

City of Sunnyside

Annual Financial Report



Photo courtesy of Northwest Cherry Growers and Washington State Fruit Commission

For the Fiscal Year Ending
December 31, 2008

Annual Financial Report

**City of Sunnyside, Washington
Fiscal Year Ending December 31, 2008**

*Report Prepared by the
Finance Department, City of Sunnyside
Jordan Arreola, Finance Director
Earlene Bassett, Assistant Finance Director*

ANNUAL FINANCIAL REPORT

CITY OF SUNNYSIDE

MCAG NO. 0846

SUBMITTED PURSUANT TO RCW 43.09.230

TO THE

WASHINGTON STATE AUDITOR'S OFFICE

FOR FISCAL YEAR ENDED DECEMBER 31, 2008

Certified correct this 28th day of May 2009 to the best of my knowledge and belief:

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**City of Sunnyside
Annual Financial Report
For the Fiscal Year Ending December 31, 2008**

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INTRODUCTORY SECTION

CITY OF SUNNYSIDE
List of Elected and Appointed Officials
As of December 31, 2008

ELECTED OFFICIALS – CITY COUNCIL

Pablo Garcia, Mayor
Bruce Epps, Mayor Pro-Tem
William Gant
Tom Gehlen
Theresa Hancock
Jim Restucci
Carol Stone

APPOINTED OFFICIALS – CITY STAFF

City Manager	Eric C. Swansen
City Attorney/Assistant City Manager	Mark A. Kunkler
City Clerk/Executive Assistant to the City Manager	Deborah Estrada
Finance Director	Jordan Arreola
Fire Chief	Aaron Markham
Police Chief	Ed Radder
Public Works Director	Jim Bridges

**CITY OF SUNNYSIDE
Boards and Commissions
As of December 31, 2008**

Civil Service Commission	6 -Year Term Expires
Penny Ross	April 2012
Rev. Michael Hughes	April 2012
Gary Cole	February 2012
Terri Rhode (City staff liaison, Secretary-Examiner)	

Lodging Tax Advisory Committee	3-Year Term Expires
Tom Denlea	December 2009
Theresa Hancock	December 2009
Patricia Kezele	December 2009
Pam Turner	December 2009
Kristiann Vlieger	December 2009

Museum Board
John Saras
Don Wade
Sally Saras

Park and Recreation Board	4-Year Term Expires/Expired
Patsy A. Maynard	April 2009
Dorothy Aiken Dickenson	April 2009
Sam Ramirez	April 2009
Open (student position)	
Marvine Schultz	April 2008
Robert Sarmiento, Sr.	December 2010
Jesse Hernandez, Jr.	January 2008

Planning Commission	4 -Year Term Expires
Jeff Barron	January 2012
Brent Cleghorn	June 2010
Stan Davis	January 2010
Francisco Guerrero	January 2010
De Ann Hochhalter	June 2011
Jesse Hernandez, Jr.	January 2009
Stephen V. Maltos	April 2009

Sunnyside Council Salary Commission	4-Year Term Expires
Peggy Beeler	October 2011
Open	4-Year Term
Open	2-Year Term

Sunnyside Housing Authority	5-Year Term Expires
Jesse M. Gonzalez	September 2008
Mae M. Haney	September 2009
Michael Kantman	September 2010
Open	2012
Keith Sattler	September 2011

**Volunteer Firefighters' and Reserve
Officers' Relief and Pension Fund
Board of Trustees**

1-Year Term Expires

Pablo Garcia, Mayor	
Bruce Epps, Councilmember	
Eric C. Swansen, City Manager	
Deborah Estrada, City Clerk/Executive Asst. to the City Manager	
Aaron Markham, Fire Chief	
Ed Radder, Police Chief	
Antonio Castillo, Volunteer Firefighter	2008
Mike Christensen, Reserve Officer	2008

Firemen's Pension Board

Pablo Garcia, Mayor	
Eric C. Swansen, City Manager	
Jordan Arreola, Finance Director	
Open Firefighter Position	1-Year Term
Open Firefighter Position	2-Year Term

CITY OF SUNNYSIDE
Statistical Information
As of December 31, 2008

- Incorporated - September 16, 1902
- Adopted Council-Manager Form of Government - 1956
- Became Non-Charter Code City - April 16, 1979
- County Of Yakima, State Of Washington
- Latitude - 46 Degrees, 19 Minutes, 15 Seconds.
- Longitude - 120 Degrees, 0 Minutes, 44 Seconds.
- Elevation - 770 feet above sea level

CENSUS DATA

Year	Census	Population	Land Area (sq. miles)	Density (pop./sq. mile)
1910	Federal	1,379		
1920	Federal	1,809		
1930	Federal	2,113		
1940	Federal	2,368		
1950	Federal	4,194		
1960	Federal	6,208		
1970	Federal	6,751		
1980	Federal	9,225		
1990	Federal	11,238		
2000	Fed/State	13,905	5.39	2,581
2005	Fed/State	14,710	5.56	2,646
2006	Fed/State	14,930	5.74	2,600
2007	Fed/State	15,130	5.97	2,536
2008	Fed/State	15,210	5.97	2,547

ASSESSED VALUATIONS

Year	Valuation
1985	\$184,158,141
1990	185,222,327
1995	307,400,875
2000	406,569,121
2001	442,425,702
2002	457,533,046
2003	470,777,433
2004	493,544,639
2005	482,444,295
2006	500,665,178
2007	540,180,220
2008	587,709,508

INFRASTRUCTURE

Facility	Address	Acquisition Date
City Hall Building	818 E. Edison	1984
Fire Station	513 S. 8th St.	1964
Law & Justice Center	401 Homer St	1993
Museum	704 S. 4th St.	1906
Public Works Service Center	1509 S. 6 th Street	1989
Senior Citizen Center	1400 Federal Way	1975
Sunnyside Community Center	1521 S 1st Street	2004
Swimming Pool	559 S 4th St & Edison	1991
Wastewater Treatment Plant	1338 S. 4 th Street	1993
West Sunnyside Business Park	Outlook Rd	2007

Well No.	Drill Date	Depth (feet)	Current Well Capacity (gpm)
1	1907-08	166	Decommissioned
2	1927-29	833	Decommissioned
3	1939-40	1,162	Decommissioned
4	1944-46	1,576	Decommissioned
5	1953-54	453	Pending decommission
6	1962-63	769	455
7	1973-74	1,057	1,077
8	1994	385	700
9	1997	919	1,414
10	1998	1,701	Emergency use only
11	2005	420	500
12	2008	N/A	Under construction

Streets

Asphaltic Surface	57 miles
Gravel Surface	1 mile
Arterials	12 miles
Access	46 miles

PARKS

Park	Address	Acreage
Centennial Square Park	6th & Edison	0.43
Central Park	559 S 4th St & Edison	8.00
Denny-Blaine Park	7th & Denny Blaine Avenue	0.34
Don Hughes Park	1410 E. Lincoln Avenue	0.83
Kiwanis Youth Park	509 Doolittle & Reeves Way	3.43
South Hill Park	1521 S. 1st Street	17.46
Sunnyview Park	31211 Yakima Valley Hwy	30.00
Upland Park	1200 Grandview Avenue & Upland Drive	0.90
Veterans Park	9th & Edison	0.43
Total		61.82

CITY OF SUNNYSIDE
Chart of Funds
As of December 31, 2008

Fund No.	Description
001	General Fund (includes Jail & Recreation Funds)
101	Street Fund
115	Contingency Fund
120	Investigative Fund
130	Police Crime Prevention Fund
140	Public Safety Tax Fund
160	Tourism Expansion Fund
201	General Obligation Bonds Fund
303	Community Development Block Grant Fund
304	Local Capital Improvements Fund
305	Local Capital Improvements (REET-2) Fund
322	Fire Capital Reserve Fund
410	Water Fund
420	Sewer Fund (includes Water/Sewer Revenue Bond & Water/Sewer Capital Projects Funds)
430	Garbage Fund
440	Ambulance Fund
450	Stormwater Fund
501	Equipment Rental Fund
503	Public Works Service Center Fund
504	Data Processing Fund
611	Firemen's Relief and Pension Fund

FINANCIAL SECTION

**CITY OF SUNNYSIDE
FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS**

For the Year Ended December 31, 2008

BARS CODE		Fund Number and Name 001 General Fund		Fund Number and Name 101 Street	
		Budget	Actual	Budget	Actual
		Beginning Net Cash and Investments:		\$943,380	\$949,675
Revenues and Other Sources:					
310	Taxes	5,976,320	6,345,814	0	0
320	Licenses and Permits	197,090	228,882	2,000	2,000
330	Intergovernmental	1,613,850	1,721,744	1,522,000	823,372
340	Charges for Goods and Services	1,131,570	1,174,207	0	0
350	Fines and Forfeits	241,070	283,071	0	0
360	Miscellaneous	57,590	64,554	0	4,157
370	Capital Contributions	0	0	0	0
390	Other Financing Sources	790,700	790,702	577,320	561,556
Total Revenues and Other Financing Sources		10,008,190	10,608,974	2,101,320	1,391,084
Total Resources		10,951,570	11,558,649	2,140,600	1,430,366
Operating Expenditures:					
510	General Government	2,461,660	2,289,053	0	0
520	Public Safety	5,462,240	5,260,293	0	0
530	Physical Environment	51,920	46,059	0	0
540	Transportation	24,460	22,414	856,760	835,080
550	Economic Environment	204,680	194,416	0	0
560	Mental and Physical Health	3,500	3,509	0	0
570	Culture and Recreational	759,420	675,633	0	0
Total Operating Expenditures		8,967,880	8,491,377	856,760	835,080
591-593	Debt Service	0	0	0	0
594-595	Capital Outlay	48,750	44,826	1,188,890	593,968
Total Expenditures		9,016,630	8,536,203	2,045,650	1,429,048
597-599	Other Financing Uses	577,320	561,556	0	0
Total Expenditures and Other Financing Uses		9,593,950	9,097,759	2,045,650	1,429,048
Excess (Deficit) of Resources Over Uses:		1,357,620	2,460,890	94,950	1,318
380	Nonrevenues (Except 384 and 388.80)	4,390	358,277	5,050	5,350
580	Nonexpenditures (Except 584 and 588.80)	0	353,612	0	6,668
Ending Net Cash and Investments:		\$1,362,010	\$2,465,555	\$100,000	\$0

The Accompanying Notes Are An Integral Part Of This Statement.

CITY OF SUNNYSIDE
FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS

For the Year Ended December 31, 2008

BARS CODE		Fund Number and Name		Fund Number and Name	
		140 Public Safety Tax		201 General Obligation Bonds	
		Budget	Actual	Budget	Actual
Beginning Net Cash and Investments:		\$56,760	\$56,758	\$2,560	\$2,559
Revenues and Other Sources:					
310	Taxes	323,210	344,018	705,290	705,290
320	Licenses and Permits	0	0	0	0
330	Intergovernmental	0	0	0	0
340	Charges for Goods and Services	0	0	0	0
350	Fines and Forfeits	0	0	0	0
360	Miscellaneous	1,000	1,297	100	87
370	Capital Contributions	0	0	0	0
390	Other Financing Sources	0	0	0	0
Total Revenues and Other Financing Sources		324,210	345,315	705,390	705,377
Total Resources		380,970	402,073	707,950	707,936
Operating Expenditures:					
510	General Government	0	0	0	0
520	Public Safety	345,430	334,054	0	0
530	Physical Environment	0	0	0	0
540	Transportation	0	0	0	0
550	Economic Environment	0	0	0	0
560	Mental and Physical Health	0	0	0	0
570	Culture and Recreational	0	0	0	0
Total Operating Expenditures		345,430	334,054	0	0
591-593	Debt Service	0	0	704,670	704,661
594-595	Capital Outlay	0	0		
Total Expenditures		345,430	334,054	704,670	704,661
597-599	Other Financing Uses	0	0	0	0
Total Expenditures and Other Financing Uses		345,430	334,054	704,670	704,661
Excess (Deficit) of Resources Over Uses:		35,540	68,019	3,280	3,275
380	Nonrevenues (Except 384 and 388.80)	0	0	0	0
580	Nonexpenditures (Except 584 and 588.80)	0	0	0	0
Ending Net Cash and Investments:		\$35,540	\$68,019	\$3,280	\$3,275

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CITY OF SUNNYSIDE
FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS

For the Year Ended December 31, 2008

BARS CODE		Fund Number and Name 410 Water		Fund Number and Name 420 Sewer	
		Budget	Actual	Budget	Actual
		Beginning Net Cash and Investments:		\$1,185,200	\$1,185,196
Revenues and Other Sources:					
310	Taxes	0	0	0	0
320	Licenses and Permits	0	0	0	0
330	Intergovernmental	0	0	0	0
340	Charges for Goods and Services	1,722,010	1,847,875	1,910,690	1,996,967
350	Fines and Forfeits	0	0	0	0
360	Miscellaneous	48,450	54,160	60,700	67,012
370	Capital Contributions	0	0	0	0
390	Other Financing Sources	48,430	48,430	176,300	176,300
Total Revenues and Other Financing Sources		1,818,890	1,950,465	2,147,690	2,240,279
Total Resources		3,004,090	3,135,661	4,557,420	4,650,008
Operating Expenditures:					
510	General Government	0	0	0	0
520	Public Safety	0	0	0	0
530	Physical Environment	1,348,370	1,325,495	1,337,140	1,317,005
540	Transportation	0	0	0	0
550	Economic Environment	1,000	1,000	1,000	1,000
560	Mental and Physical Health	0	0	0	0
570	Culture and Recreational	0	0	0	0
Total Operating Expenditures		1,349,370	1,326,495	1,338,140	1,318,005
591-593	Debt Service	6,280	6,272	116,530	116,518
594-595	Capital Outlay	1,646,710	403,717	134,760	46,974
Total Expenditures		3,002,360	1,736,484	1,589,430	1,481,497
597-599	Other Financing Uses	34,900	34,900	0	0
Total Expenditures and Other Financing Uses		3,037,260	1,771,384	1,589,430	1,481,497
Excess (Deficit) of Resources Over Uses:		(33,170)	1,364,277	2,967,990	3,168,511
380	Nonrevenues (Except 384 and 388.80)	1,541,170	324,928	350,870	350,872
580	Nonexpenditures (Except 584 and 588.80)	560,580	567,667	949,140	949,215
Ending Net Cash and Investments:		\$947,420	\$1,121,538	\$2,369,720	\$2,570,168

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CITY OF SUNNYSIDE
FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS

For the Year Ended December 31, 2008

BARS CODE		Fund Number and Name 430 Garbage		Fund Number and Name 440 Ambulance	
		Budget	Actual	Budget	Actual
		Beginning Net Cash and Investments:		\$45,540	\$45,543
Revenues and Other Sources:					
310	Taxes	0	0	406,770	401,488
320	Licenses and Permits	0	0	0	0
330	Intergovernmental	0	0	1,640	1,644
340	Charges for Goods and Services	746,000	785,756	455,000	523,126
350	Fines and Forfeits	0	0	0	0
360	Miscellaneous	2,880	3,072	56,500	56,854
370	Capital Contributions	0	0	0	0
390	Other Financing Sources	0	0	8,910	8,910
Total Revenues and Other Financing Sources		748,880	788,828	928,820	992,022
Total Resources		794,420	834,371	1,189,250	1,252,499
Operating Expenditures:					
510	General Government	0	0	0	0
520	Public Safety	0	0	843,310	823,450
530	Physical Environment	757,640	753,298	0	0
540	Transportation	0	0	0	0
550	Economic Environment	0	0	0	0
560	Mental and Physical Health	0	0	0	0
570	Culture and Recreational	0	0	0	0
Total Operating Expenditures		757,640	753,298	843,310	823,450
591-593	Debt Service	0	0	0	0
594-595	Capital Outlay	0	0	0	0
Total Expenditures		757,640	753,298	843,310	823,450
597-599	Other Financing Uses	0	0	0	0
Total Expenditures and Other Financing Uses		757,640	753,298	843,310	823,450
Excess (Deficit) of Resources Over Uses:		36,780	81,073	345,940	429,049
380	Nonrevenues (Except 384 and 388.80)	870	872	230	238
580	Nonexpenditures (Except 584 and 588.80)	0	0	0	0
Ending Net Cash and Investments:		\$37,650	\$81,945	\$346,170	\$429,287

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CITY OF SUNNYSIDE
FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS

For the Year Ended December 31, 2008

BARS CODE		Fund Number and Name 501 Equipment Rental		Fund Number and Name 504 Data Processing	
		Budget	Actual	Budget	Actual
		Beginning Net Cash and Investments:		\$984,750	\$984,749
Revenues and Other Sources:					
310	Taxes	0	0	0	0
320	Licenses and Permits	0	0	0	0
330	Intergovernmental	0	0	0	0
340	Charges for Goods and Services	0	0	0	0
350	Fines and Forfeits	0	0	0	0
360	Miscellaneous	708,110	715,152	402,590	402,631
370	Capital Contributions	0	0	0	0
390	Other Financing Sources	29,200	29,208	0	0
Total Revenues and Other Financing Sources		737,310	744,360	402,590	402,631
Total Resources		1,722,060	1,729,109	421,790	421,830
Operating Expenditures:					
510	General Government	0	0	396,070	354,734
520	Public Safety	0	0	0	0
530	Physical Environment	0	0	0	0
540	Transportation	423,330	402,312	0	0
550	Economic Environment	0	0	0	0
560	Mental and Physical Health	0	0	0	0
570	Culture and Recreational	0	0	0	0
Total Operating Expenditures		423,330	402,312	396,070	354,734
591-593	Debt Service	436,220	334,094	0	0
594-595	Capital Outlay	0	0	5,000	0
Total Expenditures		859,550	736,406	401,070	354,734
597-599	Other Financing Uses	825,000	825,000	0	0
Total Expenditures and Other Financing Uses		1,684,550	1,561,406	401,070	354,734
Excess (Deficit) of Resources Over Uses:		37,510	167,703	20,720	67,096
380	Nonrevenues (Except 384 and 388.80)	0	0	0	0
580	Nonexpenditures (Except 584 and 588.80)	0	0	0	0
Ending Net Cash and Investments:		\$37,510	\$167,703	\$20,720	\$67,096

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CITY OF SUNNYSIDE
FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS

For the Year Ended December 31, 2008

Fund Type: Special Revenue Funds	Fund Number and Name 115 Contingency		Fund Number and Name 120 Investigative	
	Budget	Actual	Budget	Actual
Beginning Net Cash and Investments	\$870	\$874	\$133,150	\$143,155
Revenue and Other Financing Sources	10	26	62,670	71,570
Total Resources	880	900	195,820	214,725
Expenditures And Other Financing Uses	0	0	26,350	24,527
Excess (Deficit) of Resources Over Uses	880	900	169,470	190,198
Nonrevenues (Except 384 and 388.80)	0	0	0	0
Nonexpenditures (Except 584 and 588.80)	0	0	0	0
Ending Net Cash and Investments	\$880	\$900	\$169,470	\$190,198

Fund Type: Special Revenue Funds	Fund Number and Name 130 Police Crime Prevention		Fund Number and Name 160 Tourism Expansion	
	Budget	Actual	Budget	Actual
Beginning Net Cash and Investments	\$85,970	\$85,970	\$120,170	\$120,171
Revenue and Other Financing Sources	270,850	121,354	83,000	96,047
Total Resources	356,820	207,324	203,170	216,218
Expenditures And Other Financing Uses	274,710	205,020	145,000	125,504
Excess (Deficit) of Resources Over Uses	82,110	2,304	58,170	90,714
Nonrevenues (Except 384 and 388.80)	0	13,718	0	0
Nonexpenditures (Except 584 and 588.80)	0	13,718	0	0
Ending Net Cash and Investments	\$82,110	\$2,304	\$58,170	\$90,714

Fund Type: Capital Projects Funds	Fund Number and Name 303 Community Development Block Grant		Fund Number and Name 304 Local Capital Improvements	
	Budget	Actual	Budget	Actual
Beginning Net Cash and Investments	\$93,340	\$93,336	\$198,400	\$198,399
Revenue and Other Financing Sources	5,300	4,881	70,000	81,804
Total Resources	98,640	98,217	268,400	280,203
Expenditures And Other Financing Uses	62,760	62,756	15,000	14,650
Excess (Deficit) of Resources Over Uses	35,880	35,461	253,400	265,553
Nonrevenues (Except 384 and 388.80)	0	0	0	0
Nonexpenditures (Except 584 and 588.80)	0	0	0	0
Ending Net Cash and Investments	\$35,880	\$35,461	\$253,400	\$265,553

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CITY OF SUNNYSIDE
FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS

For the Year Ended December 31, 2008

Fund Type: Capital Projects Funds	Fund Number and Name 305 Local Capital Improvements (REET-2)		Fund Number and Name 322 Fire Equipment Reserve	
	Budget	Actual	Budget	Actual
Beginning Net Cash and Investments	\$9,900	\$9,901	\$49,540	\$49,545
Revenue and Other Financing Sources	58,200	67,616	1,200	1,449
Total Resources	68,100	77,517	50,740	50,994
Expenditures And Other Financing Uses	68,100	68,100	0	0
Excess (Deficit) of Resources Over Uses	0	9,417	50,740	50,994
Nonrevenues (Except 384 and 388.80)	0	0	0	0
Nonexpenditures (Except 584 and 588.80)	0	0	0	0
Ending Net Cash and Investments	\$0	\$9,417	\$50,740	\$50,994

Fund Type: Enterprise Funds	Fund Number and Name 450 Stormwater		Fund Number and Name	
	Budget	Actual	Budget	Actual
Beginning Net Cash and Investments	\$0	\$0		
Revenue and Other Financing Sources	97,040	83,511		
Total Resources	97,040	83,511		
Expenditures And Other Financing Uses	7,000	1,465		
Excess (Deficit) of Resources Over Uses	90,040	82,046		
Nonrevenues (Except 384 and 388.80)	0	0		
Nonexpenditures (Except 584 and 588.80)	0	0		
Ending Net Cash and Investments	\$90,040	\$82,046		

Fund Type: Internal Service Funds	Fund Number and Name 503 Public Works Service Center		Fund Number and Name	
	Budget	Actual	Budget	Actual
Beginning Net Cash and Investments	\$33,080	\$33,078		
Revenue and Other Financing Sources	31,330	31,441		
Total Resources	64,410	64,519		
Expenditures And Other Financing Uses	41,290	40,292		
Excess (Deficit) of Resources Over Uses	23,120	24,227		
Nonrevenues (Except 384 and 388.80)	0	0		
Nonexpenditures (Except 584 and 588.80)	0	0		
Ending Net Cash and Investments	\$23,120	\$24,227		

The Accompanying Notes Are An Integral Part Of This Statement.

CITY OF SUNNYSIDE
FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS

For the Year Ended December 31, 2008

	Fund Number and Name 611 Firemen's Relief and Pension		Fund Number and Name	
	Budget	Actual	Budget	Actual
Fund Type: Pension Trust Funds				
Beginning Net Cash and Investments	\$323,830	\$323,832		
Revenue and Other Financing Sources	21,680	20,516		
Total Resources	345,510	344,348		
Expenditures And Other Financing Uses	29,030	25,618		
Excess (Deficit) of Resources Over Uses	316,480	318,730		
Nonrevenues (Except 384 and 388.80)	0	0		
Nonexpenditures (Except 584 and 588.80)	0	0		
Ending Net Cash and Investments	\$316,480	\$318,730		

	Fund Number and Name Municipal Court		Fund Number and Name Jail/Prisoner	
	Budget	Actual	Budget	Actual
Fund Type: Agency Funds				
Beginning Net Cash and Investments	N/A	\$37,418	N/A	\$89,075
Revenue and Other Financing Sources	N/A	0	N/A	0
Total Resources	N/A	37,418	N/A	89,075
Expenditures And Other Financing Uses	N/A	0	N/A	0
Excess (Deficit) of Resources Over Uses	N/A	37,418	N/A	89,075
Nonrevenues (Except 384 and 388.80)	N/A	768,198	N/A	146,252
Nonexpenditures (Except 584 and 588.80)	N/A	774,077	N/A	122,919
Ending Net Cash and Investments	N/A	\$31,539	N/A	\$112,408

The Accompanying Notes Are An Integral Part Of This Statement.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The City of Sunnyside reports financial activity using the revenue and expenditure classifications, statements, and schedules contained in the Cash Basis Budgeting, Accounting and Reporting System (BARS) manual. This basis of accounting and reporting is another comprehensive basis of accounting (OCBOA) that is prescribed by the State Auditor's Office under the authority of Washington State law, Chapter 43.09 RCW.

The City of Sunnyside, Washington, was incorporated on September 16, 1902 and operates under the laws of the State of Washington applicable to a non-charter code city with a Council/Manager form of government. The City of Sunnyside is a general purpose government and provides public safety (police, fire), Municipal Court, public improvements (streets, traffic signals), sanitation (solid waste disposal, sanitary sewer facility), water utility, stormwater utility, community development, and parks and recreation. The City of Sunnyside uses single-entry, cash basis accounting which is a departure from generally accepted accounting principles (GAAP).

A. FUND ACCOUNTING

The accounts of the City of Sunnyside are organized on the basis of funds, each of which is considered a separate accounting entity. Each fund is accounted for with a separate set of single-entry accounts that comprises its cash, investments, revenues and expenditures, as appropriate. The City of Sunnyside's resources are allocated to and accounted for in individual funds depending on their intended purpose. The following are the fund types used by the City of Sunnyside:

GOVERNMENTAL FUND TYPES:

General (Current Expense) Fund

This fund is the primary operating fund of the City of Sunnyside. 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 revenues that are legally restricted or designated to finance particular activities of the City of Sunnyside.

Debt Service Funds

These funds account for the accumulation of resources to pay principal, interest and related costs on general long-term debt.

Capital Projects Funds

These funds account for financial resources which are designated for the acquisition or construction of general government capital projects.

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 Sunnyside on a cost-reimbursement basis.

FIDUCIARY FUND TYPES:

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

Private-Purpose Trust Funds

These funds report all trust arrangements under which principal and income benefit individuals, private organizations or other governments.

Agency Funds

These funds are used to account for assets that the City of Sunnyside holds for others in an agency capacity.

B. BASIS OF ACCOUNTING

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Revenues are recognized only when cash is received and expenditures are recognized when paid, including those properly chargeable against the report year(s) budget appropriations as required by state law.

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

Purchases of capital assets are expensed during the year of acquisition. There is no capitalization of capital assets, nor allocation of depreciation expense. Inventory is expensed when purchased.

The basis of accounting described above represents a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

C. BUDGETS

Annual appropriated budgets are adopted for all funds with the exception of fiduciary funds. The financial statements include budgetary comparisons for those funds.

Annual appropriated budgets are adopted at the fund level. The budgets constitute the legal authority for expenditures at that level. Annual appropriations for general and special revenue funds lapse at the fiscal period end.

The City Manager is authorized to transfer budgeted amounts 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 Sunnyside's legislative body.

The City's legislative body approved three budget amendment ordinances during the fiscal period. The budget amounts shown in the financial statements are the final authorized amounts as revised during the year. Impacts to affected funds are as follows:

Fund No.	Description	Increase/ (Decrease)
001	General Fund	\$674,530
101	Street Fund	209,240
120	Investigative Fund	(650)
130	Crime Prevention Fund	73,340
140	Public Safety Tax Fund	(2,370)
160	Tourism Expansion Fund	54,000
201	General Obligation Debt Fund	(620)
303	Community Development Block Grant Fund	62,760
304	Local Capital Improvements Fund	(85,000)
305	Local Capital Improvements (REET-2) Fund	18,100
322	Fire Equipment Reserve	(20,000)
410	Water Fund	443,260
420	Sewer Fund	71,040
430	Garbage Fund	42,420
440	Ambulance Fund	2,130
450	Stormwater	7,000
501	Equipment Rental Fund	90,170
503	Public Works Service Center Fund	(3,710)
504	Data Processing Fund	8,480
611	Firemen's Relief and Pension Fund	2,700
	Total	\$1,646,820

D. CASH

It is the City of Sunnyside's policy to invest all temporary cash surpluses. The amount is included in the net cash and investments shown on the statements of fund resources and uses arising from cash transactions. The interest on these investments is prorated to various funds.

E. DEPOSITS

The City of Sunnyside's deposits and certificates of deposit are covered by the Federal Deposit Insurance Corporation (FDIC) and/or the Washington Public Deposit Protection Commission (WPDPC).

Custodial credit risk for deposits is the risk that the City of Sunnyside's deposits may not be returned to it in the event of a bank failure. All City of Sunnyside deposits are insured by the FDIC up to \$250,000. All deposits not covered by FDIC insurance are covered by the WPDPC for amounts over \$250,000.

The WPDPC is a statutory authority established under Washington State Law Revised Code of Washington (RCW) Chapter 39.58. There exists a collateral arrangement amongst multiple financial institutions that provides for additional assessments against members of the pool on a pro rata basis up to a maximum of 10 percent of each institution's public deposits. Provisions of RCW 39.85, Section 60 authorize the WPDPC to make pro-rata assessments in proportion to the maximum liability of each such depository as it existed on the date of loss.

F. INVESTMENTS (See Note 3 – Investments)

G. DERIVATIVES AND SIMILAR TRANSACTIONS

The City of Sunnyside has not used, held or sold any derivatives or similar instruments during the period covered by the financial statements.

H. CAPITAL ASSETS

Capital assets are long-lived assets of the City of Sunnyside and are recorded as expenditures when purchased.

I. COMPENSATED ABSENCES

Vacation leave may be accumulated up to 240 to 360 hours days and is payable upon separation or retirement. The accumulated maximum hours vary by type of employee based upon the applicable union contract, employment agreement or ordinance.

Sick leave may be accumulated up to 960 hours for all employees except firefighters. Firefighters may accumulate up to 1,040 hours. The City pays for sick leave that exceeds the maximum accrual rate as of December 31st of each year. Those excess hours for full time employees are paid at 25% of their value. Upon separation after completing at least 10 years of service, all employees represented by union contract shall be paid 25% of their accumulated sick leave. Unless a specific employment agreement is in effect, non-represented employees shall be paid 25% of their accumulated sick leave upon retirement.

J. LONG-TERM DEBT NOTE (See Note 6 – Long-Term Debt)

K. OTHER FINANCING SOURCES OR USES

The City of Sunnyside's "Other Financing Sources or Uses" consist of transfers-in, transfers-out, intergovernmental loan proceeds, proceeds from sale of capital assets, insurance recoveries, and other note proceeds.

L. RISK MANAGEMENT

The City of Sunnyside is member of the Cities Insurance Association of Washington (CIAW). Chapter 48.62 RCW authorizes the governing body of any one or more government 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, Interlocal Cooperation Act. The pool was formed on September 1, 1988 when 34 cities 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. Currently, the CIAW has 97 cities and 162 fire and special districts in the program.

The pool allows members to jointly purchase insurance coverage and provide related services, such as administration, risk management, claims administration, etc. Coverage for Public Officials Liability is on a "claims made basis". All other coverage is on an "occurrence basis". The pool provides the following forms of group purchased insurance coverage for its members: property, general liability, law enforcement liability, automobile liability, employment practices liability, boiler and machinery, bonds of various types, and public officials liability.

The pool acquires liability insurance from unrelated underwriters that are subject to a per-occurrence deductible of \$100,000. Members are responsible for the first \$1,000 of the deductible amount of each claim, while the pool is responsible for the remaining \$99,000. Insurance carriers cover insured losses over \$100,000 to the limits of each policy. Since the pool is a cooperative program, there is a joint liability among the participating members towards the sharing of the \$99,000 portion of the deductible. The pool, however, purchases a Stop Loss Policy in the amount of \$5,500,000 to reduce risk to its members.

Property insurance is subject to a per-occurrence deductible of \$10,000. Members are responsible for the first \$1,000 of the deductible amount of each claim, while the pool is responsible for the remaining \$9,000.

Boiler and machinery insurance is subject to a per-occurrence deductible of \$2,500. Members are responsible for the deductible amount of each claim.

Each new member now pays the pool an admittance fee. This amount covers the member's share of unrestricted reserves. Members contract to remain in the pool for a minimum of one year, and must give notice before August 31st before terminating participation the following September 1st. The Interlocal Governmental Agreement is renewed automatically each year. Even after termination, a member remains responsible for contributions to the pool for any unresolved, unreported, and in-process claims for the period they were a signatory to the Interlocal Governmental Agreement.

The pool is fully funded by its member participants. Claims are filed by members with Canfield & Associates, which has been contracted to perform pool administration, claims adjustment and administration and loss prevention for the pool. Fees paid to the third party administrator under this arrangement for the years ended August 31, 2007 and 2008 were \$1,242,382 and \$1,321,289 respectively.

A governing board is selected by the membership and is responsible for conducting the business affairs of the pool. The Board of Directors has contracted with Canfield & Associates to perform day-to-day administration of the pool. This pool has no employees. Copies of the pool's annual report may be obtained by writing to 451 Diamond Drive, Ephrata, WA 98823.

M. RESERVED FUND BALANCE

The City of Sunnyside has two funds with restrictions on fund balance as result of revenue bond covenants. The Water Fund maintains a \$364,000 bond reserve as required by 2005 Water/Sewer Revenue Refunding Bond covenants. The Sewer Fund maintains a \$228,500 bond reserve as required by 2007 Water/Sewer Revenue Bond covenants.

NOTE 2 - COMPLIANCE AND ACCOUNTABILITY

There have been no material violations of finance-related legal or contractual provisions.

As of December 31, 2008, one major lawsuit, *Thomas R. Paul v. City of Sunnyside, et al*, was pending against the City of Sunnyside. Mr. Paul commenced the lawsuit in the United States District Court for the Eastern District of Washington, Case No. CV-08-5039-LRS, on July 2, 2008, alleging damages for deprivation of substantive due process, denial of equal protection, conspiracy to prevent his work as a building contractor in the City of Sunnyside, and interference with his freedom of speech. Plaintiff prays for general and special damages in the amount of \$3,040,000 and punitive damages in the amount of \$22,860,000. Defense has been tendered to the City's insurer and the City's insurer is contesting the case vigorously. General and special damages are covered within the City's insurance policy. The City Attorney and defense counsel share the opinion that there is no likelihood of the plaintiff prevailing on any claim.

In 2008, there have been no expenditures exceeding legal appropriations in any of the funds of the City of Sunnyside.

NOTE 3 – INVESTMENTS

The City of Sunnyside's investments are either insured, registered or held by the City of Sunnyside or its agent in the City of Sunnyside's name.

Investments by type at December 31, 2008 are as follows:

Type of Investment	City of Sunnyside's own investments	Investments held by City of Sunnyside as an agent for other local governments, individuals or private organizations	Total
Local Government Investment Pool (LGIP)	\$6,338,797	\$318,180	\$6,656,977
Municipal Investor Account	1,293,671	0	1,293,671
Total	\$7,632,468	\$318,180	\$7,950,648

Custodial credit risk is the risk that in event of a failure of the counterparty to an investment transaction, the City would not be able to recover the value of the investment or collateral securities. As required by Washington State law, all investments of the City of Sunnyside's funds are obligations of the U.S. Government, U.S. agency issues, obligations of the State of Washington, repurchase agreements, prime banker's acceptances, the Washington State Local Government Investment Pool or time certificates of deposit with authorized Washington State banks.

The Washington State Local Government Investment Pool, which is operated in a manner consistent with the SEC's Rule 2a-7 of the Investment Act of 1940, is unrated.

NOTE 4 - PROPERTY TAXES

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

Property Tax Calendar	
January 1	Taxes are levied and become an enforceable lien against properties.
February 14	Tax bills are mailed.
April 30	First of two equal installment payments is due.
May 31	Assessed value of property established for next year's levy at 100% of market value.
October 31	Second installment is due.

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

The City of Sunnyside's regular levy for the year 2008 was \$2.9345 per \$1,000 on an assessed valuation of \$587,709,508 for a total regular levy of \$1,724,622. In 2008, the City of Sunnyside also levied \$0.9323 per \$1,000 for payment of General Obligation Bonds for a total additional levy of \$543,220.

NOTE 5 - INTERFUND LOANS AND ADVANCES

The following table displays interfund loan activity during 2008:

Borrowing Fund	Lending Fund	Balance 01/01/2008	New Loans	Repayments	Balance 12/31/2008
Sewer Fund	Water Fund	\$0	\$350,000	\$0	\$350,000
Total		\$0	\$350,000	\$0	\$350,000

At the end of 2008, the City had the following interfund loan:

- The Water Fund provided a \$350,000 interfund loan to the Sewer Fund in 2008. The purpose of the loan was to provide the Sewer Fund with additional operating funds while significant sewer utility rate increases are implemented over a period of four years. Per City of Sunnyside Ordinance 2201, interfund loan principal shall be repaid to the Water Fund from the Sewer Fund on or before December 31, 2010, with interest accruing monthly on unpaid principal for the duration of the loan.

NOTE 6 - LONG-TERM DEBT

The accompanying *Schedule 09 – Long-Term Debt* provides a listing of the outstanding debt of the City of Sunnyside and summarizes the City of Sunnyside's debt transactions for 2008. The debt service requirements, including interest, are as follows:

Year	General Obligation Debt	Revenue Debt	Other Debt	Total Debt
2008	\$1,038,652	\$1,281,771	\$0	\$2,320,423
2009	1,074,811	1,078,046	0	2,152,857
2010	1,011,118	1,119,567	0	2,130,685
2011	898,726	1,106,116	0	2,004,842
2012	651,249	1,118,906	0	1,770,155
2013-2017	2,003,896	5,511,229	0	7,515,125
2018-2022	1,171,378	4,911,514	0	6,082,892
2023-2027	1,178,000	4,856,050	0	6,034,050
Total	\$9,027,830	\$20,983,199	\$0	\$30,011,029

General Obligation Debt

2007 LTGO Bonds

In 2007, the City of Sunnyside issued \$2,760,000 in Limited Tax General Obligation (LTGO) Bonds for the purpose of providing financing for the cost of land acquisition. These bonds were issued by a vote of the City Council for the purpose of financing the Monson Ranches Feedlot land purchase.

2001 UTGO Refunding Bonds

In 2001, the City of Sunnyside issued \$4,350,000 in Unlimited Tax General Obligation (UTGO) Refunding Bonds for the purpose of substantial debt service savings. These bonds refunded voter-approved UTGO bonds issued in 1990 and 1995 for the purpose of constructing the City Pool and Law & Justice Center, respectively.

Lease-Purchase Agreements

In 2006, the City of Sunnyside entered into a lease-purchase agreement with Ford Motor Credit Company for the purpose of equipment replacement. The agreement allowed for the purchase of one vehicle to be used in the Police Department.

In 2007, the City of Sunnyside entered into a lease-purchase agreement with US Bank for the purpose of equipment replacement. The agreement allowed for the purchase of six vehicles to be used in various departments.

In 2008, the City of Sunnyside entered into a lease-purchase agreement with Banner Bank for the purpose of equipment replacement. The agreement allowed for the purchase of six vehicles to be used in various departments.

Washington State LOCAL Program Loans

In 2006, the City of Sunnyside secured two loans through the Washington State Local Option Capital Asset Lending (LOCAL) Program for the purpose of equipment replacement. The first loan in the amount of \$991,850 allowed for the purchase of 26 vehicles to be used in various departments. The second loan in the amount of \$258,387 allowed for the purchase of two ambulances to be used by the Fire Department.

Supporting Investments in Economic Development

In 2008, the City of Sunnyside secured a \$109,192 Supporting Investment in Economic Development loan from Yakima County on the behalf of K2R Properties, LLC for the purpose of street infrastructure improvements. K2R Properties, LLC is repaying the City of Sunnyside principal plus interest on this loan over a seven year term.

Revenue Debt

2007 Water/Sewer Revenue Bonds

In 2007, the City of Sunnyside issued \$2,285,000 in Water/Sewer Revenue Bonds for the purpose of financing capital improvements to the water and sewer systems.

2005 Water/Sewer Refunding Bonds

In 2005, the City of Sunnyside issued \$3,640,000 in Water/Sewer Revenue Refunding Bonds for the purpose of substantial debt service savings. These bonds refunded Water/Sewer Revenue Bonds issued in 1993 and 1996.

Public Works Trust Fund Loans

In 1989, the City of Sunnyside secured a \$1,118,930 Public Works Trust Fund loan from the State of Washington to finance the 1989 water system improvements. In 2004, the City of Sunnyside secured an additional \$750,000 Public Works Trust Fund loan from the State of Washington to finance the Wastewater Treatment Plant rehabilitation.

Supporting Investments in Economic Development

In 2003, the City of Sunnyside secured a \$44,400 Supporting Investment in Economic Development loan from Yakima County on the behalf of New Holland for the purpose of installing a 12-inch water pipe connecting existing City of Sunnyside lines to the New Holland property. New Holland is repaying the City of Sunnyside principal plus interest on this loan over a seven year term.

In 2005, the City of Sunnyside secured an additional \$275,000 Supporting Investment in Economic Development loan from Yakima County on the behalf of Powell Distribution for the purpose of widening a 1,320 foot stretch of Allen Road that includes curbs, gutters and sidewalks and for building a 1,230 foot long "Quail Lane" connecting two streets and for installing 350 feet of water and sewer lines to the Powell Distribution property. Powell Distribution is repaying the City of Sunnyside principal plus interest on this loan over a ten year term.

State Revolving Fund Loans

In 2004, the City of Sunnyside secured a \$4,040,000 State Revolving Fund loan from the State of Washington to finance the Water Source Development Project. As of December 31, 2008, the City of Sunnyside has drawn a total of \$1,535,780 on this loan and remitted principal payments totaling \$141,711. Only the drawn down portion less principal and interest repayments is included in debt service figures in the chart above.

In 2006, the City of Sunnyside secured a \$12,376,640 State Revolving Fund loan from the State of Washington to finance the 2005-2007 Wastewater Treatment Plant rehabilitation.

NOTE 7 - PENSION PLANS

Substantially all City of Sunnyside full-time and qualifying part-time employees participate in the Public Employees' Retirement System (PERS) Plans 1, 2 and 3, Law Enforcement Officers' and Fire Fighters' Retirement System (LEOFF) Plans 1 and 2, and Public Safety Employees' Retirement System (PSERS) Plan 2 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 Sunnyside's financial

statements. Contributions to the systems 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

Local Government Pension System

The City of Sunnyside is also the administrator of a pension retirement system called the Firemen's Relief and Pension Fund. The system is shown as a trust fund in the financial statements of the City. As of December 31, 2008, there were a total of three individuals covered by this system of which none were currently employed and three were drawing benefits.

The most recent actuarial review of the system was done by Randall & Hurley, Inc. to determine the funding requirements as of December 31, 2005. As of this date, the market value of assets was \$336,053 and the actuarial present value of future benefits was \$356,956 leaving an unfunded pension benefit obligation of \$20,903. However, it was determined that a contribution rate of \$9,500 per year will be sufficient to fund the plan. The City of Sunnyside will maintain the funding policy of contributing 100% of the City of Sunnyside's share of the State tax on fire insurance premiums to the Firemen's Relief and Pension Fund. In 2008, this contribution totaled \$11,682.

Plan Description

The Firemen's Relief and Pension Fund was established by the City of Sunnyside in compliance with the requirements of the Revised Code of Washington (RCW) 41.20 and 41.18, and the City of Sunnyside administers the plan. The pension plan is a closed, single-employer, defined benefit retirement plan.

When the Law Enforcement Officers' and Firefighters (LEOFF) pension system was initiated, the State of Washington assumed the major portion of the obligation to provide future retirement benefits for members still in active service at the LEOFF inception date (March 1, 1970). The City of Sunnyside retains the responsibility for all benefits payable to members (or to their survivors) who retired prior to that date. In addition, the City of Sunnyside retains the responsibility for a portion of the benefits payable to members who were active on that date.

Generally, benefits under the LEOFF retirement benefit system are greater than or equal to the retirement benefits under the old City of Sunnyside plan when payments begin. However, LEOFF retirement benefits increase with the consumer price index (CPI-Seattle), while some City of Sunnyside benefits increase with wages of current active members. If wages go up faster than the CPI, the City of Sunnyside becomes liable for the residual amount.

All City of Sunnyside firefighters who served before March 1, 1970 are participants of this pension fund. Those hired between March 1, 1970 and September 30, 1977 are eligible for a supplemental retirement benefit plus health benefits under this plan. Eligible firefighters may retire with full benefits at age 50 after completing 20 years of service, or after 25 years of service regardless of age.

Funding Policy

Under State law, partial funding of the Firemen's Relief and Pension Fund may be provided by an annual tax levy of up to \$0.50 per \$1,000 of assessed value of all taxable City of Sunnyside property. Currently, there are no property taxes that fund the Firemen's Pension Fund. Under State law, the Firemen's Relief and Pension Fund is provided an allocation of 25% of all monies received by the State from taxes on fire

insurance premiums. The General Fund may provide additional funding through transfers as necessary. Active pension plan members are not required to contribute to the plan. The City of Sunnyside currently allocates 100% of fire insurance premiums to the Firemen's Relief and Pension Fund, and therefore additional funding from the General Fund is not required.

OTHER DISCLOSURES

A. SUBSEQUENT EVENTS

Stormwater Utility Repealed

On April 13, 2009, the City of Sunnyside City Council repealed the 2009 stormwater assessment fee retroactive to January 1, 2009 and authorized refunds for all payments received. The fee was assessed on all parcels within the boundary of the City of Sunnyside and was billed on the 2009 property tax assessment invoice issued by Yakima County.

B. SIGNIFICANT ITEMS

Combined Funds

For budgetary and operating purposes, the City of Sunnyside separated the Jail and Recreation divisions from the General Fund and placed them into their own funds (005 and 006, respectively) beginning January 1, 2006. However, for reporting purposes, the City of Sunnyside can have only one General Fund. Therefore, Jail and Recreation financial activities have been combined with the General Fund for the 2008 Annual Report. All transfers amongst these three funds have been eliminated for reporting purposes.

For revenue bond reserves and redemption, and revenue bond-funded capital projects, the City of Sunnyside established the Water/Sewer Revenue Bond and the Water/Sewer Capital Projects Funds (415 and 416, respectively). The bond-funded capital project is multi-year project that began in 2008 and that continues into 2009. Until the project is completed, the bond debt proportions allocable to the Water and Sewer Funds are unknown, which is the reason the two bond funds were established. However, when reporting such proprietary activities, all of those functions must be contained in one fund. In this case, Water/Sewer Revenue Bond and Water/Sewer Capital Projects Funds' financial activities have been combined with the Sewer Fund for the 2008 Annual Report because the majority of the activities are sewer-related. All transfers amongst these three funds have been eliminated for reporting purposes. When the capital project has been completed, the two bond funds will be dissolved, and all bond reserves and redemption activities will be allocated proportionately to the Water and Sewer Funds.

Adjustment to Schedule 09 – Long-Term Debt

The City of Sunnyside transitioned from GAAP to Cash Basis reporting in 2007 and accruals required reversal during the transition. On *Schedule 09 – Long-Term Debt*, the accrual reversal for debt issued on December 13, 2005 should have resulted in an ending outstanding debt balance of \$1,198,161 as of December 31, 2007. However, the balance reported was \$1,195,022. The beginning outstanding debt balance has been corrected to \$1,198,161 on the 2008 *Schedule 09 – Long-Term Debt*.

The 2008 *Schedule 09 – Long-Term Debt* includes debt issued on January 20, 2006 that was not previously reported in 2006 or 2007.

Adjustments to Agency Funds

Based on 2007 audit feedback from the Washington State Auditor's Office, reporting of the Municipal Court agency funds cash balance now reflects outstanding checks. Therefore, the beginning balance on the 2008 *Schedule 11 – Cash Activity* does not equal the ending balance on the 2007 *Schedule 11 – Cash Activity* for Municipal Court agency funds. The difference is a result of incorporating outstanding checks into the cash balance.

**REQUIRED SUPPLEMENTARY
INFORMATION**

General Fund - 001

DETAIL OF REVENUES AND OTHER SOURCES

For The Year Ended December 31, 2008

BARS Account No.	Description	Actual Amount
308.00	BEGINNING NET CASH AND INVESTMENTS	949,675
311.10	REAL PROPERTY TAXES	1,524,154
313.10	LOCAL RETAIL SALES & USE TAX	2,228,208
313.60	NATURAL GAS USE TAX	781,896
313.71	LOCAL CRIMINAL JUSTICE	181,342
316.41	UTILITY TAX - ELECTRIC	678,882
316.43	UTILITY TAX - GAS	180,334
316.46	UTILITY TAX - CABLE	93,428
316.47	UTILITY TAX - TELEPHONE	68,687
316.49	UTILITY TAX - OTHER TELECOMMUNICATIONS	320,198
316.70	TAXES BILLED TO CUSTOMERS	265,894
316.75	TAXES BILLED TO CUSTOMERS - GARBAGE	15,712
317.20	LEASEHOLD EXCISE TAX	7,078
321.30	POLICE AND PROTECTIVE	20,159
321.70	AMUSEMENTS	315
321.80	PENALTIES ON BUSINESS LICENSES	3,653
321.90	OTHER BUS LICENSES & PERMITS	68,065
322.10	BUILDINGS, STRUCTURES & EQUIP	133,920
322.30	ANIMAL LICENSE (DOG)	1,710
322.90	OTHER NON-BUSINESS	1,060
333.14.22	DCTED-PLANNING ONLY	1,456
333.15.91	INTERAGENCY COMMISSION/OUTDOOR RECREATION	0
333.03.73	JAG/CTED-PROSECUTION SVCS	9,999
333.20.20	FEDERAL HIGHWAY ADMIN	125,615
333.20.60	TRAFFIC SAFETY COMMISSION	9,734
333.93.55	HIDTA	1,620
334.03.50	TRAFFIC SAFETY COMMISSION	37,990
335.00.91	PUD PRIVILEGE TAX	27,297
336.00.98	CITY ASSISTANCE	69,606
336.06.10	CRIMINAL JUSTICE - HI CRIME	61,708
336.06.21	CRIMINAL JUSTICE - LO POPULATION	3,124
336.06.51	DUI-CITIES	2,737
336.06.94	LIQUOR EXCISE TAX	72,898
336.06.95	LIQUOR BOARD PROFITS	102,360
337.00.00	IN LIEU TAXES (PILOT TAXES)	3,403
337.07.03	SIED GRANT - COLUMBIA RIVER BANK	109,192
338.12.00	COURT COSTS	55,031
338.15.00	LEGAL SERVICES	400
338.21.00	LAW ENFORCEMENT SERVICES	156,488
338.23.00	DETENTION AND/OR CORRECTION	871,086

General Fund - 001

DETAIL OF REVENUES AND OTHER SOURCES

For The Year Ended December 31, 2008

BARS Account No.	Description	Actual Amount
341.30	DISTRICT/MUNICIPAL COURT- ADMINISTRATIVE FEES	5,415
341.50	SALE OF MAPS & PUBLICATIONS	30
341.69	W P, PRINTING & DUPLICATING	2,006
341.70	SALES OF MERCHANDISE	32,981
341.90	OTHER GENERAL GOVERNMENT	375
341.92	PROPERTY MANAGEMENT SERVICES	1,916
342.10	LAW ENFORCEMENT SERVICES	179,110
342.20	FIRE PROTECTION SERVICES	3,492
342.36	HOME DETENTION	3,253
342.37	BOOKING FEES	317
342.40	PROTECTIVE INSPECTION FEES	1,406
342.90	OTHER PUBLIC SAFETY FEES	7,428
345.81	ZONING & SUBDIVISION FEES	5,280
345.83	PLAN CHECKING FEES	50,663
345.89	OTHER PLANNING AND DEVELOPMENT FEES	975
347.30	ACTIVITY FEES	77,972
347.60	PROGRAM FEES	45,979
348.70	OVERHEAD CHARGE TO OTHER FUNDS	755,610
353.10	TRAFFIC INFRACTION PENALTIES	111,153
353.70	NON-TRAFFIC INFRACTION PENALTIES	1,419
354.00	PARKING INFRACTION PENALTIES	1,772
355.20	DUI FINES	12,607
355.80	OTHER CRIMINAL TRAFFIC MISDEMEANOR FINES	39,695
355.90	VEHICLE IMPOUND	1,900
356.90	OTHER CRIMINAL NON-TRAFFIC FINES	90,427
357.33	PUBLIC DEFENSE COSTS	20,997
357.35	COURT INTERPRETER COST	704
357.36	COLLECTION AGENCY FEE	-320
359.90	MISCELLANEOUS FINES AND PENALTIES	2,717
361.11	INVESTMENT INTEREST	33,251
361.40	INTEREST ON TAXES	10,560
362.50	SPACE & FACILITIES LEASES	19,490
367.00	CONTRIBUTION FROM PRIVATE SOURCES	30
369.40	JUDGEMENTS AND SETTLEMENTS	77
369.81	CASHIERS OVERAGES/SHORTAGES	-563
369.90	OTHER MISCELLANEOUS REVENUE	1,708
	TOTAL REVENUES	9,818,272
386.00	AGENCY TYPE DEPOSITS	75,994
386.83	STATE REMITTANCES - EMERGENCY AND TRAUMA	16,856
386.88	STATE REMITTANCES - PSEA 3	11
386.91	STATE REMITTANCES - PSEA 1	130,978
386.92	STATE REMITTANCES - PSEA 2	76,208

General Fund - 001

DETAIL OF REVENUES AND OTHER SOURCES

For The Year Ended December 31, 2008

BARS Account No.	Description	Actual Amount
386.96	STATE REMITTANCES - CRIME LAB ANALYSIS	2,859
386.97	STATE REMITTANCES - JIS	19,146
386.99	STATE REMITTANCES - SCHOOL ZONE SAFETY	757
389.10	REIMBURSEMENTS/REFUNDS	4,425
389.90	OTHER NON REVENUES	31,043
391.80	INTERGOVERNMENTAL LOAN-CRB SIED	109,192
395.10	SALE OF FIXED ASSETS	600
397.00	OPERATING TRANSFERS (IN)	680,910
	BEGINNING FUND BALANCE, TOTAL REVENUES AND OTHER FINANCING SOURCES	11,916,926

Street Fund - 101

DETAIL OF REVENUES AND OTHER SOURCES

For The Year Ended December 31, 2008

BARS Account No.	Description	Actual Amount
308.00	BEGINNING NET CASH AND INVESTMENTS	39,281
322.40	STREET RIGHT OF WAY	2,000
333.20.20	FEDERAL HIGHWAY ADMIN	466,264
334.03.80	TRANSPORTATION IMPROVEMENT BOARD (TIB)	10,332
336.00.87	MOTOR VEHICLE FUEL TAX-CITY ST	346,775
361.11	INVESTMENT INTEREST	91
367.11	CONTRIBUTIONS FROM PRIVATE SOURCES	0
369.10	SALE OF JUNK OR SALVAGE	2,230
369.90	OTHER MISCELLANEOUS REVENUE	1,836
	TOTAL REVENUES	829,528
389.10	OTHER NON REVENUES	5,350
397.00	TRANSFER FROM FUND 001	561,556
	BEGINNING FUND BALANCE, TOTAL REVENUES AND OTHER FINANCING SOURCES	1,435,716

Contingency Fund - 115

DETAIL OF REVENUES AND OTHER SOURCES

For The Year Ended December 31, 2008

BARS Account No.	Description	Actual Amount
308.00	BEGINNING NET CASH AND INVESTMENTS	874
361.11	INVESTMENT INTEREST	26
	TOTAL REVENUES	26
	BEGINNING FUND BALANCE, TOTAL REVENUES AND OTHER FINANCING SOURCES	900

Investigative Fund - 120

DETAIL OF REVENUES AND OTHER SOURCES

For The Year Ended December 31, 2008

BARS Account No.	Description	Actual Amount
308.00	BEGINNING NET CASH AND INVESTMENTS	143,155
356.50	DRUG FUND ASSESSMENTS	510
361.11	INVESTMENT INTEREST	5,205
369.10	SALE OF SCRAP OR JUNK	0
369.30	CONFISCATED AND FORFEITED PROPERTY	65,855
	TOTAL REVENUES	71,571
	BEGINNING FUND BALANCE, TOTAL REVENUES AND OTHER FINANCING SOURCES	214,725

Police Crime Prevention Fund - 130

DETAIL OF REVENUES AND OTHER SOURCES

For The Year Ended December 31, 2008

BARS Account No.	Description	Actual Amount
308.00	BEGINNING NET CASH AND INVESTMENTS	85,970
331.16.70	DOJ GREAT PROGRAM GRANT	75,478
333.20.60	TRAFFIC SAFETY COMMISSION	1,330
334.03.50	TRAFFIC SAFETY COMMISSION	0
336.06.26	CRIMINAL JUSTICE - SPECIAL PROGRAMS	12,048
347.60	PROGRAM FEES	0
356.90	OTHER FINES	27,602
361.11	INVESTMENT INTEREST	1,302
367.00	CONTRIBUTIONS FROM PRIVATE SOURCES	3,595
	TOTAL REVENUES	121,354
386.00	AGENCY TYPE DEPOSITS	496
386.91	STATE REMITTANCES - PSEA 1	13,222
	BEGINNING FUND BALANCE, TOTAL REVENUES AND OTHER FINANCING SOURCES	221,043

Public Safety Tax Fund - 140

DETAIL OF REVENUES AND OTHER SOURCES

For The Year Ended December 31, 2008

BARS Account No.	Description	Actual Amount
308.00	BEGINNING NET CASH AND INVESTMENTS	56,758
313.73	PUBLIC SAFETY TAX	344,017
361.11	INVESTMENT INTEREST	1,297
.		
	TOTAL REVENUES	345,314
	BEGINNING FUND BALANCE, TOTAL REVENUES AND OTHER FINANCING SOURCES	402,073

Tourism Expansion Fund - 160

DETAIL OF REVENUES AND OTHER SOURCES

For The Year Ended December 31, 2008

BARS Account No.	Description	Actual Amount
308.00	BEGINNING NET CASH AND INVESTMENTS	120,171
313.30	MOTEL/HOTEL TAX	92,302
361.11	INVESTMENT INTEREST	3,745
	TOTAL REVENUES	96,047
	BEGINNING FUND BALANCE, TOTAL REVENUES AND OTHER FINANCING SOURCES	216,218

General Obligation Bonds Fund - 201

DETAIL OF REVENUES AND OTHER SOURCES

For The Year Ended December 31, 2008

BARS Account No.	Description	Actual Amount
308.00	BEGINNING NET CASH AND INVESTMENTS	2,559
311.10	REAL PROPERTY TAXES	705,290
361.11	INVESTMENT INTEREST	87
	TOTAL REVENUES	705,377
	BEGINNING FUND BALANCE, TOTAL REVENUES AND OTHER FINANCING SOURCES	707,935

Community Development Block Grant Fund - 303

DETAIL OF REVENUES AND OTHER SOURCES

For The Year Ended December 31, 2008

BARS Account No.	Description	Actual Amount
308.00	BEGINNING NET CASH AND INVESTMENTS	93,336
361.11	INVESTMENT INTEREST	371
	TOTAL REVENUES	371
391.70	OTHER NOTE PROCEEDS	4,510
	BEGINNING FUND BALANCE, TOTAL REVENUES AND OTHER FINANCING SOURCES	98,217

Local Capital Improvements Fund - 304

DETAIL OF REVENUES AND OTHER SOURCES

For The Year Ended December 31, 2008

BARS Account No.	Description	Actual Amount
308.00	BEGINNING NET CASH AND INVESTMENTS	198,399
317.34	REAL ESTATE EXCISE TAXES	75,163
361.11	INVESTMENT INTEREST	6,640
	TOTAL REVENUES	81,803
	BEGINNING FUND BALANCE, TOTAL REVENUES AND OTHER FINANCING SOURCES	280,203

Local Capital Improvements (REET-2) Fund - 305

DETAIL OF REVENUES AND OTHER SOURCES

For The Year Ended December 31, 2008

BARS Account No.	Description	Actual Amount
308.00	BEGINNING NET CASH AND INVESTMENTS	9,901
317.35	REAL ESTATE EXCISE TAXES	67,398
361.11	INVESTMENT INTEREST	218
	TOTAL REVENUES	67,615
	BEGINNING FUND BALANCE, TOTAL REVENUES AND OTHER FINANCING SOURCES	77,517

Fire Equipment Reserve Fund - 322

DETAIL OF REVENUES AND OTHER SOURCES

For The Year Ended December 31, 2008

BARS Account No.	Description	Actual Amount
308.00	BEGINNING NET CASH AND INVESTMENTS	49,545
361.11	INVESTMENT INTEREST	1,449
	TOTAL REVENUES	1,449
	BEGINNING FUND BALANCE, TOTAL REVENUES AND OTHER FINANCING SOURCES	50,994

Water Fund - 410

DETAIL OF REVENUES AND OTHER SOURCES

For The Year Ended December 31, 2008

BARS Account No.	Description	Actual Amount
308.00	BEGINNING NET CASH AND INVESTMENTS	1,185,196
343.40	WATER SALES	1,847,876
361.11	INVESTMENT INTEREST	38,766
361.90	OTHER INTEREST	42
362.50	SPACE AND FACILITIES LEASE	200
369.10	SALE OF JUNK OR SALVAGE	11,230
369.90	OTHER MISCELLANEOUS REVENUE	3,922
	TOTAL REVENUES	1,902,035
382.80	INTERGOVERNMENTAL LOAN PROCEEDS	275,229
389.10	OTHER NON REVENUES	42,049
389.90	DEPOSITS	7,650
397.00	TRANSFER IN	48,430
	BEGINNING FUND BALANCE, TOTAL REVENUES AND OTHER FINANCING SOURCES	3,460,590

Sewer Fund - 420

DETAIL OF REVENUES AND OTHER SOURCES

For The Year Ended December 31, 2008

BARS Account No.	Description	Actual Amount
308.00	BEGINNING NET CASH AND INVESTMENTS	2,409,729
343.50	SEWER SALES	1,996,967
361.11	INVESTMENT INTEREST	65,809
369.90	MISCELLANEOUS REVENUE	1,203
	TOTAL REVENUES	2,063,979
381.10	INTERFUND LOAN RECEIPTS	350,000
389.10	REIMBURSEMENTS/REFUNDS	872
397.00	OPERATING TRANSFER IN	176,300
	BEGINNING FUND BALANCE, TOTAL REVENUES AND OTHER FINANCING SOURCES	5,000,880

Garbage Fund - 430

DETAIL OF REVENUES AND OTHER SOURCES

For The Year Ended December 31, 2008

BARS Account No.	Description	Actual Amount
308.00	BEGINNING NET CASH AND INVESTMENTS	45,543
343.70	GARBAGE SERVICE	785,756
361.11	INVESTMENT INTEREST	2,187
369.90	MISCELLANEOUS REVENUE	885
	TOTAL REVENUES	788,827
389.10	REIMBURSEMENTS/REFUNDS	872
	BEGINNING FUND BALANCE, TOTAL REVENUES AND OTHER FINANCING SOURCES	835,243

Ambulance Fund - 440

DETAIL OF REVENUES AND OTHER SOURCES

For The Year Ended December 31, 2008

BARS Account No.	Description	Actual Amount
308.00	BEGINNING NET CASH AND INVESTMENTS	260,477
311.11	EMS LEVY	137,471
317.44	AMBULANCE UTILITY FEE	264,016
334.04.90	DEPARTMENT OF HEALTH	1,644
342.60	AMBULANCE/EMERGENCY AID FEES	523,127
361.11	INVESTMENT INTEREST	8,936
367.00	CONTRIBUTIONS FROM PRIVATE SOURCES	40,000
369.90	OTHER MISCELLANEOUS REVENUE	9
369.95	COLLECTION PROCEEDS	7,909
	TOTAL REVENUES	983,112
389.10	REIMBURSEMENTS/REFUNDS	238
397.00	OPERATING TRANSFER IN	8,910
	BEGINNING FUND BALANCE, TOTAL REVENUES AND OTHER FINANCING SOURCES	1,252,737

Stormwater Fund - 450

DETAIL OF REVENUES AND OTHER SOURCES

For The Year Ended December 31, 2008

BARS Account No.	Description	Actual Amount
308.00	BEGINNING NET CASH AND INVESTMENTS	0
343.83	STORMWATER FEES	83,355
361.11	INVESTMENT INTEREST	155
	TOTAL REVENUES	83,511
	BEGINNING FUND BALANCE, TOTAL REVENUES AND OTHER FINANCING SOURCES	83,511

Equipment Rental Fund - 501

DETAIL OF REVENUES AND OTHER SOURCES

For The Year Ended December 31, 2008

BARS Account No.	Description	Actual Amount
308.00	BEGINNING NET CASH AND INVESTMENTS	984,749
361.11	INVESTMENT INTEREST	27,032
365.20	INTERFD EQ & VEH RENT-LG TERM	259,112
365.90	OTHER INTERNAL SERV MISC REV	429,008
	TOTAL REVENUES	715,152
395.20	COMP/LOSS OF CAPITAL ASSETS	15,758
397.00	OPERATING TRANSFERS (IN)	13,450
	BEGINNING FUND BALANCE, TOTAL REVENUES AND OTHER FINANCING SOURCES	1,729,109

Public Works Service Center Fund - 503

DETAIL OF REVENUES AND OTHER SOURCES

For The Year Ended December 31, 2008

BARS Account No.	Description	Actual Amount
308.00	BEGINNING NET CASH AND INVESTMENTS	33,078
361.11	INVESTMENT INTEREST	281
365.50	INTERFUND FACILITIES LEASE	31,160
	TOTAL REVENUES	31,441
	BEGINNING FUND BALANCE, TOTAL REVENUES AND OTHER FINANCING SOURCES	64,519

Data Processing Fund - 504

DETAIL OF REVENUES AND OTHER SOURCES

For The Year Ended December 31, 2008

BARS Account No.	Description	Actual Amount
308.00	BEGINNING NET CASH AND INVESTMENTS	19,199
361.11	INVESTMENT INTEREST	41
365.20	INTERFD EQ & VEH RENT-LG TERM	402,590
	TOTAL REVENUES	402,631
	BEGINNING FUND BALANCE, TOTAL REVENUES AND OTHER FINANCING SOURCES	421,830

Firemen's Relief & Pension Fund - 611

DETAIL OF REVENUES AND OTHER SOURCES

For The Year Ended December 31, 2008

BARS Account No.	Description	Actual Amount
308.00	BEGINNING NET CASH AND INVESTMENTS	323,832
336.06.91	FIRE INSURANCE PREMIUM TAX	11,682
361.11	INVESTMENT INTEREST	8,833
	TOTAL REVENUES	20,516
	BEGINNING FUND BALANCE, TOTAL REVENUES AND OTHER FINANCING SOURCES	344,348

General Fund - 001

DETAIL OF EXPENDITURES AND OTHER USES

For The Year Ended December 31, 2008

BARS Account No.	Description	Actual Amount
511	LEGISLATIVE	
511.30	OFFICAL PUBLICATION SERVICES	
511.30.40	SERVICES	5,260
511.60	LEGISLATIVE SERVICES	
511.60.10	SALARIES	11,760
511.60.20	BENEFITS	972
511.60.30	SUPPLIES	287
511.60.40	SERVICES	18,200
511.70	LEGISLATIVE - ELECTION COSTS	
511.70.50	INTERGOVERNMENTAL SERVICES	10,585
512	JUDICIAL	
512.50	MUNICIPAL COURT	
512.50.10	SALARIES	118,819
512.50.20	BENEFITS	48,338
512.50.30	SUPPLIES	10,681
512.50.40	SERVICES	146,214
512.50.90	INTERFUND PAYMENTS	20,797
513	EXECUTIVE	
513.10	ADMINISTRATION	
513.10.10	SALARIES	174,644
513.10.20	BENEFITS	56,922
513.10.30	SUPPLIES	3,238
513.10.40	SERVICES	26,441
513.10.90	INTERFUND PAYMENTS	15,579
514	FINANCIAL AND RECORDS SERVICES	
514.10	ADMINISTRATION	
514.10.10	SALARIES	244,860
514.10.20	BENEFITS	77,990
514.10.30	SUPPLIES	2,296
514.10.40	SERVICES	14,188
514.10.90	INTERFUND PAYMENTS	45,948
514.23	BUDGETING, ACCTG, AUDITING, AND FIN SERVICES	
514.23.40	SERVICES	17,500
515	LEGAL	
515.20	LEGAL SERVICES	
515.20.10	SALARIES	120,131
515.20.20	BENEFITS	26,894
515.20.30	SUPPLIES	8,309

General Fund - 001

DETAIL OF EXPENDITURES AND OTHER USES

For The Year Ended December 31, 2008

BARS Account No.	Description	Actual Amount
515.20.40	SERVICES	70,761
515.20.90	INTERFUND PAYMENTS	6,985
516	PERSONNEL	
516.20	PERSONNEL SERVICES	
516.20.10	SALARIES	57,797
516.20.20	BENEFITS	19,642
516.20.30	SUPPLIES	607
516.20.40	SERVICES	9,666
516.20.90	INTERFUND PAYMENTS	11,064
518	CENTRAL SERVICES	
518.10	ADMINISTRATION	
518.10.10	SALARIES	189,424
518.10.20	BENEFITS	59,450
518.10.30	SUPPLIES	1,193
518.10.40	SERVICES	3,600
518.10.90	INTERFUND PAYMENTS	577
518.30	CENTRAL SERVICES JANITORIAL	
518.30.10	SALARIES	36,539
518.30.20	BENEFITS	15,802
518.30.30	SUPPLIES	6,615
518.30.40	SERVICES	136,215
518.30.50	INTERGOVERNMENTAL SERVICES	179
518.30.90	INTERFUND PAYMENTS	5,382
519	OTHER GENERAL GOVERNMENT SERVICES	
519.90	MISCELLANEOUS SERVICES	
519.90.20	BENEFITS	88,916
519.90.40	SERVICES	329,815
519.90.50	INTERGOVERNMENTAL SVCS	11,975
521	LAW ENFORCEMENT	
521.10	ADMINISTRATION	
521.10.10	SALARIES	137,741
521.10.20	BENEFITS	40,251
521.10.30	SUPPLIES	907
521.10.40	SERVICES	5,200
521.10.90	INTERFUND PAYMENTS	15,480
521.21	INVESTIGATION	
521.21.10	SALARIES	306,264
521.21.20	BENEFITS	85,012
521.21.30	SUPPLIES	3,960
521.21.40	SERVICES	912

General Fund - 001

DETAIL OF EXPENDITURES AND OTHER USES

For The Year Ended December 31, 2008

BARS Account No.	Description	Actual Amount
521.21.90	INTERFUND PAYMENTS	18,603
521.22	PATROL	
521.22.10	SALARIES	844,914
521.22.20	BENEFITS	236,919
521.22.30	SUPPLIES	20,323
521.22.40	SERVICES	4,047
521.22.90	INTERFUND PAYMENTS	118,980
521.23	SWAT	
521.23.30	SUPPLIES	2,244
521.23.40	SERVICES	479
521.23.95	INTERFUND PAYMENTS	329
521.40	TRAINING	
521.40.30	SUPPLIES	4,521
521.40.40	SERVICES	10,535
521.70	TRAFFIC POLICING	
521.70.10	SALARIES	32,857
521.70.20	BENEFITS	15,150
521.70.30	SUPPLIES	(31)
521.70.40	SERVICES	975
521.91	PROPERTY ROOM	
521.91.30	SUPPLIES	1,000
521.93	DATA PROCESSING	
521.93.30	SUPPLIES	124
521.93.90	INTERFUND PAYMENTS	103,920
521.94	SCHOOL RESOURCE OFFICER	
521.94.10	SALARIES	223,534
521.94.20	BENEFITS	62,945
521.94.30	SUPPLIES	1,101
521.94.90	INTERFUND PAYMENTS	7,865
521.96	HOSPITAL SECURITY	
521.96.10	SALARIES	98,653
521.96.20	BENEFITS	45,802
521.96.30	SUPPLIES	5,200
522	FIRE CONTROL	
522.10	ADMINISTRATION	
522.10.10	SALARIES	75,962
522.10.20	BENEFITS	16,961

General Fund - 001

DETAIL OF EXPENDITURES AND OTHER USES

For The Year Ended December 31, 2008

BARS Account No.	Description	Actual Amount
522.10.30	SUPPLIES	128
522.10.40	SERVICES	31,264
522.10.90	INTERFUND PAYMENTS	37,361
522.20	FIRE SUPPRESSION	
522.20.10	SALARIES	265,298
522.20.20	BENEFITS	66,551
522.20.30	SUPPLIES	24,587
522.20.40	SERVICES	12,574
522.20.50	INTERGOVERNMENTAL SVCS	1,222
522.20.90	INTERFUND PAYMENTS	11,790
522.30	FIRE PREVENTION/INVESTIGATION	
522.30.10	SALARIES	151,102
522.30.20	BENEFITS	39,278
522.30.30	SUPPLIES	2,136
522.30.40	SERVICES	716
522.40	TRAINING	
522.40.10	SALARIES	118,304
522.40.20	BENEFITS	27,166
522.40.30	SUPPLIES	6,032
522.40.40	SERVICES	8,023
522.50	FACILITIES	
522.50.40	SERVICES	(13)
523	DETENTION AND/OR CORRECTION	
523.20	MONITORING OF PRISONERS	
523.20.50	INTERGOVERNMENTAL SERVICES	285
523.60	CARE AND CUSTODY OF PRISONERS	
523.60.10	SALARIES	318,530
523.60.20	BENEFITS	121,553
523.60.30	SUPPLIES	230,546
523.60.40	SERVICES	75,934
523.60.50	INTERGOVERNMENTAL SERVICES	75,377
523.60.90	INTERFUND PAYMENTS	33,232
523.90	OTHER	
523.90.30	SUPPLIES	36,293
524	PROTECTIVE INSPECTIONS	
524.20	CODE ENFORCEMENT	
524.20.10	SALARIES	293,104
524.20.20	BENEFITS	91,398

General Fund - 001

DETAIL OF EXPENDITURES AND OTHER USES

For The Year Ended December 31, 2008

BARS Account No.	Description	Actual Amount
524.20.30	SUPPLIES	5,244
524.20.40	SERVICES	10,553
524.20.90	INTERFUND PAYMENTS	42,080
524.60	REGULATIONS, STANDARDS AND ENFORCEMENT	
524.60.40	SERVICES	(1)
521.60.50	INTERGOVERNMENTAL SERVICES	(41)
525	EMERGENCY SERVICES	
525.60	EMERGENCY PREPAREDNESS	
525.60.50	INTERGOVERNMENTAL PAYMENTS	10,437
528	COMMUNICATIONS/ALARMS/DISPATCH	
528.80	GENERAL OPERATIONS	
528.80.10	SALARIES	343,788
528.80.20	BENEFITS	128,013
528.80.30	SUPPLIES	22,464
528.80.40	SERVICES	52,084
528.80.90	INTERFUND PAYMENTS	16,262
531	NATURAL RESOURCES	
531.70	POLLUTION CONTROL	
531.70.50	INTERGOVERNMENTAL PAYMENTS	4,031
539	OTHER ENVIRONMENTAL SERVICES	
539.30	ANIMAL CONTROL	
539.30.50	INTERGOVERNMENTAL PAYMENTS	42,028
546	AIRPORTS	
546.50	AIRPORT MAINTENANCE	
546.50.10	SALARIES	7,097
546.50.20	BENEFITS	2,755
546.50.30	SUPPLIES	764
546.50.40	SERVICES	11,797
555	AGING AND ADULT SERVICES	
555.00	SENIOR CITIZEN CENTER	
555.00.30	SUPPLIES	938
555.00.40	SERVICES	7,361
558	COMMUNITY DEVELOPMENT	
558.60	PLANNING	
558.60.10	SALARIES	109,958
558.60.20	BENEFITS	37,014
558.60.30	SUPPLIES	2,000
558.60.40	SERVICES	9,187

General Fund - 001

DETAIL OF EXPENDITURES AND OTHER USES

For The Year Ended December 31, 2008

BARS Account No.	Description	Actual Amount
558.60.90	INTERFUND PAYMENTS	21,458
558.90	OTHER	
558.90.40	SERVICES	6,000
559.30	COMMUNITY DEVELOPMENT SERVICES	
559.30.50	INTERGOVERNMENTAL PAYMENTS	500
566	SUBSTANCE ABUSE	
566.00	ALCOHOL PROGRAM	
566.00.50	INTERGOVERNMENTAL PAYMENTS	3,509
574	RECREATION	
574.20	RECREATION SERVICES	
574.20.10	SALARIES	79,137
574.20.20	BENEFITS	35,125
574.20.30	SUPPLIES	11,441
574.20.40	SERVICES	62,038
574.20.90	INTERFUND PAYMENTS	19,493
575	CULTURAL FACILITIES	
575.30	MUSEUM	
575.30.30	SUPPLIES	79
575.30.40	SERVICES	5,394
576	PARK FACILITIES	
576.20	SWIMMING POOL	
576.20.10	SALARIES	54,541
576.20.20	BENEFITS	9,747
576.20.30	SUPPLIES	19,707
576.20.40	SERVICES	32,900
576.20.50	INTERGOVERNMENTAL PAYMENTS	369
576.80	GENERAL PARKS	
576.80.10	SALARIES	137,361
576.80.20	BENEFITS	45,437
576.80.30	SUPPLIES	19,235
576.80.40	SERVICES	101,971
576.80.50	INTERGOVERNMENTAL SERVICES	5
576.80.90	INTERFUND PAYMENTS	41,652
586	AGENCY TYPE DISBURSEMENTS	
586.00	AGENCY TYPE DISBURSEMENTS	
586.00.00	AGENCY TYPE DISBURSEMENTS	322,619

General Fund - 001

DETAIL OF EXPENDITURES AND OTHER USES

For The Year Ended December 31, 2008

BARS Account No.	Description	Actual Amount
589	OTHER NON EXPENDITURES	
589.00	OTHER NON EXPENDITURES	
589.00.00	OTHER NON EXPENDITURES	30,992
594	CAPITAL EXPENDITURES	
594.19	MISCELLANEOUS GENERAL GOVERNMENT	
594.19.60	CHOICES PROJECT	7,702
594.21	LAW ENFORCEMENT	
594.70.60	MACHINERY AND EQUIPMENT	3,248
594.76	PARK FACILITIES	
594.76.60	OTHER IMPROVEMENTS	33,876
597	TRANSFERS OUT	
597.00	OPERATING TRANSFERS OUT	
597.00.00	TRANSFER TO STREET FUND 101	561,556
	TOTAL EXPENDITURES AND OTHER USES	9,451,370
508.00	ENDING NET CASH AND INVESTMENTS	2,465,555
	TOTAL EXPENDITURES, OTHER FINANCING USES AND ENDING FUND BALANCE	11,916,926

Street Fund - 101

DETAIL OF EXPENDITURES AND OTHER USES

For The Year Ended December 31, 2008

BARS Account No.	Description	Actual Amount
542	ROAD AND STREET MAINTENANCE	
542.30	ROADWAY	
542.30.10	SALARIES	112,388
542.30.20	BENEFITS	46,778
542.30.30	SUPPLIES	16,185
542.40	STORM DRAIN	
542.40.10	SALARIES	9,787
542.40.20	BENEFITS	3,760
542.40.30	SUPPLIES	33
542.40.50	INTERGOVERNMENTAL SERVICES	1,745
542.61	SIDEWALKS	
542.61.10	SALARIES	9,027
542.61.20	BENEFITS	3,465
542.63	STREET LIGHTING	
542.63.40	SERVICES	127,657
542.64	TRAFFIC CONTROL	
542.64.10	SALARIES	48,221
542.64.20	BENEFITS	20,147
542.64.30	SUPPLIES	20,462
542.64.40	SERVICES	12,926
542.66	SNOW AND ICE CONTROL	
542.66.10	SALARIES	7,708
542.66.20	BENEFITS	3,197
542.66.30	SUPPLIES	6,937
542.67	STREET CLEANING	
542.67.10	SALARIES	6,402
542.67.20	BENEFITS	2,795
542.67.50	INTERGOVERNMENTAL SERVICES	291
542.67.90	INTERFUND PAYMENTS	40,536
542.70	ROADSIDE	
542.70.10	SALARIES	19,645
542.70.20	BENEFITS	7,436
542.70.30	SUPPLIES	15,737
542.70.50	INTERGOVERNMENTAL SERVICES	2,122

Street Fund - 101

DETAIL OF EXPENDITURES AND OTHER USES

For The Year Ended December 31, 2008

BARS Account No.	Description	Actual Amount
542.90	MAINTENANCE ADMINISTRATION	
542.90.10	SALARIES	51,560
542.90.20	BENEFITS	20,449
542.90.30	SUPPLIES	38
542.90.40	SERVICES	16,261
542.90.50	INTERGOVERNMENTAL SERVICES	176,092
542.90.90	INTERFUND PAYMENTS	900
543	ROAD AND STREET GENERAL ADMINISTRATION	
543.10	MANAGEMENT	
543.10.20	BENEFITS	24
543.10.30	SUPPLIES	771
543.10.40	SERVICES	15,683
543.30	GENERAL SERVICES	
543.30.40	SERVICES	128
543.50	FACILITIES	
543.50.90	INTERFUND PAYMENTS	7,790
589	OTHER NON EXPENDITURES	
589.00	OTHER NON EXPENDITURES	
589.00.00	OTHER NON EXPENDITURES	6,668
594	CAPITAL EXPENDITURES	
594.42	ROAD/STREET MAINTENANCE	
594.42.60	MACHINERY AND EQUIPMENT	
595	ROAD AND STREET CONSTRUCTION	
595.30	ROADWAY	
595.30.40	SERVICES	298,131
595.30.60	LAND AND CONSTRUCTION PROJECTS	289,342
595.61	SIDEWALKS	
595.61.60	CONSTRUCTION PROJECTS	6,495
	TOTAL EXPENDITURES AND OTHER USES	1,435,716
508.00	ENDING NET CASH AND INVESTMENTS	0
	TOTAL EXPENDITURES, OTHER FINANCING USES AND ENDING FUND BALANCE	1,435,716

Contingency Fund - 115

DETAIL OF EXPENDITURES AND OTHER USES

For The Year Ended December 31, 2008

BARS Account No.	Description	Actual Amount
	TOTAL EXPENDITURES AND OTHER USES	0
508.00	ENDING NET CASH AND INVESTMENTS	900
	TOTAL EXPENDITURES, OTHER FINANCING USES AND ENDING FUND BALANCE	900

Investigative Fund - 120

DETAIL OF EXPENDITURES AND OTHER USES

For The Year Ended December 31, 2008

BARS Account No.	Description	Actual Amount
519	OTHER GENERAL GOVERNMENT SERVICES	
519.90	MISCELLANEOUS SERVICES	
519.90.40	SERVICES	9,342
521	LAW ENFORCEMENT	
521.30	CRIME PREVENTION	
521.30.30	SUPPLIES	14,262
521.30.40	SERVICES	923
	OTHER EXPENDITURES AND OTHER USES	24,527
508.00	ENDING NET CASH AND INVESTMENTS	190,198
	TOTAL EXPENDITURES, OTHER FINANCING USES AND ENDING FUND BALANCE	214,725

Police Crime Prevention Fund - 130

DETAIL OF EXPENDITURES AND OTHER USES

For The Year Ended December 31, 2008

BARS Account No.	Description	Actual Amount
521	LAW ENFORCEMENT	
521.30	CRIME PREVENTION	
521.30.30	SUPPLIES	1,432
521.30.40	SERVICES	11,727
521.31	RESERVE OFFICERS	
521.31.20	BENEFITS	2,585
521.31.30	SUPPLIES	12,381
521.31.40	SERVICES	1,400
521.32	EXPLORER'S PROGRAM	
521.32.30	SUPPLIES	1,230
521.32.40	SERVICES	3,430
321.32.90	INTERFUND PAYMENTS	238
521.35	NATIONAL NIGHT OUT PROGRAM	
521.35.30	SUPPLIES	9,956
521.35.40	SERVICES	623
521.36	TRAFFIC SAFETY	
521.36.30	SUPPLIES	78
521.38	MIDNITE LIVE PROGRAM	
521.38.30	SUPPLIES	2,012
521.39	WATPA (AUTO THEFT PREVENTION)	
521.39.10	SALARIES	1,640
521.39.20	BENEFITS	726
521.39.30	SUPPLIES	4,000
521.39.40	SERVICES	44,495
521.93	BIKE PATROL	
521.90.10	SALARIES	1,759
521.90.20	BENEFITS	275
521.90.40	SERVICES	549
521.95	GREAT	
521.95.10	SALARIES	59,976
521.95.20	BENEFITS	18,888
521.95.30	SUPPLIES	11,344
521.95.40	SERVICES	2,619
521.95.90	INTERFUND PAYMENTS	6,504
586	AGENCY TYPE DISBURSEMENTS	
586.00	AGENCY TYPE DISBURSEMENTS	

Police Crime Prevention Fund - 130

DETAIL OF EXPENDITURES AND OTHER USES

For The Year Ended December 31, 2008

BARS Account No.	Description	Actual Amount
586.00.00	AGENCY TYPE DISBURSEMENTS	13,718
594	CAPITAL EXPENDITURES	
594.21.60	MACHINERY & EQUIPMENT	5,153
	TOTAL EXPENDITURES AND OTHER USES	218,739
508.00	ENDING NET CASH AND INVESTMENTS	2,304
	TOTAL EXPENDITURES, OTHER FINANCING USES AND ENDING FUND BALANCE	221,043

Public Safety Tax Fund - 140

DETAIL OF EXPENDITURES AND OTHER USES

For The Year Ended December 31, 2008

BARS Account No.	Description	Actual Amount
521	LAW ENFORCEMENT	
521.10	ADMINISTRATION	
521.10.40	SERVICES	40,170
521.22	FULL TIME EMPLOYEES	
521.22.10	SALARIES	205,137
521.22.20	BENEFITS	68,263
521.22.90	INTERFUND PAYMENTS	20,484
	TOTAL EXPENDITURES AND OTHER USES	334,054
508.00	ENDING NET CASH AND INVESTMENTS	68,019
	TOTAL EXPENDITURES, OTHER FINANCING USES AND ENDING FUND BALANCE	402,073

Tourism Expansion Fund - 160

DETAIL OF EXPENDITURES AND OTHER USES

For The Year Ended December 31, 2008

BARS Account No.	Description	Actual Amount
571	TOURISM EXPANSION	
571.10	ADMINISTRATION	
571.10.30	SUPPLIES	55,300
571.10.40	SERVICES	70,204
	TOTAL EXPENDITURES AND OTHER USES	125,504
508.00	ENDING NET CASH AND INVESTMENTS	90,714
	TOTAL EXPENDITURES, OTHER FINANCING USES AND ENDING FUND BALANCE	216,218

General Obligation Bonds Fund - 201

DETAIL OF EXPENDITURES AND OTHER USES

For The Year Ended December 31, 2008

BARS Account No.	Description	Actual Amount
591	REDEMPTION OF LONG TERM DEBT	
591.98.71	GENERAL OBLIGATION BONDS	430,000
592	INTEREST AND OTHER DEBT SERVICE COSTS	
592.19.83	INTEREST ON LONG TERM DEBT	161,753
592.98.83	INTEREST ON LONG TERM DEBT	112,908
	TOTAL EXPENDITURES AND OTHER USES	704,661
508.00	ENDING NET CASH AND INVESTMENTS	3,275
	TOTAL EXPENDITURES, OTHER FINANCING USES AND ENDING FUND BALANCE	707,935

Community Development Block Grant Fund - 303

DETAIL OF EXPENDITURES AND OTHER USES

For The Year Ended December 31, 2008

BARS Account No.	Description	Actual Amount
559	HOUSING & COMMUNITY DEVELOPMENT	
559.20	HOUSING & COMMUNITY SERVICES	
559.20.40	SERVICES	7,500
559.30	COMMUNITY CENTER	
559.30.40	SERVICES	55,256
	TOTAL EXPENDITURES AND OTHER USES	62,756
508.00	ENDING NET CASH AND INVESTMENTS	35,461
	TOTAL EXPENDITURES, OTHER FINANCING USES AND ENDING FUND BALANCE	98,217

Local Capital Improvements Fund - 304

DETAIL OF EXPENDITURES AND OTHER USES

For The Year Ended December 31, 2008

BARS Account No.	Description	Actual Amount
576	PARK FACILITIES	
576.83	COMMUNITY CENTER	
576.83.30	SUPPLIES	(239)
594	CAPITAL EXPENDITURES	
594.18	CENTRAL SERVICES	
594.18.60	BUILDINGS	14,889
	TOTAL EXPENDITURES AND OTHER USES	14,650
508.00	ENDING NET CASH AND INVESTMENTS	265,553
	TOTAL EXPENDITURES, OTHER FINANCING USES AND ENDING FUND BALANCE	280,203

Local Capital Improvements (REET-2) Fund - 305

DETAIL OF EXPENDITURES AND OTHER USES

For The Year Ended December 31, 2008

BARS Account No.	Description	Actual Amount
597	TRANSFERS OUT	
597.00	OPERATING TRANSFERS OUT	
597.00.00	TRANSFER TO RECREATION FUND 006	68,100
	TOTAL EXPENDITURES AND OTHER USES	68,100
508.00	ENDING NET CASH AND INVESTMENTS	9,417
	TOTAL EXPENDITURES, OTHER FINANCING USES AND ENDING FUND BALANCE	77,517

Fire Equipment Reserve Fund - 322

DETAIL OF EXPENDITURES AND OTHER USES

For The Year Ended December 31, 2008

BARS Account No.	Description	Actual Amount
508.00	ENDING NET CASH AND INVESTMENTS	50,994
	TOTAL EXPENDITURES, OTHER FINANCING USES AND ENDING FUND BALANCE	50,994

Water Fund - 410

DETAIL OF EXPENDITURES AND OTHER USES

For The Year Ended December 31, 2008

BARS Account No.	Description	Actual Amount
534	WATER UTILITIES	
534.10	ADMINISTRATION	
534.10.20	BENEFITS	31
534.10.30	SUPPLIES	432
534.10.40	SERVICES	169,218
534.50	MAINTENANCE	
534.50.10	SALARIES	95,057
534.50.20	BENEFITS	36,718
534.50.30	SUPPLIES	135,301
534.50.40	SERVICES	50,616
534.50.90	INTERFUND PAYMENTS	7,790
534.70	CUSTOMER SERVICE OPERATIONS	
534.70.10	SALARIES	27,895
534.70.20	BENEFITS	10,738
534.70.30	SUPPLIES	4,339
534.70.40	SERVICES	5,937
534.70.90	INTERFUND PAYMENTS	327,282
534.80	GENERAL OPERATIONS	
534.80.10	SALARIES	121,104
534.80.20	BENEFITS	45,763
534.80.30	SUPPLIES	24,007
534.80.40	SERVICES	167,152
534.80.50	INTERGOVERNMENTAL SERVICES	46,977
534.80.90	INTERFUND PAYMENTS	32,032
534.90	OTHER OPERATING EXPENDITURES	
534.90.30	SUPPLIES	17,105
559	HOUSING AND COMMUNITY DEVELOPMENT	
559.30	COMMUNITY DEVELOPMENT SERVICES	
559.30.50	INTERGOVERNMENTAL SERVICES	1,000
581	INTERFUND LOAN DISBURSEMENTS	
581.10	LOANS ISSUED TO OTHER FUNDS	
581.10.00	LOANS ISSUED TO OTHER FUNDS	350,000
582	REDEMPTION OF LONG TERM DEBT	
582.01	SIED LOANS	
582.01.70	DEBT SERVICE PRINCIPAL	31,045
582.01.80	DEBT SERVICE INTEREST AND RELATED COSTS	10,131
582.05	2005 REVENUE BONDS	

Water Fund - 410

DETAIL OF EXPENDITURES AND OTHER USES

For The Year Ended December 31, 2008

BARS Account No.	Description	Actual Amount
582.05.70	DEBT SERVICE PRINCIPAL	42,036
582.05.80	DEBT SERVICE INTEREST AND RELATED COSTS	47,834
582.34	DWSRF LOAN	
582.34.70	DEBT SERVICE PRINCIPAL	79,321
589	OTHER NON EXPENDITURES	
589.00	OTHER NON EXPENDITURES	
589.90.00	OTHER NON EXPENDITURES	7,300
592	INTEREST AND OTHER DEBT SERVICE COSTS	
592.34	DWSRF LOAN	
592.00.80	DEBT SERVICE INTEREST AND RELATED COSTS	6,272
594	CAPITAL EXPENDITURES	
594.34	WATER UTILITIES	
594.34.60	MACHINERY, EQUIPMENT AND CONSTRUCTION	403,717
	TOTAL EXPENDITURES AND OTHER USES	2,304,152
597	TRANSFERS OUT	
597.00	OPERATING TRANSFERS OUT	
597.00.00	TRANSFERS OUT	34,900
508.00	ENDING NET CASH AND INVESTMENTS	1,121,538
	TOTAL EXPENDITURES, OTHER FINANCING USES AND ENDING FUND BALANCE	3,460,590

Sewer Fund - 420

DETAIL OF EXPENDITURES AND OTHER USES

For The Year Ended December 31, 2008

BARS Account No.	Description	Actual Amount
535	SEWER UTILITIES	
535.10	ADMINISTRATION	
535.10.20	BENEFITS	24
535.10.30	SUPPLIES	119
535.10.40	SERVICES	147,256
535.50	MAINTENANCE	
535.50.10	SALARIES	62,786
535.50.20	BENEFITS	24,083
535.50.30	SUPPLIES	15,039
535.50.40	SERVICES	4,058
535.50.90	INTERFUND PAYMENTS	7,790
535.70	CUSTOMER SERVICE OPERATIONS	
535.70.10	SALARIES	27,987
535.70.20	BENEFITS	10,792
535.70.30	SUPPLIES	3,843
535.70.40	SERVICES	5,947
535.70.90	INTERFUND PAYMENTS	359,445
535.80	GENERAL OPERATIONS	
535.80.10	SALARIES	191,375
535.80.20	BENEFITS	70,195
535.80.30	SUPPLIES	31,020
535.80.40	SERVICES	256,624
535.80.50	INTERGOVERNMENTAL SERVICES	8,828
535.80.90	INTERFUND PAYMENTS	89,796
559	HOUSING AND COMMUNITY DEVELOPMENT	
559.30	COMMUNITY DEVELOPMENT SERVICES	
559.30.50	INTERGOVERNMENTAL SERVICES	1,000
582	REDEMPTION OF LONG TERM DEBT	
582.05	2005 REVENUE BONDS	
582.05.70	DEBT SERVICE PRINCIPAL	22,965
582.05.80	DEBT SERVICE INTEREST AND RELATED COSTS	26,132
582.35	STATE REVOLVING FUND	
582.35.78	INTERGOVERNMENTAL LOANS	634,699
582.78	1989 PWTF LOAN	
582.78.70	DEBT SERVICE PRINCIPAL	60,077
582.78.80	DEBT SERVICE INTEREST AND RELATED COSTS	1,202

Sewer Fund - 420

DETAIL OF EXPENDITURES AND OTHER USES

For The Year Ended December 31, 2008

BARS Account No.	Description	Actual Amount
582.79	2004 PWTF LOAN	
582.79.70	DEBT SERVICE PRINCIPAL	203,125
582.79.80	DEBT SERVICE INTEREST AND RELATED COSTS	1,016
592	INTEREST AND OTHER DEBT SERVICE COSTS	
592.35	2007 REVENUE BOND	
592.35.80	DEBT SERVICE INTEREST AND RELATED COSTS	116,518
594	CAPITAL EXPENDITURES	
594.34	SEWER UTILITIES	
594.34.60	MACHINERY, EQUIPMENT AND CONSTRUCTION	46,974
	TOTAL EXPENDITURES AND OTHER USES	2,430,712
508.00	ENDING NET CASH AND INVESTMENTS	2,570,168
	TOTAL EXPENDITURES, OTHER FINANCING USES AND ENDING FUND BALANCE	5,000,880

Garbage Fund - 430

DETAIL OF EXPENDITURES AND OTHER USES

For The Year Ended December 31, 2008

BARS Account No.	Description	Actual Amount
537	GARBAGE AND SOLID WASTE UTILITIES	
537.70	CUSTOMER SERVICE OPERATIONS	
537.70.10	SALARIES	9,175
537.70.20	BENEFITS	3,914
537.70.30	SUPPLIES	3,528
537.70.40	SERVICES	688,345
537.70.50	INTERGOVERNMENTAL SERVICES	2,670
537.70.90	INTERFUND PAYMENTS	45,665
	TOTAL EXPENDITURES AND OTHER USES	753,298
508.00	ENDING NET CASH AND INVESTMENTS	81,945
	TOTAL EXPENDITURES, OTHER FINANCING USES AND ENDING FUND BALANCE	835,243

Ambulance Fund - 440

DETAIL OF EXPENDITURES AND OTHER USES

For The Year Ended December 31, 2008

BARS Account No.	Description	Actual Amount
526	AMBULANCE, RESCUE AND EMERGENCY AID	
526.10	ADMINISTRATION	
526.10.10	SALARIES	93,920
526.10.20	BENEFITS	27,211
526.10.30	SUPPLIES	4,466
526.10.40	SERVICES	64,985
526.10.90	INTERFUND PAYMENTS	11,550
526.40	TRAINING	
526.40.10	SALARIES	51,701
526.40.20	BENEFITS	12,634
526.40.30	SUPPLIES	505
526.40.40	SERVICES	3,038
526.50	FACILITIES	
526.50.30	SUPPLIES	3,129
526.80	RESCUE AND EMERGENCY AID	
526.80.10	SALARIES	313,652
526.80.20	BENEFITS	76,285
526.80.30	SUPPLIES	20,791
526.80.40	SERVICES	6,545
526.80.90	INTERFUND PAYMENTS	133,037
	TOTAL EXPENDITURES AND OTHER USES	823,450
508.00	ENDING NET CASH AND INVESTMENTS	429,287
	TOTAL EXPENDITURES, OTHER FINANCING USES AND ENDING FUND BALANCE	1,252,737

Stormwater Fund - 450

DETAIL OF EXPENDITURES AND OTHER USES

For The Year Ended December 31, 2008

BARS Account No.	Description	Actual Amount
538	OTHER UTILITIES	
538.30	DRAINAGE	
537.70.40	SERVICES	1,465
	TOTAL EXPENDITURES AND OTHER USES	1,465
508.00	ENDING NET CASH AND INVESTMENTS	82,046
	TOTAL EXPENDITURES, OTHER FINANCING USES AND ENDING FUND BALANCE	83,511

Equipment Rental Fund - 501

DETAIL OF EXPENDITURES AND OTHER USES

For The Year Ended December 31, 2008

BARS Account No.	Description	Actual Amount
548	MUNICIPAL VEHICLES AND PUBLIC WORKS EQUIP	
548.10	ADMINISTRATION	
548.10.20	BENEFITS	0
548.10.30	SUPPLIES	1,179
548.10.40	SERVICES	17,358
548.65	MAINTENANCE OF FACILITIES AND EQUIPMENT	
548.65.10	SALARIES	29,753
548.65.20	BENEFITS	11,053
548.65.30	SUPPLIES	225,092
548.65.40	SERVICES	25,429
548.65.90	INTERFUND PAYMENTS	11,862
548.68	GENERAL OPERATIONS	
548.68.10	SALARIES	19,835
548.68.20	BENEFITS	7,369
548.68.30	SUPPLIES	16,244
548.68.40	SERVICES	37,138
548.68.90	INTERFUND PAYMENTS	0
591	REDEMPTION OF LONG TERM DEBT	
591.48	MOTOR POOL VEHICLES	
591.48.00	DEBT SERVICE PRINCIPAL	243,031
591.48.66	CAPITAL LEASES PRINCIPAL	49,113
592	INTEREST AND OTHER DEBT SERVICE COSTS	
592.48	MOTOR POOL VEHICLES	
592.48.00	DEBT SERVICE INTEREST AND RELATED COSTS	36,612
592.48.66	CAPITAL LEASES INTEREST	5,338
	TOTAL EXPENDITURES AND OTHER USES	736,406
597	TRANSFERS OUT	
597.00	OPERATING TRANSFERS OUT	
597.00.00	TRANSFERS OUT	825,000
508.00	ENDING NET CASH AND INVESTMENTS	167,703
	TOTAL EXPENDITURES, OTHER FINANCING USES AND ENDING FUND BALANCE	1,729,109

Public Works Service Center Fund - 503

DETAIL OF EXPENDITURES AND OTHER USES

For The Year Ended December 31, 2008

BARS Account No.	Description	Actual Amount
548	MUNICIPAL VEHICLES AND PUBLIC WORKS EQUIP	
548.35	MAINTENANCE OF FACILITIES	
548.35.30	SUPPLIES	1,565
548.35.40	SERVICES	31,552
594	CAPITAL EXPENDITURES	
594.48	MOTOR POOL VEHICLES	
594.48.60	BUILDINGS	7,175
	TOTAL EXPENDITURES AND OTHER USES	40,292
508.00	ENDING NET CASH AND INVESTMENTS	24,227
	TOTAL EXPENDITURES, OTHER FINANCING USES AND ENDING FUND BALANCE	64,519

Data Processing Fund - 504

DETAIL OF EXPENDITURES AND OTHER USES

For The Year Ended December 31, 2008

BARS Account No.	Description	Actual Amount
518	CENTRAL SERVICES	
518.81	INFORMATION TECHNOLOGY ADMINISTRATION	
518.81.10	SALARIES	88,436
518.81.20	BENEFITS	30,505
518.81.30	SUPPLIES	13,647
518.81.40	SERVICES	217,416
518.81.90	INTERFUND PAYMENTS	4,730
	TOTAL EXPENDITURES AND OTHER USES	354,734
508.00	ENDING NET CASH AND INVESTMENTS	67,096
	TOTAL EXPENDITURES, OTHER FINANCING USES AND ENDING FUND BALANCE	421,830

Firemen's Relief & Pension Fund - 611

DETAIL OF EXPENDITURES AND OTHER USES

For The Year Ended December 31, 2008

BARS Account No.	Description	Actual Amount
522	FIRE CONTROL	
522.60	OTHER SERVICES	
522.60.20	BENEFITS	19,076
522.60.40	SERVICES	6,542
	TOTAL EXPENDITURES AND OTHER USES	25,618
508.00	ENDING NET CASH AND INVESTMENTS	318,730
	TOTAL EXPENDITURES, OTHER FINANCING USES AND ENDING FUND BALANCE	344,348

CITY OF SUNNYSIDE
SCHEDULE OF LONG-TERM DEBT

 G.O. Debt

 Revenue Debt

 Assessment Debt

For The Year Ended December 31, 2008

	(1)	(2)	(3)	(4)						
ID No.	Date of Original Issue	Date of Maturity	Beginning Outstanding Debt 01/01/2008	Amount Issued in Current Year	BARS Code for Receipt	Receiving Fund Number	Amount Redeemed in Current Year	BARS Code for Redemption	Redeeming Fund Number	Ending Outstanding Debt 12/31/2008
251.11	09/12/2007	12/01/2027	\$2,760,000	\$0			\$0	591.19.71	201	\$2,760,000
251.15	03/05/2001	12/01/2014	2,545,000	0			430,000	591.98.71	201	2,115,000
263.53	01/20/2006	07/20/2008	10,797	0			10,797	594.48.66	501	0
263.53	07/09/2007	12/05/2011	91,474	0			22,619	591.48.66	501	68,855
263.53	08/23/2007	12/05/2011	91,474	0			22,619	591.48.66	501	68,855
263.53	07/11/2007	12/05/2009	18,331	0			8,901	591.48.66	501	9,430
263.53	01/25/2008	01/25/2012	0	12,827	N/A	N/A	2,871	591.48.66	501	9,956
263.53	01/25/2008	01/25/2008	0	10,836	N/A	N/A	3,823	591.48.66	501	7,013
263.53	08/19/2008	08/19/2011	0	146,601	N/A	N/A	0	591.48.66	501	146,601
263.53	08/19/2008	08/19/2013	0	54,295	N/A	N/A	0	591.48.66	501	54,295
263.81	06/01/2009	06/01/2015	0	109,192	391.80	001	0	591.95.78	001	109,192
263.96	06/15/2006	06/01/2011	714,858	0			193,549	591.48.78	501	521,309
263.96	12/15/2006	12/01/2011	210,456	0			49,482	591.48.78	501	160,974
TOTAL			\$6,350,916	\$333,751			\$722,042			\$5,962,625

G.O. Debt
 Revenue Debt
 Assessment Debt

CITY OF SUNNYSIDE
SCHEDULE OF LONG-TERM DEBT
For The Year Ended December 31, 2008

	(1)	(2)	(3)	(4)
ID. No	Beginning Outstanding Debt 01/01/2008	Amount Issued in Current Year	Amount Redeemed in Current Year	Ending Outstanding Debt 12/31/2008
252.11	\$2,285,000	\$0	\$0	\$2,285,000
252.15	1,730,000	0	42,036 22,964	1,665,000
263.82	120,154	0	60,077	60,077
263.82	203,125	0	203,125	0
263.82	19,028	0	6,343	12,685
263.82	230,164	0	24,702	205,462
263.82	1,198,161	275,229	79,321	1,394,069
263.82	12,376,640	0	634,699	11,741,941
TOTAL	\$18,162,272	\$275,229	\$1,073,267	\$17,364,234

**CITY OF SUNNYSIDE
SCHEDULE OF LIMITATION OF INDEBTEDNESS
As of December 31, 2008**

Total Property Value \$587,709,508

(1) 2.5% (\$14,692,738) general purposes limit is allocated between:	
(2) <i>Up to 1.5% debt without a vote (councilmanic)</i>	\$8,815,643
(3) Less: outstanding debt	(3,847,625)
(4) Less: contracts payable	
(5) Less: excess of debt with a vote	
(6) Add: available assets	2,468,830
(7) Equals: remaining debt capacity without a vote	\$7,436,847
(8) <i>1% general purposes debt with a vote</i>	\$5,877,095
(9) Less: outstanding debt	(2,115,000)
(10) Less: contracts payable	
(11) Add: available assets	
(12) Equals: remaining debt capacity with a vote	\$3,762,095
(13) 2.5% utility purpose limit, voted	\$14,692,738
(14) Less: outstanding debt	0
(15) Less: contracts payable	0
(16) Add: available assets	0
(17) Equals: remaining debt capacity - utility purpose, voted	\$14,692,738
(18) 2.5% open space, park and capital facilities , voted	\$14,692,738
(19) Less: outstanding debt	0
(20) Less: contracts payable	0
(21) Add: available assets	0
(22) Equals: remaining debt capacity - open space park and capital facilities, voted	\$14,692,738

CITY OF SUNNYSIDE
SCHEDULE OF CASH ACTIVITY
For The Year Ended December 31, 2008

CASH ACTIVITY - IN						
FUND NO.	DESCRIPTION	BEGINNING BALANCE	RECEIPTS	INVESTMENTS LIQUIDATED	TRANSFERS - IN	TOTAL AVAILABLE
001	General Fund	\$236,455	\$10,286,341	\$427,727	\$680,910	\$11,631,433
101	Street Fund	39,281	834,879		561,556	1,435,716
115	Contingency Fund	11	26			37
120	Investigative Fund	16,155	71,571	127,000		214,725
130	Police Crime Prevention Fund	10,970	135,073	84,000		230,043
140	Public Safety Tax Fund	56,758	345,314			402,073
160	Tourism Expansion Fund	13,985	96,047	83,000		193,032
201	General Obligation Bonds Fund	2,559	705,377			707,935
303	Community Development Block Grant Fund	93,336	4,881			98,217
304	Local Capital Improvements Fund	2,399	81,803	96,000		180,203
305	Local Capital Improvements (REET-2) Fund	9,901	67,615			77,517
322	Fire Equipment Reserve Fund	1,045	1,449	48,500		50,994
410	Water Fund	157,593	2,226,964	750,000	48,430	3,182,987
420	Sewer Fund	183,004	2,414,851	297,413	176,300	3,071,569
430	Garbage Fund	32,043	789,699	13,500		835,243
440	Ambulance Fund	72,927	983,350	187,550	8,910	1,252,737
450	Stormwater	0	83,511			83,511
501	Equipment Rental Fund	22,959	730,910	1,365,637	13,450	2,132,955
503	Public Works Service Center Fund	33,078	31,441			64,519

**CITY OF SUNNYSIDE
SCHEDULE OF CASH ACTIVITY
For The Year Ended December 31, 2008**

CASH ACTIVITY - OUT							
FUND NO.	INVESTMENTS ACQUIRED	TRANSFERS OUT CLAIMS/PAYROLL	OTHER TRANSFERS	DISBURSEMENTS	TOTAL USED	ENDING BALANCE	
001	\$1,602,223		\$561,556	\$8,889,814	\$11,053,593	\$577,839	
101				1,435,716	1,435,716	0	
115	26			0	26	11	
120	166,753			24,527	191,280	23,445	
130	10,432			218,739	229,170	872	
140	51,035			334,054	385,088	16,985	
160	65,504			125,504	191,007	2,025	
201				704,661	704,661	3,275	
303				62,756	62,756	35,461	
304	120,762			14,650	135,412	44,791	
305			68,100	0	68,100	9,417	
322	50,106			0	50,106	888	
410	827,065		34,900	2,304,152	3,166,117	16,870	
420	312,175			2,430,712	2,742,887	328,682	
430	50,106			753,298	803,404	31,839	
440	323,748			823,450	1,147,198	105,539	
450				1,465	1,465	82,046	
501	555,254		825,000	736,406	2,116,660	16,296	
503				40,292	40,292	24,227	

CITY OF SUNNYSIDE
SCHEDULE OF INVESTMENT ACTIVITY - ALL FUNDS
For The Year Ended December 31, 2008

FUND NO.	DESCRIPTION	BEGINNING INVESTMENT		INVESTMENT (AT COST)		REINVESTED INTEREST	ENDING INVESTMENT BALANCE 12/31/2008
		BALANCE 01/01/2008		ACQUIRED	LIQUIDATED		
001	General Fund	\$713,220		\$1,580,639	\$427,727	\$21,584	\$1,887,716
101	Street Fund	0				0	0
115	Contingency Fund	863				26	889
120	Investigative Fund	127,000		165,000	127,000	1,753	166,753
130	Police Crime Prevention Fund	75,000		10,000	84,000	432	1,432
140	Public Safety Tax Fund	0		50,000		1,035	51,035
160	Tourism Expansion Fund	106,186		63,000	83,000	2,504	88,689
201	General Obligation Bonds Fund	0				0	0
303	Community Development Block Grant Fund	0					0
304	Local Capital Improvements Fund	196,000		116,000	96,000	4,762	220,762
305	Local Capital Improvements (REET-2) Fund	0				0	0
322	Fire Equipment Reserve Fund	48,500		50,000	48,500	106	50,106
410	Water Fund	1,027,603		800,000	750,000	27,065	1,104,667
420	Sewer Fund	2,226,724		250,000	297,413	62,175	2,241,486
430	Garbage Fund	13,500		50,000	13,500	106	50,106
440	Ambulance Fund	187,550		319,000	187,550	4,748	323,748
450	Stormwater	0					0
501	Equipment Rental Fund	961,790		536,000	1,365,637	19,254	151,407
503	Public Works Service Center Fund	0				0	0

CITY OF SUNNYSIDE

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For The Year Ended December 31, 2008**

1 Federal Agency Name/ Pass- Through Agency Name	2 Federal Program Name	3 CFDA Number	4 Other I.D. Number	5 Expenditures			6 Foot- note Ref.	
				From Pass-Thru Awards	From Direct Awards	Total		
				Department of Justice, Office of Justice Programs, Bureau of Justice Assistance	Gang Resistance Education & Training	16.737		
Department of Justice, Office of Justice Programs, Bureau of Justice Assistance/pass through from WA State Dept of Community, Trade & Economic Development	Justice Assistance Grant (JAG)	16.738		7,799		7,799	2	
U.S. Department of Transportation/ pass through from WA State Department of Transportation	Highway	20.205	LA05636 South 1st Street Reconstruction	599,324		599,324	2	
U.S. Department of Transportation/ pass through from WA State Traffic Safety Commission	State and Community Highway Safety	20.600	Extra Patrols every week (X-52 Speed)	326		326		
			<i>sub-total 20.600</i>	326		326		
	Alcohol Traffic Safety and Drunk Driving Prevention Incentive Grants	20.601	Drive Hammered Get Nailed	942		942		
		20.601	National Night Out	490		490	2	
		20.601	Extra Patrols every week (X-52 DUI)	306		306		
				<i>sub-total 20.601</i>	1,738		1,738	
	Occupant Protection Grants	20.602	NIGHT TIME SEAT BELT ENFORCEMENT	3,261		3,261		
		20.602	National Night Out	341		341	2	
20.602		LIDAR	3,248		3,248			
			<i>sub-total 20.602</i>	6,850		6,850		
U.S. Environmental Protection Agency/pass through from WA State Department of Community, Trade & Economic Development	Drinking Water State Revolving Fund (DWSRF) Loan	66.468	04-65104-035	289,476		289,476	4	
Executive Office of the President/ Office of National Drug Control Policy	HIDTA	none		1,620		1,620		
Total Federal Awards Expended				\$907,133	\$99,031	\$1,006,164		

The accompanying notes to the Schedule of Expenditures of Federal Awards are an integral part of this Schedule.

CITY OF SUNNYSIDE

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR YEAR ENDING DECEMBER 31, 2008**

NOTE 1 - BASIS OF ACCOUNTING

The accompanying schedule of expenditures of federal awards has been prepared on the same basis of accounting as the City's financial statements. The City uses the cash basis of accounting for all fund types.

NOTE 2 – PROGRAM COSTS

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

NOTE 3 – REVOLVING LOAN – PROGRAM INCOME

The City has a revolving loan program for low income housing rehabilitation. Under this federal program, repayments to the City are considered program revenues (income) and loans of such funds, to eligible recipients, are considered expenditures. All loan funds were distributed in 2004 or prior. The amount of principal and interest received in loan repayments for the year totaled \$4,510. In 2008, all program income was applied as an offset against grant expenditures for an eligible project. Grant expenditures net of program income were \$0 and therefore not included on *Schedule 16 – Expenditures of Federal Awards*.

NOTE 4 – FEDERAL LOANS

The City of Sunnyside was approved by the Environmental Protection Agency to receive a loan totaling \$4,040,000 to drill and install drinking water wells. The amount listed includes loan proceeds received during the year and loan amounts requested for reimbursement at year-end but not received until the following year. The current year loan proceeds received are also reported on the City's *Schedule 09 – Long-Term Debt*.

CITY OF SUNNYSIDE

SCHEDULE OF STATE AND LOCAL FINANCIAL ASSISTANCE
For The Year Ended December 31, 2008

1 Grantor/Program Title	2 Identification Number	3 Current Year Expenditures
WA State Department of Health		
EMS Participation		\$1,644
Total WA State Department of Health		\$1,644
WA State Traffic Safety Commission		
Traffic Safety Task Force		30,401
Midnite Live		500
Total WA State Traffic Safety Commission		30,901
WA Association of Sheriff's and Police Chiefs		
WA Auto Theft Prevention Authority (WATPA)		50,581
Total WA Association of Sheriff's and Police Chiefs		50,581
TOTAL STATE ASSISTANCE		\$83,126
Sunnyside Housing Authority		
Payments In Lieu of Taxes (PILOT)		3,403
Supporting Investments In Economic Development (SIED)		
Columbia River Bank		171,722
West Sunnyside Business Park		7,142
Total Supporting Investments In Economic Development (SIED)		178,864
TOTAL LOCAL ASSISTANCE		\$182,267
TOTAL STATE AND LOCAL ASSISTANCE		\$265,393

CITY OF SUNNYSIDE

LABOR RELATIONS CONSULTANT(S)

For the Year Ended December 31, 2008

Has your government engaged labor relations consultants? Yes No

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

Name of Firm
Menke Jackson Beyer Elofson Ehlis & Harper, LLP
Name of Consultant
Rocky Jackson
Business Address
807 N. 39th Avenue, Yakima, WA 98902-6389
Amount Paid To Consultant During Fiscal Year
\$17,224.88
Terms And Conditions, As Applicable, Including:
Rates (e.g. hourly, etc.): \$125.00 per hour
Maximum Compensation Allowed: Open
Duration Of Services: Open
Services Provided: Negotiations, mediations and other similar matters inclusive of preparatory time.

Certified correct this 28th day of May 2009 to the best of my knowledge and belief:	
Signature	<i>Jordan Arreola</i>
Name	Jordan Arreola
Title	Finance Director

**LOCAL GOVERNMENT RISK-ASSUMPTION
WITHOUT FORMAL RISK FINANCING PLAN**

CITY OF SUNNYSIDE

Program Manager: Mark Kunkler, City Attorney
 Address: 818 East Edison Avenue
Sunnyside, WA 98944
 Phone: (509) 837-3997

Date: May 28, 2009
 Fiscal Period: 2008

Property/Liability Risk Assumed:

Effective Date	Description of Risk	Amount (i.e. attachment point, etc.)	Change from prior year?
	Self retention or deductible provision for purchased commercial insurance policies:		
December 18, 2000	Cities Insurance Authority of Washington property and liability coverage, claims administered by Argus Insurance Inc., 910 Franklin Avenue #2, Sunnyside, WA 98944, (509) 837-3711	\$1,000 deductible	No

Health/Welfare Risk Assumed:

Effective Date	Description of Risk	Number of Participants	Change from prior year?
	All other known assumed risks:		
March 1, 1970	LEOFF1 retiree health liability, claims administered by City of Sunnyside staff	10	No
March 1, 1970	Firemen's Relief & Pension Fund retiree pension liability, pension payments administered by City of Sunnyside staff	3	No