



**City of Prosser**

**Financial Statement**

**2<sup>nd</sup> Qtr 2016**



# Cash Reconciliation

**City of Prosser, WA**

**Cash & Investments**

Cash	Apr-16	May-16	Jun-16
Money Market Account (AWB)	2,539,919.18	5,313,884.74	5,180,654.35
Petty Cash	1,150.00	1,150.00	1,150.00
Washington Trust Bank			
Other			
<b>Total Cash</b>	<b>\$ 2,541,069.18</b>	<b>\$ 5,315,034.74</b>	<b>\$ 5,181,804.35</b>

Investments	Apr-16	May-16	Jun-16
State Investment Pool	\$ 2,872,521.52	\$ 2,873,556.33	\$ 2,874,722.15
US BANK Time Value Investments	\$ 7,000,409.53	\$ 4,006,420.09	\$ 4,006,420.09
<b>Total investments</b>	<b>\$ 9,872,931.05</b>	<b>\$ 6,879,976.42</b>	<b>\$ 6,881,142.24</b>

**Total Cash & Investments**      **\$ 12,414,000.23**      **\$ 12,195,011.16**      **\$ 12,062,946.59**

**Reconciling Items**

Current Pending Deposits	Apr-16	May-16	Jun-16
Deposits not Credited	\$ (138,635.80)	\$ (15,585.98)	\$ (17,748.06)
Deposits credited, not posted			
Other :			
<b>Total Pending Deposits</b>	<b>\$ (138,635.80)</b>	<b>\$ (15,585.98)</b>	<b>\$ (17,748.06)</b>

Outstanding Checks	Apr-16	May-16	Jun-16
Payments not Credited			
Payments credited, not posted	\$ -	\$ (8,000.00)	
<b>Total Outstanding Checks</b>	<b>\$ -</b>	<b>\$ (8,000.00)</b>	<b>\$ -</b>

Returned Items (NSF)	Apr-16	May-16	Jun-16
			\$ (101.52)
			\$ (204.54)
<b>Total Returned Items (NSF)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (306.06)</b>

**Total Reconciling Items**      **\$ (138,635.80)**      **\$ (23,585.98)**      **\$ (18,054.12)**

**Sub-Total**      **\$ 12,552,636.03**      **\$ 12,218,597.14**      **\$ 12,081,000.71**

**\$ 0.00**      **\$ -**      **\$ (0.00)**

**Outstanding Checks**

Outstanding WTB Checks	0.00	0.00	0.00
Outstanding Payroll Checks	129,266.11	127,013.43	164,646.98
Outstanding Accounts Payable Checks	161,590.29	511,857.74	252,458.42
	290,856.40	638,871.17	417,105.40

**General Ledger Balance**      **\$ 12,261,779.63**      **\$ 11,579,725.97**      **\$ 11,663,895.31**

June 2016

Checkbook	
Money Market	\$5,198,708.47
Investment:	
WA State Pool	2,874,722.15
US Bank SafeKeeping	4,006,420.09
Petty Cash	1,150.00
	12,081,000.71

TOTAL	0.00
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BIAS	
cash	11,663,895.31
investment	-
outstanding payroll	164,646.98
outstanding claims	252,458.42
	12,081,000.71

# Cash and Investment Report

May

Fund	Description	2016 End Bal
001	General Fund	1,593,794.14
102	Street Fund	285,170.91
103	Transportation Benefit Distric	777.17
105	General Fund Small Projects	126.78
110	Arterial Street Fund	120,747.71
111	Municipal Capital Improvement	221,957.93
115	General Fund Reserve	40,602.00
116	City Facilities Reserve Fund	24,747.65
117	Employee Benefits Security	34,463.88
119	Parks Reserve Fund	5,087.20
130	Hotel/Motel Tax Fund	9,654.89
131	Tourism Promotion Area Fund	3,845.64
144	PS Enhancement Fund	42,584.48
146	Drug Enforcement Fund	12,881.64
147	Police Investigative Fund	45,575.01
148	Criminal Justice Fund	866,617.97
149	Public Safety Sales Tax Fund	55,918.22
151	Drug Free Communities Grant	49,555.11
152	Infrastructure Develop Reserve	503,413.78
153	Community Involvement & Action Fund	5,114.10
221	LID Guarantee Fund	56,651.66
229	1996 GO Bond - Fire Station	393.88
233	2011 GO Bond - Pool	34,137.01
234	Local Improvement Dist 10-23	9,539.59
301	REET - First Quarter %	44,094.42
302	OIE Improvement Project Fund	15,786.35
303	7th Street ADA Sidwalk Ramp	1,036.42
304	OIE Highway Improvements	11,199.71
305	Energy Efficiency Improvement Project	179,871.53
306	WCR Crosswalk Project	27,546.81
307	City Park Restroom Project	17,691.85
403	Water Fund	824,301.51
407	Sewer Fund	1,380,125.57
420	Zone 2.5 Water Supply Improv	-
444	1998 Water Revenue Bond Redemp	-
445	1998 Water Revenue Bond Reserv	-
448	Garbage Fund	491,607.14
449	1999 Water Revenue Bond Redemp	-
450	1999 Water Revenue Bond Reserv	-
451	Water Facilities Reserve Fund	656,062.11
452	Sewer Facilities Reserve Fund	686,084.00
453	N Prosser Water Sys Debt Red.	241,651.36
454	N Prosser Water Sys Debt Res.	192,364.44
455	Irrigation Reservre Fund	89,443.95
456	Water Rev Bond Dbt Redemption	120,322.92
457	Water Rev Bond Dbt Reserve	263,139.54
458	Sewer Treatment Plant Dbt Redemption	15,280.61
459	Sewer Treatment Plant Dbt Reserve	130,678.43
470	WasteWater Treatment Plant Improvement	2,249,248.29
603	Consumer Utility Deposits Fund	3,000.00
Asset Total		11,663,895.31
Payroll Outstanding Checks		164,646.98
Accounts Payable Outstanding Checks		252,458.42
<b>TOTAL</b>		<b>12,081,000.71</b>

# CITY OF PROSSER

## INVESTMENT REPORT - 6/30/2016

Investments were made through TVI ProEquities -

All funds were transferred from the Pool to:

Banner Bank, our local bank, to:

US Bank, into a newly created \*Safekeeping Account.

The Following Investments were made:

Investment:	Federal Natl Mtg Assn	Federal Natl Mtg Assn	Federal Home Loan	Federal Farm Credit	Financing Corp Stripped Principal	Total
CUSIP:	3135GOTD5	3135GOXL2	313382H97	3133EC5N0	31771KAB3	
Interest Rate:	1.00%	0.65%	1.44%	1.25%	0.74%	
Trade Date:	6/6/2013	6/6/2013	6/23/2015	6/23/2015	9/29/2015	
Maturity Date:	12/28/2017	2/27/2017	4/5/2019	3/4/2019	10/6/2015	
Int. Payment Frequency	Semi-Annual	Semi-Annual	Semi-Annual	Semi- Annual	Semi- Annual	
<b>Investment Amount</b>	<b>2,004,498</b>	-	-	<b>1,001,929</b>	<b>999,992</b>	<b>4,006,420</b>
	called 5/27/16		called 5/27/16			
<b>Fair Market Value</b>						
5/31/2016	2,000,232	-	-	1,000,027	1,005,275	<b>4,005,534</b>

**2016 - Interest Paid - Deposited in Banner Bank**

2/29/2016		6,500				6,500
3/4/2016				6,250		6,250
4/5/2016			7,200			7,200
5/27/2016		3,250				3,250
5/27/2016			2,080			2,080
6/28/2016	10,000					10,000
						-
						-
						-
<b>Year To Date Interest</b>	<b>10,000</b>	<b>9,750</b>	<b>9,280</b>	<b>6,250</b>		<b>35,280</b>



## Fund Balance & Activity

## 2016 YEAR TO DATE TOTALS

City Of Prosser  
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Fund	Revenues	Expenditures	Net
001 General Fund	3,695,006.41	2,101,212.27	1,593,794.14
102 Street Fund	517,979.03	232,808.12	285,170.91
103 Transportation Benefit Distric	4,767.75	3,990.58	777.17
104 Streets And Transportation Reserve	0.00	0.00	0.00
105 General Fund Small Projects Fund	126.78	0.00	126.78
107 Information Technology Reserve	0.00	0.00	0.00
110 Arterial Street Fund	120,747.71	0.00	120,747.71
111 Municipal Capital Improvement	221,957.93	0.00	221,957.93
115 General Fund Reserve	113,202.00	72,600.00	40,602.00
116 City Facilities Reserve Fund	24,747.65	0.00	24,747.65
117 Employee Benefits Security	62,852.15	28,388.27	34,463.88
118 General Fund Capital Reserve	0.00	0.00	0.00
119 Parks Reserve Fund	5,087.20	0.00	5,087.20
130 Hotel/Motel Tax Fund	82,203.16	72,548.27	9,654.89
131 Tourism Promotion Area Fund	19,845.64	16,000.00	3,845.64
144 PS Enhancement Fund	42,584.48	0.00	42,584.48
146 Drug Enforcement Fund	12,881.64	0.00	12,881.64
147 Police Investigative Fund	45,575.01	0.00	45,575.01
148 Criminal Justice Fund	949,498.98	82,881.01	866,617.97
149 Public Safety Sales Tax Fund	152,239.82	96,321.60	55,918.22
150 Forfeitures & Seizures Fund	0.00	0.00	0.00
151 Drug Free Community Grant	90,221.10	40,665.99	49,555.11
152 Infrastructure Develop Reserve	503,413.78	0.00	503,413.78
153 Community Involvement & Action Fund	58,857.96	53,743.86	5,114.10
221 LID Guarantee Fund	56,651.66	0.00	56,651.66
229 1996 GO Bond - Fire Station	393.88	0.00	393.88
233 2011 GO Bond - Pool	72,293.26	38,156.25	34,137.01
234 Local Improvement Dist. 10-23	9,539.59	0.00	9,539.59
301 REET - First Quarter %	58,818.42	14,724.00	44,094.42
302 OIE Improvement Project Fund	19,238.56	3,452.21	15,786.35
303 7th Street ADA Sidewalk Ramp Improvement P	1,276.78	240.36	1,036.42
304 OIE Highway Improvements - Phase 2 Fund	11,199.71	0.00	11,199.71
305 Energy Efficiency Improvement Project	226,202.33	46,330.80	179,871.53
306 WCR Crosswalk Project	27,546.81	0.00	27,546.81
307 City Park Restroom Imporvement	17,691.85	0.00	17,691.85
403 Water Fund	1,991,553.77	1,167,252.26	824,301.51
407 Sewer Fund	2,622,904.13	1,242,778.56	1,380,125.57
420 Zone 2.5 Water Supply Improv	27,383.49	27,383.49	0.00
444 1998 Water Revenue Bond Redemp	8,261.33	8,261.33	0.00
445 1998 Water Revenue Bond Reserv	172,290.31	172,290.31	0.00
448 Garbage Fund	884,898.83	393,291.69	491,607.14
449 1999 Water Revenue Bond Redemp	47,799.61	47,799.61	0.00
450 1999 Water Revenue Bond Reserv	85,783.48	85,783.48	0.00
451 Water Facilities Reserve Fund	656,062.11	0.00	656,062.11
452 Sewer Facilities Reserve Fund	686,084.00	0.00	686,084.00
453 North Prosser Debt Redemption	347,437.84	105,786.48	241,651.36
454 North Prosser Debt Reserve	192,364.44	0.00	192,364.44
455 Irrigation Reserve Fund	89,443.95	0.00	89,443.95
456 Water Revenue Bond Debt Redemption	185,085.44	64,762.52	120,322.92
457 Water Revenue Bond Reserve	263,139.54	0.00	263,139.54
458 Sewer Treatment Plant Debt Redemption	48,738.94	33,458.33	15,280.61
459 Sewer Treatment Plant Debt Reserve	130,678.43	0.00	130,678.43
470 Waste Water Treatment Plant Improvement	5,188,928.68	2,939,680.39	2,249,248.29
603 Consumer Utility Deposit Fund	8,050.00	5,050.00	3,000.00

# 2016 YEAR TO DATE TOTALS

City Of Prosser  
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Fund	Revenues	Expenditures	Net
	20,861,537.35	9,197,642.04	11,663,895.31