

**CITY OF FIRCREST  
MCAG #0583  
ANNUAL FINANCIAL REPORT  
For the fiscal year ended  
December 31, 2016**

**Prepared by:**

**Fircrest Finance Department**

**CITY OF FIRCREST  
Annual Financial Report  
For the Fiscal Year Ended December 31, 2016**

**Basic Financial Statements:**

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# ANNUAL REPORT CERTIFICATION

City of Fircrest

(Official Name of Government)

0583

MCAG No.

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

For the Fiscal Year Ended 12/31/2016

## GOVERNMENT INFORMATION:

Official Mailing Address 115 Ramsdell  
Fircrest, WA 98466

Official Website Address www.cityoffircrest.net

Official E-mail Address ccorcoran@cityoffircrest.net

Official Phone Number 253-564-8901

## AUDIT CONTACT or PREPARER INFORMATION and CERTIFICATION:

Audit Contact or Preparer Name and Title Colleen Corcoran Finance Director

Contact Phone Number 253-564-8901

Contact E-mail Address ccorcoran@cityoffircrest.net

I certify 25th day of May, 2017, that annual report information is complete, accurate and in conformity with the Budgeting, Accounting and Reporting Systems Manual, to the best of my knowledge and belief, having reviewed this information and taken all appropriate steps in order to provide such certification. I acknowledge and understand our responsibility for the design and implementation of controls to ensure accurate financial reporting, comply with applicable laws and safeguard public resources, including controls to prevent and detect fraud. Finally, I acknowledge and understand our responsibility for immediately submitting corrected annual report information if any errors or an omission in such information is subsequently identified.

Signatures

Colleen Corcoran (ccorcoran@cityoffircrest.net)

**City of Fircrest**  
**Fund Resources and Uses Arising from Cash Transactions**  
**For the Year Ended December 31, 2016**

		<b>Total for All Funds (Memo Only)</b>	<b>001 General Fund</b>	<b>105 Police Investigation Fund</b>	<b>150 Cumulative Reserve Fund</b>
<b>Beginning Cash and Investments</b>					
30810	Reserved	7,881,880	1,593,306	11,450	3,530,763
30880	Unreserved	4,749,305	1,796,750	-	-
388 / 588	Prior Period Adjustments, Net	-	-	-	-
<b>Revenues</b>					
310	Taxes	3,420,989	3,202,324	-	-
320	Licenses and Permits	481,942	481,942	-	-
330	Intergovernmental Revenues	451,275	420,485	-	-
340	Charges for Goods and Services	3,679,537	190,484	-	-
350	Fines and Penalties	174,174	174,174	-	-
360	Miscellaneous Revenues	334,910	189,173	29	-
Total Revenues:		8,542,827	4,658,581	29	-
<b>Expenditures</b>					
510	General Government	1,068,917	1,068,917	-	-
520	Public Safety	2,136,502	2,136,502	-	-
530	Utilities	2,750,827	-	-	-
540	Transportation	412,097	400,089	-	-
550	Natural and Economic Environment	90,830	90,621	-	-
560	Social Services	1,750	1,750	-	-
570	Culture and Recreation	635,840	635,840	-	-
Total Expenditures:		7,096,763	4,333,719	-	-
Excess (Deficiency) Revenues over Expenditures:		1,446,064	324,863	29	-
<b>Other Increases in Fund Resources</b>					
391-393, 596	Debt Proceeds	1,003,476	-	-	-
397	Transfers-In	82,958	30,994	-	-
385	Special or Extraordinary Items	-	-	-	-
386 / 389	Custodial Activities	9,093	9,093	-	-
381, 395, 398	Other Resources	-	-	-	-
Total Other Increases in Fund Resources:		1,095,526	40,087	-	-
<b>Other Decreases in Fund Resources</b>					
594-595	Capital Expenditures	1,190,696	290,042	-	-
591-593, 599	Debt Service	229,171	-	-	-
597	Transfers-Out	82,958	-	-	-
585	Special or Extraordinary Items	-	-	-	-
586 / 589	Custodial Activities	92,156	92,156	-	-
581	Other Uses	-	-	-	-
Total Other Decreases in Fund Resources:		1,594,982	382,198	-	-
<b>Increase (Decrease) in Cash and Investments:</b>		<b>946,609</b>	<b>(17,248)</b>	<b>29</b>	<b>-</b>
<b>Ending Cash and Investments</b>					
5081000	Reserved	7,767,500	1,409,978	11,479	3,530,763
5088000	Unreserved	5,810,293	1,962,828	-	-
<b>Total Ending Cash and Investments</b>		<b>13,577,793</b>	<b>3,372,806</b>	<b>11,479</b>	<b>3,530,763</b>

The accompanying notes are an integral part of this statement.

**City of Fircrest**  
**Fund Resources and Uses Arising from Cash Transactions**  
**For the Year Ended December 31, 2016**

		<u>310 Reet</u>	<u>415 Storm Drain</u>	<u>425 Water Fund (department)</u>	<u>430 Sewer Fund (department)</u>
<b>Beginning Cash and Investments</b>					
30810	Reserved	1,157,986	-	-	-
30880	Unreserved	-	670,196	804,511	1,477,848
388 / 588	Prior Period Adjustments, Net	-	-	-	-
<b>Revenues</b>					
310	Taxes	218,665	-	-	-
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	-	5,790	25,000	-
340	Charges for Goods and Services	-	385,385	876,100	2,050,458
350	Fines and Penalties	-	-	-	-
360	Miscellaneous Revenues	3,156	1,707	84,315	19,147
Total Revenues:		<u>221,821</u>	<u>392,881</u>	<u>985,415</u>	<u>2,069,606</u>
<b>Expenditures</b>					
510	General Government	-	-	-	-
520	Public Safety	-	-	-	-
530	Utilities	-	326,558	809,691	1,614,577
540	Transportation	-	-	-	-
550	Natural and Economic Environment	-	-	209	-
560	Social Services	-	-	-	-
570	Culture and Recreation	-	-	-	-
Total Expenditures:		<u>-</u>	<u>326,558</u>	<u>809,900</u>	<u>1,614,577</u>
Excess (Deficiency) Revenues over Expenditures:		<u>221,821</u>	<u>66,324</u>	<u>175,515</u>	<u>455,028</u>
<b>Other Increases in Fund Resources</b>					
391-393, 596	Debt Proceeds	-	-	-	1,003,476
397	Transfers-In	-	-	-	51,964
385	Special or Extraordinary Items	-	-	-	-
386 / 389	Custodial Activities	-	-	-	-
381, 395, 398	Other Resources	-	-	-	-
Total Other Increases in Fund Resources:		<u>-</u>	<u>-</u>	<u>-</u>	<u>1,055,439</u>
<b>Other Decreases in Fund Resources</b>					
594-595	Capital Expenditures	-	127,677	111,586	388,961
591-593, 599	Debt Service	-	-	51,956	177,215
597	Transfers-Out	82,958	-	-	-
585	Special or Extraordinary Items	-	-	-	-
586 / 589	Custodial Activities	-	-	-	-
581	Other Uses	-	-	-	-
Total Other Decreases in Fund Resources:		<u>82,958</u>	<u>127,677</u>	<u>163,542</u>	<u>566,176</u>
<b>Increase (Decrease) in Cash and Investments:</b>		<u>138,863</u>	<u>(61,353)</u>	<u>11,973</u>	<u>944,291</u>
<b>Ending Cash and Investments</b>					
5081000	Reserved	1,296,849	-	-	-
5088000	Unreserved	-	608,842	816,484	2,422,140
<b>Total Ending Cash and Investments</b>		<u>1,296,849</u>	<u>608,842</u>	<u>816,484</u>	<u>2,422,140</u>

**City of Fircrest**  
**Fund Resources and Uses Arising from Cash Transactions**  
**For the Year Ended December 31, 2016**

		<b>501 Equipment Rental Fund</b>
<b>Beginning Cash and Investments</b>		
30810	Reserved	1,588,375
30880	Unreserved	-
388 / 588	Prior Period Adjustments, Net	-
<b>Revenues</b>		
310	Taxes	-
320	Licenses and Permits	-
330	Intergovernmental Revenues	-
340	Charges for Goods and Services	177,110
350	Fines and Penalties	-
360	Miscellaneous Revenues	37,384
Total Revenues:		214,494
<b>Expenditures</b>		
510	General Government	-
520	Public Safety	-
530	Utilities	-
540	Transportation	12,008
550	Natural and Economic Environment	-
560	Social Services	-
570	Culture and Recreation	-
Total Expenditures:		12,008
Excess (Deficiency) Revenues over Expenditures:		202,486
<b>Other Increases in Fund Resources</b>		
391-393, 596	Debt Proceeds	-
397	Transfers-In	-
385	Special or Extraordinary Items	-
386 / 389	Custodial Activities	-
381, 395, 398	Other Resources	-
Total Other Increases in Fund Resources:		-
<b>Other Decreases in Fund Resources</b>		
594-595	Capital Expenditures	272,430
591-593, 599	Debt Service	-
597	Transfers-Out	-
585	Special or Extraordinary Items	-
586 / 589	Custodial Activities	-
581	Other Uses	-
Total Other Decreases in Fund Resources:		272,430
<b>Increase (Decrease) in Cash and Investments:</b>		<b>(69,944)</b>
<b>Ending Cash and Investments</b>		
5081000	Reserved	1,518,430
5088000	Unreserved	-
<b>Total Ending Cash and Investments</b>		<b>1,518,430</b>

**City of Fircrest**  
**Fiduciary Fund Resources and Uses Arising from Cash Transactions**  
**For the Year Ended December 31, 2016**

		<b>Total for All Funds (Memo Only)</b>	<b>611 Trust Fund</b>	<b>655 Agency Fund/Bdg Permit</b>
308	Beginning Cash and Investments	41,461	41,461	-
388 & 588	Prior Period Adjustments, Net	-	-	-
310-360	Revenues	-	-	-
380-390	Other Increases and Financing Sources	159,224	12,565	146,659
510-570	Expenditures	-	-	-
580-590	Other Decreases and Financing Uses	156,288	9,633	146,655
	Net Increase (Decrease) in Cash and Investments:	2,936	2,932	4
508	Ending Cash and Investments	44,398	44,393	5

*The accompanying notes are an integral part of this statement.*

**City of Fircrest**

## Schedule 01

For the year ended December 31, 2016

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0583	001	General Fund	3081000	Reserved Cash and Investments - Beginning	\$1,593,306
0583	001	General Fund	3088000	Unreserved Cash and Investments - Beginning	\$1,796,750
0583	001	General Fund	3111000	Property Tax	\$1,514,119
0583	001	General Fund	3111000	Property Tax	\$314,721
0583	001	General Fund	3113000	Sale of Tax Title Property	\$315
0583	001	General Fund	3131100	Local Retail Sales and Use Tax	\$522,262
0583	001	General Fund	3131700	Zoo, Aquarium and Wildlife Facilities Sales and Use Tax	\$60,998
0583	001	General Fund	3137100	Criminal Justice Sales and Use Tax	\$109,068
0583	001	General Fund	3164000	Business and Occupation Taxes on Utilities	\$68,406
0583	001	General Fund	3164100	Business and Occupation Taxes on Utilities	\$124,152
0583	001	General Fund	3164300	Business and Occupation Taxes on Utilities	\$95,159
0583	001	General Fund	3164500	Business and Occupation Taxes on Utilities	\$93,151
0583	001	General Fund	3164600	Business and Occupation Taxes on Utilities	\$157,510
0583	001	General Fund	3164700	Business and Occupation Taxes on Utilities	\$142,333
0583	001	General Fund	3168100	Gambling Tax - Punch Boards and Pull Tabs	\$131
0583	001	General Fund	3219100	Franchise Fees and Royalties	\$244,641
0583	001	General Fund	3219100	Franchise Fees and Royalties	\$6,397
0583	001	General Fund	3219100	Franchise Fees and Royalties	\$118,059



MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0583	001	General Fund	3219900	Other Business Licenses and Permits	\$55,716
0583	001	General Fund	3219900	Other Business Licenses and Permits	\$2,700
0583	001	General Fund	3221000	Buildings, Structures and Equipment	\$26,341
0583	001	General Fund	3221000	Buildings, Structures and Equipment	\$7,560
0583	001	General Fund	3221000	Buildings, Structures and Equipment	\$5,037
0583	001	General Fund	3221000	Buildings, Structures and Equipment	\$30
0583	001	General Fund	3221000	Buildings, Structures and Equipment	\$315
0583	001	General Fund	3221000	Buildings, Structures and Equipment	\$104
0583	001	General Fund	3221000	Buildings, Structures and Equipment	\$342
0583	001	General Fund	3224000	Street and Curb Permits	\$14,175
0583	001	General Fund	3229000	Other Non-Business Licenses and Permits	\$525
0583	001	General Fund	3332060	Federal Indirect Grant from Department of Transportation	\$9,733
0583	001	General Fund	3340380	State Grant from Transportation Improvement Board (TIB)	\$48,500
0583	001	General Fund	3360071	Multimodal Transportation - Cities	\$6,728
0583	001	General Fund	3360087	Motor Vehicle Fuel Tax - City Streets	\$141,941
0583	001	General Fund	3360098	City-County Assistance	\$116,829
0583	001	General Fund	3360621	Criminal Justice - Violent Crimes/Population	\$1,811
0583	001	General Fund	3360626	Criminal Justice - Special Programs	\$6,603
0583	001	General Fund	3360651	DUI and Other Criminal Justice Assistance	\$1,025
0583	001	General Fund	3360694	Liquor/Beer Excise Tax	\$30,677
0583	001	General Fund	3360695	Liquor Control Board Profits	\$43,189

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0583	001	General Fund	3360695	Liquor Control Board Profits	\$13,450
0583	001	General Fund	3419900	Passport and Naturalization Services	\$11,800
0583	001	General Fund	3421000	Law Enforcement Services	\$1,412
0583	001	General Fund	3421000	Law Enforcement Services	\$24,715
0583	001	General Fund	3458100	Zoning and Subdivision Services	\$7,396
0583	001	General Fund	3458100	Zoning and Subdivision Services	\$1,200
0583	001	General Fund	3458300	Plan Checking Services	\$22,810
0583	001	General Fund	3473000	Activity Fees	\$33,399
0583	001	General Fund	3473000	Activity Fees	\$4,169
0583	001	General Fund	3473000	Activity Fees	\$7,206
0583	001	General Fund	3473000	Activity Fees	\$1,780
0583	001	General Fund	3473000	Activity Fees	\$1,430
0583	001	General Fund	3476000	Program Fees	\$12,966
0583	001	General Fund	3476000	Program Fees	\$11,575
0583	001	General Fund	3476000	Program Fees	\$760
0583	001	General Fund	3476000	Program Fees	\$1,000
0583	001	General Fund	3476000	Program Fees	\$13,057
0583	001	General Fund	3476000	Program Fees	\$33,810
0583	001	General Fund	3531000	Traffic Infraction Penalties	\$166,402
0583	001	General Fund	3565000	Investigative Fund Assessments	\$3,572
0583	001	General Fund	3565000	Investigative Fund Assessments	\$4,200
0583	001	General Fund	3611100	Investment Earnings	\$50,945
0583	001	General Fund	3611100	Investment Earnings	\$1,246
0583	001	General Fund	3614000	Other Interest	\$354
0583	001	General Fund	3614000	Other Interest	\$443
0583	001	General Fund	3614000	Other Interest	\$84
0583	001	General Fund	3624000	Rents and Leases	\$20,360
0583	001	General Fund	3625000	Rents and Leases	\$69,220
0583	001	General Fund	3625000	Rents and Leases	\$3,840

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0583	001	General Fund	3625000	Rents and Leases	\$4,350
0583	001	General Fund	3625000	Rents and Leases	\$2,590
0583	001	General Fund	3670000	Contributions and Donations from Nongovernmental Sources	\$11,249
0583	001	General Fund	3670000	Contributions and Donations from Nongovernmental Sources	\$8,992
0583	001	General Fund	3670000	Contributions and Donations from Nongovernmental Sources	\$7,880
0583	001	General Fund	3670000	Contributions and Donations from Nongovernmental Sources	\$3,240
0583	001	General Fund	3670000	Contributions and Donations from Nongovernmental Sources	\$1,160
0583	001	General Fund	3694000	Judgments and Settlements	\$404
0583	001	General Fund	3698100	Cash Adjustments	\$57
0583	001	General Fund	3698100	Cash Adjustments	(\$7)
0583	001	General Fund	3699100	Miscellaneous Other	\$970
0583	001	General Fund	3699100	Miscellaneous Other	\$1,795
0583	001	General Fund	3891000	Refundable Deposits	\$9,575
0583	001	General Fund	3891001	Refundable Deposits	(\$482)
0583	001	General Fund	3970000	Transfers-In	\$18,790
0583	001	General Fund	3970000	Transfers-In	\$12,204
0583	105	Police Investigation Fund	3081000	Reserved Cash and Investments - Beginning	\$11,450
0583	105	Police Investigation Fund	3611100	Investment Earnings	\$29
0583	150	Cumulative Reserve Fund	3081000	Reserved Cash and Investments - Beginning	\$3,530,763
0583	310	Reet	3081000	Reserved Cash and Investments - Beginning	\$1,157,986
0583	310	Reet	3183400	REET 1 - First Quarter Percent	\$109,333
0583	310	Reet	3183500	REET 2 - Second Quarter Percent	\$109,333

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0583	310	Reet	3611100	Investment Earnings	\$347
0583	310	Reet	3611100	Investment Earnings	\$2,809
0583	415	Storm Drain	3088000	Unreserved Cash and Investments - Beginning	\$670,196
0583	415	Storm Drain	3340310	State Grant from Department of Ecology	\$5,790
0583	415	Storm Drain	3431000	Storm Drainage Sales and Services	\$377,480
0583	415	Storm Drain	3431000	Storm Drainage Sales and Services	\$560
0583	415	Storm Drain	3431000	Storm Drainage Sales and Services	\$7,345
0583	415	Storm Drain	3611100	Investment Earnings	\$1,558
0583	415	Storm Drain	3699100	Miscellaneous Other	\$149
0583	425	Water Fund (department)	3088000	Unreserved Cash and Investments - Beginning	\$804,511
0583	425	Water Fund (department)	3340490	State Grant from Department of Health	\$25,000
0583	425	Water Fund (department)	3434000	Water Sales and Services	\$859,842
0583	425	Water Fund (department)	3434000	Water Sales and Services	\$5,400
0583	425	Water Fund (department)	3434000	Water Sales and Services	\$1,534
0583	425	Water Fund (department)	3434000	Water Sales and Services	\$9,325
0583	425	Water Fund (department)	3611100	Investment Earnings	\$2,021
0583	425	Water Fund (department)	3625000	Rents and Leases	\$41,419
0583	425	Water Fund (department)	3625000	Rents and Leases	\$25,511
0583	425	Water Fund (department)	3694000	Judgments and Settlements	\$520
0583	425	Water Fund (department)	3699100	Miscellaneous Other	\$1,629
0583	425	Water Fund (department)	3699100	Miscellaneous Other	\$1,215
0583	425	Water Fund (department)	3670000	Contributions and Donations from Nongovernmental Sources	\$12,000

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0583	430	Sewer Fund (department)	3088000	Unreserved Cash and Investments - Beginning	\$1,477,848
0583	430	Sewer Fund (department)	3435000	Sewer/Reclaimed Water Sales and Services	\$2,028,697
0583	430	Sewer Fund (department)	3435000	Sewer/Reclaimed Water Sales and Services	\$3,250
0583	430	Sewer Fund (department)	3435000	Sewer/Reclaimed Water Sales and Services	\$627
0583	430	Sewer Fund (department)	3435000	Sewer/Reclaimed Water Sales and Services	\$17,885
0583	430	Sewer Fund (department)	3611100	Investment Earnings	\$4,969
0583	430	Sewer Fund (department)	3611100	Investment Earnings	\$2,029
0583	430	Sewer Fund (department)	3699100	Miscellaneous Other	\$149
0583	430	Sewer Fund (department)	3670000	Contributions and Donations from Nongovernmental Sources	\$12,000
0583	430	Sewer Fund (department)	3918000	Intergovernmental Loans	\$1,003,476
0583	430	Sewer Fund (department)	3970000	Transfers-In	\$51,964
0583	501	Equipment Rental Fund	3081000	Reserved Cash and Investments - Beginning	\$1,588,375
0583	501	Equipment Rental Fund	3483000	Internal Service Funds Sales and Services	\$79,269
0583	501	Equipment Rental Fund	3483000	Internal Service Funds Sales and Services	\$42,970
0583	501	Equipment Rental Fund	3483000	Internal Service Funds Sales and Services	\$37,711
0583	501	Equipment Rental Fund	3483000	Internal Service Funds Sales and Services	\$17,160
0583	501	Equipment Rental Fund	3483000	Internal Service Funds Sales and Services	\$59,812
0583	501	Equipment Rental Fund	3483000	Internal Service Funds Sales and Services	\$14,757
0583	501	Equipment Rental Fund	3483000	Internal Service Funds Sales and Services	\$17,263
0583	501	Equipment Rental Fund	3483000	Internal Service Funds Sales and Services	\$6,756
0583	501	Equipment Rental Fund	3611100	Investment Earnings	\$27,984

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0583	501	Equipment Rental Fund	3624000	Rents and Leases	\$3,600
0583	501	Equipment Rental Fund	3699100	Miscellaneous Other	\$5,800
0583	611	Trust Fund	3081000	Reserved Cash and Investments - Beginning	\$41,461
0583	611	Trust Fund	3891000	Refundable Deposits	\$12,565
0583	655	Agency Fund/Bdg Permit	3860000	Court Remittances	\$292
0583	655	Agency Fund/Bdg Permit	3861000	Court Remittances	\$410
0583	655	Agency Fund/Bdg Permit	3861800	Court Remittances	\$2,118
0583	655	Agency Fund/Bdg Permit	3868300	Court Remittances	\$4,853
0583	655	Agency Fund/Bdg Permit	3868300	Court Remittances	\$9,524
0583	655	Agency Fund/Bdg Permit	3868300	Court Remittances	\$1,365
0583	655	Agency Fund/Bdg Permit	3868700	Court Remittances	\$337
0583	655	Agency Fund/Bdg Permit	3868800	Court Remittances	\$982
0583	655	Agency Fund/Bdg Permit	3868900	Court Remittances	\$1,729
0583	655	Agency Fund/Bdg Permit	3868900	Court Remittances	\$238
0583	655	Agency Fund/Bdg Permit	3869100	Court Remittances	\$64,123
0583	655	Agency Fund/Bdg Permit	3869200	Court Remittances	\$34,116
0583	655	Agency Fund/Bdg Permit	3869300	Court Remittances	\$105
0583	655	Agency Fund/Bdg Permit	3869600	Court Remittances	\$232
0583	655	Agency Fund/Bdg Permit	3869700	Court Remittances	\$26,235
0583	501	Equipment Rental Fund	3480000	Internal Service Funds Sales and Services	(\$98,589)
0583	001	General Fund	5116010	Legislative Activities	\$33,121
0583	001	General Fund	5116010	Legislative Activities	(\$11,274)
0583	001	General Fund	5116020	Legislative Activities	\$2,646
0583	001	General Fund	5116020	Legislative Activities	(\$901)
0583	001	General Fund	5116030	Legislative Activities	\$135
0583	001	General Fund	5116030	Legislative Activities	(\$46)
0583	001	General Fund	5116040	Legislative Activities	\$3,993
0583	001	General Fund	5116040	Legislative Activities	\$760
0583	001	General Fund	5116040	Legislative Activities	\$33
0583	001	General Fund	5116040	Legislative Activities	\$4,147
0583	001	General Fund	5116040	Legislative Activities	\$2,341
0583	001	General Fund	5116040	Legislative Activities	\$5,045
0583	001	General Fund	5116040	Legislative Activities	\$318

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0583	001	General Fund	5116040	Legislative Activities	\$750
0583	001	General Fund	5116040	Legislative Activities	(\$5,918)
0583	001	General Fund	5125010	Municipal Court	\$190,002
0583	001	General Fund	5125020	Municipal Court	\$65,321
0583	001	General Fund	5125030	Municipal Court	\$2,403
0583	001	General Fund	5125030	Municipal Court	\$377
0583	001	General Fund	5125030	Municipal Court	\$392
0583	001	General Fund	5125040	Municipal Court	\$1,225
0583	001	General Fund	5125040	Municipal Court	\$976
0583	001	General Fund	5125040	Municipal Court	\$678
0583	001	General Fund	5125040	Municipal Court	\$118
0583	001	General Fund	5125040	Municipal Court	\$441
0583	001	General Fund	5125040	Municipal Court	\$96
0583	001	General Fund	5125040	Municipal Court	\$2,058
0583	001	General Fund	5125040	Municipal Court	\$126
0583	001	General Fund	5125040	Municipal Court	\$337
0583	001	General Fund	5125040	Municipal Court	\$387
0583	001	General Fund	5125040	Municipal Court	\$98
0583	001	General Fund	5131010	Executive Office	\$162,117
0583	001	General Fund	5131010	Executive Office	(\$55,181)
0583	001	General Fund	5131020	Executive Office	\$51,373
0583	001	General Fund	5131020	Executive Office	(\$17,486)
0583	001	General Fund	5131030	Executive Office	\$155
0583	001	General Fund	5131030	Executive Office	\$200
0583	001	General Fund	5131030	Executive Office	(\$121)
0583	001	General Fund	5131040	Executive Office	\$175
0583	001	General Fund	5131040	Executive Office	\$143
0583	001	General Fund	5131040	Executive Office	\$45
0583	001	General Fund	5131040	Executive Office	(\$124)
0583	001	General Fund	5142310	Financial Services	\$193,301
0583	001	General Fund	5142310	Financial Services	\$445
0583	001	General Fund	5142310	Financial Services	(\$65,946)
0583	001	General Fund	5142320	Financial Services	\$71,389
0583	001	General Fund	5142320	Financial Services	(\$24,299)

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0583	001	General Fund	5142330	Financial Services	\$411
0583	001	General Fund	5142330	Financial Services	\$43
0583	001	General Fund	5142330	Financial Services	(\$155)
0583	001	General Fund	5142340	Financial Services	\$1,451
0583	001	General Fund	5142340	Financial Services	\$11,817
0583	001	General Fund	5142340	Financial Services	\$4,769
0583	001	General Fund	5142340	Financial Services	\$478
0583	001	General Fund	5142340	Financial Services	\$1,025
0583	001	General Fund	5142340	Financial Services	\$921
0583	001	General Fund	5142340	Financial Services	\$205
0583	001	General Fund	5142340	Financial Services	\$20
0583	001	General Fund	5142340	Financial Services	(\$7,041)
0583	001	General Fund	5144050	Election Services	\$15,788
0583	001	General Fund	5144050	Election Services	(\$5,374)
0583	001	General Fund	5153030	Legal Services	\$252
0583	001	General Fund	5153030	Legal Services	(\$86)
0583	001	General Fund	5153040	Legal Services	\$31,000
0583	001	General Fund	5153040	Legal Services	\$21,213
0583	001	General Fund	5153040	Legal Services	\$2,800
0583	001	General Fund	5153040	Legal Services	\$56,473
0583	001	General Fund	5153040	Legal Services	\$3,449
0583	001	General Fund	5153040	Legal Services	\$1,220
0583	001	General Fund	5153040	Legal Services	\$430
0583	001	General Fund	5153040	Legal Services	(\$39,682)
0583	001	General Fund	5177820	Unemployment Compensation	\$67
0583	001	General Fund	5179030	Other Employee Benefit Programs	\$844
0583	001	General Fund	5179040	Other Employee Benefit Programs	\$183
0583	001	General Fund	5181010	Personnel Services	\$13,995
0583	001	General Fund	5181010	Personnel Services	(\$4,764)
0583	001	General Fund	5181020	Personnel Services	\$12,594
0583	001	General Fund	5181020	Personnel Services	(\$4,286)
0583	001	General Fund	5181030	Personnel Services	\$25



MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0583	001	General Fund	5181030	Personnel Services	\$5,546
0583	001	General Fund	5181030	Personnel Services	\$2,167
0583	001	General Fund	5181030	Personnel Services	\$710
0583	001	General Fund	5181030	Personnel Services	(\$2,875)
0583	001	General Fund	5181040	Personnel Services	\$1,352
0583	001	General Fund	5181040	Personnel Services	\$9,312
0583	001	General Fund	5181040	Personnel Services	\$12,136
0583	001	General Fund	5181040	Personnel Services	\$10
0583	001	General Fund	5181040	Personnel Services	\$5,108
0583	001	General Fund	5181040	Personnel Services	\$1,878
0583	001	General Fund	5181040	Personnel Services	\$10,684
0583	001	General Fund	5181040	Personnel Services	\$7,474
0583	001	General Fund	5181040	Personnel Services	\$151
0583	001	General Fund	5181040	Personnel Services	\$1,494
0583	001	General Fund	5181040	Personnel Services	(\$16,882)
0583	001	General Fund	5181110	Personnel Services	\$24,625
0583	001	General Fund	5181110	Personnel Services	(\$8,382)
0583	001	General Fund	5181120	Personnel Services	\$10,357
0583	001	General Fund	5181120	Personnel Services	(\$3,525)
0583	001	General Fund	5181130	Personnel Services	\$16
0583	001	General Fund	5181130	Personnel Services	\$90
0583	001	General Fund	5181130	Personnel Services	(\$36)
0583	001	General Fund	5181140	Personnel Services	\$899
0583	001	General Fund	5181140	Personnel Services	\$3,818
0583	001	General Fund	5181140	Personnel Services	\$751
0583	001	General Fund	5181140	Personnel Services	\$12
0583	001	General Fund	5181140	Personnel Services	(\$1,865)
0583	001	General Fund	5183010	Maintenance/Security/Insurance/Janitorial Services	\$86,954
0583	001	General Fund	5183010	Maintenance/Security/Insurance/Janitorial Services	\$174
0583	001	General Fund	5183010	Maintenance/Security/Insurance/Janitorial Services	(\$29,656)

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0583	001	General Fund	5183020	Maintenance/Security/Insurance/Janitorial Services	\$37,710
0583	001	General Fund	5183020	Maintenance/Security/Insurance/Janitorial Services	(\$12,835)
0583	001	General Fund	5183030	Maintenance/Security/Insurance/Janitorial Services	\$478
0583	001	General Fund	5183030	Maintenance/Security/Insurance/Janitorial Services	\$1,746
0583	001	General Fund	5183030	Maintenance/Security/Insurance/Janitorial Services	\$2,443
0583	001	General Fund	5183030	Maintenance/Security/Insurance/Janitorial Services	\$1,895
0583	001	General Fund	5183030	Maintenance/Security/Insurance/Janitorial Services	\$4,900
0583	001	General Fund	5183030	Maintenance/Security/Insurance/Janitorial Services	\$224
0583	001	General Fund	5183030	Maintenance/Security/Insurance/Janitorial Services	\$256
0583	001	General Fund	5183030	Maintenance/Security/Insurance/Janitorial Services	(\$4,065)
0583	001	General Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$94
0583	001	General Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$26,297
0583	001	General Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$472
0583	001	General Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$3,600
0583	001	General Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$148,218

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0583	001	General Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$2,320
0583	001	General Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$10,552
0583	001	General Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$5,214
0583	001	General Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$7,160
0583	001	General Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$6,669
0583	001	General Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$2,479
0583	001	General Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$1,554
0583	001	General Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$6,597
0583	001	General Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$2,060
0583	001	General Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$456
0583	001	General Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$348
0583	001	General Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	(\$76,275)
0583	001	General Fund	5188110	Information Technology Services	\$25,347
0583	001	General Fund	5188110	Information Technology Services	(\$8,628)
0583	001	General Fund	5188120	Information Technology Services	\$2,040
0583	001	General Fund	5188120	Information Technology Services	(\$694)
0583	001	General Fund	5188130	Information Technology Services	\$27

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0583	001	General Fund	5188130	Information Technology Services	\$1,953
0583	001	General Fund	5188130	Information Technology Services	(\$674)
0583	001	General Fund	5188140	Information Technology Services	\$998
0583	001	General Fund	5188140	Information Technology Services	\$4,671
0583	001	General Fund	5188140	Information Technology Services	\$1,535
0583	001	General Fund	5188140	Information Technology Services	\$1,284
0583	001	General Fund	5188140	Information Technology Services	\$6,714
0583	001	General Fund	5188140	Information Technology Services	(\$5,174)
0583	001	General Fund	5211010	Administration	\$2,328
0583	001	General Fund	5211020	Administration	\$438
0583	001	General Fund	5211040	Administration	\$771
0583	001	General Fund	5211040	Administration	\$109
0583	001	General Fund	5212210	Police Operations	\$789,955
0583	001	General Fund	5212210	Police Operations	\$13,224
0583	001	General Fund	5212210	Police Operations	\$6,193
0583	001	General Fund	5212210	Police Operations	\$7,395
0583	001	General Fund	5212220	Police Operations	\$319,181
0583	001	General Fund	5212220	Police Operations	\$6,880
0583	001	General Fund	5212220	Police Operations	\$468
0583	001	General Fund	5212220	Police Operations	\$1,054
0583	001	General Fund	5212230	Police Operations	\$4,420
0583	001	General Fund	5212230	Police Operations	\$1,470
0583	001	General Fund	5212240	Police Operations	\$21,664
0583	001	General Fund	5212240	Police Operations	\$7,764
0583	001	General Fund	5212240	Police Operations	\$1,642
0583	001	General Fund	5212240	Police Operations	\$4,459
0583	001	General Fund	5212240	Police Operations	\$187
0583	001	General Fund	5212240	Police Operations	\$47,632
0583	001	General Fund	5212240	Police Operations	\$41,505

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0583	001	General Fund	5212240	Police Operations	\$95
0583	001	General Fund	5212240	Police Operations	\$2,345
0583	001	General Fund	5212240	Police Operations	\$5,572
0583	001	General Fund	5212240	Police Operations	\$460
0583	001	General Fund	5212240	Police Operations	\$2,082
0583	001	General Fund	5212240	Police Operations	\$10,199
0583	001	General Fund	5212240	Police Operations	\$534
0583	001	General Fund	5212250	Police Operations	\$69,850
0583	001	General Fund	5212250	Police Operations	\$2,136
0583	001	General Fund	5212250	Police Operations	\$27,280
0583	001	General Fund	5222050	Fire Suppression and Emergency Medical Services	\$284,526
0583	001	General Fund	5222050	Fire Suppression and Emergency Medical Services	\$326,302
0583	001	General Fund	5236050	Care and Custody of Prisoners	\$19,870
0583	001	General Fund	5236050	Care and Custody of Prisoners	\$61
0583	001	General Fund	5242010	Inspections, Permits, Certificates and Licenses	\$40,665
0583	001	General Fund	5242020	Inspections, Permits, Certificates and Licenses	\$8,353
0583	001	General Fund	5242030	Inspections, Permits, Certificates and Licenses	\$841
0583	001	General Fund	5242040	Inspections, Permits, Certificates and Licenses	\$44,884
0583	001	General Fund	5242040	Inspections, Permits, Certificates and Licenses	\$347
0583	001	General Fund	5242040	Inspections, Permits, Certificates and Licenses	\$1,516
0583	001	General Fund	5242040	Inspections, Permits, Certificates and Licenses	\$130
0583	001	General Fund	5242040	Inspections, Permits, Certificates and Licenses	\$1,270
0583	001	General Fund	5256010	Disaster Preparedness	\$5,334
0583	001	General Fund	5256010	Disaster Preparedness	(\$1,816)
0583	001	General Fund	5256020	Disaster Preparedness	\$1,875
0583	001	General Fund	5256020	Disaster Preparedness	(\$638)

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0583	001	General Fund	5256050	Disaster Preparedness	\$5,589
0583	001	General Fund	5256050	Disaster Preparedness	(\$1,902)
0583	001	General Fund	5423010	Roadway	\$65,113
0583	001	General Fund	5423010	Roadway	\$30,562
0583	001	General Fund	5423010	Roadway	\$811
0583	001	General Fund	5423010	Roadway	\$12,161
0583	001	General Fund	5423020	Roadway	\$31,607
0583	001	General Fund	5423020	Roadway	\$416
0583	001	General Fund	5423020	Roadway	\$10,646
0583	001	General Fund	5423030	Roadway	\$140
0583	001	General Fund	5423030	Roadway	\$8,231
0583	001	General Fund	5423030	Roadway	\$603
0583	001	General Fund	5423030	Roadway	\$1,326
0583	001	General Fund	5423040	Roadway	\$4,223
0583	001	General Fund	5423040	Roadway	\$62
0583	001	General Fund	5423040	Roadway	\$1,745
0583	001	General Fund	5423040	Roadway	\$893
0583	001	General Fund	5423040	Roadway	\$16,780
0583	001	General Fund	5423040	Roadway	\$4,244
0583	001	General Fund	5423040	Roadway	\$2,470
0583	001	General Fund	5423040	Roadway	\$762
0583	001	General Fund	5423040	Roadway	\$14,412
0583	001	General Fund	5423040	Roadway	\$42,970
0583	001	General Fund	5423040	Roadway	\$14,757
0583	001	General Fund	5423040	Roadway	\$20
0583	001	General Fund	5423040	Roadway	\$143
0583	001	General Fund	5423040	Roadway	\$25,182
0583	001	General Fund	5423040	Roadway	\$1,198
0583	001	General Fund	5426310	Street Lighting	\$14,524
0583	001	General Fund	5426310	Street Lighting	\$146
0583	001	General Fund	5426320	Street Lighting	\$7,576
0583	001	General Fund	5426330	Street Lighting	\$4,677
0583	001	General Fund	5426340	Street Lighting	\$25,149
0583	001	General Fund	5428010	Ancillary Operations	\$12,909

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0583	001	General Fund	5428010	Ancillary Operations	\$140
0583	001	General Fund	5428010	Ancillary Operations	\$2,401
0583	001	General Fund	5428020	Ancillary Operations	\$7,867
0583	001	General Fund	5428030	Ancillary Operations	\$729
0583	001	General Fund	5428030	Ancillary Operations	\$3,945
0583	001	General Fund	5428030	Ancillary Operations	\$6,924
0583	001	General Fund	5428030	Ancillary Operations	\$785
0583	001	General Fund	5428030	Ancillary Operations	\$20
0583	001	General Fund	5428040	Ancillary Operations	\$197
0583	001	General Fund	5428040	Ancillary Operations	\$9,594
0583	001	General Fund	5428040	Ancillary Operations	\$11,029
0583	001	General Fund	5537040	Pollution Control and Remediation	\$4,323
0583	001	General Fund	5543040	Animal Control	\$8,740
0583	001	General Fund	5586010	Planning	\$40,665
0583	001	General Fund	5586020	Planning	\$8,352
0583	001	General Fund	5586030	Planning	\$300
0583	001	General Fund	5586030	Planning	\$32
0583	001	General Fund	5586040	Planning	\$24,378
0583	001	General Fund	5586040	Planning	\$578
0583	001	General Fund	5586040	Planning	\$347
0583	001	General Fund	5586040	Planning	\$1,225
0583	001	General Fund	5586040	Planning	\$75
0583	001	General Fund	5586040	Planning	\$1,570
0583	001	General Fund	5586040	Planning	\$35
0583	001	General Fund	5666640	Chemical Dependency Services	\$1,750
0583	001	General Fund	5711010	Educational and Recreational Activities	\$138,235
0583	001	General Fund	5711010	Educational and Recreational Activities	\$976
0583	001	General Fund	5711010	Educational and Recreational Activities	\$27,545
0583	001	General Fund	5711020	Educational and Recreational Activities	\$61,607
0583	001	General Fund	5711030	Educational and Recreational Activities	\$230

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0583	001	General Fund	5711030	Educational and Recreational Activities	\$411
0583	001	General Fund	5711030	Educational and Recreational Activities	\$234
0583	001	General Fund	5711030	Educational and Recreational Activities	\$981
0583	001	General Fund	5711030	Educational and Recreational Activities	\$11
0583	001	General Fund	5711040	Educational and Recreational Activities	\$3,794
0583	001	General Fund	5711040	Educational and Recreational Activities	\$1,931
0583	001	General Fund	5711040	Educational and Recreational Activities	\$4,272
0583	001	General Fund	5711040	Educational and Recreational Activities	\$165
0583	001	General Fund	5712040	Educational and Recreational Activities	\$1,985
0583	001	General Fund	5712040	Educational and Recreational Activities	\$874
0583	001	General Fund	5712040	Educational and Recreational Activities	\$319
0583	001	General Fund	5712040	Educational and Recreational Activities	\$1,163
0583	001	General Fund	5712040	Educational and Recreational Activities	\$8,668
0583	001	General Fund	5712040	Educational and Recreational Activities	\$2,226
0583	001	General Fund	5712040	Educational and Recreational Activities	\$200
0583	001	General Fund	5712040	Educational and Recreational Activities	\$6,954
0583	001	General Fund	5712040	Educational and Recreational Activities	\$688
0583	001	General Fund	5712050	Educational and Recreational Activities	\$700
0583	001	General Fund	5722140	Library Services	\$9,436
0583	001	General Fund	5739040	Other	\$20,217
0583	001	General Fund	5762010	Swimming Pools	\$15,580
0583	001	General Fund	5762010	Swimming Pools	\$1,282
0583	001	General Fund	5762010	Swimming Pools	\$57,288
0583	001	General Fund	5762020	Swimming Pools	\$17,160



MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0583	001	General Fund	5762030	Swimming Pools	\$231
0583	001	General Fund	5762030	Swimming Pools	\$12,067
0583	001	General Fund	5762030	Swimming Pools	\$619
0583	001	General Fund	5762030	Swimming Pools	\$5,808
0583	001	General Fund	5762030	Swimming Pools	\$1,390
0583	001	General Fund	5762040	Swimming Pools	\$224
0583	001	General Fund	5762040	Swimming Pools	\$13,743
0583	001	General Fund	5762040	Swimming Pools	\$5,581
0583	001	General Fund	5762040	Swimming Pools	\$1,090
0583	001	General Fund	5762050	Swimming Pools	\$2,977
0583	001	General Fund	5768010	General Parks	\$69,931
0583	001	General Fund	5768010	General Parks	\$151
0583	001	General Fund	5768010	General Parks	\$15,663
0583	001	General Fund	5768020	General Parks	\$36,668
0583	001	General Fund	5768030	General Parks	\$5,386
0583	001	General Fund	5768030	General Parks	\$9,783
0583	001	General Fund	5768030	General Parks	\$1,764
0583	001	General Fund	5768040	General Parks	\$1,890
0583	001	General Fund	5768040	General Parks	\$215
0583	001	General Fund	5768040	General Parks	\$41,556
0583	001	General Fund	5768040	General Parks	\$3,317
0583	001	General Fund	5768040	General Parks	\$10,714
0583	001	General Fund	5768040	General Parks	\$8,083
0583	001	General Fund	5768040	General Parks	\$1,859
0583	001	General Fund	5891000	Refund of Deposits	\$4,485
0583	001	General Fund	5899000	Other Custodial Activities	\$87,671
0583	001	General Fund	5941860	Capital Expenditures/Expenses - Centralized/General Services	\$2,736
0583	001	General Fund	5943260	Capital Expenditures/Expenses - Television/Cable Utilities	\$4,306
0583	001	General Fund	5947660	Capital Expenditures/Expenses - Park Facilities	\$169,398

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0583	001	General Fund	5953260	Capital Expenditures/Expenses - Roadway	\$18,790
0583	001	General Fund	5951060	Capital Expenditures/Expenses - Engineering	\$61,020
0583	001	General Fund	5956360	Capital Expenditures/Expenses - Street Lighting	\$33,792
0583	001	General Fund	5081000	Reserved Cash and Investments - Ending	\$1,409,978
0583	001	General Fund	5088000	Unreserved Cash and Investments - Ending	\$1,962,828
0583	105	Police Investigation Fund	5081000	Reserved Cash and Investments - Ending	\$11,479
0583	150	Cumulative Reserve Fund	5081000	Reserved Cash and Investments - Ending	\$3,530,763
0583	310	Reet	5970600	Transfers-Out	\$18,790
0583	310	Reet	5970600	Transfers-Out	\$64,168
0583	310	Reet	5081000	Reserved Cash and Investments - Ending	\$1,296,849
0583	415	Storm Drain	5315010	Storm Drainage Utilities	\$121,425
0583	415	Storm Drain	5315010	Storm Drainage Utilities	\$26,318
0583	415	Storm Drain	5315010	Storm Drainage Utilities	\$287
0583	415	Storm Drain	5315010	Storm Drainage Utilities	\$124
0583	415	Storm Drain	5315020	Storm Drainage Utilities	\$58,309
0583	415	Storm Drain	5315020	Storm Drainage Utilities	\$416
0583	415	Storm Drain	5315020	Storm Drainage Utilities	\$9,167
0583	415	Storm Drain	5315030	Storm Drainage Utilities	\$187
0583	415	Storm Drain	5315030	Storm Drainage Utilities	\$259
0583	415	Storm Drain	5315030	Storm Drainage Utilities	\$5,906
0583	415	Storm Drain	5315030	Storm Drainage Utilities	\$531
0583	415	Storm Drain	5315030	Storm Drainage Utilities	\$1,142
0583	415	Storm Drain	5315040	Storm Drainage Utilities	\$5,101
0583	415	Storm Drain	5315040	Storm Drainage Utilities	\$62
0583	415	Storm Drain	5315040	Storm Drainage Utilities	\$1,745
0583	415	Storm Drain	5315040	Storm Drainage Utilities	\$1,697
0583	415	Storm Drain	5315040	Storm Drainage Utilities	\$893
0583	415	Storm Drain	5315040	Storm Drainage Utilities	\$16,780

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0583	415	Storm Drain	5315040	Storm Drainage Utilities	\$5,669
0583	415	Storm Drain	5315040	Storm Drainage Utilities	\$2,465
0583	415	Storm Drain	5315040	Storm Drainage Utilities	\$46
0583	415	Storm Drain	5315040	Storm Drainage Utilities	\$1,521
0583	415	Storm Drain	5315040	Storm Drainage Utilities	\$17,160
0583	415	Storm Drain	5315040	Storm Drainage Utilities	\$6,756
0583	415	Storm Drain	5315040	Storm Drainage Utilities	\$207
0583	415	Storm Drain	5315040	Storm Drainage Utilities	\$11,056
0583	415	Storm Drain	5315040	Storm Drainage Utilities	\$69
0583	415	Storm Drain	5315040	Storm Drainage Utilities	\$143
0583	415	Storm Drain	5315040	Storm Drainage Utilities	\$2,689
0583	415	Storm Drain	5315040	Storm Drainage Utilities	\$21,685
0583	415	Storm Drain	5315050	Storm Drainage Utilities	\$5,710
0583	415	Storm Drain	5315050	Storm Drainage Utilities	\$1,032
0583	415	Storm Drain	5943160	Capital Expenditures/Expenses - Storm Drainage Utilities	\$27,229
0583	415	Storm Drain	5943160	Capital Expenditures/Expenses - Storm Drainage Utilities	\$100,449
0583	415	Storm Drain	5088000	Unreserved Cash and Investments - Ending	\$608,842
0583	425	Water Fund (department)	5341010	Water Utilities	\$157,288
0583	425	Water Fund (department)	5341010	Water Utilities	\$55,831
0583	425	Water Fund (department)	5341010	Water Utilities	\$96
0583	425	Water Fund (department)	5341020	Water Utilities	\$75,756
0583	425	Water Fund (department)	5341020	Water Utilities	\$416
0583	425	Water Fund (department)	5341020	Water Utilities	\$19,447
0583	425	Water Fund (department)	5341030	Water Utilities	\$178
0583	425	Water Fund (department)	5341030	Water Utilities	\$36
0583	425	Water Fund (department)	5341030	Water Utilities	\$2,423

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0583	425	Water Fund (department)	5341040	Water Utilities	\$18,555
0583	425	Water Fund (department)	5341040	Water Utilities	\$62
0583	425	Water Fund (department)	5341040	Water Utilities	\$2,147
0583	425	Water Fund (department)	5341040	Water Utilities	\$2,324
0583	425	Water Fund (department)	5341040	Water Utilities	\$15,000
0583	425	Water Fund (department)	5341040	Water Utilities	\$893
0583	425	Water Fund (department)	5341040	Water Utilities	\$17,340
0583	425	Water Fund (department)	5341040	Water Utilities	\$2,465
0583	425	Water Fund (department)	5341040	Water Utilities	\$1,190
0583	425	Water Fund (department)	5341040	Water Utilities	\$18,855
0583	425	Water Fund (department)	5341040	Water Utilities	\$383
0583	425	Water Fund (department)	5341040	Water Utilities	\$3,578
0583	425	Water Fund (department)	5341040	Water Utilities	\$1,011
0583	425	Water Fund (department)	5341040	Water Utilities	\$1,076
0583	425	Water Fund (department)	5341040	Water Utilities	\$3,779
0583	425	Water Fund (department)	5341040	Water Utilities	\$46,002
0583	425	Water Fund (department)	5341050	Water Utilities	\$42,874
0583	425	Water Fund (department)	5341050	Water Utilities	\$68,406
0583	425	Water Fund (department)	5341050	Water Utilities	\$2,189
0583	425	Water Fund (department)	5345010	Water Utilities	\$75,282
0583	425	Water Fund (department)	5345010	Water Utilities	\$6,913

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0583	425	Water Fund (department)	5345010	Water Utilities	\$269
0583	425	Water Fund (department)	5345020	Water Utilities	\$42,937
0583	425	Water Fund (department)	5345030	Water Utilities	\$10,067
0583	425	Water Fund (department)	5345040	Water Utilities	\$9,202
0583	425	Water Fund (department)	5345040	Water Utilities	\$8,632
0583	425	Water Fund (department)	5348010	Water Utilities	\$13,555
0583	425	Water Fund (department)	5348020	Water Utilities	\$6,306
0583	425	Water Fund (department)	5348030	Water Utilities	\$2,587
0583	425	Water Fund (department)	5348030	Water Utilities	\$3,548
0583	425	Water Fund (department)	5348030	Water Utilities	\$1,416
0583	425	Water Fund (department)	5348030	Water Utilities	\$2,695
0583	425	Water Fund (department)	5348040	Water Utilities	\$6,647
0583	425	Water Fund (department)	5348040	Water Utilities	\$59,249
0583	425	Water Fund (department)	5348040	Water Utilities	\$773
0583	425	Water Fund (department)	5348040	Water Utilities	\$15
0583	425	Water Fund (department)	5531010	Soil and Water Conservation	\$91
0583	425	Water Fund (department)	5531020	Soil and Water Conservation	\$63
0583	425	Water Fund (department)	5531040	Soil and Water Conservation	\$55
0583	425	Water Fund (department)	5913470	Debt Repayment - Water Utilities	\$44,218
0583	425	Water Fund (department)	5923480	Interest and Other Debt Service Cost - Water Utilities	\$7,738
0583	425	Water Fund (department)	5943410	Capital Expenditures/Expenses - Water Utilities	\$8,504

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0583	425	Water Fund (department)	5943420	Capital Expenditures/Expenses - Water Utilities	\$3,469
0583	425	Water Fund (department)	5943460	Capital Expenditures/Expenses - Water Utilities	\$51,538
0583	425	Water Fund (department)	5943460	Capital Expenditures/Expenses - Water Utilities	\$27,949
0583	425	Water Fund (department)	5943460	Capital Expenditures/Expenses - Water Utilities	\$20,126
0583	425	Water Fund (department)	5088000	Unreserved Cash and Investments - Ending	\$816,484
0583	430	Sewer Fund (department)	5351010	Sewer/Reclaimed Water Utilities	\$109,435
0583	430	Sewer Fund (department)	5351010	Sewer/Reclaimed Water Utilities	\$72,934
0583	430	Sewer Fund (department)	5351020	Sewer/Reclaimed Water Utilities	\$47,219
0583	430	Sewer Fund (department)	5351020	Sewer/Reclaimed Water Utilities	\$416
0583	430	Sewer Fund (department)	5351020	Sewer/Reclaimed Water Utilities	\$25,405
0583	430	Sewer Fund (department)	5351030	Sewer/Reclaimed Water Utilities	\$178
0583	430	Sewer Fund (department)	5351030	Sewer/Reclaimed Water Utilities	\$182
0583	430	Sewer Fund (department)	5351030	Sewer/Reclaimed Water Utilities	\$3,165
0583	430	Sewer Fund (department)	5351040	Sewer/Reclaimed Water Utilities	\$19,207
0583	430	Sewer Fund (department)	5351040	Sewer/Reclaimed Water Utilities	\$62
0583	430	Sewer Fund (department)	5351040	Sewer/Reclaimed Water Utilities	\$2,147
0583	430	Sewer Fund (department)	5351040	Sewer/Reclaimed Water Utilities	\$1,698
0583	430	Sewer Fund (department)	5351040	Sewer/Reclaimed Water Utilities	\$893
0583	430	Sewer Fund (department)	5351040	Sewer/Reclaimed Water Utilities	\$18,320
0583	430	Sewer Fund (department)	5351040	Sewer/Reclaimed Water Utilities	\$2,465

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0583	430	Sewer Fund (department)	5351040	Sewer/Reclaimed Water Utilities	\$18,856
0583	430	Sewer Fund (department)	5351040	Sewer/Reclaimed Water Utilities	\$515
0583	430	Sewer Fund (department)	5351040	Sewer/Reclaimed Water Utilities	\$143
0583	430	Sewer Fund (department)	5351040	Sewer/Reclaimed Water Utilities	\$69
0583	430	Sewer Fund (department)	5351040	Sewer/Reclaimed Water Utilities	\$910
0583	430	Sewer Fund (department)	5351040	Sewer/Reclaimed Water Utilities	\$2,689
0583	430	Sewer Fund (department)	5351040	Sewer/Reclaimed Water Utilities	\$60,093
0583	430	Sewer Fund (department)	5351050	Sewer/Reclaimed Water Utilities	\$21,773
0583	430	Sewer Fund (department)	5351050	Sewer/Reclaimed Water Utilities	\$124,152
0583	430	Sewer Fund (department)	5351050	Sewer/Reclaimed Water Utilities	\$2,858
0583	430	Sewer Fund (department)	5355010	Sewer/Reclaimed Water Utilities	\$42,054
0583	430	Sewer Fund (department)	5355010	Sewer/Reclaimed Water Utilities	\$3,723
0583	430	Sewer Fund (department)	5355010	Sewer/Reclaimed Water Utilities	\$104
0583	430	Sewer Fund (department)	5355020	Sewer/Reclaimed Water Utilities	\$22,717
0583	430	Sewer Fund (department)	5355030	Sewer/Reclaimed Water Utilities	\$3,533
0583	430	Sewer Fund (department)	5355040	Sewer/Reclaimed Water Utilities	\$17,012
0583	430	Sewer Fund (department)	5355040	Sewer/Reclaimed Water Utilities	\$8,632
0583	430	Sewer Fund (department)	5356040	Sewer/Reclaimed Water Utilities	\$942,273
0583	430	Sewer Fund (department)	5358010	Sewer/Reclaimed Water Utilities	\$11,885
0583	430	Sewer Fund (department)	5358010	Sewer/Reclaimed Water Utilities	\$433
0583	430	Sewer Fund (department)	5358020	Sewer/Reclaimed Water Utilities	\$5,692

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0583	430	Sewer Fund (department)	5358030	Sewer/Reclaimed Water Utilities	\$1,477
0583	430	Sewer Fund (department)	5358030	Sewer/Reclaimed Water Utilities	\$350
0583	430	Sewer Fund (department)	5358040	Sewer/Reclaimed Water Utilities	\$18,897
0583	430	Sewer Fund (department)	5358040	Sewer/Reclaimed Water Utilities	\$15
0583	430	Sewer Fund (department)	5913570	Debt Repayment - Sewer/Reclaimed Water Utilities	\$170,584
0583	430	Sewer Fund (department)	5923580	Interest and Other Debt Service Cost - Sewer/Reclaimed Water Utilities	\$6,631
0583	430	Sewer Fund (department)	5943510	Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities	\$10,030
0583	430	Sewer Fund (department)	5943510	Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities	\$911
0583	430	Sewer Fund (department)	5943520	Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities	\$4,905
0583	430	Sewer Fund (department)	5943560	Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities	\$22,253
0583	430	Sewer Fund (department)	5943560	Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities	\$304,831
0583	430	Sewer Fund (department)	5943560	Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities	\$29,710
0583	430	Sewer Fund (department)	5943560	Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities	\$12,014
0583	430	Sewer Fund (department)	5943560	Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities	\$4,306



MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0583	430	Sewer Fund (department)	5088000	Unreserved Cash and Investments - Ending	\$2,422,140
0583	501	Equipment Rental Fund	5486510	Equipment Rental Services	\$5,109
0583	501	Equipment Rental Fund	5486520	Equipment Rental Services	\$2,478
0583	501	Equipment Rental Fund	5486530	Equipment Rental Services	\$23
0583	501	Equipment Rental Fund	5486530	Equipment Rental Services	\$803
0583	501	Equipment Rental Fund	5486530	Equipment Rental Services	\$12,632
0583	501	Equipment Rental Fund	5486530	Equipment Rental Services	\$2,469
0583	501	Equipment Rental Fund	5486530	Equipment Rental Services	\$4,466
0583	501	Equipment Rental Fund	5486530	Equipment Rental Services	\$2,419
0583	501	Equipment Rental Fund	5486530	Equipment Rental Services	\$5,609
0583	501	Equipment Rental Fund	5486530	Equipment Rental Services	\$191
0583	501	Equipment Rental Fund	5486540	Equipment Rental Services	\$3,840
0583	501	Equipment Rental Fund	5486540	Equipment Rental Services	\$520
0583	501	Equipment Rental Fund	5486540	Equipment Rental Services	\$935
0583	501	Equipment Rental Fund	5486540	Equipment Rental Services	\$9,732
0583	501	Equipment Rental Fund	5486540	Equipment Rental Services	\$1,787
0583	501	Equipment Rental Fund	5486540	Equipment Rental Services	\$3,888
0583	501	Equipment Rental Fund	5486540	Equipment Rental Services	\$2,263
0583	501	Equipment Rental Fund	5486540	Equipment Rental Services	\$2,488
0583	501	Equipment Rental Fund	5486540	Equipment Rental Services	\$391
0583	501	Equipment Rental Fund	5486540	Equipment Rental Services	\$4,769

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0583	501	Equipment Rental Fund	5486540	Equipment Rental Services	\$1,335
0583	501	Equipment Rental Fund	5486540	Equipment Rental Services	\$322
0583	501	Equipment Rental Fund	5486540	Equipment Rental Services	\$19,141
0583	501	Equipment Rental Fund	5486540	Equipment Rental Services	\$1,516
0583	501	Equipment Rental Fund	5486540	Equipment Rental Services	\$3,828
0583	501	Equipment Rental Fund	5486540	Equipment Rental Services	\$6,404
0583	501	Equipment Rental Fund	5486540	Equipment Rental Services	\$2,075
0583	501	Equipment Rental Fund	5486540	Equipment Rental Services	\$9,166
0583	501	Equipment Rental Fund	5944860	Capital Expenditures/Expenses - Public Works Centralized Services	\$979
0583	501	Equipment Rental Fund	5944860	Capital Expenditures/Expenses - Public Works Centralized Services	\$3,920
0583	501	Equipment Rental Fund	5944860	Capital Expenditures/Expenses - Public Works Centralized Services	\$4,297
0583	501	Equipment Rental Fund	5944860	Capital Expenditures/Expenses - Public Works Centralized Services	\$116,133
0583	501	Equipment Rental Fund	5944860	Capital Expenditures/Expenses - Public Works Centralized Services	\$1,069
0583	501	Equipment Rental Fund	5944860	Capital Expenditures/Expenses - Public Works Centralized Services	\$1,069
0583	501	Equipment Rental Fund	5944860	Capital Expenditures/Expenses - Public Works Centralized Services	\$833

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0583	501	Equipment Rental Fund	5944860	Capital Expenditures/Expenses - Public Works Centralized Services	\$143,922
0583	501	Equipment Rental Fund	5944860	Capital Expenditures/Expenses - Public Works Centralized Services	\$208
0583	501	Equipment Rental Fund	5081000	Reserved Cash and Investments - Ending	\$1,518,430
0583	611	Trust Fund	5891000	Refund of Deposits	\$9,633
0583	611	Trust Fund	5081000	Reserved Cash and Investments - Ending	\$44,393
0583	655	Agency Fund/Bdg Permit	5861000	Court Remittances	\$405
0583	655	Agency Fund/Bdg Permit	5869000	Court Remittances	\$146,250
0583	655	Agency Fund/Bdg Permit	5088000	Unreserved Cash and Investments - Ending	\$5
0583	501	Equipment Rental Fund	5486040	Equipment Rental Services	(\$98,589)

## SCHEDULE OF DISBURSEMENT ACTIVITY

For Year Ending: December 31, 2016

Fund	Fund Title	Beginning Outstanding Items 01/01/2016	Issued During The Year During The Year	Redeemed During The Year	Canceled During The Year	Ending Outstanding Items 12/31/2016	Prior Yr Open Period Items	Curr Yr Open Period Items	Disbursements 12/31/2016
001	General Fund	153,254.31	4,848,918.50	4,851,706.11	889.70	149,577.00	0.00	0.00	4,848,028.80
310	Reet		3,301.00			3,301.00	0.00	0.00	3,301.00
411	Trust Fund	16.84					0.00	0.00	
415	Storm Drain	15,927.42	361,627.70	365,377.10		12,178.02	0.00	0.00	361,627.70
425	Water Fund (department)	26,223.94	738,625.15	741,417.42		23,431.67	0.00	0.00	738,625.15
430	Sewer Fund (department)	234,112.95	1,856,705.96	2,013,366.52		77,452.39	0.00	0.00	1,856,705.96
501	Equipment Rental Fund	12,294.30	381,003.41	387,823.42		5,474.29	0.00	0.00	381,003.41
655	Agency Fund/Bdgd Permit	10,768.33	146,654.86	146,201.08		11,222.11	0.00	0.00	146,654.86
998	ASP Claims Clearing	12.00					0.00	0.00	
TOTALS:		452,610.09	8,336,836.58	8,505,891.65	889.70	282,665.32			8,335,946.88

**City of Fircrest**  
**Schedule of Liabilities**  
**For the Year Ended December 31, 2016**

<b>ID. No.</b>	<b>Description</b>	<b>Due Date</b>	<b>Beginning Balance</b>	<b>Additions</b>	<b>Reductions</b>	<b>Ending Balance</b>
<b>Revenue and Other (non G.O.) Debt/Liabilities</b>						
259.12	Compensated Absenses		151,622	-	18,356	133,266
263.82	Water Supply Improv Loan issued 2003	12/31/2022	309,525	-	44,217	265,308
263.82	PWTF Sewer Loan issued 2011	6/1/2031	2,729,344	-	170,584	2,558,760
263.82	DOE Sewer Loan issued 2011	3/31/2033	962,593	1,088,884	-	2,051,477
259.12	Compensated Absenses		36,214	-	5,805	30,409
264.30	Pension Liabilities		1,501,707	43,313	-	1,545,020
<b>Total Revenue and Other (non G.O.) Debt/Liabilities:</b>			<b>5,691,005</b>	<b>1,132,197</b>	<b>238,962</b>	<b>6,584,240</b>
<b>Total Liabilities:</b>			<b>5,691,005</b>	<b>1,132,197</b>	<b>238,962</b>	<b>6,584,240</b>

**SCHEDULE OF CASH ACTIVITY**  
**For Year Ending: December 31, 2016**

Fund	Beg Balance	Receipts	Transfers-In	Other Rev	Netted Trans	Ttl Increase	Disbursements	Trans-Out	Other Exp	Ttl Decrease	End Balance
001 General Fund	3,390,056.43	4,416,647.30	-251,336.80	967,338.46		5,132,648.96	4,848,918.50	-251,336.80	552,317.73	5,149,899.43	3,372,805.96
105 Police Investigation Fund	11,450.32	28.92				28.92					11,479.24
150 Cumulative Reserve Fund	3,530,763.00										3,530,763.00
310 Reet	1,157,986.02	225,122.12				225,122.12	3,301.00		82,957.79	86,258.79	1,296,849.35
411 Trust Fund	41,461.00	2,932.00				2,932.00					44,393.00
415 Storm Drain	670,196.12	397,698.28		-141.50		397,556.78	361,627.70		97,283.15	458,910.85	608,842.05
425 Water Fund (department)	804,510.68	990,056.88		-334.57		989,722.31	738,625.15		239,124.28	977,749.43	816,483.56
430 Sewer Fund (department)	1,477,848.33	3,083,762.85	-324,864.00	376,084.58		3,134,983.43	1,856,705.96	-324,864.00	658,850.15	2,190,692.11	2,422,139.65
501 Equipment Rental Fund	1,588,374.54	35,600.75		279,298.50		314,899.25	381,003.41		3,840.00	384,843.41	1,518,430.38
655 Agency Fund/Bdg Permit		146,654.86		4.50		146,659.36	146,654.86			146,654.86	4.50
<b>TOTALS:</b>	<b>12,672,646.44</b>	<b>9,298,503.96</b>	<b>-576,200.80</b>	<b>1,622,249.97</b>		<b>10,344,553.13</b>	<b>8,336,836.58</b>	<b>-576,200.80</b>	<b>1,634,373.10</b>	<b>9,395,008.88</b>	<b>13,622,190.69</b>

City of Fircrest

**SCHEDULE OF STATE FINANCIAL ASSISTANCE (unaudited)**  
For Fiscal Year ended December 31, 2016

Grantor	Program Title	Identification Number	Amount
State Grant from Recreation and Conservation Office	Gene Goodwin Tot Lot Playground Renovation	14-1463D	31,642
	<b>Sub-total: 31,642</b>		
	State Grant from Department of Ecology		
State Grant from Transportation Improvement Board (TIB)	Relocation of Backyard Sewer Mains	L1100018	304,831
	2015-2016 Biennial Stormwater Capacity Grants	WQSWCAP-1517-FircPW-00016	19,210
	<b>Sub-total: 324,041</b>		
	Emerson Street Alameda Avenue to S Orchard Street	P-P-130(P01)-1	48,780
	<b>Sub-total: 48,780</b>		
	<b>Grand total: 404,463</b>		

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

Federal Agency (Pass-Through Agency)	Federal Program	CFDA Number	Other Award Number	Expenditures			Passed through to Subrecipients	Note
				From Pass- Through Awards	From Direct Awards	Total		
Highway Safety Cluster								
National Highway Traffic Safety Administration (nhtsa), Department Of Transportation (via Washington Traffic Safety Commission)	State and Community Highway Safety	20.600	DUI Patrols	7,337	-	7,337	-	1,2
National Highway Traffic Safety Administration (nhtsa), Department Of Transportation (via Washington Association of Sheriffs & Police Chiefs)	State and Community Highway Safety	20.600	Radars	2,396	-	2,396	-	1,2
Total Highway Safety Cluster:				9,733	-	9,733	-	
Drinking Water State Revolving Fund Cluster								
Office Of Water, Environmental Protection Agency (via Washington State Department of Health)	Capitalization Grants for Drinking Water State Revolving Funds	66.468	N21955	25,000	-	25,000	-	1,2
Total Drinking Water State Revolving Fund Cluster:				25,000	-	25,000	-	
Total Federal Awards Expended:				34,733	-	34,733	-	

The accompanying notes are an integral part of this schedule.



**Note 1 – Basis of Accounting**

This schedule is prepared on the same basis of accounting as the City of Fircrest financial statements. The City uses the cash basis of accounting.

**Note 2 – Program Costs**

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

**Labor Relations Consultant(S)  
For the Year Ended December 31, 2016**Has your government engaged labor relations consultants? ☒ Yes ☐ No

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

Name of firm: Summit Law Group
Name of consultant: Bruce Schroeder
Business address: 315 Fifth Avenue South, Suite 100 Seattle, WA 98104
Amount paid to consultant during fiscal year: \$ 11,660.18
Terms and conditions, as applicable, including:  Rates (e.g., hourly, etc.) \$310.00  Maximum compensation allowed - based on annual budget  Duration of services 1/1/16 – 12/31/16  Services provided Assistance with personnel issues.

**LOCAL GOVERNMENT RISK-ASSUMPTION  
For the Year Ended December 31, 2016**

Program Manager: Lisa Keely

Address: 115 Ramsdell Street

Phone: 253-564-8901

Email: lkeely@cityoffircrest.net

1. YES Does the entity self-insure for any class of risk, including liability, property, health and welfare, unemployment compensation, workers' compensation? (yes/no)

**If NO, STOP, you do not need to complete the rest of this Schedule.**

**If YES, continue below.**

- a. Which class of risk does the entity self-insure? Check all that apply.
- i. ☐ Liability
  - ii. ☐ Property
  - iii. ☒ Health and Welfare (medical, vision, dental, prescription)
  - iv. ☒ Unemployment Compensation
  - v. ☐ Workers' Compensation
  - vi. ☐ Other - please describe: \_\_\_\_\_
- b. NO Does the entity self-insure as an individual program? (yes/no)
- i. ☐ If answered YES, does the entity allow another separate legal entity into its self-insurance program(s)? (yes/no) For example, employees of a different organization participate in a health and welfare program of a city.  
If so, list the entity or entities: \_\_\_\_\_
- c. NO Does the entity self-insure as a joint program? (yes/no)
- i. ☐ If answered YES, list the other member(s): \_\_\_\_\_

2. NO Does the entity administer its own claims? (yes/no)
3. YES Does the entity contract with a third party administrator for claims administration? (yes/no)
4. NO Did the entity receive a claims audit in the last three years, regardless of who administered the claims? (yes/no)
5. N/A Were the program's revenues sufficient to cover the program's expenses? (yes/no)
6. NO Did the program use an actuary to determine its liabilities? (yes/no)

Description of Risk Type	Number of claims received during the period	Number of claims paid during the period	Total amount of claims paid during the period
Unemployment	1	1	\$67

CITY OF FIRCREST  
NOTES TO FINANCIAL STATEMENTS  
January 1, 2016 thru December 31, 2016

**Notes to the Financial Statements**

**Note 1 - Summary of Significant Accounting Policies**

The City of Fircrest was incorporated in 1925 and operates under the laws of the state of Washington applicable to a Non-Charter Code City. The City of Fircrest is a general purpose government and provides public safety, fire prevention, street improvement, parks and recreation, and general administration. In addition, the City owns and operates water, sewer and storm utilities.

The City of Fircrest reports financial activity in accordance with the *Cash Basis Budgeting, Accounting and Reporting System* (BARS) manual prescribed by the State Auditor's Office under the authority of Washington State law, Chapter 43.09 RCW. This manual prescribes a financial reporting framework that differs from generally accepted accounting principles (GAAP) in the following manner:

- Financial transactions are recognized on a cash basis of accounting as described below.
- Component units are required to be disclosed, but are not included in the financial statements.
- Government-wide statements, as defined in GAPP, are not presented.
- All funds are presented, rather than a focus on major funds.
- The *Schedule of Liabilities* is required to be presented with the financial statements as supplementary information.
- Supplementary information required by GAAP is not presented.
- Ending balances are not presented using the classifications defined in GAAP.

**A. Fund Accounting**

Financial transactions of the government are reported in individual funds. Each fund uses a separate set of self-balancing accounts that comprises its cash and investments, revenues and expenditures. The government's resources are allocated to and accounted for in individual funds depending on their intended purpose. Each fund is reported as a separate column in the financial statements. The following fund types are used:

**GOVERNMENTAL FUND TYPES:**

**General (Current Expense) Fund**

This fund is the primary operating fund of the City of Fircrest. It accounts for all financial resources except those required or elected to be accounted for in another fund.

**Capital Projects Funds**

These funds account for financial resources which are restricted, committed, or assigned for the acquisition or construction of capital facilities or other capital assets.

## PROPRIETARY FUND TYPES:

### Enterprise Funds

These funds account for operations that provide goods or services to the general public and are supported primarily through user charges.

### Internal Service Funds

These funds account for operations that provide goods or services to other departments or funds of the City of Fircrest on a cost reimbursement basis.

## FIDUCIARY FUND TYPES:

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

### Agency Funds

These funds are used to account assets that City of Fircrest holds for others in an agency capacity. All assets reported in agency funds are offset by a liability to another party on whose behalf they are being held. Agency funds do not report results of operations.

In 2016 for reporting purposes Fund 411-Trust Deposits was reclassified to Fund 611-Fiduciary Fund. This reclassification allows for proper classification on Statement C-5.

## B. Basis of Accounting

Financial statements are prepared using the cash basis of accounting and measurement focus. Revenues are recognized when cash is received and expenditures are recognized when paid.

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

## C. Budgets

The City adopts annual appropriated budgets for 10 funds (for reporting purposes the Street Fund has been included in the General Fund and the Relocation of Backyard Sewer Mains Project Fund has been included in the Sewer Fund). These budgets are appropriated at the fund level. Budgeted amounts are authorized to be transferred within any fund; however, any revisions that alter the total expenditures of a fund, or that affect the number of authorized employee positions, salary ranges, hours, or other conditions of employment must be approved by the city's legislative body. The budget constitutes the legal authority for expenditures at that level. Annual appropriations for these funds lapse at the fiscal year end.

Annual appropriated budgets are adopted on the same basis of accounting as used for financial reporting. The appropriated amounts include Ending Fund Balance. The Police Inv, REET, and Water Fund actual Ending Fund Balances were higher than anticipated. Actual expenditures without Ending Fund Balance were within the appropriated amounts.

Annual appropriated budgets are adopted on the same basis of accounting as used for financial reporting.

The appropriated and actual expenditures for the legally adopted budgets were as follows:

Fund/Department	Final Appropriated Amounts	Actual Expenditures	Variance
General Fund	\$ 9,352,452	\$ 8,758,666	\$ 593,786
Police Inv Fund	\$ 11,470	\$ 11,479	\$ - 9
Cumulative Res Fund	\$ 3,530,763	\$ 3,530,763	\$ 0
Real Est Exc Tax Fund	\$ 1,279,286	\$ 1,379,807	\$ -100,521
Storm Drain Fund	\$ 1,107,196	\$ 1,063,077	\$ 44,119
Water Fund	\$ 1,775,681	\$ 1,789,926	\$ -14,245
Sewer Fund	\$ 5,058,348	\$ 4,927,757	\$ 130,591
Equip Rental Fund	\$ 1,927,185	\$ 1,901,457	\$ 25,728

D. Cash and Investments

See Note 2, Deposits and Investments.

E. Capital Assets

Capital assets are assets with an initial individual cost of more than \$1,000.00 and an estimated useful life in excess of 1 year. The capital assets of the City are recorded as expenditures when purchased.

F. Compensated Absences

Vacation leave may be accumulated up to 240 hours and is payable upon separation or retirement.

Sick leave may be accumulated up to 1,940 hours. Upon separation or retirement employees do not receive payment for unused sick leave. Payments are recognized as expenditures when paid.

G. Long-Term Debt See Note 4, *Debt Service Requirements*.

H. Other Financing Sources or Uses

The City's *Other Financing Sources or Uses* consist of transfers of funds for capital expenditures.

I. Risk Management

The City of Fircrest is a member of the Cities Insurance Association of Washington. Chapter 48.62 RCW authorizes the governing body of any one or more governmental entities to form together into or join a program or organization for the joint purchasing of insurance, and/or joint self-insuring, and/or joint hiring or contracting for risk management services to the same extent that they may individually purchase insurance, self-insure, or hire or contract for risk management services. An agreement to form a pooling arrangement was made pursuant to the provisions of Chapter 39.34 RCW, the Interlocal Cooperation Act. The program was formed on September 1, 1988 when 34 cities in the State of Washington joined together by signing an Interlocal Governmental Agreement to pool their self-insured losses and jointly purchase insurance and administrative services. As of December 1, 2016, the CIAW had 205 full members in the program.

The program provides the following forms of joint self-insurance and reinsurance coverage for its members: Property, including automobile comprehensive and collision, equipment breakdown and crime protection, and liability, including general, automobile and wrongful acts, are included to fit members' various needs.

The program acquires liability insurance through their Administrator, Clear Risk Solutions, which is subject to a per-occurrence self-insured retention of \$100,000, with the exception of Wrongful Acts and Law Enforcement Liability which have a self-insured retention of \$25,000. The standard member deductible is \$1,000 for each claim (deductible may vary per member), while the program is responsible for the \$100,000 self-insured retention. The insurance carrier covers insured losses over \$101,000 to the limits of each policy. Since the program is a cooperative program, there is a joint liability among the participating members towards the sharing of the \$100,000 of the self-insured retention. The program also purchases a Stop Loss Policy as another layer of protection to its membership, with an attachment point of \$1,718,302.

Property insurance is subject to a per-occurrence self-insured retention of \$25,000. Members are responsible for a \$1,000 deductible for each claim. The program bears the \$25,000 self-insured retention, in addition to the deductible.

Equipment Breakdown insurance is subject to a per-occurrence deductible of \$2,500, which may vary per member, with the exception of Pumps and Motors, which is \$10,000. Members are responsible for the deductible amount of each claim. There is no program self-insured retention on this coverage, with the exception of Pumps and Motors which is \$15,000 and is covered by the CIAW.

Members contract to remain in the program for a minimum of one year, and must give notice before December 1, to terminate participation the following December 1. The Interlocal Agreement is renewed automatically each year. In the event of termination, a member is still responsible for contributions to the program for any unresolved, unreported, and in-process claims for the period they were a signatory to the Interlocal Agreement.

A board of ten members is selected by the membership from three geographic areas of the state on a staggered term basis and is responsible for conducting the business affairs of the program.

The program has no employees. Claims are filed by members/brokers with Clear Risk Solutions, who has been contracted to perform program administration, claims adjustment and loss prevention for the program. Fees paid to the third party administrator under this arrangement for the year ending December 1, 2016 were \$1,484,482.16.

Copies of the pool's annual report may be obtained by writing to 451 Diamond Drive, Ephrata, WA 98823.

#### J. Reserved Portion of Ending Cash and Investments

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

Reservations of Ending Cash and Investments consist of:

General Fund consists of two Designated Ending Fund Balances

1. Designated Light Fund \$833,178 which was established by Resolution #775 from the sale of assets from the Light Utility to the City of Tacoma. The City Council of the City of



- Fircrest segregated this money to be spent on an annual \$60,000 transfer to the Street Fund for Street Light maintenance and for capital projects or use as matching funds for grants.
2. Designated Fund Balance 44<sup>th</sup> \$576,800 which was established by Resolution #778 from the sale of property located at 44<sup>th</sup> Street and Alameda. This money is to be spent on capital projects or other uses Council designate.

Police Investigative Fund \$11,479. By State law, all monies received from the result of seizures, drug raids, etc. are required to be spent for police purposes.

The Cumulative Reserve Fund, created by Ordinance No. 956, consists of monies from the General \$3,000,000, Street Fund \$150,000 as well as from the proprietary Water Fund \$11,513 and Sewer Fund \$369,250. These monies have been reserved for capital outlay and operation and maintenance for municipal purposes. Monies from said fund may be expended upon appropriate council action.

Real Estate Excise Tax Fund \$1,296,849. Under State law, Fircrest can spend its real estate excise tax receipts only on capital projects specified in the capital facilities plan element of its comprehensive plan. Such capital projects are defined in FMC 3.36.040(d) and FMC 3.40.020.

Equipment Rental & Replacement Fund \$1,518,430. Created by Ordinance #935. Designated funds are to be used for operation and maintenance and for the purchase of capital equipment within the Equipment Rental & Replacement Fund as designated by Council with a purchase price exceeding \$1,000 in value.

## **Note 2 – Deposits and Investments**

It is the City's policy to invest all temporary cash surpluses. The interest on these investments is prorated to the various funds

All deposits are covered by the Federal Deposit Insurance Corporation. All investments are insured, registered or held by the City of its agent in the government's name.

Bonds are recorded with a total face value of \$5,000,000.

Fair Market Value of Investments by type at December 31, 2016 are as follows:

<u>Type of Investment</u>	<u>City's own investments</u>	<u>Investments held by City as an agent for other local governments, individuals or private organizations.</u>	<u>Total</u>
L.G.I.P.	\$6,567,203.97	\$	\$6,567,203.97
US Govt Agency Securities	\$4,942,134.50		\$4,942,134.50
Total	\$11,509,338.47	\$	\$11,509,338.47

## **Note 3 - Property Tax**

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

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

The City regular levy for the year 2016 was \$ 2.3381 per \$1,000 on an assessed valuation of \$651,237,078 for a total regular levy of \$1,522,710 for 2016. In 2016, the City levied an additional \$0.4854 per \$1,000 for Emergency Medical Service for a total additional levy of \$316,116.

#### **Note 4 – Debt Service Requirements**

The accompanying Schedule of Long-Term Liabilities (09) provides more details of the outstanding debt and liabilities of the City and summarizes the City's debt transactions for year ended December 31, 2016.

The debt service requirements for other debt are as follows:

	<u>Principal</u>	<u>Interest</u>	<u>Total Debt</u>
2016	214,802	14,370	229,172
2017	273,312	93,479	366,791
2018	298,214	67,043	365,257
2019	300,580	63,145	363,725
2020	303,013	59,181	362,194
2021-2025	1,421,388	237,267	1,658,655
2026-2030	1,404,997	151,243	1,556,240
2031-2035	805,522	60,282	865,804
2036-2040	69,479	965	70,444
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TOTALS	<u>\$5,091,307</u>	<u>\$ 746,975</u>	<u>\$5,838,282</u>

#### **Note 5 - Pension Plans**

##### **State Sponsored Pension Plans**

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

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

The Department of Retirement Systems, a department within the primary government of the State of Washington, issues a publicly available comprehensive annual financial report (CAFR) that includes financial statements and required supplementary information for each plan. The DRS CAFR may be obtained by writing to:

Department of Retirement Systems  
Communications Unit  
P.O. Box 48380  
Olympia, WA 98540-8380

Also, the DRS CAFR may be downloaded from the DRS website at [www.drs.wa.gov](http://www.drs.wa.gov).

At June 30, 2016, the City's proportionate share of the collective net pension liabilities, as reported on the Schedule 09, was as follows:

	Allocation %	Liability (Asset)
PERS 1	.003087%	\$ 165,786
PERS1 UALL	.011664%	\$ 626,412
PERS 2/3	.014952%	\$ 752,821

#### LEOFF Plan 1

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

#### LEOFF Plan 2

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

#### **Note 6 – Health and Welfare**

The City of Fircrest is a member of the Association of Washington Cities Employee Benefit Trust Health Care Program (AWC Trust HCP). Chapter 48.62 RCW provides that two or more local government entities may, by Interlocal agreement under Chapter 39.34 RCW, form together or join a pool or organization for the joint purchasing of insurance, and/or joint self-insurance, to the same extent that they may individually purchase insurance, or self-insure.

An agreement to form a pooling arrangement was made pursuant to the provisions of Chapter 39.34 RCW, the Interlocal Cooperation Act. The AWC Trust HCP was formed on January 1, 2014 when participating cities, towns, and non-city entities of the AWC Employee Benefit Trust in the State of Washington joined together by signing an Interlocal Governmental Agreement to jointly self-insure certain health benefit plans and programs for participating employees, their covered dependents and other beneficiaries through the designated account within the Trust.

As of December 31, 2015, 261 cities/towns/non-city entities participate in the AWC Trust HCP.

The AWC Trust HCP allows members to establish a program of joint insurance and provides health and welfare services to all participating members. The AWC Trust HCP pools claims without regard to individual member experience. The pool is actuarially rated each year with the assumption of projected claims run-out for all current members. The AWC Trust HCP includes medical insurance through Regence BlueShield and Asuris Northwest Health, dental insurance through Delta Dental of Washington, and vision insurance through Vision Service Plan. Eligible members are cities and towns within the state of Washington. Non-City Entities (public agency, public corporation, intergovernmental agency, or political subdivision within the state of Washington) are eligible to apply for coverage into the AWC Trust HCP, submitting application to the Board of Trustees for review as required in the Trust Agreement. Participating employers pay monthly premiums to the AWC Trust HCP. The AWC Trust HCP is

responsible for payment of all covered claims. The AWC Trust HCP purchases stop loss insurance for Regence/Asuris plans at an individual Stop Loss (ISL) of \$1.5 million through Life Map, and Group Health ISL at \$750,000 through Sun Life. The aggregate policy is for 200% of expected medical claims.

Participating employers contract to remain in the AWC HCP for a minimum of three years. Participating employers with over 250 employees must provide written notice of termination of all coverage a minimum of 12 months in advance of the termination date, and participating employers with under 250 employees must provide written notice of termination of all coverage a minimum of 6 months in advance of termination date. When all coverage is being terminated, termination will only occur on December 31. Participating employers terminating a group of line of coverage must notify the HCP a minimum of 60 days prior to termination. A participating employer's termination will not obligate that member of past debts, or further contributions to the HCP. Similarly, the terminating member forfeits all rights and interest to the HCP account.

The operations of the Health Care Program are managed by the Board of Trustees or its delegates. The Board of Trustees is comprised of four regionally elected officials from Trust member cities or towns, the Employee Benefit Advisory Committee Chair and Vice Chair, and two appointed individuals from the AWC Board of Directors, who are from Trust member cities or towns. The Trustees or its appointed delegates review and analyze Health Care Program related matters and make operational decisions regarding premium contributions, reserves, plan options, and benefits in compliance with Chapter 48.62 RCW. The Board of Trustees has decision authority consistent with the Trust Agreement, Health Care Program policies, Chapter 48.62 RCS and Chapter 200-110-WAC.

The accounting records of the Trust HCP are maintained in accordance with methods prescribed by the State Auditor's Office under the authority of Chapter 43.09 RCW. The Trust HCP also follows applicable accounting standards established by the Governmental Accounting Standards Board (GASB). Year-end financial reporting is done on an accrual basis and submitted to the Office of the State Auditor as required by Chapter 200-110 WAC. The audit report for the AWC Trust HCP is available from the Washington State Auditor's office.

#### **Note 7 - Other Disclosures**

- a. The City's financial statements include all material liabilities. City management believes there are no material contingent liabilities to record.
- b. Total cash does not include the amount of cash being held in trust for Fircrest Municipal Court. This is a holding account only. As of 12/31/2016 this amounted to \$2,215.00.
- c. OPEB – The City has a commitment to pay for post employment benefits for employees that belong to LEOFF1. These benefits include medical, dental, vision, and long term care. One retiree received benefits during the year and \$8,402 was paid out for those benefits.
- d. The City has three pending lawsuits against the City of Fircrest as of 12/31/16.
  1. Manuel Urrieta v. City of Fircrest and Chris Roberts, an individual, filed April 17, 2015. Plaintiff Manuel Urrieta is requesting compensatory damages, punitive damages against Defendant Roberts, reasonable attorneys' fees and costs, permanent injunctive relief requiring improved police policies and training, and such other and further relief as the Court deems just and equitable. *On February 22, 2016, the Court entered the order dismissing plaintiff's claims for failure to prosecute. The dismissal is without prejudice. The Plaintiff has one year from February 22, 2016 to bring a motion to re-open. As of yet that has not happened.*

2. Jose German v. City of Fircrest. This lawsuit remains pending at this time. Officer Roberts is also named as defendant. This lawsuit is a civil rights complaint filed in the US District Court, Western District of Washington. A discovery extension has been granted to allow additional discovery. Once the discovery has been complete, the City of Fircrest will bring a motion for summary judgement seeking to dismiss the claim.
3. Susan Crawford v. City of Fircrest. This case was filed in Pierce County Superior Court under cause number 16-2-12036-1. Ms. Crawford tripped and fell and is suing the city for damages. The trial date is set for May 22, 2018.

- e. The City has active construction projects as of December 31, 2016. At year end the City's construction commitment with contractors are:

<u>Project</u>	<u>Spent to Date</u>	<u>Remaining Commitment</u>
Parks Playground Construction	\$63,283.01	\$2,450.56
Sidewalk Project Construction	\$ 0	\$582,502.50
Sidewalk Project Engineering	\$60,657.55	\$49,342.45
Sewer Liftstation Project Const	\$ 0	\$411,685.00
Sewer Liftstation Engineering	\$27,909.88	\$113,252.12