

CITY OF FIRCREST
MCAG #0583
ANNUAL FINANCIAL REPORT
For the fiscal year ended
December 31, 2019

Prepared by:

Fircrest Finance Department

CITY OF FIRCREST
Annual Financial Report
For the Fiscal Year Ended December 31, 2019

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City of Fircrest
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2019

		Total for All Funds (Memo Only)	001 General Fund	105 Police Investigation Fund	150 Cumulative Reserve Fund
Beginning Cash and Investments					
30810	Reserved	7,482,284	941,179	12,108	3,530,763
30880	Unreserved	6,125,397	2,847,150	-	-
388 / 588	Net Adjustments	-	-	-	-
Revenues					
310	Taxes	3,620,620	3,397,182	-	-
320	Licenses and Permits	612,044	612,044	-	-
330	Intergovernmental Revenues	430,198	397,167	-	-
340	Charges for Goods and Services	4,991,125	476,896	-	-
350	Fines and Penalties	250,738	250,738	-	-
360	Miscellaneous Revenues	1,030,998	582,921	214	-
Total Revenues:		10,935,723	5,716,948	214	-
Expenditures					
510	General Government	1,265,167	1,265,167	-	-
520	Public Safety	2,262,935	2,262,935	-	-
530	Utilities	3,419,380	-	-	-
540	Transportation	492,923	479,465	-	-
550	Natural and Economic Environment	98,581	96,875	-	-
560	Social Services	1,921	1,921	-	-
570	Culture and Recreation	710,814	710,814	-	-
Total Expenditures:		8,251,721	4,817,177	-	-
Excess (Deficiency) Revenues over Expenditures:		2,684,002	899,771	214	-
Other Increases in Fund Resources					
391-393, 596	Debt Proceeds	9,999,811	-	-	-
397	Transfers-In	2,400,775	1,564,737	-	250,000
385	Special or Extraordinary Items	-	-	-	-
386 / 389	Custodial Activities	-	-	-	-
381, 382, 395, 398	Other Resources	17,484	17,484	-	-
Total Other Increases in Fund Resources:		12,418,070	1,582,221	-	250,000
Other Decreases in Fund Resources					
594-595	Capital Expenditures	4,184,563	1,875,803	-	-
591-593, 599	Debt Service	470,214	-	-	-
597	Transfers-Out	2,400,775	542,367	-	-
585	Special or Extraordinary Items	-	-	-	-
586 / 589	Custodial Activities	345	345	-	-
581, 582	Other Uses	11,795	11,795	-	-
Total Other Decreases in Fund Resources:		7,067,692	2,430,310	-	-
Increase (Decrease) in Cash and Investments:		8,034,380	51,682	214	250,000
Ending Cash and Investments					
5081000	Reserved	15,278,817	1,255,096	12,322	3,780,763
5088000	Unreserved	6,363,256	2,584,926	-	-
Total Ending Cash and Investments		21,642,073	3,840,022	12,322	3,780,763

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, 2019

	301 Park Bond Capital Fund	310 Reet	415 Storm Drain	425 Water Fund (department)
Beginning Cash and Investments				
30810	Reserved	-	1,558,565	-
30880	Unreserved	-	716,367	489,082
388 / 588	Net Adjustments	-	-	-
Revenues				
310	Taxes	-	223,438	-
320	Licenses and Permits	-	-	-
330	Intergovernmental Revenues	-	33,031	-
340	Charges for Goods and Services	-	526,256	1,055,478
350	Fines and Penalties	-	-	-
360	Miscellaneous Revenues	-	4,263	214,585
Total Revenues:		-	252,034	563,550
		-	252,034	1,270,063
Expenditures				
510	General Government	-	-	-
520	Public Safety	-	-	-
530	Utilities	-	427,102	1,001,629
540	Transportation	-	-	-
550	Natural and Economic Environment	-	-	1,706
560	Social Services	-	-	-
570	Culture and Recreation	-	-	-
Total Expenditures:		-	427,102	1,003,335
Excess (Deficiency) Revenues over Expenditures:		-	252,034	136,448
		-	252,034	266,728
Other Increases in Fund Resources				
391-393, 596	Debt Proceeds	9,999,811	-	-
397	Transfers-In	-	81,900	274,138
385	Special or Extraordinary Items	-	-	-
386 / 389	Custodial Activities	-	-	-
381, 382, 395, 398	Other Resources	-	-	-
Total Other Increases in Fund Resources:		9,999,811	81,900	274,138
Other Decreases in Fund Resources				
594-595	Capital Expenditures	1,346,408	-	46,461
591-593, 599	Debt Service	106,487	-	48,640
597	Transfers-Out	1,215,454	222,894	81,900
585	Special or Extraordinary Items	-	-	-
586 / 589	Custodial Activities	-	-	-
581, 582	Other Uses	-	-	-
Total Other Decreases in Fund Resources:		2,668,349	222,894	128,361
Increase (Decrease) in Cash and Investments:		7,331,462	29,140	89,987
Ending Cash and Investments				
5081000	Reserved	7,331,463	1,587,705	-
5088000	Unreserved	-	-	806,354
Total Ending Cash and Investments		7,331,463	1,587,705	806,354
				497,440

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, 2019

	<u>430 Sewer Fund (department)</u>	<u>501 Equipment Rental Fund</u>
Beginning Cash and Investments		
30810	Reserved	1,439,669
30880	Unreserved	-
388 / 588	Net Adjustments	-
Revenues		
310	Taxes	-
320	Licenses and Permits	-
330	Intergovernmental Revenues	-
340	Charges for Goods and Services	196,496
350	Fines and Penalties	-
360	Miscellaneous Revenues	43,147
	<u>Total Revenues:</u>	<u>239,643</u>
Expenditures		
510	General Government	-
520	Public Safety	-
530	Utilities	-
540	Transportation	13,458
550	Natural and Economic Environment	-
560	Social Services	-
570	Culture and Recreation	-
	<u>Total Expenditures:</u>	<u>13,458</u>
	Excess (Deficiency) Revenues over Expenditures:	226,185
Other Increases in Fund Resources		
391-393, 596	Debt Proceeds	-
397	Transfers-In	-
385	Special or Extraordinary Items	-
386 / 389	Custodial Activities	-
381, 382, 395, 398	Other Resources	-
	<u>Total Other Increases in Fund Resources:</u>	<u>-</u>
Other Decreases in Fund Resources		
594-595	Capital Expenditures	354,386
591-593, 599	Debt Service	-
597	Transfers-Out	-
585	Special or Extraordinary Items	-
586 / 589	Custodial Activities	-
581, 582	Other Uses	-
	<u>Total Other Decreases in Fund Resources:</u>	<u>354,386</u>
	Increase (Decrease) in Cash and Investments:	(128,201)
Ending Cash and Investments		
5081000	Reserved	1,311,468
5088000	Unreserved	-
	<u>Total Ending Cash and Investments</u>	<u>1,311,468</u>

The accompanying notes are an integral part of this statement.

City of Fircrest
Fiduciary Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2019

		Total for All Funds (Memo Only)	Custodial
308	Beginning Cash and Investments	48,940	48,940
388 & 588	Net Adjustments	-	-
310-390	Additions	882,456	882,456
510-590	Deductions	880,336	880,336
	Net Increase (Decrease) in Cash and Investments:	2,120	2,120
508	Ending Cash and Investments	51,059	51,059

The accompanying notes are an integral part of this statement.

City of Fircrest

Schedule 01

For the year ended December 31, 2019

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0583	001	General Fund	3081000	Reserved Cash and Investments - Beginning	\$941,179
0583	001	General Fund	3088000	Unreserved Cash and Investments - Beginning	\$2,603,822
0583	001	General Fund	3111000	Property Tax	\$1,598,487
0583	001	General Fund	3111000	Property Tax	\$331,856
0583	001	General Fund	3131100	Local Retail Sales and Use Tax	\$547,325
0583	001	General Fund	3131700	Zoo, Aquarium and Wildlife Facilities Sales and Use Tax	\$74,706
0583	001	General Fund	3137100	Criminal Justice Sales and Use Tax	\$134,167
0583	001	General Fund	3164000	Business and Occupation Taxes on Utilities	\$80,074
0583	001	General Fund	3164100	Business and Occupation Taxes on Utilities	\$160,791
0583	001	General Fund	3164200	Business and Occupation Taxes on Utilities	\$30,066
0583	001	General Fund	3164300	Business and Occupation Taxes on Utilities	\$93,387
0583	001	General Fund	3164500	Business and Occupation Taxes on Utilities	\$105,219
0583	001	General Fund	3164600	Business and Occupation Taxes on Utilities	\$145,394
0583	001	General Fund	3164700	Business and Occupation Taxes on Utilities	\$95,710
0583	001	General Fund	3219100	Franchise Fees and Royalties	\$285,744
0583	001	General Fund	3219100	Franchise Fees and Royalties	\$7,225
0583	001	General Fund	3219100	Franchise Fees and Royalties	\$120,873

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0583	001	General Fund	3219900	Other Business Licenses and Permits	\$61,141
0583	001	General Fund	3219900	Other Business Licenses and Permits	\$125
0583	001	General Fund	3221000	Buildings, Structures and Equipment	\$88,101
0583	001	General Fund	3221000	Buildings, Structures and Equipment	\$15,900
0583	001	General Fund	3221000	Buildings, Structures and Equipment	\$10,782
0583	001	General Fund	3221000	Buildings, Structures and Equipment	\$2,050
0583	001	General Fund	3221000	Buildings, Structures and Equipment	\$2,068
0583	001	General Fund	3221000	Buildings, Structures and Equipment	\$4,100
0583	001	General Fund	3229000	Other Non-Business Licenses and Permits	\$500
0583	001	General Fund	3332060	Federal Indirect Grant from Department of Transportation	\$11,285
0583	001	General Fund	3340120	State Grant from Other Judicial Agencies	\$2,260
0583	001	General Fund	3360098	City-County Assistance	\$113,863
0583	001	General Fund	3360621	Criminal Justice - Violent Crimes/Population	\$2,024
0583	001	General Fund	3360626	Criminal Justice - Special Programs	\$7,282
0583	001	General Fund	3360642	Marijuana Excise Tax Distribution	\$7,849
0583	001	General Fund	3360651	DUI and Other Criminal Justice Assistance	\$941
0583	001	General Fund	3360694	Liquor/Beer Excise Tax	\$36,916
0583	001	General Fund	3360695	Liquor Control Board Profits	\$44,032
0583	001	General Fund	3360695	Liquor Control Board Profits	\$11,008
0583	001	General Fund	3370000	Local Grants, Entitlements and Other Payments	\$1,893
0583	001	General Fund	3414900	Court Services	\$232,000
0583	001	General Fund	3419900	Passport and Naturalization Services	\$25,035

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0583	001	General Fund	3458100	Zoning and Subdivision Services	\$14,184
0583	001	General Fund	3458100	Zoning and Subdivision Services	\$5,643
0583	001	General Fund	3458300	Plan Checking Services	\$57,055
0583	001	General Fund	3473000	Activity Fees	\$36,458
0583	001	General Fund	3473000	Activity Fees	\$8,200
0583	001	General Fund	3473000	Activity Fees	\$5,919
0583	001	General Fund	3473000	Activity Fees	\$1,080
0583	001	General Fund	3473000	Activity Fees	\$3,328
0583	001	General Fund	3476000	Program Fees	\$10,930
0583	001	General Fund	3476000	Program Fees	\$21,295
0583	001	General Fund	3476000	Program Fees	\$2,160
0583	001	General Fund	3476000	Program Fees	\$840
0583	001	General Fund	3476000	Program Fees	\$17,276
0583	001	General Fund	3476000	Program Fees	\$35,493
0583	001	General Fund	3531000	Traffic Infraction Penalties	\$245,165
0583	001	General Fund	3565000	Investigative Fund Assessments	\$2,996
0583	001	General Fund	3565000	Investigative Fund Assessments	\$2,577
0583	001	General Fund	3611100	Investment Earnings	\$160,827
0583	001	General Fund	3614000	Other Interest	\$1,164
0583	001	General Fund	3614000	Other Interest	\$2,380
0583	001	General Fund	3614000	Other Interest	\$453
0583	001	General Fund	3624000	Rents and Leases	\$31,178
0583	001	General Fund	3624000	Rents and Leases	\$5,252
0583	001	General Fund	3625000	Rents and Leases	\$75,760
0583	001	General Fund	3625000	Rents and Leases	\$4,185
0583	001	General Fund	3625000	Rents and Leases	\$2,640
0583	001	General Fund	3625000	Rents and Leases	\$1,375
0583	001	General Fund	3670000	Contributions and Donations from Nongovernmental Sources	\$250,000

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0583	001	General Fund	3670000	Contributions and Donations from Nongovernmental Sources	\$16,672
0583	001	General Fund	3670000	Contributions and Donations from Nongovernmental Sources	\$10,168
0583	001	General Fund	3670000	Contributions and Donations from Nongovernmental Sources	\$1,065
0583	001	General Fund	3691000	Sale of Surplus	\$425
0583	001	General Fund	3693000	Confiscated and Forfeited Property	\$1,182
0583	001	General Fund	3694000	Judgments and Settlements	\$320
0583	001	General Fund	3698100	Cash Adjustments	(\$167)
0583	001	General Fund	3698100	Cash Adjustments	\$26
0583	001	General Fund	3699100	Miscellaneous Other	\$2,511
0583	001	General Fund	3088000	Unreserved Cash and Investments - Beginning	\$243,328
0583	001	General Fund	3224000	Street and Curb Permits	\$13,435
0583	001	General Fund	3332020	Federal Indirect Grant from Department of Transportation	\$6,117
0583	001	General Fund	3360071	Multimodal Transportation - Cities	\$9,347
0583	001	General Fund	3360087	Motor Vehicle Fuel Tax - City Streets	\$142,350
0583	001	General Fund	3611100	Investment Earnings	\$5,309
0583	001	General Fund	3670000	Contributions and Donations from Nongovernmental Sources	\$7,700
0583	001	General Fund	3670000	Contributions and Donations from Nongovernmental Sources	\$2,485
0583	001	General Fund	3699100	Miscellaneous Other	\$11
0583	105	Police Investigation Fund	3081000	Reserved Cash and Investments - Beginning	\$12,108
0583	105	Police Investigation Fund	3611100	Investment Earnings	\$214

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0583	150	Cumulative Reserve Fund	3081000	Reserved Cash and Investments - Beginning	\$3,530,763
0583	310	Reet	3081000	Reserved Cash and Investments - Beginning	\$1,558,565
0583	310	Reet	3183400	REET 1 - First Quarter Percent	\$111,719
0583	310	Reet	3183500	REET 2 - Second Quarter Percent	\$111,719
0583	310	Reet	3611100	Investment Earnings	\$7,174
0583	310	Reet	3611100	Investment Earnings	\$21,422
0583	631	Trust Fund	3081000	Reserved Cash and Investments - Beginning	\$46,720
0583	415	Storm Drain	3088000	Unreserved Cash and Investments - Beginning	\$210,449
0583	415	Storm Drain	3340310	State Grant from Department of Ecology	\$33,031
0583	415	Storm Drain	3431000	Storm Drainage Sales and Services	\$519,642
0583	415	Storm Drain	3431000	Storm Drainage Sales and Services	\$490
0583	415	Storm Drain	3431000	Storm Drainage Sales and Services	\$6,124
0583	415	Storm Drain	3611100	Investment Earnings	\$4,239
0583	415	Storm Drain	3699100	Miscellaneous Other	\$24
0583	415	Storm Drain	3088000	Unreserved Cash and Investments - Beginning	\$505,918
0583	425	Water Fund (department)	3088000	Unreserved Cash and Investments - Beginning	\$304,821
0583	425	Water Fund (department)	3434000	Water Sales and Services	\$1,030,557
0583	425	Water Fund (department)	3434000	Water Sales and Services	\$11,665
0583	425	Water Fund (department)	3434000	Water Sales and Services	\$1,385
0583	425	Water Fund (department)	3434000	Water Sales and Services	\$11,421
0583	425	Water Fund (department)	3611100	Investment Earnings	\$4,927
0583	425	Water Fund (department)	3625000	Rents and Leases	\$53,088
0583	425	Water Fund (department)	3625000	Rents and Leases	\$29,996

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0583	425	Water Fund (department)	3699100	Miscellaneous Other	\$1,174
0583	425	Water Fund (department)	3424000	Protective Inspection Services	\$450
0583	425	Water Fund (department)	3088000	Unreserved Cash and Investments - Beginning	\$184,261
0583	425	Water Fund (department)	3681000	Special Assessments - Capital	\$125,400
0583	430	Sewer Fund (department)	3088000	Unreserved Cash and Investments - Beginning	\$857,227
0583	430	Sewer Fund (department)	3435000	Sewer/Reclaimed Water Sales and Services	\$2,703,958
0583	430	Sewer Fund (department)	3435000	Sewer/Reclaimed Water Sales and Services	\$9,450
0583	430	Sewer Fund (department)	3435000	Sewer/Reclaimed Water Sales and Services	\$555
0583	430	Sewer Fund (department)	3435000	Sewer/Reclaimed Water Sales and Services	\$22,036
0583	430	Sewer Fund (department)	3611100	Investment Earnings	\$21,374
0583	430	Sewer Fund (department)	3699100	Miscellaneous Other	\$898
0583	430	Sewer Fund (department)	3088000	Unreserved Cash and Investments - Beginning	\$1,215,571
0583	430	Sewer Fund (department)	3681000	Special Assessments - Capital	\$135,000
0583	501	Equipment Rental Fund	3081000	Reserved Cash and Investments - Beginning	\$1,439,669
0583	501	Equipment Rental Fund	3483000	Internal Service Funds Sales and Services	\$86,493
0583	501	Equipment Rental Fund	3483000	Internal Service Funds Sales and Services	\$29,807
0583	501	Equipment Rental Fund	3483000	Internal Service Funds Sales and Services	\$37,720
0583	501	Equipment Rental Fund	3483000	Internal Service Funds Sales and Services	\$42,476
0583	501	Equipment Rental Fund	3611100	Investment Earnings	\$31,726
0583	501	Equipment Rental Fund	3624000	Rents and Leases	\$3,920
0583	501	Equipment Rental Fund	3691000	Sale of Surplus	\$7,501
0583	650	Fircrest Court Agency Account	3081000	Reserved Cash and Investments - Beginning	\$2,018

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0583	655	Agency Fund/Bdg Permit	3081000	Reserved Cash and Investments - Beginning	\$202
0583	001	General Fund	5116010	Legislative Activities	\$35,011
0583	001	General Fund	5116010	Legislative Activities	(\$14,621)
0583	001	General Fund	5116020	Legislative Activities	\$2,773
0583	001	General Fund	5116020	Legislative Activities	(\$1,158)
0583	001	General Fund	5116030	Legislative Activities	\$38
0583	001	General Fund	5116030	Legislative Activities	\$144
0583	001	General Fund	5116030	Legislative Activities	(\$76)
0583	001	General Fund	5116040	Legislative Activities	\$1,437
0583	001	General Fund	5116040	Legislative Activities	\$300
0583	001	General Fund	5116040	Legislative Activities	\$4,311
0583	001	General Fund	5116040	Legislative Activities	\$2,467
0583	001	General Fund	5116040	Legislative Activities	\$5,396
0583	001	General Fund	5116040	Legislative Activities	\$237
0583	001	General Fund	5116040	Legislative Activities	\$45
0583	001	General Fund	5116040	Legislative Activities	(\$5,927)
0583	001	General Fund	5125010	Municipal Court	\$258,056
0583	001	General Fund	5125020	Municipal Court	\$78,687
0583	001	General Fund	5125030	Municipal Court	\$6,442
0583	001	General Fund	5125030	Municipal Court	\$519
0583	001	General Fund	5125030	Municipal Court	\$1,604
0583	001	General Fund	5125040	Municipal Court	\$1,325
0583	001	General Fund	5125040	Municipal Court	\$6,540
0583	001	General Fund	5125040	Municipal Court	\$241
0583	001	General Fund	5125040	Municipal Court	\$2,051
0583	001	General Fund	5125040	Municipal Court	\$165
0583	001	General Fund	5125040	Municipal Court	\$574
0583	001	General Fund	5125040	Municipal Court	\$250
0583	001	General Fund	5125040	Municipal Court	\$400
0583	001	General Fund	5125040	Municipal Court	\$732
0583	001	General Fund	5131010	Executive Office	\$196,535
0583	001	General Fund	5131010	Executive Office	(\$82,075)
0583	001	General Fund	5131020	Executive Office	\$79,277
0583	001	General Fund	5131020	Executive Office	(\$33,107)

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0583	001	General Fund	5131030	Executive Office	\$211
0583	001	General Fund	5131030	Executive Office	\$280
0583	001	General Fund	5131030	Executive Office	(\$205)
0583	001	General Fund	5131040	Executive Office	\$614
0583	001	General Fund	5131040	Executive Office	\$949
0583	001	General Fund	5131040	Executive Office	\$20
0583	001	General Fund	5131040	Executive Office	\$960
0583	001	General Fund	5131040	Executive Office	\$1,621
0583	001	General Fund	5131040	Executive Office	(\$1,739)
0583	001	General Fund	5142310	Financial Services	\$216,147
0583	001	General Fund	5142310	Financial Services	(\$90,266)
0583	001	General Fund	5142320	Financial Services	\$93,058
0583	001	General Fund	5142320	Financial Services	(\$38,862)
0583	001	General Fund	5142330	Financial Services	\$40
0583	001	General Fund	5142330	Financial Services	\$656
0583	001	General Fund	5142330	Financial Services	(\$291)
0583	001	General Fund	5142340	Financial Services	\$1,526
0583	001	General Fund	5142340	Financial Services	\$12,521
0583	001	General Fund	5142340	Financial Services	\$5,690
0583	001	General Fund	5142340	Financial Services	\$111
0583	001	General Fund	5142340	Financial Services	\$1,675
0583	001	General Fund	5142340	Financial Services	\$671
0583	001	General Fund	5142340	Financial Services	\$370
0583	001	General Fund	5142340	Financial Services	(\$9,423)
0583	001	General Fund	5144040	Election Services	\$27,090
0583	001	General Fund	5116040	Legislative Activities	(\$11,313)
0583	001	General Fund	5153130	Internal Legal Services - Advice	\$35
0583	001	General Fund	5153130	Internal Legal Services - Advice	(\$15)
0583	001	General Fund	5153140	Internal Legal Services - Advice	\$1,259
0583	001	General Fund	5153140	Internal Legal Services - Advice	\$470
0583	001	General Fund	5154140	External Legal Services - Advice	\$75,250

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0583	001	General Fund	5154140	External Legal Services - Advice	\$23,094
0583	001	General Fund	5154140	External Legal Services - Advice	\$119,974
0583	001	General Fund	5154140	External Legal Services - Advice	\$226
0583	001	General Fund	5154140	External Legal Services - Advice	(\$91,989)
0583	001	General Fund	5179030	Other Employee Benefit Programs	\$962
0583	001	General Fund	5181010	Personnel Services	\$18,419
0583	001	General Fund	5181010	Personnel Services	(\$7,692)
0583	001	General Fund	5181020	Personnel Services	\$11,328
0583	001	General Fund	5181020	Personnel Services	(\$4,731)
0583	001	General Fund	5181030	Personnel Services	\$4,546
0583	001	General Fund	5181030	Personnel Services	\$2,144
0583	001	General Fund	5181030	Personnel Services	\$192
0583	001	General Fund	5181030	Personnel Services	(\$2,874)
0583	001	General Fund	5181040	Personnel Services	\$14,345
0583	001	General Fund	5181040	Personnel Services	\$9,877
0583	001	General Fund	5181040	Personnel Services	\$11,968
0583	001	General Fund	5181040	Personnel Services	\$3,956
0583	001	General Fund	5181040	Personnel Services	\$3,919
0583	001	General Fund	5181040	Personnel Services	\$935
0583	001	General Fund	5181040	Personnel Services	\$22,045
0583	001	General Fund	5181040	Personnel Services	\$11,712
0583	001	General Fund	5181040	Personnel Services	\$56
0583	001	General Fund	5181040	Personnel Services	(\$32,913)
0583	001	General Fund	5181110	Personnel Services	\$23,917
0583	001	General Fund	5181110	Personnel Services	(\$9,988)
0583	001	General Fund	5181120	Personnel Services	\$11,047
0583	001	General Fund	5181120	Personnel Services	(\$4,613)
0583	001	General Fund	5181130	Personnel Services	\$37
0583	001	General Fund	5181130	Personnel Services	(\$15)
0583	001	General Fund	5181140	Personnel Services	\$1,363
0583	001	General Fund	5181140	Personnel Services	\$350

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0583	001	General Fund	5181140	Personnel Services	\$585
0583	001	General Fund	5181140	Personnel Services	\$119
0583	001	General Fund	5181140	Personnel Services	\$75
0583	001	General Fund	5181140	Personnel Services	(\$1,041)
0583	001	General Fund	5183010	Maintenance/Security/Insurance/Janitorial Services	\$81,637
0583	001	General Fund	5183010	Maintenance/Security/Insurance/Janitorial Services	(\$34,093)
0583	001	General Fund	5183020	Maintenance/Security/Insurance/Janitorial Services	\$39,162
0583	001	General Fund	5183020	Maintenance/Security/Insurance/Janitorial Services	(\$16,355)
0583	001	General Fund	5183030	Maintenance/Security/Insurance/Janitorial Services	\$407
0583	001	General Fund	5183030	Maintenance/Security/Insurance/Janitorial Services	\$7,653
0583	001	General Fund	5183030	Maintenance/Security/Insurance/Janitorial Services	\$3,022
0583	001	General Fund	5183030	Maintenance/Security/Insurance/Janitorial Services	\$1,721
0583	001	General Fund	5183030	Maintenance/Security/Insurance/Janitorial Services	\$5,362
0583	001	General Fund	5183030	Maintenance/Security/Insurance/Janitorial Services	\$696
0583	001	General Fund	5183030	Maintenance/Security/Insurance/Janitorial Services	\$709
0583	001	General Fund	5183030	Maintenance/Security/Insurance/Janitorial Services	(\$8,172)
0583	001	General Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$70,235

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0583	001	General Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$908
0583	001	General Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$3,920
0583	001	General Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$140,178
0583	001	General Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$11,799
0583	001	General Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$59
0583	001	General Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$23,293
0583	001	General Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$10,285
0583	001	General Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$7,793
0583	001	General Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$13,259
0583	001	General Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$6,597
0583	001	General Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$3,718
0583	001	General Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$310
0583	001	General Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	(\$122,091)
0583	001	General Fund	5188110	Information Technology Services	\$28,201
0583	001	General Fund	5188110	Information Technology Services	(\$11,777)
0583	001	General Fund	5188120	Information Technology Services	\$2,244

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0583	001	General Fund	5188120	Information Technology Services	(\$937)
0583	001	General Fund	5188130	Information Technology Services	\$823
0583	001	General Fund	5188130	Information Technology Services	(\$344)
0583	001	General Fund	5188140	Information Technology Services	\$728
0583	001	General Fund	5188140	Information Technology Services	\$4,843
0583	001	General Fund	5188140	Information Technology Services	\$1,283
0583	001	General Fund	5188140	Information Technology Services	\$1,494
0583	001	General Fund	5188140	Information Technology Services	\$18,965
0583	001	General Fund	5188140	Information Technology Services	(\$11,406)
0583	001	General Fund	5211010	Administration	\$2,544
0583	001	General Fund	5211020	Administration	\$521
0583	001	General Fund	5211030	Administration	\$54
0583	001	General Fund	5211040	Administration	\$175
0583	001	General Fund	5211040	Administration	\$231
0583	001	General Fund	5212210	Police Operations	\$846,925
0583	001	General Fund	5212210	Police Operations	\$26,967
0583	001	General Fund	5212210	Police Operations	\$5,212
0583	001	General Fund	5212210	Police Operations	\$8,277
0583	001	General Fund	5212220	Police Operations	\$290,083
0583	001	General Fund	5212220	Police Operations	\$8,377
0583	001	General Fund	5212220	Police Operations	\$562
0583	001	General Fund	5212220	Police Operations	\$1,434
0583	001	General Fund	5212230	Police Operations	\$3,577
0583	001	General Fund	5212230	Police Operations	\$3,171
0583	001	General Fund	5212240	Police Operations	\$12,115
0583	001	General Fund	5212240	Police Operations	\$7,938
0583	001	General Fund	5212240	Police Operations	\$79,230
0583	001	General Fund	5212240	Police Operations	\$2,400
0583	001	General Fund	5212240	Police Operations	\$26,360

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0583	001	General Fund	5212240	Police Operations	\$11,645
0583	001	General Fund	5212240	Police Operations	\$2,143
0583	001	General Fund	5212240	Police Operations	\$5,191
0583	001	General Fund	5212240	Police Operations	\$2,604
0583	001	General Fund	5212240	Police Operations	\$40,804
0583	001	General Fund	5212240	Police Operations	\$51,274
0583	001	General Fund	5212240	Police Operations	\$527
0583	001	General Fund	5212240	Police Operations	\$3,540
0583	001	General Fund	5212240	Police Operations	\$8,834
0583	001	General Fund	5212240	Police Operations	\$620
0583	001	General Fund	5212240	Police Operations	\$5,202
0583	001	General Fund	5212240	Police Operations	\$8,677
0583	001	General Fund	5212240	Police Operations	\$171
0583	001	General Fund	5222040	Fire Suppression and Emergency Medical Services	\$334,616
0583	001	General Fund	5222040	Fire Suppression and Emergency Medical Services	\$330,223
0583	001	General Fund	5236040	Care and Custody of Prisoners	\$28,218
0583	001	General Fund	5242010	Inspections, Permits, Certificates and Licenses	\$52,562
0583	001	General Fund	5242020	Inspections, Permits, Certificates and Licenses	\$12,451
0583	001	General Fund	5242030	Inspections, Permits, Certificates and Licenses	\$761
0583	001	General Fund	5242030	Inspections, Permits, Certificates and Licenses	\$406
0583	001	General Fund	5242040	Inspections, Permits, Certificates and Licenses	\$25,168
0583	001	General Fund	5242040	Inspections, Permits, Certificates and Licenses	\$245
0583	001	General Fund	5242040	Inspections, Permits, Certificates and Licenses	\$142
0583	001	General Fund	5242040	Inspections, Permits, Certificates and Licenses	\$1,689
0583	001	General Fund	5242040	Inspections, Permits, Certificates and Licenses	\$315

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0583	001	General Fund	5242040	Inspections, Permits, Certificates and Licenses	\$724
0583	001	General Fund	5256010	Disaster Preparedness	\$6,278
0583	001	General Fund	5256010	Disaster Preparedness	(\$2,622)
0583	001	General Fund	5256020	Disaster Preparedness	\$1,802
0583	001	General Fund	5256020	Disaster Preparedness	(\$753)
0583	001	General Fund	5256040	Disaster Preparedness	\$5,704
0583	001	General Fund	5256040	Disaster Preparedness	(\$2,379)
0583	001	General Fund	5537040	Pollution Control and Remediation	\$4,477
0583	001	General Fund	5543040	Animal Control	\$10,078
0583	001	General Fund	5586010	Planning	\$52,562
0583	001	General Fund	5586020	Planning	\$12,451
0583	001	General Fund	5586030	Planning	\$424
0583	001	General Fund	5586030	Planning	\$406
0583	001	General Fund	5586040	Planning	\$13,994
0583	001	General Fund	5586040	Planning	\$490
0583	001	General Fund	5586040	Planning	\$245
0583	001	General Fund	5586040	Planning	\$142
0583	001	General Fund	5586040	Planning	\$391
0583	001	General Fund	5586040	Planning	\$25
0583	001	General Fund	5586040	Planning	\$1,010
0583	001	General Fund	5586040	Planning	\$180
0583	001	General Fund	5666640	Chemical Dependency Services	\$1,921
0583	001	General Fund	5711010	Educational and Recreational Activities	\$180,747
0583	001	General Fund	5711010	Educational and Recreational Activities	\$238
0583	001	General Fund	5711010	Educational and Recreational Activities	\$31,572
0583	001	General Fund	5711020	Educational and Recreational Activities	\$75,219
0583	001	General Fund	5711030	Educational and Recreational Activities	\$872
0583	001	General Fund	5711030	Educational and Recreational Activities	\$792

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0583	001	General Fund	5711030	Educational and Recreational Activities	\$258
0583	001	General Fund	5711030	Educational and Recreational Activities	\$663
0583	001	General Fund	5711030	Educational and Recreational Activities	\$464
0583	001	General Fund	5711040	Educational and Recreational Activities	\$23
0583	001	General Fund	5711040	Educational and Recreational Activities	\$141
0583	001	General Fund	5711040	Educational and Recreational Activities	\$2,398
0583	001	General Fund	5711040	Educational and Recreational Activities	\$941
0583	001	General Fund	5711040	Educational and Recreational Activities	\$564
0583	001	General Fund	5711040	Educational and Recreational Activities	\$387
0583	001	General Fund	5712040	Educational and Recreational Activities	\$192
0583	001	General Fund	5712040	Educational and Recreational Activities	\$1,372
0583	001	General Fund	5712040	Educational and Recreational Activities	\$484
0583	001	General Fund	5712040	Educational and Recreational Activities	\$742
0583	001	General Fund	5712040	Educational and Recreational Activities	\$10,067
0583	001	General Fund	5712040	Educational and Recreational Activities	\$4,395
0583	001	General Fund	5712040	Educational and Recreational Activities	\$860
0583	001	General Fund	5712040	Educational and Recreational Activities	\$9,579
0583	001	General Fund	5712040	Educational and Recreational Activities	\$616
0583	001	General Fund	5722140	Library Services	\$11,073
0583	001	General Fund	5739040	Other	\$35,690
0583	001	General Fund	5762010	Swimming Pools	\$12,336
0583	001	General Fund	5762010	Swimming Pools	\$1,494
0583	001	General Fund	5762010	Swimming Pools	\$63,784
0583	001	General Fund	5762020	Swimming Pools	\$13,906

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0583	001	General Fund	5762030	Swimming Pools	\$10
0583	001	General Fund	5762030	Swimming Pools	\$18,957
0583	001	General Fund	5762030	Swimming Pools	\$673
0583	001	General Fund	5762030	Swimming Pools	\$2,642
0583	001	General Fund	5762040	Swimming Pools	\$3,906
0583	001	General Fund	5762040	Swimming Pools	\$110
0583	001	General Fund	5762040	Swimming Pools	\$7,709
0583	001	General Fund	5762040	Swimming Pools	\$2,107
0583	001	General Fund	5762040	Swimming Pools	\$830
0583	001	General Fund	5768010	General Parks	\$70,502
0583	001	General Fund	5768010	General Parks	\$122
0583	001	General Fund	5768010	General Parks	\$9,934
0583	001	General Fund	5768020	General Parks	\$36,567
0583	001	General Fund	5768030	General Parks	\$317
0583	001	General Fund	5768030	General Parks	\$10,722
0583	001	General Fund	5768030	General Parks	\$772
0583	001	General Fund	5768040	General Parks	\$500
0583	001	General Fund	5768040	General Parks	\$28
0583	001	General Fund	5768040	General Parks	\$2,776
0583	001	General Fund	5768040	General Parks	\$266
0583	001	General Fund	5768040	General Parks	\$47,357
0583	001	General Fund	5768040	General Parks	\$364
0583	001	General Fund	5768040	General Parks	\$738
0583	001	General Fund	5768040	General Parks	\$20,467
0583	001	General Fund	5768040	General Parks	\$7,288
0583	001	General Fund	5768040	General Parks	\$3,281
0583	001	General Fund	5081000	Reserved Cash and Investments - Ending	\$1,255,096
0583	001	General Fund	5088000	Unreserved Cash and Investments - Ending	\$2,566,323
0583	001	General Fund	5423010	Roadway	\$77,398
0583	001	General Fund	5423010	Roadway	\$38,660
0583	001	General Fund	5423010	Roadway	\$6,311
0583	001	General Fund	5423010	Roadway	\$13,390
0583	001	General Fund	5423020	Roadway	\$39,411

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0583	001	General Fund	5423020	Roadway	\$843
0583	001	General Fund	5423020	Roadway	\$15,351
0583	001	General Fund	5423030	Roadway	\$73
0583	001	General Fund	5423030	Roadway	\$12,969
0583	001	General Fund	5423030	Roadway	\$1,915
0583	001	General Fund	5423030	Roadway	\$1,333
0583	001	General Fund	5423030	Roadway	\$1,834
0583	001	General Fund	5423040	Roadway	\$8,132
0583	001	General Fund	5423040	Roadway	\$28
0583	001	General Fund	5423040	Roadway	\$2,319
0583	001	General Fund	5423040	Roadway	\$644
0583	001	General Fund	5423040	Roadway	\$18,675
0583	001	General Fund	5423040	Roadway	\$1,190
0583	001	General Fund	5423040	Roadway	\$3,142
0583	001	General Fund	5423040	Roadway	\$864
0583	001	General Fund	5423040	Roadway	\$20,970
0583	001	General Fund	5423040	Roadway	\$29,807
0583	001	General Fund	5423040	Roadway	\$16,642
0583	001	General Fund	5423040	Roadway	\$125
0583	001	General Fund	5423040	Roadway	\$42,229
0583	001	General Fund	5423040	Roadway	\$2,092
0583	001	General Fund	5426310	Street Lighting	\$11,088
0583	001	General Fund	5426320	Street Lighting	\$5,187
0583	001	General Fund	5426330	Street Lighting	\$3,941
0583	001	General Fund	5426340	Street Lighting	\$26,751
0583	001	General Fund	5426340	Street Lighting	\$4,408
0583	001	General Fund	5428010	Ancillary Operations	\$15,093
0583	001	General Fund	5428010	Ancillary Operations	\$104
0583	001	General Fund	5428010	Ancillary Operations	\$3,042
0583	001	General Fund	5428020	Ancillary Operations	\$8,193
0583	001	General Fund	5428030	Ancillary Operations	\$2,162
0583	001	General Fund	5428030	Ancillary Operations	\$4,823
0583	001	General Fund	5428030	Ancillary Operations	\$4,528
0583	001	General Fund	5428030	Ancillary Operations	\$1,164

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0583	001	General Fund	5428040	Ancillary Operations	\$676
0583	001	General Fund	5428040	Ancillary Operations	\$12,645
0583	001	General Fund	5428040	Ancillary Operations	\$19,313
0583	001	General Fund	5088000	Unreserved Cash and Investments - Ending	\$18,603
0583	105	Police Investigation Fund	5081000	Reserved Cash and Investments - Ending	\$12,322
0583	150	Cumulative Reserve Fund	5081000	Reserved Cash and Investments - Ending	\$3,780,763
0583	301	Park Bond Capital Fund	5081000	Reserved Cash and Investments - Ending	\$7,331,463
0583	310	Reet	5081000	Reserved Cash and Investments - Ending	\$1,587,705
0583	631	Trust Fund	5081000	Reserved Cash and Investments - Ending	\$44,225
0583	415	Storm Drain	5315010	Storm Drainage Utilities	\$136,282
0583	415	Storm Drain	5315010	Storm Drainage Utilities	\$65
0583	415	Storm Drain	5315010	Storm Drainage Utilities	\$28,922
0583	415	Storm Drain	5315020	Storm Drainage Utilities	\$60,861
0583	415	Storm Drain	5315020	Storm Drainage Utilities	\$843
0583	415	Storm Drain	5315020	Storm Drainage Utilities	\$11,484
0583	415	Storm Drain	5315030	Storm Drainage Utilities	\$139
0583	415	Storm Drain	5315030	Storm Drainage Utilities	\$1,232
0583	415	Storm Drain	5315030	Storm Drainage Utilities	\$13,738
0583	415	Storm Drain	5315030	Storm Drainage Utilities	\$480
0583	415	Storm Drain	5315030	Storm Drainage Utilities	\$1,372
0583	415	Storm Drain	5315040	Storm Drainage Utilities	\$4,773
0583	415	Storm Drain	5315040	Storm Drainage Utilities	\$28
0583	415	Storm Drain	5315040	Storm Drainage Utilities	\$2,319
0583	415	Storm Drain	5315040	Storm Drainage Utilities	\$1,664
0583	415	Storm Drain	5315040	Storm Drainage Utilities	\$7,581
0583	415	Storm Drain	5315040	Storm Drainage Utilities	\$30,066
0583	415	Storm Drain	5315040	Storm Drainage Utilities	\$644
0583	415	Storm Drain	5315040	Storm Drainage Utilities	\$18,265
0583	415	Storm Drain	5315040	Storm Drainage Utilities	\$4,990
0583	415	Storm Drain	5315040	Storm Drainage Utilities	\$3,165
0583	415	Storm Drain	5315040	Storm Drainage Utilities	\$1,052

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0583	415	Storm Drain	5315040	Storm Drainage Utilities	\$42,476
0583	415	Storm Drain	5315040	Storm Drainage Utilities	\$11,956
0583	415	Storm Drain	5315040	Storm Drainage Utilities	\$79
0583	415	Storm Drain	5315040	Storm Drainage Utilities	\$5,710
0583	415	Storm Drain	5315040	Storm Drainage Utilities	\$315
0583	415	Storm Drain	5315040	Storm Drainage Utilities	\$125
0583	415	Storm Drain	5315040	Storm Drainage Utilities	\$3,319
0583	415	Storm Drain	5315040	Storm Drainage Utilities	\$31,594
0583	415	Storm Drain	5315040	Storm Drainage Utilities	\$1,563
0583	415	Storm Drain	5088000	Unreserved Cash and Investments - Ending	\$264,997
0583	415	Storm Drain	5088000	Unreserved Cash and Investments - Ending	\$541,357
0583	425	Water Fund (department)	5341010	Water Utilities	\$159,681
0583	425	Water Fund (department)	5341010	Water Utilities	\$170
0583	425	Water Fund (department)	5341010	Water Utilities	\$130
0583	425	Water Fund (department)	5341010	Water Utilities	\$73,413
0583	425	Water Fund (department)	5341020	Water Utilities	\$71,732
0583	425	Water Fund (department)	5341020	Water Utilities	\$843
0583	425	Water Fund (department)	5341020	Water Utilities	\$29,153
0583	425	Water Fund (department)	5341030	Water Utilities	\$139
0583	425	Water Fund (department)	5341030	Water Utilities	\$107
0583	425	Water Fund (department)	5341030	Water Utilities	\$3,482
0583	425	Water Fund (department)	5341040	Water Utilities	\$3,250
0583	425	Water Fund (department)	5341040	Water Utilities	\$28
0583	425	Water Fund (department)	5341040	Water Utilities	\$2,737
0583	425	Water Fund (department)	5341040	Water Utilities	\$1,664

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0583	425	Water Fund (department)	5341040	Water Utilities	\$340
0583	425	Water Fund (department)	5341040	Water Utilities	\$49,913
0583	425	Water Fund (department)	5341040	Water Utilities	\$80,074
0583	425	Water Fund (department)	5341040	Water Utilities	\$15,377
0583	425	Water Fund (department)	5341040	Water Utilities	\$644
0583	425	Water Fund (department)	5341040	Water Utilities	\$18,875
0583	425	Water Fund (department)	5341040	Water Utilities	\$3,124
0583	425	Water Fund (department)	5341040	Water Utilities	\$3,010
0583	425	Water Fund (department)	5341040	Water Utilities	\$18,860
0583	425	Water Fund (department)	5341040	Water Utilities	\$395
0583	425	Water Fund (department)	5341040	Water Utilities	\$3,578
0583	425	Water Fund (department)	5341040	Water Utilities	\$18
0583	425	Water Fund (department)	5341040	Water Utilities	\$993
0583	425	Water Fund (department)	5341040	Water Utilities	\$1,364
0583	425	Water Fund (department)	5341040	Water Utilities	\$3,319
0583	425	Water Fund (department)	5341040	Water Utilities	\$80,202
0583	425	Water Fund (department)	5341040	Water Utilities	\$3,971
0583	425	Water Fund (department)	5345010	Water Utilities	\$137,937
0583	425	Water Fund (department)	5345010	Water Utilities	\$2,626
0583	425	Water Fund (department)	5345010	Water Utilities	\$520
0583	425	Water Fund (department)	5345020	Water Utilities	\$70,085

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0583	425	Water Fund (department)	5345030	Water Utilities	\$18,028
0583	425	Water Fund (department)	5345040	Water Utilities	\$13,256
0583	425	Water Fund (department)	5345040	Water Utilities	\$7,896
0583	425	Water Fund (department)	5348010	Water Utilities	\$21,767
0583	425	Water Fund (department)	5348010	Water Utilities	\$430
0583	425	Water Fund (department)	5348020	Water Utilities	\$9,203
0583	425	Water Fund (department)	5348030	Water Utilities	\$2,927
0583	425	Water Fund (department)	5348030	Water Utilities	\$1,781
0583	425	Water Fund (department)	5348030	Water Utilities	\$4,309
0583	425	Water Fund (department)	5348030	Water Utilities	\$3,332
0583	425	Water Fund (department)	5348040	Water Utilities	\$8,698
0583	425	Water Fund (department)	5348040	Water Utilities	\$68,087
0583	425	Water Fund (department)	5348040	Water Utilities	\$161
0583	425	Water Fund (department)	5531030	Soil and Water Conservation	\$1,706
0583	425	Water Fund (department)	5081000	Reserved Cash and Investments - Ending	\$289,348
0583	425	Water Fund (department)	5088000	Unreserved Cash and Investments - Ending	\$208,092
0583	430	Sewer Fund (department)	5351010	Sewer/Reclaimed Water Utilities	\$104,592
0583	430	Sewer Fund (department)	5351010	Sewer/Reclaimed Water Utilities	\$65
0583	430	Sewer Fund (department)	5351010	Sewer/Reclaimed Water Utilities	\$112,136
0583	430	Sewer Fund (department)	5351020	Sewer/Reclaimed Water Utilities	\$45,893
0583	430	Sewer Fund (department)	5351020	Sewer/Reclaimed Water Utilities	\$843

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0583	430	Sewer Fund (department)	5351020	Sewer/Reclaimed Water Utilities	\$44,527
0583	430	Sewer Fund (department)	5351030	Sewer/Reclaimed Water Utilities	\$121
0583	430	Sewer Fund (department)	5351030	Sewer/Reclaimed Water Utilities	\$84
0583	430	Sewer Fund (department)	5351030	Sewer/Reclaimed Water Utilities	\$5,318
0583	430	Sewer Fund (department)	5351040	Sewer/Reclaimed Water Utilities	\$2,128
0583	430	Sewer Fund (department)	5351040	Sewer/Reclaimed Water Utilities	\$28
0583	430	Sewer Fund (department)	5351040	Sewer/Reclaimed Water Utilities	\$2,737
0583	430	Sewer Fund (department)	5351040	Sewer/Reclaimed Water Utilities	\$1,664
0583	430	Sewer Fund (department)	5351040	Sewer/Reclaimed Water Utilities	\$340
0583	430	Sewer Fund (department)	5351040	Sewer/Reclaimed Water Utilities	\$26,653
0583	430	Sewer Fund (department)	5351040	Sewer/Reclaimed Water Utilities	\$160,791
0583	430	Sewer Fund (department)	5351040	Sewer/Reclaimed Water Utilities	\$645
0583	430	Sewer Fund (department)	5351040	Sewer/Reclaimed Water Utilities	\$19,945
0583	430	Sewer Fund (department)	5351040	Sewer/Reclaimed Water Utilities	\$3,124
0583	430	Sewer Fund (department)	5351040	Sewer/Reclaimed Water Utilities	\$18,860
0583	430	Sewer Fund (department)	5351040	Sewer/Reclaimed Water Utilities	\$636
0583	430	Sewer Fund (department)	5351040	Sewer/Reclaimed Water Utilities	\$18
0583	430	Sewer Fund (department)	5351040	Sewer/Reclaimed Water Utilities	\$125
0583	430	Sewer Fund (department)	5351040	Sewer/Reclaimed Water Utilities	\$315
0583	430	Sewer Fund (department)	5351040	Sewer/Reclaimed Water Utilities	\$2,000
0583	430	Sewer Fund (department)	5351040	Sewer/Reclaimed Water Utilities	\$3,319

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0583	430	Sewer Fund (department)	5351040	Sewer/Reclaimed Water Utilities	\$122,499
0583	430	Sewer Fund (department)	5351040	Sewer/Reclaimed Water Utilities	\$6,061
0583	430	Sewer Fund (department)	5355010	Sewer/Reclaimed Water Utilities	\$40,470
0583	430	Sewer Fund (department)	5355010	Sewer/Reclaimed Water Utilities	\$4,322
0583	430	Sewer Fund (department)	5355010	Sewer/Reclaimed Water Utilities	\$13
0583	430	Sewer Fund (department)	5355020	Sewer/Reclaimed Water Utilities	\$20,192
0583	430	Sewer Fund (department)	5355030	Sewer/Reclaimed Water Utilities	\$2,569
0583	430	Sewer Fund (department)	5355040	Sewer/Reclaimed Water Utilities	\$37,300
0583	430	Sewer Fund (department)	5355040	Sewer/Reclaimed Water Utilities	\$7,896
0583	430	Sewer Fund (department)	5356040	Sewer/Reclaimed Water Utilities	\$1,142,142
0583	430	Sewer Fund (department)	5358010	Sewer/Reclaimed Water Utilities	\$21,214
0583	430	Sewer Fund (department)	5358010	Sewer/Reclaimed Water Utilities	\$132
0583	430	Sewer Fund (department)	5358020	Sewer/Reclaimed Water Utilities	\$8,808
0583	430	Sewer Fund (department)	5358030	Sewer/Reclaimed Water Utilities	\$438
0583	430	Sewer Fund (department)	5358030	Sewer/Reclaimed Water Utilities	\$548
0583	430	Sewer Fund (department)	5358040	Sewer/Reclaimed Water Utilities	\$19,096
0583	430	Sewer Fund (department)	5358040	Sewer/Reclaimed Water Utilities	\$42
0583	430	Sewer Fund (department)	5088000	Unreserved Cash and Investments - Ending	\$1,079,765
0583	430	Sewer Fund (department)	5081000	Reserved Cash and Investments - Ending	\$1,394,771
0583	501	Equipment Rental Fund	5486510	Equipment Rental Services	\$5,258
0583	501	Equipment Rental Fund	5486520	Equipment Rental Services	\$3,528

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0583	501	Equipment Rental Fund	5486540	Equipment Rental Services	\$4,185
0583	501	Equipment Rental Fund	5486540	Equipment Rental Services	\$487
0583	501	Equipment Rental Fund	5081000	Reserved Cash and Investments - Ending	\$1,311,468
0583	650	Fircrest Court Agency Account	5088000	Unreserved Cash and Investments - Ending	\$2,018
0583	651	Ruston Court Agency Account	5088000	Unreserved Cash and Investments - Ending	\$4,816
0583	001	General Fund	3821000	Refundable Deposits	\$10,050
0583	001	General Fund	3821000	Refundable Deposits	\$2,662
0583	001	General Fund	3970000	Transfers-In	\$1,215,454
0583	001	General Fund	3981000	Insurance Recoveries	\$4,043
0583	001	General Fund	3970000	Transfers-In	\$10,000
0583	001	General Fund	3970000	Transfers-In	\$199,811
0583	001	General Fund	3970000	Transfers-In	\$82,556
0583	001	General Fund	3970000	Transfers-In	\$56,916
0583	001	General Fund	3981000	Insurance Recoveries	\$729
0583	150	Cumulative Reserve Fund	3971000	Transfers-In	\$250,000
0583	301	Park Bond Capital Fund	3911000	General Obligation Bonds Issued	\$8,750,000
0583	301	Park Bond Capital Fund	3922000	Premiums on Bonds Issued	\$1,249,811
0583	631	Trust Fund	3860000	Court Remittances	\$12,000
0583	415	Storm Drain	3970000	Transfers-In	\$81,900
0583	425	Water Fund (department)	3970000	Transfers-In	\$108,160
0583	425	Water Fund (department)	3970000	Transfers-In	\$165,978
0583	430	Sewer Fund (department)	3970000	Transfers-In	\$230,000
0583	650	Fircrest Court Agency Account	3860000	Court Remittances	\$470,221
0583	651	Ruston Court Agency Account	3860000	Court Remittances	\$217,107
0583	655	Agency Fund/Bdg Permit	3868200	Court Remittances	\$652
0583	655	Agency Fund/Bdg Permit	3861000	Court Remittances	\$785
0583	655	Agency Fund/Bdg Permit	3861800	Court Remittances	\$2,706

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0583	655	Agency Fund/Bdg Permit	3868300	Court Remittances	\$6,373
0583	655	Agency Fund/Bdg Permit	3868300	Court Remittances	\$12,733
0583	655	Agency Fund/Bdg Permit	3868300	Court Remittances	\$2,740
0583	655	Agency Fund/Bdg Permit	3868800	Court Remittances	\$803
0583	655	Agency Fund/Bdg Permit	3868900	Court Remittances	\$1,426
0583	655	Agency Fund/Bdg Permit	3868900	Court Remittances	\$156
0583	655	Agency Fund/Bdg Permit	3869100	Court Remittances	\$77,969
0583	655	Agency Fund/Bdg Permit	3869200	Court Remittances	\$43,885
0583	655	Agency Fund/Bdg Permit	3869700	Court Remittances	\$32,900
0583	001	General Fund	582100000	Refund of Deposits	\$11,795
0583	001	General Fund	5860000	Court Remittances	\$1,007
0583	001	General Fund	5899000	Other Custodial Activities	(\$662)
0583	001	General Fund	5941860	Capital Expenditures/Expenses - Centralized/General Services	\$94,585
0583	001	General Fund	5942160	Capital Expenditures/Expenses - Law Enforcement Services	\$99,427
0583	001	General Fund	5947660	Capital Expenditures/Expenses - Park Facilities	\$1,323,022
0583	001	General Fund	5947660	Capital Expenditures/Expenses - Park Facilities	\$73,691
0583	001	General Fund	5947660	Capital Expenditures/Expenses - Park Facilities	\$3,049
0583	001	General Fund	5971000	Transfers-Out	\$10,000
0583	001	General Fund	5971000	Transfers-Out	\$199,811
0583	001	General Fund	5971000	Transfers-Out	\$82,556
0583	001	General Fund	5971000	Transfers-Out	\$250,000
0583	001	General Fund	5943260	Capital Expenditures/Expenses - Television/Cable Utilities	\$13,260
0583	001	General Fund	5951060	Capital Expenditures/Expenses - Engineering	\$75,612

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0583	001	General Fund	5953260	Capital Expenditures/Expenses - Roadway	\$41,278
0583	001	General Fund	5953260	Capital Expenditures/Expenses - Roadway	\$120,697
0583	001	General Fund	5956360	Capital Expenditures/Expenses - Street Lighting	\$31,182
0583	301	Park Bond Capital Fund	5927580	Interest and Other Debt Service Cost - Cultural and Recreational Facilities	\$106,487
0583	301	Park Bond Capital Fund	5947660	Capital Expenditures/Expenses - Park Facilities	\$1,346,408
0583	301	Park Bond Capital Fund	5971000	Transfers-Out	\$1,215,454
0583	310	Reet	5970600	Transfers-Out	\$56,916
0583	310	Reet	5970600	Transfers-Out	\$165,978
0583	631	Trust Fund	5860000	Court Remittances	\$14,495
0583	415	Storm Drain	5970000	Transfers-Out	\$81,900
0583	415	Storm Drain	5943160	Capital Expenditures/Expenses - Storm Drainage Utilities	\$33,201
0583	415	Storm Drain	5943160	Capital Expenditures/Expenses - Storm Drainage Utilities	\$13,260
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	\$4,422
0583	425	Water Fund (department)	5970000	Transfers-Out	\$108,160
0583	425	Water Fund (department)	5943410	Capital Expenditures/Expenses - Water Utilities	\$12,639
0583	425	Water Fund (department)	5943410	Capital Expenditures/Expenses - Water Utilities	\$1,001
0583	425	Water Fund (department)	5943420	Capital Expenditures/Expenses - Water Utilities	\$5,663

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0583	425	Water Fund (department)	5943460	Capital Expenditures/Expenses - Water Utilities	\$308,835
0583	425	Water Fund (department)	5943460	Capital Expenditures/Expenses - Water Utilities	\$7,789
0583	425	Water Fund (department)	5943460	Capital Expenditures/Expenses - Water Utilities	\$39,779
0583	430	Sewer Fund (department)	5913570	Debt Repayment - Sewer/Reclaimed Water Utilities	\$256,362
0583	430	Sewer Fund (department)	5923580	Interest and Other Debt Service Cost - Sewer/Reclaimed Water Utilities	\$58,725
0583	430	Sewer Fund (department)	5970000	Transfers-Out	\$230,000
0583	430	Sewer Fund (department)	5943510	Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities	\$395
0583	430	Sewer Fund (department)	5943520	Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities	\$149
0583	430	Sewer Fund (department)	5943560	Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities	\$121,031
0583	430	Sewer Fund (department)	5943560	Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities	\$24,445
0583	430	Sewer Fund (department)	5943560	Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities	\$39,779
0583	501	Equipment Rental Fund	5944860	Capital Expenditures/Expenses - Public Works Centralized Services	\$26,701
0583	501	Equipment Rental Fund	5944860	Capital Expenditures/Expenses - Public Works Centralized Services	\$1,074

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0583	501	Equipment Rental Fund	5944860	Capital Expenditures/Expenses - Public Works Centralized Services	\$45,575
0583	501	Equipment Rental Fund	5944860	Capital Expenditures/Expenses - Public Works Centralized Services	\$42,935
0583	501	Equipment Rental Fund	5944860	Capital Expenditures/Expenses - Public Works Centralized Services	\$238,101
0583	650	Fircrest Court Agency Account	5860000	Court Remittances	\$470,221
0583	651	Ruston Court Agency Account	5860000	Court Remittances	\$212,291
0583	655	Agency Fund/Bdg Permit	5861000	Court Remittances	\$987
0583	655	Agency Fund/Bdg Permit	5869000	Court Remittances	\$182,342

City of Fircrest
SCHEDULE SUMMARY OF BANK RECONCILIATION
 For the Fiscal Year ended December 31, 2019

Bank & Investment Account name (1)	FROM BANK STATEMENTS					
	Beginning Bank Balance (2)	Deposits		Withdrawals		Ending Bank Balance (7)
		Receipts (3)	Inter-bank transfers In (4)	Disbursements (5)	Inter-bank transfers out (6)	
Checking	\$ 1,806,960	\$ 20,261,412	\$ 4,236,475	\$ 11,638,935	\$ 12,000,000	\$ 2,666,417
Petty Cash	\$ 875					\$ 875
Tapco	\$ 40					\$ 40
LGIP	\$ 6,758,071	\$ 194,887	\$ 12,000,000		\$ 500,000	\$ 18,452,959
US Bank Bond	\$ 5,000,000				\$ 3,500,000	\$ 1,500,000
US Bank Savings	\$ 164,223	\$ 61,489	\$ 3,500,000	\$ 236	\$ 3,722,000	\$ 3,476
Trust Account	\$ 46,200	\$ 12,240			\$ 14,475	\$ 43,965
Fircrest Court	\$ 39,539	\$ 472,104		\$ 486,287		\$ 25,844
Ruston Court	\$ -	\$ 216,334		\$ 198,023		\$ 18,311
Bank Totals	\$ 13,815,908	\$ 21,218,466	\$ 19,736,475	\$ 12,323,481	\$ 19,736,475	\$ 22,711,887

RECONCILING ITEMS					
Beginning Deposits in Transit (8)	\$ 206,869	\$ (206,869)			
Year-end Deposits in Transit (9)		\$ 206,855			\$ 206,855
Beginning Outstanding & Open Period Items (10)	\$ (366,155)			\$ (366,155)	
Year-end Outstanding & Open Period Items (11)				\$ 1,225,610	\$ (1,225,610)
NSF Checks (12)		\$ (1,270)		\$ (1,270)	
Cancellation of unredeemed checks/warrants (13)		+			
Interfund transactions (14)		\$ 3,108,784		\$ 3,108,784	
Netted Transactions (15)		\$ (19,197)		\$ (19,197)	
Authorized balance of revolving, petty cash and change funds (16)	+				+
Other Reconciling Items, net (17)		\$ (11,940)		\$ (12,934)	+ / -
Reconciling Items Totals	\$ (159,286)	\$ 3,076,363		\$ 3,934,838	\$ (1,018,755)

FROM GENERAL LEDGER					
	Beginning Cash & Investment Balance (19)	Revenues & Other Increases (20)		Expenditures & Other Decreases (21)	Ending Cash & Investment Balance (22)
General Ledger Totals (18)	\$ 13,656,621	\$ 24,294,828		\$ 16,258,317	\$ 21,693,132
Unreconciled Variance (23)	\$ 1	\$ 1		\$ 2	\$ 0

**City of Fircrest
Schedule of Liabilities
For the Year Ended December 31, 2019**

ID. No.	Description	Due Date	Beginning Balance	Additions	Reductions	Ending Balance
General Obligation Debt/Liabilities						
251.22	Pool/Recreation Center Bond Issued 2019	12/1/2039	-	8,750,000	-	8,750,000
	Total General Obligation Debt/Liabilities:		-	8,750,000	-	8,750,000
Revenue and Other (non G.O.) Debt/Liabilities						
259.12	Compensated Absences-General Fund		111,882	24,272	-	136,154
263.82	Water Supply Improv Loan Issued 2003	12/31/2022	176,872	-	44,218	132,654
263.82	PWTF Sewer Loan Issued 2011	6/1/2031	2,217,592	-	170,584	2,047,008
263.82	DOE Sewer Loan Issued 2011	3/31/2033	1,909,552	-	85,778	1,823,774
259.12	Compensated Absences-Proprietary		28,810	5,044	-	33,854
264.30	Pension Liabilities		913,751	-	244,166	669,585
264.40	Other Post Employment Benefits (OPEB)		-	413,198	-	413,198
	Total Revenue and Other (non G.O.) Debt/Liabilities:		5,358,459	442,514	544,746	5,256,227
	Total Liabilities:		5,358,459	9,192,514	544,746	14,006,227

City of Fircrest
SCHEDULE OF STATE FINANCIAL ASSISTANCE (unaudited)
For Fiscal Year ended December 31, 2019

Grantor	Program Title	Identificaton Number	Amount
Capital Contributions - State Grant from Other Judicial Agencies			
	Non-restitution LFO interest loss-Ruston	E2SHB 1783	850
	Non-restitution LFO interest loss-Fircrest	E2SHB 1783	1,410
			Sub-total: 2,260
Capital Contributions - State Grant from Department of Ecology			
	2019-2021 Biennial Stormwater Capacity Grant	WQSWCAP-1921-FircPA-00057	7,544
			Sub-total: 7,544
Capital Contributions - State Grant from Department of Commerce			
	Fircrest Community Pool	SWV0007707-01	727,500
			Sub-total: 727,500
			Grand total: 737,304

City of Fircrest
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2019

Federal Agency (Pass-Through Agency)	Federal Program	CFDA Number	Other Award Number	Expenditures			Passed through to Subrecipients	Note
				From Pass- Through Awards	From Direct Awards	Total		
Highway Planning and Construction Cluster								
FEDERAL HIGHWAY ADMINISTRATION, TRANSPORTATION, DEPARTMENT OF (via Washington State Department of Transportation)	Highway Planning and Construction	20.205	STPUL-2991(003) LA-9511	195,865	-	195,865	-	1,2,3
Total Highway Planning and Construction Cluster:				195,865	-	195,865	-	
Highway Safety Cluster								
NATIONAL HIGHWAY TRAFFIC SAFETY ADMINISTRATION, TRANSPORTATION, DEPARTMENT OF (via Washington Traffic Safety Commission)	State and Community Highway Safety	20.600	Overtime Safety Patrols	11,285	-	11,285	-	1,2,3
Total Highway Safety Cluster:				11,285	-	11,285	-	
Total Federal Awards Expended:				207,150	-	207,150	-	

The accompanying notes are an integral part of this schedule.

City of Fircrest
Notes to the Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2019

Note 1 – Basis of Accounting

This Schedule is prepared on the same basis of accounting as the City of Fircrest's financial statements. The City of Fircrest 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 of Fircrest's portion, are more than shown. Such expenditures are recognized following, the cost principles in the OMB Circular A-87, Cost Principles for State, Local, and Indian Tribal Governments, or the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

Note 3 – Indirect Cost Rate

The City of Fircrest has not elected to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

**Labor Relations Consultant
For the Year Ended December 31, 2019**

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: John Lee
Business address: 315 Fifth Avenue South, Suite 100 Seattle, WA 98104
Amount paid to consultant during fiscal year: \$1,080
Terms and conditions, as applicable, including: Rates (e.g., hourly, etc.) \$270.00 Maximum compensation allowed based on annual budget Duration of services 1/1/19 to 12/31/19 Services provided Assistance with personnel issues

**Local Government Risk Assumption
For the Year Ended December 31, 2019**

1. Self-Insurance Program Manager: Jessica Nappi
2. Manager Phone: 253-238-4123
3. Manager Email: JNappi@cityoffircrest.net

4. How do you insure property and liability risks, if at all?
 - a. Self-insure some or all risks
 - b. Belong to a public entity risk pool**
 - c. Purchase private insurance
 - d. No insurance

5. How do you provide health and welfare insurance (e.g., medical, dental, prescription drug, and/or vision benefits) to employees, if at all?
 - a. Self-insure some or all benefits
 - b. Belong to a public entity risk pool**
 - c. All benefits provided by health insurance company or HMO
 - d. Not applicable - no such benefits offered

6. How do you insure unemployment compensation benefits, if any?
 - a. Self-insured (“Reimbursable”)**
 - b. Belong to a public entity risk pool
 - c. Pay taxes to the Department of Employment Security (“Taxable”)
 - d. Not applicable – no employees

7. How do you insure workers compensation benefits, if any?
 - a. Self-insured (“Reimbursable”)
 - b. Belong to a public entity risk pool
 - c. Pay premiums to the Department of Labor and Industries**
 - d. Not applicable – no employees

If the answer to any of the above questions is (a), then answer the rest of the form in relation to the government’s self-insured risks.

If NOT, STOP, the local government does not need to complete the rest of this Schedule.

	Self-insurance program title or type of risk or peril covered by formal self-insurance:				
	<i>Unemployment</i>				
Self-Insurance as a <i>formal</i> program?	<u>Yes</u>				
If yes, do other governments participate?	<u>No</u>				
If yes, please list participating governments.	<u>N/A</u>				
Self-Insure as part of a joint program?	<u>N/A</u>				
Does a Third-Party Administer manage claims?	<u>Yes</u>				
If no, does somebody reconcile claims payments to the information in the claims management software?	<u>N/A</u>				
Has program had a claims audit in last three years?	<u>No</u>				
Are program resources sufficient to cover expenses?	<u>Yes</u>				
Does an actuary estimate program liability?	<u>No</u>				
Number of claims paid during the period?	<u>0</u>				
Total amount of paid claims during the period?	<u>0</u>				
Total amount of recoveries during the period?	<u>0</u>				

Provide any other information necessary to explain answers to the Schedule 21 questions above.

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 local government and provides public safety, municipal court, 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 GAAP, 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, except for fiduciary funds, which are presented by fund types. The total column is presented as "memo only" because any interfund activities are not eliminated. The following fund types are used:

GOVERNMENTAL FUND TYPES:

General Fund

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

Special Revenue Funds

These funds account for specific revenue sources that are restricted or committed to expenditures for specified purposes of the government.

Debt Service Funds

These funds account for the financial resources that are restricted, committed, or assigned to expenditures for principal, interest and related costs on general long-term debt.

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 government on a cost reimbursement basis.

FIDUCIARY FUND TYPES:

Fiduciary funds account for assets held by the government in a trustee capacity or as a custodian on behalf of others.

Custodial Funds

These funds are used to account assets that the government holds on behalf of others in a custodial capacity.

B. Basis of Accounting and Measurement Focus

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 of Fircrest also recognizes expenditures paid during twenty days after the close of the fiscal year for claims incurred during the previous period.

C. Cash and Investments

See Note 4, *Deposits and Investments*.

D. Capital Assets

Capital assets are assets with an initial individual cost of more than \$1,000 and an estimated useful life in excess of one year. Capital assets and inventory are recorded as capital expenditures when purchased.

E. 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.

F. Long-Term Debt

See Note 3, *Debt Service Requirements*.

G. 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 or Resolution of the City of Fircrest Council. When expenditures that meet restrictions are incurred, the City of Fircrest intends to use reserved resources first before using unreserved amounts.

Reservations of Ending Cash and Investments consist of:

The Cumulative Reserve Fund, created by Ordinance No. 956, consists of monies from the General Fund \$3,250,000, 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.

The Park Bond Capital Fund created by Ordinance No. 1647 consists of monies from the sale of the general obligation bond. The fund accounts for the revenue and expenditures associated with Park Bond Capital revenues and expenditures. The balance as of 12/31/2019 is \$7,331,463.

Real Estate Excise Tax Fund \$1,587,705. 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 \$1,311,468. Created by Ordinance #935. Designated funds are to be used for operation and maintenance and for the purchase of capital equipment within the Equipment Rental & Replacement Fund as designated by Council with a purchase price exceeding \$1,000 in value.

Note 2 – Budget Compliance

A. Budgets

The City of Fircrest adopts annual appropriated budgets for 9 funds (for reporting purposes the Street Fund has been included in the General Fund and the Storm, Water and Sewer Capital Funds have been included in their respective Funds). These budgets are appropriated at the fund level. 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 and actual expenditures for the legally adopted budgets were as follow:

Fund/Department	Final Appropriated Amounts	Actual Expenditures	Variance
General Fund	\$8,499,854	\$7,903,337	\$596,517
Park Bond Capital Fund	\$2,822,000	\$2,668,348	\$153,652
Storm Fund	\$ 613,820	\$ 555,463	\$ 58,357
Water Fund	\$1,591,793	\$1,535,842	\$ 55,951
Sewer Fund	\$3,136,786	\$2,721,533	\$ 415,253
Equipment Rental Fund	\$ 563,603	\$ 482,991	\$ 80,612
Police Investigation Fund	\$ 12,253	\$ 0	\$ 12,253
Real Estate Excise Tax	\$ 263,640	\$ 222,894	\$ 40,746
Cumulative Reserve Fund	\$ 0	\$ 0	\$ 0

Any revisions that alter the total expenditures of a fund, or that affect the number of authorized employee positions, salary ranges, hours, or other conditions of employment must be approved by the City of Fircrest's legislative body. These numbers are presented without ending fund balances.

Note 3 – Debt Service Requirements

Debt Service

The accompanying Schedule of Liabilities (09) provides more details of the outstanding debt and liabilities of the City of Fircrest and summarizes the City of Fircrest's debt transactions for year ended December 31, 2019.

The debt service requirements for general obligation bonds and other debt are as follows:

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2020	\$ 508,013	\$ 405,524	\$ 913,537
2021	\$ 555,515	\$ 378,848	\$ 934,363
2022	\$ 408,088	\$ 367,243	\$ 775,331
2023	\$ 381,515	\$ 360,065	\$ 741,581
2024	\$ 399,236	\$ 353,468	\$ 752,704
2025 – 2029	\$ 2,949,772	\$1,612,153	\$ 4,561,925
2030 – 2034	\$ 3,583,594	\$1,150,959	\$ 4,734,553
2035 – 2039	<u>\$ 3,967,702</u>	<u>\$ 478,535</u>	<u>\$ 4,446,238</u>
TOTALS	<u>\$12,753,436</u>	<u>\$5,106,796</u>	<u>\$17,860,232</u>

Note 4 – Deposits and Investments

Investments are reported at fair value. Deposits and investments by type at December 31, 2019 are as follows:

<u>Type of Investment</u>	City of Fircrest's own investments	Investments held by City of as an agent for other local governments, individuals or private organizations.	Total
L.G.I.P.	\$18,452,959		\$18,452,959
U.S. Government Securities	<u>\$ 1,497,270</u>		<u>\$ 1,497,270</u>
Total	\$19,950,229		\$19,950,229

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

The City of Fircrest is a voluntary participant in the Local Government Investment Pool, an external investment pool operated by the Washington State Treasurer. The pool is not rated and not registered with the SEC. Rather, oversight is provided by the State Finance Committee in accordance with Chapter 43.250 RCW. Investments in the LGIP are reported at amortized cost, which is the same as the value of the pool per share. The LGIP does not impose any restrictions on participant withdrawals.

The Office of the State Treasurer prepares a stand-alone financial report for the pool. A copy of the report is available from the Office of the State Treasurer, PO Box 40200, Olympia, Washington 98504-0200, online at www.tre.wa.gov.

Custodial Credit Risk

Custodial credit risk for deposits is the risk that, in event of a failure of a depository financial institution, the City of Fircrest would not be able to recover deposits or would not be able to recover collateral securities that are in possession of an outside party. The City of Fircrest deposits are mostly covered by federal depository insurance (FDIC) or by collateral held in a multiple financial institution collateral pool administered by the Washington Public Deposit Protection Commission (PDPC).

All investments are insured, registered or held by the City of Fircrest or its agent in the government's name.

Other Disclosures

Compensating Balance: The City of Fircrest has agreed to keep a \$1 million average ledger balance with Columbia Bank to offset banking fees through consolidated account analysis.

Note 5 – OPEB Plans

The City has a commitment to pay for post-employment benefits for one employee that belongs to LEOFF1. These benefits include medical, dental, vision, and long-term care. Total benefits paid out during 2019 was \$10,372.

Using the State Actuary's Alternative Measurement Method (AMM) on line tool, the City of Fircrest liability as of December 31, 2019 is \$413,198.

Note 6 – Pension Plans

State Sponsored Pension Plans

Substantially all City of Fircrest 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 98504-8380

Also, the DRS CAFR may be downloaded from the DRS website at www.drs.wa.gov.

At June 30, 2019, the City of Fircrest proportionate share of the collective net pension liabilities, as reported on the Schedule 09, was as follows:

	Employer Contributions	Allocation %	Liability (Asset)
PERS 1 UAAL	\$ 94,153	0.013131%	\$504,934
PERS 2/3	\$138,447	0.016951%	\$164,652
LEOFF 1	\$ 0	0.001910%	(\$ 35,753)
LEOFF 2	\$ 41,497	0.022507%	(\$521,418)

LEOFF Plan 1

The City of Fircrest 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 of Fircrest 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 7 - 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 of Fircrest. Delinquent taxes are considered fully collectible because a lien affixes to the property after tax is levied.

The City of Fircrest’s regular levy for the year 2019 was \$1.7550 per \$1,000 on an assessed valuation of \$906,305,987 for a total regular levy of \$1,590,618. In 2019, the City levied an additional \$0.3643 per \$1,000 for Emergency Medical Service for a total additional levy of \$330,224.

Note 8 – 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, 2019, the CIAW had 191 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 \$1,910,871.

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, 2019 were \$2,687,105.

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

Note 9 – 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 a designated account within the Trust.

As of December 31, 2019, 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, dental and vision insurance through the following carriers: Kaiser Foundation Health Plan of Washington, Kaiser Foundation Health Plan of Washington Options, Inc., Regence BlueShield, Asuris Northwest Health, Delta Dental of Washington, and 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. In 2019, the AWC Trust HCP purchased stop loss insurance for Regence/Asuris plans at an Individual Stop Loss (ISL) of \$1.5 million through Commencement Bay Risk Management, and Kaiser ISL at \$1 million with Companion Life through ASG Risk Management. The aggregate policy is for 200% of expected medical claims.

Participating employers contract to remain in the AWC Trust 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 or line of coverage must notify the AWC Trust HCP a minimum of 60 days prior to termination. A participating employer's termination will not obligate that member to past debts, or further contributions to the AWC Trust HCP. Similarly, the terminating member forfeits all rights and interest to the AWC Trust 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 RCW and Chapter 200-110-WAC.

The accounting records of the AWC Trust HCP are maintained in accordance with methods prescribed by the State Auditor’s office under the authority of Chapter 43.09 RCW. The AWC Trust HCP also follows applicable accounting standards established by the Governmental Accounting Standards Board (“GASB”). In 2018, the retiree medical plan subsidy was eliminated, and is noted as such in the report for the fiscal year ending December 31, 2018. 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 10 - Other Disclosures

- a. The City’s financial statements include all material liabilities. City management believes there are no material contingent liabilities to record.
- b. The City has one pending lawsuits against the City of Fircrest as of 12/31/19.
 - 1. 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 was set for April 13, 2020 but has been rescheduled to October 22, 2020. The City is represented by attorney Jerry Moberg.

One lawsuit was resolved this year. The lawsuit Jose German v. City of Fircrest was resolved. An Order of Dismissal was entered on February 27, 2019.

- c. The City has active construction projects as of December 31, 2019. At year end the City’s construction commitment with contractors are:

<u>Project</u>	<u>Spent to Date</u>	<u>Remaining Remaining</u>	<u>Funding Source</u>
Pool/Community Center	\$2,432,470	\$5,122,256	Bond Proceeds

Of the committed balance of \$5,122,256, the City will be required to raise \$0 in future financing.

- d. On April 23, 2019, Fircrest voters approved a bond of up to \$13.5 million to build the new Fircrest Community Center and Pool. The bond passed with 79.15% approval. The bond issuance will be in two offerings. In October of 2019 the City issued \$8,750,000 in bonds.
- e. In February 2020, the Governor of the state of Washington declared a state of emergency in response to the spread of a deadly new virus. In the weeks following the declaration, precautionary measures to slow the spread of the virus have been ordered. These measures include closing schools, colleges and universities, cancelling public events, prohibiting public and private gatherings, and requiring people to stay home unless they are leaving for an essential function.

On April 14, 2020 the Fircrest Council past Resolution #1651 which confirmed and certified the

existence of an emergency pursuant to RCW 39.04.280(2), RCW 38.52, and FMC 2.08 granting the utilization of emergency powers to the City Manager.

As a result, all public buildings were closed to the public. The impact of this emergency will result in a loss of revenue for retail sales tax, recreation fees, Real Estate Excise Tax (REET) and other revenue line items. The City of Fircrest has implemented expenditure cost containments to help mitigate the loss to revenue.

The length of time and the full extent of the financial impact on the City of Fircrest is unknown at this time.