

## Appendix B

City of Sumner  
 All Funds - Cash Summary  
 For the period of January 1, 2011 through March 31, 2011

| Fund Expenditures                    | Beginning<br>Cash & Inv<br>Balance | Budgeted<br>Revenue | Actual<br>Revenue | Budgeted<br>Expenditure | Actual<br>Expenditure | Est. Ending<br>Balance |
|--------------------------------------|------------------------------------|---------------------|-------------------|-------------------------|-----------------------|------------------------|
| <b>SPECIAL REVENUE FUNDS:</b>        |                                    |                     |                   |                         |                       |                        |
| 101 Street                           | \$ 10,542                          | \$ 1,848,800        | \$ 213,088        | \$ 1,848,800            | \$ 195,873            | \$ 27,757              |
| 102 Arterial Street                  | (1,510)                            | 2,198,080           | 323,457           | 2,198,080               | 159,199               | 162,748                |
| 105 Drug Enforcement                 | 122,239                            | 122,300             | 541               | 122,300                 | 1,250                 | 121,530                |
| 106 Motel/Hotel Tax                  | 68,807                             | 160,500             | 10,767            | 160,500                 | 2,925                 | 76,649                 |
| 107 LID Development                  | 285,876                            | 2,400,000           | 326               | 2,400,000               | 20,509                | 265,693                |
| 109 Animal Control                   | (5,333)                            | 920,720             | 127,804           | 920,720                 | 105,080               | 17,391                 |
| 111 Miscellaneous Grant              | 5,087                              | 248,090             | 40,408            | 248,090                 | 31,379                | 14,116                 |
| <b>TOTAL SPECIAL REVENUE FUNDS</b>   | <b>\$ 485,708</b>                  | <b>\$ 7,898,490</b> | <b>\$ 716,391</b> | <b>\$ 7,898,490</b>     | <b>\$ 516,215</b>     | <b>\$ 685,884</b>      |
| <b>DEBT SERVICE FUNDS:</b>           |                                    |                     |                   |                         |                       |                        |
| 213 LID 64                           | 3,068                              | 33,600              | 36,583            | 33,600                  | 188                   | 39,463                 |
| 214 LID 65                           | 3,501                              | 4,000               | 8,089             | 4,000                   | 183                   | 11,407                 |
| 221 LID Guarantee                    | 1,405,030                          | 1,430,750           | 662               | 1,430,750               | -                     | 1,405,692              |
| 232 LTGO Bonds, 1998                 | 3,635                              | -                   | 2                 | -                       | -                     | 3,637                  |
| 233 LTD. Tax GO Bonds, 1999          | 135                                | -                   | -                 | -                       | -                     | 135                    |
| 234 LTGO Refunding Bonds, 2008       | 4,349                              | 331,100             | 39,236            | 331,100                 | 34                    | 43,551                 |
| 268 CLID 98-1                        | 459,620                            | -                   | 716               | -                       | 424                   | 459,912                |
| 270 LID 70                           | 1,179,143                          | 2,414,000           | 46,072            | 2,414,000               | 1,171,545             | 53,670                 |
| 275 LID 75                           | 3,931                              | 368,800             | 2                 | 368,800                 | 273                   | 3,660                  |
| <b>TOTAL DEBT SERVICE FUNDS</b>      | <b>\$ 3,062,413</b>                | <b>\$ 4,582,250</b> | <b>\$ 131,362</b> | <b>\$ 4,582,250</b>     | <b>\$ 1,172,647</b>   | <b>\$ 2,021,128</b>    |
| <b>CAPITAL PROJECT FUNDS (CIP):</b>  |                                    |                     |                   |                         |                       |                        |
| 302 Sidewalk                         | \$ 2,312                           | \$ 433,000          | \$ 9,602          | \$ 433,000              | \$ 1,154              | \$ 10,760              |
| 303 General Government Capital Asset | 842,260                            | 1,603,340           | 318,619           | 1,603,340               | 80,430                | 1,080,449              |
| 415 Cemetery Development             | 126,691                            | 215,000             | 5,777             | 215,000                 | 526                   | 131,942                |
| <b>TOTAL CAPITAL PROJECT FUNDS</b>   | <b>\$ 971,263</b>                  | <b>\$ 2,251,340</b> | <b>\$ 333,998</b> | <b>\$ 2,251,340</b>     | <b>\$ 82,110</b>      | <b>\$ 1,223,151</b>    |
| <b>FIDUCIARY FUNDS:</b>              |                                    |                     |                   |                         |                       |                        |
| 601 Cemetery Endowment               | \$ 1,068,579                       | \$ 1,120,000        | \$ 4,357          | \$ 1,120,000            | \$ 1,800              | \$ 1,071,136           |
| 605 Development Impact Fees          | 174,078                            | 699,600             | 16,446            | 699,600                 | -                     | 190,524                |
| 611 Firemen's Pension                | 336,676                            | 370,700             | 686               | 370,700                 | 19,246                | 318,116                |
| 615 Section 125 Plan                 | 9,536                              | -                   | 17,126            | -                       | 10,000                | 16,662                 |
| <b>TOTAL FIDUCIARY FUNDS</b>         | <b>\$ 1,588,869</b>                | <b>\$ 2,190,300</b> | <b>\$ 38,615</b>  | <b>\$ 2,190,300</b>     | <b>\$ 31,046</b>      | <b>\$ 1,596,438</b>    |

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|                                     | Beginning<br>Cash & Inv<br>Balance | Budgeted<br>Revenue  | Actual<br>Revenue   | Budgeted<br>Expense  | Actual<br>Expense   | Est. Ending<br>Balance |
|-------------------------------------|------------------------------------|----------------------|---------------------|----------------------|---------------------|------------------------|
| <b>ENTERPRISE FUNDS:</b>            |                                    |                      |                     |                      |                     |                        |
| 401 Water                           | \$ 1,994,427                       | \$ 11,510,740        | \$ 414,062          | \$ 11,510,740        | \$ 372,968          | \$ 2,035,521           |
| 402 Sewer                           | 2,913,854                          | 18,353,640           | 1,068,473           | 18,353,640           | 924,345             | 3,057,982              |
| 403 Utility Bond Reserves           | 1,667,458                          | 1,704,500            | 785                 | 1,704,500            | -                   | 1,668,243              |
| 408 Storm Sewers                    | 6,603,165                          | 10,450,470           | 552,546             | 10,450,470           | 355,450             | 6,800,261              |
| 410 Cemetery Operation              | 18,677                             | 812,000              | 81,814              | 812,000              | 86,850              | 13,641                 |
| 420 Multi-Purpose Operations        | 63,679                             | 125,000              | 9,229               | 125,000              | 6,894               | 66,014                 |
| 430 Golf Course Operating           | 52                                 | 2,139,100            | 51,644              | 2,139,100            | 158,642             | (106,946)              |
| <b>TOTAL ENTERPRISE FUNDS</b>       | <b>\$ 13,261,313</b>               | <b>\$ 45,095,450</b> | <b>\$ 2,178,553</b> | <b>\$ 45,095,450</b> | <b>\$ 1,905,149</b> | <b>\$ 13,534,717</b>   |
| <b>INTERNAL SERVICE FUNDS:</b>      |                                    |                      |                     |                      |                     |                        |
| 501 Unemployment Insurance          | \$ 113,051                         | \$ 126,800           | \$ 376              | \$ 126,800           | \$ 7,032            | \$ 106,395             |
| 550 Fleet Operations                | 124,968                            | 698,300              | 69,440              | 698,300              | 71,802              | 122,606                |
| 551 Technology Services             | 233,484                            | 781,570              | 52,448              | 781,570              | 64,581              | 221,351                |
| 555 Fleet Capital Replacement       | 1,088,279                          | 1,514,960            | 52,398              | 1,514,960            | 3,122               | 1,137,555              |
| <b>TOTAL INTERNAL SERVICE FUNDS</b> | <b>\$ 1,559,781</b>                | <b>\$ 3,121,630</b>  | <b>\$ 174,662</b>   | <b>\$ 3,121,630</b>  | <b>\$ 146,537</b>   | <b>\$ 1,587,906</b>    |
| <b>TOTAL ALL FUNDS</b>              | <b>\$ 23,428,479</b>               | <b>\$ 82,802,570</b> | <b>\$ 5,419,280</b> | <b>\$ 82,802,570</b> | <b>\$ 5,966,490</b> | <b>\$ 22,881,269</b>   |