

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 12/31/2020

GOVERNMENT INFORMATION:

Official Mailing Address	<u>115 Ramsdell</u>
	<u>Fircrest, WA 98466</u>
Official Website Address	<u>www.cityoffircrest.net</u>
Official E-mail Address	<u>ccorcoran@cityoffircrest.net</u>
Official Phone Number	<u>253-564-8901</u>

AUDIT CONTACT or PREPARER INFORMATION and CERTIFICATION:

Audit Contact or Preparer Name and Title	<u>Colleen Corcoran Finance Director</u>
Contact Phone Number	<u>253-564-8901</u>
Contact E-mail Address	<u>ccorcoran@cityoffircrest.net</u>

I certify 28th day of April, 2021, that annual report information is complete, accurate and in conformity with the Budgeting, Accounting and Reporting Systems Manual, to the best of my knowledge and belief, having reviewed this information and taken all appropriate steps in order to provide such certification. I acknowledge and understand our responsibility for the design and implementation of controls to ensure accurate financial reporting, comply with applicable laws and safeguard public resources, including controls to prevent and detect fraud. Finally, I acknowledge and understand our responsibility for immediately submitting corrected annual report information if any errors or an omission in such information is subsequently identified.

Signatures
Colleen Corcoran (ccorcoran@cityoffircrest.net)

City of Fircrest
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2020

		Total for All Funds (Memo Only)	001 General Fund	105 Police Investigation Fund	150 Cumulative Reserve Fund
Beginning Cash and Investments					
308	Beginning Cash and Investments	21,686,299	3,840,023	12,322	3,780,763
388 / 588	Net Adjustments	19,690	19,690	-	-
Revenues					
310	Taxes	4,378,742	3,479,648	-	-
320	Licenses and Permits	579,178	579,178	-	-
330	Intergovernmental Revenues	2,347,316	1,493,525	-	-
340	Charges for Goods and Services	4,860,252	312,795	-	-
350	Fines and Penalties	208,047	208,047	-	-
360	Miscellaneous Revenues	2,156,361	170,279	76	-
Total Revenues:		14,529,896	6,243,472	76	-
Expenditures					
510	General Government	1,498,846	1,498,846	-	-
520	Public Safety	2,335,045	2,335,045	-	-
530	Utilities	3,662,796	-	-	-
540	Transportation	433,631	420,596	-	-
550	Natural/Economic Environment	120,761	120,761	-	-
560	Social Services	1,944	1,944	-	-
570	Culture and Recreation	578,695	578,695	-	-
Total Expenditures:		8,631,718	4,955,887	-	-
Excess (Deficiency) Revenues over Expenditures:		5,898,178	1,287,585	76	-
Other Increases in Fund Resources					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	342,455	234,936	-	-
385	Special or Extraordinary Items	-	-	-	-
381, 382, 389, 395, 398	Other Resources	22,959	13,389	-	-
Total Other Increases in Fund Resources:		365,414	248,325	-	-
Other Decreases in Fund Resources					
594-595	Capital Expenditures	7,109,844	954,935	-	-
591-593, 599	Debt Service	913,537	-	-	-
597	Transfers-Out	342,455	-	-	-
585	Special or Extraordinary Items	-	-	-	-
581, 582, 589	Other Uses	13,675	3,950	-	-
Total Other Decreases in Fund Resources:		8,379,511	958,885	-	-
Increase (Decrease) in Cash and Investments:		(2,115,919)	577,025	76	-
Ending Cash and Investments					
50821	Nonspendable	-	-	-	-
50831	Restricted	5,835,668	-	12,398	-
50841	Committed	3,780,763	-	-	3,780,763
50851	Assigned	6,755,747	1,218,843	-	-
50891	Unassigned	3,217,917	3,217,917	-	-
Total Ending Cash and Investments		19,590,095	4,436,760	12,398	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, 2020

		201 Park Bond Debt Service Fund	301 Park Bond Capital Fund	310 Reet	415 Storm Drain
Beginning Cash and Investments					
308	Beginning Cash and Investments	-	7,331,463	1,587,705	806,354
388 / 588	Net Adjustments	-	-	-	-
Revenues					
310	Taxes	556,966	-	342,128	-
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	-	727,500	-	7,544
340	Charges for Goods and Services	-	-	-	522,212
350	Fines and Penalties	-	-	-	-
360	Miscellaneous Revenues	50	1,688,228	10,102	2,490
Total Revenues:		557,016	2,415,728	352,230	532,246
Expenditures					
510	General Government	-	-	-	-
520	Public Safety	-	-	-	-
530	Utilities	-	-	-	426,118
540	Transportation	-	-	-	-
550	Natural/Economic Environment	-	-	-	-
560	Social Services	-	-	-	-
570	Culture and Recreation	-	-	-	-
Total Expenditures:		-	-	-	426,118
Excess (Deficiency) Revenues over Expenditures:		557,016	2,415,728	352,230	106,128
Other Increases in Fund Resources					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	100,000	-	-	-
385	Special or Extraordinary Items	-	-	-	-
381, 382, 389, 395, 398	Other Resources	-	-	-	-
Total Other Increases in Fund Resources:		100,000	-	-	-
Other Decreases in Fund Resources					
594-595	Capital Expenditures	-	5,627,074	-	55,617
591-593, 599	Debt Service	551,343	-	-	-
597	Transfers-Out	-	100,000	242,455	-
585	Special or Extraordinary Items	-	-	-	-
581, 582, 589	Other Uses	-	-	-	-
Total Other Decreases in Fund Resources:		551,343	5,727,074	242,455	55,617
Increase (Decrease) in Cash and Investments:		105,673	(3,311,346)	109,775	50,511
Ending Cash and Investments					
50821	Nonspendable	-	-	-	-
50831	Restricted	105,673	4,020,116	1,697,481	-
50841	Committed	-	-	-	-
50851	Assigned	-	-	-	856,867
50891	Unassigned	-	-	-	-
Total Ending Cash and Investments		105,673	4,020,116	1,697,481	856,867

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, 2020

		425 Water Fund (department)	430 Sewer Fund (department)	501 Equipment Rental Fund
Beginning Cash and Investments				
308	Beginning Cash and Investments	541,665	2,474,536	1,311,468
388 / 588	Net Adjustments	-	-	-
Revenues				
310	Taxes	-	-	-
320	Licenses and Permits	-	-	-
330	Intergovernmental Revenues	118,747	-	-
340	Charges for Goods and Services	1,067,204	2,729,868	228,173
350	Fines and Penalties	-	-	-
360	Miscellaneous Revenues	170,851	101,997	12,288
Total Revenues:		1,356,802	2,831,865	240,461
Expenditures				
510	General Government	-	-	-
520	Public Safety	-	-	-
530	Utilities	996,428	2,240,250	-
540	Transportation	-	-	13,035
550	Natural/Economic Environment	-	-	-
560	Social Services	-	-	-
570	Culture and Recreation	-	-	-
Total Expenditures:		996,428	2,240,250	13,035
Excess (Deficiency) Revenues over Expenditures:		360,374	591,615	227,426
Other Increases in Fund Resources				
391-393, 596	Debt Proceeds	-	-	-
397	Transfers-In	7,519	-	-
385	Special or Extraordinary Items	-	-	-
381, 382, 389, 395, 398	Other Resources	9,570	-	-
Total Other Increases in Fund Resources:		17,089	-	-
Other Decreases in Fund Resources				
594-595	Capital Expenditures	184,394	189,598	98,226
591-593, 599	Debt Service	47,534	314,660	-
597	Transfers-Out	-	-	-
585	Special or Extraordinary Items	-	-	-
581, 582, 589	Other Uses	9,725	-	-
Total Other Decreases in Fund Resources:		241,653	504,258	98,226
Increase (Decrease) in Cash and Investments:		135,810	87,357	129,200
Ending Cash and Investments				
50821	Nonspendable	-	-	-
50831	Restricted	-	-	-
50841	Committed	-	-	-
50851	Assigned	677,477	2,561,892	1,440,668
50891	Unassigned	-	-	-
Total Ending Cash and Investments		677,477	2,561,892	1,440,668

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, 2020

		Total for All Funds (Memo Only)	Custodial
308	Beginning Cash and Investments	6,834	6,834
388 & 588	Net Adjustments	-	-
310-390	Additions	630,963	630,963
510-590	Deductions	635,465	635,465
	Net Increase (Decrease) in Cash and Investments:	(4,502)	(4,502)
508	Ending Cash and Investments	2,332	2,332

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, 2020

The accompanying notes are an integral part of this statement.

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 presented using classifications that are similar to the ending balance classification 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 for expenditures for principal, interest and related costs on general long-term debt.

Capital Projects Funds

These funds account for financial resources which are restricted 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 5 - *Debt Service Requirements*.

G. Restricted and Committed Portion of Ending Cash and Investments

Beginning and Ending Cash and Investments are reported as restricted or committed when it is subject to restrictions on use imposed by external parties or due to internal commitments established by ordinance. When expenditures that meet restrictions are incurred, the City of Fircrest intends to use the most restricted resources first.

Restrictions and commitments of Ending Cash and Investments consist of:

The Police Investigation Fund balance as of 12/31/2020 is \$12,398. Under 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 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 passage of ordinance by council.

The Park Bond Debt Service Fund created by Ordinance No. 1646 to account for the principal and interest payments related to the park bond debt. The balance as of 12/31/20 is \$105,673.

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 12/31/2020 is \$4,020,116.

Real Estate Excise Tax Fund \$1,697,481. 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.

Note 2 - Budget Compliance

The City of Fircrest adopts annual appropriated budgets for 10 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 follows:

Fund/Department	Final Appropriated Amounts	Actual Expenditures	Variance
General Fund	\$8,596,030	\$6,876,920	\$1,719,110
Police Investigation Fund	\$ 12,322	\$ 0	\$ 12,322
Cumulative Reserve Fund	\$ 0	\$ 0	\$ 0
Park Bond Debt Service	\$ 590,500	\$ 551,343	\$ 39,157

Park Bond Capital Fund	\$7,600,000	\$5,727,074	\$1,872,926
REET Fund	\$ 256,819	\$ 242,455	\$ 14,364
Storm Drain Fund	\$ 690,541	\$ 563,633	\$ 126,908
Water Fund	\$1,652,876	\$1,336,515	\$ 316,361
Sewer Fund	\$3,258,195	\$2,974,508	\$ 283,687
Equipment Rental Fund	\$ 419,665	\$ 234,791	\$ 184,874

The large variances in the General Fund and the Capital Bond are due to capital projects that were not performed.

Budgeted amounts are authorized to be transferred between departments within any fund/object classes within departments; 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 of Fircrest's legislative body.

Note 3 – COVID-19 Pandemic

In February 2020, the Governor of the state of Washington declared a state of emergency in response to the spread of the deadly new virus known as COVID-19. In the months following the declaration, precautionary measures to slow the spread of the virus were ordered. These measures included closing schools, cancelling public events, limiting public and private gatherings, and restricting business operations, travel and non-essential activities.

The City received funds from the Federal CARES Act that was used to absorb some of the costs associated with Covid-19. In addition, the City was able to pass along \$16,950 in rental assistance and \$203,000 in business assistance to Fircrest residents.

Management is continuing to monitor the situation with guidance from the state and federal government.

The length of time these measures will continue to be in place, and the full extent of the financial impact on the City of Fircrest is unknown at this time.

Note 4 – Deposits and Investments

Investments are reported at fair value. Deposits and investments by type at December 31, 2020 are as follows:

Type of deposit or investment	City of Fircrest's own deposits and investments	Total
Local Government Investment Pool	\$17,581,425	\$17,581,425
Total	\$17,581,425	\$17,581,425

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.

Investments in the State Local Government Investment Pool (LGIP)

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's 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 \$500,000 average ledger balance with Columbia Bank to offset banking fees through consolidated account analysis.

Note 5 – Long-Term Debt

The accompanying Schedule of Liabilities 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, 2020.

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

Year	Principal	Interest	Total
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	427,034	346,343	427,034

2026 – 2030	3,264,998	1,537,495	4,802,493
2031 - 2035	3,625,522	1,034,645	4,660,166
2036 - 2040	3,183,514	323,165	3506,379
Total	\$12,245,422	\$4,701,273	\$16,946,695

Note 6 – OPEB Plans

The City of Fircrest provides other post-employment benefits (OPEB) as listed on the Schedule of Liabilities for one retired employee that belongs to the LEOFF 1 defined benefit plan. These benefits include medical, dental, vision, and long-term care. These benefits are administered through AWC Trust, Unum Long Term Care and the LEOFF 1 Board. Total benefits paid out during 2020 was \$12,379.

Using the State Actuary's Alternative Measurement Method (AMM) online tool, the City of Fircrest's liability as of December 31, 2020 is \$428,699.

Note 7 – Pension Plans

A. 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 that includes financial statements and required supplementary information for each plan. The DRS comprehensive annual financial report may be obtained by writing to:

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

Also, the DRS comprehensive annual financial report may be downloaded from the DRS website at www.drs.wa.gov.

As of June 30, 2020 (the measurement date of the plans), the City of Fircrest's proportionate share of the collective net pension liabilities, as reported on the Schedule of Liabilities, was as follows:

Plan	Employer Contributions	Allocation %	Liability (Asset)
PERS 1/UAAL	93,925	0.012960%	457,558
PERS 2/3	155,518	0.168820%	215,911
PSERS 2			
LEOFF 1		0.001952%	(36,864)
LEOFF 2	40,277	0.020589%	(419,986)
VFFRPF			
(Other)			

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 8 - 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 the 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 2020 was \$1.6250 per \$1,000 on an assessed valuation of \$984,627,839 for a total regular levy of \$1,600,048.

In 2020 the City levied an additional amount of \$0.34043 per \$1,000 for Emergency Medical Service on an assessed valuation of \$984,627,839 for a total additional levy of \$335,195.

In 2020 the City levied an additional excess levy of \$0.5824 per \$1,000 for a voter approved park bond on an assessed valuation of \$975,007,804 for a total additional levy of \$567,883.

Note 9 – Risk Management

A. Property and Liability Risk

The City of Fircrest is a member of Cities Insurance Association of Washington(CIAW). 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, 2020, there are 193 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, which are included to fit the member's various needs.

The program acquires liability insurance through their administrator, Clear Risk Solutions, which is subject to a per occurrence self-insured retention (SIR) of \$100,000, with the exception of Wrongful Acts and Law Enforcement Liability, which have a self-insured retention of \$25,000. Members are responsible for a \$1,000 to \$10,000 deductible for each claim, while the program is responsible for the \$100,000 retention. Since the program is a cooperative program, there is joint liability among the participating members toward the sharing of the \$100,000 of the self-insured retention, in addition to the deductible. The program also purchases a Stop Loss Policy as another layer of protection to its membership, with an attachment point of \$2,147,814.

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.

Privacy and Network Liability coverage is offered with a \$10,000 member deductible that is part of a \$25,000 self-insured retention. The CIAW is responsible for the \$15,000 balance.

Equipment Breakdown insurance is subject to a per occurrence deductible of \$2,500, which may vary per member, with the exception of Pumps & 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 & Motors, which is \$15,000 and is covered by 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, underwriting, claims adjustment, and loss prevention for the program. Fees paid to the third-party administrator under this arrangement for the year ending December 1, 2020, were \$2,651,954.

B. Health Insurance

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, 2020, 262 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.

In April 2020, the Board of Trustees adopted a large employer policy, requiring newly enrolling groups with 600 or more employees to submit medical claims experience data in order to receive a quote for medical coverage. Outside of this, 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 2020, 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.

C. Unemployment

The City of Fircrest is a reimbursable employer through the Washington State Employment Security Department (ESD) Unemployment Insurance program. The City of Fircrest does not pay unemployment taxes to ESD. The claims process is handled by ESD which includes verifying employment information, determining benefit payments, and submitting payments to the individual. ESD then invoices the City of Fircrest for the full amount of benefits paid. The City of Fircrest has sufficient resources in fund balances to handle any future claims. The amount paid in 2020 was \$3,838.68.

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. In 2020 the City completed a five-year street light replacement program. As a result, the City received a refund for electrical usage from Tacoma Public Utilities. This resulted in a prior period adjustment of \$19,690.

- c. The City has one pending lawsuits against the City of Fircrest as of 12/31/20.

1. Susan Crawford v. City of Fircrest. This case was filed in Pierce County Superior Court under cause number 16-2-12036-0. Ms. Crawford tripped and fell and is suing the city for damages. The trial date was set for October 22, 2020 but has been rescheduled to June 7, 2021. The City is represented by attorney Jerry Moberg.

- d. The City has active construction projects as of December 31, 2020. At year end the City's construction commitment with contractors are:

Project	Spent to Date	Remaining Remaining	Funding Source
Pool/Community Center	\$6,514,064	\$7,855,951	Bond Proceeds/Donations/Grant

Of the committed balance of \$5,122,256, the City will be required to raise \$0 in future financing. Because of timing of cash flow, a short term interfund loan may be required using funds from the Cumulative Reserve Fund.

- e. In 2019 the Fiduciary Fund Resources and Uses Report included three custodial funds for Fircrest Municipal Court, Ruston Municipal Court and Utility Deposit Trust. For 2020 the Utility Deposit Trust has been re-classified to the Fund Resources and Uses Report and is included in the 425 Water Fund per the Washington State Budgeting, Accounting, Reporting System (BARS).

- f. 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 resulted in a loss of revenue of 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. In 2020 the City received State and Federal funding to help mitigate some of the costs.

In 2021 the Federal Government gave final approval for the American Rescue Plan Act (ARPA). Under the act, cities are authorized to use these federal funds to respond to the COVID-19 pandemic, cover costs incurred as a result of the public health emergency, replace lost, delayed or decreased revenues due to COVID-19, address the negative economic impacts of the pandemic and make necessary investments in water, sewer and broadband infrastructure.

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

<div>City of Fircrest</div> <div>Schedule 01</div> <div>For the year ended December 31, 2020</div>					
MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0583	001	General Fund	3085100	Assigned Cash and Investments - Beginning	\$593,258
0583	001	General Fund	3085100	Assigned Cash and Investments - Beginning	\$661,838
0583	001	General Fund	3089100	Unassigned Cash and Investments - Beginning	\$2,566,324
0583	001	General Fund	3089100	Unassigned Cash and Investments - Beginning	\$18,603
0583	001	General Fund	3111000	Property Tax	\$1,593,372
0583	001	General Fund	3111000	Property Tax	\$333,764
0583	001	General Fund	3131100	Local Retail Sales and Use Tax	\$624,203
0583	001	General Fund	3131700	Zoo, Aquarium and Wildlife Facilities Sales and Use Tax	\$74,871
0583	001	General Fund	3137100	Criminal Justice Sales and Use Tax	\$134,774
0583	001	General Fund	3164000	Business and Occupation Taxes on Utilities	\$82,209
0583	001	General Fund	3164100	Business and Occupation Taxes on Utilities	\$162,694
0583	001	General Fund	3164200	Business and Occupation Taxes on Utilities	\$30,314
0583	001	General Fund	3164300	Business and Occupation Taxes on Utilities	\$105,041
0583	001	General Fund	3164500	Business and Occupation Taxes on Utilities	\$109,446
0583	001	General Fund	3164600	Business and Occupation Taxes on Utilities	\$142,772
0583	001	General Fund	3164700	Business and Occupation Taxes on Utilities	\$86,188
0583	001	General Fund	3219100	Franchise Fees and Royalties	\$291,051
0583	001	General Fund	3219100	Franchise Fees and Royalties	\$7,252
0583	001	General Fund	3219100	Franchise Fees and Royalties	\$121,118
0583	001	General Fund	3219900	Other Business Licenses and Permits	\$58,929
0583	001	General Fund	3219900	Other Business Licenses and Permits	\$150
0583	001	General Fund	3221000	Buildings, Structures and Equipment	\$69,106
0583	001	General Fund	3221000	Buildings, Structures and Equipment	\$9,660
0583	001	General Fund	3221000	Buildings, Structures and Equipment	\$7,070

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0583	001	General Fund	3221000	Buildings, Structures and Equipment	\$700
0583	001	General Fund	3221000	Buildings, Structures and Equipment	\$491
0583	001	General Fund	3221000	Buildings, Structures and Equipment	\$1,500
0583	001	General Fund	3224000	Street and Curb Permits	\$11,686
0583	001	General Fund	3229000	Other Non-Business Licenses and Permits	\$465
0583	001	General Fund	3332020	Federal Indirect Grant from Department of Transportation	\$162,337
0583	001	General Fund	3332020	Federal Indirect Grant from Department of Transportation	\$1,500
0583	001	General Fund	3332060	Federal Indirect Grant from Department of Transportation	\$1,689
0583	001	General Fund	3332100	Federal Indirect Grant from Department of Treasury	\$318,267
0583	001	General Fund	3340120	State Grant from Other Judicial Agencies	\$2,148
0583	001	General Fund	3340381	State Grant from Transportation Improvement Board (TIB)	\$632,882
0583	001	General Fund	3340420	State Grant from Department of Commerce	\$16,000
0583	001	General Fund	3360071	Multimodal Transportation - Cities	\$9,229
0583	001	General Fund	3360087	Motor Vehicle Fuel Tax - City Streets	\$124,707
0583	001	General Fund	3360098	City-County Assistance	\$109,309
0583	001	General Fund	3360621	Criminal Justice - Violent Crimes/Population	\$2,121
0583	001	General Fund	3360626	Criminal Justice - Special Programs	\$7,590
0583	001	General Fund	3360642	Marijuana Excise Tax Distribution	\$7,747
0583	001	General Fund	3360651	DUI and Other Criminal Justice Assistance	\$984
0583	001	General Fund	3360694	Liquor/Beer Excise Tax	\$42,672
0583	001	General Fund	3360695	Liquor Control Board Profits	\$43,474
0583	001	General Fund	3360695	Liquor Control Board Profits	\$10,869
0583	001	General Fund	3414900	Court Services	\$236,000
0583	001	General Fund	3419900	Passport and Naturalization Services	\$19,585
0583	001	General Fund	3458100	Zoning and Subdivision Services	\$5,491
0583	001	General Fund	3458100	Zoning and Subdivision Services	\$1,350
0583	001	General Fund	3458300	Plan Checking Services	\$43,519
0583	001	General Fund	3473000	Activity Fees	\$3,117

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0583	001	General Fund	3476000	Program Fees	\$940
0583	001	General Fund	3476000	Program Fees	\$2,793
0583	001	General Fund	3531000	Traffic Infraction Penalties	\$204,078
0583	001	General Fund	3565000	Investigative Fund Assessments	\$2,701
0583	001	General Fund	3565000	Investigative Fund Assessments	\$1,268
0583	001	General Fund	3611100	Investment Earnings	\$54,210
0583	001	General Fund	3611100	Investment Earnings	\$1,353
0583	001	General Fund	3614000	Other Interest	\$930
0583	001	General Fund	3614000	Other Interest	\$767
0583	001	General Fund	3614000	Other Interest	\$156
0583	001	General Fund	3624000	Rents and Leases	\$1,689
0583	001	General Fund	3624000	Rents and Leases	\$5,275
0583	001	General Fund	3625000	Rents and Leases	\$77,055
0583	001	General Fund	3625000	Rents and Leases	\$4,260
0583	001	General Fund	3625000	Rents and Leases	\$2,640
0583	001	General Fund	3670000	Contributions and Donations from Nongovernmental Sources	\$6,925
0583	001	General Fund	3670000	Contributions and Donations from Nongovernmental Sources	\$7,205
0583	001	General Fund	3670000	Contributions and Donations from Nongovernmental Sources	\$2,135
0583	001	General Fund	3670000	Contributions and Donations from Nongovernmental Sources	\$1,715
0583	001	General Fund	3691000	Sale of Surplus	\$1,442
0583	001	General Fund	3693000	Confiscated and Forfeited Property	\$123
0583	001	General Fund	3694000	Judgments and Settlements	\$240
0583	001	General Fund	3698100	Cash Adjustments	(\$142)
0583	001	General Fund	3699100	Miscellaneous Other	\$551
0583	001	General Fund	3699100	Miscellaneous Other	\$1,750
0583	105	Police Investigation Fund	3083100	Restricted Cash and Investments - Beginning	\$12,322
0583	105	Police Investigation Fund	3611100	Investment Earnings	\$76
0583	150	Cumulative Reserve Fund	3084100	Committed Cash and Investments - Beginning	\$3,250,000
0583	150	Cumulative Reserve Fund	3084100	Committed Cash and Investments - Beginning	\$150,000
0583	150	Cumulative Reserve Fund	3084100	Committed Cash and Investments - Beginning	\$369,250
0583	150	Cumulative Reserve Fund	3084100	Committed Cash and Investments - Beginning	\$11,513

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0583	201	Park Bond Debt Service Fund	3111000	Property Tax	\$556,966
0583	201	Park Bond Debt Service Fund	3611100	Investment Earnings	\$50
0583	301	Park Bond Capital Fund	3083100	Restricted Cash and Investments - Beginning	\$7,331,463
0583	301	Park Bond Capital Fund	3340420	State Grant from Department of Commerce	\$727,500
0583	301	Park Bond Capital Fund	3611100	Investment Earnings	\$37,128
0583	301	Park Bond Capital Fund	3670000	Contributions and Donations from Nongovernmental Sources	\$1,651,100
0583	310	Reet	3083100	Restricted Cash and Investments - Beginning	\$450,943
0583	310	Reet	3083100	Restricted Cash and Investments - Beginning	\$1,136,762
0583	310	Reet	3183400	REET 1 - First Quarter Percent	\$171,064
0583	310	Reet	3183500	REET 2 - Second Quarter Percent	\$171,064
0583	310	Reet	3611100	Investment Earnings	\$2,727
0583	310	Reet	3611100	Investment Earnings	\$7,375
0583	425	Water Fund (department)	3085100	Assigned Cash and Investments - Beginning	\$44,225
0583	415	Storm Drain	3085100	Assigned Cash and Investments - Beginning	\$264,997
0583	415	Storm Drain	3085100	Assigned Cash and Investments - Beginning	\$541,357
0583	415	Storm Drain	3340310	State Grant from Department of Ecology	\$7,544
0583	415	Storm Drain	3431000	Storm Drainage Sales and Services	\$520,105
0583	415	Storm Drain	3431000	Storm Drainage Sales and Services	\$433
0583	415	Storm Drain	3431000	Storm Drainage Sales and Services	\$1,674
0583	415	Storm Drain	3611100	Investment Earnings	\$2,490
0583	425	Water Fund (department)	3085100	Assigned Cash and Investments - Beginning	\$289,348
0583	425	Water Fund (department)	3085100	Assigned Cash and Investments - Beginning	\$208,092
0583	425	Water Fund (department)	3340420	State Grant from Department of Commerce	\$118,747
0583	425	Water Fund (department)	3424000	Protective Inspection Services	\$225
0583	425	Water Fund (department)	3434000	Water Sales and Services	\$1,046,111
0583	425	Water Fund (department)	3434000	Water Sales and Services	\$16,111
0583	425	Water Fund (department)	3434000	Water Sales and Services	\$1,287
0583	425	Water Fund (department)	3434000	Water Sales and Services	\$3,470

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0583	425	Water Fund (department)	3611100	Investment Earnings	\$1,917
0583	425	Water Fund (department)	3625000	Rents and Leases	\$54,591
0583	425	Water Fund (department)	3625000	Rents and Leases	\$34,768
0583	425	Water Fund (department)	3681000	Special Assessments - Capital	\$79,200
0583	425	Water Fund (department)	3699100	Miscellaneous Other	\$375
0583	430	Sewer Fund (department)	3085100	Assigned Cash and Investments - Beginning	\$1,079,765
0583	430	Sewer Fund (department)	3085100	Assigned Cash and Investments - Beginning	\$1,394,771
0583	430	Sewer Fund (department)	3435000	Sewer/Reclaimed Water Sales and Services	\$2,717,907
0583	430	Sewer Fund (department)	3435000	Sewer/Reclaimed Water Sales and Services	\$4,200
0583	430	Sewer Fund (department)	3435000	Sewer/Reclaimed Water Sales and Services	\$518
0583	430	Sewer Fund (department)	3435000	Sewer/Reclaimed Water Sales and Services	\$7,243
0583	430	Sewer Fund (department)	3611100	Investment Earnings	\$10,681
0583	430	Sewer Fund (department)	3681000	Special Assessments - Capital	\$90,000
0583	430	Sewer Fund (department)	3699100	Miscellaneous Other	\$1,316
0583	501	Equipment Rental Fund	3085100	Assigned Cash and Investments - Beginning	\$1,311,468
0583	501	Equipment Rental Fund	3483000	Internal Service Funds Sales and Services	\$99,184
0583	501	Equipment Rental Fund	3483000	Internal Service Funds Sales and Services	\$28,705
0583	501	Equipment Rental Fund	3483000	Internal Service Funds Sales and Services	\$54,054
0583	501	Equipment Rental Fund	3483000	Internal Service Funds Sales and Services	\$46,230
0583	501	Equipment Rental Fund	3611100	Investment Earnings	\$8,301
0583	501	Equipment Rental Fund	3624000	Rents and Leases	\$3,987
0583	650	Fircrest Court Agency Account	3082100	Nonspendable Cash and Investments - Beginning	\$2,018
0583	651	Ruston Court Agency Account	3082100	Nonspendable Cash and Investments - Beginning	\$4,816
0583	001	General Fund	5116010	Legislative Activities	\$34,061
0583	001	General Fund	5116010	Legislative Activities	(\$14,856)
0583	001	General Fund	5116020	Legislative Activities	\$2,761
0583	001	General Fund	5116020	Legislative Activities	(\$1,204)
0583	001	General Fund	5116030	Legislative Activities	\$66
0583	001	General Fund	5116030	Legislative Activities	\$843
0583	001	General Fund	5116030	Legislative Activities	(\$396)
0583	001	General Fund	5116040	Legislative Activities	\$1,339
0583	001	General Fund	5116040	Legislative Activities	\$159
0583	001	General Fund	5116040	Legislative Activities	\$4,407

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0583	001	General Fund	5116040	Legislative Activities	\$2,463
0583	001	General Fund	5116040	Legislative Activities	\$1,682
0583	001	General Fund	5116040	Legislative Activities	(\$4,383)
0583	001	General Fund	5125010	Municipal Court	\$294,595
0583	001	General Fund	5125020	Municipal Court	\$83,736
0583	001	General Fund	5125030	Municipal Court	\$3,008
0583	001	General Fund	5125030	Municipal Court	\$574
0583	001	General Fund	5125030	Municipal Court	\$14,796
0583	001	General Fund	5125040	Municipal Court	\$1,075
0583	001	General Fund	5125040	Municipal Court	\$1,240
0583	001	General Fund	5125040	Municipal Court	\$1,939
0583	001	General Fund	5125040	Municipal Court	\$253
0583	001	General Fund	5125040	Municipal Court	\$1,770
0583	001	General Fund	5125040	Municipal Court	\$400
0583	001	General Fund	5131010	Executive Office	\$198,168
0583	001	General Fund	5131010	Executive Office	(\$86,435)
0583	001	General Fund	5131020	Executive Office	\$69,580
0583	001	General Fund	5131020	Executive Office	(\$30,349)
0583	001	General Fund	5131030	Executive Office	\$267
0583	001	General Fund	5131030	Executive Office	\$14
0583	001	General Fund	5131030	Executive Office	(\$123)
0583	001	General Fund	5131040	Executive Office	\$664
0583	001	General Fund	5131040	Executive Office	\$23
0583	001	General Fund	5131040	Executive Office	\$185
0583	001	General Fund	5131040	Executive Office	\$1,574
0583	001	General Fund	5131040	Executive Office	(\$1,060)
0583	001	General Fund	5142310	Financial Services	\$230,182
0583	001	General Fund	5142310	Financial Services	(\$100,398)
0583	001	General Fund	5142320	Financial Services	\$96,070
0583	001	General Fund	5142320	Financial Services	(\$41,903)
0583	001	General Fund	5142330	Financial Services	\$67
0583	001	General Fund	5142330	Financial Services	\$40
0583	001	General Fund	5142330	Financial Services	(\$47)
0583	001	General Fund	5142340	Financial Services	\$12,521
0583	001	General Fund	5142340	Financial Services	\$5,912
0583	001	General Fund	5142340	Financial Services	\$181
0583	001	General Fund	5142340	Financial Services	\$905
0583	001	General Fund	5142340	Financial Services	\$1,095
0583	001	General Fund	5142340	Financial Services	\$370
0583	001	General Fund	5142340	Financial Services	(\$20,041)
0583	001	General Fund	5144040	Election Services	\$24,964
0583	001	General Fund	5154140	External Legal Services - Advice	\$68,253
0583	001	General Fund	5154140	External Legal Services - Advice	\$26,474

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0583	001	General Fund	5154140	External Legal Services - Advice	\$2,137
0583	001	General Fund	5154140	External Legal Services - Advice	\$106,150
0583	001	General Fund	5154140	External Legal Services - Advice	\$6,038
0583	001	General Fund	5154140	External Legal Services - Advice	(\$91,182)
0583	001	General Fund	5177820	Unemployment Compensation	\$3,839
0583	001	General Fund	5179030	Other Employee Benefit Programs	\$1,019
0583	001	General Fund	5181010	Personnel Services	\$20,469
0583	001	General Fund	5181010	Personnel Services	(\$8,928)
0583	001	General Fund	5181020	Personnel Services	\$11,456
0583	001	General Fund	5181020	Personnel Services	(\$4,997)
0583	001	General Fund	5181030	Personnel Services	\$5,360
0583	001	General Fund	5181030	Personnel Services	\$505
0583	001	General Fund	5181030	Personnel Services	\$23,083
0583	001	General Fund	5181030	Personnel Services	(\$12,627)
0583	001	General Fund	5181040	Personnel Services	\$16,549
0583	001	General Fund	5181040	Personnel Services	\$10,214
0583	001	General Fund	5181040	Personnel Services	\$12,570
0583	001	General Fund	5181040	Personnel Services	\$3,295
0583	001	General Fund	5181040	Personnel Services	\$3,919
0583	001	General Fund	5181040	Personnel Services	\$1,290
0583	001	General Fund	5181040	Personnel Services	\$18,945
0583	001	General Fund	5181040	Personnel Services	\$9,850
0583	001	General Fund	5181040	Personnel Services	\$168
0583	001	General Fund	5181040	Personnel Services	(\$33,498)
0583	001	General Fund	5181110	Personnel Services	\$25,792
0583	001	General Fund	5181110	Personnel Services	(\$11,250)
0583	001	General Fund	5181120	Personnel Services	\$6,537
0583	001	General Fund	5181120	Personnel Services	(\$2,851)
0583	001	General Fund	5181130	Personnel Services	\$324
0583	001	General Fund	5181130	Personnel Services	\$33
0583	001	General Fund	5181130	Personnel Services	(\$156)
0583	001	General Fund	5181140	Personnel Services	\$50
0583	001	General Fund	5181140	Personnel Services	\$1,259
0583	001	General Fund	5181140	Personnel Services	\$653
0583	001	General Fund	5181140	Personnel Services	(\$855)
0583	001	General Fund	5182040	Property Management Services	\$400
0583	001	General Fund	5183010	Maintenance/Security/Insurance/Janitorial Services	\$81,785
0583	001	General Fund	5183010	Maintenance/Security/Insurance/Janitorial Services	\$198

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0583	001	General Fund	5183010	Maintenance/Security/Insurance/Janitorial Services	(\$35,758)
0583	001	General Fund	5183020	Maintenance/Security/Insurance/Janitorial Services	\$32,117
0583	001	General Fund	5183020	Maintenance/Security/Insurance/Janitorial Services	(\$14,008)
0583	001	General Fund	5183030	Maintenance/Security/Insurance/Janitorial Services	\$85
0583	001	General Fund	5183030	Maintenance/Security/Insurance/Janitorial Services	\$2,114
0583	001	General Fund	5183030	Maintenance/Security/Insurance/Janitorial Services	\$2,794
0583	001	General Fund	5183030	Maintenance/Security/Insurance/Janitorial Services	\$2,773
0583	001	General Fund	5183030	Maintenance/Security/Insurance/Janitorial Services	\$5,233
0583	001	General Fund	5183030	Maintenance/Security/Insurance/Janitorial Services	\$3,032
0583	001	General Fund	5183030	Maintenance/Security/Insurance/Janitorial Services	(\$6,992)
0583	001	General Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$77,467
0583	001	General Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$1,594
0583	001	General Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$678
0583	001	General Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$3,987
0583	001	General Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$161,096
0583	001	General Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$12,155
0583	001	General Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$2,416
0583	001	General Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$4,725
0583	001	General Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$3,365
0583	001	General Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$6,309

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0583	001	General Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$5,370
0583	001	General Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$2,002
0583	001	General Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$197
0583	001	General Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	(\$122,721)
0583	001	General Fund	5186340	General Grants, Financial Assistance and Other Distributions to Others	\$219,950
0583	001	General Fund	5188110	Information Technology Services	\$7,114
0583	001	General Fund	5188110	Information Technology Services	(\$3,103)
0583	001	General Fund	5188120	Information Technology Services	\$559
0583	001	General Fund	5188120	Information Technology Services	(\$244)
0583	001	General Fund	5188130	Information Technology Services	\$56
0583	001	General Fund	5188130	Information Technology Services	(\$24)
0583	001	General Fund	5188140	Information Technology Services	\$38,821
0583	001	General Fund	5188140	Information Technology Services	\$4,511
0583	001	General Fund	5188140	Information Technology Services	\$1,694
0583	001	General Fund	5188140	Information Technology Services	\$300
0583	001	General Fund	5188140	Information Technology Services	\$6,966
0583	001	General Fund	5188140	Information Technology Services	(\$22,808)
0583	001	General Fund	5211010	Administration	\$2,592
0583	001	General Fund	5211020	Administration	\$536
0583	001	General Fund	5211040	Administration	\$1,600
0583	001	General Fund	5211040	Administration	\$236
0583	001	General Fund	5212210	Police Operations	\$903,682
0583	001	General Fund	5212210	Police Operations	\$25,234
0583	001	General Fund	5212210	Police Operations	\$6,259
0583	001	General Fund	5212210	Police Operations	\$1,785
0583	001	General Fund	5212220	Police Operations	\$292,927
0583	001	General Fund	5212220	Police Operations	\$8,910
0583	001	General Fund	5212220	Police Operations	\$562
0583	001	General Fund	5212220	Police Operations	\$2,908
0583	001	General Fund	5212230	Police Operations	\$1,727
0583	001	General Fund	5212230	Police Operations	\$2,512

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0583	001	General Fund	5212240	Police Operations	\$16,728
0583	001	General Fund	5212240	Police Operations	\$7,938
0583	001	General Fund	5212240	Police Operations	\$85,170
0583	001	General Fund	5212240	Police Operations	\$2,400
0583	001	General Fund	5212240	Police Operations	\$7,040
0583	001	General Fund	5212240	Police Operations	\$29,710
0583	001	General Fund	5212240	Police Operations	\$12,553
0583	001	General Fund	5212240	Police Operations	\$35
0583	001	General Fund	5212240	Police Operations	\$3,764
0583	001	General Fund	5212240	Police Operations	\$56,168
0583	001	General Fund	5212240	Police Operations	\$38,089
0583	001	General Fund	5212240	Police Operations	\$211
0583	001	General Fund	5212240	Police Operations	\$11,518
0583	001	General Fund	5212240	Police Operations	\$8,100
0583	001	General Fund	5212240	Police Operations	\$520
0583	001	General Fund	5212240	Police Operations	\$4,639
0583	001	General Fund	5212240	Police Operations	\$21
0583	001	General Fund	5212240	Police Operations	\$434
0583	001	General Fund	5222040	Fire Suppression and Emergency Medical Services	\$340,937
0583	001	General Fund	5222040	Fire Suppression and Emergency Medical Services	\$335,204
0583	001	General Fund	5236040	Care and Custody of Prisoners	\$13,490
0583	001	General Fund	5242010	Inspections, Permits, Certificates and Licenses	\$56,867
0583	001	General Fund	5242020	Inspections, Permits, Certificates and Licenses	\$13,395
0583	001	General Fund	5242030	Inspections, Permits, Certificates and Licenses	\$314
0583	001	General Fund	5242030	Inspections, Permits, Certificates and Licenses	\$209
0583	001	General Fund	5242040	Inspections, Permits, Certificates and Licenses	\$30,812
0583	001	General Fund	5242040	Inspections, Permits, Certificates and Licenses	\$275
0583	001	General Fund	5242040	Inspections, Permits, Certificates and Licenses	\$1,838
0583	001	General Fund	5242040	Inspections, Permits, Certificates and Licenses	\$260
0583	001	General Fund	5242040	Inspections, Permits, Certificates and Licenses	\$133
0583	001	General Fund	5256010	Disaster Preparedness	\$6,656
0583	001	General Fund	5256010	Disaster Preparedness	(\$2,903)
0583	001	General Fund	5256020	Disaster Preparedness	\$1,863
0583	001	General Fund	5256020	Disaster Preparedness	(\$813)
0583	001	General Fund	5423010	Roadway	\$57,984
0583	001	General Fund	5423010	Roadway	\$1,203
0583	001	General Fund	5423010	Roadway	\$16,845

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0583	001	General Fund	5423010	Roadway	\$37,806
0583	001	General Fund	5423020	Roadway	\$27,940
0583	001	General Fund	5423020	Roadway	\$568
0583	001	General Fund	5423020	Roadway	\$13,814
0583	001	General Fund	5423030	Roadway	\$282
0583	001	General Fund	5423030	Roadway	\$9,575
0583	001	General Fund	5423030	Roadway	\$3,682
0583	001	General Fund	5423030	Roadway	\$770
0583	001	General Fund	5423030	Roadway	\$2,919
0583	001	General Fund	5423040	Roadway	\$17,679
0583	001	General Fund	5423040	Roadway	\$82
0583	001	General Fund	5423040	Roadway	\$2,348
0583	001	General Fund	5423040	Roadway	\$543
0583	001	General Fund	5423040	Roadway	\$18,995
0583	001	General Fund	5423040	Roadway	\$1,309
0583	001	General Fund	5423040	Roadway	\$2,802
0583	001	General Fund	5423040	Roadway	\$865
0583	001	General Fund	5423040	Roadway	\$13,117
0583	001	General Fund	5423040	Roadway	\$28,705
0583	001	General Fund	5423040	Roadway	\$19,759
0583	001	General Fund	5423040	Roadway	\$71
0583	001	General Fund	5423040	Roadway	\$456
0583	001	General Fund	5423040	Roadway	\$42,496
0583	001	General Fund	5426310	Street Lighting	\$5,570
0583	001	General Fund	5426310	Street Lighting	\$506
0583	001	General Fund	5426320	Street Lighting	\$2,593
0583	001	General Fund	5426330	Street Lighting	\$2,241
0583	001	General Fund	5426330	Street Lighting	\$320
0583	001	General Fund	5426340	Street Lighting	\$12,867
0583	001	General Fund	5426340	Street Lighting	\$4,408
0583	001	General Fund	5428010	Ancillary Operations	\$15,137
0583	001	General Fund	5428010	Ancillary Operations	\$680
0583	001	General Fund	5428010	Ancillary Operations	\$1,612
0583	001	General Fund	5428020	Ancillary Operations	\$7,380
0583	001	General Fund	5428030	Ancillary Operations	\$2,478
0583	001	General Fund	5428030	Ancillary Operations	\$4,372
0583	001	General Fund	5428030	Ancillary Operations	\$7,685
0583	001	General Fund	5428030	Ancillary Operations	\$809
0583	001	General Fund	5428040	Ancillary Operations	\$565
0583	001	General Fund	5428040	Ancillary Operations	\$15,259
0583	001	General Fund	5428040	Ancillary Operations	\$13,499
0583	001	General Fund	5537040	Pollution Control and Remediation	\$4,528
0583	001	General Fund	5543040	Animal Control	\$7,049
0583	001	General Fund	5586010	Planning	\$56,867
0583	001	General Fund	5586020	Planning	\$13,390

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0583	001	General Fund	5586030	Planning	\$314
0583	001	General Fund	5586030	Planning	\$181
0583	001	General Fund	5586040	Planning	\$36,501
0583	001	General Fund	5586040	Planning	\$488
0583	001	General Fund	5586040	Planning	\$275
0583	001	General Fund	5586040	Planning	\$540
0583	001	General Fund	5586040	Planning	\$203
0583	001	General Fund	5586040	Planning	\$425
0583	001	General Fund	5666640	Chemical Dependency Services	\$1,944
0583	001	General Fund	5711010	Educational and Recreational Activities	\$206,995
0583	001	General Fund	5711010	Educational and Recreational Activities	\$1,765
0583	001	General Fund	5711010	Educational and Recreational Activities	\$9,373
0583	001	General Fund	5711020	Educational and Recreational Activities	\$80,112
0583	001	General Fund	5711030	Educational and Recreational Activities	\$95
0583	001	General Fund	5711030	Educational and Recreational Activities	\$248
0583	001	General Fund	5711030	Educational and Recreational Activities	\$422
0583	001	General Fund	5711040	Educational and Recreational Activities	\$15
0583	001	General Fund	5711040	Educational and Recreational Activities	\$3,240
0583	001	General Fund	5711040	Educational and Recreational Activities	\$1,837
0583	001	General Fund	5711040	Educational and Recreational Activities	\$6
0583	001	General Fund	5711040	Educational and Recreational Activities	\$374
0583	001	General Fund	5712040	Educational and Recreational Activities	\$66
0583	001	General Fund	5712040	Educational and Recreational Activities	\$4,015
0583	001	General Fund	5712040	Educational and Recreational Activities	\$462
0583	001	General Fund	5712040	Educational and Recreational Activities	\$1,972
0583	001	General Fund	5712040	Educational and Recreational Activities	\$2,267
0583	001	General Fund	5712040	Educational and Recreational Activities	\$2,870
0583	001	General Fund	5722140	Library Services	\$6,437
0583	001	General Fund	5739040	Other Cultural and Community Events	\$7,401
0583	001	General Fund	5762010	Swimming Pools	\$1,781
0583	001	General Fund	5762010	Swimming Pools	\$8
0583	001	General Fund	5762020	Swimming Pools	\$937
0583	001	General Fund	5762030	Swimming Pools	\$107

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0583	001	General Fund	5762030	Swimming Pools	\$833
0583	001	General Fund	5762040	Swimming Pools	\$1,596
0583	001	General Fund	5762040	Swimming Pools	\$8,106
0583	001	General Fund	5768010	General Parks	\$91,326
0583	001	General Fund	5768010	General Parks	\$254
0583	001	General Fund	5768010	General Parks	\$6,230
0583	001	General Fund	5768020	General Parks	\$44,552
0583	001	General Fund	5768030	General Parks	\$11,368
0583	001	General Fund	5768030	General Parks	\$656
0583	001	General Fund	5768040	General Parks	\$3,600
0583	001	General Fund	5768040	General Parks	\$3,082
0583	001	General Fund	5768040	General Parks	\$204
0583	001	General Fund	5768040	General Parks	\$42,181
0583	001	General Fund	5768040	General Parks	\$146
0583	001	General Fund	5768040	General Parks	\$1,448
0583	001	General Fund	5768040	General Parks	\$20,366
0583	001	General Fund	5768040	General Parks	\$9,469
0583	001	General Fund	5768040	General Parks	\$473
0583	001	General Fund	5089100	Unassigned Cash and Investments - Ending	\$2,981,611
0583	001	General Fund	5085100	Assigned Cash and Investments - Ending	\$557,005
0583	001	General Fund	5085100	Assigned Cash and Investments - Ending	\$661,838
0583	001	General Fund	5089100	Unassigned Cash and Investments - Ending	\$236,306
0583	105	Police Investigation Fund	5083100	Restricted Cash and Investments - Ending	\$12,398
0583	150	Cumulative Reserve Fund	5084100	Committed Cash and Investments - Ending	\$3,250,000
0583	150	Cumulative Reserve Fund	5084101	Committed Cash and Investments - Ending	\$150,000
0583	150	Cumulative Reserve Fund	5084102	Committed Cash and Investments - Ending	\$369,250
0583	150	Cumulative Reserve Fund	5084103	Committed Cash and Investments - Ending	\$11,513
0583	201	Park Bond Debt Service Fund	5083100	Restricted Cash and Investments - Ending	\$105,673
0583	301	Park Bond Capital Fund	5083100	Restricted Cash and Investments - Ending	\$4,020,116
0583	310	Reet	5083100	Restricted Cash and Investments - Ending	\$1,697,481
0583	425	Water Fund (department)	5085100	Assigned Cash and Investments - Ending	\$44,070
0583	415	Storm Drain	5315010	Storm Drainage Utilities	\$135,730
0583	415	Storm Drain	5315010	Storm Drainage Utilities	\$553
0583	415	Storm Drain	5315010	Storm Drainage Utilities	\$28,856
0583	415	Storm Drain	5315020	Storm Drainage Utilities	\$58,475
0583	415	Storm Drain	5315020	Storm Drainage Utilities	\$568
0583	415	Storm Drain	5315020	Storm Drainage Utilities	\$10,548
0583	415	Storm Drain	5315030	Storm Drainage Utilities	\$321

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0583	415	Storm Drain	5315030	Storm Drainage Utilities	\$1,159
0583	415	Storm Drain	5315030	Storm Drainage Utilities	\$8,806
0583	415	Storm Drain	5315030	Storm Drainage Utilities	\$620
0583	415	Storm Drain	5315030	Storm Drainage Utilities	\$2,229
0583	415	Storm Drain	5315040	Storm Drainage Utilities	\$3,379
0583	415	Storm Drain	5315040	Storm Drainage Utilities	\$35
0583	415	Storm Drain	5315040	Storm Drainage Utilities	\$2,348
0583	415	Storm Drain	5315040	Storm Drainage Utilities	\$1,590
0583	415	Storm Drain	5315040	Storm Drainage Utilities	\$8,425
0583	415	Storm Drain	5315040	Storm Drainage Utilities	\$30,314
0583	415	Storm Drain	5315040	Storm Drainage Utilities	\$543
0583	415	Storm Drain	5315040	Storm Drainage Utilities	\$18,575
0583	415	Storm Drain	5315040	Storm Drainage Utilities	\$5,841
0583	415	Storm Drain	5315040	Storm Drainage Utilities	\$2,802
0583	415	Storm Drain	5315040	Storm Drainage Utilities	\$3,043
0583	415	Storm Drain	5315040	Storm Drainage Utilities	\$46,230
0583	415	Storm Drain	5315040	Storm Drainage Utilities	\$7,248
0583	415	Storm Drain	5315040	Storm Drainage Utilities	\$125
0583	415	Storm Drain	5315040	Storm Drainage Utilities	\$11,464
0583	415	Storm Drain	5315040	Storm Drainage Utilities	\$513
0583	415	Storm Drain	5315040	Storm Drainage Utilities	\$456
0583	415	Storm Drain	5315040	Storm Drainage Utilities	\$2,863
0583	415	Storm Drain	5315040	Storm Drainage Utilities	\$32,459
0583	415	Storm Drain	5085100	Assigned Cash and Investments - Ending	\$289,226
0583	415	Storm Drain	5085100	Assigned Cash and Investments - Ending	\$567,641
0583	425	Water Fund (department)	5341010	Water Utilities	\$168,227
0583	425	Water Fund (department)	5341010	Water Utilities	\$70,395
0583	425	Water Fund (department)	5341020	Water Utilities	\$71,487
0583	425	Water Fund (department)	5341020	Water Utilities	\$568
0583	425	Water Fund (department)	5341020	Water Utilities	\$25,732
0583	425	Water Fund (department)	5341030	Water Utilities	\$321
0583	425	Water Fund (department)	5341030	Water Utilities	\$198
0583	425	Water Fund (department)	5341030	Water Utilities	\$5,438
0583	425	Water Fund (department)	5341040	Water Utilities	\$36,194
0583	425	Water Fund (department)	5341040	Water Utilities	\$107
0583	425	Water Fund (department)	5341040	Water Utilities	\$2,741
0583	425	Water Fund (department)	5341040	Water Utilities	\$1,601

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0583	425	Water Fund (department)	5341040	Water Utilities	\$520
0583	425	Water Fund (department)	5341040	Water Utilities	\$20,644
0583	425	Water Fund (department)	5341040	Water Utilities	\$82,209
0583	425	Water Fund (department)	5341040	Water Utilities	\$15,608
0583	425	Water Fund (department)	5341040	Water Utilities	\$543
0583	425	Water Fund (department)	5341040	Water Utilities	\$19,200
0583	425	Water Fund (department)	5341040	Water Utilities	\$2,787
0583	425	Water Fund (department)	5341040	Water Utilities	\$1,611
0583	425	Water Fund (department)	5341040	Water Utilities	\$27,027
0583	425	Water Fund (department)	5341040	Water Utilities	\$546
0583	425	Water Fund (department)	5341040	Water Utilities	\$3,578
0583	425	Water Fund (department)	5341040	Water Utilities	\$1,374
0583	425	Water Fund (department)	5341040	Water Utilities	\$1,533
0583	425	Water Fund (department)	5341040	Water Utilities	\$2,811
0583	425	Water Fund (department)	5341040	Water Utilities	\$79,184
0583	425	Water Fund (department)	5345010	Water Utilities	\$112,590
0583	425	Water Fund (department)	5345010	Water Utilities	\$2,933
0583	425	Water Fund (department)	5345010	Water Utilities	\$1,150
0583	425	Water Fund (department)	5345020	Water Utilities	\$56,094
0583	425	Water Fund (department)	5345030	Water Utilities	\$17,684
0583	425	Water Fund (department)	5345040	Water Utilities	\$19,776
0583	425	Water Fund (department)	5345040	Water Utilities	\$18,961
0583	425	Water Fund (department)	5348010	Water Utilities	\$28,674
0583	425	Water Fund (department)	5348010	Water Utilities	\$452
0583	425	Water Fund (department)	5348020	Water Utilities	\$13,352
0583	425	Water Fund (department)	5348030	Water Utilities	\$3,035
0583	425	Water Fund (department)	5348030	Water Utilities	\$330
0583	425	Water Fund (department)	5348030	Water Utilities	\$4,909

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0583	425	Water Fund (department)	5348030	Water Utilities	\$594
0583	425	Water Fund (department)	5348040	Water Utilities	\$5,536
0583	425	Water Fund (department)	5348040	Water Utilities	\$67,560
0583	425	Water Fund (department)	5348040	Water Utilities	\$526
0583	425	Water Fund (department)	5348040	Water Utilities	\$88
0583	425	Water Fund (department)	5085100	Assigned Cash and Investments - Ending	\$296,083
0583	425	Water Fund (department)	5085100	Assigned Cash and Investments - Ending	\$337,324
0583	430	Sewer Fund (department)	5351010	Sewer/Reclaimed Water Utilities	\$92,250
0583	430	Sewer Fund (department)	5351010	Sewer/Reclaimed Water Utilities	\$126,589
0583	430	Sewer Fund (department)	5351020	Sewer/Reclaimed Water Utilities	\$39,107
0583	430	Sewer Fund (department)	5351020	Sewer/Reclaimed Water Utilities	\$568
0583	430	Sewer Fund (department)	5351020	Sewer/Reclaimed Water Utilities	\$46,274
0583	430	Sewer Fund (department)	5351030	Sewer/Reclaimed Water Utilities	\$450
0583	430	Sewer Fund (department)	5351030	Sewer/Reclaimed Water Utilities	\$299
0583	430	Sewer Fund (department)	5351030	Sewer/Reclaimed Water Utilities	\$9,779
0583	430	Sewer Fund (department)	5351040	Sewer/Reclaimed Water Utilities	\$3,379
0583	430	Sewer Fund (department)	5351040	Sewer/Reclaimed Water Utilities	\$35
0583	430	Sewer Fund (department)	5351040	Sewer/Reclaimed Water Utilities	\$2,741
0583	430	Sewer Fund (department)	5351040	Sewer/Reclaimed Water Utilities	\$1,590
0583	430	Sewer Fund (department)	5351040	Sewer/Reclaimed Water Utilities	\$520
0583	430	Sewer Fund (department)	5351040	Sewer/Reclaimed Water Utilities	\$83,756
0583	430	Sewer Fund (department)	5351040	Sewer/Reclaimed Water Utilities	\$162,694
0583	430	Sewer Fund (department)	5351040	Sewer/Reclaimed Water Utilities	\$543
0583	430	Sewer Fund (department)	5351040	Sewer/Reclaimed Water Utilities	\$20,285
0583	430	Sewer Fund (department)	5351040	Sewer/Reclaimed Water Utilities	\$2,787
0583	430	Sewer Fund (department)	5351040	Sewer/Reclaimed Water Utilities	\$27,027
0583	430	Sewer Fund (department)	5351040	Sewer/Reclaimed Water Utilities	\$624
0583	430	Sewer Fund (department)	5351040	Sewer/Reclaimed Water Utilities	\$506

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0583	430	Sewer Fund (department)	5351040	Sewer/Reclaimed Water Utilities	\$92
0583	430	Sewer Fund (department)	5351040	Sewer/Reclaimed Water Utilities	\$2,791
0583	430	Sewer Fund (department)	5351040	Sewer/Reclaimed Water Utilities	\$142,395
0583	430	Sewer Fund (department)	5355010	Sewer/Reclaimed Water Utilities	\$47,769
0583	430	Sewer Fund (department)	5355010	Sewer/Reclaimed Water Utilities	\$2,678
0583	430	Sewer Fund (department)	5355020	Sewer/Reclaimed Water Utilities	\$21,733
0583	430	Sewer Fund (department)	5355030	Sewer/Reclaimed Water Utilities	\$2,722
0583	430	Sewer Fund (department)	5355040	Sewer/Reclaimed Water Utilities	\$36,896
0583	430	Sewer Fund (department)	5355040	Sewer/Reclaimed Water Utilities	\$18,961
0583	430	Sewer Fund (department)	5356040	Sewer/Reclaimed Water Utilities	\$1,297,996
0583	430	Sewer Fund (department)	5358010	Sewer/Reclaimed Water Utilities	\$15,037
0583	430	Sewer Fund (department)	5358010	Sewer/Reclaimed Water Utilities	\$134
0583	430	Sewer Fund (department)	5358020	Sewer/Reclaimed Water Utilities	\$5,149
0583	430	Sewer Fund (department)	5358030	Sewer/Reclaimed Water Utilities	\$39
0583	430	Sewer Fund (department)	5358030	Sewer/Reclaimed Water Utilities	\$695
0583	430	Sewer Fund (department)	5358040	Sewer/Reclaimed Water Utilities	\$22,800
0583	430	Sewer Fund (department)	5358040	Sewer/Reclaimed Water Utilities	\$526
0583	430	Sewer Fund (department)	5358040	Sewer/Reclaimed Water Utilities	\$34
0583	430	Sewer Fund (department)	5085100	Assigned Cash and Investments - Ending	\$1,036,720
0583	430	Sewer Fund (department)	5085100	Assigned Cash and Investments - Ending	\$1,525,172
0583	501	Equipment Rental Fund	5486510	Equipment Rental Services	\$5,343
0583	501	Equipment Rental Fund	5486510	Equipment Rental Services	\$25
0583	501	Equipment Rental Fund	5486520	Equipment Rental Services	\$2,813
0583	501	Equipment Rental Fund	5486540	Equipment Rental Services	\$4,260
0583	501	Equipment Rental Fund	5486540	Equipment Rental Services	\$594
0583	501	Equipment Rental Fund	5085100	Assigned Cash and Investments - Ending	\$1,440,668
0583	651	Ruston Court Agency Account	5082100	Nonspendable Cash and Investments - Ending	\$2,332
0583	001	General Fund	3821000	Refundable Deposits	\$3,150
0583	001	General Fund	3821000	Refundable Deposits	\$5,744

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0583	001	General Fund	3881000	Prior Period Adjustment (s)	\$19,690
0583	001	General Fund	3970000	Transfers-In	\$234,936
0583	001	General Fund	3981000	Insurance Recoveries	\$4,495
0583	201	Park Bond Debt Service Fund	3970000	Transfers-In	\$100,000
0583	425	Water Fund (department)	3821000	Refundable Deposits	\$9,570
0583	425	Water Fund (department)	3970000	Transfers-In	\$7,519
0583	650	Fircrest Court Agency Account	3860000	Court Remittances	\$360,047
0583	651	Ruston Court Agency Account	3860000	Court Remittances	\$122,415
0583	655	Agency Fund/Bdg Permit	3861000	Court Remittances	\$628
0583	655	Agency Fund/Bdg Permit	3861800	Court Remittances	\$2,185
0583	655	Agency Fund/Bdg Permit	3868200	Court Remittances	\$17
0583	655	Agency Fund/Bdg Permit	3868300	Court Remittances	\$4,977
0583	655	Agency Fund/Bdg Permit	3868300	Court Remittances	\$9,954
0583	655	Agency Fund/Bdg Permit	3868300	Court Remittances	\$3,839
0583	655	Agency Fund/Bdg Permit	3868800	Court Remittances	\$740
0583	655	Agency Fund/Bdg Permit	3868900	Court Remittances	\$989
0583	655	Agency Fund/Bdg Permit	3868900	Court Remittances	\$100
0583	655	Agency Fund/Bdg Permit	3869100	Court Remittances	\$63,581
0583	655	Agency Fund/Bdg Permit	3869200	Court Remittances	\$36,353
0583	655	Agency Fund/Bdg Permit	3869700	Court Remittances	\$25,138
0583	001	General Fund	5821000	Refund of Deposits	\$3,950
0583	001	General Fund	5941860	Capital Expenditures/Expenses - Centralized/General Services	\$9,080
0583	001	General Fund	5941860	Capital Expenditures/Expenses - Centralized/General Services	\$53,193
0583	001	General Fund	5942160	Capital Expenditures/Expenses - Law Enforcement Services	\$31,796
0583	001	General Fund	5951060	Capital Expenditures/Expenses - Engineering	\$207,312
0583	001	General Fund	5953260	Capital Expenditures/Expenses - Roadway	\$36,167
0583	001	General Fund	5953260	Capital Expenditures/Expenses - Roadway	\$609,639
0583	001	General Fund	5956360	Capital Expenditures/Expenses - Street Lighting	\$7,748
0583	201	Park Bond Debt Service Fund	5917570	Debt Repayment - Cultural and Recreational Facilities	\$205,000

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0583	201	Park Bond Debt Service Fund	5927580	Interest and Other Debt Service Cost - Cultural and Recreational Facilities	\$346,343
0583	301	Park Bond Capital Fund	5947660	Capital Expenditures/Expenses - Park Facilities	\$5,627,074
0583	301	Park Bond Capital Fund	5971000	Transfers-Out	\$100,000
0583	310	Reet	5970600	Transfers-Out	\$234,936
0583	310	Reet	5970600	Transfers-Out	\$7,519
0583	425	Water Fund (department)	5821000	Refund of Deposits	\$9,725
0583	415	Storm Drain	5943160	Capital Expenditures/Expenses - Storm Drainage Utilities	\$31,322
0583	415	Storm Drain	5943160	Capital Expenditures/Expenses - Storm Drainage Utilities	\$18,900
0583	415	Storm Drain	5943160	Capital Expenditures/Expenses - Storm Drainage Utilities	\$5,395
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	\$3,316
0583	425	Water Fund (department)	5943410	Capital Expenditures/Expenses - Water Utilities	\$15,361
0583	425	Water Fund (department)	5943410	Capital Expenditures/Expenses - Water Utilities	\$723
0583	425	Water Fund (department)	5943420	Capital Expenditures/Expenses - Water Utilities	\$5,482
0583	425	Water Fund (department)	5943460	Capital Expenditures/Expenses - Water Utilities	\$162,828
0583	430	Sewer Fund (department)	5913570	Debt Repayment - Sewer/Reclaimed Water Utilities	\$258,795
0583	430	Sewer Fund (department)	5923580	Interest and Other Debt Service Cost - Sewer/Reclaimed Water Utilities	\$55,865
0583	430	Sewer Fund (department)	5943510	Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities	\$3,675
0583	430	Sewer Fund (department)	5943510	Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities	\$67
0583	430	Sewer Fund (department)	5943520	Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities	\$1,158
0583	430	Sewer Fund (department)	5943560	Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities	\$167,759

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0583	430	Sewer Fund (department)	5943560	Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities	\$11,544
0583	430	Sewer Fund (department)	5943560	Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities	\$5,395
0583	501	Equipment Rental Fund	5944860	Capital Expenditures/Expenses - Public Works Centralized Services	\$1,413
0583	501	Equipment Rental Fund	5944860	Capital Expenditures/Expenses - Public Works Centralized Services	\$3,565
0583	501	Equipment Rental Fund	5944860	Capital Expenditures/Expenses - Public Works Centralized Services	\$4,500
0583	501	Equipment Rental Fund	5944860	Capital Expenditures/Expenses - Public Works Centralized Services	\$6,776
0583	501	Equipment Rental Fund	5944860	Capital Expenditures/Expenses - Public Works Centralized Services	\$47,605
0583	501	Equipment Rental Fund	5944860	Capital Expenditures/Expenses - Public Works Centralized Services	\$1,783
0583	501	Equipment Rental Fund	5944860	Capital Expenditures/Expenses - Public Works Centralized Services	\$1,076
0583	501	Equipment Rental Fund	5944860	Capital Expenditures/Expenses - Public Works Centralized Services	\$1,711
0583	501	Equipment Rental Fund	5944860	Capital Expenditures/Expenses - Public Works Centralized Services	\$269
0583	501	Equipment Rental Fund	5944860	Capital Expenditures/Expenses - Public Works Centralized Services	\$29,528
0583	650	Fircrest Court Agency Account	5860000	Court Remittances	\$362,065
0583	651	Ruston Court Agency Account	5860000	Court Remittances	\$124,899
0583	655	Agency Fund/Bdg Permit	5861000	Court Remittances	\$628
0583	655	Agency Fund/Bdg Permit	5869000	Court Remittances	\$147,873

SCHEDULE SUMMARY OF BANK RECONCILIATION
For the Fiscal Year ended December 31, 2020

[CASH BARS Schedule 06 Instructions Link](#)

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)	
1-Checking	\$ 2,666,417	\$ 14,071,914	\$ 4,023,465	\$ 16,622,039	\$ 1,514,000	\$ 2,625,757
5-Petty Cash	\$ 875					\$ 875
6-Tapco	\$ 40			\$ 15		\$ 25
10-LGIP	\$ 18,452,959	\$ 114,466	\$ 1,514,000		\$ 2,500,000	\$ 17,581,425
20-US Bank Bond	\$ 1,500,000				\$ 1,500,000	\$ -
21-US Bank Savings	\$ 3,476	\$ 11,131	\$ 1,500,000		\$ 1,514,000	\$ 607
411-Trust Account	\$ 43,965	\$ 9,570			\$ 9,465	\$ 44,070
650-Fircrest Court	\$ 26,085	\$ 362,348		\$ 364,269		\$ 24,164
651-Ruston Court	\$ 18,084	\$ 123,154		\$ 129,297		\$ 11,941
Bank Totals	\$ 22,711,901	\$ 14,692,583	\$ 7,037,465	\$ 17,115,620	\$ 7,037,465	\$ 20,288,864

RECONCILING ITEMS					
Beginning Deposits in Transit (8)	\$ 206,855	\$ (206,855)			
Year-end Deposits in Transit (9)		\$ 186,017			\$ 186,017
Beginning Outstanding & Open Period Items (10)	\$ (1,225,610)		\$ (1,225,610)		
Year-end Outstanding & Open Period Items (11)			\$ 882,471		\$ (882,471)
NSF Checks (12)		\$ (2,763)	\$ (2,763)		
Cancellation of unredeemed checks/warrants (13)		\$ (11)			
Interfund transactions (14)		\$ 1,733,342	\$ 1,733,342		
Netted Transactions (15)		\$ (53,655)	\$ (53,655)		
Authorized balance of revolving, petty cash and change funds (16)	+				+
Other Reconciling Items, net (17)		\$ (21,957)	\$ (2,280)		+ / -
Reconciling Items Totals	\$ (1,018,755)	\$ 1,634,118	\$ 1,331,505		\$ (696,454)

FROM GENERAL LEDGER					
	Beginning Cash & Investment Balance	Revenues & Other Increases		Expenditures & Other Decreases	Ending Cash & Investment Balance
	(19)	(20)		(21)	(22)
C4/C5 or Trial Balance Totals (18)	\$ 21,693,132	\$ 16,326,714		\$ 18,447,125	\$ 19,592,410
Unreconciled Variance (23)	\$ 14	\$ (13)		\$ -	\$ (0)

City of Fircrest
Schedule of Liabilities
For the Year Ended December 31, 2020

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	-	205,000	8,545,000
Total General Obligation Debt/Liabilities:			8,750,000	-	205,000	8,545,000
Revenue and Other (non G.O.) Debt/Liabilities						
259.12	Compensated Absences-General Fund		136,154	-	12,294	123,860
263.82	Water Supply Improv Loan Issued 2003	12/31/2022	132,654	-	44,218	88,436
263.82	PWTF Sewer Loan Issued 2011	6/1/2031	2,047,008	-	170,584	1,876,424
263.82	DOE Sewer Loan Issued 2011	3/31/2033	1,823,774	-	88,211	1,735,563
259.12	Compensated Absences-Proprietary Fund		33,854	4,166	-	38,020
264.30	Pension Liabilities		669,585	3,884	-	673,469
264.40	Other Post Employment Benefits (OPEB)		413,198	15,501	-	428,699
Total Revenue and Other (non G.O.) Debt/Liabilities:			5,256,227	23,551	315,307	4,964,471
Total Liabilities:			14,006,227	23,551	520,307	13,509,471

City of Fircrest
SCHEDULE OF STATE FINANCIAL ASSISTANCE (unaudited)
For Fiscal Year ended December 31, 2020

Grantor	Program Title	Identificaton Number	Amount
State Grant from Other Judicial Agencies			
	Legal Financial Obligation Payment	0950-046	130
	National Center for State Courts	1248-001	1,770
	Zoom/Camera	AP-776	248
Sub-total:			2,148
State Grant from Department of Commerce			
	E2SB 1923 (2019) housing affordability	20-63314-040	16,000
	City of Fircrest Meter Replacement	21-96633-023	118,747
Sub-total:			134,747
State Grant from Transportation Improvement Board (TIB)			
	FY 2021 Overlay Project	3-P-130(003)-1	266,479
	Emerson Street Sidewalk Extension-Thelma Gilmur Park	P-P-130(P02)-1	350,203
Sub-total:			616,682
State Grant from Department of Ecology			
	2019-2021 Biennial Stormwater Capacity Grant	WQSWCAP-1921-FirPW-00057	42,351
Sub-total:			42,351
Grand total:			795,928

City of Fircrest
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2020

Federal Agency (Pass-Through Agency)	Federal Program	CFDA Number	Other Award Number	Expenditures			Passed through to Subrecipients	Note
				From Pass- Through Awards	From Direct Awards	Total		
Highway Safety Cluster								
NATIONAL HIGHWAY TRAFFIC SAFETY ADMINISTRATION, TRANSPORTATION, DEPARTMENT OF (via Washington Traffic Safety Commission)	State and Community Highway Safety	20.600	Overtime Safety Patrols	1,689	-	1,689	-	1,2,3
Total Highway Safety Cluster:				1,689	-	1,689	-	
DEPARTMENTAL OFFICES, TREASURY, DEPARTMENT OF THE (via Washington State Department of Commerce)	COVID 19 - Coronavirus Relief Fund	21.019	20-6541C-183	406,150	-	406,150	228,500	1,2,3
DEPARTMENTAL OFFICES, TREASURY, DEPARTMENT OF THE (via Washington State Administrative Office of the Courts)	COVID 19 - Coronavirus Relief Fund	21.019	Cares Act	13,383	-	13,383	-	1,2,3
Total CFDA 21.019:				419,533	-	419,533	228,500	
Total Federal Awards Expended:				421,222	-	421,222	228,500	

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, 2020

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 – Federal De Minimis 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.

Note 3 – 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 4 – Noncash Awards-Equipment

The City of Fircrest received equipment and supplies that were purchased with federal Homeland Security funds by the Department of Emergency Management for an estimated amount of \$560 to aid in the protection against COVID-19. This included masks, face shields, protective gowns, hand sanitizer and infrared thermometers.

**Labor Relations Consultant
For the Year Ended December 31, 2020**

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: \$1,851
Terms and conditions, as applicable, including: Rates (e.g., hourly, etc.) \$285.00 Maximum compensation allowed based on annual budget Duration of services 1/1/20 to 12/31/20 Services provided Assistance with personnel issues

**Local Government Risk Assumption
For the Year Ended December 31, 2020**

1. Self-Insurance Program Manager: Jayne Westman
2. Manager Phone: 253-564-8901
3. Manager Email: jwestman@cityoffircrest.net
4. How do you insure property and liability risks, if at all?
 - a. Formal or informal self-insurance program/activity for some or all perils/risks
 - b. Belong to a public entity risk pool**
 - c. Purchase private insurance
 - d. Retain risk internally without formal or informal self-insurance program/activity
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 local government DID NOT answer (a) to any of the above questions, then there is no need to complete the rest of this schedule.

If the local government answered (a) to any of the above questions, then answer the rest of the form in relation to the government's self-insured risks and copy the table below as needed. Please use a separate column for each peril/risk.

	<u>Self-insurance program title or type of risk or peril covered by formal self-insurance:</u>				
	<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>6</u>				
Total amount of paid claims during the period?	<u>3838.68</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.