322
0379	001	CURRENT EXPENSE FUND	3698100	Cash Adjustments	\$200
0379	001	CURRENT EXPENSE FUND	3699100	Miscellaneous Other	\$2,673
0379	001	CURRENT EXPENSE FUND	3229000	Other Non-Business Licenses and Permits	\$2,172
0379	001	CURRENT EXPENSE FUND	3331660	Federal Indirect Grant from Department of Justice	\$448

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0379	001	CURRENT EXPENSE FUND	3332060	Federal Indirect Grant from Department of Transportation	\$894
0379	001	CURRENT EXPENSE FUND	3332061	Federal Indirect Grant from Department of Transportation	\$3,586
0379	001	CURRENT EXPENSE FUND	3339701	Federal Indirect Grant from Department of Homeland Security	\$11,847
0379	001	CURRENT EXPENSE FUND	3360084	Vessel Registration Fees	\$12,073
0379	001	CURRENT EXPENSE FUND	3421001	Law Enforcement Services	\$83,435
0379	001	CURRENT EXPENSE FUND	3421004	Law Enforcement Services	\$350
0379	001	CURRENT EXPENSE FUND	3421005	Law Enforcement Services	\$359
0379	001	CURRENT EXPENSE FUND	3421007	Law Enforcement Services	\$1,743
0379	001	CURRENT EXPENSE FUND	3421011	Law Enforcement Services	\$8,037
0379	001	CURRENT EXPENSE FUND	3423601	Detention and Correction Services	\$583
0379	001	CURRENT EXPENSE FUND	3699110	Miscellaneous Other	\$2,457
0379	001	CURRENT EXPENSE FUND	3137100	Criminal Justice Sales and Use Tax	\$115,238
0379	001	CURRENT EXPENSE FUND	3360621	Criminal Justice - Violent Crimes/Population	\$1,157
0379	001	CURRENT EXPENSE FUND	3360626	Criminal Justice - Special Programs	\$4,218
0379	001	CURRENT EXPENSE FUND	3360651	DUI and Other Criminal Justice Assistance	\$655
0379	001	CURRENT EXPENSE FUND	3670000	Contributions and Donations from Nongovernmental Sources	\$500
0379	001	CURRENT EXPENSE FUND	3698300	Cash Adjustments	\$10
0379	001	CURRENT EXPENSE FUND	3213000	Police and Protective	\$1,095
0379	001	CURRENT EXPENSE FUND	3221000	Buildings, Structures and Equipment	\$199,093

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0379	001	CURRENT EXPENSE FUND	3413500	Other Statutory Certifying and Copy Fees	\$220
0379	001	CURRENT EXPENSE FUND	3458100	Zoning and Subdivision Services	\$235
0379	001	CURRENT EXPENSE FUND	3458300	Plan Checking Services	\$56,003
0379	001	CURRENT EXPENSE FUND	3458900	Other Planning and Development Services	\$36,526
0379	001	CURRENT EXPENSE FUND	3458930	Other Planning and Development Services	\$880
0379	001	CURRENT EXPENSE FUND	3458999	Other Planning and Development Services	\$9,105
0379	001	CURRENT EXPENSE FUND	3671201	Contributions and Donations from Nongovernmental Sources	\$690,367
0379	001	CURRENT EXPENSE FUND	3458911	Other Planning and Development Services	\$229,013
0379	001	CURRENT EXPENSE FUND	3473000	Activity Fees	\$21,222
0379	001	CURRENT EXPENSE FUND	3473040	Activity Fees	\$4,147
0379	001	CURRENT EXPENSE FUND	3473041	Activity Fees	\$1,564
0379	001	CURRENT EXPENSE FUND	3473042	Activity Fees	\$135
0379	001	CURRENT EXPENSE FUND	3436000	Cemetery Sales and Services	\$6,700
0379	001	CURRENT EXPENSE FUND	3436010	Cemetery Sales and Services	\$1,000
0379	101	CITY STREET FUND	3081000	Reserved Cash and Investments - Beginning	\$118,374
0379	101	CITY STREET FUND	3224000	Street and Curb Permits	\$6,383
0379	101	CITY STREET FUND	3360071	Multimodal Transportation - Cities	\$4,298
0379	101	CITY STREET FUND	3360087	Motor Vehicle Fuel Tax - City Streets	\$90,669
0379	101	CITY STREET FUND	3458301	Plan Checking Services	\$38
0379	101	CITY STREET FUND	3458304	Plan Checking Services	\$1,424
0379	101	CITY STREET FUND	3458305	Plan Checking Services	\$7,494
0379	101	CITY STREET FUND	3611100	Investment Earnings	\$428

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0379	101	CITY STREET FUND	3699100	Miscellaneous Other	\$4,373
0379	101	CITY STREET FUND	3970010	Transfers-In	\$60,000
0379	101	CITY STREET FUND	3970032	Transfers-In	\$50,000
0379	107	IMPACT MITIGATION FEE FUND	3081000	Reserved Cash and Investments - Beginning	\$48,570
0379	107	IMPACT MITIGATION FEE FUND	3458522	Growth Management Act (GMA) Impact Fees	\$134,168
0379	107	IMPACT MITIGATION FEE FUND	3611100	Investment Earnings	\$389
0379	108	TRANSPORTATION BENEFIT DISTRICT FUND	3176000	Transportation Benefit District Vehicle Fees	\$63,578
0379	108	TRANSPORTATION BENEFIT DISTRICT FUND	3611100	Investment Earnings	\$88
0379	109	TRAFFIC MITIGATION FUND	3458522	Growth Management Act (GMA) Impact Fees	\$74,217
0379	109	TRAFFIC MITIGATION FUND	3611100	Investment Earnings	\$90
0379	310	CIP FUND GENERAL GOVERNMENT	3088000	Unreserved Cash and Investments - Beginning	\$267,199
0379	310	CIP FUND GENERAL GOVERNMENT	3183400	REET 1 - First Quarter Percent	\$163,050
0379	310	CIP FUND GENERAL GOVERNMENT	3611100	Investment Earnings	\$549
0379	310	CIP FUND GENERAL GOVERNMENT	3370000	Local Grants, Entitlements and Other Payments	\$9,515
0379	320	CIP FUND-STREETS	3088000	Unreserved Cash and Investments - Beginning	\$292,776
0379	320	CIP FUND-STREETS	3183500	REET 2 - Second Quarter Percent	\$163,050
0379	320	CIP FUND-STREETS	3611100	Investment Earnings	\$495
0379	320	CIP FUND-STREETS	3340380	State Grant from Transportation Improvement Board (TIB)	\$224,157
0379	401	WATER FUND	3081000	Reserved Cash and Investments - Beginning	\$75,679
0379	401	WATER FUND	3088000	Unreserved Cash and Investments - Beginning	\$496,903

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0379	401	WATER FUND	3331420	Federal Indirect Grant from Department of Housing and Urban Development.	\$187,580
0379	401	WATER FUND	3434000	Water Sales and Services	\$747,078
0379	401	WATER FUND	3435000	Sewer/Reclaimed Water Sales and Services	\$300
0379	401	WATER FUND	3436000	Cemetery Sales and Services	\$6,742
0379	401	WATER FUND	3611100	Investment Earnings	\$2,450
0379	401	WATER FUND	3670000	Contributions and Donations from Nongovernmental Sources	\$305,439
0379	401	WATER FUND	3699100	Miscellaneous Other	\$11,931
0379	401	WATER FUND	3699104	Miscellaneous Other	\$315
0379	401	WATER FUND	3699105	Miscellaneous Other	\$8,858
0379	401	WATER FUND	3699106	Miscellaneous Other	\$935
0379	401	WATER FUND	3970040	Transfers-In	\$10,000
0379	401	WATER FUND	3973200	Transfers-In	\$26,010
0379	407	SEWER FUND	3088000	Unreserved Cash and Investments - Beginning	\$833,093
0379	407	SEWER FUND	3435000	Sewer/Reclaimed Water Sales and Services	\$774,551
0379	407	SEWER FUND	3435060	Sewer/Reclaimed Water Sales and Services	\$3,003
0379	407	SEWER FUND	3611100	Investment Earnings	\$3,875
0379	407	SEWER FUND	3670000	Contributions and Donations from Nongovernmental Sources	\$13,200
0379	407	SEWER FUND	3699104	Miscellaneous Other	\$2,191
0379	407	SEWER FUND	3699105	Miscellaneous Other	\$6,155
0379	410	STORMWATER FUND	3088000	Unreserved Cash and Investments - Beginning	\$161,492
0379	410	STORMWATER FUND	3438300	Combined Water/Sewer/Solid Waste Sales and Services	\$356,042
0379	410	STORMWATER FUND	3611100	Investment Earnings	\$639
0379	410	STORMWATER FUND	3699104	Miscellaneous Other	\$4,416

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0379	410	STORMWATER FUND	3699105	Miscellaneous Other	\$7,494
0379	410	STORMWATER FUND	3370000	Local Grants, Entitlements and Other Payments	\$21,237
0379	510	INTERNAL SERVICE FUND	3088000	Unreserved Cash and Investments - Beginning	\$281,007
0379	510	INTERNAL SERVICE FUND	3611100	Investment Earnings	\$1,268
0379	510	INTERNAL SERVICE FUND	3970010	Transfers-In	\$25,000
0379	510	INTERNAL SERVICE FUND	3973100	Transfers-In	\$7,000
0379	510	INTERNAL SERVICE FUND	3973440	Transfers-In	\$10,000
0379	510	INTERNAL SERVICE FUND	3973540	Transfers-In	\$10,000
0379	510	INTERNAL SERVICE FUND	3973641	Transfers-In	\$10,000
0379	510	INTERNAL SERVICE FUND	3973710	Transfers-In	\$10,000
0379	633	TREASURER'S TRUST FUND	3088000	Unreserved Cash and Investments - Beginning	\$146,329
0379	633	TREASURER'S TRUST FUND	3894000	Agency Type Deposits	\$1,263
0379	633	TREASURER'S TRUST FUND	3894010	Agency Type Deposits	\$1,856
0379	633	TREASURER'S TRUST FUND	3894011	Agency Type Deposits	\$4,364
0379	633	TREASURER'S TRUST FUND	3894014	Agency Type Deposits	\$125
0379	633	TREASURER'S TRUST FUND	3894020	Agency Type Deposits	\$144,737
0379	633	TREASURER'S TRUST FUND	3894083	Agency Type Deposits	\$13,221
0379	633	TREASURER'S TRUST FUND	3894087	Agency Type Deposits	\$386
0379	633	TREASURER'S TRUST FUND	3894088	Agency Type Deposits	\$450
0379	633	TREASURER'S TRUST FUND	3894089	Agency Type Deposits	\$2,437
0379	633	TREASURER'S TRUST FUND	3894091	Agency Type Deposits	\$48,181

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0379	633	TREASURER'S TRUST FUND	3894092	Agency Type Deposits	\$26,957
0379	633	TREASURER'S TRUST FUND	3894096	Agency Type Deposits	\$55
0379	633	TREASURER'S TRUST FUND	3894097	Agency Type Deposits	\$19,954
0379	633	TREASURER'S TRUST FUND	3894099	Agency Type Deposits	\$28
0379	634	TREASURER'S TRUST-RETAINAGE	3088000	Unreserved Cash and Investments - Beginning	\$22,757
0379	634	TREASURER'S TRUST-RETAINAGE	3611100	Investment Earnings	\$24
0379	634	TREASURER'S TRUST-RETAINAGE	3892000	Retainage Deposits	\$14,732
0379	635	TREASURER'S TRUST-COURT	3088000	Unreserved Cash and Investments - Beginning	\$8,800
0379	635	TREASURER'S TRUST-COURT	3860000	Court Remittances	\$240,898
0379	001	CURRENT EXPENSE FUND	5088000	Unreserved Cash and Investments - Ending	\$1,455,070
0379	001	CURRENT EXPENSE FUND	5116010	Legislative Activities	\$10,080
0379	001	CURRENT EXPENSE FUND	5116020	Legislative Activities	\$835
0379	001	CURRENT EXPENSE FUND	5116040	Legislative Activities	\$1,983
0379	001	CURRENT EXPENSE FUND	5125010	Municipal Court	\$94,858
0379	001	CURRENT EXPENSE FUND	5125020	Municipal Court	\$25,540
0379	001	CURRENT EXPENSE FUND	5125030	Municipal Court	\$1,087
0379	001	CURRENT EXPENSE FUND	5125040	Municipal Court	\$39,506
0379	001	CURRENT EXPENSE FUND	5131010	Executive Office	\$12,000
0379	001	CURRENT EXPENSE FUND	5131020	Executive Office	\$1,077
0379	001	CURRENT EXPENSE FUND	5131040	Executive Office	\$1,335
0379	001	CURRENT EXPENSE FUND	5142110	Financial Services	\$126,501

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0379	001	CURRENT EXPENSE FUND	5142120	Financial Services	\$57,588
0379	001	CURRENT EXPENSE FUND	5142130	Financial Services	\$84
0379	001	CURRENT EXPENSE FUND	5142140	Financial Services	\$9,787
0379	001	CURRENT EXPENSE FUND	5144050	Election Services	\$1,816
0379	001	CURRENT EXPENSE FUND	5142310	Financial Services	\$135,115
0379	001	CURRENT EXPENSE FUND	5142320	Financial Services	\$33,220
0379	001	CURRENT EXPENSE FUND	5142330	Financial Services	\$120
0379	001	CURRENT EXPENSE FUND	5142340	Financial Services	\$16,118
0379	001	CURRENT EXPENSE FUND	5188040	Information Technology Services	\$34,264
0379	001	CURRENT EXPENSE FUND	5153040	Legal Services	\$114,279
0379	001	CURRENT EXPENSE FUND	5159140	General Indigent Defense	\$30,250
0379	001	CURRENT EXPENSE FUND	5183040	Maintenance/Security/Insurance/Janitorial Services	\$8,155
0379	001	CURRENT EXPENSE FUND	5185030	Central Store Services	\$1,906
0379	001	CURRENT EXPENSE FUND	5185040	Central Store Services	\$7,727
0379	001	CURRENT EXPENSE FUND	5587030	Economic Development	\$3,126
0379	001	CURRENT EXPENSE FUND	5587040	Economic Development	\$357,874
0379	001	CURRENT EXPENSE FUND	5183010	Maintenance/Security/Insurance/Janitorial Services	\$17,456
0379	001	CURRENT EXPENSE FUND	5183020	Maintenance/Security/Insurance/Janitorial Services	\$20,772
0379	001	CURRENT EXPENSE FUND	5183030	Maintenance/Security/Insurance/Janitorial Services	\$2,304
0379	001	CURRENT EXPENSE FUND	5537040	Pollution Control and Remediation	\$3,311

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0379	001	CURRENT EXPENSE FUND	5543040	Animal Control	\$2,961
0379	001	CURRENT EXPENSE FUND	5549010	Other Environmental Services	\$400
0379	001	CURRENT EXPENSE FUND	5549040	Other Environmental Services	\$15,036
0379	001	CURRENT EXPENSE FUND	5660050	Chemical Dependency Services	\$1,118
0379	001	CURRENT EXPENSE FUND	5256030	Disaster Preparedness	\$198
0379	001	CURRENT EXPENSE FUND	5256040	Disaster Preparedness	\$1,176
0379	001	CURRENT EXPENSE FUND	5211010	Administration	\$926,511
0379	001	CURRENT EXPENSE FUND	5211020	Administration	\$329,354
0379	001	CURRENT EXPENSE FUND	5211030	Administration	\$41,021
0379	001	CURRENT EXPENSE FUND	5211040	Administration	\$125,238
0379	001	CURRENT EXPENSE FUND	5236040	Care and Custody of Prisoners	\$63,279
0379	001	CURRENT EXPENSE FUND	5215030	Facilities	\$99
0379	001	CURRENT EXPENSE FUND	5215040	Facilities	\$21,129
0379	001	CURRENT EXPENSE FUND	5212040	Police Operations	\$173,398
0379	001	CURRENT EXPENSE FUND	5211410	Administration	\$7,197
0379	001	CURRENT EXPENSE FUND	5211430	Administration	\$173
0379	001	CURRENT EXPENSE FUND	5211440	Administration	\$4,692
0379	001	CURRENT EXPENSE FUND	5213030	Crime Prevention	\$600
0379	001	CURRENT EXPENSE FUND	5585110	Building Permits and Plan Reviews	\$56,727
0379	001	CURRENT EXPENSE FUND	5585120	Building Permits and Plan Reviews	\$14,397
0379	001	CURRENT EXPENSE FUND	5585130	Building Permits and Plan Reviews	\$2,132

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0379	001	CURRENT EXPENSE FUND	5585140	Building Permits and Plan Reviews	\$64,078
0379	001	CURRENT EXPENSE FUND	5586010	Planning	\$20,612
0379	001	CURRENT EXPENSE FUND	5586020	Planning	\$6,374
0379	001	CURRENT EXPENSE FUND	5586030	Planning	\$86
0379	001	CURRENT EXPENSE FUND	5586040	Planning	\$86,227
0379	001	CURRENT EXPENSE FUND	5587010	Economic Development	\$314,936
0379	001	CURRENT EXPENSE FUND	5587020	Economic Development	\$128,626
0379	001	CURRENT EXPENSE FUND	5182010	Property Management Services	\$13,301
0379	001	CURRENT EXPENSE FUND	5182030	Property Management Services	\$1,251
0379	001	CURRENT EXPENSE FUND	5182040	Property Management Services	\$129,135
0379	001	CURRENT EXPENSE FUND	5753040	Museums and Art Galleries	\$7,645
0379	001	CURRENT EXPENSE FUND	5755040	Multipurpose and Community Centers	\$136
0379	001	CURRENT EXPENSE FUND	5755120	Multipurpose and Community Centers	\$10
0379	001	CURRENT EXPENSE FUND	5755130	Multipurpose and Community Centers	\$2
0379	001	CURRENT EXPENSE FUND	5755140	Multipurpose and Community Centers	\$9,873
0379	001	CURRENT EXPENSE FUND	5768010	General Parks	\$21,050
0379	001	CURRENT EXPENSE FUND	5768020	General Parks	\$7,958
0379	001	CURRENT EXPENSE FUND	5768030	General Parks	\$4,388
0379	001	CURRENT EXPENSE FUND	5768040	General Parks	\$11,771
0379	001	CURRENT EXPENSE FUND	5362010	Cemetery	\$9,840
0379	001	CURRENT EXPENSE FUND	5362020	Cemetery	\$4,205

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0379	001	CURRENT EXPENSE FUND	5362030	Cemetery	\$560
0379	001	CURRENT EXPENSE FUND	5362040	Cemetery	\$1,150
0379	001	CURRENT EXPENSE FUND	5362050	Cemetery	\$125
0379	001	CURRENT EXPENSE FUND	5221040	Administration	\$498,882
0379	101	CITY STREET FUND	5081000	Reserved Cash and Investments - Ending	\$129,840
0379	101	CITY STREET FUND	5426340	Street Lighting	\$33,855
0379	101	CITY STREET FUND	5426440	Traffic Control Devices	\$2,906
0379	101	CITY STREET FUND	5426630	Snow and Ice Control	\$134
0379	101	CITY STREET FUND	5426740	Street Cleaning	\$338
0379	101	CITY STREET FUND	5429010	Maintenance Administration and Overhead	\$76,859
0379	101	CITY STREET FUND	5429020	Maintenance Administration and Overhead	\$41,535
0379	101	CITY STREET FUND	5429030	Maintenance Administration and Overhead	\$1,451
0379	101	CITY STREET FUND	5429040	Maintenance Administration and Overhead	\$4,629
0379	101	CITY STREET FUND	5433010	General Services	\$5,320
0379	101	CITY STREET FUND	5433030	General Services	\$544
0379	101	CITY STREET FUND	5433040	General Services	\$29,421
0379	101	CITY STREET FUND	5433140	General Services	\$1,746
0379	101	CITY STREET FUND	5433340	General Services	\$1,740
0379	101	CITY STREET FUND	5435030	Facilities	\$2,788
0379	101	CITY STREET FUND	5435040	Facilities	\$374
0379	101	CITY STREET FUND	5974800	Transfers-Out	\$10,000
0379	107	IMPACT MITIGATION FEE FUND	5081000	Reserved Cash and Investments - Ending	\$183,127
0379	108	TRANSPORTATION BENEFIT DISTRICT FUND	5081000	Reserved Cash and Investments - Ending	\$3,666

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0379	108	TRANSPORTATION BENEFIT DISTRICT FUND	5971000	Transfers-Out	\$60,000
0379	109	TRAFFIC MITIGATION FUND	5081000	Reserved Cash and Investments - Ending	\$74,307
0379	310	CIP FUND GENERAL GOVERNMENT	5088000	Unreserved Cash and Investments - Ending	\$311,926
0379	310	CIP FUND GENERAL GOVERNMENT	5971900	Transfers-Out	\$32,000
0379	310	CIP FUND GENERAL GOVERNMENT	5941860	Capital Expenditures/Expenses - Centralized/General Services	\$21,532
0379	310	CIP FUND GENERAL GOVERNMENT	5942160	Capital Expenditures/Expenses - Law Enforcement Services	\$15,069
0379	310	CIP FUND GENERAL GOVERNMENT	5586040	Planning	\$37,879
0379	310	CIP FUND GENERAL GOVERNMENT	5586010	Planning	\$204
0379	310	CIP FUND GENERAL GOVERNMENT	5142310	Financial Services	\$21,703
0379	320	CIP FUND-STREETS	5088000	Unreserved Cash and Investments - Ending	\$306,020
0379	320	CIP FUND-STREETS	5971000	Transfers-Out	\$50,000
0379	320	CIP FUND-STREETS	5413010	Roadway	\$10,363
0379	320	CIP FUND-STREETS	5953060	Capital Expenditures/Expenses - Roadway	\$121,545
0379	320	CIP FUND-STREETS	5956460	Capital Expenditures/Expenses - Traffic Control Devices	\$9,736
0379	320	CIP FUND-STREETS	5970400	Transfers-Out	\$26,010
0379	320	CIP FUND-STREETS	5951060	Capital Expenditures/Expenses - Engineering	\$135,415
0379	320	CIP FUND-STREETS	5433110	General Services	\$13,957
0379	320	CIP FUND-STREETS	5142310	Financial Services	\$6,701
0379	320	CIP FUND-STREETS	5426310	Street Lighting	\$731
0379	401	WATER FUND	5081000	Reserved Cash and Investments - Ending	\$116,541

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0379	401	WATER FUND	5088000	Unreserved Cash and Investments - Ending	\$529,413
0379	401	WATER FUND	5348010	Water Utilities	\$181,022
0379	401	WATER FUND	5348020	Water Utilities	\$59,849
0379	401	WATER FUND	5348030	Water Utilities	\$24,089
0379	401	WATER FUND	5348040	Water Utilities	\$261,719
0379	401	WATER FUND	5913470	Debt Repayment - Water Utilities	\$306,738
0379	401	WATER FUND	5923480	Interest and Other Debt Service Cost - Water Utilities	\$13,691
0379	401	WATER FUND	5943460	Capital Expenditures/Expenses - Water Utilities	\$367,157
0379	401	WATER FUND	5975100	Transfers-Out	\$10,000
0379	401	WATER FUND	5974100	Transfers-Out	\$10,000
0379	407	SEWER FUND	5088000	Unreserved Cash and Investments - Ending	\$759,633
0379	407	SEWER FUND	5358010	Sewer/Reclaimed Water Utilities	\$135,546
0379	407	SEWER FUND	5358020	Sewer/Reclaimed Water Utilities	\$59,798
0379	407	SEWER FUND	5358030	Sewer/Reclaimed Water Utilities	\$5,144
0379	407	SEWER FUND	5358040	Sewer/Reclaimed Water Utilities	\$663,599
0379	407	SEWER FUND	5943560	Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities	\$2,349
0379	407	SEWER FUND	5973500	Transfers-Out	\$10,000
0379	410	STORMWATER FUND	5088000	Unreserved Cash and Investments - Ending	\$72,199
0379	410	STORMWATER FUND	5311010	Storm Drainage Utilities	\$139,583
0379	410	STORMWATER FUND	5311020	Storm Drainage Utilities	\$59,482
0379	410	STORMWATER FUND	5311030	Storm Drainage Utilities	\$6,216
0379	410	STORMWATER FUND	5311040	Storm Drainage Utilities	\$262,053
0379	410	STORMWATER FUND	5971900	Transfers-Out	\$10,000
0379	410	STORMWATER FUND	5954060	Capital Expenditures/Expenses - Drainage	\$1,787

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0379	510	INTERNAL SERVICE FUND	5088000	Unreserved Cash and Investments - Ending	\$296,530
0379	510	INTERNAL SERVICE FUND	5942260	Capital Expenditures/Expenses - Fire Supression and EMS Services	\$5,440
0379	510	INTERNAL SERVICE FUND	5944860	Capital Expenditures/Expenses - Public Works Centralized Services	\$52,035
0379	510	INTERNAL SERVICE FUND	5942130	Capital Expenditures/Expenses - Law Enforcement Services	\$270
0379	633	TREASURER'S TRUST FUND	5088000	Unreserved Cash and Investments - Ending	\$152,741
0379	633	TREASURER'S TRUST FUND	5899000	Other Custodial Activities	\$257,603
0379	634	TREASURER'S TRUST-RETAINAGE	5088000	Unreserved Cash and Investments - Ending	\$37,513
0379	635	TREASURER'S TRUST-COURT	5088000	Unreserved Cash and Investments - Ending	\$300
0379	635	TREASURER'S TRUST-COURT	5860000	Court Remittances	\$249,398