

0583

MCAG No.

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

For the Fiscal Year Ended 12/31/2021

GOVERNMENT INFORMATION:

Official Mailing Address 115 Ramsdell

Fircrest, WA 98466

Official Website Address www.cityoffircrest.net

Official E-mail Address ccorcoran@cityoffircrest.net

Official Phone Number 253-564-8901

AUDIT CONTACT or PREPARER INFORMATION and CERTIFICATION:

Audit Contact or Preparer Name and Title Colleen Corcoran Finance Director

Contact Phone Number 253-564-8901

Contact E-mail Address ccorcoran@cityoffircrest.net

I certify 25th day of May, 2022, 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)

		Funds (Memo Only)	001 General Fund	Investigation Fund	150 Cumulative Reserve Fund
Beginning Cash and Investments					
308	Beginning Cash and Investments	19,590,078	4,436,744	12,398	3,780,763
388 / 588	Net Adjustments	-	-	-	-
Revenues					
310	Taxes	4,974,549	3,891,415	-	-
320	Licenses and Permits	535,904	535,904	-	-
330	Intergovernmental Revenues	2,514,435	1,416,726	-	-
340	Charges for Goods and Services	5,100,638	511,860	-	-
350	Fines and Penalties	228,792	228,792	-	-
360	Miscellaneous Revenues	1,618,383	169,103	12	-
Total Revenues:		14,972,701	6,753,800	12	-
Expenditures					
510	General Government	1,327,862	1,327,862	-	-
520	Public Safety	2,438,120	2,438,120	-	-
530	Utilities	3,515,299	-	-	-
540	Transportation	423,405	397,343	-	-
550	Natural/Economic Environment	79,069	76,701	-	-
560	Social Services	2,038	2,038	-	-
570	Culture and Recreation	841,080	841,080	-	-
Total Expenditures:		8,626,873	5,083,144	-	-
Excess (Deficiency) Revenues over Expenditures:		6,345,828	1,670,656	12	-
Other Increases in Fund Resources					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	4,175,400	25,400	-	500,000
385	Special or Extraordinary Items	-	-	-	-
381, 382, 389, 395, 398	Other Resources	10,336	(2,988)	-	-
Total Other Increases in Fund Resources:		4,185,736	22,412	-	500,000
Other Decreases in Fund Resources					
594-595	Capital Expenditures	8,964,613	237,260	-	-
591-593, 599	Debt Service	934,363	-	-	-
597	Transfers-Out	4,175,400	850,000	-	3,300,000
585	Special or Extraordinary Items	-	-	-	-
581, 582, 589	Other Uses	17,614	4,912	-	-
Total Other Decreases in Fund Resources:		14,091,990	1,092,172	-	3,300,000
Increase (Decrease) in Cash and Investments:		(3,560,426)	600,896	12	(2,800,000)
Ending Cash and Investments					
50821	Nonspendable	-	-	-	-
50831	Restricted	4,830,111	473,948	12,410	-
50841	Committed	980,763	-	-	980,763
50851	Assigned	6,802,228	1,147,176	-	-
50891	Unassigned	3,416,565	3,416,565	-	-
Total Ending Cash and Investments		16,029,667	5,037,689	12,410	980,763

		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	105,673	4,020,116	1,697,480	856,867
388 / 588	Net Adjustments	-	-	-	-
Revenues					
310	Taxes	588,075	-	495,059	-
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	-	980,000	-	42,456
340	Charges for Goods and Services	-	-	-	519,502
350	Fines and Penalties	-	-	-	-
360	Miscellaneous Revenues	12	1,324,647	1,918	932
Total Revenues:		588,087	2,304,647	496,977	562,890
Expenditures					
510	General Government	-	-	-	-
520	Public Safety	-	-	-	-
530	Utilities	-	-	-	426,290
540	Transportation	-	-	-	-
550	Natural/Economic Environment	-	-	-	-
560	Social Services	-	-	-	-
570	Culture and Recreation	-	-	-	-
Total Expenditures:		-	-	-	426,290
Excess (Deficiency) Revenues over Expenditures:		588,087	2,304,647	496,977	136,600
Other Increases in Fund Resources					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	-	3,300,000	-	-
385	Special or Extraordinary Items	-	-	-	-
381, 382, 389, 395, 398	Other Resources	-	-	-	-
Total Other Increases in Fund Resources:		-	3,300,000	-	-
Other Decreases in Fund Resources					
594-595	Capital Expenditures	-	7,585,090	-	35,746
591-593, 599	Debt Service	573,700	-	-	-
597	Transfers-Out	-	-	25,400	-
585	Special or Extraordinary Items	-	-	-	-
581, 582, 589	Other Uses	-	-	-	-
Total Other Decreases in Fund Resources:		573,700	7,585,090	25,400	35,746
Increase (Decrease) in Cash and Investments:		14,387	(1,980,443)	471,577	100,854
Ending Cash and Investments					
50821	Nonspendable	-	-	-	-
50831	Restricted	120,060	2,039,673	2,169,058	-
50841	Committed	-	-	-	-
50851	Assigned	-	-	-	957,709
50891	Unassigned	-	-	-	-
Total Ending Cash and Investments		120,060	2,039,673	2,169,058	957,709

		425 Water Fund (department)	430 Sewer Fund (department)	501 Equipment Rental Fund
Beginning Cash and Investments				
308	Beginning Cash and Investments	677,477	2,561,892	1,440,668
388 / 588	Net Adjustments	-	-	-
Revenues				
310	Taxes	-	-	-
320	Licenses and Permits	-	-	-
330	Intergovernmental Revenues	75,253	-	-
340	Charges for Goods and Services	1,079,146	2,730,615	259,515
350	Fines and Penalties	-	-	-
360	Miscellaneous Revenues	102,218	2,986	16,555
Total Revenues:		1,256,617	2,733,601	276,070
Expenditures				
510	General Government	-	-	-
520	Public Safety	-	-	-
530	Utilities	1,046,199	2,042,810	-
540	Transportation	-	-	26,062
550	Natural/Economic Environment	2,368	-	-
560	Social Services	-	-	-
570	Culture and Recreation	-	-	-
Total Expenditures:		1,048,567	2,042,810	26,062
Excess (Deficiency) Revenues over Expenditures:		208,050	690,791	250,008
Other Increases in Fund Resources				
391-393, 596	Debt Proceeds	-	-	-
397	Transfers-In	350,000	-	-
385	Special or Extraordinary Items	-	-	-
381, 382, 389, 395, 398	Other Resources	13,324	-	-
Total Other Increases in Fund Resources:		363,324	-	-
Other Decreases in Fund Resources				
594-595	Capital Expenditures	605,531	468,712	32,274
591-593, 599	Debt Service	46,429	314,234	-
597	Transfers-Out	-	-	-
585	Special or Extraordinary Items	-	-	-
581, 582, 589	Other Uses	12,702	-	-
Total Other Decreases in Fund Resources:		664,662	782,946	32,274
Increase (Decrease) in Cash and Investments:		(93,288)	(92,155)	217,734
Ending Cash and Investments				
50821	Nonspendable	-	-	-
50831	Restricted	14,962	-	-
50841	Committed	-	-	-
50851	Assigned	569,216	2,469,724	1,658,403
50891	Unassigned	-	-	-
Total Ending Cash and Investments		584,178	2,469,724	1,658,403

Only on Interest
Fiduciary Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2021

		Total for All Funds (Memo Only)	Custodial
308	Beginning Cash and Investments	2,332	2,332
388 & 588	Net Adjustments	-	-
310-390	Additions	717,562	717,562
510-590	Deductions	718,303	718,303
	Net Increase (Decrease) in Cash and Investments:	(741)	(741)
508	Ending Cash and Investments	1,591	1,591

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 2 City with a Council/City Manager form of government. 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 of Fircrest 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.
- 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 different from the ending net position classifications 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 for 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 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 6 – Long Term Debt.

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 General and the Water Fund have restricted ending balances for \$473,948 and \$14,962 respectively for ARPA funds.

The Police Investigation Fund balance as of 12/31/2021 is \$12,410. 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 \$450,000 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 12/31/21 is \$120,060.

The Park Bond Capital Fund created by Ordinance No. 1647 consists of monies from the sale of the general obligation bond and donations received that are committed for park bond capital projects. The fund accounts for the revenue and expenditures associated with Park Bond Capital revenues and expenditures. The balance as of 12/31/2021 is \$2,039,673.

Real Estate Excise Tax Fund balance as of 12/31/2021 is \$2,169,058. 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 14 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 final appropriated and actual expenditures for the legally adopted budgets excluding ending fund balances were as follows:

Fund/Department	Final Appropriated Amounts	Actual Expenditures	Variance
General Fund	\$7,645,480	\$7,129,580	\$ 516,900
Police Investigation Fund	\$ 12,498	\$ 0	\$ 12,498
Cumulative Reserve Fund	\$3,303,692	\$3,300,000	\$ 3,692
Park Bond Debt Service	\$ 573,700	\$ 573,700	\$ 0
Park Bond Capital Fund	\$9,593,898	\$7,585,090	\$2,008,808
REET Fund	\$ 60,000	\$ 25,400	\$ 34,600
Storm Drain Fund	\$ 875,240	\$ 543,947	\$ 331,293
Water Fund	\$1,874,241	\$1,808,698	\$ 65,543
Sewer Fund	\$3,568,154	\$3,055,770	\$ 512,384
Equipment Rental Fund	\$ 218,161	\$ 175,006	\$ 43,155

The large variance in the General Fund is due to less expenditures in travel and recreation activities due to Covid restrictions and capital projects that were not performed. Variances in the Capital Bond Fund, Storm, and Sewer Funds 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. In 2021 there was two budget amendments authorized by Council.

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 COVID-19. Precautionary measures to slow the spread of the virus continued throughout 2021. These measures included limitations on business operations, public events, gatherings, travel, and in-person interactions.

All public buildings were closed to the public until July 1, 2021, when the Governor's office announced the removal of the Stay-Home, Stay Healthy Order. The impact of this emergency resulted in a loss of revenue of recreation fees and other revenue line items. The City of Fircrest has implemented expenditure cost containments to help mitigate the loss to revenue. While some activities have been limited or temporarily curtailed, the City of Fircrest continues to operate all major functions and meet its public mandates. The City of Fircrest has remained economically stable and continues to adapt to the changing conditions.

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, address the negative economic impacts of the pandemic and make necessary investments in water, sewer and broadband infrastructure.

The City of Fircrest received \$954,920 from the Federal American Rescue Plan Act (ARPA) that was used to absorb some of the costs associated with Covid. In addition, the City of Fircrest was able to pass along \$32,105 in rental assistance and \$86,804 in business assistance and \$8,495 in utility assistance to Fircrest residents.

Note 4 – Deposits and Investments

Investments are reported at fair value. Deposits and investments by type at December 31, 2021 are as follows:

Type of deposit or investment	City of Fircrest's own deposits and investments	Deposits and investments held by the City of Fircrest for other local governments, individuals, or private organizations	Total
Bank Deposits	\$ 930,848	\$1,591	\$ 932,439
Local Government Investment Pool	\$15,098,832		\$15,098,832
Total	\$16,029,680	\$1,591	\$16,031,271

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, or 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 – Interfund Loans

The following table displays interfund loan activity during 2021.

Borrowing Fund	Lending Fund	Balance 1/1/2021	New Loans	Repayments	Balance 12/31/2021
Park Bond Capital	Cumulative Reserves	\$0	\$2,300,000	\$0	\$2,300,000
Totals		\$0	\$2,300,000	\$0	\$2,300,000

The interfund loan from the Cumulative Reserve Fund to the Park Bond Capital Bond Fund is to provide cash flow necessary to complete the community center project.

The loan for \$2,300,000 is to be paid back within three years with an interest rate of 0.5%. Annual principal and interest payments will be due in August 2022, 2023, and 2024. Donations for the project are pledged to the Greater Tacoma Community Foundation to be received in 2022 and 2023 for a total of \$2,500,000. These donations will be used to make the required payments of the loan.

Note 6 – 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, 2021. The debt service requirements for general obligation bonds and other debt are as follows:

Year	Principal	Interest	Total
2022	\$408,088	\$367,243	\$ 775,331
2023	381,515	360,065	741,581
2024	399,236	353,468	752,704
2025	427,034	346,344	773,378
2026	529,912	338,390	868,301
2027 – 2031	3,510,657	1,452,266	4,962,923

2032 – 2036	3,618,466	907,047	4,525,514
2037 - 2041	2,415,000	197,600	2,612,600
Total	\$11,689,908	\$4,322,424	\$16,012,332

Note 7 – 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 2021 was \$9,472.

Using the State Actuary's Alternative Measurement Method (AMM) online tool, the City of Fircrest's liability as of December 31, 2021 is \$441,313.

Note 8 – 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 and LEOFF.

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 Annual Comprehensive Financial Report (ACFR) that includes financial statements and required supplementary information for each plan. The DRS ACFR may be obtained by writing to:

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

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

As of June 30, 2021 (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	91,660	0.012305%	150,273
PERS 2/3	149,791	0.015813%	(1,575,229)
LEOFF 1		0.002000%	(68,511)
LEOFF 2	40,924	0.020529%	(1,192,409)

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 9 - 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 2021 was \$1.4837 per \$1,000 on an assessed valuation of \$1,083,449,810 for a total regular levy of \$1,607,549.

In 2021 the City of Fircrest levied an additional amount of \$0.4999 per \$1,000 for Emergency Medical Service on an assessed valuation of \$1,083,449,810 for a total additional levy of \$541,657.

In 2021 the City of Fircrest levied an additional excess levy of \$0.5529 per \$1,000 for a voter approved park bond on an assessed valuation of \$1,068,872,920 for a total additional levy of \$591,000.

Note 10 – 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 November 30, 2021, there are 192 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, Wrongful Acts, and Cyber 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. Members are responsible for a \$1,000 deductible for each claim, while the program is responsible for the \$100,000 SIR. Since the program is a cooperative program, there is joint liability among the participating members toward the sharing of the \$100,000 SIR, 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 \$3,505,566 which is fully funded in its annual budget.

Property insurance is subject to a per occurrence SIR of \$100,000. Members are responsible for a \$1,000 deductible for each claim. The program bears the \$100,000 SIR, in addition to the deductible.

Crime 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 SIR, in addition to the deductible.

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

Cyber liability insurance is subject to a per-occurrence SIR of \$50,000. Members are responsible for a \$10,000 deductible for each claim, while the program is responsible for the remaining \$40,000 SIR.

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.

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, 2021, were \$2,772,986.77.

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.

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, 2021, 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 Intermediary Insurance Services. 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 premiums 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 prorated amount of benefits paid based on the time the individual worked for the City of Fircrest. The City of Fircrest has sufficient resources in fund balances to handle any future claims. The amount paid in 2021 was \$7,888.

Note 11 – 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 of Fircrest has no pending litigation. In August of 2021, the jury ruled in favor of the City of Fircrest in the Susan Crawford v. City of Fircrest case that was filed in the Pierce County Superior Court under case number 16-2-13036-0.
- c. The City has active construction projects as of December 31, 2021. At year end the City's construction commitment with contractors are:

Project	Spent to Date	Remaining	Funding Source
Community Center			
Kassel	\$7,439,945	\$883,513	Bond Proceeds/Donations/Grant
Engineering Economics	\$ 10,150	\$ 2,050	Bond Proceeds/Donations/Grant
Material Testing	\$ 11,669	\$ 4,337	Bond Proceeds/Donations/Grant
Parametrix	\$ 92,637	\$ 68,863	Bond Proceeds/Donations/Grant
Geo Engineering	\$ 35,957	\$ 26,818	Bond Proceeds/Donations/Grant
Total	\$7,590,358	\$985,581	

The City of Fircrest will not need to raise any funds for the committed balance of \$985,581.

SCHEDULE SUMMARY OF BANK RECONCILIATION
For the Fiscal period ended December 31, 2021

Bank & Investment Account name	FROM BANK STATEMENTS					Ending Bank Balance
	Beginning Bank Balance (2)	Receipts (3)	Deposits Inter-bank transfers In (4)	Disbursements (5)	Withdrawals Inter-bank transfers out (6)	
(1)						(7)
1-Checking	\$ 2,625,757.20	\$ 14,526,273.74	\$ 2,513,079.97	\$ 17,697,335.12	\$ 260.00	\$ 1,967,515.79
5-Petty Cash	\$ 875.00	\$ -	\$ -	\$ -	\$ -	\$ 875.00
6-Tapco	\$ 25.00	\$ 48.73		\$ -		\$ 73.73
10-LGIP	\$ 17,581,424.67	\$ 17,407.27		\$ -	\$ 2,500,000.00	\$ 15,098,831.94
21-US bank savings	\$ 606.97				\$ 606.97	
411-Trust Account	\$ 44,070.00	\$ 12,835.00	\$ 260.00	\$ -	\$ 12,473.00	\$ 44,692.00
650-Fircrest Court	\$ 24,164.72	\$ 417,574.79		\$ 419,653.30		\$ 22,086.21
651-Ruston Court	\$ 11,940.37	\$ 129,409.04		\$ 132,335.33		\$ 9,014.08
Bank Totals	\$ 20,288,863.93	\$ 15,103,548.57	\$ 2,513,339.97	\$ 18,249,323.75	\$ 2,513,339.97	\$ 17,143,088.75
RECONCILING ITEMS						
Beginning Deposits in Transit (8)	\$ 186,017	\$ (186,017)				\$ 191,991
Year-end Deposits in Transit (9)		\$ 191,991				
Beginning Outstanding & Open Period Items (10)	\$ (882,470.67)			\$ (882,471)		
Year-end Outstanding & Open Period Items (11)						\$ (1,303,809)
NSF Checks (12)		\$ (1,019)		\$ (1,019)		
Cancellation of unredeemed checks/warrants (13)		+				
Interfund transactions (14)		\$ 4,804,124		\$ 4,804,124		
Netted Transactions (15)		\$ (22,557)		\$ (22,557)		
Authorized balance of revolving, petty cash and change funds (16)	\$ -					\$ -
Other Reconciling Items, net (17)	\$ -	\$ (14,073)		\$ (14,073)		\$ +/-
Reconciling Items Totals	\$ (696,454)	\$ 4,772,449		\$ 5,187,814		\$ (1,111,818)
FROM GENERAL LEDGER						
	Beginning Cash & Investment Balance	Revenues & Other Increases		Expenditures & Other Decreases		Ending Cash & Investment Balance
General Ledger Totals (18)	\$ 19,592,410	\$ 19,875,999		\$ 23,437,166		\$ 16,031,243
Unreconciled Variance (23)	\$ 0	\$ (1)		\$ (29)		\$ 28

ID. No.	Description	Due Date	Beginning Balance	Additions	Reductions	Ending Balance
General Obligation Debt/Liabilities						
251.22	Pool/Recreation Center Bond Issued 2019	12/31/2039	8,545,000	-	250,000	8,295,000
Total General Obligation Debt/Liabilities:			8,545,000	-	250,000	8,295,000
Revenue and Other (non G.O.) Debt/Liabilities						
259.12	Compensated Absences General Fund		123,860	-	348	123,512
259.12	Compensated Absences Proprietary Fund		38,020	1,685	-	39,705
264.30	Pension Liability		673,469	-	523,196	150,273
263.82	Water Supply Improvement Loan Issued 2003	12/31/2022	88,436	-	44,218	44,218
263.82	PWTF Sewer Loan issued 2011	6/1/2031	1,876,424	-	170,584	1,705,840
264.40	Other Post Employment Benefits OPEB		428,699	12,614	-	441,313
263.82	DOE Sewer Loan Issued 2011	3/31/2033	1,735,563	-	90,713	1,644,850
Total Revenue and Other (non G.O.) Debt/Liabilities:			4,964,471	14,299	829,059	4,149,711
Total Liabilities:			13,509,471	14,299	1,079,059	12,444,711

City of Fircrest

SCHEDULE OF STATE FINANCIAL ASSISTANCE (unaudited)

For Fiscal Year ended December 31, 2021

Grantor	Program Title	Identification Number	Amount
State Grant from Department of Commerce	City of Fircrest Meter Replacement	21-96633-023	75,253
	2020 Local and Community Projects Program	20-96627-075	980,000
	Sub-total:		1,055,253
State Grant from Other Judicial Agencies	Administrative Office of the Courts-Equipment Purchase	PRA21001-Equip	850
	Sub-total:		850
	Grand total:		1,056,103

City of Fircrest

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, 2021

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.

City of Fircrest

**Labor Relations Consultant
For the Year Ended December 31, 2021**

Has your government engaged labor relations consultants? Yes

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

Name of firm: Summit Law Group
Name of consultant: John Lee
Business address: 315 5 th Ave S Suite 100, Seattle WA 98104
Amount paid to consultant during fiscal year: \$2,085.00
Terms and conditions, as applicable, including: Rates 285.00 per hour Maximum compensation allowed Duration of services 1/1/21-12/31/21 Services Provided: Assistance with personnel issues

City of Fircrest
(County/City/District)

**Local Government Risk Assumption
For the Year Ended December 31, 20__**

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 self-insurance program for some or all perils/risks
 - b. Belong to a public entity risk pool**
 - c. Purchase private insurance
 - d. Retain risk internally without a self-insurance program (i.e., risk assumption)
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
8. How do you participate in the Washington Paid Family & Medical Leave Program?
 - a. Self-insured ("Voluntary Plan") for one or both program benefits
 - b. Pay premiums to the State's program for both benefits**
 - c. 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 list the title of the self-insurance program or type of risk covered by self-insurance:			
	Unemployment			
Self-Insurance as a <i>formal</i> program?	Yes			
If yes, do other governments participate?	No			
If yes, please list participating governments.	N/A			
Self-Insure as part of a joint program?	N/A			
Does a Third-Party Administrator manage claims?	Yes			
If no, does an employee or official reconcile claims payments to the information in the claims management software or other records of approved claims? (Not applicable for self-insured unemployment compensation.)	N/A			
Has program had a claims audit in last three years?	No			
Are program resources sufficient to cover expenses?	Yes			
Does an actuary estimate program liability?	No			
Number of claims paid during the period?	4			
Total amount of paid claims during the period?	7,888			
Total amount of recoveries during the period?	0			

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

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0583	001	General Fund	3085100	Assigned Cash and Investments - Beginning	\$557,005
0583	001	General Fund	3085100	Assigned Cash and Investments - Beginning	\$661,838
0583	001	General Fund	3089100	Unassigned Cash and Investments - Beginning	\$2,981,595
0583	001	General Fund	3111000	Property Tax	\$1,605,399
0583	001	General Fund	3111000	Property Tax	\$537,960
0583	001	General Fund	3131100	Local Retail Sales and Use Tax	\$775,139
0583	001	General Fund	3131700	Zoo, Aquarium and Wildlife Facilities Sales and Use Tax	\$87,889
0583	001	General Fund	3137100	Criminal Justice Sales and Use Tax	\$159,046
0583	001	General Fund	3164000	Business and Occupation Taxes on Utilities	\$84,878
0583	001	General Fund	3164100	Business and Occupation Taxes on Utilities	\$164,247
0583	001	General Fund	3164200	Business and Occupation Taxes on Utilities	\$30,353
0583	001	General Fund	3164300	Business and Occupation Taxes on Utilities	\$108,776
0583	001	General Fund	3164500	Business and Occupation Taxes on Utilities	\$123,081
0583	001	General Fund	3164600	Business and Occupation Taxes on Utilities	\$135,596
0583	001	General Fund	3164700	Business and Occupation Taxes on Utilities	\$79,051
0583	001	General Fund	3219100	Franchise Fees and Royalties	\$291,649
0583	001	General Fund	3219100	Franchise Fees and Royalties	\$7,404
0583	001	General Fund	3219100	Franchise Fees and Royalties	\$113,219
0583	001	General Fund	3219900	Other Business Licenses and Permits	\$61,411
0583	001	General Fund	3221000	Buildings, Structures and Equipment	\$39,796
0583	001	General Fund	3221000	Buildings, Structures and Equipment	\$7,835
0583	001	General Fund	3221000	Buildings, Structures and Equipment	\$3,220
0583	001	General Fund	3221000	Buildings, Structures and Equipment	\$950
0583	001	General Fund	3221000	Buildings, Structures and Equipment	\$864

				and Equipment	
0583	001	General Fund	3229000	Other Non-Business Licenses and Permits	\$355
0583	001	General Fund	3329210	COVID-19 Non-Grant Assistance	\$954,920
0583	001	General Fund	3332060	Federal Indirect Grant from Department of Transportation	\$4,443
0583	001	General Fund	3340120	State Grant from Other Judicial Agencies	\$850
0583	001	General Fund	3350401	2022-2023 biennium one-time allocations	\$27,092
0583	001	General Fund	3360098	City-County Assistance	\$167,275
0583	001	General Fund	3360621	Criminal Justice - Violent Crimes/Population	\$2,258
0583	001	General Fund	3360626	Criminal Justice - Special Programs	\$8,040
0583	001	General Fund	3360642	Marijuana Excise Tax Distribution	\$8,925
0583	001	General Fund	3360651	DUI and Other Criminal Justice Assistance	\$1,124
0583	001	General Fund	3360694	Liquor/Beer Excise Tax	\$48,081
0583	001	General Fund	3360695	Liquor Control Board Profits	\$42,917
0583	001	General Fund	3360695	Liquor Control Board Profits	\$10,729
0583	001	General Fund	3414900	Court Services	\$238,360
0583	001	General Fund	3419900	Passport and Naturalization Services	\$34,160
0583	001	General Fund	3458100	Zoning and Subdivision Services	\$7,977
0583	001	General Fund	3458100	Zoning and Subdivision Services	\$204
0583	001	General Fund	3458300	Plan Checking Services	\$20,917
0583	001	General Fund	3473000	Activity Fees	\$111,516
0583	001	General Fund	3473000	Activity Fees	\$7,635
0583	001	General Fund	3473000	Activity Fees	\$2,212
0583	001	General Fund	3476000	Program Fees	\$14,610
0583	001	General Fund	3476000	Program Fees	\$16,850
0583	001	General Fund	3476000	Program Fees	\$2,420
0583	001	General Fund	3476000	Program Fees	\$54,999
0583	001	General Fund	3531000	Traffic Infraction Penalties	\$224,687
0583	001	General Fund	3565000	Investigative Fund Assessments	\$1,908
0583	001	General Fund	3565000	Investigative Fund Assessments	\$2,197
0583	001	General Fund	3611100	Investment Earnings	\$7,424
0583	001	General Fund	3614000	Other Interest	\$514
0583	001	General Fund	3614000	Other Interest	\$150
0583	001	General Fund	3614000	Other Interest	\$31

0583	001	General Fund	3625000	Rents and Leases	\$4,300
0583	001	General Fund	3625000	Rents and Leases	\$2,640
0583	001	General Fund	3625000	Rents and Leases	\$5,430
0583	001	General Fund	3625000	Rents and Leases	\$6,283
0583	001	General Fund	3670000	Contributions and Donations from Nongovernmental Sources	\$39,548
0583	001	General Fund	3670000	Contributions and Donations from Nongovernmental Sources	\$8,564
0583	001	General Fund	3670000	Contributions and Donations from Nongovernmental Sources	\$1,140
0583	001	General Fund	3691000	Sale of Surplus	\$692
0583	001	General Fund	3698100	Cash Adjustments	\$22
0583	001	General Fund	3698100	Cash Adjustments	(\$51)
0583	001	General Fund	3699100	Miscellaneous Other, Operating	\$299
0583	001	General Fund	3089100	Unassigned Cash and Investments - Beginning	\$236,306
0583	001	General Fund	3224000	Street and Curb Permits	\$8,201
0583	001	General Fund	3360071	Multimodal Transportation - Cities	\$9,211
0583	001	General Fund	3360087	Motor Vehicle Fuel Tax - City Streets	\$130,861
0583	001	General Fund	3611100	Investment Earnings	\$367
0583	001	General Fund	3670000	Contributions and Donations from Nongovernmental Sources	\$9,250
0583	001	General Fund	3670000	Contributions and Donations from Nongovernmental Sources	\$2,670
0583	105	Police Investigation Fund	3083100	Restricted Cash and Investments - Beginning	\$12,398
0583	105	Police Investigation Fund	3611100	Investment Earnings	\$12
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
0583	201	Park Bond Debt Service Fund	3083100	Restricted Cash and Investments - Beginning	\$105,673
0583	201	Park Bond Debt Service Fund	3111000	Property Tax	\$588,075
0583	201	Park Bond Debt Service Fund	3611100	Investment Earnings	\$12

				Investments - Beginning	
0583	301	Park Bond Capital Fund	3340420	State Grant from Department of Commerce	\$980,000
0583	301	Park Bond Capital Fund	3611100	Investment Earnings	\$2,668
0583	301	Park Bond Capital Fund	3670000	Contributions and Donations from Nongovernmental Sources	\$1,321,979
0583	310	Reet	3083100	Restricted Cash and Investments - Beginning	\$389,798
0583	310	Reet	3083100	Restricted Cash and Investments - Beginning	\$1,307,682
0583	310	Reet	3183400	REET 1 - First Quarter Percent	\$247,530
0583	310	Reet	3183500	REET 2 - Second Quarter Percent	\$247,529
0583	310	Reet	3611100	Investment Earnings	\$518
0583	310	Reet	3611100	Investment Earnings	\$1,400
0583	415	Storm Drain	3085100	Assigned Cash and Investments - Beginning	\$289,226
0583	415	Storm Drain	3340310	State Grant from Department of Ecology	\$42,456
0583	415	Storm Drain	3431000	Storm Drainage Sales and Services	\$518,699
0583	415	Storm Drain	3431000	Storm Drainage Sales and Services	\$588
0583	415	Storm Drain	3431000	Storm Drainage Sales and Services	\$215
0583	415	Storm Drain	3611100	Investment Earnings	\$932
0583	415	Storm Drain	3085100	Assigned Cash and Investments - Beginning	\$567,641
0583	425	Water Fund (department)	3085100	Assigned Cash and Investments - Beginning	\$44,070
0583	425	Water Fund (department)	3085100	Assigned Cash and Investments - Beginning	\$296,083
0583	425	Water Fund (department)	3434000	Water Sales and Services	\$1,077,001
0583	425	Water Fund (department)	3434000	Water Sales and Services	\$1,638
0583	425	Water Fund (department)	3434000	Water Sales and Services	\$237
0583	425	Water Fund (department)	3434000	Water Sales and Services	\$270
0583	425	Water Fund (department)	3611100	Investment Earnings	\$499
0583	425	Water Fund (department)	3625000	Rents and Leases	\$63,686
0583	425	Water Fund (department)	3625000	Rents and Leases	\$37,853
0583	425	Water Fund (department)	3699100	Miscellaneous Other, Operating	\$180
0583	425	Water Fund (department)	3085100	Assigned Cash and Investments - Beginning	\$337,324

		(department)		Department of Commerce	
0583	430	Sewer Fund (department)	3085100	Assigned Cash and Investments - Beginning	\$1,036,720
0583	430	Sewer Fund (department)	3435000	Sewer/Reclaimed Water Sales and Services	\$2,729,023
0583	430	Sewer Fund (department)	3435000	Sewer/Reclaimed Water Sales and Services	\$658
0583	430	Sewer Fund (department)	3435000	Sewer/Reclaimed Water Sales and Services	\$934
0583	430	Sewer Fund (department)	3611100	Investment Earnings	\$2,986
0583	430	Sewer Fund (department)	3085100	Assigned Cash and Investments - Beginning	\$1,525,172
0583	501	Equipment Rental Fund	3085100	Assigned Cash and Investments - Beginning	\$1,440,668
0583	501	Equipment Rental Fund	3483000	Internal Service Funds Sales and Services	\$107,822
0583	501	Equipment Rental Fund	3483000	Internal Service Funds Sales and Services	\$38,374
0583	501	Equipment Rental Fund	3483000	Internal Service Funds Sales and Services	\$65,014
0583	501	Equipment Rental Fund	3483000	Internal Service Funds Sales and Services	\$48,305
0583	501	Equipment Rental Fund	3611100	Investment Earnings	\$1,548
0583	501	Equipment Rental Fund	3624000	Rents and Leases	\$4,030
0583	501	Equipment Rental Fund	3691000	Sale of Surplus	\$10,977
0583	651	Ruston Court Agency Account	3082100	Nonspendable Cash and Investments - Beginning	\$2,332
0583	001	General Fund	5085100	Assigned Cash and Investments - Ending	\$528,647
0583	001	General Fund	5085100	Assigned Cash and Investments - Ending	\$618,529
0583	001	General Fund	5083100	Restricted Cash and Investments - Ending	\$473,948
0583	001	General Fund	5089100	Unassigned Cash and Investments - Ending	\$3,139,401
0583	001	General Fund	5116010	Legislative Activities	\$18,807
0583	001	General Fund	5116020	Legislative Activities	\$1,534
0583	001	General Fund	5116030	Legislative Activities	\$296
0583	001	General Fund	5116030	Legislative Activities	\$475
0583	001	General Fund	5116040	Legislative Activities	\$700
0583	001	General Fund	5116040	Legislative Activities	\$159
0583	001	General Fund	5116040	Legislative Activities	\$166
0583	001	General Fund	5116040	Legislative Activities	\$15
0583	001	General Fund	5116040	Legislative Activities	\$4,468
0583	001	General Fund	5116040	Legislative Activities	\$1,569
0583	001	General Fund	5125010	Municipal Court	\$274,555
0583	001	General Fund	5125020	Municipal Court	\$69,108
0583	001	General Fund	5125030	Municipal Court	\$3,193
0583	001	General Fund	5125030	Municipal Court	\$625

0583	001	General Fund	5125040	Municipal Court	\$1,254
0583	001	General Fund	5125040	Municipal Court	\$159
0583	001	General Fund	5125040	Municipal Court	\$1,945
0583	001	General Fund	5125040	Municipal Court	\$166
0583	001	General Fund	5125040	Municipal Court	\$253
0583	001	General Fund	5125040	Municipal Court	\$739
0583	001	General Fund	5125040	Municipal Court	\$325
0583	001	General Fund	5125040	Municipal Court	\$148
0583	001	General Fund	5131010	Executive Office	\$113,676
0583	001	General Fund	5131020	Executive Office	\$38,386
0583	001	General Fund	5131030	Executive Office	\$603
0583	001	General Fund	5131030	Executive Office	\$201
0583	001	General Fund	5131040	Executive Office	\$551
0583	001	General Fund	5131040	Executive Office	\$482
0583	001	General Fund	5131040	Executive Office	\$23
0583	001	General Fund	5131040	Executive Office	\$300
0583	001	General Fund	5131040	Executive Office	\$834
0583	001	General Fund	5142310	Financial Services	\$132,609
0583	001	General Fund	5142310	Financial Services	\$215
0583	001	General Fund	5142320	Financial Services	\$54,104
0583	001	General Fund	5142330	Financial Services	\$163
0583	001	General Fund	5142330	Financial Services	\$282
0583	001	General Fund	5142340	Financial Services	\$11,936
0583	001	General Fund	5142340	Financial Services	\$6,265
0583	001	General Fund	5142340	Financial Services	\$169
0583	001	General Fund	5142340	Financial Services	\$742
0583	001	General Fund	5154140	External Legal Services - Advice	\$69,492
0583	001	General Fund	5154140	External Legal Services - Advice	\$31,509
0583	001	General Fund	5154140	External Legal Services - Advice	\$1,504
0583	001	General Fund	5154140	External Legal Services - Advice	\$25,805
0583	001	General Fund	5177820	Unemployment Compensation	\$7,888
0583	001	General Fund	5179030	Other Employee Benefit Programs	\$510
0583	001	General Fund	5181010	Personnel Services	\$11,701
0583	001	General Fund	5181020	Personnel Services	\$4,480
0583	001	General Fund	5181030	Personnel Services	\$11
0583	001	General Fund	5181030	Personnel Services	\$2,789
0583	001	General Fund	5181040	Personnel Services	\$1,503
0583	001	General Fund	5181040	Personnel Services	\$10,502
0583	001	General Fund	5181040	Personnel Services	\$13,190
0583	001	General Fund	5181040	Personnel Services	\$3,234

0583	001	General Fund	5181040	Personnel Services	\$2,874
0583	001	General Fund	5181110	Personnel Services	\$13,786
0583	001	General Fund	5181120	Personnel Services	\$3,242
0583	001	General Fund	5181130	Personnel Services	\$144
0583	001	General Fund	5181140	Personnel Services	\$706
0583	001	General Fund	5181140	Personnel Services	\$1,600
0583	001	General Fund	5181140	Personnel Services	\$995
0583	001	General Fund	5181140	Personnel Services	\$52
0583	001	General Fund	5181140	Personnel Services	\$366
0583	001	General Fund	5181140	Personnel Services	\$326
0583	001	General Fund	5182040	Property Management Services	\$33
0583	001	General Fund	5183010	Maintenance/Security/Insurance/Janitorial Services	\$19,283
0583	001	General Fund	5183020	Maintenance/Security/Insurance/Janitorial Services	\$10,242
0583	001	General Fund	5183030	Maintenance/Security/Insurance/Janitorial Services	\$459
0583	001	General Fund	5183030	Maintenance/Security/Insurance/Janitorial Services	\$124
0583	001	General Fund	5183030	Maintenance/Security/Insurance/Janitorial Services	\$2,199
0583	001	General Fund	5183030	Maintenance/Security/Insurance/Janitorial Services	\$3,331
0583	001	General Fund	5183030	Maintenance/Security/Insurance/Janitorial Services	\$295
0583	001	General Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$71,509
0583	001	General Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$1,594
0583	001	General Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$760
0583	001	General Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$4,030
0583	001	General Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$95,331
0583	001	General Fund	5186340	General Grants, Financial Assistance and Other Distributions to Others	\$127,404
0583	001	General Fund	5188130	Information Technology Services	\$311
0583	001	General Fund	5188140	Information Technology	\$32,396

0583	001	General Fund	5211020	Administration	\$541
0583	001	General Fund	5211040	Administration	\$350
0583	001	General Fund	5211040	Administration	\$653
0583	001	General Fund	5211040	Administration	\$52
0583	001	General Fund	5212210	Police Operations	\$914,241
0583	001	General Fund	5212210	Police Operations	\$27,451
0583	001	General Fund	5212210	Police Operations	\$6,176
0583	001	General Fund	5212210	Police Operations	\$4,348
0583	001	General Fund	5212210	Police Operations	\$3,948
0583	001	General Fund	5212220	Police Operations	\$328,772
0583	001	General Fund	5212220	Police Operations	\$8,910
0583	001	General Fund	5212220	Police Operations	\$562
0583	001	General Fund	5212230	Police Operations	\$3,500
0583	001	General Fund	5212230	Police Operations	\$1,074
0583	001	General Fund	5212240	Police Operations	\$20,144
0583	001	General Fund	5212240	Police Operations	\$10,678
0583	001	General Fund	5212240	Police Operations	\$90,350
0583	001	General Fund	5212240	Police Operations	\$2,400
0583	001	General Fund	5212240	Police Operations	\$7,570
0583	001	General Fund	5212240	Police Operations	\$31,270
0583	001	General Fund	5212240	Police Operations	\$11,838
0583	001	General Fund	5212240	Police Operations	\$1,317
0583	001	General Fund	5212240	Police Operations	\$3,793
0583	001	General Fund	5212240	Police Operations	\$1,924
0583	001	General Fund	5212240	Police Operations	\$67,431
0583	001	General Fund	5212240	Police Operations	\$52,420
0583	001	General Fund	5212240	Police Operations	\$487
0583	001	General Fund	5212240	Police Operations	\$7,900
0583	001	General Fund	5212240	Police Operations	\$2,645
0583	001	General Fund	5212240	Police Operations	\$520
0583	001	General Fund	5212240	Police Operations	\$7,636
0583	001	General Fund	5212240	Police Operations	\$17,954
0583	001	General Fund	5212240	Police Operations	\$1,528
0583	001	General Fund	5222040	Fire Suppression and Emergency Medical Services	\$157,903
0583	001	General Fund	5222040	Fire Suppression and Emergency Medical Services	\$525,000
0583	001	General Fund	5236040	Care and Custody of Prisoners	\$24,438
0583	001	General Fund	5242010	Inspections, Permits, Certificates and Licenses	\$47,353
0583	001	General Fund	5242020	Inspections, Permits, Certificates and Licenses	\$10,313
0583	001	General Fund	5242030	Inspections, Permits,	\$893

				Certificates and Licenses	
0583	001	General Fund	5242040	Inspections, Permits, Certificates and Licenses	\$21,451
0583	001	General Fund	5242040	Inspections, Permits, Certificates and Licenses	\$227
0583	001	General Fund	5242040	Inspections, Permits, Certificates and Licenses	\$330
0583	001	General Fund	5242040	Inspections, Permits, Certificates and Licenses	\$1,947
0583	001	General Fund	5242040	Inspections, Permits, Certificates and Licenses	\$230
0583	001	General Fund	5242040	Inspections, Permits, Certificates and Licenses	\$140
0583	001	General Fund	5256010	Disaster Preparedness	\$3,592
0583	001	General Fund	5256020	Disaster Preparedness	\$1,073
0583	001	General Fund	5537040	Pollution Control and Remediation	\$4,607
0583	001	General Fund	5543040	Animal Control	\$4,105
0583	001	General Fund	5586010	Planning	\$47,353
0583	001	General Fund	5586020	Planning	\$10,313
0583	001	General Fund	5586030	Planning	\$1,040
0583	001	General Fund	5586030	Planning	\$236
0583	001	General Fund	5586040	Planning	\$6,785
0583	001	General Fund	5586040	Planning	\$596
0583	001	General Fund	5586040	Planning	\$227
0583	001	General Fund	5586040	Planning	\$330
0583	001	General Fund	5586040	Planning	\$300
0583	001	General Fund	5586040	Planning	\$166
0583	001	General Fund	5586040	Planning	\$118
0583	001	General Fund	5586040	Planning	\$140
0583	001	General Fund	5586040	Planning	\$385
0583	001	General Fund	5666640	Chemical Dependency Services	\$2,038
0583	001	General Fund	5711010	Educational and Recreational Activities	\$191,557
0583	001	General Fund	5711010	Educational and Recreational Activities	\$1,627
0583	001	General Fund	5711010	Educational and Recreational Activities	\$3,881
0583	001	General Fund	5711020	Educational and Recreational Activities	\$74,084
0583	001	General Fund	5711030	Educational and Recreational Activities	\$525
0583	001	General Fund	5711030	Educational and Recreational Activities	\$33
0583	001	General Fund	5711040	Educational and Recreational Activities	\$2,948
0583	001	General Fund	5711040	Educational and Recreational Activities	\$15
0583	001	General Fund	5711040	Educational and Recreational Activities	\$1,751

				Recreational Activities	
0583	001	General Fund	5712040	Educational and Recreational Activities	\$1,207
0583	001	General Fund	5712040	Educational and Recreational Activities	\$2,272
0583	001	General Fund	5712040	Educational and Recreational Activities	\$9,838
0583	001	General Fund	5722140	Library Services	\$7,293
0583	001	General Fund	5739040	Other Cultural and Community Events	\$20,109
0583	001	General Fund	5762010	Swimming Pools	\$11,704
0583	001	General Fund	5762010	Swimming Pools	\$6,729
0583	001	General Fund	5762010	Swimming Pools	\$120,350
0583	001	General Fund	5762020	Swimming Pools	\$23,911
0583	001	General Fund	5762030	Swimming Pools	\$1,098
0583	001	General Fund	5762030	Swimming Pools	\$23,961
0583	001	General Fund	5762030	Swimming Pools	\$3,184
0583	001	General Fund	5762030	Swimming Pools	\$5,360
0583	001	General Fund	5762030	Swimming Pools	\$1,077
0583	001	General Fund	5762040	Swimming Pools	\$1,452
0583	001	General Fund	5762040	Swimming Pools	\$11,644
0583	001	General Fund	5762040	Swimming Pools	\$30,479
0583	001	General Fund	5762040	Swimming Pools	\$464
0583	001	General Fund	5762040	Swimming Pools	\$1,333
0583	001	General Fund	5768010	General Parks	\$115,922
0583	001	General Fund	5768010	General Parks	\$520
0583	001	General Fund	5768010	General Parks	\$14,494
0583	001	General Fund	5768020	General Parks	\$59,176
0583	001	General Fund	5768030	General Parks	\$605
0583	001	General Fund	5768030	General Parks	\$15,637
0583	001	General Fund	5768030	General Parks	\$1,006
0583	001	General Fund	5768040	General Parks	\$551
0583	001	General Fund	5768040	General Parks	\$2,089
0583	001	General Fund	5768040	General Parks	\$194
0583	001	General Fund	5768040	General Parks	\$27,953
0583	001	General Fund	5768040	General Parks	\$2,471
0583	001	General Fund	5768040	General Parks	\$7,966
0583	001	General Fund	5768040	General Parks	\$18,975
0583	001	General Fund	5768040	General Parks	\$10,551
0583	001	General Fund	5768040	General Parks	\$2,912
0583	001	General Fund	5089100	Unassigned Cash and Investments - Ending	\$277,164
0583	001	General Fund	5423010	Roadway	\$53,540
0583	001	General Fund	5423010	Roadway	\$6,747
0583	001	General Fund	5423010	Roadway	\$40,660
0583	001	General Fund	5423020	Roadway	\$26,716

0583	001	General Fund	5423030	Roadway	\$11,300
0583	001	General Fund	5423030	Roadway	\$2,530
0583	001	General Fund	5423030	Roadway	\$2,361
0583	001	General Fund	5423040	Roadway	\$13,975
0583	001	General Fund	5423040	Roadway	\$48
0583	001	General Fund	5423040	Roadway	\$2,238
0583	001	General Fund	5423040	Roadway	\$735
0583	001	General Fund	5423040	Roadway	\$19,185
0583	001	General Fund	5423040	Roadway	\$2,172
0583	001	General Fund	5423040	Roadway	\$2,863
0583	001	General Fund	5423040	Roadway	\$863
0583	001	General Fund	5423040	Roadway	\$12,605
0583	001	General Fund	5423040	Roadway	\$38,374
0583	001	General Fund	5423040	Roadway	\$16,057
0583	001	General Fund	5423040	Roadway	\$35,524
0583	001	General Fund	5426310	Street Lighting	\$5,452
0583	001	General Fund	5426310	Street Lighting	\$143
0583	001	General Fund	5426320	Street Lighting	\$2,460
0583	001	General Fund	5426330	Street Lighting	\$2,641
0583	001	General Fund	5426340	Street Lighting	\$12,431
0583	001	General Fund	5426340	Street Lighting	\$823
0583	001	General Fund	5426340	Street Lighting	\$4,408
0583	001	General Fund	5428010	Ancillary Operations	\$14,556
0583	001	General Fund	5428010	Ancillary Operations	\$341
0583	001	General Fund	5428010	Ancillary Operations	\$1,708
0583	001	General Fund	5428020	Ancillary Operations	\$7,104
0583	001	General Fund	5428030	Ancillary Operations	\$3,782
0583	001	General Fund	5428030	Ancillary Operations	\$4,621
0583	001	General Fund	5428030	Ancillary Operations	\$10,794
0583	001	General Fund	5428030	Ancillary Operations	\$1,765
0583	001	General Fund	5428040	Ancillary Operations	\$521
0583	001	General Fund	5428040	Ancillary Operations	\$11,411
0583	001	General Fund	5428040	Ancillary Operations	\$13,507
0583	105	Police Investigation Fund	5083100	Restricted Cash and Investments - Ending	\$12,410
0583	150	Cumulative Reserve Fund	5084100	Committed Cash and Investments - Ending	\$11,513
0583	150	Cumulative Reserve Fund	5084100	Committed Cash and Investments - Ending	\$450,000
0583	150	Cumulative Reserve Fund	5084100	Committed Cash and Investments - Ending	\$150,000
0583	150	Cumulative Reserve Fund	5084100	Committed Cash and Investments - Ending	\$369,250
0583	201	Park Bond Debt Service Fund	5083100	Restricted Cash and Investments - Ending	\$120,060
0583	301	Park Bond Capital Fund	5083100	Restricted Cash and	\$2,039,673

					Investments - Ending	
0583	310	Reet	5083100		Restricted Cash and Investments - Ending	\$1,556,612
0583	415	Storm Drain	5085100		Assigned Cash and Investments - Ending	\$343,914
0583	415	Storm Drain	5315010		Storm Drainage Utilities	\$117,075
0583	415	Storm Drain	5315010		Storm Drainage Utilities	\$1,011
0583	415	Storm Drain	5315010		Storm Drainage Utilities	\$29,947
0583	415	Storm Drain	5315020		Storm Drainage Utilities	\$52,865
0583	415	Storm Drain	5315020		Storm Drainage Utilities	\$10,817
0583	415	Storm Drain	5315030		Storm Drainage Utilities	\$523
0583	415	Storm Drain	5315030		Storm Drainage Utilities	\$2,816
0583	415	Storm Drain	5315030		Storm Drainage Utilities	\$2,565
0583	415	Storm Drain	5315040		Storm Drainage Utilities	\$13,907
0583	415	Storm Drain	5315040		Storm Drainage Utilities	\$2,318
0583	415	Storm Drain	5315040		Storm Drainage Utilities	\$1,451
0583	415	Storm Drain	5315040		Storm Drainage Utilities	\$8,858
0583	415	Storm Drain	5315040		Storm Drainage Utilities	\$30,353
0583	415	Storm Drain	5315040		Storm Drainage Utilities	\$735
0583	415	Storm Drain	5315040		Storm Drainage Utilities	\$18,760
0583	415	Storm Drain	5315040		Storm Drainage Utilities	\$6,061
0583	415	Storm Drain	5315040		Storm Drainage Utilities	\$3,074
0583	415	Storm Drain	5315040		Storm Drainage Utilities	\$15,807
0583	415	Storm Drain	5315040		Storm Drainage Utilities	\$48,305
0583	415	Storm Drain	5315040		Storm Drainage Utilities	\$9,124
0583	415	Storm Drain	5315040		Storm Drainage Utilities	\$83
0583	415	Storm Drain	5315040		Storm Drainage Utilities	\$8,749
0583	415	Storm Drain	5315040		Storm Drainage Utilities	\$158
0583	415	Storm Drain	5315040		Storm Drainage Utilities	\$905
0583	415	Storm Drain	5315040		Storm Drainage Utilities	\$40,023
0583	415	Storm Drain	5085100		Assigned Cash and Investments - Ending	\$613,795
0583	425	Water Fund (department)	5085100		Assigned Cash and Investments - Ending	\$44,692
0583	425	Water Fund (department)	5085100		Assigned Cash and Investments - Ending	\$274,278
0583	425	Water Fund (department)	5341010		Water Utilities	\$132,795
0583	425	Water Fund (department)	5341010		Water Utilities	\$81
0583	425	Water Fund (department)	5341010		Water Utilities	\$77,353
0583	425	Water Fund (department)	5341020		Water Utilities	\$57,849
0583	425	Water Fund (department)	5341020		Water Utilities	\$27,924
0583	425	Water Fund (department)	5341030		Water Utilities	\$491

		(department)			
0583	425	Water Fund (department)	5341040	Water Utilities	\$2,628
0583	425	Water Fund (department)	5341040	Water Utilities	\$2,123
0583	425	Water Fund (department)	5341040	Water Utilities	\$2,028
0583	425	Water Fund (department)	5341040	Water Utilities	\$53,992
0583	425	Water Fund (department)	5341040	Water Utilities	\$84,878
0583	425	Water Fund (department)	5341040	Water Utilities	\$15,842
0583	425	Water Fund (department)	5341040	Water Utilities	\$735
0583	425	Water Fund (department)	5341040	Water Utilities	\$19,395
0583	425	Water Fund (department)	5341040	Water Utilities	\$3,052
0583	425	Water Fund (department)	5341040	Water Utilities	\$1,269
0583	425	Water Fund (department)	5341040	Water Utilities	\$32,507
0583	425	Water Fund (department)	5341040	Water Utilities	\$333
0583	425	Water Fund (department)	5341040	Water Utilities	\$3,578
0583	425	Water Fund (department)	5341040	Water Utilities	\$3,035
0583	425	Water Fund (department)	5341040	Water Utilities	\$1,773
0583	425	Water Fund (department)	5341040	Water Utilities	\$1,695
0583	425	Water Fund (department)	5341040	Water Utilities	\$102,224
0583	425	Water Fund (department)	5345010	Water Utilities	\$107,837
0583	425	Water Fund (department)	5345010	Water Utilities	\$2,724
0583	425	Water Fund (department)	5345010	Water Utilities	\$1,334
0583	425	Water Fund (department)	5345020	Water Utilities	\$53,717
0583	425	Water Fund (department)	5345030	Water Utilities	\$19,550
0583	425	Water Fund (department)	5345040	Water Utilities	\$45,142
0583	425	Water Fund (department)	5345040	Water Utilities	\$8,347
0583	425	Water Fund (department)	5348010	Water Utilities	\$26,461
0583	425	Water Fund (department)	5348020	Water Utilities	\$11,867
0583	425	Water Fund (department)	5348030	Water Utilities	\$3,410

0583	425	(department) Water Fund (department)	5348030	Water Utilities	\$5,571
0583	425	Water Fund (department)	5348030	Water Utilities	\$296
0583	425	Water Fund (department)	5348040	Water Utilities	\$5,597
0583	425	Water Fund (department)	5348040	Water Utilities	\$69,943
0583	425	Water Fund (department)	5348040	Water Utilities	\$7,417
0583	425	Water Fund (department)	5348040	Water Utilities	\$49
0583	425	Water Fund (department)	5531010	Soil and Water Conservation	\$224
0583	425	Water Fund (department)	5531020	Soil and Water Conservation	\$137
0583	425	Water Fund (department)	5531030	Soil and Water Conservation	\$2,007
0583	425	Water Fund (department)	5085100	Assigned Cash and Investments - Ending	\$250,246
0583	425	Water Fund (department)	5083100	Restricted Cash and Investments - Ending	\$14,962
0583	430	Sewer Fund (department)	5085100	Assigned Cash and Investments - Ending	\$1,183,264
0583	430	Sewer Fund (department)	5351010	Sewer/Reclaimed Water Utilities	\$73,889
0583	430	Sewer Fund (department)	5351010	Sewer/Reclaimed Water Utilities	\$118,878
0583	430	Sewer Fund (department)	5351020	Sewer/Reclaimed Water Utilities	\$33,212
0583	430	Sewer Fund (department)	5351020	Sewer/Reclaimed Water Utilities	\$43,060
0583	430	Sewer Fund (department)	5351030	Sewer/Reclaimed Water Utilities	\$593
0583	430	Sewer Fund (department)	5351030	Sewer/Reclaimed Water Utilities	\$5,192
0583	430	Sewer Fund (department)	5351040	Sewer/Reclaimed Water Utilities	\$2,975
0583	430	Sewer Fund (department)	5351040	Sewer/Reclaimed Water Utilities	\$2,628
0583	430	Sewer Fund (department)	5351040	Sewer/Reclaimed Water Utilities	\$1,451
0583	430	Sewer Fund (department)	5351040	Sewer/Reclaimed Water Utilities	\$48,585
0583	430	Sewer Fund (department)	5351040	Sewer/Reclaimed Water Utilities	\$164,247
0583	430	Sewer Fund (department)	5351040	Sewer/Reclaimed Water Utilities	\$735
0583	430	Sewer Fund (department)	5351040	Sewer/Reclaimed Water Utilities	\$20,490
0583	430	Sewer Fund (department)	5351040	Sewer/Reclaimed Water Utilities	\$2,841
0583	430	Sewer Fund (department)	5351040	Sewer/Reclaimed Water Utilities	\$32,507

		(department)		Utilities	
0583	430	Sewer Fund (department)	5351040	Sewer/Reclaimed Water Utilities	\$905
0583	430	Sewer Fund (department)	5351040	Sewer/Reclaimed Water Utilities	\$158
0583	430	Sewer Fund (department)	5351040	Sewer/Reclaimed Water Utilities	\$1,000
0583	430	Sewer Fund (department)	5351040	Sewer/Reclaimed Water Utilities	\$154,733
0583	430	Sewer Fund (department)	5355010	Sewer/Reclaimed Water Utilities	\$46,304
0583	430	Sewer Fund (department)	5355010	Sewer/Reclaimed Water Utilities	\$3,275
0583	430	Sewer Fund (department)	5355010	Sewer/Reclaimed Water Utilities	\$84
0583	430	Sewer Fund (department)	5355020	Sewer/Reclaimed Water Utilities	\$22,128
0583	430	Sewer Fund (department)	5355030	Sewer/Reclaimed Water Utilities	\$1,357
0583	430	Sewer Fund (department)	5355040	Sewer/Reclaimed Water Utilities	\$19,435
0583	430	Sewer Fund (department)	5355040	Sewer/Reclaimed Water Utilities	\$8,347
0583	430	Sewer Fund (department)	5356040	Sewer/Reclaimed Water Utilities	\$1,195,110
0583	430	Sewer Fund (department)	5358010	Sewer/Reclaimed Water Utilities	\$11,870
0583	430	Sewer Fund (department)	5358010	Sewer/Reclaimed Water Utilities	\$242
0583	430	Sewer Fund (department)	5358020	Sewer/Reclaimed Water Utilities	\$3,893
0583	430	Sewer Fund (department)	5358030	Sewer/Reclaimed Water Utilities	\$343
0583	430	Sewer Fund (department)	5358030	Sewer/Reclaimed Water Utilities	\$323
0583	430	Sewer Fund (department)	5358040	Sewer/Reclaimed Water Utilities	\$21,612
0583	430	Sewer Fund (department)	5358040	Sewer/Reclaimed Water Utilities	\$36
0583	430	Sewer Fund (department)	5085100	Assigned Cash and Investments - Ending	\$1,286,460
0583	501	Equipment Rental Fund	5085100	Assigned Cash and Investments - Ending	\$1,658,403
0583	501	Equipment Rental Fund	5486510	Equipment Rental Services	\$15,422
0583	501	Equipment Rental Fund	5486520	Equipment Rental Services	\$5,406
0583	501	Equipment Rental Fund	5486540	Equipment Rental Services	\$4,300
0583	501	Equipment Rental Fund	5486540	Equipment Rental Services	\$934
0583	651	Ruston Court Agency Account	5082100	Nonspendable Cash and Investments - Ending	\$1,591
0583	001	General Fund	3821000	Refundable Deposits	\$4,412

0583	150	Cumulative Reserve Fund	3971000	Transfers-In	\$500,000
0583	301	Park Bond Capital Fund	3970000	Transfers-In	\$3,300,000
0583	425	Water Fund (department)	3821000	Refundable Deposits	\$13,324
0583	425	Water Fund (department)	3970000	Transfers-In	\$350,000
0583	650	Fircrest Court Agency Account	3860000	Court Remittances	\$411,399
0583	651	Ruston Court Agency Account	3860000	Court Remittances	\$128,653
0583	655	Agency Fund/Bdg Permit	3861000	Court Remittances	\$563
0583	655	Agency Fund/Bdg Permit	3861800	Court Remittances	\$2,423
0583	655	Agency Fund/Bdg Permit	3868200	Court Remittances	\$916
0583	655	Agency Fund/Bdg Permit	3868300	Court Remittances	\$6,148
0583	655	Agency Fund/Bdg Permit	3868300	Court Remittances	\$12,308
0583	655	Agency Fund/Bdg Permit	3868300	Court Remittances	\$5,399
0583	655	Agency Fund/Bdg Permit	3868800	Court Remittances	\$509
0583	655	Agency Fund/Bdg Permit	3868900	Court Remittances	\$956
0583	655	Agency Fund/Bdg Permit	3868900	Court Remittances	\$96
0583	655	Agency Fund/Bdg Permit	3869100	Court Remittances	\$74,722
0583	655	Agency Fund/Bdg Permit	3869200	Court Remittances	\$42,401
0583	655	Agency Fund/Bdg Permit	3869700	Court Remittances	\$31,069
0583	001	General Fund	5821000	Refund of Deposits	\$4,912
0583	001	General Fund	5941860	Capital Expenditures/Expenses - Centralized/General Services	\$17,986
0583	001	General Fund	5941860	Capital Expenditures/Expenses - Centralized/General Services	\$12,258
0583	001	General Fund	5942160	Capital Expenditures/Expenses - Law Enforcement Services	\$136,738
0583	001	General Fund	5947660	Capital Expenditures/Expenses - Park Facilities	\$43,308
0583	001	General Fund	5943260	Capital Expenditures/Expenses - Television/Cable Utilities	\$1,570
0583	001	General Fund	5953260	Capital Expenditures/Expenses - Roadway	\$25,400
0583	001	General Fund	5971000	Transfers-Out	\$500,000
0583	001	General Fund	5971000	Transfers-Out	\$350,000
0583	150	Cumulative Reserve Fund	5971000	Transfers-Out	\$3,300,000
0583	201	Park Bond Debt Service Fund	5917570	Debt Repayment - Cultural and Recreational Facilities	\$250,000
0583	201	Park Bond Debt Service Fund	5927580	Interest and Other Debt Service Cost - Cultural	\$323,700

				Expenditures/Expenses - Park Facilities	
0583	310	Reet	5970600	Transfers-Out	\$25,400
0583	415	Storm Drain	5943160	Capital Expenditures/Expenses - Storm Drainage Utilities	\$34,176
0583	415	Storm Drain	5943160	Capital Expenditures/Expenses - Storm Drainage Utilities	\$1,570
0583	425	Water Fund (department)	5821000	Refund of Deposits	\$12,702
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	\$2,211
0583	425	Water Fund (department)	5943410	Capital Expenditures/Expenses - Water Utilities	\$17,764
0583	425	Water Fund (department)	5943410	Capital Expenditures/Expenses - Water Utilities	\$68
0583	425	Water Fund (department)	5943410	Capital Expenditures/Expenses - Water Utilities	\$1,011
0583	425	Water Fund (department)	5943420	Capital Expenditures/Expenses - Water Utilities	\$7,574
0583	425	Water Fund (department)	5943460	Capital Expenditures/Expenses - Water Utilities	\$577,544
0583	425	Water Fund (department)	5943460	Capital Expenditures/Expenses - Water Utilities	\$1,570
0583	430	Sewer Fund (department)	5913570	Debt Repayment - Sewer/Reclaimed Water Utilities	\$261,297
0583	430	Sewer Fund (department)	5923580	Interest and Other Debt Service Cost - Sewer/Reclaimed Water Utilities	\$52,937
0583	430	Sewer Fund (department)	5943510	Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities	\$13,830
0583	430	Sewer Fund (department)	5943510	Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities	\$267
0583	430	Sewer Fund (department)	5943520	Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities	\$4,655
0583	430	Sewer Fund (department)	5943560	Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities	\$448,390
0583	430	Sewer Fund (department)	5943560	Capital Expenditures/Expenses -	\$1,570

				Expenditures/Expenses - Public Works Centralized Services	
0583	501	Equipment Rental Fund	5944860	Capital Expenditures/Expenses - Public Works Centralized Services	\$1,203
0583	501	Equipment Rental Fund	5944860	Capital Expenditures/Expenses - Public Works Centralized Services	\$1,203
0583	501	Equipment Rental Fund	5944860	Capital Expenditures/Expenses - Public Works Centralized Services	\$8,573
0583	501	Equipment Rental Fund	5944860	Capital Expenditures/Expenses - Public Works Centralized Services	\$1,203
0583	501	Equipment Rental Fund	5944860	Capital Expenditures/Expenses - Public Works Centralized Services	\$1,203
0583	501	Equipment Rental Fund	5944860	Capital Expenditures/Expenses - Public Works Centralized Services	\$14,825
0583	501	Equipment Rental Fund	5944860	Capital Expenditures/Expenses - Public Works Centralized Services	\$882
0583	501	Equipment Rental Fund	5944860	Capital Expenditures/Expenses - Public Works Centralized Services	\$1,979
0583	650	Fircrest Court Agency Account	5860000	Court Remittances	\$411,399
0583	651	Ruston Court Agency Account	5860000	Court Remittances	\$129,394
0583	655	Agency Fund/Bdg Permit	5861000	Court Remittances	\$563
0583	655	Agency Fund/Bdg Permit	5869000	Court Remittances	\$176,947