

# CITY OF POLSON COMMISSION MEETING AGENDA

COMMISSION CHAMBERS

February 1, 2016

7:00 P.M.

**1. CALL TO ORDER**

Mayor Knutson

**2. PLEDGE OF ALLEGIANCE**

Mayor Knutson

**3. APPROVAL OF PROPOSED AGENDA**

Mayor Knutson

**4. PUBLIC COMMENT ON SIGNIFICANT MATTERS TO THE PUBLIC **NOT** ON THE AGENDA (address items to the Chair. Commission takes no action on items discussed)**

**5. CONSENT AGENDA**

- a. January 14-27, 2016 claims
- b. City Commission Meeting Minutes January 20, 2016
- c. Bank Reconciliations January – June 2015

**6. CITY MANAGER COMMENTS**

City Manager Mark Shrives

NEW BUSINESS

**7. APPROVE DNRC RENEWABLE RESOURCE GRANT AGREEMENT**

City Manager Shrives

**8. WASTE WATER RECOVERY FACILITY UPDATE**

Kevin Johnson, DOWL Engineer

**9. ADJOURN**

The City of Polson encourages public participation in its public meetings and hearings. In doing so the City holds its meetings in handicapped accessible facilities. Any persons desiring accommodations for a handicapping condition should call the City Clerk at 883-8203 for more information.

For doc #s from 123154 to 123247

5a.

| Fund                          | Department Name (Account)        | Vendor #/Name                  | Description           | Amount   |
|-------------------------------|----------------------------------|--------------------------------|-----------------------|----------|
| 1000 General All-Purpose Fund | 410200 Executive Services        | 4895 8x8, INC.                 | EXEC-TELEPHONE SERVI  | 34.81    |
| 1000 General All-Purpose Fund | 410360 Municipal Court           | 4895 8x8, INC.                 | CORT-TELEPHONE SERVI  | 29.32    |
| 1000 General All-Purpose Fund | 410360 Municipal Court           | 4895 8x8, INC.                 | CORT-SHARED TELEPHON  | 18.66    |
| 1000 General All-Purpose Fund | 410360 Municipal Court           | 000282 QUILL CORPORATION       | CORT-SHARED LASERJET  | 63.28    |
| 1000 General All-Purpose Fund | 410360 Municipal Court           | 000282 QUILL CORPORATION       | CORT-SHARED HP BLK I  | 15.13    |
| 1000 General All-Purpose Fund | 410400 Administrative Services   | 4804 MARK SHRIVES              | ADMN-MS TRAVEL MEALS  | 46.00    |
| 1000 General All-Purpose Fund | 410400 Administrative Services   | 4895 8x8, INC.                 | ADMIN-TELEPHONE SERV  | 86.62    |
| 1000 General All-Purpose Fund | 410500 Financial Services        | 4895 8x8, INC.                 | FINC-TELEPHONE SERVI  | 58.64    |
| 1000 General All-Purpose Fund | 410500 Financial Services        | 000282 QUILL CORPORATION       | FINC-LEAD REFILL      | 1.30     |
| 1000 General All-Purpose Fund | 411200 Facilities (Shared Costs) | 4159 REXEL INC, d/b/a PLATT    | FACL-FLUOR LAMPS BUL  | 180.88   |
| 1000 General All-Purpose Fund | 411200 Facilities (Shared Costs) | 4062 WEST COAST PAPER          | FACL-HAND TOWELS, TO  | 163.00   |
| 1000 General All-Purpose Fund | 411200 Facilities (Shared Costs) | 4895 8x8, INC.                 | FACL-TELEPHONE SERVI  | 121.43   |
| 1000 General All-Purpose Fund | 411200 Facilities (Shared Costs) | 000011 MISSION VALLEY POWER    | FACL-CITY HALL        | 269.19   |
| 1000 General All-Purpose Fund | 411200 Facilities (Shared Costs) | 000011 MISSION VALLEY POWER    | FACL-FIRE HALL        | 154.58   |
| 1000 General All-Purpose Fund | 411200 Facilities (Shared Costs) | 000011 MISSION VALLEY POWER    | FACL-HVAC SYSTEM      | 1,544.01 |
| 1000 General All-Purpose Fund | 411200 Facilities (Shared Costs) | 000282 QUILL CORPORATION       | FACL-VARIETY OFFICE   | 121.02   |
| 1000 General All-Purpose Fund | 411200 Facilities (Shared Costs) | 000282 QUILL CORPORATION       | FACL-CREDIT           | -30.81   |
| 1000 General All-Purpose Fund | 411200 Facilities (Shared Costs) | 000877 JOHNCO STORAGE          | FACL-RECORDS STORAGE  | 75.00    |
| 1000 General All-Purpose Fund | 411200 Facilities (Shared Costs) | 4896 DAWN'S FLOWER DESIGNS     | FACL-SYMPY FLWRS R    | 50.00    |
| 1000 General All-Purpose Fund | 411200 Facilities (Shared Costs) | 000282 QUILL CORPORATION       | FACL-COPY PAPER       | 85.20    |
| 1000 General All-Purpose Fund | 411200 Facilities (Shared Costs) | 4605 THIRD EYE TECHNOLOGIES,   | FACL-CONFIGURE PHONE  | 75.00    |
| 1000 General All-Purpose Fund | 411200 Facilities (Shared Costs) | 4924 PITNEY BOWES              | FACL-POSTGGE METER IN | 110.98   |
| 1000 General All-Purpose Fund | 420140 Crime Control and         | 4895 8x8, INC.                 | POLC-TELEPHONE SERVI  | 210.23   |
| 1000 General All-Purpose Fund | 420140 Crime Control and         | 4895 8x8, INC.                 | POLC-SHARED TELEPHON  | 18.65    |
| 1000 General All-Purpose Fund | 420140 Crime Control and         | 4296 JUAN MASO                 | POLC-K-9 SUPPLIES     | 37.94    |
| 1000 General All-Purpose Fund | 420140 Crime Control and         | 000011 MISSION VALLEY POWER    | POLC-STORAGE SHED     | 202.11   |
| 1000 General All-Purpose Fund | 420140 Crime Control and         | 000282 QUILL CORPORATION       | POLC-SHARED LASERJET  | 63.27    |
| 1000 General All-Purpose Fund | 420140 Crime Control and         | 000282 QUILL CORPORATION       | POLC-EXAM GLOVES      | 6.49     |
| 1000 General All-Purpose Fund | 420140 Crime Control and         | 000282 QUILL CORPORATION       | POLC-SHARED HP BLK I  | 15.13    |
| 1000 General All-Purpose Fund | 420140 Crime Control and         | 000282 QUILL CORPORATION       | POLC-DTF MP PAPER     | 30.81    |
| 1000 General All-Purpose Fund | 420140 Crime Control and         | 3014 QUIK E'Z TOWING &         | POLC-'09 IMPALA MCHN  | 895.78   |
| 1000 General All-Purpose Fund | 420140 Crime Control and         | 3014 QUIK E'Z TOWING &         | POLC-'09 IMPALA TOW   | 75.00    |
| 1000 General All-Purpose Fund | 420140 Crime Control and         | 4684 WASH N' GO, LLC           | POLC-VEH WASH 12/1-3  | 19.90    |
| 1000 General All-Purpose Fund | 420400 Fire Protection and       | 4208 MAHUGH FIRE & SAFETY, LLC | FIRE-LEATHER GLOVES   | 96.00    |
| 1000 General All-Purpose Fund | 420400 Fire Protection and       | 4895 8x8, INC.                 | FIRE-TELEPHONE SERVI  | 29.32    |
| 1000 General All-Purpose Fund | 420400 Fire Protection and       | 001541 L.N. CURTIS & SONS      | FIRE-STRUCT GLOVES    | 299.80   |
| 1000 General All-Purpose Fund | 420400 Fire Protection and       | 000026 POLSON AUTO PARTS, INC. | FIRE-VISTA-BEAM       | 21.59    |
| 1000 General All-Purpose Fund | 420400 Fire Protection and       | 3306 POLSON PROPANE            | FIRE-FUEL (TANK IN A  | 88.14    |
| 1000 General All-Purpose Fund | 420540 Land Use                  | 4939 KYLE ROBERTS              | PLAN-KR TRAVEL MEALS  | 46.00    |
| 1000 General All-Purpose Fund | 420540 Land Use                  | 4895 8x8, INC.                 | PLNG-TELEPHONE SERVI  | 29.32    |
| 1000 General All-Purpose Fund | 420540 Land Use                  | 4895 8x8, INC.                 | PLNG-BP TECH SHARED   | 14.66    |
| 1000 General All-Purpose Fund | 420540 Land Use                  | 4458 SHARI A. JOHNSON, PE      | PLAN-HILLCREST MFE S  | 192.00   |
| 1000 General All-Purpose Fund | 420540 Land Use                  | 4458 SHARI A. JOHNSON, PE      | PLAN-DESIGN STANDARD  | 192.00   |
| 1000 General All-Purpose Fund | 420540 Land Use                  | 4458 SHARI A. JOHNSON, PE      | PLAN-GROWTH POLICY U  | 384.00   |
| 1000 General All-Purpose Fund | 420540 Land Use                  | 4605 THIRD EYE TECHNOLOGIES,   | PLNG-CITY PLANNER ON  | 56.25    |
| 1000 General All-Purpose Fund | 430240 Road and Street           | 4825 IBS, INC                  | STRT-FLR SQUEEGE, BO  | 203.06   |
| 1000 General All-Purpose Fund | 430240 Road and Street           | 3014 QUIK E'Z TOWING &         | STRT-'01 FRGHTLNR BR  | 141.52   |
| 1000 General All-Purpose Fund | 430240 Road and Street           | 4340 NORTHWEST INDUSTRIAL      | STRT-CLASSIC JACKETS  | 199.75   |
| 1000 General All-Purpose Fund | 430240 Road and Street           | 000011 MISSION VALLEY POWER    | STRT-CITY SHOP        | 262.39   |
| 1000 General All-Purpose Fund | 430240 Road and Street           | 4928 BLACK DIAMOND BUILDERS    | STRT-INSTALL WINDOWS  | 2,000.00 |
| 1000 General All-Purpose Fund | 430240 Road and Street           | 999999 BYRON SENEY             | STRTS-1 6000 GALLON   | 1,500.00 |
| 1000 General All-Purpose Fund | 430240 Road and Street           | 2707 CALIFORNIA CONTRACTORS    | STRT-DUOMETRIC IMPAC  | 119.00   |

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| Fund                           | Department Name (Account)     | Vendor #/Name                  | Description          | Amount    |
|--------------------------------|-------------------------------|--------------------------------|----------------------|-----------|
| 1000 General All-Purpose Fund  | 430240 Road and Street        | 4825 IBS, INC                  | STRT-ASSORTED PARTS  | 60.41     |
| 1000 General All-Purpose Fund  | 430240 Road and Street        | 4825 IBS, INC                  | STRT-CARRIAGE BOLT C | -53.76    |
| 1000 General All-Purpose Fund  | 430240 Road and Street        | 3736 BILL D. SMITH             | STRT-BS TRAVEL MEALS | 60.00     |
| 1000 General All-Purpose Fund  | 430240 Road and Street        | 3736 BILL D. SMITH             | STRT-BS TRAVEL LODGI | 111.49    |
| 1000 General All-Purpose Fund  | 430240 Road and Street        | 4730 PIERCE CHEVROLET CHRYSLER | STRT-BRCKTS, BOLT, N | 144.88    |
| 1000 General All-Purpose Fund  | 430240 Road and Street        | 4730 PIERCE CHEVROLET CHRYSLER | STRT-BRACKET CREDIT  | -76.50    |
| 1000 General All-Purpose Fund  | 460430 Parks                  | 4895 8x8, INC.                 | PRKS-TELEPHONE SERVI | 58.64     |
| 1000 General All-Purpose Fund  | 460430 Parks                  | 000011 MISSION VALLEY POWER    | PRKS-CITY PARKS      | 237.97    |
| 1000 General All-Purpose Fund  | 460430 Parks                  | 000011 MISSION VALLEY POWER    | PRKS-KERR DAM/BB FIE | 2.20      |
| 1000 General All-Purpose Fund  | 460430 Parks                  | 000011 MISSION VALLEY POWER    | PRKS-SACAJAWEA PARK  | 9.57      |
| 1000 General All-Purpose Fund  | 460430 Parks                  | 000011 MISSION VALLEY POWER    | PRKS-1ST ST E WATER  | 203.02    |
| 1000 General All-Purpose Fund  | 460430 Parks                  | 000026 POLSON AUTO PARTS, INC. | PRKS-FLUSH           | 13.00     |
| 1000 General All-Purpose Fund  | 460430 Parks                  | 000026 POLSON AUTO PARTS, INC. | PRKS-FIB BDY FLR     | 24.88     |
| 1000 General All-Purpose Fund  | 460430 Parks                  | 4229 HOMETOWN PLUMBING LLC     | PRKS-RIVERSIDE RESTR | 501.69    |
| Total for Fund:                |                               |                                |                      | 12,020.84 |
| 2211 Skate Park Fund           | 460430 Parks                  | 4458 SHARI A. JOHNSON, PE      | PARK-SKATE PARK CONT | 384.00    |
| Total for Fund:                |                               |                                |                      | 384.00    |
| 2390 Drug Forfeiture Fund      | 420140 Crime Control and      | 3014 QUIK E'Z TOWING &         | POLC-DTF CR215CR0034 | 156.00    |
| Total for Fund:                |                               |                                |                      | 156.00    |
| 2394 Building Code Enforcement | 420500 Protective Inspections | 4895 8x8, INC.                 | BLDG-TELEPHONE SERVI | 29.32     |
| 2394 Building Code Enforcement | 420500 Protective Inspections | 4895 8x8, INC.                 | BLDG-BP ASST SHARED  | 14.66     |
| Total for Fund:                |                               |                                |                      | 43.98     |
| 2395 Tree Fund                 | 480150 Tree Conservation      | 4611 ALL TREE SERVICES, LLC    | PRKS-2 TREES REMVD D | 1,405.00  |
| Total for Fund:                |                               |                                |                      | 1,405.00  |
| 2401 Light Maintenance         | 430263 Street Lighting        | 000011 MISSION VALLEY POWER    | FACL-ST LGHT-0301670 | 1,442.19  |
| Total for Fund:                |                               |                                |                      | 1,442.19  |
| 2402 Light Maintenance         | 430263 Street Lighting        | 000011 MISSION VALLEY POWER    | FACL-ST LGHT-0301660 | 796.22    |
| Total for Fund:                |                               |                                |                      | 796.22    |
| 2810 Police Training Fund      | 420140 Crime Control and      | 3772 THE RESULTS GROUP, LTD.   | POLC-GS CLASS REGIST | 500.00    |
| 2810 Police Training Fund      | 420140 Crime Control and      | 4737 MNOA                      | POLC-AB CLASS REGIST | 70.00     |
| 2810 Police Training Fund      | 420140 Crime Control and      | 4737 MNOA                      | POLC-MG CONFERENCE R | 150.00    |
| Total for Fund:                |                               |                                |                      | 720.00    |
| 2820 Gas Apportionment Tax     | 430240 Road and Street        | 4436 LES SCHWAB TIRES          | STRT-TRAILER SPARE T | 30.03     |
| 2820 Gas Apportionment Tax     | 430240 Road and Street        | 4355 TITAN MACHINERY           | STRTS-ENGINE MANUALS | 303.52    |
| 2820 Gas Apportionment Tax     | 430240 Road and Street        | 4355 TITAN MACHINERY           | STRT-REAR COMB. LIGH | 154.99    |
| 2820 Gas Apportionment Tax     | 430240 Road and Street        | 000026 POLSON AUTO PARTS, INC. | STRT-WNDSHLD WASH, D | 32.92     |

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| Fund                       | Department Name (Account)       | Vendor #/Name                  | Description          | Amount    |
|----------------------------|---------------------------------|--------------------------------|----------------------|-----------|
| 2820 Gas Apportionment Tax | 430240 Road and Street          | 000026 POLSON AUTO PARTS, INC. | STRT-HOSE            | 46.98     |
| 2820 Gas Apportionment Tax | 430240 Road and Street          | 000046 BEACON TIRE CENTER      | STRT-USED TIRE PURCH | 45.00     |
| 2820 Gas Apportionment Tax | 430240 Road and Street          | 3880 WE DUST CONTROL &         | STRT-DE-ICER         | 6,237.15  |
| 2820 Gas Apportionment Tax | 430240 Road and Street          | 3367 THE TRACTOR SHOP, INC.    | STRT-REPAIR SERVICE  | 125.00    |
| 2820 Gas Apportionment Tax | 430240 Road and Street          | 3367 THE TRACTOR SHOP, INC.    | STRT-CASE 221E REPAI | 866.00    |
| Total for Fund:            |                                 |                                |                      | 7,841.59  |
|                            |                                 |                                |                      |           |
| 5010 Golf Fund             | 460446 Golf Course -            | 4955 PACIFIC GOLF & TURF LLC   | GLFM-JOHN DEERE PART | 463.88    |
| 5010 Golf Fund             | 460446 Golf Course -            | 4955 PACIFIC GOLF & TURF LLC   | GLFM-JOHN DEERE PART | 1,147.55  |
| 5010 Golf Fund             | 460446 Golf Course -            | 4895 8x8, INC.                 | GLFM-TELEPHONE SERVI | 29.32     |
| 5010 Golf Fund             | 460446 Golf Course -            | 000048 MIDLAND IMPLEMENT CO.   | GLFM-ASSORTED TORO P | 250.54    |
| 5010 Golf Fund             | 460446 Golf Course -            | 2323 R & R PRODUCTS, INC.      | GLFM-Lapping Compnd, | 589.25    |
| 5010 Golf Fund             | 460446 Golf Course -            | 000011 MISSION VALLEY POWER    | GLFM-GOLF SHED       | 259.01    |
| 5010 Golf Fund             | 460446 Golf Course -            | 000011 MISSION VALLEY POWER    | GLFM-25 HP PUMP      | 0.00      |
| 5010 Golf Fund             | 460446 Golf Course -            | 000011 MISSION VALLEY POWER    | GLFM-60 HP PUMP      | 14.62     |
| 5010 Golf Fund             | 460446 Golf Course -            | 000011 MISSION VALLEY POWER    | GLFM-155 HP PUMP     | 50.25     |
| 5010 Golf Fund             | 460446 Golf Course -            | 000011 MISSION VALLEY POWER    | GLFM-BAYVIEW PUMP ST | 233.45    |
| 5010 Golf Fund             | 460446 Golf Course -            | 000026 POLSON AUTO PARTS, INC. | GLFM-DR TORQ WRENCH  | 218.10    |
| 5010 Golf Fund             | 460446 Golf Course -            | 000026 POLSON AUTO PARTS, INC. | GLFM-SYN GREASE      | 59.90     |
| 5010 Golf Fund             | 460446 Golf Course -            | 000026 POLSON AUTO PARTS, INC. | GLFM-GOJO ORANGE GAL | 12.99     |
| 5010 Golf Fund             | 460446 Golf Course -            | 000026 POLSON AUTO PARTS, INC. | GLFM-FUEL FILTER     | 36.68     |
| 5010 Golf Fund             | 460446 Golf Course -            | 2323 R & R PRODUCTS, INC.      | GLFM-ROLLER, HYD OIL | 1,474.45  |
| 5010 Golf Fund             | 460447 Golf Course - Pro Shop   | 000010 CENTURYLINK             | GLFP-INTERNET        | 22.95     |
| 5010 Golf Fund             | 460447 Golf Course - Pro Shop   | 4895 8x8, INC.                 | GLFP-TELEPHONE SERVI | 29.32     |
| 5010 Golf Fund             | 460447 Golf Course - Pro Shop   | 4458 SHARI A. JOHNSON, PE      | GLFP-STORAGE BLDG EN | 960.00    |
| 5010 Golf Fund             | 460447 Golf Course - Pro Shop   | 000011 MISSION VALLEY POWER    | GLFP-PRO SHOP/STREET | 297.64    |
| 5010 Golf Fund             | 460447 Golf Course - Pro Shop   | 000076 LINK'S MANAGEMENT, INC. | GLFP-CPI INDEX INCRE | 115.78    |
| 5010 Golf Fund             | 460460 G. C. Restaurant O & M   | 000011 MISSION VALLEY POWER    | GLFR-T10204 METER    | 73.91     |
| Total for Fund:            |                                 |                                |                      | 6,339.59  |
|                            |                                 |                                |                      |           |
| 5201 Water Impact Fees     | 430500 Water Utilities          | 4834 COUGAR RIDGE DEVELOPMENT  | WATR-IMPACT FEE REIM | 13,729.63 |
| Total for Fund:            |                                 |                                |                      | 13,729.63 |
|                            |                                 |                                |                      |           |
| 5210 Water Fund            | 430500 Water Utilities          | 4895 8x8, INC.                 | WATR-TELEPHONE SERV  | 47.98     |
| 5210 Water Fund            | 430500 Water Utilities          | 4605 THIRD EYE TECHNOLOGIES,   | WATR-ONSITE SERVICE  | 37.50     |
| 5210 Water Fund            | 430530 Source of Supply and     | 4458 SHARI A. JOHNSON, PE      | WATR-WELL #8 ENG SVC | 1,344.00  |
| 5210 Water Fund            | 430530 Source of Supply and     | 3103 JIM MORELLI ELECTRIC LLC  | WATR-WELL ON 15TH RE | 120.00    |
| 5210 Water Fund            | 430530 Source of Supply and     | 000011 MISSION VALLEY POWER    | WATR-WELLS, BOOSTER  | 2,858.34  |
| 5210 Water Fund            | 430530 Source of Supply and     | 000011 MISSION VALLEY POWER    | WATR-RIVERSIDE RESTR | 131.76    |
| 5210 Water Fund            | 430530 Source of Supply and     | 000011 MISSION VALLEY POWER    | WATR-RIVERSIDE LIFT- | 12.81     |
| 5210 Water Fund            | 430530 Source of Supply and     | 000011 MISSION VALLEY POWER    | WATR-WELLS 6 & 7     | 610.91    |
| 5210 Water Fund            | 430550 Transmission and         | 2665 MERCER WELDING & REPAIR   | WATR-1 12X12 PLT, 2X | 21.85     |
| 5210 Water Fund            | 430550 Transmission and         | 000026 POLSON AUTO PARTS, INC. | WATR-TUNE UP FLUID,  | 27.95     |
| 5210 Water Fund            | 430550 Transmission and         | 000026 POLSON AUTO PARTS, INC. | WATR-TRILER CABLE, C | 25.84     |
| 5210 Water Fund            | 430550 Transmission and         | 3306 POLSON PROPANE            | WATR-715 7TH AVE W S | 221.28    |
| 5210 Water Fund            | 430550 Transmission and         | 2434 MISSION VALLEY AUTO, INC. | WATR-'08 F-450 REPAI | 314.17    |
| 5210 Water Fund            | 430550 Transmission and         | 2547 TREASURE STATE CONCRETE   | WATR-3/4 RECYCLE     | 182.09    |
| 5210 Water Fund            | 430560 Geographical Information | 4895 8x8, INC.                 | WG.I.S.-TELEPHONE SE | 14.66     |
| 5210 Water Fund            | 430570 Customer Accounting and  | 001107 VALLEY GLASS INC        | WATR-TRUCK MIRRORS R | 25.00     |

For doc #s from 123154 to 123247

| Fund            | Department Name (Account)       | Vendor #/Name                  | Description          | Amount     |
|-----------------|---------------------------------|--------------------------------|----------------------|------------|
| 5210 Water Fund | 430570 Customer Accounting and  | 000282 QUILL CORPORATION       | WATR-HP INK          | 14.43      |
|                 |                                 |                                | Total for Fund:      | 6,010.57   |
| 5310 Sewer Fund | 430600 Sewer Utilities          | 4895 8x8, INC.                 | SEWR-TELEPHONE SERV  | 47.97      |
| 5310 Sewer Fund | 430600 Sewer Utilities          | 2434 MISSION VALLEY AUTO, INC. | SEWR-'08 F-450 REPAI | 314.17     |
| 5310 Sewer Fund | 430600 Sewer Utilities          | 4605 THIRD EYE TECHNOLOGIES,   | SEWR-ONSITE SERVICE  | 37.50      |
| 5310 Sewer Fund | 430630 Collection and           | 4458 SHARI A. JOHNSON, PE      | SEWR-BACKUPS & BLOCK | 384.00     |
| 5310 Sewer Fund | 430630 Collection and           | 000011 MISSION VALLEY POWER    | SEWR-PUMP/LIFT STATI | 3,145.63   |
| 5310 Sewer Fund | 430630 Collection and           | 000241 NORMONT EQUIPMENT CO.   | SEWR-JETTER PUMP HOS | 97.94      |
| 5310 Sewer Fund | 430630 Collection and           | 000026 POLSON AUTO PARTS, INC. | SEWR-TRU EXT LIFE GA | 8.69       |
| 5310 Sewer Fund | 430630 Collection and           | 000026 POLSON AUTO PARTS, INC. | SEWR-SEWER JET PARTS | 107.89     |
| 5310 Sewer Fund | 430630 Collection and           | 000026 POLSON AUTO PARTS, INC. | SEWR-LOOM            | 3.69       |
| 5310 Sewer Fund | 430630 Collection and           | 000026 POLSON AUTO PARTS, INC. | SEWR-ASSORTED SUPPLI | 35.50      |
| 5310 Sewer Fund | 430630 Collection and           | 000026 POLSON AUTO PARTS, INC. | SEWR-NON-DETER 30 QT | 3.01       |
| 5310 Sewer Fund | 430630 Collection and           | 000026 POLSON AUTO PARTS, INC. | SEWR-GLOVES          | 60.54      |
| 5310 Sewer Fund | 430630 Collection and           | 000026 POLSON AUTO PARTS, INC. | SEWR-ASSORTED SUPPLI | 59.55      |
| 5310 Sewer Fund | 430630 Collection and           | 000026 POLSON AUTO PARTS, INC. | SEWR-ASSORTED SUPPLI | 212.53     |
| 5310 Sewer Fund | 430630 Collection and           | 000026 POLSON AUTO PARTS, INC. | SEWR-GROMMETS, LOOM  | 12.27      |
| 5310 Sewer Fund | 430630 Collection and           | 000026 POLSON AUTO PARTS, INC. | SEWR-CABLE, FUSES    | 23.67      |
| 5310 Sewer Fund | 430630 Collection and           | 3306 POLSON PROPANE            | SEWR-715 7TH AVE W S | 221.27     |
| 5310 Sewer Fund | 430640 Treatment and Disposal   | 4960 FLUIDYNE CORPORATION      | SEWR-WWT EQUIPMENT   | 67,174.00  |
| 5310 Sewer Fund | 430640 Treatment and Disposal   | 4458 SHARI A. JOHNSON, PE      | SEWR-TSEP CONF CALL  | 384.00     |
| 5310 Sewer Fund | 430640 Treatment and Disposal   | 4820 M RICHARD GEBHARDT        | SEWR-NOV & DEC SERVI | 765.00     |
| 5310 Sewer Fund | 430660 Geographical Information | 4895 8x8, INC.                 | SG.I.S.-TELEPHONE SE | 14.66      |
| 5310 Sewer Fund | 430670 Customer Accounting and  | 000341 MMIA-LIABILITY PROGRAM  | SEWR-EV2015036041, S | 750.00     |
| 5310 Sewer Fund | 430670 Customer Accounting and  | 001107 VALLEY GLASS INC        | SEWR-TRUCK MIRRORS R | 25.00      |
| 5310 Sewer Fund | 430670 Customer Accounting and  | 000282 QUILL CORPORATION       | SEWR-HP INK          | 14.42      |
|                 |                                 |                                | Total for Fund:      | 73,902.90  |
|                 |                                 |                                | Total:               | 124,792.51 |



# CITY OF POLSON COMMISSION MEETING

5b.

Commission Chambers

January 20, 2016

7:00 p.m.

**ATTENDANCE:** Mayor Heather Knutson, Commissioners Coutts, Donovan, Erickson, Siler, and Southerland, Turner, City Manager Mark Shrives, City Clerk Cora Pritt

**OTHERS PRESENT** (who voluntarily signed in): Lake County Commissioner Bill Barron, Elsa Duford, Lita Fonda, Dana Johnston, Mark Johnston, Rick LaPiana, Bonnie Manicke, Lee Manicke

**CALL TO ORDER: (00:04)** Mayor Knutson called the meeting to order. The Pledge of Allegiance was recited. Roll call was taken.

**APPROVAL OF PROPOSED AGENDA (00:48) - Commissioner Turner motion to approve the proposed agenda. Commissioner Erickson second.** City Commission discussion: none  
Public comment: none **VOTE: Unanimous Motion carried**

**PUBLIC COMMENT ON SIGNIFICANT MATTERS TO THE PUBLIC NOT ON THE AGENDA (01:16)-none**

**CONSENT AGENDA (01:42)-(a).** January 1-13, 2016 claims, **(b).** City Commission meeting Minutes January 4, 2016. **(c.)** Resolution of Annexation Kris Miller property. **Commissioner Southerland motion to approve the consent agenda. Commissioner Siler second.** Commission comment: none  
Public Comment: none. **VOTE: Unanimous Motion carried**

**CITY MANAGER COMMENTS (03:38)**-City Manager Shrives commented that the Polson Development Code and the Polson Growth Policy are being updated. The Commission has received a draft of both. City Manager Shrives asked the Commission to focus on the Polson Development Code first. City Manager Shrives and City Planner Kyle Roberts went to Helena, MT on the 19<sup>th</sup> for the Housing Board hearing and award for the housing projects. The City of Polson was not awarded the Polson Landing project. Mr. Alex Burkhalter sent a letter and he may return to Polson to look at a future project. The City of Polson received notice that Judge Manley has granted summary judgment for the City in the Ron Melvin lawsuit. Confederated Salish and Kootenai Tribal Council has requested that Montana Department of Transportation lower the speed limit to 45 miles per hour from the traffic light at Ridgewater Dr the south end of Memory Lane, approximately 3/10<sup>th</sup>s of a mile. This will take effect possibly by summer.

**ADMINISTER OATH OF OFFICE TO TWO FIREFIGHTERS: DALE RAMESAR, DAVID SIMONS JR. (12:02)** Polson Fire Chief Clint Cottle gave a brief introduction to each new firefighter. Mr. Ramesar is a 13 year resident of Polson and a previous firefighter. Mr. Simons has lived in Polson since July 2014. He has firefighting experience in Arizona and Wyoming. Mayor Knutson then administered the Firefighter Oath of Office with the new firefighters.

**CITY OF POLSON POLICE DEPARTMENT UPDATE (16:47)**-City of Polson Police Chief Wade Nash gave the following update on the Police Department:  
1/20/2016

Polson Police Statistics 2015

I want to share with you some of our department's challenges and adventures in 2015. I would have to say that it was a year we faced many new experiences filled with a variety of emotions that allowed our officers to challenge themselves, working together and completing goals.

First of all, we lost 4 officers in 2015. 3 of them starting new adventures of their own.

Officer Rick Schoening retired and is currently enjoying life on the beaches of Hawaii.

Officer Dave Bartholeme is also enjoying retirement in the Mission Valley with his lovely wife.

Assistant Chief Clint Cottle took on the task of the new Polson City Fire Chief.

Corporal William Cleveland lost his fight against cancer while many stood by his side. This was a dark time for the community. Thousands were raised in donations to support the Cleveland family, Polson officers continue to support the family.

I wanted to personally thank all the officers for their service to the Community of Polson and thank you for helping make our city great.

With every ending there is always a new beginning and I'm extremely excited and proud to say we have hired some very qualified people to fill the vacancies in 2015.

Officer Becky McIntock was our part-time officer, she has been hired as a fulltime Patrol Officer.

Matt Gfroerer has been assigned to Detectives and assigned to the Drug Task Force where he continues to fulfill the Northwest Drug Task Force Partnership agreement.

George Simpson was hired as Corporal of patrol, which I know he will do an excellent job and continue the professionalism that we expect at the Polson Police Department.

We have currently started a new hire process to fill the last position which will bring us to full staff. Your police department has not been fully staffed in the past 12 months, placing extra burden on officers to work overtime.

Your Police Officers received approximately 8000 calls of service from the community of Polson for 2015.

Although we saw a rise in a couple of categories' of crime we also saw a decline in others that I'm very proud of.

### Top five crimes

279 thefts

111 criminal possession drug paraphernalia

106 criminal possession dangerous drugs

100 dui cases

98 driving while suspended

We saw a decline in

Sexual assaults with 4 cases

Assaults 25 cases

Partner family member assault with 38 cases

Manufacturing of dangerous drugs 3 cases

One of the biggest things that I'm most proud of is the case that started in 2012 has finally come to a close in 2015.

In 2012 your Police Department assisted the FBI and other state Agencies in serving the very first search warrant in Polson Montana for what would turn out being one of the biggest child pornography cases in Montana history. This case spread across continents and left no borders, ultimately 21 people across the United States were arrested and found guilty of child pornography charges. To me this is a case where our justice system was working full power and it was a huge success. I am extremely proud of my staff that worked on this case from the beginning. Kudos to all the law enforcement that was involved across the country. Job well done

Next I want to give you an update on the Polson's drug task for members which have been a huge help in addressing the current trend in Drug usage and sales in our local area. The task force continues to be a productive and instrumental part in dealing with our community drug issues through proactive investigation while giving educational presentations to our community members as well as students within our school system.

I want to remind you of a recent article that came out on the internet designating Polson as the 2<sup>nd</sup> most dangerous city to live within Montana.

I on the other hand look at those statistics and have a very different opinion of the results. I look at the past 4 years and see what we have implemented within the Department to address the current criminal activity within our city.

We pulled an officer off the streets out of Patrol and assigned him strictly to investigate drugs in 2013,

We also purchased Polson Police very first narcotics detection dog with the help of several private donors and assigned one of our officers to handle Brody k-9 24/7.

I also look at the recent staff that we hired to patrol the streets, recently proactive officers out on the streets making a difference. I think when you hear the stats that we compiled for the 2015 year you will see a continued increase making me believe our vision and mission statement of the police department is working.

It is the investigations and arrest conducted by your officers proactive policing that provide the statistics.

Drug stats for the year 2015

134 drug cases assigned

106 search warrants executed

75 agency assists

169 felony drug charges pending

17 educational talks to community members totaling 25 hours

Total value of street drugs seized \$ 4,358,21.82 for 2015

40 kilo's of Cocaine that's 88.18 pounds of coke

Over a half pound of meth

47 pounds of marijuana

368.5 RX pills mostly opiates

120 marijuana plants from illegal grow operations

Heroin 2.1 grams

Psilocybin Mushrooms 13.1 grams

Hashish 18.6 grams

Hash oil 4 grams

After hearing what your officers accomplished in 1 year, what do you think????? Are we 2<sup>nd</sup> most dangerous city????? My opinion is absolutely not we are a professional Department that takes protecting our community very seriously and we hold criminals accountable for their actions.

Obviously over the next few years we should see a decline in various crime statistics as we continue to address our local concerns with public safety

But I also want to remind you that we cannot be affective in our jobs if we don't have your support, the support of the city manager as well as the citizens of Polson who we serve.

Wade Nash

Chief of Police Polson

**LAKE COUNTY DISPATCH PRESENTATION (43:57)**-Lake County Commissioner Bill Barron began his presentation by giving a brief history of the 911 Dispatch. In 1999 the Sheriff working together with Polson, Ronan, St. Ignatius, and the CSK tribe formed the 911 Dispatch Center. In 2001 the center went County wide. In 2005 talks began that would move the 911 Dispatch from the Sheriff's department to the Office of Emergency Management (OEM). In 2006 the discussion died down. The advantage to

having the Office of Emergency Management be in charge of the 911 Dispatch is that the office is not an elected office. There is also more funding available under the OEM. Now would be the time to transfer this department from the Sheriff to the OEM. There is currently a 911 committee, and the \$200,000.00 in funding could be lost if the committee is not active. Currently the by-laws and policies are being worked on. The Board would consist of the Sheriff, City Police, City Fire, Tribal Fire, EMS, two citizens, dispatcher, G.I.S, and OEM. There would be public meetings on the subject then a Resolution of Intent. Commissioner Barron commented that if the move is going to happen, it would not happen until July 1, 2016. Commissioner Barron asked the Mayor and Commissioners if they would write a letter of support. Currently the Dispatchers take care of 24 entities. Commissioner Erickson asked how many dispatchers work per shift. Commissioner Barron answered 2 to 3, but it is usually 2. Ideally a staff of 14 would be ideal. There would be 3 on duty, and a couple of substitutes. Commissioner Southerland asked approximately how many calls per day. Commissioner Barron answered 34,000 total calls for 2015. By moving the dispatch under the OEM, there would be more stability and less politics. Missoula County currently has their 911 Dispatch under the OEM.

**ACCEPT JULES CLAVADETSCHER RESIGNATION FROM THE POLSON**

**REDEVELOPEMNT AGENCY (01:10:42).** City Manager Shrives presented this agenda item. The Polson Redevelopment Agency received Jules' letter of resignation. This is a voluntary resignation due to health issues. **Commissioner Turner motion to accept Jules Clavadetscher resignation from the Polson Redevelopment Agency. Commissioner Donovan second.** Commission discussion: none Public comment: none **VOTE: Unanimous Motion carried**

**APPOINT MARK JOHNSTON TO THE BOARD OF ADJUSTMENT (01:11:40)**-City Manager Shrives presented this agenda item. There was one vacancy on the Board of Adjustment. Mr. Johnston was the only application that the City received. **Commissioner Coutts motion to approve the following as volunteer appointment to the City of Polson Board of Adjustment for a term of three (3) years: January 1, 2016 to December 31, 2018. Commissioner Southerland second.** Commission discussion: none Public comment: none **VOTE: Unanimous Motion carried**

**APPOINT MARK JOHNSTON TO THE POLSON REDEVELOPMENT AGENCY TO SERVE THE REMAINDER OF JULES CLAVADETSCHER'S TERM (01:13:42)**- City Manager Shrives presented this agenda item. Mr. Johnston had submitted an application earlier. This would be a term of two years which is the remainder of Jules' term. **Commissioner Donovan motion to approve the following as volunteer appointment to the Polson Redevelopment Agency for a term of two (2) years; January 1, 2016 to December 31, 2017. Commissioner Turner second.** Commission discussion: none Public comment: Mark Johnston asked what the normal term length for the Polson Redevelopment Agency is. City Manager Shrives answered that the term is 3 years. City Clerk Cora Pritt corrected the term length. It is 4 years. **VOTE: Unanimous Motion carried**

**APPROVE THE FIRST READING OF TREE ORDINANCE AMENDMENT TO PARKS & RECREATION ORDINANCES (01:16:03)**-City Manager Shrives presented this agenda item. The Parks and Recreation Ordinances were voted on and passed last year. To fulfill the requirements of the Tree City Re-certification, the City of Polson must have a tree ordinance. Mayor Knutson commented that she had a couple of questions regarding this ordinance. Section "B" 3 a five year term, then in 6 it refers to a one year term. Why is it necessary to have year round residents? The Park Board meets seasonally so why not this board too? Who determines the Advisory Board? Commissioner Siler had a few grammatical corrections as well as a couple of clarification questions; Section "E", 1, subsection iv-excavate any ditches, tunnels, trenches or lay drive. Who is going to be laying drive? Section "F" Item 1

is a duplicate. City Manager Shrives asked the Commission if they had any other changes to please email them to him. He would go over these changes with the City Attorney and the Parks Director.

**Commissioner Siler motion to pass the 1<sup>st</sup> reading of the Tree Ordinance Amendment (Section 15.02.230) to Chapter 15, Articles 1 and 2-Parks Regulations as part of the Polson Municipal Code recodification. Commissioner Donovan second.** Commission discussion: none Public comment:

**Elsa Duford** commented that several years ago there was a tree study done. Were any of the trees that are described in the ordinance as dangerous or diseased identified as such in the study? The penalty phase seems quite harsh unless it was a vandalized situation. There are trees and brush growing in the right-of-way behind Betty's restaurant. Will that be addressed as well? Mayor Knutson answered that the Commission will let the committee know about the trees in the right-of-way so it can be dealt with.

**VOTE: Unanimous motion carried**

**APPROVE RESOLUTION FOR INTERFUND LOAN/PROMISSORY NOTE TO GOLF FUND FROM SEWER FUND (01:25:27)**-City Manager Shrives and City Finance Officer Dooley presented this agenda item. City Manager Shrives presented a brief background on this agenda item. This goes back to the loan that was made from the Sewer Fund to the Golf Fund. The City has contacted local banks for possible loan information. The Interfund loan would provide additional funding to the Sewer Department and provide savings for the Golf Fund. The interest rate and time that the bank would put on the loan would put pressure on the Golf Fund for payment. City Finance Officer Cindy Dooley gave the following overview

**Key Points for Interfund Loan between the Golf Enterprise Fund and the Sewer Enterprise Fund**

**Golf Fund existing debt:**

Municipal Golf Revenue Refunding Bonds, Series 2013

- Amount issued: \$400,000
- Current Balance: \$154,439
- Terms: Semi-annual payments at 2.10% APR
- Maturity: April 1, 2017

**Golf Fund Proposed additional debt:**

Interfund loan with Sewer Enterprise Fund

- Amount issued: \$342,700 from Sewer Surplus Cash
- Terms: Single Payment on April 15, 2017 at 1.25% simple interest
- Maturity: April 15, 2017

**Long-term Financing options:**

- INTERCAP Loan Program (Recently used to purchase Street Dept. dump truck)
- Glacier Bank

**Favorable Interest Rate for Sewer Fund:**

Current investment rates:

- .25% for overnight repurchase agreement
- .951% for First Citizens Bank Certificate of Deposit (compounded quarterly)

Proposed investment rate:

- 1.25% for Interfund Loan to Golf Enterprise Fund
- Will generate \$1,259 more in interest earnings for the Sewer Fund if held to maturity

**Sewer Surplus Cash:**

- Sewer Surplus cash has an average balance of \$1.4 million since January 2010
- Approximately \$600,000 of the surplus cannot be spent due to the mechanical Wastewater Treatment Plant (WWTP) future debt reserve restrictions
- Unlike many local governments, the City will not have to borrow its reserve
- Sewer Rates will be based on amounts required to pay back loan financing and increased operating expenses required for the mechanical WWTP and will not include the reserve amount.

Mayor Knutson clarified that the reserve funds in the Sewer Department are monies that cannot be spent. Commissioner Southerland verified that the Interfund Loan is legal. City Manager Shrives replied that the City Attorney had been consulted on this matter. This is not something new. Commissioner Southerland then commented that the Sewer Fund would not be in jeopardy. Finance Officer Dooley answered that was correct. Mayor Knutson then asked why the Inter Cap Loan was not an option. Finance Officer Dooley answered that the City is looking into that option for the golf car portion which is \$161,700.00. Mayor Knutson commented that that amount would then be subtracted from the \$342,000.00. Finance Officer Dooley replied that the \$161,700.00 would be paid back if the Inter Cap loan was secured. The current rate is 1.25% but it will go up on February 15<sup>th</sup>. Commissioner Southerland then inquired as to the impact this would have on the golf irrigation project. Finance Officer Dooley explained that if the project goes back out to bid then the City would be looking at a whole financial package again. Mayor Knutson commented that the way it would impact this is that the Inter Fund Loan would get paid off quicker. City Manager Shrives commented that that was the original idea to put everything in one package. The irrigation was a big portion of that package. By not doing that the City had to go back out and figure out another way of taking care of the funds. Commissioner Siler questioned if the cart storage was generating income. City Manager Shrives answered that the income from the cart storage will help pay towards the repayment of the loan. Mayor Knutson commented that the cart storage facility is full already. Commissioner Southerland asked if the rates were increased. City Manager Shrives replied that they did. In anticipation, the rates were increased a year ago. Commissioner Turner asked if there were only private cars in that facility. City Manager Shrives answered yes only private cars. Finance Officer Dooley commented that there are 40 City cars that are stored in the club house and 20 City cars stored in the golf maintenance building. Commissioner Siler commented that in defense of the Sewer Fund the only down side would be if the golf course would go broke but Commissioner Siler commented that he didn't think that was going to happen. Mayor Knutson asked if Water/Sewer Superintendent Tony Porrazzo was comfortable with this as well. City Manager Shrives answered that this will be a better interest rate than Tony is getting on his money anyways. Mayor Knutson further commented that it feels contrary as we are trying to put money into the Sewer Fund to be taking money out. That is the hard part about this. Mayor Knutson then asked if there were any other questions before taking a motion and having further discussion. Commissioner Southerland clarified that this would be paid back by 2017. Finance Officer Dooley answered that yes, it was

scheduled to be paid back April 15, 2017. Mayor Knutson commented that it would either be paid back or the Commission would have to have another discussion on the matter. Finance Officer Dooley explained there will be several things; whether the City decides to do the irrigation project or not, whatever financing if the City works with the Inter Cap and get that part paid off. Once the debt is paid off for the Golf refunding bonds, that bonds that will free up another \$54,000.00 every six months. So there are numerous things. Mayor Knutson asked when that was supposed to be paid off. Finance Officer Dooley replied April 1, 2017. Commissioner Turner asked if there was a start date on the new sewer treatment facility. City Manager Shrives answered the project will go out to bid in the fall of 2016. Currently the City is in the middle of the design phase of all the parts and pieces. Construction would probably start in the spring of 2017. Commissioner Southerland asked when the facility needed to be operational. City Manager Shrives replied that the facility needs to be operational by the end of 2017. Commissioner Turner commented that that would actually tie in with the pay-off of this loan. Mayor Knutson then asked for a motion hearing no other questions. **Commissioner Southerland motion to approve Resolution No. 2016-003 to approve a loan from the Sewer Enterprise Fund to the Golf Enterprise Fund in the amount of \$324,700.00 for the purchase of the golf cars and construction of golf car storage pending long-term financing. Commissioner Turner second.** Commission discussion: Commissioner Siler commented that it seemed like a win-win. Public comment: none **VOTE: Unanimous Motion carried.**

**(01:39:10)** Mayor Knutson asked the Commission if there were any items that needed full minutes or will action minutes suffice. The Commission commented that action minutes would be sufficient on all agenda items except Agenda No. 14 which should be full minutes.

**(01:39:48)** Lake County Commissioner Barron asked to be permitted to clarify a couple of points on the 911 Dispatch. The first clarification is that it is not going to physical move. It will stay where it is at. The other item is on the funding. Whether it moves or not, the funding will have the same issues in five to ten years. If there is a problem, it will be something that we will have to come together on to try to address. Commissioner Turner asked if the E911 money was adjusted every year. Commissioner Barron explained that it changes every year. It has been going up historically but it is expected to start leveling off or possibly coming down because so many people are getting away from land lines. It is based on the number of phones in your 911 area and the types of phones.

**Adjourn. (01:41:18) Commissioner Southerland motion to adjourn. Commissioner Turner second.** Commission discussion: none Public Comment: none **VOTE: Unanimous Motion carried.**

**ADJOURN: 8:41 p.m.**

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**Heather Knutson, Mayor**

**ATTEST:** \_\_\_\_\_

**Cora E. Pritt, City Clerk**

5c.

CITY OF POLSON  
FINANCE OFFICER BANK RECONCILIATION  
January 31, 2015

|   |                               |
|---|-------------------------------|
| GENERAL LEDGER CASH REPORT BALANCE            | \$ 5,413,422.87               |
| PLUS PAYROLL LIABILITIES ACCRUED BUT NOT PAID | \$ <u>65,455.50</u>           |
| ADJUSTED GENERAL LEDGER BALANCE               | <u><u>\$ 5,478,878.37</u></u> |
| <br>  |                               |
| GLACIER BANK OPERATING ACCOUNT                | \$ -                          |
| PLUS FINANCE/UB CREDIT CARDS IN PROCESS       | \$ 107.12                     |
| PLUS GOLF COURSE DEPOSIT IN TRANSIT           | \$ 9,149.00                   |
| MINUS OUTSTANDING PAYROLL CHECKS              | \$ (7,816.42)                 |
| MINUS OUTSTANDING CLAIM CHECKS                | \$ (43,541.02)                |
| <br>  |                               |
| MINUS OUTSTANDING PAYROLL ACH TRANSACTIONS    | \$ (23,216.58)                |
| <br>  |                               |
| PLUS GLACIER BANK REPURCHASE ACCOUNT          | \$ 4,538,522.60               |
| PLUS 1 FIRST CITIZENS BANK CD                 | \$ 1,000,000.00               |
| PLUS EDWARD JONES MONEY MARKET                | \$ 4,692.23                   |
| PLUS FIRST CITIZENS BANK SAVINGS ACCOUNT      | \$ 481.44                     |
| <br>  |                               |
| PLUS PETTY CASH AND CASH DRAWERS              | \$ <u>500.00</u>              |
| <br>  |                               |
| DEMAND ACCOUNTS & INVESTMENTS                 | <u><u>\$ 5,478,878.37</u></u> |

01/20/16  
13:59:05

City of Polson  
Bank Reconciliation

Page: 1 of 1  
Report ID: BANKREC1

Reconciliation for Bank Account GLACIER BANK - \*\*\*\*\*089 & \*\*\*\*\*113

Reconciliation Period 1/15

Account # \*\*\*\*\*089 & \*\*\*\*\*113

Cash Account 101000 - Cash - Operating  
Cash Account 101010 - Cash - Sinking and Interest  
Cash Account 102215 - Cash - Golf Rev. Bond 1998 S&I  
Cash Account 102216 - Cash - Rev Bond Sinking & Interest  
Cash Account 102220 - Cash - Revenue Bond Reserve  
Cash Account 102230 - Cash - Surplus Reserve  
Cash Account 102240 - Cash - Replacement/Depreciation  
Cash Account 102250 - Cash Impact Fee/Restricted  
Cash Account 102300 - Cash - Customer Deposits  
Cash Account 103000 - Petty Cash  
Cash Account 103010 - Cash Drawer

Balance from Bank Statement 4,538,522.60

Deposits in Transit 0.00

Outstanding Checks -51,357.44

Other Cash Items 0.00

OS Payroll Liabilities -65,455.50

Adjusted Bank Balance 4,421,709.66

General Ledger Balance 5,413,422.87

Manual Adjustments  
1,000,000.00 - CD - FIRST CITIZENS BANK  
4,692.23 - EDWARD JONES MONEY MARKET  
481.44 - SAVINGS - FIRST CITIZENS BANK  
500.00 - PETTY CASH & CASH DRAWERS  
107.12 - FINANCE/UB CREDIT CARD IN TRANSIT  
9,149.00 - GOLF COURSE DEPOSIT IN TRANSIT  
-23,216.58 - BCBS ACH OUTSTANDING

Total Manual Adjustments 991,713.21

Difference 0.00

Total checks and other credit items cleared: 414,329.36

Total deposits and other debit items cleared: 467,523.83



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Account Statement

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FDIC

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Date 1/30/15 Page 1  
Primary Account

CITY OF POLSON  
106 1ST ST E  
POLSON MT 59860-2137

\*\*\*\*\* CHECKING ACCOUNTS \*\*\*\*\*

Account Title CITY OF POLSON

|                     |            |                              |                      |
|---------------------|------------|------------------------------|----------------------|
| CHECKING            |            | Number of Enclosures         | 178                  |
| Account Number      |            | Statement Dates              | 1/01/15 thru 2/01/15 |
| Previous Balance    | .00        | Days in the statement period | 32                   |
| 61 Deposits/Credits | 690,646.74 | Average Ledger               | .00                  |
| 214 Checks/Debits   | 690,646.74 | Average Collected            | 5,654.19-            |
| Service Charge      | .00        |                              |                      |
| Interest Paid       | .00        |                              |                      |
| Ending Balance      | .00        |                              |                      |



Account Statement

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Date 1/30/15 Page 1  
Primary Account

CITY OF POLSON  
106 1ST ST E  
POLSON MT 59860-2137

\*\*\*\*\* CHECKING ACCOUNT \*\*\*\*\*

Account Title CITY OF POLSON

|                     |              |                                |                      |
|---------------------|--------------|--------------------------------|----------------------|
| CHECKING            |              | Statement Dates                | 1/01/15 thru 2/01/15 |
| Account Number      |              | Days in the statement period   | 32                   |
| Previous Balance    | 4,494,861.31 | Average Ledger                 | 4,536,283.58         |
| 10 Deposits/Credits | 275,857.10   | Average Collected              | 4,536,283.58         |
| 10 Checks/Debits    | 233,196.22   | Interest Earned                | 1,000.41             |
| Service Charge      | .00          | Annual Percentage Yield Earned | 0.25%                |
| Interest Paid       | 1,000.41     | 2015 Interest Paid             | 1,000.41             |
| Ending Balance      | 4,538,522.60 |                                |                      |

City of Polson  
Cash Report by Fund/Account  
For the Accounting Period: 1/15

Funds 1000-7120

| Fund/Account                                   | Beginning Balance | Received   | Transfers In | Disbursed | Transfers Out | Ending Balance |
|--|-------------------|------------|--------------|-----------|---------------|----------------|
| 1000 General All-Purpose Fund                  |                   |            |              |           |               |                |
| 101000 Cash - Operating                        | 471,969.41        | 155,760.20 | 497.64       | 1.00      | 215,894.49    | 412,331.76     |
| 103000 Petty Cash                              | 200.00            | 0.00       | 0.00         | 0.00      | 0.00          | 200.00         |
| 103010 Cash Drawer                             | 100.00            | 0.00       | 0.00         | 0.00      | 0.00          | 100.00         |
| Total Fund                                     | 472,269.41        | 155,760.20 | 497.64       | 1.00      | 215,894.49    | 412,631.76     |
| 2001 Fire Impact Fees                          |                   |            |              |           |               |                |
| 102250 Cash Impact Fee/Restricted              | 49,039.79         | 9.19       | 0.00         | 0.00      | 0.00          | 49,048.98      |
| 2002 Parks Impact Fees                         |                   |            |              |           |               |                |
| 102250 Cash Impact Fee/Restricted              | 11,584.17         | 2.17       | 0.00         | 0.00      | 0.00          | 11,586.34      |
| 2020 Police Municipal Services Levy            |                   |            |              |           |               |                |
| 101000 Cash - Operating                        | 92,285.84         | 21,690.93  | 0.01         | 6,818.48  | 22,673.20     | 84,485.10      |
| 2170 Airport                                   |                   |            |              |           |               |                |
| 101000 Cash - Operating                        | 5.22              | 0.00       | 0.00         | 0.00      | 0.00          | 5.22           |
| 2210 Parks/Salish Point                        |                   |            |              |           |               |                |
| 101000 Cash - Operating                        | 29,616.97         | 5.55       | 0.00         | 0.00      | 748.70        | 28,873.82      |
| 2211 Skate Park Fund                           |                   |            |              |           |               |                |
| 101000 Cash - Operating                        | 84.86             | 0.02       | 0.00         | 0.00      | 0.00          | 84.88          |
| 2212 Cultural Trust Grant                      |                   |            |              |           |               |                |
| 101000 Cash - Operating                        | 103.76            | 0.02       | 0.00         | 0.00      | 0.00          | 103.78         |
| 2213 Dog Park/Travis Dolphin                   |                   |            |              |           |               |                |
| 101000 Cash - Operating                        | 1,576.00          | 0.30       | 0.00         | 0.00      | 0.00          | 1,576.30       |
| 2214 Rotary Donation                           |                   |            |              |           |               |                |
| 101000 Cash - Operating                        | 167.41            | 0.03       | 0.00         | 0.00      | 0.00          | 167.44         |
| 2215 Hanging Basket Maintenance                |                   |            |              |           |               |                |
| 101000 Cash - Operating                        | -4,032.03         | 0.00       | 0.00         | 0.76      | 0.00          | -4,032.79      |
| 2216 Parkland Subdivision Fee (formerly 7060)  |                   |            |              |           |               |                |
| 101000 Cash - Operating                        | 122,890.63        | 23.03      | 0.00         | 0.00      | 0.00          | 122,913.66     |
| 2218 Carol Sampson Sherick Trail Memorial Fund |                   |            |              |           |               |                |
| 101000 Cash - Operating                        | 827.05            | 0.16       | 0.00         | 0.00      | 0.00          | 827.21         |
| 2219 Parks Donations                           |                   |            |              |           |               |                |
| 101000 Cash - Operating                        | 3,339.66          | 0.63       | 0.00         | 0.00      | 1,506.33      | 1,833.96       |
| 2221 Eagle Scout Project Fund                  |                   |            |              |           |               |                |
| 101000 Cash - Operating                        | 12.33             | 0.00       | 0.00         | 0.00      | 0.00          | 12.33          |
| 2222 Park Donations - Restricted               |                   |            |              |           |               |                |
| 101000 Cash - Operating                        | 23,310.42         | 4.37       | 0.00         | 0.00      | 357.70        | 22,957.09      |
| 2310 Tax Increment District                    |                   |            |              |           |               |                |
| 101000 Cash - Operating                        | 249,964.72        | 24,807.43  | 0.00         | 0.00      | 6,651.53      | 268,120.62     |
| 102216 Cash - Rev Bond Sinking & Intere        | 26,606.15         | 0.00       | 6,651.53     | 0.00      | 0.00          | 33,257.68      |
| 102220 Cash - Revenue Bond Reserve             | 40,000.00         | 0.00       | 0.00         | 0.00      | 0.00          | 40,000.00      |
| Total Fund                                     | 316,570.87        | 24,807.43  | 6,651.53     |           | 6,651.53      | 341,378.30     |
| 2350 Local Government Study Commission         |                   |            |              |           |               |                |
| 101000 Cash - Operating                        | 5,420.24          | 1,604.91   | 0.00         | 0.00      | 2,439.72      | 4,585.43       |
| 2372 Permissive Medical Mills                  |                   |            |              |           |               |                |
| 101000 Cash - Operating                        | 0.00              | 10,315.29  | 0.00         | 0.00      | 0.00          | 10,315.29      |
| 2386 Street Permits Revenue                    |                   |            |              |           |               |                |
| 101000 Cash - Operating                        | 7,292.84          | 1.37       | 0.00         | 0.00      | 0.00          | 7,294.21       |
| 2390 Drug Forfeiture Fund                      |                   |            |              |           |               |                |
| 101000 Cash - Operating                        | 8,491.91          | 179.72     | 0.00         | 0.00      | 571.58        | 8,100.05       |

City of Polson  
Cash Report by Fund/Account  
For the Accounting Period: 1/15

Funds 1000-7120

| Fund/Account                                   | Beginning Balance | Received  | Transfers In | Disbursed | Transfers Out | Ending Balance |
|--|-------------------|-----------|--------------|-----------|---------------|----------------|
| 2394 Building Code Enforcement                 |                   |           |              |           |               |                |
| 101000 Cash - Operating                        | -27,973.30        | 3,931.80  | 40.01        | 5.24      | 7,525.61      | -31,532.34     |
| 2395 Tree Fund                                 |                   |           |              |           |               |                |
| 101000 Cash - Operating                        | 3,446.50          | 0.65      | 0.00         | 0.00      | 336.00        | 3,111.15       |
| 2398 Credit Card Fees                          |                   |           |              |           |               |                |
| 101000 Cash - Operating                        | 16.97             | 77.68     | 0.00         | 63.02     | 0.00          | 31.63          |
| 2401 Light Maintenance District #19            |                   |           |              |           |               |                |
| 101000 Cash - Operating                        | 17,327.77         | 3,312.75  | 0.00         | 0.00      | 1,351.08      | 19,289.44      |
| 2402 Light Maintenance District #20            |                   |           |              |           |               |                |
| 101000 Cash - Operating                        | 1,892.04          | 767.07    | 0.00         | 0.00      | 892.81        | 1,766.30       |
| 2500 Weed Cleanup Maintenance Fund             |                   |           |              |           |               |                |
| 101000 Cash - Operating                        | 19,754.50         | 456.37    | 0.00         | 0.00      | 0.00          | 20,210.87      |
| 2510 Sidewalk Loan Fund                        |                   |           |              |           |               |                |
| 101000 Cash - Operating                        | 61,932.85         | 11.61     | 0.00         | 0.00      | 0.00          | 61,944.46      |
| 2701 Fire Barnowsky Estate Donation            |                   |           |              |           |               |                |
| 101000 Cash - Operating                        | 0.35              | 0.00      | 0.00         | 0.00      | 0.00          | 0.35           |
| 2702 Fire Training Center Donations            |                   |           |              |           |               |                |
| 101000 Cash - Operating                        | 19,468.93         | 3.65      | 0.00         | 0.00      | 0.00          | 19,472.58      |
| 2703 Fire Memb. Donation Fund                  |                   |           |              |           |               |                |
| 101000 Cash - Operating                        | 1,590.06          | 0.30      | 0.00         | 0.00      | 0.00          | 1,590.36       |
| 2710 Kids Safety/POLICE/FIRE                   |                   |           |              |           |               |                |
| 101000 Cash - Operating                        | 549.91            | 0.10      | 0.00         | 0.00      | 0.00          | 550.01         |
| 2720 Police Donations                          |                   |           |              |           |               |                |
| 101000 Cash - Operating                        | 9,150.30          | 1.72      | 0.00         | 0.00      | 32.95         | 9,119.07       |
| 2730 K-9 Donation Fund                         |                   |           |              |           |               |                |
| 101000 Cash - Operating                        | 1,913.25          | 1,317.73  | 0.00         | 0.00      | 0.00          | 3,230.98       |
| 2810 Police Training Fund                      |                   |           |              |           |               |                |
| 101000 Cash - Operating                        | 8,954.63          | 15,172.68 | 0.00         | 0.00      | 74.00         | 24,053.31      |
| 2820 Gas Apportionment Tax Fund                |                   |           |              |           |               |                |
| 101000 Cash - Operating                        | 23,810.06         | 8,288.22  | 65.33        | 0.00      | 9,091.32      | 23,072.29      |
| 2932 Parks ARRA Recycle Grant                  |                   |           |              |           |               |                |
| 101000 Cash - Operating                        | 443.87            | 0.08      | 0.00         | 0.00      | 0.00          | 443.95         |
| 2943 RCDCI/Growth Policy                       |                   |           |              |           |               |                |
| 101000 Cash - Operating                        | 5,481.60          | 1.03      | 0.00         | 0.00      | 0.00          | 5,482.63       |
| 3500 SPECIAL ASSESSMENT DEBT-Revolving Fund    |                   |           |              |           |               |                |
| 101000 Cash - Operating                        | 154,993.29        | 29.05     | 0.00         | 0.00      | 0.00          | 155,022.34     |
| 3542 SID #42 Streetscape Main St. Imp. Project |                   |           |              |           |               |                |
| 101010 Cash - Sinking and Interest             | 15,954.81         | 4,692.77  | 0.00         | 0.00      | 0.00          | 20,647.58      |
| 102220 Cash - Revenue Bond Reserve             | 37,500.00         | 0.00      | 0.00         | 0.00      | 0.00          | 37,500.00      |
| Total Fund                                     | 53,454.81         | 4,692.77  |              |           |               | 58,147.58      |
| 4520 Streetscape/Main St. Imp. Project         |                   |           |              |           |               |                |
| 101000 Cash - Operating                        | 4,303.94          | 0.81      | 0.00         | 0.00      | 0.00          | 4,304.75       |
| 4530 TIFD City Dock & Walkpath project         |                   |           |              |           |               |                |
| 101000 Cash - Operating                        | 33,520.63         | 6.28      | 0.00         | 0.00      | 0.00          | 33,526.91      |
| 5010 Golf Fund                                 |                   |           |              |           |               |                |
| 101000 Cash - Operating                        | 0.00              | 49,162.70 | 0.01         | 7.95      | 50,717.66     | -1,562.90      |
| 102216 Cash - Rev Bond Sinking & Intere        | 26,196.58         | 0.00      | 8,732.19     | 0.00      | 0.00          | 34,928.77      |
| 102230 Cash - Surplus Reserve                  | 60,626.53         | 20.99     | 0.00         | 0.00      | 0.00          | 60,647.52      |

01/20/16  
14:50:43

City of Polson  
Cash Report by Fund/Account  
For the Accounting Period: 1/15

Page: 3 of 3  
Report ID: L160

Funds 1000-7120

| Fund/Account                                      | Beginning Balance | Received   | Transfers In | Disbursed | Transfers Out | Ending Balance |
|---|-------------------|------------|--------------|-----------|---------------|----------------|
| 102240 Cash - Replacement/Depreciation            | 25,140.40         | 0.00       | 0.00         | 0.00      | 0.00          | 25,140.40      |
| Total Fund  | 111,963.51        | 49,183.69  | 8,732.20     | 7.95      | 50,717.66     | 119,153.79     |
| 5201 Water Impact Fees                            |                   |            |              |           |               |                |
| 102250 Cash Impact Fee/Restricted                 | 260,998.90        | 48.92      | 0.00         | 0.00      | 0.00          | 261,047.82     |
| 5210 Water Fund                                   |                   |            |              |           |               |                |
| 101000 Cash - Operating                           | 419,194.19        | 83,105.15  | 574.23       | 28.00     | 50,321.59     | 452,523.98     |
| 102216 Cash - Rev Bond Sinking & Intere           | 27,138.78         | 0.00       | 1,507.71     | 27,138.78 | 0.00          | 1,507.71       |
| 102220 Cash - Revenue Bond Reserve                | 18,979.00         | 0.00       | 0.00         | 0.00      | 0.00          | 18,979.00      |
| 102230 Cash - Surplus Reserve                     | 12,247.64         | 249.95     | 0.00         | 0.00      | 0.00          | 12,497.59      |
| 102240 Cash - Replacement/Depreciation            | 843,571.03        | 0.00       | 0.00         | 0.00      | 0.00          | 843,571.03     |
| 102300 Cash - Customer Deposits                   | 12,438.50         | 100.00     | 0.00         | 0.00      | 216.00        | 12,322.50      |
| 103010 Cash Drawer                                | 200.00            | 0.00       | 0.00         | 0.00      | 0.00          | 200.00         |
| Total Fund  | 1,333,769.14      | 83,455.10  | 2,081.94     | 27,166.78 | 50,537.59     | 1,341,601.81   |
| 5301 Sewer Impact Fees                            |                   |            |              |           |               |                |
| 102250 Cash Impact Fee/Restricted                 | 75,683.28         | 14.19      | 0.00         | 0.00      | 0.00          | 75,697.47      |
| 5310 Sewer Fund                                   |                   |            |              |           |               |                |
| 101000 Cash - Operating                           | 352,900.54        | 82,736.03  | 4,225.59     | 0.00      | 34,941.08     | 404,921.08     |
| 102240 Cash - Replacement/Depreciation            | 1,470,465.04      | 341.75     | 0.00         | 0.00      | 0.00          | 1,470,806.79   |
| Total Fund  | 1,823,365.58      | 83,077.78  | 4,225.59     |           | 34,941.08     | 1,875,727.87   |
| 5390 Stormwater Project Fund                      |                   |            |              |           |               |                |
| 101000 Cash - Operating                           | 197,358.46        | 9,127.90   | 958.12       | 20.00     | 0.00          | 207,424.48     |
| 7120 Fire Disability & Pension (Third Class City) |                   |            |              |           |               |                |
| 101000 Cash - Operating                           | 11.65             | 15,171.00  | 0.00         | 0.00      | 0.00          | 15,182.65      |
| Totals  | 5,338,040.83      | 492,556.25 | 23,252.37    | 34,083.23 | 406,343.35    | 5,413,422.87   |

CITY OF POLSON  
FINANCE OFFICER BANK RECONCILIATION  
February 28, 2015

|   |                        |
|---|------------------------|
| GENERAL LEDGER CASH REPORT BALANCE            | \$ 5,468,351.38        |
| PLUS PAYROLL LIABILITIES ACCRUED BUT NOT PAID | \$ 46,467.81           |
| ADJUSTED GENERAL LEDGER BALANCE               | <u>\$ 5,514,819.19</u> |
| <br>  |                        |
| GLACIER BANK OPERATING ACCOUNT                | \$ -                   |
| PLUS FINANCE/UB CREDIT CARDS IN PROCESS       | \$ 33.02               |
| PLUS GOLF COURSE DEPOSIT IN TRANSIT           | \$ 59,690.00           |
| MINUS OUTSTANDING PAYROLL CHECKS              | \$ (6,273.34)          |
| MINUS OUTSTANDING CLAIM CHECKS                | \$ (46,673.32)         |
| <br>  |                        |
| MINUS OUTSTANDING PAYROLL ACH TRANSACTIONS    | \$ (30,253.48)         |
| <br>  |                        |
| PLUS GLACIER BANK REPURCHASE ACCOUNT          | \$ 4,530,606.20        |
| PLUS 1 FIRST CITIZENS BANK CD                 | \$ 1,002,016.44        |
| PLUS EDWARD JONES MONEY MARKET                | \$ 4,692.23            |
| PLUS FIRST CITIZENS BANK SAVINGS ACCOUNT      | \$ 481.44              |
| <br>  |                        |
| PLUS PETTY CASH AND CASH DRAWERS              | <u>\$ 500.00</u>       |
| <br>  |                        |
| DEMAND ACCOUNTS & INVESTMENTS                 | <u>\$ 5,514,819.19</u> |

01/21/16  
18:26:56

City of Polson  
Bank Reconciliation

Page: 1 of 1  
Report ID: BANKREC1

Reconciliation for Bank Account GLACIER BANK - \*\*\*\*\*089 & \*\*\*\*\*113

Reconciliation Period 2/15

Account # \*\*\*\*\*089 & \*\*\*\*\*113

Cash Account 101000 - Cash - Operating  
Cash Account 101010 - Cash - Sinking and Interest  
Cash Account 102215 - Cash - Golf Rev. Bond 1998 S&I  
Cash Account 102216 - Cash - Rev Bond Sinking & Interest  
Cash Account 102220 - Cash - Revenue Bond Reserve  
Cash Account 102230 - Cash - Surplus Reserve  
Cash Account 102240 - Cash - Replacement/Depreciation  
Cash Account 102250 - Cash Impact Fee/Restricted  
Cash Account 102300 - Cash - Customer Deposits  
Cash Account 103000 - Petty Cash  
Cash Account 103010 - Cash Drawer

|   |  |
|---|--|
| Balance from Bank Statement                   | 4,530,606.20   |
| Deposits in Transit                           | 0.00   |
| Outstanding Checks                            | -52,946.66   |
| Other Cash Items                              | 0.00   |
| OS Payroll Liabilities                        | -46,467.81   |
| Adjusted Bank Balance                         | 4,431,191.73   |
| General Ledger Balance                        | 5,468,351.38   |
| Manual Adjustments                            | 1,002,016.44 - CD - FIRST CITIZENS BANK<br>4,692.23 - EDWARD JONES MONEY MARKET<br>481.44 - SAVINGS - FIRST CITIZENS BANK<br>500.00 - PETTY CASH & CASH DRAWERS<br>59,690.00 - GOLF COURSE DEPOSIT IN TRANSIT<br>33.02 - FINANCE/UB CREDIT CARD IN TRANSIT<br>-2,901.50 - MT WITHHOLDING ACH OUTSTANDING<br>-14,201.12 - FEDERAL WITHHOLDING EFT OUTSTANDING<br>-13,150.86 - MPERA ACH OUTSTANDING |
| Total Manual Adjustments                      | 1,037,159.65   |
| Difference                                    | 0.00   |
| Total checks and other credit items cleared:  | 393,753.75   |
| Total deposits and other debit items cleared: | 431,283.79   |



Account Statement

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FDIC

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Date 2/27/15 Page 1  
Primary Account

CITY OF POLSON  
106 1ST ST E  
POLSON MT 59860-2137

CHECKING ACCOUNTS

| Account Title      | CITY OF POLSON |                                      |
|--------------------|----------------|--------------------------------------|
| CHECKING           |                |                                      |
| Account Number     |                | Statement Dates 2/02/15 thru 3/01/15 |
| Previous Balance   | 4,538,522.60   | Days in the statement period 28      |
| 9 Deposits/Credits | 178,123.86     | Average Ledger 4,536,426.99          |
| 10 Checks/Debits   | 186,910.26     | Average Collected 4,536,426.99       |
| Service Charge     | .00            | Interest Earned 870.00               |
| Interest Paid      | 870.00         | Annual Percentage Yield Earned 0.25% |
| Ending Balance     | 4,530,606.20   | 2015 Interest Paid 1,870.41          |



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Account Statement

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Date 2/27/15 Page 1  
Primary Account

CITY OF POLSON  
108 1ST ST E  
POLSON MT 59860-2137

CHECKING ACCOUNTS

Account Title CITY OF POLSON

|                     |            |                              |                      |
|---------------------|------------|------------------------------|----------------------|
| CHECKING            |            | Number of Enclosures         | 182                  |
| Account Number      |            | Statement Dates              | 2/02/15 thru 3/01/15 |
| Previous Balance    | .00        | Days in the statement period | 28                   |
| 82 Deposits/Credits | 560,657.33 | Average Ledger               | .00                  |
| 212 Checks/Debits   | 560,657.33 | Average Collected            | 6,718.46-            |
| Service Charge      | .00        |                              |                      |
| Interest Paid       | .00        |                              |                      |
| Ending Balance      | .00        |                              |                      |

Funds 1000-7120

| Fund/Account                                   | Beginning Balance | Received  | Transfers In | Disbursed | Transfers Out | Ending Balance |
|--|-------------------|-----------|--------------|-----------|---------------|----------------|
| 1000 General All-Purpose Fund                  |                   |           |              |           |               |                |
| 101000 Cash - Operating                        | 412,331.76        | 32,183.08 | 51.94        | 91.83     | 164,675.60    | 279,799.35     |
| 103000 Petty Cash                              | 200.00            | 0.00      | 0.00         | 0.00      | 0.00          | 200.00         |
| 103010 Cash Drawer                             | 100.00            | 0.00      | 0.00         | 0.00      | 0.00          | 100.00         |
| Total Fund                                     | 412,631.76        | 32,183.08 | 51.94        | 91.83     | 164,675.60    | 280,099.35     |
| 2001 Fire Impact Fees                          |                   |           |              |           |               |                |
| 102250 Cash Impact Fee/Restricted              | 49,048.98         | 21.37     | 0.00         | 0.00      | 0.00          | 49,070.35      |
| 2002 Parks Impact Fees                         |                   |           |              |           |               |                |
| 102250 Cash Impact Fee/Restricted              | 11,586.34         | 6.85      | 0.00         | 0.00      | 0.00          | 11,593.19      |
| 2020 Police Municipal Services Levy            |                   |           |              |           |               |                |
| 101000 Cash - Operating                        | 84,485.10         | 1,781.43  | 0.01         | 4,705.17  | 9,363.09      | 72,198.28      |
| 2170 Airport                                   |                   |           |              |           |               |                |
| 101000 Cash - Operating                        | 5.22              | 0.00      | 0.00         | 0.00      | 0.00          | 5.22           |
| 2210 Parks/Salish Point                        |                   |           |              |           |               |                |
| 101000 Cash - Operating                        | 28,873.82         | 17.53     | 0.00         | 0.00      | 0.00          | 28,891.35      |
| 2211 Skate Park Fund                           |                   |           |              |           |               |                |
| 101000 Cash - Operating                        | 84.88             | 0.05      | 0.00         | 0.00      | 0.00          | 84.93          |
| 2212 Cultural Trust Grant                      |                   |           |              |           |               |                |
| 101000 Cash - Operating                        | 103.78            | 0.06      | 0.00         | 0.00      | 0.00          | 103.84         |
| 2213 Dog Park/Travis Dolphin                   |                   |           |              |           |               |                |
| 101000 Cash - Operating                        | 1,576.30          | 0.93      | 0.00         | 0.00      | 0.00          | 1,577.23       |
| 2214 Rotary Donation                           |                   |           |              |           |               |                |
| 101000 Cash - Operating                        | 167.44            | 0.10      | 0.00         | 0.00      | 0.00          | 167.54         |
| 2215 Hanging Basket Maintenance                |                   |           |              |           |               |                |
| 101000 Cash - Operating                        | -4,032.79         | 3,052.52  | 0.00         | 2.39      | 0.00          | -982.66        |
| 2216 Parkland Subdivision Fee (formerly 7060)  |                   |           |              |           |               |                |
| 101000 Cash - Operating                        | 122,913.66        | 72.69     | 0.00         | 0.00      | 0.00          | 122,986.35     |
| 2218 Carol Sampson Sherick Trail Memorial Fund |                   |           |              |           |               |                |
| 101000 Cash - Operating                        | 827.21            | 0.49      | 0.00         | 0.00      | 0.00          | 827.70         |
| 2219 Parks Donations                           |                   |           |              |           |               |                |
| 101000 Cash - Operating                        | 1,833.96          | 505.92    | 47.09        | 0.00      | 145.02        | 2,241.95       |
| 2221 Eagle Scout Project Fund                  |                   |           |              |           |               |                |
| 101000 Cash - Operating                        | 12.33             | 0.01      | 0.00         | 0.00      | 0.00          | 12.34          |
| 2222 Park Donations - Restricted               |                   |           |              |           |               |                |
| 101000 Cash - Operating                        | 22,957.09         | 5,906.07  | 55.35        | 0.00      | 12,589.96     | 16,328.55      |
| 2310 Tax Increment District                    |                   |           |              |           |               |                |
| 101000 Cash - Operating                        | 268,120.62        | 40,438.87 | 0.00         | 0.00      | 46,560.68     | 261,998.81     |
| 102216 Cash - Rev Bond Sinking & Intere        | 33,257.68         | 0.00      | 6,651.53     | 39,909.21 | 0.00          | 0.00           |
| 102220 Cash - Revenue Bond Reserve             | 40,000.00         | 0.00      | 0.00         | 0.00      | 0.00          | 40,000.00      |
| Total Fund                                     | 341,378.30        | 40,438.87 | 6,651.53     | 39,909.21 | 46,560.68     | 301,998.81     |
| 2350 Local Government Study Commission         |                   |           |              |           |               |                |
| 101000 Cash - Operating                        | 4,585.43          | 129.03    | 0.00         | 0.00      | 0.00          | 4,714.46       |
| 2372 Permissive Medical Mills                  |                   |           |              |           |               |                |
| 101000 Cash - Operating                        | 10,315.29         | 832.69    | 0.00         | 0.00      | 0.00          | 11,147.98      |
| 2386 Street Permits Revenue                    |                   |           |              |           |               |                |
| 101000 Cash - Operating                        | 7,294.21          | 4.23      | 0.00         | 0.00      | 0.00          | 7,298.44       |
| 2390 Drug Forfeiture Fund                      |                   |           |              |           |               |                |
| 101000 Cash - Operating                        | 8,100.05          | 154.50    | 0.00         | 0.00      | 5,915.40      | 2,339.15       |

Funds 1000-7120

| Fund/Account                                   | Beginning Balance | Received | Transfers In | Disbursed | Transfers Out | Ending Balance |
|--|-------------------|----------|--------------|-----------|---------------|----------------|
| 2394 Building Code Enforcement                 |                   |          |              |           |               |                |
| 101000 Cash - Operating                        | -31,532.34        | 3,327.55 | 40.01        | 25.52     | 6,267.51      | -34,457.81     |
| 2395 Tree Fund                                 |                   |          |              |           |               |                |
| 101000 Cash - Operating                        | 3,111.15          | 2.00     | 0.00         | 0.00      | 11.00         | 3,102.15       |
| 2398 Credit Card Fees                          |                   |          |              |           |               |                |
| 101000 Cash - Operating                        | 31.63             | 101.32   | 0.00         | 93.78     | 0.00          | 39.17          |
| 2401 Light Maintenance District #19            |                   |          |              |           |               |                |
| 101000 Cash - Operating                        | 19,289.44         | 133.35   | 0.00         | 0.00      | 1,351.08      | 18,071.71      |
| 2402 Light Maintenance District #20            |                   |          |              |           |               |                |
| 101000 Cash - Operating                        | 1,766.30          | 0.45     | 0.00         | 0.00      | 1,017.94      | 748.81         |
| 2500 Weed Cleanup Maintenance Fund             |                   |          |              |           |               |                |
| 101000 Cash - Operating                        | 20,210.87         | 11.38    | 0.00         | 0.00      | 0.00          | 20,222.25      |
| 2510 Sidewalk Loan Fund                        |                   |          |              |           |               |                |
| 101000 Cash - Operating                        | 61,944.46         | 36.64    | 0.00         | 0.00      | 0.00          | 61,981.10      |
| 2701 Fire Barnowsky Estate Donation            |                   |          |              |           |               |                |
| 101000 Cash - Operating                        | 0.35              | 0.00     | 0.00         | 0.00      | 0.00          | 0.35           |
| 2702 Fire Training Center Donations            |                   |          |              |           |               |                |
| 101000 Cash - Operating                        | 19,472.58         | 10.87    | 0.00         | 0.00      | 0.00          | 19,483.45      |
| 2703 Fire Memb. Donation Fund                  |                   |          |              |           |               |                |
| 101000 Cash - Operating                        | 1,590.36          | 0.94     | 0.00         | 0.00      | 0.00          | 1,591.30       |
| 2710 Kids Safety/POLICE/FIRE                   |                   |          |              |           |               |                |
| 101000 Cash - Operating                        | 550.01            | 0.09     | 0.00         | 0.48      | 0.00          | 549.62         |
| 2720 Police Donations                          |                   |          |              |           |               |                |
| 101000 Cash - Operating                        | 9,119.07          | 5.97     | 0.00         | 0.00      | 3,060.00      | 6,065.04       |
| 2730 K-9 Donation Fund                         |                   |          |              |           |               |                |
| 101000 Cash - Operating                        | 3,230.98          | 100.52   | 0.00         | 0.00      | 1,961.17      | 1,370.33       |
| 2810 Police Training Fund                      |                   |          |              |           |               |                |
| 101000 Cash - Operating                        | 24,053.31         | 8.41     | 0.00         | 0.00      | 1,028.00      | 23,033.72      |
| 2820 Gas Apportionment Tax Fund                |                   |          |              |           |               |                |
| 101000 Cash - Operating                        | 23,072.29         | 8,252.56 | 1,441.77     | 0.00      | 5,823.27      | 26,943.35      |
| 2932 Parks ARRA Recycle Grant                  |                   |          |              |           |               |                |
| 101000 Cash - Operating                        | 443.95            | 0.26     | 0.00         | 0.00      | 74.95         | 369.26         |
| 2943 RCDI/Growth Policy                        |                   |          |              |           |               |                |
| 101000 Cash - Operating                        | 5,482.63          | 3.33     | 0.00         | 0.00      | 560.00        | 4,925.96       |
| 2953 NW Drug Task Force                        |                   |          |              |           |               |                |
| 101000 Cash - Operating                        | 0.00              | 0.00     | 0.00         | 0.00      | 12,092.37     | -12,092.37     |
| 3500 SPECIAL ASSESSMENT DEBT-Revolving Fund    |                   |          |              |           |               |                |
| 101000 Cash - Operating                        | 155,022.34        | 91.68    | 0.00         | 0.00      | 0.00          | 155,114.02     |
| 3542 SID #42 Streetscape Main St. Imp. Project |                   |          |              |           |               |                |
| 101000 Cash - Operating                        | 0.00              | 4,851.80 | 0.00         | 0.00      | 4,851.80      | 0.00           |
| 101010 Cash - Sinking and Interest             | 20,647.58         | 34.23    | 4,851.80     | 0.00      | 0.00          | 25,533.61      |
| 102220 Cash - Revenue Bond Reserve             | 37,500.00         | 0.00     | 0.00         | 0.00      | 0.00          | 37,500.00      |
| Total Fund                                     | 58,147.58         | 4,886.03 | 4,851.80     |           | 4,851.80      | 63,033.61      |
| 4520 Streetscape/Main St. Imp. Project         |                   |          |              |           |               |                |
| 101000 Cash - Operating                        | 4,304.75          | 2.60     | 0.00         | 0.00      | 0.00          | 4,307.35       |
| 4530 TIFD City Dock & Walkpath project         |                   |          |              |           |               |                |
| 101000 Cash - Operating                        | 33,526.91         | 22.90    | 0.00         | 0.00      | 0.00          | 33,549.81      |
| 5010 Golf Fund                                 |                   |          |              |           |               |                |

01/21/16  
18:35:29

City of Polson  
Cash Report by Fund/Account  
For the Accounting Period: 2/15

Page: 3 of 3  
Report ID: L160

Funds 1000-7120

| Fund/Account                                      | Beginning Balance | Received   | Transfers In | Disbursed | Transfers Out | Ending Balance |
|---|-------------------|------------|--------------|-----------|---------------|----------------|
| 101000 Cash - Operating                           | -1,562.90         | 212,736.34 | 0.00         | 8.01      | 37,703.18     | 173,462.25     |
| 102216 Cash - Rev Bond Sinking & Intere           | 34,928.77         | 0.00       | 0.00         | 0.00      | 0.00          | 34,928.77      |
| 102230 Cash - Surplus Reserve                     | 60,647.52         | 93.91      | 0.00         | 0.00      | 0.00          | 60,741.43      |
| 102240 Cash - Replacement/Depreciation            | 25,140.40         | 0.00       | 0.00         | 0.00      | 0.00          | 25,140.40      |
| Total Fund  | 119,153.79        | 212,830.25 |              | 8.01      | 37,703.18     | 294,272.85     |
| 5201 Water Impact Fees                            |                   |            |              |           |               |                |
| 102250 Cash Impact Fee/Restricted                 | 261,047.82        | 154.39     | 0.00         | 0.00      | 0.00          | 261,202.21     |
| 5210 Water Fund                                   |                   |            |              |           |               |                |
| 101000 Cash - Operating                           | 452,523.96        | 62,190.20  | 570.99       | 70.74     | 40,205.46     | 475,008.97     |
| 102216 Cash - Rev Bond Sinking & Intere           | 1,507.71          | 0.00       | 0.00         | 0.00      | 0.00          | 1,507.71       |
| 102220 Cash - Revenue Bond Reserve                | 18,979.00         | 0.00       | 0.00         | 0.00      | 0.00          | 18,979.00      |
| 102230 Cash - Surplus Reserve                     | 12,497.59         | 762.87     | 0.00         | 0.00      | 0.00          | 13,260.46      |
| 102240 Cash - Replacement/Depreciation            | 843,571.03        | 0.00       | 0.00         | 0.00      | 0.00          | 843,571.03     |
| 102300 Cash - Customer Deposits                   | 12,322.50         | 250.00     | 0.00         | 0.00      | 300.00        | 12,272.50      |
| 103010 Cash Drawer                                | 200.00            | 0.00       | 0.00         | 0.00      | 0.00          | 200.00         |
| Total Fund  | 1,341,601.81      | 63,203.07  | 570.99       | 70.74     | 40,505.46     | 1,364,799.67   |
| 5301 Sewer Impact Fees                            |                   |            |              |           |               |                |
| 102250 Cash Impact Fee/Restricted                 | 75,697.47         | 40.45      | 0.00         | 0.00      | 0.00          | 75,737.92      |
| 5310 Sewer Fund                                   |                   |            |              |           |               |                |
| 101000 Cash - Operating                           | 404,921.08        | 81,645.28  | 3,034.79     | 0.00      | 32,113.23     | 457,487.92     |
| 102240 Cash - Replacement/Depreciation            | 1,470,806.79      | 1,089.82   | 0.00         | 0.00      | 0.00          | 1,471,896.61   |
| Total Fund  | 1,875,727.87      | 82,735.10  | 3,034.79     |           | 32,113.23     | 1,929,384.53   |
| 5390 Stormwater Project Fund                      |                   |            |              |           |               |                |
| 101000 Cash - Operating                           | 207,424.48        | 8,980.66   | 707.43       | 0.00      | 0.00          | 217,112.57     |
| 7120 Fire Disability & Pension (Third Class City) |                   |            |              |           |               |                |
| 101000 Cash - Operating                           | 15,182.65         | 2.45       | 0.00         | 0.00      | 0.00          | 15,185.10      |
| Totals  | 5,413,422.87      | 470,053.64 | 17,452.71    | 44,907.13 | 387,670.71    | 5,468,351.38   |

CITY OF POLSON  
FINANCE OFFICER BANK RECONCILIATION  
March 31, 2015

|   |                               |
|---|-------------------------------|
| GENERAL LEDGER CASH REPORT BALANCE            | \$ 5,559,528.53               |
| PLUS PAYROLL LIABILITIES ACCRUED BUT NOT PAID | \$ <u>5,255.94</u>            |
| ADJUSTED GENERAL LEDGER BALANCE               | <u><u>\$ 5,564,784.47</u></u> |
| <br>  |                               |
| GLACIER BANK OPERATING ACCOUNT                | \$ -                          |
| PLUS FINANCE/UB DEPOSITS IN TRANSIT           | \$ 10,469.95                  |
| PLUS FINANCE/UB CREDIT CARDS IN PROCESS       | \$ -                          |
| PLUS GOLF RESTAURANT DEPOSIT IN TRANSIT       | \$ 277.00                     |
| PLUS GOLF COURSE DEPOSIT IN TRANSIT           | \$ 3,917.00                   |
| MINUS OUTSTANDING PAYROLL CHECKS              | \$ (27,322.70)                |
| MINUS OUTSTANDING CLAIM CHECKS                | \$ (48,323.40)                |
| <br>  |                               |
| MINUS OUTSTANDING PAYROLL ACH TRANSACTIONS    | \$ (40,565.28)                |
| <br>  |                               |
| PLUS GLACIER BANK REPURCHASE ACCOUNT          | \$ 4,657,891.70               |
| PLUS 1 FIRST CITIZENS BANK CD                 | \$ 1,002,016.44               |
| PLUS EDWARD JONES MONEY MARKET                | \$ 4,692.26                   |
| PLUS FIRST CITIZENS BANK SAVINGS ACCOUNT      | \$ 481.50                     |
| <br>  |                               |
| PLUS PETTY CASH AND CASH DRAWERS              | \$ <u>1,250.00</u>            |
| <br>  |                               |
| DEMAND ACCOUNTS & INVESTMENTS                 | <u><u>\$ 5,564,784.47</u></u> |

01/23/16  
12:06:59

City of Polson  
Bank Reconciliation

Page: 1 of 1  
Report ID: BANKREC1

Reconciliation for Bank Account GLACIER BANK - \*\*\*\*\*089 & \*\*\*\*\*113

Reconciliation Period 3/15

Account # \*\*\*\*\*089 & \*\*\*\*\*113

Cash Account 101000 - Cash - Operating  
Cash Account 101010 - Cash - Sinking and Interest  
Cash Account 102215 - Cash - Golf Rev. Bond 1998 S&I  
Cash Account 102216 - Cash - Rev Bond Sinking & Interest  
Cash Account 102220 - Cash - Revenue Bond Reserve  
Cash Account 102230 - Cash - Surplus Reserve  
Cash Account 102240 - Cash - Replacement/Depreciation  
Cash Account 102250 - Cash Impact Fee/Restricted  
Cash Account 102300 - Cash - Customer Deposits  
Cash Account 103000 - Petty Cash  
Cash Account 103010 - Cash Drawer

|                             |              |
|-----------------------------|--------------|
| Balance from Bank Statement | 4,657,891.70 |
| Deposits in Transit         | 0.00         |
| Outstanding Checks          | -75,646.10   |
| Other Cash Items            | 0.00         |
| OS Payroll Liabilities      | -5,255.94    |
| Adjusted Bank Balance       | 4,576,989.66 |
| General Ledger Balance      | 5,559,528.53 |

|                          |  |
|--------------------------|--|
| Manual Adjustments       | 1,002,016.44 - CD - FIRST CITIZENS BANK      |
|                          | 4,692.26 - EDWARD JONES MONEY MARKET         |
|                          | 481.50 - SAVINGS - FIRST CITIZENS BANK       |
|                          | 1,250.00 - PETTY CASH & CASH DRAWERS         |
|                          | 3,917.00 - GOLF COURSE DEPOSIT IN TRANSIT    |
|                          | 277.00 - GOLF RESTAURANT DEPOSIT IN TRANSIT  |
|                          | 10,469.95 - FINANCE/UB DEPOSITS IN TRANSIT   |
|                          | -2,677.50 - MT WITHHOLDING ACH OUTSTANDING   |
|                          | -12,382.49 - MPERA ACH OUTSTANDING           |
|                          | -21,427.93 - BCBS ACH OUTSTANDING            |
|                          | -4,077.36 - UNEMPLOYMENT INS ACH OUTSTANDING |
| Total Manual Adjustments | 982,538.87                                   |

|   |            |
|---|------------|
| Difference                                    | 0.00       |
| Total checks and other credit items cleared:  | 387,841.90 |
| Total deposits and other debit items cleared: | 460,506.62 |



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Account Statement

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Date 3/31/15 Page 1  
Primary Account

CITY OF BOLSON  
106 1ST ST E  
BOLSON MT 59908-2137

CHECKING ACCOUNTS

Account Title CITY OF BOLSON

|                      |            |                              |                      |
|----------------------|------------|------------------------------|----------------------|
| CHECKING             |            | Number of Enclosures         | 182                  |
| Account Number       |            | Statement Dates              | 3/02/15 thru 3/31/15 |
| Previous Balance     | .00        | Days in the statement period | 30                   |
| 109 Deposits/Credits | 687,800.27 | Average Ledger               | .00                  |
| 218 Checks/Debits    | 687,800.27 | Average Collected            | 7,429.55-            |
| Service Charge       | .00        |                              |                      |
| Interest Paid        | .00        |                              |                      |
| Ending Balance       | .00        |                              |                      |



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Account Statement

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Date 3/31/15 Page 1  
Primary Account

CITY OF POLSON  
106 1ST ST E  
POLSON MT 59860-2137

CHECKING ACCOUNTS

Account Title CITY OF POLSON

|                     |              |                                |                      |
|---------------------|--------------|--------------------------------|----------------------|
| CHECKING            |              | Statement Dates                | 3/02/15 thru 3/31/15 |
| Account Number      |              | Days in the statement period   | 30                   |
| Previous Balance    | 4,530,606.20 | Average Ledger                 | 4,657,656.80         |
| 11 Deposits/Credits | 310,489.89   | Average Collected              | 4,657,656.80         |
| 11 Checks/Debits    | 184,161.44   | Interest Earned                | 957.05               |
| Service Charge      | .00          | Annual Percentage Yield Earned | 0.25%                |
| Interest Paid       | 957.05       | 2015 Interest Paid             | 2,827.46             |
| Ending Balance      | 4,657,891.70 |                                |                      |

City of Polson  
Cash Report by Fund/Account  
For the Accounting Period: 3/15

Funds 1000-7120

| Fund/Account  | Beginning Balance | Received          | Transfers In    | Disbursed       | Transfers Out     | Ending Balance    |
|---|-------------------|-------------------|-----------------|-----------------|-------------------|-------------------|
| <b>1000 General All-Purpose Fund</b>                  |                   |                   |                 |                 |                   |                   |
| 101000 Cash - Operating                               | 279,799.35        | 208,996.50        | 197.03          | 4,407.12        | 184,050.73        | 300,535.03        |
| 103000 Petty Cash                                     | 200.00            | 0.00              | 0.00            | 0.00            | 0.00              | 200.00            |
| 103010 Cash Drawer                                    | 100.00            | 0.00              | 0.00            | 0.00            | 0.00              | 100.00            |
| <b>Total Fund</b>                                     | <b>280,099.35</b> | <b>208,996.50</b> | <b>197.03</b>   | <b>4,407.12</b> | <b>184,050.73</b> | <b>300,835.03</b> |
| <b>2001 Fire Impact Fees</b>                          |                   |                   |                 |                 |                   |                   |
| 102250 Cash Impact Fee/Restricted                     | 49,070.35         | 929.59            | 0.00            | 0.00            | 0.00              | 49,999.94         |
| <b>2002 Parks Impact Fees</b>                         |                   |                   |                 |                 |                   |                   |
| 102250 Cash Impact Fee/Restricted                     | 11,593.19         | 1,022.03          | 0.00            | 0.00            | 0.00              | 12,615.22         |
| <b>2020 Police Municipal Services Levy</b>            |                   |                   |                 |                 |                   |                   |
| 101000 Cash - Operating                               | 72,198.28         | 1,495.49          | 0.01            | 5,339.66        | 6,510.33          | 61,843.79         |
| <b>2170 Airport</b>                                   |                   |                   |                 |                 |                   |                   |
| 101000 Cash - Operating                               | 5.22              | 0.00              | 0.00            | 0.00            | 0.00              | 5.22              |
| <b>2210 Parks/Salish Point</b>                        |                   |                   |                 |                 |                   |                   |
| 101000 Cash - Operating                               | 28,891.35         | 5.06              | 0.00            | 0.00            | 0.00              | 28,896.41         |
| <b>2211 Skate Park Fund</b>                           |                   |                   |                 |                 |                   |                   |
| 101000 Cash - Operating                               | 84.93             | 0.01              | 0.00            | 0.00            | 0.00              | 84.94             |
| <b>2212 Cultural Trust Grant</b>                      |                   |                   |                 |                 |                   |                   |
| 101000 Cash - Operating                               | 103.84            | 0.02              | 0.00            | 0.00            | 0.00              | 103.86            |
| <b>2213 Dog Park/Travis Dolphin</b>                   |                   |                   |                 |                 |                   |                   |
| 101000 Cash - Operating                               | 1,577.23          | 0.28              | 0.00            | 0.00            | 0.00              | 1,577.51          |
| <b>2214 Rotary Donation</b>                           |                   |                   |                 |                 |                   |                   |
| 101000 Cash - Operating                               | 167.54            | 0.03              | 0.00            | 0.00            | 0.00              | 167.57            |
| <b>2215 Hanging Basket Maintenance</b>                |                   |                   |                 |                 |                   |                   |
| 101000 Cash - Operating                               | -982.66           | 0.00              | 0.00            | 0.17            | 0.00              | -982.83           |
| <b>2216 Parkland Subdivision Fee (formerly 7060)</b>  |                   |                   |                 |                 |                   |                   |
| 101000 Cash - Operating                               | 122,986.35        | 21.53             | 0.00            | 0.00            | 94.00             | 122,913.88        |
| <b>2218 Carol Sampson Sherick Trail Memorial Fund</b> |                   |                   |                 |                 |                   |                   |
| 101000 Cash - Operating                               | 827.70            | 0.14              | 0.00            | 0.00            | 0.00              | 827.84            |
| <b>2219 Parks Donations</b>                           |                   |                   |                 |                 |                   |                   |
| 101000 Cash - Operating                               | 2,241.95          | 440.39            | 0.00            | 0.00            | 588.20            | 2,094.14          |
| <b>2221 Eagle Scout Project Fund</b>                  |                   |                   |                 |                 |                   |                   |
| 101000 Cash - Operating                               | 12.34             | 0.00              | 0.00            | 0.00            | 0.00              | 12.34             |
| <b>2222 Park Donations - Restricted</b>               |                   |                   |                 |                 |                   |                   |
| 101000 Cash - Operating                               | 16,328.55         | 2.86              | 27.76           | 440.00          | 463.54            | 15,455.63         |
| <b>2310 Tax Increment District</b>                    |                   |                   |                 |                 |                   |                   |
| 101000 Cash - Operating                               | 261,998.81        | -350.07           | 0.00            | 0.00            | 6,651.53          | 254,997.21        |
| 102216 Cash - Rev Bond Sinking & Intere               | 0.00              | 0.00              | 6,651.53        | 0.00            | 0.00              | 6,651.53          |
| 102220 Cash - Revenue Bond Reserve                    | 40,000.00         | 0.00              | 0.00            | 0.00            | 0.00              | 40,000.00         |
| <b>Total Fund</b>                                     | <b>301,998.81</b> | <b>-350.07</b>    | <b>6,651.53</b> |                 | <b>6,651.53</b>   | <b>301,648.74</b> |
| <b>2350 Local Government Study Commission</b>         |                   |                   |                 |                 |                   |                   |
| 101000 Cash - Operating                               | 4,714.46          | 54.83             | 0.00            | 0.00            | 54.00             | 4,715.29          |
| <b>2372 Permissive Medical Mills</b>                  |                   |                   |                 |                 |                   |                   |
| 101000 Cash - Operating                               | 11,147.98         | 348.48            | 0.00            | 0.00            | 0.00              | 11,496.46         |
| <b>2386 Street Permits Revenue</b>                    |                   |                   |                 |                 |                   |                   |
| 101000 Cash - Operating                               | 7,298.44          | 901.28            | 0.00            | 0.00            | 0.00              | 8,199.72          |
| <b>2390 Drug Forfeiture Fund</b>                      |                   |                   |                 |                 |                   |                   |
| 101000 Cash - Operating                               | 2,339.15          | 30.41             | 0.00            | 0.00            | 0.00              | 2,369.56          |

Funds 1000-7120

| Fund/Account                                   | Beginning Balance | Received  | Transfers In | Disbursed | Transfers Out | Ending Balance |
|--|-------------------|-----------|--------------|-----------|---------------|----------------|
| 2394 Building Code Enforcement                 |                   |           |              |           |               |                |
| 101000 Cash - Operating                        | -34,457.81        | 11,171.21 | 50.04        | 6.03      | 5,433.65      | -28,676.24     |
| 2395 Tree Fund                                 |                   |           |              |           |               |                |
| 101000 Cash - Operating                        | 3,102.15          | 0.54      | 0.00         | 0.00      | 1,011.00      | 2,091.69       |
| 2398 Credit Card Fees                          |                   |           |              |           |               |                |
| 101000 Cash - Operating                        | 39.17             | 171.34    | 0.00         | 138.14    | 0.00          | 72.37          |
| 2401 Light Maintenance District #19            |                   |           |              |           |               |                |
| 101000 Cash - Operating                        | 18,071.71         | 80.92     | 0.00         | 0.00      | 1,351.08      | 16,801.55      |
| 2402 Light Maintenance District #20            |                   |           |              |           |               |                |
| 101000 Cash - Operating                        | 748.81            | 3,671.47  | 0.00         | 0.00      | 1,040.44      | 3,379.84       |
| 2500 Weed Cleanup Maintenance Fund             |                   |           |              |           |               |                |
| 101000 Cash - Operating                        | 20,222.25         | 3.54      | 0.00         | 0.00      | 0.00          | 20,225.79      |
| 2510 Sidewalk Loan Fund                        |                   |           |              |           |               |                |
| 101000 Cash - Operating                        | 61,981.10         | 10.85     | 0.00         | 0.00      | 0.00          | 61,991.95      |
| 2701 Fire Barnowsky Estate Donation            |                   |           |              |           |               |                |
| 101000 Cash - Operating                        | 0.35              | 0.00      | 0.00         | 0.00      | 0.00          | 0.35           |
| 2702 Fire Training Center Donations            |                   |           |              |           |               |                |
| 101000 Cash - Operating                        | 19,483.45         | 3.41      | 0.00         | 0.00      | 0.00          | 19,486.86      |
| 2703 Fire Memb. Donation Fund                  |                   |           |              |           |               |                |
| 101000 Cash - Operating                        | 1,591.30          | 395.18    | 0.00         | 0.00      | 0.00          | 1,986.48       |
| 2710 Kids Safety/POLICE/FIRE                   |                   |           |              |           |               |                |
| 101000 Cash - Operating                        | 549.62            | 0.10      | 0.00         | 0.00      | 0.00          | 549.72         |
| 2720 Police Donations                          |                   |           |              |           |               |                |
| 101000 Cash - Operating                        | 6,065.04          | 1.06      | 0.00         | 0.00      | 78.08         | 5,988.02       |
| 2730 K-9 Donation Fund                         |                   |           |              |           |               |                |
| 101000 Cash - Operating                        | 1,370.33          | 0.24      | 0.00         | 0.00      | 14.99         | 1,355.58       |
| 2810 Police Training Fund                      |                   |           |              |           |               |                |
| 101000 Cash - Operating                        | 23,033.72         | 15.33     | 0.00         | 0.00      | 213.58        | 22,835.47      |
| 2820 Gas Apportionment Tax Fund                |                   |           |              |           |               |                |
| 101000 Cash - Operating                        | 26,943.35         | 10,244.78 | 519.90       | 0.00      | 10,334.48     | 27,373.55      |
| 2932 Parks ARRA Recycle Grant                  |                   |           |              |           |               |                |
| 101000 Cash - Operating                        | 369.26            | 0.06      | 0.00         | 0.00      | 0.00          | 369.32         |
| 2943 RCDI/Growth Policy                        |                   |           |              |           |               |                |
| 101000 Cash - Operating                        | 4,925.96          | 0.86      | 0.00         | 0.00      | 1,975.00      | 2,951.82       |
| 2953 NW Drug Task Force                        |                   |           |              |           |               |                |
| 101000 Cash - Operating                        | -12,092.37        | 22,165.21 | 12,092.37    | 24,458.99 | 0.00          | -2,293.78      |
| 3500 SPECIAL ASSESSMENT DEBT-Revolving Fund    |                   |           |              |           |               |                |
| 101000 Cash - Operating                        | 155,114.02        | 27.15     | 0.00         | 0.00      | 0.00          | 155,141.17     |
| 3542 SID #42 Streetscape Main St. Imp. Project |                   |           |              |           |               |                |
| 101010 Cash - Sinking and Interest             | 25,533.61         | 629.56    | 0.00         | 0.00      | 0.00          | 26,163.17      |
| 102220 Cash - Revenue Bond Reserve             | 37,500.00         | 0.00      | 0.00         | 0.00      | 0.00          | 37,500.00      |
| Total Fund                                     | 63,033.61         | 629.56    |              |           |               | 63,663.17      |
| 4520 Streetscape/Main St. Imp. Project         |                   |           |              |           |               |                |
| 101000 Cash - Operating                        | 4,307.35          | 0.75      | 0.00         | 0.00      | 0.00          | 4,308.10       |
| 4530 TIFD City Dock & Walkpath project         |                   |           |              |           |               |                |
| 101000 Cash - Operating                        | 33,549.81         | 5.87      | 0.00         | 0.00      | 0.00          | 33,555.68      |
| 5010 Golf Fund                                 |                   |           |              |           |               |                |
| 101000 Cash - Operating                        | 173,462.25        | 50,864.40 | 555.99       | 18.72     | 44,667.08     | 180,196.84     |

01/23/16  
12:27:46

City of Polson  
Cash Report by Fund/Account  
For the Accounting Period: 3/15

Page: 3 of 3  
Report ID: 1160

Funds 1000-7120

| Fund/Account                                      | Beginning Balance   | Received          | Transfers In     | Disbursed        | Transfers Out     | Ending Balance      |
|---|---------------------|-------------------|------------------|------------------|-------------------|---------------------|
| 102216 Cash - Rev Bond Sinking & Intere           | 34,928.77           | 0.00              | 8,732.19         | 0.00             | 0.00              | 43,660.96           |
| 102230 Cash - Surplus Reserve                     | 60,741.43           | 51.51             | 0.00             | 0.00             | 0.00              | 60,792.94           |
| 102240 Cash - Replacement/Depreciation            | 25,140.40           | 0.00              | 0.00             | 0.00             | 0.00              | 25,140.40           |
| 103010 Cash Drawer                                | 0.00                | 0.00              | 0.00             | 0.00             | -750.00           | 750.00              |
| <b>Total Fund</b>                                 | <b>294,272.85</b>   | <b>50,915.91</b>  | <b>9,288.18</b>  | <b>18.72</b>     | <b>43,917.08</b>  | <b>310,541.14</b>   |
| 5201 Water Impact Fees                            |                     |                   |                  |                  |                   |                     |
| 102250 Cash Impact Fee/Restricted                 | 261,202.21          | 3,355.72          | 0.00             | 0.00             | 0.00              | 264,557.93          |
| 5210 Water Fund                                   |                     |                   |                  |                  |                   |                     |
| 101000 Cash - Operating                           | 475,008.97          | 73,978.57         | 510.88           | 5,001.19         | 69,736.34         | 474,760.89          |
| 102216 Cash - Rev Bond Sinking & Intere           | 1,507.71            | 0.00              | 1,507.71         | 0.00             | 0.00              | 3,015.42            |
| 102220 Cash - Revenue Bond Reserve                | 18,979.00           | 0.00              | 0.00             | 0.00             | 0.00              | 18,979.00           |
| 102230 Cash - Surplus Reserve                     | 13,260.46           | 238.85            | 0.00             | 0.00             | 0.00              | 13,499.31           |
| 102240 Cash - Replacement/Depreciation            | 843,571.03          | 600.00            | 0.00             | 0.00             | 0.00              | 844,171.03          |
| 102300 Cash - Customer Deposits                   | 12,272.50           | 150.00            | 0.00             | 0.00             | 238.25            | 12,184.25           |
| 103010 Cash Drawer                                | 200.00              | 0.00              | 0.00             | 0.00             | 0.00              | 200.00              |
| <b>Total Fund</b>                                 | <b>1,364,799.67</b> | <b>74,967.42</b>  | <b>2,018.59</b>  | <b>5,001.19</b>  | <b>69,974.59</b>  | <b>1,366,809.90</b> |
| 5301 Sewer Impact Fees                            |                     |                   |                  |                  |                   |                     |
| 102250 Cash Impact Fee/Restricted                 | 75,737.92           | 919.26            | 0.00             | 0.00             | 0.00              | 76,657.18           |
| 5310 Sewer Fund                                   |                     |                   |                  |                  |                   |                     |
| 101000 Cash - Operating                           | 457,487.92          | 95,952.51         | 3,529.59         | 0.00             | 69,014.59         | 487,955.43          |
| 102240 Cash - Replacement/Depreciation            | 1,471,896.61        | 969.70            | 0.00             | 0.00             | 0.00              | 1,472,866.31        |
| <b>Total Fund</b>                                 | <b>1,929,384.53</b> | <b>96,922.21</b>  | <b>3,529.59</b>  |                  | <b>69,014.59</b>  | <b>1,960,821.74</b> |
| 5390 Stormwater Project Fund                      |                     |                   |                  |                  |                   |                     |
| 101000 Cash - Operating                           | 217,112.57          | 9,373.95          | 713.32           | 0.00             | 285.68            | 226,914.16          |
| 7120 Fire Disability & Pension (Third Class City) |                     |                   |                  |                  |                   |                     |
| 101000 Cash - Operating                           | 15,185.10           | 2.66              | 0.00             | 0.00             | 0.00              | 15,187.76           |
| <b>Totals</b>                                     | <b>5,468,351.38</b> | <b>498,955.42</b> | <b>35,088.32</b> | <b>39,810.02</b> | <b>403,056.57</b> | <b>5,558,528.53</b> |

**CITY OF POLSON**  
**FINANCE OFFICER BANK RECONCILIATION**  
**April 30, 2015**

|   |                        |
|---|------------------------|
| GENERAL LEDGER CASH REPORT BALANCE            | \$ 5,129,312.38        |
| PLUS PAYROLL LIABILITIES ACCRUED BUT NOT PAID | \$ 34,612.78           |
| ADJUSTED GENERAL LEDGER BALANCE               | <u>\$ 5,163,925.16</u> |
| <br>  |                        |
| GLACIER BANK OPERATING ACCOUNT                | \$ -                   |
| PLUS FINANCE/UB DEPOSITS IN TRANSIT           | \$ 10,228.78           |
| PLUS GOLF RESTAURANT DEPOSIT IN TRANSIT       | \$ 1,662.50            |
| PLUS GOLF COURSE DEPOSIT IN TRANSIT           | \$ 8,098.00            |
| MINUS OUTSTANDING PAYROLL CHECKS              | \$ (2,714.51)          |
| MINUS OUTSTANDING CLAIM CHECKS                | \$ (430,173.13)        |
| PLUS GLACIER BANK REPURCHASE ACCOUNT          | \$ 4,568,383.32        |
| PLUS 1 FIRST CITIZENS BANK CD                 | \$ 1,002,016.44        |
| PLUS EDWARD JONES MONEY MARKET                | \$ 4,692.26            |
| PLUS FIRST CITIZENS BANK SAVINGS ACCOUNT      | \$ 481.50              |
| PLUS PETTY CASH AND CASH DRAWERS              | <u>\$ 1,250.00</u>     |
| DEMAND ACCOUNTS & INVESTMENTS                 | <u>\$ 5,163,925.16</u> |

01/24/16  
17:56:35

City of Polson  
Bank Reconciliation

Page: 1 of 1  
Report ID: BANKREC1

Reconciliation for Bank Account GLACIER BANK - \*\*\*\*\*089 & \*\*\*\*\*113

Reconciliation Period 4/15

Account # \*\*\*\*\*089 & \*\*\*\*\*113

Cash Account 101000 - Cash - Operating  
Cash Account 101010 - Cash - Sinking and Interest  
Cash Account 102215 - Cash - Golf Rev. Bond 1998 S&I  
Cash Account 102216 - Cash - Rev Bond Sinking & Interest  
Cash Account 102220 - Cash - Revenue Bond Reserve  
Cash Account 102230 - Cash - Surplus Reserve  
Cash Account 102240 - Cash - Replacement/Depreciation  
Cash Account 102250 - Cash Impact Fee/Restricted  
Cash Account 102300 - Cash - Customer Deposits  
Cash Account 103000 - Petty Cash  
Cash Account 103010 - Cash Drawer

|   |   |
|---|---|
| Balance from Bank Statement                   | 4,568,383.32  |
| Deposits in Transit                           | 0.00  |
| Outstanding Checks                            | -432,887.64   |
| Other Cash Items                              | 0.00  |
| OS Payroll Liabilities                        | -34,612.78  |
| Adjusted Bank Balance                         | 4,100,882.90  |
| General Ledger Balance                        | 5,129,312.38  |
| Manual Adjustments                            | 1,002,016.44 - CD - FIRST CITIZENS BANK<br>4,692.26 - EDWARD JONES - MONEY MARKET<br>481.50 - SAVINGS - FIRST CITIZENS BANK<br>1,250.00 - PETTY CASH & CASH DRAWERS<br>8,098.00 - GOLF COURSE DEPOSITS IN TRANSIT<br>1,662.50 - GOLF RESTAURANT DEPOSITS IN TRANSIT<br>10,228.78 - FINANCE/UB DEPOSITS IN TRANSIT |
| Total Manual Adjustments                      | 1,028,429.48  |
| Difference                                    | 0.00  |
| Total checks and other credit items cleared:  | 389,845.50  |
| Total deposits and other debit items cleared: | 346,227.73  |



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Account Statement

MEMBER  
FDIC

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Date 4/30/15 Page 1  
Primary Account

CITY OF POLSON  
106 1ST ST E  
POLSON MT 59860-2137

CHECKING ACCOUNTS

Account Title CITY OF POLSON

|                    |              |                                |                      |
|--------------------|--------------|--------------------------------|----------------------|
| CHECKING           |              | Statement Dates                | 4/01/15 thru 4/30/15 |
| Account Number     |              | Days in the statement period   | 30                   |
| Previous Balance   | 4,657,891.70 | Average Ledger                 | 4,626,499.77         |
| 8 Deposits/Credits | 170,561.06   | Average Collected              | 4,626,499.77         |
| 14 Checks/Debits   | 261,020.09   | Interest Earned                | 950.65               |
| Service Charge     | .00          | Annual Percentage Yield Earned | 0.25%                |
| Interest Paid      | 950.65       | 2015 Interest Paid             | 3,778.11             |
| Ending Balance     | 4,568,383.32 |                                |                      |



Account Statement

MEMBER  
**FDIC**

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Date 4/30/15  
Primary Account

Page 1

CITY OF POLSON  
106 1ST ST E  
POLSON MT 59860-2137

CHECKING ACCOUNTS

Account Title CITY OF POLSON

|                      |            |                              |                      |
|----------------------|------------|------------------------------|----------------------|
| CHECKING             |            | Number of Enclosures         | 177                  |
| Account Number       |            | Statement Dates              | 4/01/15 thru 4/30/15 |
| Previous Balance     | .00        | Days in the statement period | 30                   |
| 135 Deposits/Credits | 600,925.03 | Average Ledger               | .00                  |
| 221 Checks/Debits    | 600,925.03 | Average Collected            | 5,306.00-            |
| Service Charge       | .00        |                              |                      |
| Interest Paid        | .00        |                              |                      |
| Ending Balance       | .00        |                              |                      |

City of Polson  
Cash Report by Fund/Account  
For the Accounting Period: 4/15

Funds 1000-7120

| Fund/Account                                   | Beginning Balance | Received  | Transfers In | Disbursed | Transfers Out | Ending Balance |
|--|-------------------|-----------|--------------|-----------|---------------|----------------|
| 1000 General All-Purpose Fund                  |                   |           |              |           |               |                |
| 101000 Cash - Operating                        | 300,535.03        | 68,299.29 | 119.88       | 7,912.11  | 162,848.02    | 198,194.07     |
| 103000 Petty Cash                              | 200.00            | 0.00      | 0.00         | 0.00      | 0.00          | 200.00         |
| 103010 Cash Drawer                             | 100.00            | 0.00      | 0.00         | 0.00      | 0.00          | 100.00         |
| Total Fund                                     | 300,835.03        | 68,299.29 | 119.88       | 7,912.11  | 162,848.02    | 198,494.07     |
| 2001 Fire Impact Fees                          |                   |           |              |           |               |                |
| 102250 Cash Impact Fee/Restricted              | 49,999.94         | 494.05    | 0.00         | 0.00      | 0.00          | 50,493.99      |
| 2002 Parks Impact Fees                         |                   |           |              |           |               |                |
| 102250 Cash Impact Fee/Restricted              | 12,615.22         | 512.16    | 0.00         | 0.00      | 0.00          | 13,127.38      |
| 2020 Police Municipal Services Levy            |                   |           |              |           |               |                |
| 101000 Cash - Operating                        | 61,843.79         | 1,467.47  | 0.01         | 4,834.24  | 26,248.47     | 32,228.56      |
| 2170 Airport                                   |                   |           |              |           |               |                |
| 101000 Cash - Operating                        | 5.22              | 0.00      | 0.00         | 0.00      | 0.00          | 5.22           |
| 2210 Parks/Salish Point                        |                   |           |              |           |               |                |
| 101000 Cash - Operating                        | 28,896.41         | 4.94      | 0.00         | 0.00      | 2,847.76      | 26,053.59      |
| 2211 Skate Park Fund                           |                   |           |              |           |               |                |
| 101000 Cash - Operating                        | 84.94             | 0.01      | 0.00         | 0.00      | 0.00          | 84.95          |
| 2212 Cultural Trust Grant                      |                   |           |              |           |               |                |
| 101000 Cash - Operating                        | 103.86            | 0.02      | 0.00         | 0.00      | 0.00          | 103.88         |
| 2213 Dog Park/Travis Dolphin                   |                   |           |              |           |               |                |
| 101000 Cash - Operating                        | 1,577.51          | 0.27      | 0.00         | 0.00      | 0.00          | 1,577.78       |
| 2214 Rotary Donation                           |                   |           |              |           |               |                |
| 101000 Cash - Operating                        | 167.57            | 0.03      | 0.00         | 0.00      | 0.00          | 167.60         |
| 2215 Hanging Basket Maintenance                |                   |           |              |           |               |                |
| 101000 Cash - Operating                        | -982.83           | 0.00      | 0.00         | 0.17      | 0.00          | -983.00        |
| 2216 Parkland Subdivision Fee (formerly 7060)  |                   |           |              |           |               |                |
| 101000 Cash - Operating                        | 122,913.88        | 21.02     | 0.00         | 0.00      | 68.97         | 122,865.93     |
| 2218 Carol Sampson Sherick Trail Memorial Fund |                   |           |              |           |               |                |
| 101000 Cash - Operating                        | 827.84            | 0.14      | 0.00         | 0.00      | 0.00          | 827.98         |
| 2219 Parks Donations                           |                   |           |              |           |               |                |
| 101000 Cash - Operating                        | 2,094.14          | 0.36      | 49.98        | 0.00      | 626.38        | 1,518.10       |
| 2221 Eagle Scout Project Fund                  |                   |           |              |           |               |                |
| 101000 Cash - Operating                        | 12.34             | 0.00      | 0.00         | 0.00      | 0.00          | 12.34          |
| 2222 Park Donations - Restricted               |                   |           |              |           |               |                |
| 101000 Cash - Operating                        | 15,455.63         | 2.64      | 0.00         | 0.00      | 150.00        | 15,308.27      |
| 2310 Tax Increment District                    |                   |           |              |           |               |                |
| 101000 Cash - Operating                        | 254,997.21        | 6,604.75  | 0.00         | 0.00      | 6,651.53      | 254,950.43     |
| 102216 Cash - Rev Bond Sinking & Intere        | 6,651.53          | 0.00      | 6,651.53     | 0.00      | 0.00          | 13,303.06      |
| 102220 Cash - Revenue Bond Reserve             | 40,000.00         | 0.00      | 0.00         | 0.00      | 0.00          | 40,000.00      |
| Total Fund                                     | 301,648.74        | 6,604.75  | 6,651.53     |           | 6,651.53      | 308,253.49     |
| 2350 Local Government Study Commission         |                   |           |              |           |               |                |
| 101000 Cash - Operating                        | 4,715.29          | 99.19     | 0.00         | 0.00      | 0.00          | 4,814.48       |
| 2372 Permissive Medical Mills                  |                   |           |              |           |               |                |
| 101000 Cash - Operating                        | 11,496.46         | 677.30    | 0.00         | 0.00      | 0.00          | 12,173.76      |
| 2386 Street Permits Revenue                    |                   |           |              |           |               |                |
| 101000 Cash - Operating                        | 8,199.72          | 1.40      | 0.00         | 0.00      | 0.00          | 8,201.12       |
| 2390 Drug Forfeiture Fund                      |                   |           |              |           |               |                |
| 101000 Cash - Operating                        | 2,369.56          | 4,550.91  | 0.00         | 34.00     | 4,354.01      | 2,532.46       |

Funds 1000-7120

| Fund/Account                                   | Beginning Balance | Received  | Transfers In | Disbursed | Transfers Out | Ending Balance |
|--|-------------------|-----------|--------------|-----------|---------------|----------------|
| 2394 Building Code Enforcement                 |                   |           |              |           |               |                |
| 101000 Cash - Operating                        | -28,676.24        | 10,359.78 | 40.01        | 4.90      | 5,436.08      | -23,717.43     |
| 2395 Tree Fund                                 |                   |           |              |           |               |                |
| 101000 Cash - Operating                        | 2,091.69          | 0.36      | 0.00         | 0.00      | 11.00         | 2,081.05       |
| 2398 Credit Card Fees                          |                   |           |              |           |               |                |
| 101000 Cash - Operating                        | 72.37             | 119.09    | 0.00         | 182.16    | 0.00          | 9.30           |
| 2401 Light Maintenance District #19            |                   |           |              |           |               |                |
| 101000 Cash - Operating                        | 16,801.55         | 149.92    | 0.00         | 0.00      | 1,351.08      | 15,600.39      |
| 2402 Light Maintenance District #20            |                   |           |              |           |               |                |
| 101000 Cash - Operating                        | 3,379.84          | 33.61     | 0.00         | 0.00      | 960.78        | 2,452.67       |
| 2500 Weed Cleanup Maintenance Fund             |                   |           |              |           |               |                |
| 101000 Cash - Operating                        | 20,225.79         | 353.46    | 0.00         | 0.00      | 0.49          | 20,578.76      |
| 2510 Sidewalk Loan Fund                        |                   |           |              |           |               |                |
| 101000 Cash - Operating                        | 61,991.95         | 10.60     | 0.00         | 0.00      | 0.00          | 62,002.55      |
| 2701 Fire Barnowsky Estate Donation            |                   |           |              |           |               |                |
| 101000 Cash - Operating                        | 0.35              | 0.00      | 0.00         | 0.00      | 0.00          | 0.35           |
| 2702 Fire Training Center Donations            |                   |           |              |           |               |                |
| 101000 Cash - Operating                        | 19,486.86         | 3.33      | 0.00         | 0.00      | 0.00          | 19,490.19      |
| 2703 Fire Memb. Donation Fund                  |                   |           |              |           |               |                |
| 101000 Cash - Operating                        | 1,986.48          | 0.34      | 0.00         | 0.00      | 522.80        | 1,464.02       |
| 2710 Kids Safety/POLICE/FIRE                   |                   |           |              |           |               |                |
| 101000 Cash - Operating                        | 549.72            | 0.09      | 0.00         | 0.00      | 0.00          | 549.81         |
| 2720 Police Donations                          |                   |           |              |           |               |                |
| 101000 Cash - Operating                        | 5,988.02          | 1.02      | 0.00         | 0.00      | 50.00         | 5,939.04       |
| 2730 K-9 Donation Fund                         |                   |           |              |           |               |                |
| 101000 Cash - Operating                        | 1,355.58          | 0.23      | 0.00         | 0.00      | 77.48         | 1,278.33       |
| 2810 Police Training Fund                      |                   |           |              |           |               |                |
| 101000 Cash - Operating                        | 22,835.47         | 3.91      | 0.00         | 0.00      | 2,122.66      | 20,716.72      |
| 2820 Gas Apportionment Tax Fund                |                   |           |              |           |               |                |
| 101000 Cash - Operating                        | 27,373.55         | 8,988.44  | 57.50        | 0.00      | 1,036.58      | 35,382.91      |
| 2932 Parks ARRA Recycle Grant                  |                   |           |              |           |               |                |
| 101000 Cash - Operating                        | 369.32            | 0.06      | 0.00         | 0.00      | 0.00          | 369.38         |
| 2943 RCDI/Growth Policy                        |                   |           |              |           |               |                |
| 101000 Cash - Operating                        | 2,951.82          | 0.50      | 0.00         | 0.00      | 0.00          | 2,952.32       |
| 2953 NW Drug Task Force                        |                   |           |              |           |               |                |
| 101000 Cash - Operating                        | -2,293.78         | 2,293.78  | 0.00         | 0.00      | 0.00          | 0.00           |
| 3500 SPECIAL ASSESSMENT DEBT-Revolving Fund    |                   |           |              |           |               |                |
| 101000 Cash - Operating                        | 155,141.17        | 26.53     | 0.00         | 0.00      | 0.00          | 155,167.70     |
| 3542 SID #42 Streetscape Main St. Imp. Project |                   |           |              |           |               |                |
| 101010 Cash - Sinking and Interest             | 26,163.17         | 10.89     | 0.00         | 0.00      | 0.00          | 26,174.06      |
| 102220 Cash - Revenue Bond Reserve             | 37,500.00         | 0.00      | 0.00         | 0.00      | 0.00          | 37,500.00      |
| Total Fund                                     | 63,663.17         | 10.89     |              |           |               | 63,674.06      |
| 4520 Streetscape/Main St. Imp. Project         |                   |           |              |           |               |                |
| 101000 Cash - Operating                        | 4,308.10          | 0.74      | 0.00         | 0.00      | 0.00          | 4,308.84       |
| 4530 TIFD City Dock & Walkpath project         |                   |           |              |           |               |                |
| 101000 Cash - Operating                        | 33,555.68         | 5.74      | 0.00         | 0.00      | 0.00          | 33,561.42      |
| 5010 Golf Fund                                 |                   |           |              |           |               |                |
| 101000 Cash - Operating                        | 180,196.84        | 50,423.50 | 52,788.14    | 522.15    | 116,718.51    | 166,167.82     |

City of Polson  
Cash Report by Fund/Account  
For the Accounting Period: 4/15

Funds 1000-7120

| Fund/Account                                      | Beginning Balance | Received   | Transfers In | Disbursed | Transfers Out | Ending Balance |
|---|-------------------|------------|--------------|-----------|---------------|----------------|
| 102216 Cash - Rev Bond Sinking & Intere           | 43,660.96         | 0.00       | 8,732.19     | 0.00      | 52,393.13     | 0.02           |
| 102230 Cash - Surplus Reserve                     | 60,792.94         | 52.98      | 0.00         | 0.00      | 0.00          | 60,845.92      |
| 102240 Cash - Replacement/Depreciation            | 25,140.40         | 0.00       | 0.00         | 0.00      | 0.00          | 25,140.40      |
| 103010 Cash Drawer                                | 750.00            | 0.00       | 0.00         | 0.00      | 0.00          | 750.00         |
| Total Fund  | 310,541.14        | 50,476.48  | 61,520.33    | 522.15    | 169,111.64    | 252,904.16     |
| 5201 Water Impact Fees                            |                   |            |              |           |               |                |
| 102250 Cash Impact Fee/Restricted                 | 264,557.93        | 1,700.25   | 0.00         | 0.00      | 2,482.50      | 263,775.68     |
| 5210 Water Fund                                   |                   |            |              |           |               |                |
| 101000 Cash - Operating                           | 474,760.89        | 98,374.28  | 19,409.87    | 193.19    | 420,074.16    | 172,277.69     |
| 102216 Cash - Rev Bond Sinking & Intere           | 3,015.42          | 0.00       | 1,507.71     | 0.00      | 0.00          | 4,523.13       |
| 102220 Cash - Revenue Bond Reserve                | 18,979.00         | 0.00       | 0.00         | 0.00      | 0.00          | 18,979.00      |
| 102230 Cash - Surplus Reserve                     | 13,499.31         | 233.74     | 0.00         | 0.00      | 0.00          | 13,733.05      |
| 102240 Cash - Replacement/Depreciation            | 844,171.03        | 300.00     | 0.00         | 0.00      | 0.00          | 844,471.03     |
| 102300 Cash - Customer Deposits                   | 12,184.25         | 150.00     | 0.00         | 0.00      | 448.00        | 11,886.25      |
| 103010 Cash Drawer                                | 200.00            | 0.00       | 0.00         | 0.00      | 0.00          | 200.00         |
| Total Fund  | 1,366,809.90      | 99,058.02  | 20,917.58    | 193.19    | 420,522.16    | 1,066,070.15   |
| 5301 Sewer Impact Fees                            |                   |            |              |           |               |                |
| 102250 Cash Impact Fee/Restricted                 | 76,657.18         | 778.61     | 0.00         | 0.00      | 0.00          | 77,435.79      |
| 5310 Sewer Fund                                   |                   |            |              |           |               |                |
| 101000 Cash - Operating                           | 487,955.43        | 93,215.16  | 3,285.90     | 0.00      | 62,237.18     | 522,219.31     |
| 102240 Cash - Replacement/Depreciation            | 1,472,866.31      | 651.37     | 0.00         | 0.00      | 0.00          | 1,473,517.68   |
| Total Fund  | 1,960,821.74      | 93,866.53  | 3,285.90     |           | 62,237.18     | 1,995,736.99   |
| 5390 Stormwater Project Fund                      |                   |            |              |           |               |                |
| 101000 Cash - Operating                           | 226,914.16        | 8,878.11   | 682.65       | 0.00      | 0.00          | 236,474.92     |
| 7120 Fire Disability & Pension (Third Class City) |                   |            |              |           |               |                |
| 101000 Cash - Operating                           | 15,187.76         | 2.60       | 0.00         | 0.00      | 0.00          | 15,190.36      |
| Totals  | 5,559,528.53      | 359,858.97 | 93,325.37    | 13,682.92 | 869,717.57    | 5,129,312.38   |

**CITY OF POLSON**  
**FINANCE OFFICER BANK RECONCILIATION**  
**May 31, 2015**

|   |                               |
|---|-------------------------------|
| GENERAL LEDGER CASH REPORT BALANCE            | \$ 5,006,401.11               |
| PLUS PAYROLL LIABILITIES ACCRUED BUT NOT PAID | \$ 44,071.22                  |
| ADJUSTED GENERAL LEDGER BALANCE               | <u><u>\$ 5,050,472.33</u></u> |
| <br>  |                               |
| GLACIER BANK OPERATING ACCOUNT                | \$ -                          |
| PLUS FINANCE/UB DEPOSITS IN TRANSIT           | \$ 22,045.00                  |
| PLUS FINANCE/UB CREDIT CARDS IN PROCESS       | \$ 41.20                      |
| PLUS GOLF RESTAURANT DEPOSIT IN TRANSIT       | \$ 2,898.50                   |
| PLUS GOLF COURSE DEPOSIT IN TRANSIT           | \$ 7,496.45                   |
| MINUS OUTSTANDING PAYROLL CHECKS              | \$ (769.17)                   |
| MINUS OUTSTANDING CLAIM CHECKS                | \$ (307,974.78)               |
| PLUS GLACIER BANK REPURCHASE ACCOUNT          | \$ 4,316,340.31               |
| PLUS 1 FIRST CITIZENS BANK CD                 | \$ 1,003,971.06               |
| PLUS EDWARD JONES MONEY MARKET                | \$ 4,692.26                   |
| PLUS FIRST CITIZENS BANK SAVINGS ACCOUNT      | \$ 481.50                     |
| PLUS PETTY CASH AND CASH DRAWERS              | <u>\$ 1,250.00</u>            |
| DEMAND ACCOUNTS & INVESTMENTS                 | <u><u>\$ 5,050,472.33</u></u> |

01/27/16  
12:02:29

City of Polson  
Bank Reconciliation

Page: 1 of 1  
Report ID: BANKRECL

Reconciliation for Bank Account GLACIER BANK - \*\*\*\*\*089 & \*\*\*\*\*113

Reconciliation Period 5/15

Account # \*\*\*\*\*089 & \*\*\*\*\*113

Cash Account 101000 - Cash - Operating  
Cash Account 101010 - Cash - Sinking and Interest  
Cash Account 102215 - Cash - Golf Rev. Bond 1998 S&I  
Cash Account 102216 - Cash - Rev Bond Sinking & Interest  
Cash Account 102220 - Cash - Revenue Bond Reserve  
Cash Account 102230 - Cash - Surplus Reserve  
Cash Account 102240 - Cash - Replacement/Depreciation  
Cash Account 102250 - Cash Impact Fee/Restricted  
Cash Account 102300 - Cash - Customer Deposits  
Cash Account 103000 - Petty Cash  
Cash Account 103010 - Cash Drawer

|   |   |
|---|---|
| Balance from Bank Statement                   | 4,316,340.31  |
| Deposits in Transit                           | 22,045.00   |
| Outstanding Checks                            | -308,743.95   |
| Other Cash Items                              | 0.00  |
| OS Payroll Liabilities                        | -44,071.22  |
| Adjusted Bank Balance                         | 3,985,570.14  |
| General Ledger Balance                        | 5,006,401.11  |
| Manual Adjustments                            | 1,003,971.06 - CD - FIRST CITIZENS BANK<br>4,692.26 - EDWARD JONES - MONEY MARKET<br>481.50 - SAVINGS - FIRST CITIZENS BANK<br>1,250.00 - PETTY CASH & CASH DRAWERS<br>7,496.45 - GOLF COURSE DEPOSITS IN TRANSIT<br>2,898.50 - GOLF RESTAURANT DEPOSITS IN TRANSIT<br>41.20 - FINANCE/UB CREDIT CARDS IN PROCESS |
| Total Manual Adjustments                      | 1,020,830.97  |
| Difference                                    | 0.00  |
| Total checks and other credit items cleared:  | 744,785.82  |
| Total deposits and other debit items cleared: | 485,144.30  |



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Date 5/29/15 Page 1  
Primary Account

CITY OF POLSON  
106 1ST ST E  
POLSON MT 59860-2137

CHECKING ACCOUNTS

Account Title CITY OF POLSON

|                      |              |                              |                      |
|----------------------|--------------|------------------------------|----------------------|
| CHECKING             |              | Number of Enclosures         | 216                  |
| Account Number       |              | Statement Dates              | 5/01/15 thru 5/31/15 |
| Previous Balance     | .00          | Days in the statement period | 31                   |
| 152 Deposits/Credits | 1,031,749.31 | Average Ledger               | .00                  |
| 251 Checks/Debits    | 1,031,749.31 | Average Collected            | 6,452.33-            |
| Service Charge       | .00          |                              |                      |
| Interest Paid        | .00          |                              |                      |
| Ending Balance       | .00          |                              |                      |

Activity in Date Order



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Date 5/29/15 Page 1  
Primary Account

CITY OF POLSON  
106 1ST ST E  
POLSON MT 59860-2137

\*\*\*\*\* CHECKING ACCOUNTS \*\*\*\*\*

Account Title CITY OF POLSON

|                     |              |                                |                      |
|---------------------|--------------|--------------------------------|----------------------|
| CHECKING            |              | Statement Dates                | 5/01/15 thru 5/31/15 |
| Account Number      |              | Days in the statement period   | 31                   |
| Previous Balance    | 4,568,383.32 | Average Ledger                 | 4,393,711.00         |
| 10 Deposits/Credits | 286,608.13   | Average Collected              | 4,393,711.00         |
| 10 Checks/Debits    | 539,584.05   | Interest Earned                | 932.91               |
| Service Charge      | .00          | Annual Percentage Yield Earned | 0.25%                |
| Interest Paid       | 932.91       | 2015 Interest Paid             | 4,711.02             |
| Ending Balance      | 4,316,340.31 |                                |                      |

City of Polson  
Cash Report by Fund/Account  
For the Accounting Period: 5/15

Funds 1000-7120

| Fund/Account                                   | Beginning Balance | Received  | Transfers In | Disbursed | Transfers Out | Ending Balance |
|--|-------------------|-----------|--------------|-----------|---------------|----------------|
| 1000 General All-Purpose Fund                  |                   |           |              |           |               |                |
| 101000 Cash - Operating                        | 198,194.07        | 48,988.47 | 616.19       | 9.35      | 155,182.17    | 92,607.21      |
| 103000 Petty Cash                              | 200.00            | 0.00      | 0.00         | 0.00      | 0.00          | 200.00         |
| 103010 Cash Drawer                             | 100.00            | 0.00      | 0.00         | 0.00      | 0.00          | 100.00         |
| Total Fund                                     | 198,494.07        | 48,988.47 | 616.19       | 9.35      | 155,182.17    | 92,907.21      |
| 2001 Fire Impact Fees                          |                   |           |              |           |               |                |
| 102250 Cash Impact Fee/Restricted              | 50,493.99         | 7,538.27  | 0.00         | 0.00      | 0.00          | 58,032.26      |
| 2002 Parks Impact Fees                         |                   |           |              |           |               |                |
| 102250 Cash Impact Fee/Restricted              | 13,127.38         | 7.23      | 0.00         | 0.00      | 0.00          | 13,134.61      |
| 2020 Police Municipal Services Levy            |                   |           |              |           |               |                |
| 101000 Cash - Operating                        | 32,228.56         | 2,780.79  | 333.91       | 4,737.44  | 9,398.45      | 21,207.37      |
| 2170 Airport                                   |                   |           |              |           |               |                |
| 101000 Cash - Operating                        | 5.22              | 0.00      | 0.00         | 0.00      | 0.00          | 5.22           |
| 2210 Parks/Salish Point                        |                   |           |              |           |               |                |
| 101000 Cash - Operating                        | 26,053.59         | 17.23     | 0.00         | 0.00      | 0.00          | 26,070.82      |
| 2211 Skate Park Fund                           |                   |           |              |           |               |                |
| 101000 Cash - Operating                        | 84.95             | 0.06      | 0.00         | 0.00      | 0.00          | 85.01          |
| 2212 Cultural Trust Grant                      |                   |           |              |           |               |                |
| 101000 Cash - Operating                        | 103.88            | 0.06      | 0.00         | 0.00      | 0.00          | 103.94         |
| 2213 Dog Park/Travis Dolphin                   |                   |           |              |           |               |                |
| 101000 Cash - Operating                        | 1,577.78          | 0.95      | 0.00         | 0.00      | 0.00          | 1,578.73       |
| 2214 Rotary Donation                           |                   |           |              |           |               |                |
| 101000 Cash - Operating                        | 167.60            | 0.10      | 0.00         | 0.00      | 0.00          | 167.70         |
| 2215 Hanging Basket Maintenance                |                   |           |              |           |               |                |
| 101000 Cash - Operating                        | -983.00           | 0.00      | 0.00         | 1.86      | 19.15         | -1,004.01      |
| 2216 Parkland Subdivision Fee (formerly 7060)  |                   |           |              |           |               |                |
| 101000 Cash - Operating                        | 122,865.93        | 73.66     | 0.00         | 0.00      | 0.00          | 122,939.59     |
| 2218 Carol Sampson Sherick Trail Memorial Fund |                   |           |              |           |               |                |
| 101000 Cash - Operating                        | 827.98            | 0.50      | 0.00         | 0.00      | 0.00          | 828.48         |
| 2219 Parks Donations                           |                   |           |              |           |               |                |
| 101000 Cash - Operating                        | 1,518.10          | 5.74      | 0.00         | 0.00      | 1,200.00      | 323.84         |
| 2221 Eagle Scout Project Fund                  |                   |           |              |           |               |                |
| 101000 Cash - Operating                        | 12.34             | 0.01      | 0.00         | 0.00      | 0.00          | 12.35          |
| 2222 Park Donations - Restricted               |                   |           |              |           |               |                |
| 101000 Cash - Operating                        | 15,308.27         | 16.72     | 50.57        | 0.00      | 5,107.45      | 10,268.11      |
| 2310 Tax Increment District                    |                   |           |              |           |               |                |
| 101000 Cash - Operating                        | 254,950.43        | 12,627.02 | 0.00         | 0.00      | 6,651.53      | 260,925.92     |
| 102216 Cash - Rev Bond Sinking & Intere        | 13,303.06         | 0.00      | 6,651.53     | 0.00      | 0.00          | 19,954.59      |
| 102220 Cash - Revenue Bond Reserve             | 40,000.00         | 0.00      | 0.00         | 0.00      | 0.00          | 40,000.00      |
| Total Fund                                     | 308,253.49        | 12,627.02 | 6,651.53     |           | 6,651.53      | 320,880.51     |
| 2350 Local Government Study Commission         |                   |           |              |           |               |                |
| 101000 Cash - Operating                        | 4,814.48          | 205.65    | 0.00         | 0.00      | 0.00          | 5,020.13       |
| 2372 Permissive Medical Mills                  |                   |           |              |           |               |                |
| 101000 Cash - Operating                        | 12,173.76         | 1,314.81  | 0.00         | 0.00      | 0.00          | 13,488.57      |
| 2386 Street Permits Revenue                    |                   |           |              |           |               |                |
| 101000 Cash - Operating                        | 8,201.12          | 946.95    | 2,505.00     | 0.00      | 0.00          | 11,653.07      |
| 2390 Drug Forfeiture Fund                      |                   |           |              |           |               |                |
| 101000 Cash - Operating                        | 2,532.46          | 10,857.71 | 0.00         | 0.00      | 0.00          | 13,390.17      |

City of Polson  
Cash Report by Fund/Account  
For the Accounting Period: 5/15

Funds 1000-7120

| Fund/Account                                   | Beginning Balance | Received  | Transfers In | Disbursed | Transfers Out | Ending Balance |
|--|-------------------|-----------|--------------|-----------|---------------|----------------|
| 2394 Building Code Enforcement                 |                   |           |              |           |               |                |
| 101000 Cash - Operating                        | -23,717.43        | 10,903.66 | 40.01        | 24.13     | 4,854.69      | -17,652.58     |
| 2395 Tree Fund                                 |                   |           |              |           |               |                |
| 101000 Cash - Operating                        | 2,081.05          | 1.83      | 0.00         | 0.00      | 11.00         | 2,071.88       |
| 2398 Credit Card Fees                          |                   |           |              |           |               |                |
| 101000 Cash - Operating                        | 9.30              | 106.14    | 0.00         | 186.08    | 0.00          | -70.64         |
| 2401 Light Maintenance District #19            |                   |           |              |           |               |                |
| 101000 Cash - Operating                        | 15,600.39         | 43.70     | 0.00         | 0.00      | 1,351.08      | 14,293.01      |
| 2402 Light Maintenance District #20            |                   |           |              |           |               |                |
| 101000 Cash - Operating                        | 2,452.67          | 0.62      | 0.00         | 0.00      | 922.73        | 1,530.56       |
| 2500 Weed Cleanup Maintenance Fund             |                   |           |              |           |               |                |
| 101000 Cash - Operating                        | 20,578.76         | 11.62     | 0.00         | 0.00      | 21.99         | 20,568.39      |
| 2510 Sidewalk Loan Fund                        |                   |           |              |           |               |                |
| 101000 Cash - Operating                        | 62,002.55         | 37.14     | 0.00         | 0.00      | 0.00          | 62,039.69      |
| 2701 Fire Barnowsky Estate Donation            |                   |           |              |           |               |                |
| 101000 Cash - Operating                        | 0.35              | 0.00      | 0.00         | 0.00      | 0.00          | 0.35           |
| 2702 Fire Training Center Donations            |                   |           |              |           |               |                |
| 101000 Cash - Operating                        | 19,490.19         | 11.05     | 0.00         | 0.00      | 0.00          | 19,501.24      |
| 2703 Fire Memb. Donation Fund                  |                   |           |              |           |               |                |
| 101000 Cash - Operating                        | 1,464.02          | 0.93      | 0.00         | 0.00      | 0.00          | 1,464.95       |
| 2710 Kids Safety/POLICE/FIRE                   |                   |           |              |           |               |                |
| 101000 Cash - Operating                        | 549.81            | 0.10      | 0.00         | 0.46      | 0.00          | 549.45         |
| 2720 Police Donations                          |                   |           |              |           |               |                |
| 101000 Cash - Operating                        | 5,939.04          | 5.44      | 0.00         | 0.00      | 62.00         | 5,882.48       |
| 2730 K-9 Donation Fund                         |                   |           |              |           |               |                |
| 101000 Cash - Operating                        | 1,278.33          | 0.23      | 0.00         | 0.00      | 97.48         | 1,181.08       |
| 2810 Police Training Fund                      |                   |           |              |           |               |                |
| 101000 Cash - Operating                        | 20,716.72         | 8.18      | 0.00         | 0.00      | 456.00        | 20,268.90      |
| 2820 Gas Apportionment Tax Fund                |                   |           |              |           |               |                |
| 101000 Cash - Operating                        | 35,382.91         | 8,254.83  | 0.00         | 0.00      | 2,333.70      | 41,304.04      |
| 2932 Parks ARRA Recycle Grant                  |                   |           |              |           |               |                |
| 101000 Cash - Operating                        | 369.38            | 0.26      | 0.00         | 0.00      | 0.00          | 369.64         |
| 2943 RCDI/Growth Policy                        |                   |           |              |           |               |                |
| 101000 Cash - Operating                        | 2,952.32          | 2.91      | 0.00         | 0.00      | 791.75        | 2,163.48       |
| 2953 NW Drug Task Force                        |                   |           |              |           |               |                |
| 101000 Cash - Operating                        | 0.00              | 13,151.78 | 0.00         | 0.00      | 12,669.44     | 482.34         |
| 3500 SPECIAL ASSESSMENT DEBT-Revolving Fund    |                   |           |              |           |               |                |
| 101000 Cash - Operating                        | 155,167.70        | 92.95     | 0.00         | 0.00      | 0.00          | 155,260.65     |
| 3542 SID #42 Streetscape Main St. Imp. Project |                   |           |              |           |               |                |
| 101010 Cash - Sinking and Interest             | 26,174.06         | 933.80    | 0.00         | 0.00      | 0.00          | 27,107.86      |
| 102220 Cash - Revenue Bond Reserve             | 37,500.00         | 0.00      | 0.00         | 0.00      | 0.00          | 37,500.00      |
| Total Fund                                     | 63,674.06         | 933.80    |              |           |               | 64,607.86      |
| 4520 Streetscape/Main St. Imp. Project         |                   |           |              |           |               |                |
| 101000 Cash - Operating                        | 4,308.84          | 2.63      | 0.00         | 0.00      | 0.00          | 4,311.47       |
| 4530 TIFD City Dock & Walkpath project         |                   |           |              |           |               |                |
| 101000 Cash - Operating                        | 33,561.42         | 23.09     | 0.00         | 0.00      | 0.00          | 33,584.51      |
| 5010 Golf Fund                                 |                   |           |              |           |               |                |
| 101000 Cash - Operating                        | 166,167.82        | 92,367.70 | 148.31       | 91.68     | 95,118.02     | 163,474.13     |

01/27/16  
14:09:50

City of Polson  
Cash Report by Fund/Account  
For the Accounting Period: 5/15

Page: 3 of 3  
Report ID: L160

Funds 1000-7120

| Fund/Account                                      | Beginning<br>Balance | Received   | Transfers<br>In | Disbursed | Transfers<br>Out | Ending<br>Balance |
|---|----------------------|------------|-----------------|-----------|------------------|-------------------|
| 102216 Cash - Rev Bond Sinking & Intere           | 0.02                 | 0.00       | 8,732.19        | 0.00      | 0.00             | 8,732.21          |
| 102230 Cash - Surplus Reserve                     | 60,845.92            | 118.34     | 0.00            | 0.00      | 0.00             | 60,964.26         |
| 102240 Cash - Replacement/Depreciation            | 25,140.40            | 0.00       | 0.00            | 0.00      | 0.00             | 25,140.40         |
| 103010 Cash Drawer                                | 750.00               | 0.00       | 0.00            | 0.00      | 0.00             | 750.00            |
| Total Fund  | 252,904.16           | 92,486.04  | 8,880.50        | 91.68     | 95,118.02        | 259,061.00        |
| 5201 Water Impact Fees                            |                      |            |                 |           |                  |                   |
| 102250 Cash Impact Fee/Restricted                 | 263,775.68           | 14,604.97  | 0.00            | 0.00      | 0.00             | 278,380.65        |
| 5210 Water Fund                                   |                      |            |                 |           |                  |                   |
| 101000 Cash - Operating                           | 172,277.69           | 181,292.10 | 15,797.98       | 1,106.53  | 310,025.34       | 58,235.90         |
| 102216 Cash - Rev Bond Sinking & Intere           | 4,523.13             | 0.00       | 1,507.71        | 0.00      | 0.00             | 6,030.84          |
| 102220 Cash - Revenue Bond Reserve                | 18,979.00            | 0.00       | 0.00            | 0.00      | 0.00             | 18,979.00         |
| 102230 Cash - Surplus Reserve                     | 13,733.05            | 724.40     | 0.00            | 0.00      | 0.00             | 14,457.45         |
| 102240 Cash - Replacement/Depreciation            | 844,471.03           | 300.00     | 0.00            | 0.00      | 0.00             | 844,771.03        |
| 102300 Cash - Customer Deposits                   | 11,886.25            | 0.00       | 0.00            | 0.00      | 533.00           | 11,353.25         |
| 103010 Cash Drawer                                | 200.00               | 0.00       | 0.00            | 0.00      | 0.00             | 200.00            |
| Total Fund  | 1,066,070.15         | 182,316.50 | 17,305.69       | 1,106.53  | 310,558.34       | 954,027.47        |
| 5301 Sewer Impact Fees                            |                      |            |                 |           |                  |                   |
| 102250 Cash Impact Fee/Restricted                 | 77,435.79            | 5,478.70   | 0.00            | 0.00      | 0.00             | 82,914.49         |
| 5310 Sewer Fund                                   |                      |            |                 |           |                  |                   |
| 101000 Cash - Operating                           | 522,219.31           | 84,763.45  | 7,218.35        | 0.00      | 63,795.85        | 550,405.26        |
| 102240 Cash - Replacement/Depreciation            | 1,473,517.68         | 1,759.24   | 0.00            | 0.00      | 0.00             | 1,475,276.92      |
| Total Fund  | 1,995,736.99         | 86,522.69  | 7,218.35        |           | 63,795.85        | 2,025,682.18      |
| 5390 Stormwater Project Fund                      |                      |            |                 |           |                  |                   |
| 101000 Cash - Operating                           | 236,474.92           | 8,992.06   | 1,353.51        | 0.00      | 484.72           | 246,335.77        |
| 7120 Fire Disability & Pension (Third Class City) |                      |            |                 |           |                  |                   |
| 101000 Cash - Operating                           | 15,190.36            | 2.76       | 0.00            | 0.00      | 0.00             | 15,193.12         |
| Totals  | 5,129,312.38         | 509,378.54 | 44,955.26       | 6,157.53  | 671,087.54       | 5,006,401.11      |

**CITY OF POLSON**  
**FINANCE OFFICER BANK RECONCILIATION**  
**June 30, 2015**

|   |                               |
|---|-------------------------------|
| GENERAL LEDGER CASH REPORT BALANCE            | \$ 5,572,925.45               |
| PLUS PAYROLL LIABILITIES ACCRUED BUT NOT PAID | \$ 28,213.96                  |
| ADJUSTED GENERAL LEDGER BALANCE               | <u>\$ 5,601,139.41</u>        |
| <br>  |                               |
| GLACIER BANK OPERATING ACCOUNT                | \$ -                          |
| GLACIER BANK COURT TRUST ACCOUNT              | \$ 10,642.86                  |
| <br>  |                               |
| PLUS FINANCE/UB DEPOSITS IN TRANSIT           | \$ 73,841.37                  |
| PLUS GOLF RESTAURANT DEPOSIT IN TRANSIT       | \$ 1,094.03                   |
| PLUS GOLF COURSE DEPOSIT IN TRANSIT           | \$ 10,341.00                  |
| PLUS COURT DEPOSITS IN TRANSIT                | \$ 810.00                     |
| MINUS OUTSTANDING PAYROLL CHECKS              | \$ (25,002.22)                |
| MINUS OUTSTANDING CLAIM CHECKS                | \$ (352,720.08)               |
| MINUS OUTSTANDING COURT CHECKS                | \$ (6,233.81)                 |
| <br>  |                               |
| PLUS GLACIER BANK REPURCHASE ACCOUNT          | \$ 4,877,971.36               |
| PLUS 1 FIRST CITIZENS BANK CD                 | \$ 1,003,971.06               |
| PLUS EDWARD JONES MONEY MARKET                | \$ 4,692.28                   |
| PLUS FIRST CITIZENS BANK SAVINGS ACCOUNT      | \$ 481.56                     |
| <br>  |                               |
| PLUS PETTY CASH AND CASH DRAWERS              | <u>\$ 1,250.00</u>            |
| <br>  |                               |
| DEMAND ACCOUNTS & INVESTMENTS                 | <u><u>\$ 5,601,139.41</u></u> |

01/28/16  
10:19:17

City of Polson  
Bank Reconciliation

Page: 1 of 1  
Report ID: BANKREC1

Reconciliation for Bank Account GLACIER BANK - \*\*\*\*\*089 & \*\*\*\*\*113 & \*\*\*\*\*2410

Reconciliation Period 6/15

Account # \*\*\*\*\*089 & \*\*\*\*\*113 & \*\*\*\*\*2410

Cash Account 101000 - Cash - Operating  
Cash Account 101010 - Cash - Sinking and Interest  
Cash Account 102215 - Cash - Golf Rev. Bond 1998 S&I  
Cash Account 102216 - Cash - Rev Bond Sinking & Interest  
Cash Account 102220 - Cash - Revenue Bond Reserve  
Cash Account 102230 - Cash - Surplus Reserve  
Cash Account 102240 - Cash - Replacement/Depreciation  
Cash Account 102250 - Cash Impact Fee/Restricted  
Cash Account 102300 - Cash - Customer Deposits  
Cash Account 103000 - Petty Cash  
Cash Account 103010 - Cash Drawer

|                             |              |
|-----------------------------|--------------|
| Balance from Bank Statement | 4,888,614.22 |
| Deposits in Transit         | 0.00         |
| Outstanding Checks          | -377,722.30  |
| Other Cash Items            | 0.00         |
| OS Payroll Liabilities      | -28,213.96   |
| Adjusted Bank Balance       | 4,482,677.96 |
| General Ledger Balance      | 5,572,925.45 |

|                    |  |
|--------------------|--|
| Manual Adjustments | 1,003,971.06 - CD - FIRST CITIZENS BANK        |
|                    | 4,692.28 - EDWARD JONES - MONEY MARKET         |
|                    | 481.56 - SAVINGS - FIRST CITIZENS BANK         |
|                    | 1,250.00 - PETTY CASH & CASH DRAWERS           |
|                    | 10,341.00 - GOLF COURSE DEPOSITS IN TRANSIT    |
|                    | 1,094.03 - GOLF RESTAURANT DEPOSITS IN TRANSIT |
|                    | 73,841.37 - UB/FINANCE DEPOSITS IN TRANSIT     |
|                    | 810.00 - COURT DEPOSITS IN TRANSIT             |
|                    | -6,233.81 - COURT CHECKS OUTSTANDING           |

Total Manual Adjustments 1,090,247.49

Difference 0.00

Total checks and other credit items cleared: 970,291.08

Total deposits and other debit items cleared: 1,611,981.51



Account Statement

MEMBER  
**FDIC**

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Date 6/30/15 Page 1  
Primary Account

CITY OF POLSON  
106 1ST ST E  
POLSON MT 59860-2137

**CHECKING ACCOUNTS**

Account Title CITY OF POLSON

|                     |              |                                |                      |
|---------------------|--------------|--------------------------------|----------------------|
| CHECKING            |              | Number of Enclosures           | 0                    |
| Account Number      |              | Statement Dates                | 6/01/15 thru 6/30/15 |
| Previous Balance    | 4,316,340.31 | Days in the statement period   | 30                   |
| 10 Deposits/Credits | 920,579.25   | Average Ledger                 | 4,624,931.14         |
| 12 Checks/Debits    | 359,898.53   | Average Collected              | 4,624,931.14         |
| Service Charge      | .00          | Interest Earned                | 950.33               |
| Interest Paid       | 950.33       | Annual Percentage Yield Earned | 0.25%                |
| Ending Balance      | 4,877,971.36 | 2015 Interest Paid             | 5,661.35             |



P.O. Box 27 • Kalispell, MT 59903 • 1(800)733-4371

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Date 6/30/15 Page 1  
Primary Account

CITY OF POLSON  
106 1ST ST E  
POLSON MT 59860-2137

CHECKING ACCOUNTS

| Account Title        | CITY OF POLSON |                              |                      |
|----------------------|----------------|------------------------------|----------------------|
| CHECKING             |                | Number of Enclosures         | 325                  |
| Account Number       |                | Statement Dates              | 6/01/15 thru 6/30/15 |
| Previous Balance     | .00            | Days in the statement period | 30                   |
| 176 Deposits/Credits | 1,764,804.80   | Average Ledger               | .00                  |
| 284 Checks/Debits    | 1,764,804.80   | Average Collected            | 8,236.12-            |
| Service Charge       | .00            |                              |                      |
| Interest Paid        | .00            |                              |                      |
| Ending Balance       | .00            |                              |                      |



01/28/16  
10:29:09

City of Polson  
Cash Report by Fund/Account  
For the Accounting Period: 6/15

Page: 1 of 3  
Report ID: L160

Funds 1000-7120

| Fund/Account                                   | Beginning Balance | Received   | Transfers In | Disbursed  | Transfers Out | Ending Balance |
|--|-------------------|------------|--------------|------------|---------------|----------------|
| 1000 General All-Purpose Fund                  |                   |            |              |            |               |                |
| 101000 Cash - Operating                        | 92,607.21         | 759,141.49 | 44,378.34    | 130,046.53 | 229,040.05    | 537,040.46     |
| 103000 Petty Cash                              | 200.00            | 0.00       | 0.00         | 0.00       | 0.00          | 200.00         |
| 103010 Cash Drawer                             | 100.00            | 0.00       | 0.00         | 0.00       | 0.00          | 100.00         |
| Total Fund                                     | 92,907.21         | 759,141.49 | 44,378.34    | 130,046.53 | 229,040.05    | 537,340.46     |
| 2001 Fire Impact Fees                          |                   |            |              |            |               |                |
| 102250 Cash Impact Fee/Restricted              | 58,032.26         | 299.02     | 0.00         | 0.00       | 0.00          | 58,331.28      |
| 2002 Parks Impact Fees                         |                   |            |              |            |               |                |
| 102250 Cash Impact Fee/Restricted              | 13,134.61         | 132.49     | 0.00         | 0.00       | 0.00          | 13,267.10      |
| 2020 Police Municipal Services Levy            |                   |            |              |            |               |                |
| 101000 Cash - Operating                        | 21,207.37         | 79,976.11  | 0.00         | 20,142.01  | 10,241.42     | 70,800.05      |
| 2170 Airport                                   |                   |            |              |            |               |                |
| 101000 Cash - Operating                        | 5.22              | 0.00       | 0.00         | 0.00       | 0.00          | 5.22           |
| 2210 Parks/Salish Point                        |                   |            |              |            |               |                |
| 101000 Cash - Operating                        | 26,070.82         | 4.95       | 0.00         | 0.00       | 0.00          | 26,075.77      |
| 2211 Skate Park Fund                           |                   |            |              |            |               |                |
| 101000 Cash - Operating                        | 85.01             | 0.02       | 0.00         | 0.00       | 0.00          | 85.03          |
| 2212 Cultural Trust Grant                      |                   |            |              |            |               |                |
| 101000 Cash - Operating                        | 103.94            | 0.02       | 0.00         | 0.00       | 0.00          | 103.96         |
| 2213 Dog Park/Travis Dolphin                   |                   |            |              |            |               |                |
| 101000 Cash - Operating                        | 1,578.73          | 0.30       | 0.00         | 0.00       | 734.02        | 845.01         |
| 2214 Rotary Donation                           |                   |            |              |            |               |                |
| 101000 Cash - Operating                        | 167.70            | 0.03       | 0.00         | 0.00       | 0.00          | 167.73         |
| 2215 Hanging Basket Maintenance                |                   |            |              |            |               |                |
| 101000 Cash - Operating                        | -1,004.01         | 0.00       | 1,291.36     | 0.19       | 287.16        | 0.00           |
| 2216 Parkland Subdivision Fee (formerly 7060)  |                   |            |              |            |               |                |
| 101000 Cash - Operating                        | 122,939.59        | 367.34     | 0.00         | 0.00       | 51,722.00     | 71,584.93      |
| 2218 Carol Sampson Sherick Trail Memorial Fund |                   |            |              |            |               |                |
| 101000 Cash - Operating                        | 828.48            | 0.16       | 0.00         | 0.00       | 0.00          | 828.64         |
| 2219 Parks Donations                           |                   |            |              |            |               |                |
| 101000 Cash - Operating                        | 323.84            | 0.06       | 0.00         | 0.00       | 0.00          | 323.90         |
| 2221 Eagle Scout Project Fund                  |                   |            |              |            |               |                |
| 101000 Cash - Operating                        | 12.35             | 0.00       | 0.00         | 0.00       | 0.00          | 12.35          |
| 2222 Park Donations - Restricted               |                   |            |              |            |               |                |
| 101000 Cash - Operating                        | 10,268.11         | 1.95       | 0.00         | 0.00       | 2,925.00      | 7,345.06       |
| 2310 Tax Increment District                    |                   |            |              |            |               |                |
| 101000 Cash - Operating                        | 260,925.92        | 111,028.12 | 0.03         | 21,769.68  | 6,651.53      | 343,532.86     |
| 102216 Cash - Rev Bond Sinking & Intere        | 19,954.59         | 0.00       | 6,651.53     | 0.00       | 0.03          | 26,606.09      |
| 102220 Cash - Revenue Bond Reserve             | 40,000.00         | 0.00       | 0.00         | 0.00       | 0.00          | 40,000.00      |
| Total Fund                                     | 320,880.51        | 111,028.12 | 6,651.56     | 21,769.68  | 6,651.56      | 410,138.95     |
| 2350 Local Government Study Commission         |                   |            |              |            |               |                |
| 101000 Cash - Operating                        | 5,020.13          | 5,933.73   | 0.00         | 1,347.21   | 0.00          | 9,606.65       |
| 2372 Permissive Medical Mills                  |                   |            |              |            |               |                |
| 101000 Cash - Operating                        | 13,488.57         | 38,081.55  | 0.00         | 8,647.48   | 42,922.64     | 0.00           |
| 2386 Street Permits Revenue                    |                   |            |              |            |               |                |
| 101000 Cash - Operating                        | 11,653.07         | 452.21     | 880.00       | 0.00       | 0.00          | 12,985.28      |
| 2390 Drug Forfeiture Fund                      |                   |            |              |            |               |                |
| 101000 Cash - Operating                        | 13,390.17         | 1,167.95   | 0.00         | 577.05     | 974.16        | 13,006.91      |

City of Polson  
Cash Report by Fund/Account  
For the Accounting Period: 6/15

Funds 1000-7120

| Fund/Account                                   | Beginning Balance | Received   | Transfers In | Disbursed | Transfers Out | Ending Balance |
|--|-------------------|------------|--------------|-----------|---------------|----------------|
| 2394 Building Code Enforcement                 |                   |            |              |           |               |                |
| 101000 Cash - Operating                        | -17,652.58        | 10,604.26  | 11,649.16    | 3.35      | 4,597.49      | 0.00           |
| 2395 Tree Fund                                 |                   |            |              |           |               |                |
| 101000 Cash - Operating                        | 2,071.88          | 0.39       | 0.00         | 0.00      | 59.48         | 2,012.79       |
| 2398 Credit Card Fees                          |                   |            |              |           |               |                |
| 101000 Cash - Operating                        | -70.64            | 163.26     | 75.76        | 168.38    | 0.00          | 0.00           |
| 2401 Light Maintenance District #19            |                   |            |              |           |               |                |
| 101000 Cash - Operating                        | 14,293.01         | 265.65     | 0.00         | 153.42    | 1,351.08      | 13,054.16      |
| 2402 Light Maintenance District #20            |                   |            |              |           |               |                |
| 101000 Cash - Operating                        | 1,530.56          | 3,327.14   | 0.00         | 33.80     | 916.34        | 3,907.56       |
| 2500 Weed Cleanup Maintenance Fund             |                   |            |              |           |               |                |
| 101000 Cash - Operating                        | 20,568.39         | 969.25     | 0.00         | 450.00    | 0.00          | 21,087.64      |
| 2510 Sidewalk Loan Fund                        |                   |            |              |           |               |                |
| 101000 Cash - Operating                        | 62,039.69         | 11.78      | 0.00         | 0.00      | 0.00          | 62,051.47      |
| 2701 Fire Barnowsky Estate Donation            |                   |            |              |           |               |                |
| 101000 Cash - Operating                        | 0.35              | 0.00       | 0.00         | 0.00      | 0.35          | 0.00           |
| 2702 Fire Training Center Donations            |                   |            |              |           |               |                |
| 101000 Cash - Operating                        | 19,501.24         | 353.70     | 0.35         | 0.00      | 0.00          | 19,855.29      |
| 2703 Fire Memb. Donation Fund                  |                   |            |              |           |               |                |
| 101000 Cash - Operating                        | 1,464.95          | 30.28      | 0.00         | 0.00      | 0.00          | 1,495.23       |
| 2710 Kids Safety/POLICE/FIRE                   |                   |            |              |           |               |                |
| 101000 Cash - Operating                        | 549.45            | 0.10       | 0.00         | 0.00      | 0.00          | 549.55         |
| 2720 Police Donations                          |                   |            |              |           |               |                |
| 101000 Cash - Operating                        | 5,882.48          | 201.12     | 0.00         | 0.00      | 60.00         | 6,023.60       |
| 2730 K-9 Donation Fund                         |                   |            |              |           |               |                |
| 101000 Cash - Operating                        | 1,181.08          | 0.22       | 0.00         | 0.00      | 0.00          | 1,181.30       |
| 2810 Police Training Fund                      |                   |            |              |           |               |                |
| 101000 Cash - Operating                        | 20,268.90         | 3.85       | 0.00         | 0.00      | 1,260.86      | 19,011.89      |
| 2820 Gas Apportionment Tax Fund                |                   |            |              |           |               |                |
| 101000 Cash - Operating                        | 41,304.04         | 12,189.60  | 0.00         | 0.00      | 5,527.32      | 47,966.32      |
| 2932 Parks ARRA Recycle Grant                  |                   |            |              |           |               |                |
| 101000 Cash - Operating                        | 369.64            | 0.07       | 0.00         | 0.00      | 0.00          | 369.71         |
| 2943 RCDI/Growth Policy                        |                   |            |              |           |               |                |
| 101000 Cash - Operating                        | 2,163.48          | 0.41       | 0.00         | 0.00      | 472.50        | 1,691.39       |
| 2953 NW Drug Task Force                        |                   |            |              |           |               |                |
| 101000 Cash - Operating                        | 482.34            | 577.05     | 12,092.39    | 13,151.78 | 0.00          | 0.00           |
| 3500 SPECIAL ASSESSMENT DEBT-Revolving Fund    |                   |            |              |           |               |                |
| 101000 Cash - Operating                        | 155,260.65        | 29.48      | 0.00         | 0.00      | 0.00          | 155,290.13     |
| 3542 SID #42 Streetscape Main St. Imp. Project |                   |            |              |           |               |                |
| 101010 Cash - Sinking and Interest             | 27,107.86         | 27,125.14  | 0.00         | 3,578.02  | 37,964.13     | 12,690.85      |
| 102220 Cash - Revenue Bond Reserve             | 37,500.00         | 0.00       | 0.00         | 0.00      | 0.00          | 37,500.00      |
| Total Fund                                     | 64,607.86         | 27,125.14  |              | 3,578.02  | 37,964.13     | 50,190.85      |
| 4520 Streetscape/Main St. Imp. Project         |                   |            |              |           |               |                |
| 101000 Cash - Operating                        | 4,311.47          | 0.82       | 0.00         | 0.00      | 0.00          | 4,312.29       |
| 4530 TIFD City Dock & Walkpath project         |                   |            |              |           |               |                |
| 101000 Cash - Operating                        | 33,584.51         | 6.38       | 1,376.82     | 0.00      | 23,359.57     | 11,608.14      |
| 5010 Golf Fund                                 |                   |            |              |           |               |                |
| 101000 Cash - Operating                        | 163,474.13        | 165,721.96 | 2,061.88     | 15,177.04 | 120,885.69    | 195,195.24     |

City of Polson  
Cash Report by Fund/Account  
For the Accounting Period: 6/15

Funds 1000-7120

| Fund/Account                                      | Beginning Balance | Received     | Transfers In | Disbursed  | Transfers Out | Ending Balance |
|---|-------------------|--------------|--------------|------------|---------------|----------------|
| 102216 Cash - Rev Bond Sinking & Intere           | 8,732.21          | 0.00         | 8,732.19     | 0.00       | 0.11          | 17,464.29      |
| 102230 Cash - Surplus Reserve                     | 60,964.26         | 49.05        | 0.00         | 0.00       | 0.00          | 61,013.31      |
| 102240 Cash - Replacement/Depreciation            | 25,140.40         | 0.00         | 0.00         | 0.00       | 0.00          | 25,140.40      |
| 103010 Cash Drawer                                | 750.00            | 0.00         | 0.00         | 0.00       | 0.00          | 750.00         |
| Total Fund  | 259,061.00        | 165,771.01   | 10,794.07    | 15,177.04  | 120,885.80    | 299,563.24     |
| 5201 Water Impact Fees                            |                   |              |              |            |               |                |
| 102250 Cash Impact Fee/Restricted                 | 278,380.65        | 326.36       | 0.00         | 0.00       | 0.00          | 278,707.01     |
| 5210 Water Fund                                   |                   |              |              |            |               |                |
| 101000 Cash - Operating                           | 58,235.90         | 394,513.95   | 14,307.72    | 22,028.25  | 383,356.17    | 61,673.15      |
| 102216 Cash - Rev Bond Sinking & Intere           | 6,030.84          | 0.00         | 2,895.41     | 0.00       | 0.00          | 8,926.25       |
| 102220 Cash - Revenue Bond Reserve                | 18,979.00         | 0.00         | 0.00         | 0.00       | 0.00          | 18,979.00      |
| 102230 Cash - Surplus Reserve                     | 14,457.45         | 181.10       | 0.00         | 0.00       | 0.00          | 14,638.55      |
| 102240 Cash - Replacement/Depreciation            | 844,771.03        | 0.00         | 0.00         | 0.00       | 0.00          | 844,771.03     |
| 102300 Cash - Customer Deposits                   | 11,353.25         | 0.00         | 0.00         | 0.00       | 11,103.25     | 250.00         |
| 103010 Cash Drawer                                | 200.00            | 0.00         | 0.00         | 0.00       | 0.00          | 200.00         |
| Total Fund  | 954,027.47        | 394,695.05   | 17,203.13    | 22,028.25  | 394,459.42    | 949,437.98     |
| 5301 Sewer Impact Fees                            |                   |              |              |            |               |                |
| 102250 Cash Impact Fee/Restricted                 | 82,914.49         | 187.74       | 0.00         | 0.00       | 0.00          | 83,102.23      |
| 5310 Sewer Fund                                   |                   |              |              |            |               |                |
| 101000 Cash - Operating                           | 550,405.26        | 90,613.97    | 2,880.30     | 22,883.91  | 52,794.18     | 568,221.44     |
| 102240 Cash - Replacement/Depreciation            | 1,475,276.92      | 2,884.62     | 0.00         | 0.00       | 0.00          | 1,478,161.54   |
| Total Fund  | 2,025,682.18      | 93,498.59    | 2,880.30     | 22,883.91  | 52,794.18     | 2,046,382.98   |
| 5390 Stormwater Project Fund                      |                   |              |              |            |               |                |
| 101000 Cash - Operating                           | 246,335.77        | 9,333.22     | 359.03       | 42.00      | 0.00          | 255,986.02     |
| 7075 City Court Trust Account                     |                   |              |              |            |               |                |
| 101000 Cash - Operating                           | 0.00              | 5,219.05     | 0.00         | 0.00       | 0.00          | 5,219.05       |
| 7120 Fire Disability & Pension (Third Class City) |                   |              |              |            |               |                |
| 101000 Cash - Operating                           | 15,193.12         | 2.88         | 0.00         | 0.00       | 15,182.65     | 13.35          |
| Totals  | 5,006,401.11      | 1,721,481.35 | 109,632.27   | 260,200.10 | 1,004,389.18  | 5,572,925.45   |

\*\*\* Transfers In and Transfers Out columns should match. There are a couple exceptions to this: 1) Canceled Electronic Checks and 2) Payroll Journal Vouchers that include local deductions set up with receipt accounting. Please see cash reconciliation procedure in manual or call for more details.

# CITY OF POLSON

## CITY COMMISSION AGENDA ITEM SUMMARY

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Agenda Item Number: 7 (Motion) Accept Award of RRGL Grant.

Meeting Date: February 1, 2016

Staff Contact: Mark Shrives

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**AGENDA ITEM SUMMARY:** Approve RRGL grant award agreement.

**BACKGROUND:** As part of the wastewater project the City applied for and was awarded a \$125,000 RRGL grant.

**ANALYSIS:** This agreement will put in place the award of the \$125,000 RRGL grant the City was awarded. The City has met all requirements of the grant and this agreement finalizes award and acceptance of the grant.

**FINANCIAL CONSIDERATIONS:** Grant award of \$125,000 to be used toward the wastewater project.

**STAFF RECOMMENDATION:** Approve RRGL agreement as presented.

**SUGGESTED MOTION:** *I move to approve acceptance of the Renewable Resource Grant Agreement awarding the City a \$125,000 grant.*

**ATTACHMENTS:**

1. RRGL Grant Agreement

**RESOURCE DEVELOPMENT BUREAU  
DEPARTMENT OF NATURAL RESOURCES AND CONSERVATION**

**RRG PROJECT GRANT AGREEMENT REVIEW ROUTE SLIP**

Agreement Number: RRG-16-xxxx

Project Sponsor: City of Polson

DNRC Contact: Sonja Hoeglund Phone: 406-444-0552

| <u>Reviewer</u> | <u>Date In</u> | <u>Date Out</u> | <u>Initials</u> |
|-----------------|----------------|-----------------|-----------------|
| Amy Personette  | _____          | _____           | _____           |
| Joan Specking   | _____          | _____           | _____           |
| Alice Stanley   | _____          | _____           | _____           |
| Mark Bostrom    | _____          | _____           | _____           |
| Anna Miller     | _____          | _____           | _____           |
| Legal           | _____          | _____           | _____           |
| FSO             | _____          | _____           | _____           |
| Amy Personette  | _____          | _____           | _____           |

Contract Specific Sections: Section 1, 2, 3, 4, 7, 11  
List below any changes to Standard Sections:

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Please review the enclosed Grant Agreement and pass it on to the next reviewer when finished. Please return the document back to the Resource Development Bureau as soon as possible.

**RENEWABLE RESOURCE GRANT AGREEMENT  
CONSERVATION AND RESOURCE DEVELOPMENT DIVISION  
MONTANA DEPARTMENT OF NATURAL RESOURCES AND CONSERVATION**

Project Sponsor: City of Polson

Project Name: Wastewater Treatment System Improvement Project

Grant Agreement Number: RRG-16-xxxx

**Declarations**

- Section 1. Purpose
- Section 2. Term
- Section 3. DNRC's Role
- Section 4. Project Scope
- Section 5. Project Budget
- Section 6. Availability of Grant Funds
- Section 7. Grant Disbursements
- Section 8. Reports
- Section 9. Records and Audits
- Section 10. Project Monitoring and Access for Inspection and Monitoring
- Section 11. Employment Status and Workers' Compensation
- Section 12. Equal Employment
- Section 13. Indemnity and Liability
- Section 14. Compliance with Applicable Laws
- Section 15. Copyright - Government Right to Use
- Section 16. Failure to Comply
- Section 17. Assignment and Amendment
- Section 18. Montana Law and Venue Section
- Attachment A – Scope of Work
- Attachment B – Budget
- Attachment C – Final Report Requirements and Project Completion and Certification Forms

FOR DNRC USE ONLY

Approved

Maximum amount under this Agreement: \$125,000

Agreement No. RRG-16-xxxx

-Source of Funds -

Amendment No. \_\_\_\_\_

|                                   |                 |
|-----------------------------------|-----------------|
| <u>Fund Name</u>                  | <u>Fund No.</u> |
| Natural Resource Projects Account | 02577           |

Division \_\_\_\_\_

|                 |            |                |
|-----------------|------------|----------------|
| <u>Subclass</u> | <u>ORG</u> | <u>Percent</u> |
| 54016           | 3414xxx    | 100%           |

FSO \_\_\_\_\_

Legal \_\_\_\_\_

Appropriation Authority - 64<sup>th</sup> Legislature/2015 H.B. 6

MONTANA RENEWABLE RESOURCE GRANT AGREEMENT

THIS GRANT, administered by the Montana Department of Natural Resources and Conservation (DNRC) and funded by the Montana Legislature in House Bill 6, is consistent with the policies, procedures and objectives of the Montana Renewable Resource Grant and Loan Program (MCA Title 85, Chapter 1, Part 6) for the enhancement of Montana's renewable natural resources. This grant is accepted by the City of Polson, hereinafter referred to as the Project Sponsor and represented by Mark Shrives, City Manager, 106 First Street East, Polson, Montana, 59860, according to the following terms and conditions:

SECTION 1. PURPOSE. The purpose of this Grant Agreement (Agreement) is to establish mutually agreeable terms and conditions, specifications, and requirements to grant funds to the Project Sponsor for public wastewater system replacement.

SECTION 2. TERM. The effective date of this Agreement is January 1, 2015. The Project Sponsor shall have until December 31, 2018, to complete the project and work described in Section 4, Project Scope. DNRC may grant an extension for completion upon request and showing of good cause by the Project Sponsor. A request for extension must be submitted to DNRC within 45 days prior to the termination date of this Agreement.

SECTION 3. DNRC's ROLE. DNRC is administering funds awarded by the Legislature to ensure that the funds are used according to the intent of the Legislature and the purposes, objectives, and procedures of the Renewable Resource Grant and Loan Program. Upon request from the Project Sponsor or its agent, DNRC will explain or clarify the terms and conditions of this Agreement and may provide limited technical assistance. DNRC will monitor project expenditures to assure payment eligibility. DNRC assumes no responsibility for the Project Sponsor's obligation to faithfully perform the tasks and activities necessary to implement and complete a project. The DNRC liaison for this grant is Sonja Hoeglund at 406-444-0552, shoeglund@mt.gov, PO Box 201601, Helena, MT 59620-1601. All requests for information and assistance, claims for grant funds, and reports shall be submitted to the DNRC's liaison / designee.

SECTION 4. PROJECT SCOPE. The scope of work for this project is described in Attachment A and incorporated herein by this reference. Supporting documents and attachments from the Renewable Resource Grant Application dated May 5, 2014 is also incorporated herein by this reference.

Plans and specifications for this project shall be prepared by a registered professional engineer licensed to practice in his or her areas of competence in the State of Montana. Plans and specifications shall be submitted to the Montana Department of Environmental Quality (DEQ) for review and approval prior to construction. Construction shall be in strict accordance with DEQ approved plans and specifications.

**SECTION 5. PROJECT BUDGET.** A project budget showing anticipated expenditures is provided in Attachment B and incorporated herein by this reference. A transfer of funds between budget categories in an amount exceeding 20 percent of the total grant amount must have prior written approval of DNRC.

**SECTION 6. AVAILABILITY OF GRANT FUNDS.** The Project Sponsor acknowledges and understands that grant funds become available through earnings from certain natural resource based taxes deposited in the natural resources projects state special revenue account. Renewable Resource Grant and Loan Program funds will be released to the extent they are available. Costs incurred prior to the effective date of this Agreement are not eligible for reimbursement, unless determined by DNRC to be an emergency, but may be counted as match funds upon written approval by DNRC. DNRC may consider an expenditure to be for an emergency if it is necessary to protect the imminent loss of life or property; to prevent significant imminent environmental damage; or to prevent the physical failure of a system.

**SECTION 7. GRANT DISBURSEMENTS.** The Project Sponsor shall submit claims for grant funds to DNRC. Receipts, vendor invoices, inspection certificates and other documentation of costs incurred shall be submitted with the claims. DNRC will verify the claims and check them against the Reports required in Section 8 and the Budget provided in Section 5. DNRC will disburse grant funds to the Project Sponsor upon approval. Reimbursement of Project Sponsor expenditures will only be made for expenses included in the Budget provided in Section 5 and that are clearly and accurately supported by the Project Sponsor's quarterly reports. DNRC may withhold 10 percent of the total authorized grant amount until all the tasks outlined in Section 4 and the Final Report required by Section 8 are completed and approved by DNRC. Total payment for all purposes under this Agreement shall not exceed **\$125,000**.

Reimbursement requests for work performed during the term of this Agreement must be submitted to the DNRC liaison within 90 calendar days after expiration of this Agreement to receive payment.

**SECTION 8. REPORTS.** The Project Sponsor is responsible for submitting quarterly updates, a final report, and a signed Certificate of Compliance at project completion. Pictures of the project before, during and after construction will be provided electronically by email to the DNRC liaison upon request. Because images may be used for publicity as well as project documentation, the project sponsor must acquire any release(s) necessary for the government's right to use as provided in SECTION 15. COPYRIGHT – GOVERNMENT RIGHT TO USE.

8.1 Quarterly progress reports for the periods ending each March, June, September and December shall be submitted to the DNRC liaison during the term of this Agreement. Reports will include: a description of activities conducted during the quarter, costs incurred, funds remaining, percent complete of the total project, and anticipated changes in project scope, schedule or budget. The Project Sponsor shall report on total project costs including those funded by the Project Sponsor and other matching funds. Significant problems encountered shall be noted and necessary scope and/or time line modifications requested

Quarterly reports must be submitted to the DNRC liaison within 15 calendar days following the close of the quarterly period. No claims for disbursements will be honored if the quarterly report has not been approved or if there is a delinquent report.

8.2 The Project Sponsor will submit a final report upon project completion. Final disbursement of grant funds is contingent upon DNRC receipt and approval of a report that meets requirements described in Attachment C and signed statement of compliance and completion (if applicable).

**SECTION 9. RECORDS AND AUDITS.** The Project Sponsor will maintain appropriate and adequate records showing complete entries of all receipts, disbursements and other transactions relating to the project. DNRC, the Legislative Audit Division, or the Legislative Fiscal Division may, at any reasonable time, audit all records, reports, and other documents that the Project Sponsor maintains under or in the course of this Agreement to ensure compliance with its terms and conditions.

**SECTION 10. PROJECT MONITORING AND ACCESS FOR INSPECTION AND MONITORING.** DNRC or its agents may monitor and inspect all phases and aspects of the Project Sponsor's performance to determine compliance with this Agreement, including the adequacy of records and accounts. DNRC may present specific areas of concern to the Project Sponsor providing the Project Sponsor the opportunity to better accomplish the goals and objectives of the Agreement and conditions of this Agreement.

Because this grant is from public funds, the Project Sponsor shall accommodate requests for public access to the site and records with due consideration for safety, private property rights, and convenience of everyone involved.

SECTION 11. EMPLOYMENT STATUS AND WORKERS' COMPENSATION. The project is for the benefit of the Project Sponsor. DNRC is not an owner or general contractor for the project and DNRC does not control the work activities or work-site of the Project Sponsor or any contractors that might be engaged for completion of the project.

The Project Sponsor is independent from and is not an employee, officer or agent of the State of Montana or DNRC. The Project Sponsor, its employees and contractors are not covered by the Workers' Compensation laws applicable to DNRC as an employer. The Project Sponsor is responsible for making sure that its employees are covered by Workers' Compensation Insurance and that its contractors are in compliance with the coverage provisions of the Workers' Compensation Act.

SECTION 12. EQUAL EMPLOYMENT. Any hiring of employees under this Agreement shall be on the basis of merit and qualifications, and there shall be no discrimination on the basis of race, color, religion, creed, sex, national origin, age, disability, marital status, or political belief. "Qualifications" mean qualifications as are generally related to competent performance of the particular occupational task.

SECTION 13. INDEMNITY AND LIABILITY. The Project Sponsor shall defend, indemnify and hold harmless DNRC and the State of Montana and its agents from and against any and all claims, demands, or actions for damages to property or injury to persons or other damages to persons or entities arising out of or resulting from the performance of the work or services funded by this grant. This Agreement is not intended to relieve a liable party of financial or legal responsibility.

SECTION 14. COMPLIANCE WITH APPLICABLE LAWS. All work must be in accordance with all federal, state and local law, statutes, rules and ordinances.

14.1. It shall be the Project Sponsor's responsibility to obtain all permits, licenses or authorizations that may be required from government authorities prior to initiation of the project or required to be obtained by the time of completion of the project and to be eligible for reimbursement funds under this Agreement. Permits or authorizations may include but are not limited to: Beneficial Water Use Permits (85-2-302(1), MCA), Change in Appropriation Right Authorization (85-2-402(1)(a),MCA) or other requirement under the Montana Water Use Act that may apply; 310 permitting requirements; or other permits or authorizations that may be required by state, local, or federal agencies prior to beginning work on the project or prior to completion of the project.

14.2. Procurement of labor, services, supplies, materials, and equipment shall be conducted according to applicable federal, state, and local statutes. The award of a grant or by grantee entering into this Agreement shall not be taken to imply that any required permits or authorizations issued by DNRC or other state, federal or local agency will be approved.

SECTION 15. COPYRIGHT - GOVERNMENT RIGHT TO USE. Any graphic, photographic, or other material developed under this Agreement may be copyrighted with the proviso that the State of Montana will have a royalty-free, nonexclusive, and irrevocable right to produce, publish or otherwise use, and authorize others to use the work for state government purposes.

SECTION 16. FAILURE TO COMPLY. If the Project Sponsor fails to comply with the terms and conditions of this Agreement, or reasonable directives or orders from DNRC, DNRC may terminate the Agreement. and refuse disbursement of any additional funds from this grant.. Such termination will become a consideration in any future application for grants from the Renewable Resource Grant and Loan Program.

SECTION 17. ASSIGNMENT AND AMENDMENT. This Agreement is not assignable. Amendment may be accomplished only by express written agreement of the parties. Amendments will be attached as an integral component of the Agreement.

SECTION 18. MONTANA LAW AND VENUE. Any action brought by any party to this Agreement that is based on enforcement or performance under this Agreement or interpretation of any term or condition of this Agreement, shall be governed by the laws of the State of Montana. Venue shall be in the First Judicial District, Lewis and Clark County, Montana.

The Project Sponsor and Grantee hereby accepts this grant according to the above terms and conditions.

I hereby certify that the information and all statements in the grant application are true, complete and accurate to the best of my knowledge and that the project or activity complies with all applicable state, local, and federal laws and regulations.

I further certify that this project will comply with applicable statutory and regulatory standards. I further certify that I am authorized to enter into and sign a binding agreement with the Department of Natural Resources and Conservation.

By: \_\_\_\_\_ Date \_\_\_\_\_  
(signature)

Print name and title \_\_\_\_\_

For: City of Polson \_\_\_\_\_ Tax ID Number \_\_\_\_\_

By: \_\_\_\_\_ Date \_\_\_\_\_

For: The Montana Department of Natural Resources and Conservation

## Attachment A – Scope of Work

**Background:** The City of Polson's wastewater treatment facility, a 4-cell aerated lagoon, was constructed in 1981. The last major improvements to the lagoon were made in 2001 when the City replaced the aeration equipment and removed sludge accumulations at an approximate cost of \$1 million. In September 2008, the US Environmental Protection Agency issued the City an Administrative Order for Compliance (AOC) because the City was out of compliance with its 2001 and 2007 National Pollutant Discharge Elimination System (NPDES) permits. Because of the AOC, the City was fined \$40,200 and directed to increase its monitoring efforts. The City's current NPDES permit became effective on January 1, 2012 and requires the City to implement disinfection to comply with limits for effluent *Escherichia coli* (*E. coli*) bacteria by July 1, 2017. Since issuance of the current NPDES permit, the City has exceeded numeric discharge limits and failed to meet percent removal requirements for biochemical oxygen demand in 26 instances, maximum pH once, and *E. coli* in 12 instances. Not only does the City need to comply with current effluent water quality mandates but anticipated changes in mandates related to the discharge of nitrogen and phosphorous will require replacement of the facility to meet these new rules.

Polson's wastewater water system has the following deficiencies:

- Dikes between and around the lagoon cells are eroding;
- The cells are not lined;
- The facility is unable to consistently treat effluent in accordance with the City's discharge permits;
- The facility lacks disinfection equipment to treat effluent; and,
- Anticipated changes in effluent water quality regulations related to discharge of nitrogen and phosphorus will require replacement of the system in order to meet these new rules.

### Scope of Work:

- Engineering and Design of the Wastewater Treatment Plan
- Construct a Sequencing Batch Reactor wastewater treatment facility

### Schedule:

1. Submit TSEP and DNRC Grant Applications (May 2014)
2. Submit for CDGB Grant & SRF Loan (May 2015)
3. Complete Headworks Equipment Procurement (August 2015)
4. Complete SBR Equipment Procurement Process (Sept/Oct 2015)
5. Submit Design Plans and Specs to DEQ for WWTP (May 2016)
6. Advertise for Bids for Construction WWTP (Aug 2016)
7. Begin Construction on New WWTP (Sept 2016)
8. Complete Construction on WWTP (March 2018)
9. Begin Use of New Facilities (Apr 2018)
10. Reclaim Existing Lagoons (Summer 2018)

Attachment B – Budget

| Costs          | DNRC           | Local Funding    | TSEP Grant     | CDBG Grant     | SRF Loan 1     | SRF Loan 2        | Match Total       | Grand Total       |
|----------------|----------------|------------------|----------------|----------------|----------------|-------------------|-------------------|-------------------|
| Administration |                | 470,000          | 13,000         | 16,200         |                | 75,000            | 574,200           | 574,200           |
| Engineering    | 50,000         | 350,000          | 350,000        |                |                | 315,300           | 1,015,300         | 1,065,300         |
| Construction   | 75,000         | 380,000          | 387,000        | 433,800        | 400,000        | 11,621,568        | 13,222,368        | 13,297,368        |
| Contingency    |                |                  |                |                |                | 1,853,132         | 1,853,132         | 1,853,132         |
| <b>Total</b>   | <b>125,000</b> | <b>1,200,000</b> | <b>750,000</b> | <b>450,000</b> | <b>400,000</b> | <b>13,865,000</b> | <b>16,665,000</b> | <b>16,790,000</b> |

Summary of Matching Funds

|               |                   |
|---------------|-------------------|
| Local Funding | 1,200,000         |
| TSEP Grant    | 750,000           |
| CDBG Grant    | 450,000           |
| SRF Loan 1    | 400,000           |
| SRF Loan 2    | 13,865,000        |
| <b>Total</b>  | <b>16,665,000</b> |

## **Attachment C - Final Report Information Requirements**

The Project Sponsor will submit one hard copy and one electronic copy (in pdf format) of the final report to DNRC upon project completion. Final disbursement of grant funds is contingent upon DNRC receipt and approval of a final report that meets requirements described in this Attachment.

At a minimum, the final report must describe the purpose and location of the grant, project tasks, changes to the scope, schedule or budget, how the project met stated goals and objectives, how the project benefited and/or developed renewable resources, and current project status.

The project sponsor is not required to use the suggested format in this attachment but must include the information listed below. A good final report will use photos, maps, charts and narrative to present information. The final report for this project may be posted on the DNRC website.

### **1. Title Page:**

- A. Grantee's name, address and telephone numbers.
- B. DNRC contract number
- C. Name, address, and telephone numbers of other contacts if the primary contact is not available.
- D. Funding: total project cost and amount of grant.
- E. State where copies of the report may be obtained. (An email address or website is acceptable).

**2. Introduction:** Describe the project history, location and purpose. Provide a map.

### **3. Discussion and Results:**

A. Describe how project goals and tasks identified in the contract agreement were completed:

- Describe how each task listed in the contracted scope of work was accomplished. Provide details (for example, if trees were planted as an erosion control measure, state how many, the tree species, the age or size of trees, and location of the plantings).
- List the goals and/or objectives of the project as stated in the scope of work and briefly describe how they were met by the activities described in the tasks above.
- Provide an explanation for contracted tasks that were not completed.
- Describe any out-of-scope work

B. Summarize any problems encountered and solutions adopted. What would you do differently?

### **4. Renewable Resource and Public Benefits:**

List the anticipated overall benefits of the project as stated in the grant application. Were these benefits realized? If not, explain why.

### **5. Grant Administration & Project Costs**

A. Budget: Include a summary of how project funds were spent by budget category and source of funding. Explain cost overruns or savings. Discuss unbudgeted expenses that arose over the course of the project.

B. Identify the matching funds that were to be spent according the Grant Agreement. Document that these funds were spent. If not all matching funds were spent, explain why.

**6. Project Completion and Certification** (provide only the applicable information below for your project)

- A. Project Sponsor's Certificate of Compliance.
- B. As Built Drawings if requested by the Department
- C. Engineer's Statement of Final Completion (if applicable)

**FINAL REPORT**  
**STATEMENT OF COMPLETION**

Project Sponsor:

Name of Project:

I, \_\_\_\_\_, (enter name of Project Engineer) a Registered Professional Engineer in the State of Montana, license number \_\_\_\_\_, do hereby state that the above-named project was completed according to the approved plans and specifications. I further state that the record ("as-built") drawings for this project are a true and accurate representation of the completed construction.

\_\_\_\_\_  
(Name)

\_\_\_\_\_  
P.E. Number

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
Date

(Name of firm)

(Address of firm)

**FINAL REPORT**  
**CERTIFICATE OF COMPLIANCE**

Project Sponsor:

Name of Project:

I, the undersigned, being duly qualified, respectfully, of the \_\_\_\_\_ (Name of Sponsor), in the County of \_\_\_\_\_, State of Montana, do hereby certify that the above-named project is in full compliance with all of the covenants and conditions set forth in Grant Agreement Number \_\_\_\_\_ between the \_\_\_\_\_ (Name of Sponsor) and the State of Montana, Department of Natural Resources and Conservation.

\_\_\_\_\_  
Authorized Signature

\_\_\_\_\_  
Date