

**CITY OF FIRCREST
MCAG #0583
ANNUAL FINANCIAL REPORT
For the fiscal year ended
December 31, 2017**

Prepared by:

Fircrest Finance Department

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 12/31/2017

GOVERNMENT INFORMATION:

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Fircrest, WA 98466

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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 23rd day of May, 2018, 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
Annual Financial Report
For the Fiscal Year Ended December 31, 2017

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City of Fircrest
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2017

| | | Total for All Funds (Memo Only) | 001 General Fund | 105 Police Investigation Fund | 150 Cumulative Reserve Fund |
|---|-------------------------------------|--|-----------------------------|--|--|
| Beginning Cash and Investments | | | | | |
| 30810 | Reserved | 7,767,500 | 1,409,978 | 11,479 | 3,530,763 |
| 30880 | Unreserved | 5,810,293 | 1,962,828 | - | - |
| 388 / 588 | Prior Period Adjustments, Net | - | - | - | - |
| Revenues | | | | | |
| 310 | Taxes | 3,468,170 | 3,214,867 | - | - |
| 320 | Licenses and Permits | 491,192 | 491,192 | - | - |
| 330 | Intergovernmental Revenues | 976,919 | 940,868 | - | - |
| 340 | Charges for Goods and Services | 4,218,216 | 200,541 | - | - |
| 350 | Fines and Penalties | 212,887 | 212,463 | 424 | - |
| 360 | Miscellaneous Revenues | 387,785 | 222,553 | 56 | - |
| Total Revenues: | | 9,755,169 | 5,282,484 | 480 | - |
| Expenditures | | | | | |
| 510 | General Government | 1,128,393 | 1,128,393 | - | - |
| 520 | Public Safety | 2,125,923 | 2,125,891 | 33 | - |
| 530 | Utilities | 3,160,780 | - | - | - |
| 540 | Transportation | 476,011 | 465,991 | - | - |
| 550 | Natural and Economic Environment | 87,042 | 86,421 | - | - |
| 560 | Social Services | 1,761 | 1,761 | - | - |
| 570 | Culture and Recreation | 684,565 | 684,565 | - | - |
| Total Expenditures: | | 7,664,476 | 4,493,022 | 33 | - |
| Excess (Deficiency) Revenues over Expenditures: | | 2,090,694 | 789,462 | 448 | - |
| Other Increases in Fund Resources | | | | | |
| 391-393, 596 | Debt Proceeds | - | - | - | - |
| 397 | Transfers-In | 205,592 | 148,842 | - | - |
| 385 | Special or Extraordinary Items | - | - | - | - |
| 386 / 389 | Custodial Activities | 11,925 | 11,925 | - | - |
| 381, 395, 398 | Other Resources | 19,954 | 18,846 | - | - |
| Total Other Increases in Fund Resources: | | 237,471 | 179,613 | - | - |
| Other Decreases in Fund Resources | | | | | |
| 594-595 | Capital Expenditures | 1,408,858 | 761,351 | - | - |
| 591-593, 599 | Debt Service | 366,790 | - | - | - |
| 597 | Transfers-Out | 205,592 | - | - | - |
| 585 | Special or Extraordinary Items | - | - | - | - |
| 586 / 589 | Custodial Activities | 13,592 | 13,592 | - | - |
| 581 | Other Uses | - | - | - | - |
| Total Other Decreases in Fund Resources: | | 1,994,832 | 774,943 | - | - |
| Increase (Decrease) in Cash and Investments: | | 333,333 | 194,132 | 448 | - |
| Ending Cash and Investments | | | | | |
| 81000 | Reserved | 7,669,421 | 1,348,753 | 11,927 | 3,530,763 |
| 5088000 | Unreserved | 6,241,706 | 2,218,186 | - | - |
| Total Ending Cash and Investments | | 13,911,127 | 3,566,939 | 11,927 | 3,530,763 |

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, 2017

| | | <u>310 Reet</u> | <u>415 Storm Drain</u> | <u>425 Water Fund (department)</u> | <u>430 Sewer Fund (department)</u> |
|---|-------------------------------------|------------------|------------------------|--|--|
| Beginning Cash and Investments | | | | | |
| 30810 | Reserved | 1,296,849 | - | - | - |
| 30880 | Unreserved | - | 608,842 | 816,484 | 2,422,140 |
| 388 / 588 | Prior Period Adjustments, Net | - | - | - | - |
| Revenues | | | | | |
| 310 | Taxes | 253,303 | - | - | - |
| 320 | Licenses and Permits | - | - | - | - |
| 330 | Intergovernmental Revenues | - | 19,210 | 16,840 | - |
| 340 | Charges for Goods and Services | - | 431,320 | 977,156 | 2,420,350 |
| 350 | Fines and Penalties | - | - | - | - |
| 360 | Miscellaneous Revenues | 6,229 | 3,058 | 84,050 | 26,348 |
| Total Revenues: | | 259,532 | 453,589 | 1,078,046 | 2,446,699 |
| Expenditures | | | | | |
| 510 | General Government | - | - | - | - |
| 520 | Public Safety | - | - | - | - |
| 530 | Utilities | - | 393,303 | 938,519 | 1,828,958 |
| 540 | Transportation | - | - | - | - |
| 550 | Natural and Economic Environment | - | - | 621 | - |
| 560 | Social Services | - | - | - | - |
| 570 | Culture and Recreation | - | - | - | - |
| Total Expenditures: | | - | 393,303 | 939,141 | 1,828,958 |
| Excess (Deficiency) Revenues over Expenditures: | | 259,532 | 60,285 | 138,906 | 617,740 |
| Other Increases in Fund Resources | | | | | |
| 391-393, 596 | Debt Proceeds | - | - | - | - |
| 397 | Transfers-In | - | - | - | 56,750 |
| 385 | Special or Extraordinary Items | - | - | - | - |
| 386 / 389 | Custodial Activities | - | - | - | - |
| 381, 395, 398 | Other Resources | - | - | - | - |
| Total Other Increases in Fund Resources: | | - | - | - | 56,750 |
| Other Decreases in Fund Resources | | | | | |
| 594-595 | Capital Expenditures | - | 34,461 | 130,723 | 165,652 |
| 591-593, 599 | Debt Service | - | - | 50,851 | 315,940 |
| 597 | Transfers-Out | 205,592 | - | - | - |
| 585 | Special or Extraordinary Items | - | - | - | - |
| 586 / 589 | Custodial Activities | - | - | - | - |
| 581 | Other Uses | - | - | - | - |
| Total Other Decreases in Fund Resources: | | 205,592 | 34,461 | 181,574 | 481,592 |
| Increase (Decrease) in Cash and Investments: | | 53,940 | 25,824 | (42,668) | 192,898 |
| Ending Cash and Investments | | | | | |
| 81000 | Reserved | 1,350,790 | - | - | - |
| 5088000 | Unreserved | - | 634,667 | 773,815 | 2,615,038 |
| Total Ending Cash and Investments | | 1,350,790 | 634,667 | 773,815 | 2,615,038 |

City of Fircrest
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2017

| | | <u>501 Equipment Rental Fund</u> |
|---|----------------------------------|--------------------------------------|
| Beginning Cash and Investments | | |
| 30810 | Reserved | 1,518,430 |
| 30880 | Unreserved | - |
| 388 / 588 | Prior Period Adjustments, Net | - |
| Revenues | | |
| 310 | Taxes | - |
| 320 | Licenses and Permits | - |
| 330 | Intergovernmental Revenues | - |
| 340 | Charges for Goods and Services | 188,849 |
| 350 | Fines and Penalties | - |
| 360 | Miscellaneous Revenues | 45,491 |
| Total Revenues: | | <u>234,340</u> |
| Expenditures | | |
| 510 | General Government | - |
| 520 | Public Safety | - |
| 530 | Utilities | - |
| 540 | Transportation | 10,020 |
| 550 | Natural and Economic Environment | - |
| 560 | Social Services | - |
| 570 | Culture and Recreation | - |
| Total Expenditures: | | <u>10,020</u> |
| Excess (Deficiency) Revenues over Expenditures: | | <u>224,320</u> |
| Other Increases in Fund Resources | | |
| 391-393, 596 | Debt Proceeds | - |
| 397 | Transfers-In | - |
| 385 | Special or Extraordinary Items | - |
| 386 / 389 | Custodial Activities | - |
| 381, 395, 398 | Other Resources | 1,108 |
| Total Other Increases in Fund Resources: | | <u>1,108</u> |
| Other Decreases in Fund Resources | | |
| 594-595 | Capital Expenditures | 316,671 |
| 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: | | <u>316,671</u> |
| Increase (Decrease) in Cash and Investments: | | (91,243) |
| Ending Cash and Investments | | |
| 081000 | Reserved | 1,427,188 |
| 5088000 | Unreserved | - |
| Total Ending Cash and Investments | | <u>1,427,188</u> |

City of Fircrest
Fiduciary Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2017

| | | Total for All Funds (Memo Only) | Pension Trust | Agency |
|-----------|---|--|----------------------|---------------|
| 308 | Beginning Cash and Investments | 44,398 | 44,393 | 5 |
| 388 & 588 | Prior Period Adjustment, Net | - | - | - |
| 310-390 | Additions | 205,873 | 15,180 | 190,693 |
| 510-590 | Deductions | 202,848 | 12,151 | 190,697 |
| | Net Increase (Decrease) in Cash and Investments: | 3,025 | 3,029 | (4) |
| 508 | Ending Cash and Investments | 47,422 | 47,422 | - |

The accompanying notes are an integral part of this statement.

City of Fircrest

Schedule 01

For the year ended December 31, 2017

| MCAG | Fund # | Fund Name | BARS Account | BARS Name | Amount |
|------|--------|--------------|--------------|---|-------------|
| 0583 | 001 | General Fund | 3081000 | Reserved Cash and Investments - Beginning | \$1,409,978 |
| 0583 | 001 | General Fund | 3088000 | Unreserved Cash and Investments - Beginning | \$1,962,828 |
| 0583 | 001 | General Fund | 3111000 | Property Tax | \$1,550,078 |
| 0583 | 001 | General Fund | 3111000 | Property Tax | \$321,760 |
| 0583 | 001 | General Fund | 3113000 | Sale of Tax Title Property | \$755 |
| 0583 | 001 | General Fund | 3131100 | Local Retail Sales and Use Tax | \$429,249 |
| 0583 | 001 | General Fund | 3131700 | Zoo, Aquarium and Wildlife Facilities Sales and Use Tax | \$64,923 |
| 0583 | 001 | General Fund | 3137100 | Criminal Justice Sales and Use Tax | \$116,742 |
| 0583 | 001 | General Fund | 3164000 | Business and Occupation Taxes on Utilities | \$75,639 |
| 0583 | 001 | General Fund | 3164100 | Business and Occupation Taxes on Utilities | \$145,853 |
| 0583 | 001 | General Fund | 3164200 | Business and Occupation Taxes on Utilities | \$14,793 |
| 0583 | 001 | General Fund | 3164300 | Business and Occupation Taxes on Utilities | \$110,337 |
| 0583 | 001 | General Fund | 3164500 | Business and Occupation Taxes on Utilities | \$92,028 |
| 0583 | 001 | General Fund | 3164600 | Business and Occupation Taxes on Utilities | \$162,402 |
| 0583 | 001 | General Fund | 3164700 | Business and Occupation Taxes on Utilities | \$130,308 |
| 0583 | 001 | General Fund | 3219100 | Franchise Fees and Royalties | \$250,361 |
| 0583 | 001 | General Fund | 3219100 | Franchise Fees and Royalties | \$6,585 |

| MCAG | Fund # | Fund Name | BARS Account | BARS Name | Amount |
|------|--------|--------------|--------------|--|-----------|
| 0583 | 001 | General Fund | 3219100 | Franchise Fees and Royalties | \$134,111 |
| 0583 | 001 | General Fund | 3219900 | Other Business Licenses and Permits | \$59,549 |
| 0583 | 001 | General Fund | 3219900 | Other Business Licenses and Permits | \$3,240 |
| 0583 | 001 | General Fund | 3221000 | Buildings, Structures and Equipment | \$19,651 |
| 0583 | 001 | General Fund | 3221000 | Buildings, Structures and Equipment | \$6,901 |
| 0583 | 001 | General Fund | 3221000 | Buildings, Structures and Equipment | \$3,506 |
| 0583 | 001 | General Fund | 3221000 | Buildings, Structures and Equipment | \$15 |
| 0583 | 001 | General Fund | 3221000 | Buildings, Structures and Equipment | \$450 |
| 0583 | 001 | General Fund | 3221000 | Buildings, Structures and Equipment | \$240 |
| 0583 | 001 | General Fund | 3224000 | Street and Curb Permits | \$5,983 |
| 0583 | 001 | General Fund | 3229000 | Other Non-Business Licenses and Permits | \$600 |
| 0583 | 001 | General Fund | 3332020 | Federal Indirect Grant from Department of Transportation | \$49,433 |
| 0583 | 001 | General Fund | 3332060 | Federal Indirect Grant from Department of Transportation | \$9,791 |
| 0583 | 001 | General Fund | 3340270 | State Grant from Recreation and Conservation Office | \$8,117 |
| 0583 | 001 | General Fund | 3340381 | State Grant from Transportation Improvement Board (TIB) | \$506,950 |
| 0583 | 001 | General Fund | 3360071 | Multimodal Transportation - Cities | \$6,965 |
| 0583 | 001 | General Fund | 3360087 | Motor Vehicle Fuel Tax - City Streets | \$143,478 |
| 0583 | 001 | General Fund | 3360098 | City-County Assistance | \$116,997 |
| 0583 | 001 | General Fund | 3360621 | Criminal Justice - Violent Crimes/Population | \$1,873 |
| 0583 | 001 | General Fund | 3360626 | Criminal Justice - Special Programs | \$6,798 |

| MCAG | Fund # | Fund Name | BARS Account | BARS Name | Amount |
|------|--------|--------------|--------------|---|-----------|
| 000 | 001 | General Fund | 3360642 | Marijuana Excise Tax Distribution | \$1,593 |
| 0583 | 001 | General Fund | 3360651 | DUI and Other Criminal Justice Assistance | \$1,004 |
| 0583 | 001 | General Fund | 3360694 | Liquor/Beer Excise Tax | \$31,933 |
| 0583 | 001 | General Fund | 3360695 | Liquor Control Board Profits | \$44,747 |
| 0583 | 001 | General Fund | 3360695 | Liquor Control Board Profits | \$11,187 |
| 0583 | 001 | General Fund | 3419900 | Passport and Naturalization Services | \$17,625 |
| 0583 | 001 | General Fund | 3421000 | Law Enforcement Services | \$2,471 |
| 0583 | 001 | General Fund | 3458100 | Zoning and Subdivision Services | \$13,947 |
| 0583 | 001 | General Fund | 3458100 | Zoning and Subdivision Services | \$2,225 |
| 0583 | 001 | General Fund | 3458300 | Plan Checking Services | \$13,795 |
| 0583 | 001 | General Fund | 3473000 | Activity Fees | \$47,283 |
| 000 | 001 | General Fund | 3473000 | Activity Fees | \$4,260 |
| 0583 | 001 | General Fund | 3473000 | Activity Fees | \$8,601 |
| 0583 | 001 | General Fund | 3473000 | Activity Fees | \$700 |
| 0583 | 001 | General Fund | 3473000 | Activity Fees | \$3,076 |
| 0583 | 001 | General Fund | 3476000 | Program Fees | \$13,000 |
| 0583 | 001 | General Fund | 3476000 | Program Fees | \$24,130 |
| 0583 | 001 | General Fund | 3476000 | Program Fees | \$1,500 |
| 0583 | 001 | General Fund | 3476000 | Program Fees | \$1,600 |
| 0583 | 001 | General Fund | 3476000 | Program Fees | \$12,793 |
| 0583 | 001 | General Fund | 3476000 | Program Fees | \$33,535 |
| 0583 | 001 | General Fund | 3531000 | Traffic Infraction Penalties | \$206,496 |
| 0583 | 001 | General Fund | 3565000 | Investigative Fund Assessments | \$2,531 |
| 0583 | 001 | General Fund | 3565000 | Investigative Fund Assessments | \$3,435 |
| 0583 | 001 | General Fund | 3611100 | Investment Earnings | \$86,985 |
| 000 | 001 | General Fund | 3611100 | Investment Earnings | \$1,374 |
| 0583 | 001 | General Fund | 3614000 | Other Interest | \$431 |
| 0583 | 001 | General Fund | 3614000 | Other Interest | \$981 |

| MCAG | Fund # | Fund Name | BARS Account | BARS Name | Amount |
|------|--------|---------------------------|--------------|---|-----------|
| 0583 | 001 | General Fund | 3614000 | Other Interest | \$187 |
| 0583 | 001 | General Fund | 3624000 | Rents and Leases | \$17,969 |
| 0583 | 001 | General Fund | 3624000 | Rents and Leases | \$4,611 |
| 0583 | 001 | General Fund | 3625000 | Rents and Leases | \$70,610 |
| 0583 | 001 | General Fund | 3625000 | Rents and Leases | \$3,920 |
| 0583 | 001 | General Fund | 3625000 | Rents and Leases | \$2,640 |
| 0583 | 001 | General Fund | 3625000 | Rents and Leases | \$2,875 |
| 0583 | 001 | General Fund | 3670000 | Contributions and Donations from Nongovernmental Sources | \$4,631 |
| 0583 | 001 | General Fund | 3670000 | Contributions and Donations from Nongovernmental Sources | \$10,450 |
| 0583 | 001 | General Fund | 3670000 | Contributions and Donations from Nongovernmental Sources | \$7,505 |
| 0583 | 001 | General Fund | 3670000 | Contributions and Donations from Nongovernmental Sources | \$2,655 |
| 0583 | 001 | General Fund | 3670000 | Contributions and Donations from Nongovernmental Sources | \$1,135 |
| 0583 | 001 | General Fund | 3691000 | Sale of Surplus | \$285 |
| 0583 | 001 | General Fund | 3694000 | Judgments and Settlements | \$2,400 |
| 0583 | 001 | General Fund | 3698100 | Cash Adjustments | \$26 |
| 0583 | 001 | General Fund | 3698100 | Cash Adjustments | (\$63) |
| 0583 | 001 | General Fund | 3699100 | Miscellaneous Other | \$685 |
| 0583 | 001 | General Fund | 3699100 | Miscellaneous Other | \$262 |
| 0583 | 001 | General Fund | 3860000 | Court Remittances | \$11,925 |
| 0583 | 001 | General Fund | 3952000 | Compensation for Loss/Impairment of Capital Assets | \$1,167 |
| 0583 | 001 | General Fund | 3970000 | Transfers-In | \$148,842 |
| 0583 | 001 | General Fund | 3981000 | Insurance Recoveries | \$17,678 |
| 0583 | 105 | Police Investigation Fund | 3081000 | Reserved Cash and Investments - Beginning | \$11,479 |

| MCAG | Fund # | Fund Name | BARS Account | BARS Name | Amount |
|------|--------|---------------------------|--------------|---|-------------|
| 0583 | 105 | Police Investigation Fund | 3590000 | Non-Court Fines and Penalties | \$424 |
| 0583 | 105 | Police Investigation Fund | 3611100 | Investment Earnings | \$56 |
| 0583 | 150 | Cumulative Reserve Fund | 3081000 | Reserved Cash and Investments - Beginning | \$3,530,763 |
| 0583 | 310 | Reet | 3081000 | Reserved Cash and Investments - Beginning | \$1,296,849 |
| 0583 | 310 | Reet | 3183400 | REET 1 - First Quarter Percent | \$126,652 |
| 0583 | 310 | Reet | 3183500 | REET 2 - Second Quarter Percent | \$126,652 |
| 0583 | 310 | Reet | 3611100 | Investment Earnings | \$949 |
| 0583 | 310 | Reet | 3611100 | Investment Earnings | \$5,280 |
| 0583 | 611 | Trust Fund | 3081000 | Reserved Cash and Investments - Beginning | \$44,393 |
| 0583 | 611 | Trust Fund | 3860000 | Court Remittances | \$15,180 |
| 0583 | 415 | Storm Drain | 3088000 | Unreserved Cash and Investments - Beginning | \$608,842 |
| 0583 | 415 | Storm Drain | 3340310 | State Grant from Department of Ecology | \$19,210 |
| 0583 | 415 | Storm Drain | 3431000 | Storm Drainage Sales and Services | \$424,589 |
| 0583 | 415 | Storm Drain | 3431000 | Storm Drainage Sales and Services | \$598 |
| 0583 | 415 | Storm Drain | 3431000 | Storm Drainage Sales and Services | \$6,134 |
| 0583 | 415 | Storm Drain | 3611100 | Investment Earnings | \$2,970 |
| 0583 | 415 | Storm Drain | 3699100 | Miscellaneous Other | \$88 |
| 0583 | 425 | Water Fund (department) | 3088000 | Unreserved Cash and Investments - Beginning | \$816,484 |
| 0583 | 425 | Water Fund (department) | 3319300 | Federal Direct Grant from Department of Health and Human Services | \$16,840 |
| 0583 | 425 | Water Fund (department) | 3434000 | Water Sales and Services | \$960,767 |
| 0583 | 425 | Water Fund (department) | 3434000 | Water Sales and Services | \$3,600 |
| 0583 | 425 | Water Fund (department) | 3434000 | Water Sales and Services | \$1,658 |
| 0583 | 425 | Water Fund (department) | 3434000 | Water Sales and Services | \$11,131 |

| MCAG | Fund # | Fund Name | BARS Account | BARS Name | Amount |
|------|--------|----------------------------|--------------|--|-------------|
| | 425 | Water Fund (department) | 3611100 | Investment Earnings | \$3,889 |
| 0583 | 425 | Water Fund (department) | 3625000 | Rents and Leases | \$42,246 |
| 0583 | 425 | Water Fund (department) | 3625000 | Rents and Leases | \$25,511 |
| 0583 | 425 | Water Fund (department) | 3694000 | Judgments and Settlements | \$2,225 |
| 0583 | 425 | Water Fund (department) | 3699100 | Miscellaneous Other | \$1,818 |
| 0583 | 425 | Water Fund (department) | 3699100 | Miscellaneous Other | \$360 |
| 0583 | 425 | Water Fund (department) | 3681000 | Special Assessments - Capital | \$8,000 |
| 0583 | 430 | Sewer Fund (department) | 3088000 | Unreserved Cash and Investments - Beginning | \$2,422,140 |
| 0583 | 430 | Sewer Fund (department) | 3435000 | Sewer/Reclaimed Water Sales and Services | \$2,396,824 |
| 0583 | 430 | Sewer Fund (department) | 3435000 | Sewer/Reclaimed Water Sales and Services | \$825 |
| | 430 | Sewer Fund (department) | 3435000 | Sewer/Reclaimed Water Sales and Services | \$665 |
| 0583 | 430 | Sewer Fund (department) | 3435000 | Sewer/Reclaimed Water Sales and Services | \$22,036 |
| 0583 | 430 | Sewer Fund (department) | 3611100 | Investment Earnings | \$9,027 |
| 0583 | 430 | Sewer Fund (department) | 3611100 | Investment Earnings | \$4,601 |
| 0583 | 430 | Sewer Fund (department) | 3699100 | Miscellaneous Other | \$720 |
| 0583 | 430 | Sewer Fund (department) | 3681000 | Special Assessments - Capital | \$12,000 |
| 0583 | 430 | Sewer Fund (department) | 3970000 | Transfers-In | \$56,750 |
| 0583 | 501 | Equipment Rental Fund | 3081000 | Reserved Cash and Investments - Beginning | \$1,518,430 |
| 0583 | 501 | Equipment Rental Fund | 3483000 | Internal Service Funds Sales and Services | \$83,021 |
| 0583 | 501 | Equipment Rental Fund | 3483000 | Internal Service Funds Sales and Services | \$32,810 |
| 0583 | 501 | Equipment Rental Fund | 3483000 | Internal Service Funds Sales and Services | \$35,303 |

| MCAG | Fund # | Fund Name | BARS Account | BARS Name | Amount |
|------|--------|------------------------|--------------|--|------------|
| 0583 | 501 | Equipment Rental Fund | 3483000 | Internal Service Funds Sales and Services | \$37,715 |
| 0583 | 501 | Equipment Rental Fund | 3611100 | Investment Earnings | \$14,965 |
| 0583 | 501 | Equipment Rental Fund | 3624000 | Rents and Leases | \$3,675 |
| 0583 | 501 | Equipment Rental Fund | 3691000 | Sale of Surplus | \$26,851 |
| 0583 | 501 | Equipment Rental Fund | 3981000 | Insurance Recoveries | \$1,108 |
| 0583 | 655 | Agency Fund/Bdg Permit | 3081000 | Reserved Cash and Investments - Beginning | \$5 |
| 0583 | 655 | Agency Fund/Bdg Permit | 3531000 | Traffic Infraction Penalties | \$24 |
| 0583 | 655 | Agency Fund/Bdg Permit | 3861000 | Court Remittances | \$414 |
| 0583 | 655 | Agency Fund/Bdg Permit | 3861800 | Court Remittances | \$2,662 |
| 0583 | 655 | Agency Fund/Bdg Permit | 3868300 | Court Remittances | \$7,005 |
| 0583 | 655 | Agency Fund/Bdg Permit | 3868300 | Court Remittances | \$13,980 |
| 0583 | 655 | Agency Fund/Bdg Permit | 3868300 | Court Remittances | \$2,146 |
| 0583 | 655 | Agency Fund/Bdg Permit | 3868700 | Court Remittances | \$900 |
| 0583 | 655 | Agency Fund/Bdg Permit | 3868800 | Court Remittances | \$875 |
| 0583 | 655 | Agency Fund/Bdg Permit | 3868900 | Court Remittances | \$1,434 |
| 0583 | 655 | Agency Fund/Bdg Permit | 3868900 | Court Remittances | \$192 |
| 0583 | 655 | Agency Fund/Bdg Permit | 3869100 | Court Remittances | \$80,577 |
| 0583 | 655 | Agency Fund/Bdg Permit | 3869200 | Court Remittances | \$44,350 |
| 0583 | 655 | Agency Fund/Bdg Permit | 3869300 | Court Remittances | \$280 |
| 0583 | 655 | Agency Fund/Bdg Permit | 3869600 | Court Remittances | \$88 |
| 0583 | 655 | Agency Fund/Bdg Permit | 3869700 | Court Remittances | \$35,767 |
| 0583 | 001 | General Fund | 5116010 | Legislative Activities | \$32,891 |
| 0583 | 001 | General Fund | 5116010 | Legislative Activities | (\$12,122) |
| 0583 | 001 | General Fund | 5116020 | Legislative Activities | \$2,649 |
| 0583 | 001 | General Fund | 5116020 | Legislative Activities | (\$976) |
| 0583 | 001 | General Fund | 5116040 | Legislative Activities | \$2,311 |
| 0583 | 001 | General Fund | 5116040 | Legislative Activities | \$506 |
| 0583 | 001 | General Fund | 5116040 | Legislative Activities | \$30 |
| 0583 | 001 | General Fund | 5116040 | Legislative Activities | \$48 |
| 0583 | 001 | General Fund | 5116040 | Legislative Activities | \$4,204 |
| 0583 | 001 | General Fund | 5116040 | Legislative Activities | \$2,400 |
| 0583 | 001 | General Fund | 5116040 | Legislative Activities | \$4,685 |

| MCAG | Fund # | Fund Name | BARS Account | BARS Name | Amount |
|------|--------|--------------|--------------|------------------------|------------|
| 0583 | 001 | General Fund | 5116040 | Legislative Activities | \$221 |
| 0583 | 001 | General Fund | 5116040 | Legislative Activities | \$400 |
| 0583 | 001 | General Fund | 5116040 | Legislative Activities | (\$5,457) |
| 0583 | 001 | General Fund | 5125010 | Municipal Court | \$181,193 |
| 0583 | 001 | General Fund | 5125020 | Municipal Court | \$64,506 |
| 0583 | 001 | General Fund | 5125030 | Municipal Court | \$4,482 |
| 0583 | 001 | General Fund | 5125030 | Municipal Court | \$418 |
| 0583 | 001 | General Fund | 5125030 | Municipal Court | \$586 |
| 0583 | 001 | General Fund | 5125040 | Municipal Court | \$1,125 |
| 0583 | 001 | General Fund | 5125040 | Municipal Court | \$2,176 |
| 0583 | 001 | General Fund | 5125040 | Municipal Court | \$520 |
| 0583 | 001 | General Fund | 5125040 | Municipal Court | \$665 |
| 0583 | 001 | General Fund | 5125040 | Municipal Court | \$1,918 |
| 0583 | 001 | General Fund | 5125040 | Municipal Court | \$30 |
| 0583 | 001 | General Fund | 5125040 | Municipal Court | \$285 |
| 0583 | 001 | General Fund | 5125040 | Municipal Court | \$205 |
| 0583 | 001 | General Fund | 5125040 | Municipal Court | \$400 |
| 0583 | 001 | General Fund | 5131010 | Executive Office | \$175,003 |
| 0583 | 001 | General Fund | 5131010 | Executive Office | (\$64,500) |
| 0583 | 001 | General Fund | 5131020 | Executive Office | \$50,220 |
| 0583 | 001 | General Fund | 5131020 | Executive Office | (\$18,509) |
| 0583 | 001 | General Fund | 5131030 | Executive Office | \$374 |
| 0583 | 001 | General Fund | 5131030 | Executive Office | \$1,050 |
| 0583 | 001 | General Fund | 5131030 | Executive Office | (\$525) |
| 0583 | 001 | General Fund | 5131040 | Executive Office | \$66,522 |
| 0583 | 001 | General Fund | 5131040 | Executive Office | \$267 |
| 0583 | 001 | General Fund | 5131040 | Executive Office | \$2,910 |
| 0583 | 001 | General Fund | 5131040 | Executive Office | \$195 |
| 0583 | 001 | General Fund | 5131040 | Executive Office | \$215 |
| 0583 | 001 | General Fund | 5131040 | Executive Office | (\$25,840) |
| 0583 | 001 | General Fund | 5142310 | Financial Services | \$196,977 |
| 0583 | 001 | General Fund | 5142310 | Financial Services | (\$72,712) |
| 0583 | 001 | General Fund | 5142310 | Financial Services | \$306 |
| 0583 | 001 | General Fund | 5142320 | Financial Services | \$73,953 |

| MCAG | Fund # | Fund Name | BARS Account | BARS Name | Amount |
|------|--------|--------------|--------------|---------------------------------|------------|
| 0583 | 001 | General Fund | 5131020 | Executive Office | (\$27,256) |
| 0583 | 001 | General Fund | 5142330 | Financial Services | \$535 |
| 0583 | 001 | General Fund | 5142330 | Financial Services | \$689 |
| 0583 | 001 | General Fund | 5131030 | Executive Office | (\$451) |
| 0583 | 001 | General Fund | 5142340 | Financial Services | \$1,666 |
| 0583 | 001 | General Fund | 5142340 | Financial Services | \$11,621 |
| 0583 | 001 | General Fund | 5142340 | Financial Services | \$5,050 |
| 0583 | 001 | General Fund | 5142340 | Financial Services | \$123 |
| 0583 | 001 | General Fund | 5142340 | Financial Services | \$1,345 |
| 0583 | 001 | General Fund | 5142340 | Financial Services | \$989 |
| 0583 | 001 | General Fund | 5142340 | Financial Services | \$205 |
| 0583 | 001 | General Fund | 5142340 | Financial Services | (\$7,740) |
| 0583 | 001 | General Fund | 5144050 | Election Services | \$18,172 |
| 0583 | 001 | General Fund | 5144050 | Election Services | (\$6,698) |
| 0583 | 001 | General Fund | 5153040 | Legal Services | \$33,000 |
| 0583 | 001 | General Fund | 5153040 | Legal Services | \$19,077 |
| 0583 | 001 | General Fund | 5153040 | Legal Services | \$468 |
| 0583 | 001 | General Fund | 5153040 | Legal Services | \$57,315 |
| 0583 | 001 | General Fund | 5153040 | Legal Services | \$1,914 |
| 0583 | 001 | General Fund | 5153040 | Legal Services | \$1,106 |
| 0583 | 001 | General Fund | 5153040 | Legal Services | \$435 |
| 0583 | 001 | General Fund | 5153040 | Legal Services | (\$41,764) |
| 0583 | 001 | General Fund | 5177820 | Unemployment Compensation | \$4,560 |
| 0583 | 001 | General Fund | 5179030 | Other Employee Benefit Programs | \$821 |
| 0583 | 001 | General Fund | 5179040 | Other Employee Benefit Programs | \$218 |
| 0583 | 001 | General Fund | 5181010 | Personnel Services | \$15,081 |
| 0583 | 001 | General Fund | 5181010 | Personnel Services | (\$5,558) |
| 0583 | 001 | General Fund | 5181020 | Personnel Services | \$12,496 |
| 0583 | 001 | General Fund | 5181020 | Personnel Services | (\$4,606) |
| 0583 | 001 | General Fund | 5181030 | Personnel Services | \$5,336 |
| 0583 | 001 | General Fund | 5181030 | Personnel Services | \$3,347 |
| 0583 | 001 | General Fund | 5181030 | Personnel Services | \$231 |

| MCAG | Fund # | Fund Name | BARS Account | BARS Name | Amount |
|------|--------|--------------|--------------|--|------------|
| 0583 | 001 | General Fund | 5181030 | Personnel Services | (\$3,285) |
| 0583 | 001 | General Fund | 5181040 | Personnel Services | \$9,364 |
| 0583 | 001 | General Fund | 5181040 | Personnel Services | \$12,045 |
| 0583 | 001 | General Fund | 5181040 | Personnel Services | \$4,754 |
| 0583 | 001 | General Fund | 5181040 | Personnel Services | \$1,200 |
| 0583 | 001 | General Fund | 5181040 | Personnel Services | \$1,082 |
| 0583 | 001 | General Fund | 5181040 | Personnel Services | \$13,852 |
| 0583 | 001 | General Fund | 5181040 | Personnel Services | \$7,602 |
| 0583 | 001 | General Fund | 5181040 | Personnel Services | \$135 |
| 0583 | 001 | General Fund | 5181040 | Personnel Services | \$1,384 |
| 0583 | 001 | General Fund | 5181040 | Personnel Services | (\$18,950) |
| 0583 | 001 | General Fund | 5181110 | Personnel Services | \$26,119 |
| 0583 | 001 | General Fund | 5181110 | Personnel Services | (\$9,626) |
| 0583 | 001 | General Fund | 5181120 | Personnel Services | \$10,953 |
| 0583 | 001 | General Fund | 5181120 | Personnel Services | (\$4,037) |
| 0583 | 001 | General Fund | 5181130 | Personnel Services | \$132 |
| 0583 | 001 | General Fund | 5181130 | Personnel Services | (\$49) |
| 0583 | 001 | General Fund | 5181140 | Personnel Services | \$3,593 |
| 0583 | 001 | General Fund | 5181140 | Personnel Services | \$4,477 |
| 0583 | 001 | General Fund | 5181140 | Personnel Services | \$649 |
| 0583 | 001 | General Fund | 5181140 | Personnel Services | \$100 |
| 0583 | 001 | General Fund | 5181140 | Personnel Services | (\$3,250) |
| 0583 | 001 | General Fund | 5183010 | Maintenance/Security/Insurance/Janitorial Services | \$89,304 |
| 0583 | 001 | General Fund | 5183010 | Maintenance/Security/Insurance/Janitorial Services | (\$35,066) |
| 0583 | 001 | General Fund | 5183010 | Maintenance/Security/Insurance/Janitorial Services | \$185 |
| 0583 | 001 | General Fund | 5183010 | Maintenance/Security/Insurance/Janitorial Services | \$5,653 |
| 0583 | 001 | General Fund | 5183020 | Maintenance/Security/Insurance/Janitorial Services | \$37,018 |

| MCAG | Fund # | Fund Name | BARS Account | BARS Name | Amount |
|------|--------|--------------|--------------|--|------------|
| 0583 | 001 | General Fund | 5183020 | Maintenance/Security/Insurance/Janitorial Services | (\$13,643) |
| 0583 | 001 | General Fund | 5183030 | Maintenance/Security/Insurance/Janitorial Services | \$358 |
| 0583 | 001 | General Fund | 5183030 | Maintenance/Security/Insurance/Janitorial Services | \$760 |
| 0583 | 001 | General Fund | 5183030 | Maintenance/Security/Insurance/Janitorial Services | \$1,519 |
| 0583 | 001 | General Fund | 5183030 | Maintenance/Security/Insurance/Janitorial Services | \$2,485 |
| 0583 | 001 | General Fund | 5183030 | Maintenance/Security/Insurance/Janitorial Services | \$3,433 |
| 0583 | 001 | General Fund | 5183030 | Maintenance/Security/Insurance/Janitorial Services | \$62 |
| 0583 | 001 | General Fund | 5183030 | Maintenance/Security/Insurance/Janitorial Services | \$388 |
| 0583 | 001 | General Fund | 5183030 | Maintenance/Security/Insurance/Janitorial Services | \$208 |
| 0583 | 001 | General Fund | 5183030 | Maintenance/Security/Insurance/Janitorial Services | (\$3,395) |
| 0583 | 001 | General Fund | 5183040 | Maintenance/Security/Insurance/Janitorial Services | \$27,914 |
| 0583 | 001 | General Fund | 5183040 | Maintenance/Security/Insurance/Janitorial Services | \$463 |
| 0583 | 001 | General Fund | 5183040 | Maintenance/Security/Insurance/Janitorial Services | \$3,675 |
| 0583 | 001 | General Fund | 5183040 | Maintenance/Security/Insurance/Janitorial Services | \$168,997 |
| 0583 | 001 | General Fund | 5183040 | Maintenance/Security/Insurance/Janitorial Services | \$11,465 |

| MCAG | Fund # | Fund Name | BARS Account | BARS Name | Amount |
|------|--------|--------------|--------------|--|------------|
| 0583 | 001 | General Fund | 5183040 | Maintenance/Security/Insurance/Janitorial Services | \$4,317 |
| 0583 | 001 | General Fund | 5183040 | Maintenance/Security/Insurance/Janitorial Services | \$10,599 |
| 0583 | 001 | General Fund | 5183040 | Maintenance/Security/Insurance/Janitorial Services | \$1,806 |
| 0583 | 001 | General Fund | 5183040 | Maintenance/Security/Insurance/Janitorial Services | \$17,134 |
| 0583 | 001 | General Fund | 5183040 | Maintenance/Security/Insurance/Janitorial Services | \$214 |
| 0583 | 001 | General Fund | 5183040 | Maintenance/Security/Insurance/Janitorial Services | \$6,597 |
| 0583 | 001 | General Fund | 5183040 | Maintenance/Security/Insurance/Janitorial Services | \$1,998 |
| 0583 | 001 | General Fund | 5183040 | Maintenance/Security/Insurance/Janitorial Services | \$412 |
| 0583 | 001 | General Fund | 5183040 | Maintenance/Security/Insurance/Janitorial Services | \$348 |
| 0583 | 001 | General Fund | 5183040 | Maintenance/Security/Insurance/Janitorial Services | (\$94,330) |
| 0583 | 001 | General Fund | 5188110 | Information Technology Services | \$25,252 |
| 0583 | 001 | General Fund | 5188110 | Information Technology Services | (\$9,307) |
| 0583 | 001 | General Fund | 5188120 | Information Technology Services | \$2,043 |
| 0583 | 001 | General Fund | 5188120 | Information Technology Services | (\$753) |
| 0583 | 001 | General Fund | 5188130 | Information Technology Services | \$2,740 |
| 0583 | 001 | General Fund | 5188130 | Information Technology Services | (\$1,010) |
| 0583 | 001 | General Fund | 5188140 | Information Technology Services | \$27,978 |

| MCAG | Fund # | Fund Name | BARS Account | BARS Name | Amount |
|------|--------|--------------|--------------|---------------------------------|------------|
| 0 | 001 | General Fund | 5188140 | Information Technology Services | \$1,199 |
| 0583 | 001 | General Fund | 5188140 | Information Technology Services | \$331 |
| 0583 | 001 | General Fund | 5188140 | Information Technology Services | \$5,936 |
| 0583 | 001 | General Fund | 5188140 | Information Technology Services | (\$13,064) |
| 0583 | 001 | General Fund | 5211010 | Administration | \$2,376 |
| 0583 | 001 | General Fund | 5211020 | Administration | \$466 |
| 0583 | 001 | General Fund | 5211030 | Administration | \$50 |
| 0583 | 001 | General Fund | 5211040 | Administration | \$345 |
| 0583 | 001 | General Fund | 5211040 | Administration | \$786 |
| 0583 | 001 | General Fund | 5211040 | Administration | \$623 |
| 0583 | 001 | General Fund | 5211040 | Administration | \$237 |
| 0583 | 001 | General Fund | 5211040 | Administration | \$220 |
| 0583 | 001 | General Fund | 5212210 | Police Operations | \$771,525 |
| 0583 | 001 | General Fund | 5212210 | Police Operations | \$25,829 |
| 0583 | 001 | General Fund | 5212210 | Police Operations | \$4,450 |
| 0583 | 001 | General Fund | 5212210 | Police Operations | \$6,399 |
| 0583 | 001 | General Fund | 5212220 | Police Operations | \$298,916 |
| 0583 | 001 | General Fund | 5212220 | Police Operations | \$7,311 |
| 0583 | 001 | General Fund | 5212220 | Police Operations | \$468 |
| 0583 | 001 | General Fund | 5212220 | Police Operations | \$5,823 |
| 0583 | 001 | General Fund | 5212230 | Police Operations | \$4,304 |
| 0583 | 001 | General Fund | 5212230 | Police Operations | \$1,561 |
| 0583 | 001 | General Fund | 5212240 | Police Operations | \$12,939 |
| 0583 | 001 | General Fund | 5212240 | Police Operations | \$8,717 |
| 0583 | 001 | General Fund | 5212240 | Police Operations | \$2,712 |
| 0583 | 001 | General Fund | 5212240 | Police Operations | \$5,497 |
| 0583 | 001 | General Fund | 5212240 | Police Operations | \$5,870 |
| 0583 | 001 | General Fund | 5212240 | Police Operations | \$52,000 |
| 0583 | 001 | General Fund | 5212240 | Police Operations | \$36,645 |
| 0583 | 001 | General Fund | 5212240 | Police Operations | \$362 |
| 0583 | 001 | General Fund | 5212240 | Police Operations | \$8,594 |
| 0583 | 001 | General Fund | 5212240 | Police Operations | \$6,724 |

| MCAG | Fund # | Fund Name | BARS Account | BARS Name | Amount |
|------|--------|--------------|--------------|---|-----------|
| | 001 | General Fund | 5212240 | Police Operations | \$420 |
| 0583 | 001 | General Fund | 5212240 | Police Operations | \$3,916 |
| 0583 | 001 | General Fund | 5212240 | Police Operations | \$10,444 |
| 0583 | 001 | General Fund | 5212240 | Police Operations | \$616 |
| 0583 | 001 | General Fund | 5212250 | Police Operations | \$14,760 |
| 0583 | 001 | General Fund | 5212250 | Police Operations | \$72,290 |
| 0583 | 001 | General Fund | 5212250 | Police Operations | \$2,400 |
| 0583 | 001 | General Fund | 5212250 | Police Operations | \$27,840 |
| 0583 | 001 | General Fund | 5222050 | Fire Suppression and Emergency Medical Services | \$300,788 |
| 0583 | 001 | General Fund | 5222050 | Fire Suppression and Emergency Medical Services | \$322,257 |
| 0583 | 001 | General Fund | 5236050 | Care and Custody of Prisoners | \$13,971 |
| 0583 | 001 | General Fund | 5242010 | Inspections, Permits, Certificates and Licenses | \$41,585 |
| | 001 | General Fund | 5242020 | Inspections, Permits, Certificates and Licenses | \$10,945 |
| 0583 | 001 | General Fund | 5242030 | Inspections, Permits, Certificates and Licenses | \$477 |
| 0583 | 001 | General Fund | 5242030 | Inspections, Permits, Certificates and Licenses | \$461 |
| 0583 | 001 | General Fund | 5242040 | Inspections, Permits, Certificates and Licenses | \$20,555 |
| 0583 | 001 | General Fund | 5242040 | Inspections, Permits, Certificates and Licenses | \$212 |
| 0583 | 001 | General Fund | 5242040 | Inspections, Permits, Certificates and Licenses | \$1,516 |
| 0583 | 001 | General Fund | 5242040 | Inspections, Permits, Certificates and Licenses | \$198 |
| 0583 | 001 | General Fund | 5242040 | Inspections, Permits, Certificates and Licenses | \$300 |
| 0583 | 001 | General Fund | 5256010 | Disaster Preparedness | \$5,439 |
| 0583 | 001 | General Fund | 5256010 | Disaster Preparedness | (\$2,005) |
| 0583 | 001 | General Fund | 5256020 | Disaster Preparedness | \$1,903 |
| | 001 | General Fund | 5256020 | Disaster Preparedness | (\$701) |
| 0583 | 001 | General Fund | 5256050 | Disaster Preparedness | \$5,631 |
| 0583 | 001 | General Fund | 5256050 | Disaster Preparedness | (\$2,075) |

| MCAG | Fund # | Fund Name | BARS Account | BARS Name | Amount |
|------|--------|--------------|--------------|----------------------|----------|
| 0583 | 001 | General Fund | 5423010 | Roadway | \$70,678 |
| 0583 | 001 | General Fund | 5423010 | Roadway | \$38,374 |
| 0583 | 001 | General Fund | 5423010 | Roadway | \$2,473 |
| 0583 | 001 | General Fund | 5423010 | Roadway | \$12,471 |
| 0583 | 001 | General Fund | 5423020 | Roadway | \$37,641 |
| 0583 | 001 | General Fund | 5423020 | Roadway | \$290 |
| 0583 | 001 | General Fund | 5423020 | Roadway | \$12,825 |
| 0583 | 001 | General Fund | 5423030 | Roadway | \$322 |
| 0583 | 001 | General Fund | 5423030 | Roadway | \$8,504 |
| 0583 | 001 | General Fund | 5423030 | Roadway | \$3,642 |
| 0583 | 001 | General Fund | 5423030 | Roadway | \$1,118 |
| 0583 | 001 | General Fund | 5423030 | Roadway | \$1,586 |
| 0583 | 001 | General Fund | 5423040 | Roadway | \$1,963 |
| 0583 | 001 | General Fund | 5423040 | Roadway | \$147 |
| 0583 | 001 | General Fund | 5423040 | Roadway | \$2,124 |
| 0583 | 001 | General Fund | 5423040 | Roadway | \$765 |
| 0583 | 001 | General Fund | 5423040 | Roadway | \$17,115 |
| 0583 | 001 | General Fund | 5423040 | Roadway | \$2,924 |
| 0583 | 001 | General Fund | 5423040 | Roadway | \$3,021 |
| 0583 | 001 | General Fund | 5423040 | Roadway | \$777 |
| 0583 | 001 | General Fund | 5423040 | Roadway | \$24,665 |
| 0583 | 001 | General Fund | 5423040 | Roadway | \$32,810 |
| 0583 | 001 | General Fund | 5423040 | Roadway | \$23,312 |
| 0583 | 001 | General Fund | 5423040 | Roadway | \$6 |
| 0583 | 001 | General Fund | 5423040 | Roadway | \$117 |
| 0583 | 001 | General Fund | 5423040 | Roadway | \$38,283 |
| 0583 | 001 | General Fund | 5423040 | Roadway | \$1,596 |
| 0583 | 001 | General Fund | 5426310 | Street Lighting | \$13,512 |
| 0583 | 001 | General Fund | 5426320 | Street Lighting | \$6,724 |
| 0583 | 001 | General Fund | 5426330 | Street Lighting | \$8,389 |
| 0583 | 001 | General Fund | 5426330 | Street Lighting | \$24 |
| 0583 | 001 | General Fund | 5426340 | Street Lighting | \$24,980 |
| 0583 | 001 | General Fund | 5426340 | Street Lighting | \$12,276 |
| 0583 | 001 | General Fund | 5428010 | Ancillary Operations | \$12,280 |

| MCAG | Fund # | Fund Name | BARS Account | BARS Name | Amount |
|------|--------|--------------|--------------|---|-----------|
| 0583 | 001 | General Fund | 5428010 | Ancillary Operations | \$938 |
| 0583 | 001 | General Fund | 5428010 | Ancillary Operations | \$4,154 |
| 0583 | 001 | General Fund | 5428020 | Ancillary Operations | \$7,183 |
| 0583 | 001 | General Fund | 5428030 | Ancillary Operations | \$446 |
| 0583 | 001 | General Fund | 5428030 | Ancillary Operations | \$4,057 |
| 0583 | 001 | General Fund | 5428030 | Ancillary Operations | \$8,418 |
| 0583 | 001 | General Fund | 5428030 | Ancillary Operations | \$789 |
| 0583 | 001 | General Fund | 5428030 | Ancillary Operations | \$178 |
| 0583 | 001 | General Fund | 5428040 | Ancillary Operations | \$729 |
| 0583 | 001 | General Fund | 5428040 | Ancillary Operations | \$9,759 |
| 0583 | 001 | General Fund | 5428040 | Ancillary Operations | \$11,605 |
| 0583 | 001 | General Fund | 5549050 | Other Environmental Services | \$4,288 |
| 0583 | 001 | General Fund | 5543040 | Animal Control | \$8,450 |
| 0583 | 001 | General Fund | 5586010 | Planning | \$41,585 |
| 0583 | 001 | General Fund | 5586020 | Planning | \$10,945 |
| 0583 | 001 | General Fund | 5586030 | Planning | \$422 |
| 0583 | 001 | General Fund | 5586030 | Planning | \$461 |
| 0583 | 001 | General Fund | 5586040 | Planning | \$17,729 |
| 0583 | 001 | General Fund | 5586040 | Planning | \$977 |
| 0583 | 001 | General Fund | 5586040 | Planning | \$212 |
| 0583 | 001 | General Fund | 5586040 | Planning | \$434 |
| 0583 | 001 | General Fund | 5586040 | Planning | \$15 |
| 0583 | 001 | General Fund | 5586040 | Planning | \$50 |
| 0583 | 001 | General Fund | 5586040 | Planning | \$600 |
| 0583 | 001 | General Fund | 5586040 | Planning | \$253 |
| 0583 | 001 | General Fund | 5666640 | Chemical Dependency Services | \$1,761 |
| 0583 | 001 | General Fund | 5711010 | Educational and Recreational Activities | \$142,846 |
| 0583 | 001 | General Fund | 5711010 | Educational and Recreational Activities | \$459 |
| 0583 | 001 | General Fund | 5711010 | Educational and Recreational Activities | \$28,002 |
| 0583 | 001 | General Fund | 5711020 | Educational and Recreational Activities | \$65,999 |

| MCAG | Fund # | Fund Name | BARS Account | BARS Name | Amount |
|------|--------|--------------|--------------|---|----------|
| | 001 | General Fund | 5711030 | Educational and Recreational Activities | \$428 |
| 0583 | 001 | General Fund | 5711030 | Educational and Recreational Activities | \$563 |
| 0583 | 001 | General Fund | 5711030 | Educational and Recreational Activities | \$166 |
| 0583 | 001 | General Fund | 5711030 | Educational and Recreational Activities | \$253 |
| 0583 | 001 | General Fund | 5711030 | Educational and Recreational Activities | \$1,109 |
| 0583 | 001 | General Fund | 5711040 | Educational and Recreational Activities | \$18 |
| 0583 | 001 | General Fund | 5711040 | Educational and Recreational Activities | \$3,576 |
| 0583 | 001 | General Fund | 5711040 | Educational and Recreational Activities | \$1,781 |
| 0583 | 001 | General Fund | 5711040 | Educational and Recreational Activities | \$617 |
| 0583 | 001 | General Fund | 5711040 | Educational and Recreational Activities | \$5,434 |
| | 001 | General Fund | 5711040 | Educational and Recreational Activities | \$170 |
| 0583 | 001 | General Fund | 5712040 | Educational and Recreational Activities | \$752 |
| 0583 | 001 | General Fund | 5712040 | Educational and Recreational Activities | \$1,758 |
| 0583 | 001 | General Fund | 5712040 | Educational and Recreational Activities | \$793 |
| 0583 | 001 | General Fund | 5712040 | Educational and Recreational Activities | \$8,301 |
| 0583 | 001 | General Fund | 5712040 | Educational and Recreational Activities | \$4,664 |
| 0583 | 001 | General Fund | 5712040 | Educational and Recreational Activities | \$94 |
| 0583 | 001 | General Fund | 5712040 | Educational and Recreational Activities | \$10,951 |
| 0583 | 001 | General Fund | 5712040 | Educational and Recreational Activities | \$740 |
| 0583 | 001 | General Fund | 5712050 | Educational and Recreational Activities | \$1,463 |
| 0583 | 001 | General Fund | 5722140 | Library Services | \$10,987 |
| 0583 | 001 | General Fund | 5739040 | Other | \$20,113 |

| MCAG | Fund # | Fund Name | BARS Account | BARS Name | Amount |
|------|--------|--------------|--------------|-------------------|----------|
| 0583 | 001 | General Fund | 5762010 | Swimming Pools | \$13,644 |
| 0583 | 001 | General Fund | 5762010 | Swimming Pools | \$1,318 |
| 0583 | 001 | General Fund | 5762010 | Swimming Pools | \$68,174 |
| 0583 | 001 | General Fund | 5762020 | Swimming Pools | \$19,345 |
| 0583 | 001 | General Fund | 5762030 | Swimming Pools | \$115 |
| 0583 | 001 | General Fund | 5762030 | Swimming Pools | \$16,210 |
| 0583 | 001 | General Fund | 5762030 | Swimming Pools | \$740 |
| 0583 | 001 | General Fund | 5762030 | Swimming Pools | \$7,653 |
| 0583 | 001 | General Fund | 5762030 | Swimming Pools | \$682 |
| 0583 | 001 | General Fund | 5762040 | Swimming Pools | \$185 |
| 0583 | 001 | General Fund | 5762040 | Swimming Pools | \$12,509 |
| 0583 | 001 | General Fund | 5762040 | Swimming Pools | \$8,378 |
| 0583 | 001 | General Fund | 5762040 | Swimming Pools | \$830 |
| 0583 | 001 | General Fund | 5762050 | Swimming Pools | \$3,895 |
| 0583 | 001 | General Fund | 5768010 | General Parks | \$70,548 |
| 0583 | 001 | General Fund | 5768010 | General Parks | \$122 |
| 0583 | 001 | General Fund | 5768010 | General Parks | \$14,227 |
| 0583 | 001 | General Fund | 5768020 | General Parks | \$37,226 |
| 0583 | 001 | General Fund | 5768030 | General Parks | \$4,990 |
| 0583 | 001 | General Fund | 5768030 | General Parks | \$9,060 |
| 0583 | 001 | General Fund | 5768030 | General Parks | \$1,009 |
| 0583 | 001 | General Fund | 5768040 | General Parks | \$296 |
| 0583 | 001 | General Fund | 5768040 | General Parks | \$445 |
| 0583 | 001 | General Fund | 5768040 | General Parks | \$1,620 |
| 0583 | 001 | General Fund | 5768040 | General Parks | \$198 |
| 0583 | 001 | General Fund | 5768040 | General Parks | \$49,848 |
| 0583 | 001 | General Fund | 5768040 | General Parks | \$377 |
| 0583 | 001 | General Fund | 5768040 | General Parks | \$6,834 |
| 0583 | 001 | General Fund | 5768040 | General Parks | \$10,838 |
| 0583 | 001 | General Fund | 5768040 | General Parks | \$8,994 |
| 0583 | 001 | General Fund | 5768040 | General Parks | \$2,217 |
| 0583 | 001 | General Fund | 5860000 | Court Remittances | \$13,592 |

| MCAG | Fund # | Fund Name | BARS Account | BARS Name | Amount |
|------|--------|---------------------------|--------------|--|-------------|
| 001 | 001 | General Fund | 5941860 | Capital Expenditures/Expenses - Centralized/General Services | \$17,944 |
| 0583 | 001 | General Fund | 5942160 | Capital Expenditures/Expenses - Law Enforcement Services | \$17,865 |
| 0583 | 001 | General Fund | 5943260 | Capital Expenditures/Expenses - Television/Cable Utilities | \$12,206 |
| 0583 | 001 | General Fund | 5947660 | Capital Expenditures/Expenses - Park Facilities | \$2,451 |
| 0583 | 001 | General Fund | 5951060 | Capital Expenditures/Expenses - Engineering | \$49,677 |
| 0583 | 001 | General Fund | 5951060 | Capital Expenditures/Expenses - Engineering | \$50,321 |
| 0583 | 001 | General Fund | 5953260 | Capital Expenditures/Expenses - Roadway | \$12,513 |
| 0583 | 001 | General Fund | 5956160 | Capital Expenditures/Expenses - Sidewalks | \$571,567 |
| 0583 | 001 | General Fund | 5956360 | Capital Expenditures/Expenses - Street Lighting | \$26,806 |
| 0583 | 001 | General Fund | 5081000 | Reserved Cash and Investments - Ending | \$1,348,753 |
| 0583 | 001 | General Fund | 5088000 | Unreserved Cash and Investments - Ending | \$2,218,186 |
| 0583 | 105 | Police Investigation Fund | 5212140 | Police Operations | \$33 |
| 0583 | 105 | Police Investigation Fund | 5081000 | Reserved Cash and Investments - Ending | \$11,927 |
| 0583 | 150 | Cumulative Reserve Fund | 5081000 | Reserved Cash and Investments - Ending | \$3,530,763 |
| 0583 | 310 | Reet | 5970600 | Transfers-Out | \$205,592 |
| 0583 | 310 | Reet | 5081000 | Reserved Cash and Investments - Ending | \$1,350,790 |
| 003 | 611 | Trust Fund | 5860000 | Court Remittances | \$12,151 |
| 0583 | 611 | Trust Fund | 5081000 | Reserved Cash and Investments - Ending | \$47,422 |
| 0583 | 415 | Storm Drain | 5315010 | Storm Drainage Utilities | \$131,959 |

| MCAG | Fund # | Fund Name | BARS Account | BARS Name | Amount |
|------|--------|-------------|--------------|--|----------|
| 0583 | 415 | Storm Drain | 5315010 | Storm Drainage Utilities | \$26,698 |
| 0583 | 415 | Storm Drain | 5315010 | Storm Drainage Utilities | \$429 |
| 0583 | 415 | Storm Drain | 5315010 | Storm Drainage Utilities | \$148 |
| 0583 | 415 | Storm Drain | 5315020 | Storm Drainage Utilities | \$65,300 |
| 0583 | 415 | Storm Drain | 5315020 | Storm Drainage Utilities | \$290 |
| 0583 | 415 | Storm Drain | 5315020 | Storm Drainage Utilities | \$8,922 |
| 0583 | 415 | Storm Drain | 5315030 | Storm Drainage Utilities | \$298 |
| 0583 | 415 | Storm Drain | 5315030 | Storm Drainage Utilities | \$1,780 |
| 0583 | 415 | Storm Drain | 5315030 | Storm Drainage Utilities | \$5,691 |
| 0583 | 415 | Storm Drain | 5315030 | Storm Drainage Utilities | \$1,141 |
| 0583 | 415 | Storm Drain | 5315030 | Storm Drainage Utilities | \$1,103 |
| 0583 | 415 | Storm Drain | 5315040 | Storm Drainage Utilities | \$1,963 |
| 0583 | 415 | Storm Drain | 5315040 | Storm Drainage Utilities | \$27 |
| 0583 | 415 | Storm Drain | 5315040 | Storm Drainage Utilities | \$2,124 |
| 0583 | 415 | Storm Drain | 5315040 | Storm Drainage Utilities | \$1,626 |
| 0583 | 415 | Storm Drain | 5315040 | Storm Drainage Utilities | \$600 |
| 0583 | 415 | Storm Drain | 5315040 | Storm Drainage Utilities | \$17,115 |
| 0583 | 415 | Storm Drain | 5315040 | Storm Drainage Utilities | \$6,375 |
| 0583 | 415 | Storm Drain | 5315040 | Storm Drainage Utilities | \$2,970 |
| 0583 | 415 | Storm Drain | 5315040 | Storm Drainage Utilities | \$79 |
| 0583 | 415 | Storm Drain | 5315040 | Storm Drainage Utilities | \$1,764 |
| 0583 | 415 | Storm Drain | 5315040 | Storm Drainage Utilities | \$37,715 |
| 0583 | 415 | Storm Drain | 5315040 | Storm Drainage Utilities | \$15,264 |
| 0583 | 415 | Storm Drain | 5315040 | Storm Drainage Utilities | \$118 |
| 0583 | 415 | Storm Drain | 5315040 | Storm Drainage Utilities | \$9,129 |
| 0583 | 415 | Storm Drain | 5315040 | Storm Drainage Utilities | \$1,000 |
| 0583 | 415 | Storm Drain | 5315040 | Storm Drainage Utilities | \$117 |
| 0583 | 415 | Storm Drain | 5315040 | Storm Drainage Utilities | \$2,749 |
| 0583 | 415 | Storm Drain | 5315040 | Storm Drainage Utilities | \$26,634 |
| 0583 | 415 | Storm Drain | 5315050 | Storm Drainage Utilities | \$6,272 |
| 0583 | 415 | Storm Drain | 5315050 | Storm Drainage Utilities | \$14,793 |
| 0583 | 415 | Storm Drain | 5315050 | Storm Drainage Utilities | \$1,111 |
| 0583 | 415 | Storm Drain | 5943160 | Capital Expenditures/Expenses - Storm Drainage Utilities | \$22,255 |

| MCAG | Fund # | Fund Name | BARS Account | BARS Name | Amount |
|------|--------|-------------------------|--------------|--|-----------|
| 0583 | 415 | Storm Drain | 5943160 | Capital Expenditures/Expenses - Storm Drainage Utilities | \$12,206 |
| 0583 | 415 | Storm Drain | 5088000 | Unreserved Cash and Investments - Ending | \$634,667 |
| 0583 | 425 | Water Fund (department) | 5341010 | Water Utilities | \$154,285 |
| 0583 | 425 | Water Fund (department) | 5341010 | Water Utilities | \$67,221 |
| 0583 | 425 | Water Fund (department) | 5341010 | Water Utilities | \$240 |
| 0583 | 425 | Water Fund (department) | 5341020 | Water Utilities | \$75,444 |
| 0583 | 425 | Water Fund (department) | 5341020 | Water Utilities | \$290 |
| 0583 | 425 | Water Fund (department) | 5341020 | Water Utilities | \$22,465 |
| 0583 | 425 | Water Fund (department) | 5341030 | Water Utilities | \$298 |
| 0583 | 425 | Water Fund (department) | 5341030 | Water Utilities | \$521 |
| 0583 | 425 | Water Fund (department) | 5341030 | Water Utilities | \$2,778 |
| 0583 | 425 | Water Fund (department) | 5341040 | Water Utilities | \$1,963 |
| 0583 | 425 | Water Fund (department) | 5341040 | Water Utilities | \$27 |
| 0583 | 425 | Water Fund (department) | 5341040 | Water Utilities | \$2,526 |
| 0583 | 425 | Water Fund (department) | 5341040 | Water Utilities | \$1,626 |
| 0583 | 425 | Water Fund (department) | 5341040 | Water Utilities | \$3,055 |
| 0583 | 425 | Water Fund (department) | 5341040 | Water Utilities | \$15,000 |
| 0583 | 425 | Water Fund (department) | 5341040 | Water Utilities | \$600 |
| 0583 | 425 | Water Fund (department) | 5341040 | Water Utilities | \$17,690 |
| 0583 | 425 | Water Fund (department) | 5341040 | Water Utilities | \$2,970 |
| 0583 | 425 | Water Fund (department) | 5341040 | Water Utilities | \$1,412 |

| MCAG | Fund # | Fund Name | BARS Account | BARS Name | Amount |
|------|--------|----------------------------|--------------|-----------------|-----------|
| 0583 | 425 | Water Fund (department) | 5341040 | Water Utilities | \$17,652 |
| 0583 | 425 | Water Fund (department) | 5341040 | Water Utilities | \$390 |
| 0583 | 425 | Water Fund (department) | 5341040 | Water Utilities | \$3,578 |
| 0583 | 425 | Water Fund (department) | 5341040 | Water Utilities | \$1,125 |
| 0583 | 425 | Water Fund (department) | 5341040 | Water Utilities | \$985 |
| 0583 | 425 | Water Fund (department) | 5341040 | Water Utilities | \$848 |
| 0583 | 425 | Water Fund (department) | 5341040 | Water Utilities | \$1,000 |
| 0583 | 425 | Water Fund (department) | 5341040 | Water Utilities | \$2,800 |
| 0583 | 425 | Water Fund (department) | 5341040 | Water Utilities | \$67,061 |
| 0583 | 425 | Water Fund (department) | 5341050 | Water Utilities | \$47,633 |
| 0583 | 425 | Water Fund (department) | 5341050 | Water Utilities | \$75,639 |
| 0583 | 425 | Water Fund (department) | 5341050 | Water Utilities | \$2,796 |
| 0583 | 425 | Water Fund (department) | 5345010 | Water Utilities | \$125,857 |
| 0583 | 425 | Water Fund (department) | 5345010 | Water Utilities | \$2,435 |
| 0583 | 425 | Water Fund (department) | 5345010 | Water Utilities | \$239 |
| 0583 | 425 | Water Fund (department) | 5345020 | Water Utilities | \$68,750 |
| 0583 | 425 | Water Fund (department) | 5345030 | Water Utilities | \$12,737 |
| 0583 | 425 | Water Fund (department) | 5345040 | Water Utilities | \$22,344 |
| 0583 | 425 | Water Fund (department) | 5345040 | Water Utilities | \$9,921 |
| 0583 | 425 | Water Fund (department) | 5348010 | Water Utilities | \$16,210 |
| 0583 | 425 | Water Fund (department) | 5348010 | Water Utilities | \$211 |

| MCAG | Fund # | Fund Name | BARS Account | BARS Name | Amount |
|------|--------|----------------------------|--------------|--|----------|
| 0583 | 425 | Water Fund (department) | 5348020 | Water Utilities | \$7,229 |
| 0583 | 425 | Water Fund (department) | 5348030 | Water Utilities | \$5,569 |
| 0583 | 425 | Water Fund (department) | 5348030 | Water Utilities | \$1,179 |
| 0583 | 425 | Water Fund (department) | 5348030 | Water Utilities | \$3,441 |
| 0583 | 425 | Water Fund (department) | 5348030 | Water Utilities | \$931 |
| 0583 | 425 | Water Fund (department) | 5348040 | Water Utilities | \$4,462 |
| 0583 | 425 | Water Fund (department) | 5348040 | Water Utilities | \$64,210 |
| 0583 | 425 | Water Fund (department) | 5348040 | Water Utilities | \$850 |
| 0583 | 425 | Water Fund (department) | 5348040 | Water Utilities | \$27 |
| 0583 | 425 | Water Fund (department) | 5531010 | Soil and Water Conservation | \$74 |
| 0583 | 425 | Water Fund (department) | 5531010 | Soil and Water Conservation | \$297 |
| 0583 | 425 | Water Fund (department) | 5531020 | Soil and Water Conservation | \$250 |
| 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 | \$6,633 |
| 0583 | 425 | Water Fund (department) | 5943410 | Capital Expenditures/Expenses - Water Utilities | \$165 |
| 0583 | 425 | Water Fund (department) | 5943420 | Capital Expenditures/Expenses - Water Utilities | \$65 |
| 0583 | 425 | Water Fund (department) | 5943460 | Capital Expenditures/Expenses - Water Utilities | \$87,380 |
| 0583 | 425 | Water Fund (department) | 5943460 | Capital Expenditures/Expenses - Water Utilities | \$14,067 |
| 0583 | 425 | Water Fund (department) | 5943460 | Capital Expenditures/Expenses - Water Utilities | \$29,046 |

| MCAG | Fund # | Fund Name | BARS Account | BARS Name | Amount |
|------|--------|----------------------------|--------------|---|-----------|
| 0583 | 425 | Water Fund (department) | 5088000 | Unreserved Cash and Investments - Ending | \$773,815 |
| 0583 | 430 | Sewer Fund (department) | 5351010 | Sewer/Reclaimed Water Utilities | \$85,855 |
| 0583 | 430 | Sewer Fund (department) | 5351010 | Sewer/Reclaimed Water Utilities | \$78,603 |
| 0583 | 430 | Sewer Fund (department) | 5351020 | Sewer/Reclaimed Water Utilities | \$42,129 |
| 0583 | 430 | Sewer Fund (department) | 5351020 | Sewer/Reclaimed Water Utilities | \$26,270 |
| 0583 | 430 | Sewer Fund (department) | 5351020 | Sewer/Reclaimed Water Utilities | \$290 |
| 0583 | 430 | Sewer Fund (department) | 5351030 | Sewer/Reclaimed Water Utilities | \$298 |
| 0583 | 430 | Sewer Fund (department) | 5351030 | Sewer/Reclaimed Water Utilities | \$518 |
| 0583 | 430 | Sewer Fund (department) | 5351030 | Sewer/Reclaimed Water Utilities | \$3,248 |
| 0583 | 430 | Sewer Fund (department) | 5351040 | Sewer/Reclaimed Water Utilities | \$1,963 |
| 0583 | 430 | Sewer Fund (department) | 5351040 | Sewer/Reclaimed Water Utilities | \$27 |
| 0583 | 430 | Sewer Fund (department) | 5351040 | Sewer/Reclaimed Water Utilities | \$2,526 |
| 0583 | 430 | Sewer Fund (department) | 5351040 | Sewer/Reclaimed Water Utilities | \$1,626 |
| 0583 | 430 | Sewer Fund (department) | 5351040 | Sewer/Reclaimed Water Utilities | \$135 |
| 0583 | 430 | Sewer Fund (department) | 5351040 | Sewer/Reclaimed Water Utilities | \$600 |
| 0583 | 430 | Sewer Fund (department) | 5351040 | Sewer/Reclaimed Water Utilities | \$18,690 |
| 0583 | 430 | Sewer Fund (department) | 5351040 | Sewer/Reclaimed Water Utilities | \$2,970 |
| 0583 | 430 | Sewer Fund (department) | 5351040 | Sewer/Reclaimed Water Utilities | \$17,651 |
| 0583 | 430 | Sewer Fund (department) | 5351040 | Sewer/Reclaimed Water Utilities | \$408 |
| 0583 | 430 | Sewer Fund (department) | 5351040 | Sewer/Reclaimed Water Utilities | \$117 |
| 0583 | 430 | Sewer Fund (department) | 5351040 | Sewer/Reclaimed Water Utilities | \$771 |

| MCAG | Fund # | Fund Name | BARS Account | BARS Name | Amount |
|------|--------|----------------------------|--------------|--|-------------|
| 0583 | 430 | Sewer Fund (department) | 5351040 | Sewer/Reclaimed Water Utilities | \$2,749 |
| 0583 | 430 | Sewer Fund (department) | 5351040 | Sewer/Reclaimed Water Utilities | \$78,417 |
| 0583 | 430 | Sewer Fund (department) | 5351050 | Sewer/Reclaimed Water Utilities | \$25,199 |
| 0583 | 430 | Sewer Fund (department) | 5351050 | Sewer/Reclaimed Water Utilities | \$145,853 |
| 0583 | 430 | Sewer Fund (department) | 5351050 | Sewer/Reclaimed Water Utilities | \$3,270 |
| 0583 | 430 | Sewer Fund (department) | 5355010 | Sewer/Reclaimed Water Utilities | \$39,443 |
| 0583 | 430 | Sewer Fund (department) | 5355010 | Sewer/Reclaimed Water Utilities | \$1,046 |
| 0583 | 430 | Sewer Fund (department) | 5355020 | Sewer/Reclaimed Water Utilities | \$19,461 |
| 0583 | 430 | Sewer Fund (department) | 5355030 | Sewer/Reclaimed Water Utilities | \$2,986 |
| 0583 | 430 | Sewer Fund (department) | 5355040 | Sewer/Reclaimed Water Utilities | \$16,571 |
| 0583 | 430 | Sewer Fund (department) | 5355040 | Sewer/Reclaimed Water Utilities | \$9,921 |
| 0583 | 430 | Sewer Fund (department) | 5356050 | Sewer/Reclaimed Water Utilities | \$1,158,383 |
| 0583 | 430 | Sewer Fund (department) | 5358010 | Sewer/Reclaimed Water Utilities | \$14,165 |
| 0583 | 430 | Sewer Fund (department) | 5358010 | Sewer/Reclaimed Water Utilities | \$49 |
| 0583 | 430 | Sewer Fund (department) | 5358020 | Sewer/Reclaimed Water Utilities | \$5,881 |
| 0583 | 430 | Sewer Fund (department) | 5358030 | Sewer/Reclaimed Water Utilities | \$218 |
| 0583 | 430 | Sewer Fund (department) | 5358030 | Sewer/Reclaimed Water Utilities | \$639 |
| 0583 | 430 | Sewer Fund (department) | 5358040 | Sewer/Reclaimed Water Utilities | \$19,246 |
| 0583 | 430 | Sewer Fund (department) | 5358040 | Sewer/Reclaimed Water Utilities | \$740 |
| 0583 | 430 | Sewer Fund (department) | 5358040 | Sewer/Reclaimed Water Utilities | \$27 |
| 0583 | 430 | Sewer Fund (department) | 5913570 | Debt Repayment - Sewer/Reclaimed Water Utilities | \$229,094 |

| MCAG | Fund # | Fund Name | BARS Account | BARS Name | Amount |
|------|--------|----------------------------|--------------|---|-------------|
| 0583 | 430 | Sewer Fund (department) | 5923580 | Interest and Other Debt Service Cost - Sewer/Reclaimed Water Utilities | \$86,846 |
| 0583 | 430 | Sewer Fund (department) | 5943510 | Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities | \$518 |
| 0583 | 430 | Sewer Fund (department) | 5943520 | Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities | \$215 |
| 0583 | 430 | Sewer Fund (department) | 5943560 | Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities | \$44,346 |
| 0583 | 430 | Sewer Fund (department) | 5943560 | Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities | \$108,367 |
| 0583 | 430 | Sewer Fund (department) | 5943560 | Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities | \$12,206 |
| 0583 | 430 | Sewer Fund (department) | 5088000 | Unreserved Cash and Investments - Ending | \$2,615,038 |
| 0583 | 501 | Equipment Rental Fund | 5486510 | Equipment Rental Services | \$3,759 |
| 0583 | 501 | Equipment Rental Fund | 5486520 | Equipment Rental Services | \$1,386 |
| 0583 | 501 | Equipment Rental Fund | 5486530 | Equipment Rental Services | \$248 |
| 0583 | 501 | Equipment Rental Fund | 5486540 | Equipment Rental Services | \$3,920 |
| 0583 | 501 | Equipment Rental Fund | 5486540 | Equipment Rental Services | \$690 |
| 0583 | 501 | Equipment Rental Fund | 5486540 | Equipment Rental Services | \$18 |
| 0583 | 501 | Equipment Rental Fund | 5944860 | Capital Expenditures/Expenses - Public Works Centralized Services | \$2,035 |
| 0583 | 501 | Equipment Rental Fund | 5944860 | Capital Expenditures/Expenses - Public Works Centralized Services | \$1,017 |

| MCAG | Fund # | Fund Name | BARS Account | BARS Name | Amount |
|------|--------|------------------------|--------------|---|-------------|
| 0583 | 501 | Equipment Rental Fund | 5944860 | Capital Expenditures/Expenses - Public Works Centralized Services | \$20,208 |
| 0583 | 501 | Equipment Rental Fund | 5944860 | Capital Expenditures/Expenses - Public Works Centralized Services | \$28,866 |
| 0583 | 501 | Equipment Rental Fund | 5944860 | Capital Expenditures/Expenses - Public Works Centralized Services | \$87,850 |
| 0583 | 501 | Equipment Rental Fund | 5944860 | Capital Expenditures/Expenses - Public Works Centralized Services | \$68,737 |
| 0583 | 501 | Equipment Rental Fund | 5944860 | Capital Expenditures/Expenses - Public Works Centralized Services | \$107,957 |
| 0583 | 501 | Equipment Rental Fund | 5081000 | Reserved Cash and Investments - Ending | \$1,427,188 |
| 0583 | 655 | Agency Fund/Bdg Permit | 5861000 | Court Remittances | \$419 |
| 0583 | 655 | Agency Fund/Bdg Permit | 5869000 | Court Remittances | \$190,279 |

SCHEDULE OF DISBURSEMENT ACTIVITY

For Year Ending: December 31, 2017

| Fund | Fund Title | Beginning Outstanding Items 01/01/2017 | Issued During The Year | During The Year | Redeemed During The Year | Canceled During The Year | Ending Outstanding Items 12/31/2017 | Prior Yr Open Period Items | Curr Yr Open Period Items | Disbursements 12/31/2017 |
|---------|---------------------------|---|---------------------------|-----------------|-----------------------------|-----------------------------|--|-------------------------------|------------------------------|-----------------------------|
| 001 | General Fund | 149,577.00 | 5,455,930.12 | 5,210,222.53 | | 355.53 | 394,929.06 | 0.00 | 0.00 | 5,455,574.59 |
| 105 | Police Investigation Fund | | 32.50 | | | | 32.50 | 0.00 | 0.00 | 32.50 |
| 310 | Reet | 3,301.00 | | | 3,301.00 | | | 0.00 | 0.00 | |
| 411 | Trust Fund | 16.84 | | | 16.84 | | | 0.00 | 0.00 | |
| 415 | Storm Drain | 12,178.02 | 283,591.80 | 280,281.55 | | 10.20 | 15,478.07 | 0.00 | 0.00 | 283,581.60 |
| 425 | Water Fund (department) | 23,431.67 | 843,784.44 | 775,085.91 | | 11.88 | 92,118.32 | 0.00 | 0.00 | 843,772.56 |
| 430 | Sewer Fund (department) | 77,452.39 | 1,942,552.70 | 1,945,241.09 | | 27.68 | 74,736.32 | 0.00 | 0.00 | 1,942,525.02 |
| 501 | Equipment Rental Fund | 5,474.29 | 439,681.51 | 415,068.71 | | | 30,087.09 | 0.00 | 0.00 | 439,681.51 |
| 655 | Agency Fund/Bdg Permit | 11,222.11 | 190,697.25 | 186,693.67 | | | 15,225.69 | 0.00 | 0.00 | 190,697.25 |
| 998 | ASP Claims Clearing | 12.00 | | | | | | 0.00 | 0.00 | |
| TOTALS: | | 282,665.32 | 9,156,270.32 | 8,815,911.30 | | 405.29 | 622,619.05 | | | 9,155,865.03 |

City of Fircrest
Schedule of Liabilities
For the Year Ended December 31, 2017

| <u>No.</u> | <u>Description</u> | <u>Due Date</u> | <u>Beginning Balance</u> | <u>Additions</u> | <u>Reductions</u> | <u>Ending Balance</u> |
|---|--------------------------------------|-----------------|--------------------------|------------------|-------------------|-----------------------|
| Revenue and Other (non G.O.) Debt/Liabilities | | | | | | |
| 259.12 | Compensated Absenses - Gen Fund | | 133,266 | - | 10,355 | 122,911 |
| 263.82 | Water Supply Improv Loan Issued 2003 | 12/31/2022 | 265,308 | - | 44,218 | 221,090 |
| 263.82 | PWTF Sewer Loan Issued 2011 | 6/1/2031 | 2,558,760 | - | 170,584 | 2,388,176 |
| 263.82 | DOE Sewer Loan Issued 2011 | 3/31/2033 | 2,051,477 | - | 58,513 | 1,992,964 |
| 259.12 | Compensated Absenses - Proprietary | | 30,409 | 1,913 | - | 32,322 |
| 264.30 | Pension Liabilities | | 1,545,020 | - | 280,413 | 1,264,607 |
| Total Revenue and Other (non G.O.) Debt/Liabilities: | | | 6,584,240 | 1,913 | 564,083 | 6,022,070 |
| Total Liabilities: | | | 6,584,240 | 1,913 | 564,083 | 6,022,070 |

CITY OF FIREKEST
SCHEDULE OF CASH ACTIVITY
For Year Ending: December 31, 2017

| Fund | Beg Balance | Receipts | Transfers-In | Other Rev | Netted Trans | Ttl Increase | Disbursements | Trans-Out | Other Exp | Ttl Decrease | End Balance |
|-------------------------------|----------------------|---------------------|--------------------|---------------------|--------------|----------------------|---------------------|--------------------|---------------------|----------------------|----------------------|
| 001 General Fund | 3,372,805.96 | 5,006,411.12 | -263,759.72 | 1,241,611.44 | | 5,984,262.84 | 5,455,930.12 | -263,759.72 | 597,959.68 | 5,790,130.08 | 3,566,938.72 |
| 105 Police Investigation Fund | 11,479.24 | 479.90 | | | | 479.90 | 32.50 | | | 32.50 | 11,926.64 |
| 150 Cumulative Reserve Fund | 3,530,763.00 | | | | | | | | | | 3,530,763.00 |
| 310 Reet | 1,296,849.35 | 259,532.14 | | | | 259,532.14 | | | 205,591.67 | 205,591.67 | 1,350,789.82 |
| 411 Trust Fund | 44,393.00 | 3,289.00 | | -490.00 | | 2,799.00 | | | -230.00 | -230.00 | 47,422.00 |
| 415 Storm Drain | 608,842.05 | 459,079.45 | | -308.12 | | 458,771.33 | 283,591.80 | | 149,354.72 | 432,946.52 | 634,666.86 |
| 425 Water Fund (department) | 816,483.56 | 1,085,047.71 | | -708.17 | | 1,084,339.54 | 843,784.44 | | 283,223.79 | 1,127,008.23 | 773,814.87 |
| 430 Sewer Fund (department) | 2,422,139.65 | 2,462,210.51 | -324,864.00 | 380,028.05 | | 2,517,374.56 | 1,942,552.70 | -324,864.00 | 706,787.25 | 2,324,475.95 | 2,615,038.26 |
| 501 Equipment Rental Fund | 1,518,430.38 | 43,780.90 | | 306,303.40 | | 350,084.30 | 439,681.51 | | 1,644.75 | 441,326.26 | 1,427,188.42 |
| 655 Agency Fund/Bdg Permit | 4.50 | 190,692.75 | | | | 190,692.75 | 190,697.25 | | | 190,697.25 | |
| TOTALS: | 13,672,190.69 | 9,510,523.48 | -588,623.72 | 1,926,436.60 | | 10,848,336.36 | 9,156,270.32 | -588,623.72 | 1,944,331.86 | 10,511,978.46 | 13,958,548.59 |

City of Fircres

SCHEDULE OF STATE FINANCIAL ASSISTANCE (unaudited)

For Fiscal Year ended December 31, 2017

| Grantor | Program Title | Identification Number | Amount |
|---|--|--------------------------|---------|
| State Grant from Recreation and Conservation Office | Gene Goodwin Tot Lot Playground Renovation | 14-1463D | 1,225 |
| | Sub-total: 1,225 | | |
| | | | |
| State Grant from Department of Ecology | 2017-2019 Biennial Stormwater Capacity Grant | WQSWCAP-1719-FircPW00060 | 16,969 |
| | Sub-total: 16,969 | | |
| | | | |
| State Grant from Transportation Improvement Board (TIB) | Emerson Street Alameda Avenue to S. Orchard Street | P-P-130(P01)-1 | 482,197 |
| | Sub-total: 482,197 | | |
| | Grand total: 500,391 | | |

City of Fincrest
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2017

| Federal Agency (Pass-Through Agency) | Federal Program | CFDA Number | Other Award Number | Expenditures | | | Note |
|---|--|----------------|----------------------------|---------------------------------|-----------------------|---------------|------|
| | | | | From Pass- Through Awards | From Direct Awards | Total | |
| Violence Against Women Office, Department Of Justice (via Pierce County Sheriff's Office) | Violence Against Women Formula Grants | 16.588 | FFY 2017 STOP VA WA | 1,890 | - | 1,890 | 1,2 |
| Highway Planning and Construction Cluster | | | | | | | |
| Federal Highway Administration (fhwa), Department Of Transportation (via Washington State Department of Transportation) | Highway Planning and Construction | 20.205 | HSIP-0455(003) | 49,943 | - | 49,943 | 1,2 |
| Total Highway Planning and Construction Cluster: | | | | 49,943 | - | 49,943 | |
| Highway Safety Cluster | | | | | | | |
| National Highway Traffic Safety Administration (nhtsa), Department Of Transportation (via Washington Traffic Safety Commission) | State and Community Highway Safety | 20.600 | Overtime Safety Patrols | 7,901 | - | 7,901 | 1,2 |
| Total Highway Safety Cluster: | | | | 7,901 | - | 7,901 | |
| Centers For Disease Control And Prevention, Department Of Health And Human Services | NON-ACA/PPHF— Building Capacity of the Public Health System to Improve Population Health through National Nonprofit Organizations | 93.424 | 2017-041003 | - | 16,840 | 16,840 | 1,2 |
| Total Federal Awards Expended: | | | | 59,734 | 16,840 | 76,574 | |

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
For the Year Ended December 31, 2017**

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: \$3,333.00 |
| Terms and conditions, as applicable, including: Rates (e.g., hourly, etc.) \$320.00 Maximum compensation allowed based on annual budget Duration of services 1/1/17 to 12/31/17 Services provided Assistance with personnel issues |

CITY OF FIRCREST
NOTES TO FINANCIAL STATEMENTS
January 1, 2017 thru December 31, 2017

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 2017 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, Water and ERR 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 | \$ 10,620,814 | \$ 9,607,923 | \$ 1,012,891 |
| Police Inv Fund | \$ 11,500 | \$ 11,533 | \$ - 33 |
| Cumulative Res Fund | \$ 3,530,763 | \$ 3,530,763 | \$ 0 |
| Real Est Exc Tax Fund | \$ 1,478,149 | \$ 1,556,382 | \$ -78,233 |
| Storm Drain Fund | \$ 1,097,642 | \$ 1,062,431 | \$ 35,211 |
| Water Fund | \$ 1,858,154 | \$ 1,886,530 | \$ -28,376 |
| Sewer Fund | \$ 5,287,253 | \$ 5,238,453 | \$ 48,800 |
| Equip Rental Fund | \$ 1,852,529 | \$ 1,867,658 | \$ -15,129 |
| | | | |

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. 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 Ordinance of the City Council. When expenditures that meet restrictions are incurred, the City intends to use 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 \$773,178 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 44th \$575,575 which was established by Resolution #778 from the sale of property located at 44th Street and Alameda. This money is to be spent on capital projects or other uses Council designates.

Police Investigative Fund \$11,927. 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 \$1,350,790. 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 \$1,427,188. 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.

I. Other Financing Sources or Uses

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

J. 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, 2017, the CIAW had 201 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, 2017 were \$1,501,903.83.

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

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, 2017 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. | \$6,630,677.67 | \$ | \$6,630,677.67 |
| US Govt Agency Securities | \$4,939,363.00 | | \$4,939,363.00 |
| Total | \$11,570,040.67 | \$ | \$11,570,040.67 |

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 2017 was \$ 2.13109 per \$1,000 on an assessed valuation of \$722,509,379 for a total regular levy of \$1,539,735 for 2017. In 2017, the City levied an additional \$0.4424 per \$1,000 for Emergency Medical Service for a total additional levy of \$319,661.

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, 2017.

The debt service requirements for other debt are as follows:

| | <u>Principal</u> | <u>Interest</u> | <u>Total Debt</u> |
|-----------|--------------------|-------------------|-----------------------|
| 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 | 305,515 | 55,148 | 360,663 |
| 2022-2026 | 1,390,785 | 219,309 | 1,610,094 |
| 2027-2031 | 1,420,656 | 133,452 | 1,554,108 |
| 2032-2036 | 583,466 | 41,848 | 625,314 |
| 2037-2041 | | | 0 |
| | <hr/> | <hr/> | <hr/> |
| TOTALS | <u>\$4,875,541</u> | <u>\$ 732,605</u> | <u>\$5,608,146</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.

At June 30, 2017, the City's proportionate share of the collective net pension liabilities, as reported on the Schedule 09, was as follows:

| | Employer Contribution | Allocation % | Liability (Asset) |
|------------|-----------------------|--------------|-------------------|
| PERS 1 | \$21,092 | .003506% | \$ 166,362 |
| PERS1 UALL | \$71,697 | .011919% | \$ 565,566 |
| PERS 2/3 | \$93,642 | .015331% | \$ 532,679 |

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, 2017, 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 12/31/2017 this amounted to \$2,023.00.
- 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 \$13,602 was paid out for those benefits.
- d. The City has two pending lawsuits against the City of Fircrest as of 12/31/17.

1. 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.
2. 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, 2017. At year end the City's construction commitment with contractors are:

| Project | Spent to Date | Remaining Remaining | Funding Source |
|----------------------------------|---------------|------------------------|----------------------------------|
| Parks Playground Construction | \$ 2,451 | \$ 0 | |
| Sidewalk Project Construction | \$ 570,908 | \$ 30,048 | TIB Grant |
| Sidewalk Project Engineering | \$ 49,276 | \$ 0 | |
| Sewer lift station Project Const | \$ 44,346 | \$ 367,339 | Sewer Fund Balance |
| Sewer lift station Engineering | \$ 80,992 | \$ 32,260 | Sewer Fund Balance |
| Traffic Signal – Construction | \$ 0 | \$ 238,486 | DOT Grant |
| Traffic Signal – Engineering | \$ 48,467 | \$ 27,514 | DOT Grant |
| Drake Street lift station – Eng. | \$ 18,053 | \$ 66,003 | Sewer Fund Balance |
| Pool Evaluation | \$ 4,943 | \$ 8,052 | 44 th St Fund Balance |
| Ramsdell Water Line | \$ 14,067 | \$ 3,500 | Water Fund Balance |

Of the committed balance of \$773,202, the City will be required to raise \$0 in future financing.