

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 12/31/2023

GOVERNMENT INFORMATION:

Official Mailing Address	<u>115 Ramsdell</u>
	<u>Fircrest, WA 98466</u>
Official Website Address	<u>https://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>Dawn Masko City Manager</u>
Contact Phone Number	<u></u>
Contact E-mail Address	<u>dmasko@cityoffircrest.net</u>

I certify 29th day of May, 2024, 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

Dawn Masko (dmasko@cityoffircrest.net)

City of Fircrest
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2023

		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	17,683,475	5,987,242	12,701	1,212,846
388 / 588	Net Adjustments	171	171	-	-
Revenues					
310	Taxes	4,767,860	4,049,228	-	-
320	Licenses and Permits	628,337	628,337	-	-
330	Intergovernmental Revenues	701,017	462,489	-	-
340	Charges for Goods and Services	5,564,281	770,150	-	-
350	Fines and Penalties	155,864	155,864	-	-
360	Miscellaneous Revenues	2,035,568	668,182	632	-
Total Revenues:		13,852,927	6,734,250	632	-
Expenditures					
510	General Government	1,744,441	1,744,441	-	-
520	Public Safety	2,803,819	2,803,819	-	-
530	Utilities	3,871,463	-	-	-
540	Transportation	510,673	487,310	-	-
550	Natural/Economic Environment	228,066	227,924	-	-
560	Social Services	2,118	2,118	-	-
570	Culture and Recreation	1,265,592	1,265,592	-	-
Total Expenditures:		10,426,172	6,531,204	-	-
Excess (Deficiency) Revenues over Expenditures:		3,426,755	203,046	632	-
Other Increases in Fund Resources					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	380,499	90,499	-	-
385	Special or Extraordinary Items	-	-	-	-
381, 382, 389, 395, 398	Other Resources	803,552	24,848	-	766,660
Total Other Increases in Fund Resources:		1,184,051	115,347	-	766,660
Other Decreases in Fund Resources					
594-595	Capital Expenditures	1,909,101	303,954	-	-
591-593, 599	Debt Service	807,743	33,571	-	-
597	Transfers-Out	380,499	290,000	-	-
585	Special or Extraordinary Items	-	-	-	-
581, 582, 589	Other Uses	795,905	18,410	-	-
Total Other Decreases in Fund Resources:		3,893,248	645,935	-	-
Increase (Decrease) in Cash and Investments:		717,558	(327,542)	632	766,660
Ending Cash and Investments					
50821	Nonspendable	-	-	-	-
50831	Restricted	4,821,530	335,369	13,333	-
50841	Committed	1,979,506	-	-	1,979,506
50851	Assigned	7,306,458	1,030,793	-	-
50891	Unassigned	4,293,712	4,293,712	-	-
Total Ending Cash and Investments		18,401,206	5,659,874	13,333	1,979,506

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, 2023

		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	135,816	1,675,641	2,460,057	1,050,181
388 / 588	Net Adjustments	-	-	-	-
Revenues					
310	Taxes	441,634	-	276,998	-
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	-	16,000	-	222,528
340	Charges for Goods and Services	-	-	-	535,328
350	Fines and Penalties	-	-	-	-
360	Miscellaneous Revenues	561	829,633	127,902	45,204
Total Revenues:		442,195	845,633	404,900	803,060
Expenditures					
510	General Government	-	-	-	-
520	Public Safety	-	-	-	-
530	Utilities	-	-	-	494,241
540	Transportation	-	-	-	-
550	Natural/Economic Environment	-	-	-	-
560	Social Services	-	-	-	-
570	Culture and Recreation	-	-	-	-
Total Expenditures:		-	-	-	494,241
Excess (Deficiency) Revenues over Expenditures:		442,195	845,633	404,900	308,819
Other Increases in Fund Resources					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	-	-	-	-
385	Special or Extraordinary Items	-	-	-	-
381, 382, 389, 395, 398	Other Resources	-	-	-	-
Total Other Increases in Fund Resources:		-	-	-	-
Other Decreases in Fund Resources					
594-595	Capital Expenditures	-	345,637	-	394,683
591-593, 599	Debt Service	428,200	7,686	-	1,795
597	Transfers-Out	-	-	90,499	-
585	Special or Extraordinary Items	-	-	-	-
581, 582, 589	Other Uses	-	766,660	-	-
Total Other Decreases in Fund Resources:		428,200	1,119,983	90,499	396,478
Increase (Decrease) in Cash and Investments:		13,995	(274,350)	314,401	(87,659)
Ending Cash and Investments					
50821	Nonspendable	-	-	-	-
50831	Restricted	149,811	1,401,290	2,774,457	-
50841	Committed	-	-	-	-
50851	Assigned	-	-	-	962,523
50891	Unassigned	-	-	-	-
Total Ending Cash and Investments		149,811	1,401,290	2,774,457	962,523

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, 2023

		425 Water Fund (department)	430 Sewer Fund (department)	501 Equipment Rental Fund
Beginning Cash and Investments				
308	Beginning Cash and Investments	501,927	2,738,208	1,908,856
388 / 588	Net Adjustments	-	-	-
Revenues				
310	Taxes	-	-	-
320	Licenses and Permits	-	-	-
330	Intergovernmental Revenues	-	-	-
340	Charges for Goods and Services	1,154,714	2,855,215	248,874
350	Fines and Penalties	-	-	-
360	Miscellaneous Revenues	92,097	144,586	126,771
Total Revenues:		1,246,811	2,999,801	375,645
Expenditures				
510	General Government	-	-	-
520	Public Safety	-	-	-
530	Utilities	1,026,317	2,350,905	-
540	Transportation	-	-	23,363
550	Natural/Economic Environment	142	-	-
560	Social Services	-	-	-
570	Culture and Recreation	-	-	-
Total Expenditures:		1,026,459	2,350,905	23,363
Excess (Deficiency) Revenues over Expenditures:		220,352	648,896	352,282
Other Increases in Fund Resources				
391-393, 596	Debt Proceeds	-	-	-
397	Transfers-In	290,000	-	-
385	Special or Extraordinary Items	-	-	-
381, 382, 389, 395, 398	Other Resources	11,015	-	1,029
Total Other Increases in Fund Resources:		301,015	-	1,029
Other Decreases in Fund Resources				
594-595	Capital Expenditures	354,664	194,042	316,121
591-593, 599	Debt Service	21,316	315,175	-
597	Transfers-Out	-	-	-
585	Special or Extraordinary Items	-	-	-
581, 582, 589	Other Uses	10,835	-	-
Total Other Decreases in Fund Resources:		386,815	509,217	316,121
Increase (Decrease) in Cash and Investments:		134,552	139,679	37,190
Ending Cash and Investments				
50821	Nonspendable	-	-	-
50831	Restricted	147,270	-	-
50841	Committed	-	-	-
50851	Assigned	489,209	2,877,888	1,946,045
50891	Unassigned	-	-	-
Total Ending Cash and Investments		636,479	2,877,888	1,946,045

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, 2023

		Total for All Funds (Memo Only)	Custodial
308	Beginning Cash and Investments	4,130	4,130
388 & 588	Net Adjustments	-	-
310-390	Additions	540,175	540,175
510-590	Deductions	543,224	543,224
	Net Increase (Decrease) in Cash and Investments:	(3,049)	(3,049)
508	Ending Cash and Investments	1,080	1,080

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, 2023

The accompanying notes are an integral part of this statement.

City of Fircrest

Notes to the Schedule of Expenditures of Federal Awards

For the Year Ended December 31, 2023

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 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 award 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 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
Notes to the Financial Statements
December 31, 2023

Note 1 – Summary of Significant Accounting Policies

The City of Fircrest was incorporated in September 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, planning and building, 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 for proprietary and fiduciary funds 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 interfund activities are not eliminated. The following fund types are used:

GOVERNMENTAL FUND TYPES:

General Fund

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

Special Revenue Funds

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

Debt Service Funds

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

Capital Projects Funds

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

PROPRIETARY FUND TYPES:

Enterprise Funds

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

Internal Service Funds

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

FIDUCIARY FUND TYPES:

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

Custodial Funds

These funds are used to account 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 3 – *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 8 – *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:

General Fund - \$335,369

The General Fund had a Restricted ending fund balance of \$335,369 from unspent American Rescue Plan Act (ARPA) funds.

Police Investigation Fund - \$13,333

[RCW 69.05.505](#) restricts funds collected or received from seizures, drug raids, etc., to be spent exclusively for the expansion and improvement of controlled substance-related law enforcement activities. The Police Investigation Fund's Restricted fund balance as of 12/31/2023 was \$13,333.

Cumulative Reserve Fund - \$1,979,506

The Cumulative Reserve Fund, created by Ordinance No. 956, consists of contributions from the General Fund. These monies have been reserved for capital outlay, operation, and maintenance for municipal purposes. Monies in this fund may be expended upon passage of an ordinance by a supermajority of the City Council. The Committed fund balance as of 12/31/2023 was \$1,979,506.

Park Bond Debt Service Fund - \$149,811

On April 23, 2019, the voters of Fircrest approved Proposition 1, authorizing the issuance of Pool, Community Center, and Park Bonds and an excess property tax levy sufficient to meet the debt service obligation of the bonds. Ordinance No. 1646 created the Park Bond Debt Service Fund to account for the receipt of the park bond property taxes and the principal and interest payments related to the park bond debt. The Restricted fund balance as of 12/31/2023 was \$149,811.

Park Bond Capital Fund - \$1,401,290

The Park Bond Capital Fund was created by Ordinance No. 1647. It consists of revenue received from donations and the sale of general obligation bonds and is restricted for Park Bond capital projects. The fund accounts for all revenues and expenditures associated with Park Bond Capital projects. The Restricted balance as of 12/31/2023 was \$1,401,290.

Real Estate Excise Tax (REET) Fund - \$2,774,457

The Real Estate Excise Tax (REET) Restricted Fund balance as of 12/31/2023 was \$2,774,457. Restricted in use by [Chapter 82.46 RCW](#), the City of Fircrest can spend its REET revenue 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](#).

Water Fund - \$147,270

The Water Fund's Restricted ending fund balance of \$147,270 consisted of unspent American Rescue Plan Act (ARPA) funds.

Note 2 – Budget Compliance

The City of Fircrest adopts annual appropriated budgets for 14 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. However, for financial reporting purposes, the Street Fund is rolled into the General Fund, the Storm Capital Fund is rolled into the Storm Fund, the Utility Trust Fund and Water Capital Fund are rolled into the Water Fund, and the Sewer Capital Fund is rolled into the Sewer Fund.

The final appropriated and actual expenditures for the legally adopted budgets, including and excluding ending fund balances, were as follows:

Fund	Final Appropriated Amounts with Ending Fund Balance	Final Appropriated Amounts without Ending Fund Balance	Actual Expenditures	Variance
General Fund	\$12,701,131	\$8,416,423	\$7,634,110	\$782,313
Street Fund	\$1,830,378	\$1,483,288	\$590,670	\$892,618
Police Investigation Fund	\$12,951	\$12,951	\$0	\$12,951
Cumulative Reserve Fund	\$1,979,506	\$0	\$0	\$0
Park Bond Debt Service Fund	\$576,962	\$428,200	\$428,200	\$0
Park Bond Capital Fund	\$2,602,521	\$1,479,866	\$1,119,984	\$359,882
REET Fund	\$2,845,557	\$100,000	\$90,499	\$9,501
Storm Drain Fund	\$984,006	\$590,764	\$577,935	\$12,829
Storm Drain Capital Fund	1,201,478	\$460,200	394,683	\$65,517
Water Fund	1,456,402	\$1,379,015	\$1,247,773	131,242
Water Capital Fund	\$709,312	\$394,680	\$354,664	40,016
Sewer Fund	\$4,219,595	\$3,215,229	\$2,896,079	\$319,150
Sewer Capital Fund	\$1,585,997	\$980,205	\$194,042	\$786,163
Equipment Rental Fund	\$2,316,722	\$493,254	\$456,973	\$36,281
Total All Funds	\$35,022,518	\$19,434,075	\$15,985,612	\$3,448,463

The variance in General Fund is primarily due to Salaries & Wages/Benefits for departments that were understaffed during the year, as well as professional service costs for projects that were delayed or not performed in 2023. In addition, some Capital projects in the General Fund were not performed.

The variances in the Street, Park Bond Capital, Storm Capital, Water Capital, and Sewer Capital Funds are due to capital projects that were delayed or not performed in 2023.

Budgeted amounts are authorized to be transferred between departments within any fund, or 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 2023, the City Council approved three budget amendments. The budget amounts shown above are the final authorized amounts.

Note 3 – Deposits and Investments

Investments are reported at fair value. Interest earnings are recorded only when received. On December 31, 2023, deposits and investments by type were as follows:

Type of Deposit or Investment	City of Fircrest's own deposits and investments	Deposits and investments held by the City as custodian for other local governments, individuals, or private organizations	Total
Bank Deposits	\$1,663,470	\$1,080	\$1,664,550
Local Government Investment Pool	16,737,737	-	16,737,737
Total	\$18,401,207	\$1,080	\$18,402,287

It is the City of Fircrest's policy to invest all temporary cash surpluses. The interest on these investments is allocated proportionately 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 City's name.

Other Disclosures

Compensating Balance: The City of Fircrest has agreed to keep a \$500,000 average ledger balance with Umpqua Bank to offset banking fees through consolidated account analysis.

Note 4 – Interfund Loans

The following table displays interfund loan activity during 2023:

Borrowing Fund	Lending Fund	Balance 1/1/2023	New Loans	Repayments	Balance 12/31/2023
Park Bond Capital Fund	Cumulative Reserve Fund	\$1,537,154	\$0	\$766,660	\$770,494
Totals		\$1,537,154	\$0	\$766,660	\$770,494

Note 5 – Joint Ventures, Component Unit(s), and Related Parties

The Fircrest Parks and Recreation Foundation (FPRF) was formed in 2020 as a Nonprofit Organization. The FPRF established an endowment fund through a partnership with the Greater Tacoma Community Foundation (GTCF). The FPRF provides funds for improvements and activities in Fircrest parks, with the intention of enhancing the quality of life for the residents of the City of Fircrest. The FPRF is governed by a seven-member board composed of volunteers who reside within the City of Fircrest.

The FPRF is responsible for fundraising and may solicit ideas from the Parks and Recreation Director, City employees, and/or community members to focus or prioritize fundraising efforts. The City of Fircrest is the sole recipient of funds raised by the FPRF, and these funds are issued in the form of private grants for purposes and projects previously agreed upon by the FPRF and Parks and Recreation Director.

In 2023 the FPRF remitted \$6,300 to the City of Fircrest.

The Annual Reports and/or financial statements for FPRF can be viewed at:
<https://www.fircrestforever.com/endowment>.

Note 6 – Leases (Lessees)

The City of Fircrest reports lease liabilities on the Schedule of Liabilities as required by the BARS manual. The City's lease obligations are:

- The City leases five copiers from Canon Financial Services for \$644 per month under 5-year lease agreements that can be canceled with 30 days' notice.
- The City leases one postage machine from Pacific Office Automation for \$139 per month under a 5-year lease agreement that can be canceled with 30 days' notice.
- The City leases fifty-four desk phones from Zoom Video Communications for \$302 per month under a 3-year lease agreement that can be canceled with 30 days' notice at the end of the lease term.
- The City has a land lease from the Fircrest Golf Club for the City's Water Tank and System under a lease agreement that began May 1, 2013, and will end April 30, 2063. The lease includes a pre-determined increase of 1.5% each May. The monthly payment as of 12/31/2023 was \$1,367.
- The City leases police body cameras and tasers for \$6,304 per year under a 5-year non-cancelable lease agreement, renewable for successive 5-year periods.

The total amount paid for leases in 2023 was \$34,668. As of December 31, 2023, future lease payments are as follows:

Year Ended December 31	Total
2024	\$34,042
2025	\$32,732
2026	\$32,985
2027	\$33,241
2028	\$26,290
2029-2033	\$110,861
2034-2038	\$99,053
2039-2043	\$106,708
2044-2048	\$114,955
2049-2053	\$123,840
2054-2058	\$133,411
2059-2063	\$123,886
Totals	\$972,004

Note 7 – Subscription-Based Information Technology Arrangements (SBITA)

During the year ended 12/31/2023, the City of Fircrest adopted guidance for the presentation and disclosure of Subscription-Based Information Technology Arrangements (SBITA), as required by the BARS manual. This requirement resulted in the addition of a subscription liability reported on the Schedule of Liabilities.

The City has entered into subscription-based information technology arrangements involving:

- Police Body Cameras and Taser subscription licenses from Axon Enterprise for \$2,309 per year under a 5-year non-cancelable agreement, renewable for successive 5-year periods.
- Water metering system subscription license from H2O Analytics for \$3,200 per year under a 3-year noncancelable agreement, renewable for successive 1-year periods.
- Financial system subscription license from Springbrook Holding Company for \$18,301 per year under a 3-year non-cancelable agreement, renewable for successive 1-year periods.

The total amount paid for SBITA in 2023 was \$23,810. As of December 31, 2023, future SBITA payments are as follows:

Year Ended December 31	Total
2024	\$28,540
2025	\$5,509
2026	\$2,309
2027	\$2,309
2028	\$2,309
2029-2033	\$6,926
Totals	\$47,902

Note 8 – Long-Term Debt

The accompanying Schedule of Liabilities provides more detail of the outstanding debt and liabilities of the City of Fircrest and summarizes the City's debt transactions for the year ended December 31, 2023.

The debt service requirements for general obligation bonds, Public Works Trust Fund loans, and State Revolving Fund loans are as follows:

Year	Principal	Interest	Total
2024	\$399,236	\$353,468	\$752,704
2025	\$427,034	\$346,344	\$773,378
2026	\$529,912	\$338,390	\$868,301
2027	\$632,871	\$324,804	\$957,675
2028	\$660,913	\$310,685	\$971,599
2029 – 2033	\$3,547,150	\$1,259,617	\$4,806,767
2034 – 2038	\$3,843,189	\$627,407	\$4,470,596
2039 - 2043	\$860,000	\$34,400	\$894,400
Totals	\$10,900,305	\$3,595,115	\$14,495,420

Note 9 – Other Postemployment Benefits (OPEB)

The City of Fircrest provides other post-employment benefits (OPEB) as listed on the Schedule of Liabilities for one retired employee who belongs to the LEOFF 1 defined benefit plan. These benefits include medical, dental, vision, and long-term care. The benefits are administered through AWC Trust, Unum Long-Term Care, and the LEOFF 1 Board. The total amount of benefits paid in 2023 was \$13,780.

The City of Fircrest's OPEB liability as of 12/31/2023 was \$403,084. This was calculated using the State Actuary's Alternative Measurement Method (AMM) online tool, which can be found at: <https://leg.wa.gov/osa/additionalservices/Pages/OPEB.aspx>.

Note 10 – Pension Plans

A. State Sponsored Pension Plans

Substantially all City of Fircrest full-time and qualifying part-time employees participate in the following statewide retirement systems administered by the Washington State Department of Retirement Systems (DRS), under cost-sharing, multiple-employer public employee defined benefit and defined contribution retirement plans: Public Employees' Retirement System (PERS) and Law Enforcement Officers' and Fire Fighters' Retirement System (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 downloaded from the DRS website at: www.drs.wa.gov.

On June 30, 2023 (*the measurement date of the plans*), the City of Fircrest's proportionate share of the collective net pension liabilities (assets), as reported on the Schedule of Liabilities, was as follows:

Plan	Employer Contributions	Allocation %	Liability (Asset)
PERS 1/UAAL	\$83,506	.012254 %	\$279,726
PERS 2/3	\$138,820	.015789 %	(\$647,141)
LEOFF 1	\$0	.002106 %	(\$62,507)
LEOFF 2	\$48,175	.021343 %	(\$511,933)

Only the net pension liabilities are reported on Schedule 09.

PERS Plan 2/3

The City of Fircrest participates in PERS Plan 2 and PERS Plan 3. PERS Plan 2 is a defined benefit plan, and PERS Plan 3 is a defined benefit plan with a defined contribution component.

PERS Plan 2/3 accounts for the defined benefits of Plan 2 members and the defined benefit portion of benefits for Plan 3 members. PERS Plan 2/3 employer and employee contribution rates are developed by the Office of the State Actuary to fully fund Plan 2 and the defined benefit portion of Plan 3. The rates are adopted by the Pension Funding Council and are subject to change by the Legislature.

PERS Plan 3 accounts for the defined contribution portion of benefits for Plan 3 members. PERS Plan 3 defined contribution benefits are totally dependent on employee contributions and investment earnings on those contributions. Members are eligible to withdraw their defined contributions upon separation.

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 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 11 – 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 Calendar

- January 1 Tax is levied and becomes an enforceable lien against the properties.
- February 14 Tax bills are mailed.
- April 30 First of two equal installment payments are due.
- May 31 Assessed value of property established for next year's levy at 100 percent of market value.
- October 31 Second installment is due.

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 2023 was \$1.1581 per \$1,000 on an assessed valuation of \$1,467,075,590 for a total regular levy of \$1,699,077.

In 2023, the City of Fircrest levied an additional amount of \$0.3830 per \$1,000 for Emergency Medical Service (EMS) on an assessed valuation of \$1,467,075,590 for a total additional levy of \$561,929.

In 2023, the City of Fircrest levied an additional excess levy of \$0.3039 per \$1,000 for a voter-approved park bond on an assessed valuation of \$1,451,505,695 for a total additional levy of \$441,046.

Washington State Constitution and Washington State law, [RCW 84.55.010](#), limit the rate.

Note 12 – Risk Management

A. Property and Liability Risk

The City of Fircrest is a member of the 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, 2023, membership includes 196 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, Crime Protection and Liability, including General, Automobile, Wrongful Acts, and Cyber, which are included to fit the member's various needs.

The program acquires reinsurance through its administrator, Clear Risk Solutions. Liability coverage is purchased to a group aggregate limit of \$50,000,000 with a self-insured retention (SIR) of \$750,000. Members are responsible for a \$1,000 to \$50,000 deductible for each claim (can vary by member), while the program is responsible for the \$750,000 SIR. Since the program is a cooperative program, there is joint liability among the participating members toward the sharing of the \$750,000 SIR, in addition to the deductible. The program also purchases a Stop Loss Policy as another layer of protection for its membership, with an attachment point of \$8,347,047, which is fully funded in its annual budget.

Property insurance is subject to a per-occurrence SIR of \$750,000. Members are responsible for a \$1,000 deductible for each claim (some member deductibles vary). The program bears the \$750,000 SIR in addition to the deductible.

Crime insurance is subject to a per-occurrence SIR of \$25,000. Members are responsible for a \$1,000 deductible for each claim (some member deductibles vary). 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 (cities and special districts) and \$500 (fire districts), 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 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 have 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, 2023, were \$3,172,936.78.

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, 2023, 264 cities/towns/non-city entities participate and have enrollment 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, Willamette Dental Group, 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 2023, the AWC Trust HCP purchased medical stop loss insurance for Regence/Asuris and Kaiser plans at an Individual Stop Loss (ISL) of \$2 million through United States Fire Insurance Company. 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 48.62 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 2023 was \$20,195.50.

Note 13 – Other Disclosures

A. The City's financial statements include all material liabilities. City management believes there are no material contingent liabilities to record.

B. Contingencies and Litigation:

A Request for Cease-and-Desist Order (claimant not identified) was received on May 4, 2024. An attorney representing an unknown individual requested that the City prohibit all pickleball play activity at the pickleball courts because of "injurious noise." The unknown individual claimed unspecified damages related to sleeping, concentrating, working, talking on the phone, and gardening. The City has investigated this matter and has determined that the noise from pickleball play is reasonable. The City has also installed sound mitigation barriers to reduce the noise. No lawsuit has been filed.

C. Subsequent Events: On September 20, 2022, Jalaiya Frederick vs. City of Fircrest, dba Fircrest Police Department was filed in Pierce County Superior Court (cause number 22-2-08910-1). The case arose from an April 19, 2020, traffic stop and subsequent arrest of the plaintiff by two City of Fircrest police officers. The lawsuit was defended by Thomas Miller of Keating Bucklin & McCormack, obtained for the City through CIAW. The Court granted the City's motion for partial summary judgment dismissal of the assault and battery claims. On May 1, 2024, the parties reached a settlement that included the release of all remaining claims. The settlement payment was processed by the program administrator for CIAW, and an order of dismissal with prejudice was filed with the Court on May 29, 2024.

D. The City of Fircrest has active construction projects as of December 31, 2023. At year-end, the City's commitments with contractors are as follows:

Project/Contractor	Spent to Date	Remaining Commitment	Funding Source
Community Center/Kassel	\$8,265,939	\$15,500	Park Bond Proceeds/ Donations
44 th Street Lift Station/Pape & Sons Construction	\$0	\$639,461	2024 Sewer Capital Budget
Fircrest Park Field Lights & Turf Improvement/KBH Construction	\$230,358	\$55,424	RCO Grant/Park Bond Proceeds/Donations
Totals	\$8,496,297	\$710,385	The City will not need to raise any funds for these commitments.

City of Fircrest

Schedule 01

For the year ended December 31, 2023

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0583	001	General Fund	3083100	Restricted Cash and Investments - Beginning	\$800,393
0583	001	General Fund	3085100	Assigned Cash and Investments - Beginning	\$502,126
0583	001	General Fund	3085100	Assigned Cash and Investments - Beginning	\$568,395
0583	001	General Fund	3089100	Unassigned Cash and Investments - Beginning	\$3,690,833
0583	001	General Fund	3111000	Property Tax	\$1,701,027
0583	001	General Fund	3111000	Property Tax	\$562,711
0583	001	General Fund	3131100	Local Retail Sales and Use Tax	\$745,911
0583	001	General Fund	3131700	Zoo, Aquarium and Wildlife Facilities Sales and Use Tax	\$95,462
0583	001	General Fund	3137100	Criminal Justice Sales and Use Tax	\$168,999
0583	001	General Fund	3164000	Business and Occupation Taxes on Utilities	\$90,968
0583	001	General Fund	3164100	Business and Occupation Taxes on Utilities	\$169,612
0583	001	General Fund	3164200	Business and Occupation Taxes on Utilities	\$31,460
0583	001	General Fund	3164300	Business and Occupation Taxes on Utilities	\$128,662
0583	001	General Fund	3164500	Business and Occupation Taxes on Utilities	\$138,405
0583	001	General Fund	3164600	Business and Occupation Taxes on Utilities	\$144,881
0583	001	General Fund	3164700	Business and Occupation Taxes on Utilities	\$71,130
0583	001	General Fund	3219100	Franchise Fees and Royalties	\$398,090

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0583	001	General Fund	3219100	Franchise Fees and Royalties	\$9,030
0583	001	General Fund	3219100	Franchise Fees and Royalties	\$120,240
0583	001	General Fund	3219900	Other Business Licenses and Permits	\$56,452
0583	001	General Fund	3221000	Buildings, Structures and Equipment	\$23,890
0583	001	General Fund	3221000	Buildings, Structures and Equipment	\$6,269
0583	001	General Fund	3221000	Buildings, Structures and Equipment	\$3,292
0583	001	General Fund	3221000	Buildings, Structures and Equipment	\$730
0583	001	General Fund	3221000	Buildings, Structures and Equipment	\$1,297
0583	001	General Fund	3229000	Other Non-Business Licenses and Permits	\$300
0583	001	General Fund	3332060	Federal Indirect Grant from Department of Transportation	\$10,307
0583	001	General Fund	3340120	State Grant from Other Judicial Agencies	\$1,555
0583	001	General Fund	3340120	State Grant from Other Judicial Agencies	\$4,939
0583	001	General Fund	3340420	State Grant from Department of Commerce	\$62,500
0583	001	General Fund	3350401	2022-2023 biennium one-time allocations	\$10,000
0583	001	General Fund	3360098	City-County Assistance	\$100,676
0583	001	General Fund	3360621	Criminal Justice - Violent Crimes/Population	\$2,609
0583	001	General Fund	3360626	Criminal Justice - Special Programs	\$9,210
0583	001	General Fund	3360642	Marijuana Excise Tax Distribution	\$11,478
0583	001	General Fund	3360651	DUI and Other Criminal Justice Assistance	\$499
0583	001	General Fund	3360694	Liquor/Beer Excise Tax	\$50,588
0583	001	General Fund	3360695	Liquor Control Board Profits	\$44,132

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0583	001	General Fund	3360695	Liquor Control Board Profits	\$11,033
0583	001	General Fund	3414900	Court Services	\$254,100
0583	001	General Fund	3419900	Passport and Naturalization Services	\$50,260
0583	001	General Fund	3458100	Zoning and Subdivision Services	\$30,170
0583	001	General Fund	3458100	Zoning and Subdivision Services	\$3,450
0583	001	General Fund	3458300	Plan Checking Services	\$22,351
0583	001	General Fund	3473000	Activity Fees	\$192,479
0583	001	General Fund	3473000	Activity Fees	\$6,025
0583	001	General Fund	3473000	Activity Fees	\$43,056
0583	001	General Fund	3473000	Activity Fees	\$3,410
0583	001	General Fund	3473000	Activity Fees	\$625
0583	001	General Fund	3473000	Activity Fees	\$660
0583	001	General Fund	3476000	Program Fees	\$25,180
0583	001	General Fund	3476000	Program Fees	\$22,355
0583	001	General Fund	3476000	Program Fees	\$2,848
0583	001	General Fund	3476000	Program Fees	\$320
0583	001	General Fund	3476000	Program Fees	\$57,586
0583	001	General Fund	3476000	Program Fees	\$55,245
0583	001	General Fund	3476000	Program Fees	\$30
0583	001	General Fund	3531000	Traffic Infraction Penalties	\$153,215
0583	001	General Fund	3565000	Investigative Fund Assessments	\$1,762
0583	001	General Fund	3565000	Investigative Fund Assessments	\$887
0583	001	General Fund	3611100	Investment Earnings	\$348,080
0583	001	General Fund	3614000	Other Interest	\$2,470
0583	001	General Fund	3614000	Other Interest	\$7,291
0583	001	General Fund	3614000	Other Interest	\$1,496
0583	001	General Fund	3614000	Other Interest	\$7,686
0583	001	General Fund	3624000	Rents and Leases	\$73,836
0583	001	General Fund	3624000	Rents and Leases	\$5,200
0583	001	General Fund	3624000	Rents and Leases	\$50

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0583	001	General Fund	3624000	Rents and Leases	\$114
0583	001	General Fund	3625000	Rents and Leases	\$90,595
0583	001	General Fund	3625000	Rents and Leases	\$5,000
0583	001	General Fund	3625000	Rents and Leases	\$2,420
0583	001	General Fund	3625000	Rents and Leases	\$15,512
0583	001	General Fund	3625000	Rents and Leases	\$13,473
0583	001	General Fund	3670000	Contributions and Donations from Nongovernmental Sources	\$41,438
0583	001	General Fund	3670000	Contributions and Donations from Nongovernmental Sources	\$7,272
0583	001	General Fund	3670000	Contributions and Donations from Nongovernmental Sources	\$2,775
0583	001	General Fund	3670000	Contributions and Donations from Nongovernmental Sources	\$6,658
0583	001	General Fund	3691000	Sale of Surplus	\$3,356
0583	001	General Fund	3694000	Judgments and Settlements	\$900
0583	001	General Fund	3698100	Cash Adjustments	\$59
0583	001	General Fund	3699100	Miscellaneous Other Operating	\$4,243
0583	001	General Fund	3089100	Unassigned Cash and Investments - Beginning	\$425,495
0583	001	General Fund	3224000	Street and Curb Permits	\$8,747
0583	001	General Fund	3360071	Multimodal Transportation - Cities	\$9,368
0583	001	General Fund	3360087	Motor Vehicle Fuel Tax - City Streets	\$133,595
0583	001	General Fund	3611100	Investment Earnings	\$18,733
0583	001	General Fund	3670000	Contributions and Donations from Nongovernmental Sources	\$7,770

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0583	001	General Fund	3670000	Contributions and Donations from Nongovernmental Sources	\$1,755
0583	105	Police Investigation Fund	3083100	Restricted Cash and Investments - Beginning	\$12,701
0583	105	Police Investigation Fund	3611100	Investment Earnings	\$632
0583	150	Cumulative Reserve Fund	3084100	Committed Cash and Investments - Beginning	\$1,212,846
0583	201	Park Bond Debt Service Fund	3083100	Restricted Cash and Investments - Beginning	\$135,816
0583	201	Park Bond Debt Service Fund	3111000	Property Tax	\$441,634
0583	201	Park Bond Debt Service Fund	3611100	Investment Earnings	\$561
0583	301	Park Bond Capital Fund	3083100	Restricted Cash and Investments - Beginning	\$1,675,641
0583	301	Park Bond Capital Fund	3340270	State Grant from Recreation and Conservation Office	\$16,000
0583	301	Park Bond Capital Fund	3611100	Investment Earnings	\$79,633
0583	301	Park Bond Capital Fund	3670000	Contributions and Donations from Nongovernmental Sources	\$750,000
0583	310	Reet	3083100	Restricted Cash and Investments - Beginning	\$706,962
0583	310	Reet	3083100	Restricted Cash and Investments - Beginning	\$1,753,095
0583	310	Reet	3183400	REET 1 - First Quarter Percent	\$138,499
0583	310	Reet	3183500	REET 2 - Second Quarter Percent	\$138,499
0583	310	Reet	3611100	Investment Earnings	\$37,092
0583	310	Reet	3611100	Investment Earnings	\$90,810
0583	415	Storm Drain	3085100	Assigned Cash and Investments - Beginning	\$369,106
0583	415	Storm Drain	3340310	State Grant from Department of Ecology	\$75,000
0583	415	Storm Drain	3431000	Storm Drainage Sales and Services	\$529,384
0583	415	Storm Drain	3431000	Storm Drainage Sales and Services	\$415

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0583	415	Storm Drain	3431000	Storm Drainage Sales and Services	\$5,529
0583	415	Storm Drain	3611100	Investment Earnings	\$45,204
0583	415	Storm Drain	3085100	Assigned Cash and Investments - Beginning	\$681,075
0583	415	Storm Drain	3340310	State Grant from Department of Ecology	\$147,528
0583	425	Water Fund (department)	3085100	Assigned Cash and Investments - Beginning	\$42,463
0583	425	Water Fund (department)	3085100	Assigned Cash and Investments - Beginning	\$244,152
0583	425	Water Fund (department)	3434000	Water Sales and Services	\$1,141,530
0583	425	Water Fund (department)	3434000	Water Sales and Services	\$1,138
0583	425	Water Fund (department)	3434000	Water Sales and Services	\$12,046
0583	425	Water Fund (department)	3611100	Investment Earnings	\$15,278
0583	425	Water Fund (department)	3625000	Rents and Leases	\$36,416
0583	425	Water Fund (department)	3625000	Rents and Leases	\$38,388
0583	425	Water Fund (department)	3699100	Miscellaneous Other Operating	\$2,015
0583	425	Water Fund (department)	3083100	Restricted Cash and Investments - Beginning	\$644
0583	425	Water Fund (department)	3085100	Assigned Cash and Investments - Beginning	\$214,668
0583	430	Sewer Fund (department)	3085100	Assigned Cash and Investments - Beginning	\$1,386,211
0583	430	Sewer Fund (department)	3435000	Sewer/Reclaimed Water Sales and Services	\$2,828,293
0583	430	Sewer Fund (department)	3435000	Sewer/Reclaimed Water Sales and Services	\$6,934
0583	430	Sewer Fund (department)	3435000	Sewer/Reclaimed Water Sales and Services	\$458
0583	430	Sewer Fund (department)	3435000	Sewer/Reclaimed Water Sales and Services	\$19,530
0583	430	Sewer Fund (department)	3611100	Investment Earnings	\$132,637
0583	430	Sewer Fund (department)	3699100	Miscellaneous Other Operating	(\$431)

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0583	430	Sewer Fund (department)	3085100	Assigned Cash and Investments - Beginning	\$1,351,997
0583	430	Sewer Fund (department)	3681000	Special Assessments - Capital	\$12,380
0583	501	Equipment Rental Fund	3085100	Assigned Cash and Investments - Beginning	\$1,908,856
0583	501	Equipment Rental Fund	3483000	Internal Service Funds Sales and Services	\$111,805
0583	501	Equipment Rental Fund	3483000	Internal Service Funds Sales and Services	\$32,494
0583	501	Equipment Rental Fund	3483000	Internal Service Funds Sales and Services	\$58,029
0583	501	Equipment Rental Fund	3483000	Internal Service Funds Sales and Services	\$46,546
0583	501	Equipment Rental Fund	3611100	Investment Earnings	\$94,512
0583	501	Equipment Rental Fund	3624000	Rents and Leases	\$4,706
0583	501	Equipment Rental Fund	3691000	Sale of Surplus	\$27,553
0583	650	Fircrest Court Agency Account	3082100	Nonspendable Cash and Investments - Beginning	\$4,050
0583	651	Ruston Court Agency Account	3082100	Nonspendable Cash and Investments - Beginning	\$80
0583	001	General Fund	5116010	Legislative Activities	\$35,511
0583	001	General Fund	5116010	Legislative Activities	(\$12,642)
0583	001	General Fund	5116020	Legislative Activities	\$2,917
0583	001	General Fund	5116020	Legislative Activities	(\$1,038)
0583	001	General Fund	5116030	Legislative Activities	\$160
0583	001	General Fund	5116030	Legislative Activities	(\$57)
0583	001	General Fund	5116040	Legislative Activities	\$4,995
0583	001	General Fund	5116040	Legislative Activities	\$907
0583	001	General Fund	5116040	Legislative Activities	\$159
0583	001	General Fund	5116040	Legislative Activities	\$166
0583	001	General Fund	5116040	Legislative Activities	\$994
0583	001	General Fund	5116040	Legislative Activities	\$5,137
0583	001	General Fund	5116040	Legislative Activities	\$2,447
0583	001	General Fund	5116040	Legislative Activities	\$2,189
0583	001	General Fund	5116040	Legislative Activities	\$107
0583	001	General Fund	5116040	Legislative Activities	\$95
0583	001	General Fund	5116040	Legislative Activities	(\$6,122)

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0583	001	General Fund	5125110	Non-Contracted Court	\$288,941
0583	001	General Fund	5125120	Non-Contracted Court	\$62,861
0583	001	General Fund	5125130	Non-Contracted Court	\$3,556
0583	001	General Fund	5125130	Non-Contracted Court	\$762
0583	001	General Fund	5125130	Non-Contracted Court	\$594
0583	001	General Fund	5125140	Non-Contracted Court	\$4,613
0583	001	General Fund	5125140	Non-Contracted Court	\$2,609
0583	001	General Fund	5125140	Non-Contracted Court	\$30
0583	001	General Fund	5125140	Non-Contracted Court	\$1,360
0583	001	General Fund	5125140	Non-Contracted Court	\$490
0583	001	General Fund	5125140	Non-Contracted Court	\$166
0583	001	General Fund	5125140	Non-Contracted Court	\$368
0583	001	General Fund	5125140	Non-Contracted Court	\$400
0583	001	General Fund	5125240	Contracted Court	\$2,963
0583	001	General Fund	5125240	Contracted Court	\$150
0583	001	General Fund	5131010	Executive Office	\$264,733
0583	001	General Fund	5131010	Executive Office	(\$94,243)
0583	001	General Fund	5131020	Executive Office	\$64,366
0583	001	General Fund	5131020	Executive Office	(\$22,914)
0583	001	General Fund	5131030	Executive Office	\$819
0583	001	General Fund	5131030	Executive Office	\$1,326
0583	001	General Fund	5131030	Executive Office	(\$764)
0583	001	General Fund	5131040	Executive Office	\$67,118
0583	001	General Fund	5131040	Executive Office	\$1,291
0583	001	General Fund	5131040	Executive Office	\$4,783
0583	001	General Fund	5131040	Executive Office	\$300
0583	001	General Fund	5131040	Executive Office	\$1,264
0583	001	General Fund	5131040	Executive Office	\$1,760
0583	001	General Fund	5131040	Executive Office	\$1,724
0583	001	General Fund	5131040	Executive Office	(\$27,852)
0583	001	General Fund	5142310	Financial Services	\$259,061
0583	001	General Fund	5142310	Financial Services	\$3,746
0583	001	General Fund	5142310	Financial Services	(\$93,557)
0583	001	General Fund	5142320	Financial Services	\$68,945

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0583	001	General Fund	5142320	Financial Services	(\$24,544)
0583	001	General Fund	5142330	Financial Services	\$238
0583	001	General Fund	5142330	Financial Services	\$1,068
0583	001	General Fund	5142330	Financial Services	(\$465)
0583	001	General Fund	5142340	Financial Services	\$1,050
0583	001	General Fund	5142340	Financial Services	\$964
0583	001	General Fund	5142340	Financial Services	\$152
0583	001	General Fund	5142340	Financial Services	\$1,365
0583	001	General Fund	5142340	Financial Services	\$550
0583	001	General Fund	5142340	Financial Services	(\$5,191)
0583	001	General Fund	5144040	Election Services	\$35,679
0583	001	General Fund	5144040	Election Services	(\$12,701)
0583	001	General Fund	5154140	External Legal Services - Advice	\$72,800
0583	001	General Fund	5154140	External Legal Services - Advice	\$63,386
0583	001	General Fund	5154140	External Legal Services - Advice	\$18,458
0583	001	General Fund	5154140	External Legal Services - Advice	\$138,666
0583	001	General Fund	5154140	External Legal Services - Advice	\$2,264
0583	001	General Fund	5154140	External Legal Services - Advice	(\$105,221)
0583	001	General Fund	5177820	Unemployment Compensation	\$20,196
0583	001	General Fund	5179030	Other Employee Benefit Programs	\$862
0583	001	General Fund	5179040	Other Employee Benefit Programs	\$367
0583	001	General Fund	5181010	Personnel Services	\$21,948
0583	001	General Fund	5181010	Personnel Services	(\$7,813)
0583	001	General Fund	5181020	Personnel Services	\$8,095
0583	001	General Fund	5181020	Personnel Services	(\$2,882)
0583	001	General Fund	5181030	Personnel Services	\$18
0583	001	General Fund	5181030	Personnel Services	\$5,221
0583	001	General Fund	5181030	Personnel Services	\$1,371
0583	001	General Fund	5181030	Personnel Services	\$152

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0583	001	General Fund	5181030	Personnel Services	(\$2,407)
0583	001	General Fund	5181040	Personnel Services	\$16,819
0583	001	General Fund	5181040	Personnel Services	\$16,398
0583	001	General Fund	5181040	Personnel Services	\$12,721
0583	001	General Fund	5181040	Personnel Services	\$3,274
0583	001	General Fund	5181040	Personnel Services	\$2,719
0583	001	General Fund	5181040	Personnel Services	\$1,753
0583	001	General Fund	5181040	Personnel Services	\$30,285
0583	001	General Fund	5181040	Personnel Services	\$13,524
0583	001	General Fund	5181040	Personnel Services	\$130
0583	001	General Fund	5181040	Personnel Services	\$27
0583	001	General Fund	5181040	Personnel Services	\$240
0583	001	General Fund	5181040	Personnel Services	(\$34,366)
0583	001	General Fund	5181110	Personnel Services	\$28,227
0583	001	General Fund	5181110	Personnel Services	(\$10,049)
0583	001	General Fund	5181120	Personnel Services	\$5,561
0583	001	General Fund	5181120	Personnel Services	(\$1,980)
0583	001	General Fund	5181130	Personnel Services	\$7
0583	001	General Fund	5181130	Personnel Services	(\$2)
0583	001	General Fund	5181140	Personnel Services	\$13,560
0583	001	General Fund	5181140	Personnel Services	\$629
0583	001	General Fund	5181140	Personnel Services	\$805
0583	001	General Fund	5181140	Personnel Services	\$33
0583	001	General Fund	5181140	Personnel Services	\$60
0583	001	General Fund	5181140	Personnel Services	(\$5,371)
0583	001	General Fund	5182040	Property Management Services	\$32
0583	001	General Fund	5183010	Maintenance/Security/Insurance/Janitorial Services	\$139,675
0583	001	General Fund	5183010	Maintenance/Security/Insurance/Janitorial Services	\$445
0583	001	General Fund	5183010	Maintenance/Security/Insurance/Janitorial Services	\$722

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0583	001	General Fund	5183010	Maintenance/Security/Insurance/Janitorial Services	(\$50,138)
0583	001	General Fund	5183020	Maintenance/Security/Insurance/Janitorial Services	\$59,782
0583	001	General Fund	5183020	Maintenance/Security/Insurance/Janitorial Services	(\$21,282)
0583	001	General Fund	5183030	Maintenance/Security/Insurance/Janitorial Services	\$495
0583	001	General Fund	5183030	Maintenance/Security/Insurance/Janitorial Services	\$1,283
0583	001	General Fund	5183030	Maintenance/Security/Insurance/Janitorial Services	\$3,221
0583	001	General Fund	5183030	Maintenance/Security/Insurance/Janitorial Services	\$4,074
0583	001	General Fund	5183030	Maintenance/Security/Insurance/Janitorial Services	\$4,198
0583	001	General Fund	5183030	Maintenance/Security/Insurance/Janitorial Services	\$1,027
0583	001	General Fund	5183030	Maintenance/Security/Insurance/Janitorial Services	\$1,434
0583	001	General Fund	5183030	Maintenance/Security/Insurance/Janitorial Services	(\$5,601)
0583	001	General Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$47,551
0583	001	General Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$1,064
0583	001	General Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$4,706
0583	001	General Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$312,549

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0583	001	General Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$2,000
0583	001	General Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$13,787
0583	001	General Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$6,309
0583	001	General Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$11,346
0583	001	General Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$12,718
0583	001	General Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$1,847
0583	001	General Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$60
0583	001	General Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$3,100
0583	001	General Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$3,586
0583	001	General Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$1,204
0583	001	General Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	(\$150,166)
0583	001	General Fund	5188110	Information Technology Services	\$36,571
0583	001	General Fund	5188110	Information Technology Services	(\$13,019)
0583	001	General Fund	5188120	Information Technology Services	\$6,678
0583	001	General Fund	5188120	Information Technology Services	(\$2,377)
0583	001	General Fund	5188130	Information Technology Services	\$2,958
0583	001	General Fund	5188130	Information Technology Services	(\$1,053)

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0583	001	General Fund	5188140	Information Technology Services	\$80,952
0583	001	General Fund	5188140	Information Technology Services	\$2,317
0583	001	General Fund	5188140	Information Technology Services	\$3,191
0583	001	General Fund	5188140	Information Technology Services	\$18,058
0583	001	General Fund	5188140	Information Technology Services	(\$37,207)
0583	001	General Fund	5211010	Administration	\$3,060
0583	001	General Fund	5211020	Administration	\$545
0583	001	General Fund	5211030	Administration	\$9
0583	001	General Fund	5211040	Administration	\$2,420
0583	001	General Fund	5211040	Administration	\$107
0583	001	General Fund	5211040	Administration	\$1,853
0583	001	General Fund	5211040	Administration	\$835
0583	001	General Fund	5212210	Police Operations	\$993,504
0583	001	General Fund	5212210	Police Operations	\$50,448
0583	001	General Fund	5212210	Police Operations	\$5,053
0583	001	General Fund	5212210	Police Operations	\$2,752
0583	001	General Fund	5212210	Police Operations	\$301
0583	001	General Fund	5212220	Police Operations	\$350,956
0583	001	General Fund	5212220	Police Operations	\$8,943
0583	001	General Fund	5212220	Police Operations	\$683
0583	001	General Fund	5212220	Police Operations	\$4,155
0583	001	General Fund	5212230	Police Operations	\$4,468
0583	001	General Fund	5212230	Police Operations	\$3,151
0583	001	General Fund	5212240	Police Operations	\$120,614
0583	001	General Fund	5212240	Police Operations	\$86,740
0583	001	General Fund	5212240	Police Operations	\$2,400
0583	001	General Fund	5212240	Police Operations	\$12,030
0583	001	General Fund	5212240	Police Operations	\$32,200
0583	001	General Fund	5212240	Police Operations	\$9,748
0583	001	General Fund	5212240	Police Operations	\$1,798
0583	001	General Fund	5212240	Police Operations	\$1,480

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0583	001	General Fund	5212240	Police Operations	\$1,647
0583	001	General Fund	5212240	Police Operations	\$88,336
0583	001	General Fund	5212240	Police Operations	\$49,234
0583	001	General Fund	5212240	Police Operations	\$871
0583	001	General Fund	5212240	Police Operations	\$7,701
0583	001	General Fund	5212240	Police Operations	\$170
0583	001	General Fund	5212240	Police Operations	\$310
0583	001	General Fund	5212240	Police Operations	\$7,687
0583	001	General Fund	5212240	Police Operations	\$10,334
0583	001	General Fund	5212240	Police Operations	\$1,366
0583	001	General Fund	5222040	Fire Suppression and Emergency Medical Services	\$232,848
0583	001	General Fund	5222040	Fire Suppression and Emergency Medical Services	\$562,040
0583	001	General Fund	5236040	Care and Custody of Prisoners	\$8,138
0583	001	General Fund	5242010	Inspections, Permits, Certificates and Licenses	\$54,232
0583	001	General Fund	5242020	Inspections, Permits, Certificates and Licenses	\$21,242
0583	001	General Fund	5242030	Inspections, Permits, Certificates and Licenses	\$863
0583	001	General Fund	5242030	Inspections, Permits, Certificates and Licenses	\$588
0583	001	General Fund	5242040	Inspections, Permits, Certificates and Licenses	\$47,775
0583	001	General Fund	5242040	Inspections, Permits, Certificates and Licenses	\$2,880
0583	001	General Fund	5242040	Inspections, Permits, Certificates and Licenses	\$180
0583	001	General Fund	5242040	Inspections, Permits, Certificates and Licenses	\$193
0583	001	General Fund	5242040	Inspections, Permits, Certificates and Licenses	\$249
0583	001	General Fund	5256010	Disaster Preparedness	\$5,837
0583	001	General Fund	5256010	Disaster Preparedness	(\$2,078)
0583	001	General Fund	5256020	Disaster Preparedness	\$1,433
0583	001	General Fund	5256020	Disaster Preparedness	(\$510)

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0583	001	General Fund	5537040	Pollution Control and Remediation	\$5,278
0583	001	General Fund	5543040	Animal Control	\$9,177
0583	001	General Fund	5586010	Planning	\$57,829
0583	001	General Fund	5586020	Planning	\$22,226
0583	001	General Fund	5586030	Planning	\$680
0583	001	General Fund	5586030	Planning	\$588
0583	001	General Fund	5586040	Planning	\$124,689
0583	001	General Fund	5586040	Planning	\$297
0583	001	General Fund	5586040	Planning	\$180
0583	001	General Fund	5586040	Planning	\$300
0583	001	General Fund	5586040	Planning	\$166
0583	001	General Fund	5586040	Planning	\$343
0583	001	General Fund	5586040	Planning	\$200
0583	001	General Fund	5586040	Planning	\$3,228
0583	001	General Fund	5586040	Planning	\$2,743
0583	001	General Fund	5666640	Chemical Dependency Services	\$2,118
0583	001	General Fund	5711010	Educational and Recreational Activities	\$244,746
0583	001	General Fund	5711010	Educational and Recreational Activities	\$3,201
0583	001	General Fund	5711010	Educational and Recreational Activities	\$85,549
0583	001	General Fund	5711020	Educational and Recreational Activities	\$111,082
0583	001	General Fund	5711030	Educational and Recreational Activities	\$969
0583	001	General Fund	5711030	Educational and Recreational Activities	\$3,024
0583	001	General Fund	5711030	Educational and Recreational Activities	\$6,673
0583	001	General Fund	5711030	Educational and Recreational Activities	\$663
0583	001	General Fund	5711030	Educational and Recreational Activities	\$7,187
0583	001	General Fund	5711030	Educational and Recreational Activities	\$1,453
0583	001	General Fund	5711040	Educational and Recreational Activities	\$2,659

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0583	001	General Fund	5711040	Educational and Recreational Activities	\$3,484
0583	001	General Fund	5711040	Educational and Recreational Activities	\$1,254
0583	001	General Fund	5711040	Educational and Recreational Activities	\$16,933
0583	001	General Fund	5711040	Educational and Recreational Activities	\$1,508
0583	001	General Fund	5711040	Educational and Recreational Activities	\$172
0583	001	General Fund	5712040	Educational and Recreational Activities	\$720
0583	001	General Fund	5712040	Educational and Recreational Activities	\$1,280
0583	001	General Fund	5712040	Educational and Recreational Activities	\$89
0583	001	General Fund	5712040	Educational and Recreational Activities	\$35,287
0583	001	General Fund	5712040	Educational and Recreational Activities	\$7,455
0583	001	General Fund	5712040	Educational and Recreational Activities	\$696
0583	001	General Fund	5712040	Educational and Recreational Activities	\$7,840
0583	001	General Fund	5722140	Library Services	\$13,061
0583	001	General Fund	5739040	Other Cultural and Community Events	\$71,811
0583	001	General Fund	5762010	Swimming Pools	\$32,615
0583	001	General Fund	5762010	Swimming Pools	\$1,034
0583	001	General Fund	5762010	Swimming Pools	\$159,852
0583	001	General Fund	5762020	Swimming Pools	\$36,773
0583	001	General Fund	5762030	Swimming Pools	\$118
0583	001	General Fund	5762030	Swimming Pools	\$24,692
0583	001	General Fund	5762030	Swimming Pools	\$2,850
0583	001	General Fund	5762030	Swimming Pools	\$12,538
0583	001	General Fund	5762030	Swimming Pools	\$484
0583	001	General Fund	5762030	Swimming Pools	\$3,044
0583	001	General Fund	5762040	Swimming Pools	\$2,549
0583	001	General Fund	5762040	Swimming Pools	\$20,878
0583	001	General Fund	5762040	Swimming Pools	\$31,594

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0583	001	General Fund	5762040	Swimming Pools	\$605
0583	001	General Fund	5762040	Swimming Pools	\$3,273
0583	001	General Fund	5762040	Swimming Pools	\$2,662
0583	001	General Fund	5768010	General Parks	\$124,806
0583	001	General Fund	5768010	General Parks	\$1,167
0583	001	General Fund	5768010	General Parks	\$11,341
0583	001	General Fund	5768020	General Parks	\$67,582
0583	001	General Fund	5768030	General Parks	\$151
0583	001	General Fund	5768030	General Parks	\$401
0583	001	General Fund	5768030	General Parks	\$12,105
0583	001	General Fund	5768030	General Parks	\$1,202
0583	001	General Fund	5768040	General Parks	\$202
0583	001	General Fund	5768040	General Parks	\$1,080
0583	001	General Fund	5768040	General Parks	\$139
0583	001	General Fund	5768040	General Parks	\$44,483
0583	001	General Fund	5768040	General Parks	\$1,667
0583	001	General Fund	5768040	General Parks	\$9,459
0583	001	General Fund	5768040	General Parks	\$17,050
0583	001	General Fund	5768040	General Parks	\$7,356
0583	001	General Fund	5768040	General Parks	\$1,044
0583	001	General Fund	5089100	Unassigned Cash and Investments - Ending	\$3,892,884
0583	001	General Fund	5083100	Restricted Cash and Investments - Ending	\$335,369
0583	001	General Fund	5085100	Assigned Cash and Investments - Ending	\$475,243
0583	001	General Fund	5085100	Assigned Cash and Investments - Ending	\$555,550
0583	001	General Fund	5423010	Roadway	\$94,484
0583	001	General Fund	5423010	Roadway	\$6,912
0583	001	General Fund	5423010	Roadway	\$14,677
0583	001	General Fund	5423010	Roadway	\$31,815
0583	001	General Fund	5423020	Roadway	\$41,894
0583	001	General Fund	5423020	Roadway	\$662
0583	001	General Fund	5423020	Roadway	\$8,699
0583	001	General Fund	5423030	Roadway	\$493

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0583	001	General Fund	5423030	Roadway	\$15,670
0583	001	General Fund	5423030	Roadway	\$4,286
0583	001	General Fund	5423030	Roadway	\$1,403
0583	001	General Fund	5423030	Roadway	\$1,161
0583	001	General Fund	5423040	Roadway	\$6,969
0583	001	General Fund	5423040	Roadway	\$1,238
0583	001	General Fund	5423040	Roadway	\$17
0583	001	General Fund	5423040	Roadway	\$316
0583	001	General Fund	5423040	Roadway	\$22,335
0583	001	General Fund	5423040	Roadway	\$4,568
0583	001	General Fund	5423040	Roadway	\$2,378
0583	001	General Fund	5423040	Roadway	\$973
0583	001	General Fund	5423040	Roadway	\$20,525
0583	001	General Fund	5423040	Roadway	\$32,494
0583	001	General Fund	5423040	Roadway	\$20,367
0583	001	General Fund	5423040	Roadway	\$189
0583	001	General Fund	5423040	Roadway	\$43,103
0583	001	General Fund	5426310	Street Lighting	\$3,739
0583	001	General Fund	5426310	Street Lighting	\$124
0583	001	General Fund	5426320	Street Lighting	\$1,571
0583	001	General Fund	5426330	Street Lighting	\$994
0583	001	General Fund	5426330	Street Lighting	\$922
0583	001	General Fund	5426340	Street Lighting	\$15,125
0583	001	General Fund	5426340	Street Lighting	\$4,408
0583	001	General Fund	5428010	Ancillary Operations	\$13,404
0583	001	General Fund	5428010	Ancillary Operations	\$334
0583	001	General Fund	5428010	Ancillary Operations	\$4,957
0583	001	General Fund	5428020	Ancillary Operations	\$6,349
0583	001	General Fund	5428030	Ancillary Operations	\$2,967
0583	001	General Fund	5428030	Ancillary Operations	\$5,306
0583	001	General Fund	5428030	Ancillary Operations	\$9,201
0583	001	General Fund	5428030	Ancillary Operations	\$1,513
0583	001	General Fund	5428030	Ancillary Operations	\$758
0583	001	General Fund	5428040	Ancillary Operations	\$1,230

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0583	001	General Fund	5428040	Ancillary Operations	\$20,930
0583	001	General Fund	5428040	Ancillary Operations	\$15,850
0583	001	General Fund	5089100	Unassigned Cash and Investments - Ending	\$400,828
0583	105	Police Investigation Fund	5083100	Restricted Cash and Investments - Ending	\$13,333
0583	150	Cumulative Reserve Fund	5084100	Committed Cash and Investments - Ending	\$1,979,506
0583	201	Park Bond Debt Service Fund	5083100	Restricted Cash and Investments - Ending	\$149,811
0583	301	Park Bond Capital Fund	5083100	Restricted Cash and Investments - Ending	\$1,401,290
0583	310	Reet	5083100	Restricted Cash and Investments - Ending	\$2,774,457
0583	415	Storm Drain	5315010	Storm Drainage Utilities	\$143,885
0583	415	Storm Drain	5315010	Storm Drainage Utilities	\$6,244
0583	415	Storm Drain	5315010	Storm Drainage Utilities	\$32,882
0583	415	Storm Drain	5315020	Storm Drainage Utilities	\$58,360
0583	415	Storm Drain	5315020	Storm Drainage Utilities	\$662
0583	415	Storm Drain	5315020	Storm Drainage Utilities	\$8,991
0583	415	Storm Drain	5315030	Storm Drainage Utilities	\$493
0583	415	Storm Drain	5315030	Storm Drainage Utilities	\$1,593
0583	415	Storm Drain	5315030	Storm Drainage Utilities	\$10,105
0583	415	Storm Drain	5315030	Storm Drainage Utilities	\$849
0583	415	Storm Drain	5315030	Storm Drainage Utilities	\$1,200
0583	415	Storm Drain	5315040	Storm Drainage Utilities	\$27,641
0583	415	Storm Drain	5315040	Storm Drainage Utilities	\$92
0583	415	Storm Drain	5315040	Storm Drainage Utilities	\$1,238
0583	415	Storm Drain	5315040	Storm Drainage Utilities	\$2,101
0583	415	Storm Drain	5315040	Storm Drainage Utilities	\$9,199
0583	415	Storm Drain	5315040	Storm Drainage Utilities	\$31,460
0583	415	Storm Drain	5315040	Storm Drainage Utilities	\$316
0583	415	Storm Drain	5315040	Storm Drainage Utilities	\$21,835
0583	415	Storm Drain	5315040	Storm Drainage Utilities	\$12,257
0583	415	Storm Drain	5315040	Storm Drainage Utilities	\$2,378
0583	415	Storm Drain	5315040	Storm Drainage Utilities	\$1,719
0583	415	Storm Drain	5315040	Storm Drainage Utilities	\$46,546

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0583	415	Storm Drain	5315040	Storm Drainage Utilities	\$14,966
0583	415	Storm Drain	5315040	Storm Drainage Utilities	\$171
0583	415	Storm Drain	5315040	Storm Drainage Utilities	\$8,887
0583	415	Storm Drain	5315040	Storm Drainage Utilities	\$187
0583	415	Storm Drain	5315040	Storm Drainage Utilities	\$189
0583	415	Storm Drain	5315040	Storm Drainage Utilities	\$3,239
0583	415	Storm Drain	5315040	Storm Drainage Utilities	\$44,556
0583	415	Storm Drain	5085100	Assigned Cash and Investments - Ending	\$446,703
0583	415	Storm Drain	5085100	Assigned Cash and Investments - Ending	\$515,820
0583	425	Water Fund (department)	5085100	Assigned Cash and Investments - Ending	\$42,643
0583	425	Water Fund (department)	5341010	Water Utilities	\$122,971
0583	425	Water Fund (department)	5341010	Water Utilities	\$1,466
0583	425	Water Fund (department)	5341010	Water Utilities	\$167
0583	425	Water Fund (department)	5341010	Water Utilities	\$69,106
0583	425	Water Fund (department)	5341020	Water Utilities	\$47,918
0583	425	Water Fund (department)	5341020	Water Utilities	\$662
0583	425	Water Fund (department)	5341020	Water Utilities	\$18,895
0583	425	Water Fund (department)	5341030	Water Utilities	\$493
0583	425	Water Fund (department)	5341030	Water Utilities	\$268
0583	425	Water Fund (department)	5341030	Water Utilities	\$2,522
0583	425	Water Fund (department)	5341040	Water Utilities	\$18,011
0583	425	Water Fund (department)	5341040	Water Utilities	\$1,972
0583	425	Water Fund (department)	5341040	Water Utilities	\$2,142
0583	425	Water Fund (department)	5341040	Water Utilities	\$1,522

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0583	425	Water Fund (department)	5341040	Water Utilities	\$58,759
0583	425	Water Fund (department)	5341040	Water Utilities	\$90,968
0583	425	Water Fund (department)	5341040	Water Utilities	\$316
0583	425	Water Fund (department)	5341040	Water Utilities	\$22,575
0583	425	Water Fund (department)	5341040	Water Utilities	\$3,742
0583	425	Water Fund (department)	5341040	Water Utilities	\$29,014
0583	425	Water Fund (department)	5341040	Water Utilities	\$604
0583	425	Water Fund (department)	5341040	Water Utilities	\$3,524
0583	425	Water Fund (department)	5341040	Water Utilities	\$1,099
0583	425	Water Fund (department)	5341040	Water Utilities	\$1,643
0583	425	Water Fund (department)	5341040	Water Utilities	\$3,239
0583	425	Water Fund (department)	5341040	Water Utilities	\$93,643
0583	425	Water Fund (department)	5345010	Water Utilities	\$160,858
0583	425	Water Fund (department)	5345010	Water Utilities	\$10,764
0583	425	Water Fund (department)	5345010	Water Utilities	\$890
0583	425	Water Fund (department)	5345020	Water Utilities	\$74,524
0583	425	Water Fund (department)	5345030	Water Utilities	\$15,764
0583	425	Water Fund (department)	5345040	Water Utilities	\$19,161
0583	425	Water Fund (department)	5345040	Water Utilities	\$9,865
0583	425	Water Fund (department)	5348010	Water Utilities	\$19,191
0583	425	Water Fund (department)	5348010	Water Utilities	\$188

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0583	425	Water Fund (department)	5348020	Water Utilities	\$9,163
0583	425	Water Fund (department)	5348030	Water Utilities	\$5,434
0583	425	Water Fund (department)	5348030	Water Utilities	\$7,474
0583	425	Water Fund (department)	5348030	Water Utilities	\$7,648
0583	425	Water Fund (department)	5348030	Water Utilities	\$3,007
0583	425	Water Fund (department)	5348040	Water Utilities	\$6,285
0583	425	Water Fund (department)	5348040	Water Utilities	\$77,559
0583	425	Water Fund (department)	5348040	Water Utilities	\$1,262
0583	425	Water Fund (department)	5348040	Water Utilities	\$39
0583	425	Water Fund (department)	5531030	Soil and Water Conservation	\$142
0583	425	Water Fund (department)	5085100	Assigned Cash and Investments - Ending	\$243,189
0583	425	Water Fund (department)	5085100	Assigned Cash and Investments - Ending	\$203,377
0583	425	Water Fund (department)	5083100	Restricted Cash and Investments - Ending	\$147,270
0583	430	Sewer Fund (department)	5351010	Sewer/Reclaimed Water Utilities	\$112,690
0583	430	Sewer Fund (department)	5351010	Sewer/Reclaimed Water Utilities	\$674
0583	430	Sewer Fund (department)	5351010	Sewer/Reclaimed Water Utilities	\$149,734
0583	430	Sewer Fund (department)	5351020	Sewer/Reclaimed Water Utilities	\$43,583
0583	430	Sewer Fund (department)	5351020	Sewer/Reclaimed Water Utilities	\$662
0583	430	Sewer Fund (department)	5351020	Sewer/Reclaimed Water Utilities	\$40,941
0583	430	Sewer Fund (department)	5351030	Sewer/Reclaimed Water Utilities	\$520
0583	430	Sewer Fund (department)	5351030	Sewer/Reclaimed Water Utilities	\$329

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0583	430	Sewer Fund (department)	5351030	Sewer/Reclaimed Water Utilities	\$5,465
0583	430	Sewer Fund (department)	5351040	Sewer/Reclaimed Water Utilities	\$47,364
0583	430	Sewer Fund (department)	5351040	Sewer/Reclaimed Water Utilities	\$1,628
0583	430	Sewer Fund (department)	5351040	Sewer/Reclaimed Water Utilities	\$2,101
0583	430	Sewer Fund (department)	5351040	Sewer/Reclaimed Water Utilities	\$47,683
0583	430	Sewer Fund (department)	5351040	Sewer/Reclaimed Water Utilities	\$169,612
0583	430	Sewer Fund (department)	5351040	Sewer/Reclaimed Water Utilities	\$316
0583	430	Sewer Fund (department)	5351040	Sewer/Reclaimed Water Utilities	\$23,850
0583	430	Sewer Fund (department)	5351040	Sewer/Reclaimed Water Utilities	\$3,521
0583	430	Sewer Fund (department)	5351040	Sewer/Reclaimed Water Utilities	\$91
0583	430	Sewer Fund (department)	5351040	Sewer/Reclaimed Water Utilities	\$29,015
0583	430	Sewer Fund (department)	5351040	Sewer/Reclaimed Water Utilities	\$1,029
0583	430	Sewer Fund (department)	5351040	Sewer/Reclaimed Water Utilities	\$189
0583	430	Sewer Fund (department)	5351040	Sewer/Reclaimed Water Utilities	\$187
0583	430	Sewer Fund (department)	5351040	Sewer/Reclaimed Water Utilities	\$3,239
0583	430	Sewer Fund (department)	5351040	Sewer/Reclaimed Water Utilities	\$202,899
0583	430	Sewer Fund (department)	5355010	Sewer/Reclaimed Water Utilities	\$50,396
0583	430	Sewer Fund (department)	5355010	Sewer/Reclaimed Water Utilities	\$9,560
0583	430	Sewer Fund (department)	5355020	Sewer/Reclaimed Water Utilities	\$20,802
0583	430	Sewer Fund (department)	5355030	Sewer/Reclaimed Water Utilities	\$4,199
0583	430	Sewer Fund (department)	5355040	Sewer/Reclaimed Water Utilities	\$21,656

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0583	430	Sewer Fund (department)	5355040	Sewer/Reclaimed Water Utilities	\$9,865
0583	430	Sewer Fund (department)	5356040	Sewer/Reclaimed Water Utilities	\$1,321,522
0583	430	Sewer Fund (department)	5358010	Sewer/Reclaimed Water Utilities	\$2,211
0583	430	Sewer Fund (department)	5358010	Sewer/Reclaimed Water Utilities	\$108
0583	430	Sewer Fund (department)	5358020	Sewer/Reclaimed Water Utilities	\$744
0583	430	Sewer Fund (department)	5358030	Sewer/Reclaimed Water Utilities	\$1,655
0583	430	Sewer Fund (department)	5358030	Sewer/Reclaimed Water Utilities	\$652
0583	430	Sewer Fund (department)	5358040	Sewer/Reclaimed Water Utilities	\$18,914
0583	430	Sewer Fund (department)	5358040	Sewer/Reclaimed Water Utilities	\$1,262
0583	430	Sewer Fund (department)	5358040	Sewer/Reclaimed Water Utilities	\$37
0583	430	Sewer Fund (department)	5085100	Assigned Cash and Investments - Ending	\$1,477,553
0583	430	Sewer Fund (department)	5085100	Assigned Cash and Investments - Ending	\$1,400,335
0583	501	Equipment Rental Fund	5486510	Equipment Rental Services	\$13,226
0583	501	Equipment Rental Fund	5486520	Equipment Rental Services	\$3,877
0583	501	Equipment Rental Fund	5486540	Equipment Rental Services	\$5,000
0583	501	Equipment Rental Fund	5486540	Equipment Rental Services	\$1,260
0583	501	Equipment Rental Fund	5085100	Assigned Cash and Investments - Ending	\$1,946,045
0583	651	Ruston Court Agency Account	5082100	Nonspendable Cash and Investments - Ending	\$1,080
0583	655	Agency Fund/Bdg Permit	5082100	Nonspendable Cash and Investments - Ending	\$0
0583	001	General Fund	3821000	Refundable Deposits	\$22,214
0583	001	General Fund	3821000	Refundable Deposits	(\$972)
0583	001	General Fund	3821000	Refundable Deposits	\$277

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0583	001	General Fund	3881000	Prior Period Adjustment (s)	\$171
0583	001	General Fund	3970000	Transfers-In	\$90,499
0583	001	General Fund	3981000	Insurance Recoveries (Cash Basis)	\$3,329
0583	150	Cumulative Reserve Fund	3812000	Interfund Loan Repayment Received	\$766,660
0583	425	Water Fund (department)	3821000	Refundable Deposits	\$11,015
0583	425	Water Fund (department)	3970000	Transfers-In	\$290,000
0583	501	Equipment Rental Fund	3952000	Compensation for Loss/Impairment of Capital Assets (Cash Basis Only)	\$1,029
0583	650	Fircrest Court Agency Account	3860000	Court Remittances	\$317,690
0583	651	Ruston Court Agency Account	3860000	Court Remittances	\$222,160
0583	655	Agency Fund/Bdg Permit	3861000	Court Remittances	\$313
0583	655	Agency Fund/Bdg Permit	3893000	Custodial Type Collections	\$12
0583	001	General Fund	5911470	Debt Repayment - Financial, Recording, and Election Services	\$10,501
0583	001	General Fund	5912170	Debt Repayment - Law Enforcement Services	\$2,309
0583	001	General Fund	5912470	Debt Repayment - Protective Inspection Services	\$1,598
0583	001	General Fund	5821000	Refund of Deposits	\$18,410
0583	001	General Fund	5911270	Debt Repayment - Judicial Services	\$854
0583	001	General Fund	5911870	Debt Repayment - Centralized/General Services	\$6,905
0583	001	General Fund	5912170	Debt Repayment - Law Enforcement Services	\$8,613
0583	001	General Fund	5917170	Debt Repayment - Educational and Recreational Services	\$839
0583	001	General Fund	5917670	Debt Repayment - Park Facilities	\$93

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0583	001	General Fund	5941160	Capital Expenditures/Expenses - Legislative Services	\$66,451
0583	001	General Fund	5941860	Capital Expenditures/Expenses - Centralized/General Services	\$10,542
0583	001	General Fund	5941860	Capital Expenditures/Expenses - Centralized/General Services	\$26,186
0583	001	General Fund	5942160	Capital Expenditures/Expenses - Law Enforcement Services	\$65,524
0583	001	General Fund	5942460	Capital Expenditures/Expenses - Protective Inspection Services	\$1,094
0583	001	General Fund	5945860	Capital Expenditures/Expenses - Community Planning and Economic Development	\$1,094
0583	001	General Fund	5947660	Capital Expenditures/Expenses - Park Facilities	\$12,844
0583	001	General Fund	5947660	Capital Expenditures/Expenses - Park Facilities	\$18,719
0583	001	General Fund	5971000	Transfers-Out	\$290,000
0583	001	General Fund	5919570	Debt Repayment - Roads/Streets and Other Infrastructure	\$1,598
0583	001	General Fund	5919570	Debt Repayment - Roads/Streets and Other Infrastructure	\$261
0583	001	General Fund	5943260	Capital Expenditures/Expenses - Television/Cable Utilities	\$11,000
0583	001	General Fund	5951060	Capital Expenditures/Expenses - Engineering	\$69,811
0583	001	General Fund	5953260	Capital Expenditures/Expenses - Roadway	\$20,689

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0583	201	Park Bond Debt Service Fund	5917570	Debt Repayment - Cultural and Recreational Facilities	\$115,000
0583	201	Park Bond Debt Service Fund	5927580	Interest and Other Debt Service Cost - Cultural and Recreational Facilities	\$313,200
0583	301	Park Bond Capital Fund	5812000	Interfund Loan Repayments	\$766,660
0583	301	Park Bond Capital Fund	5927580	Interest and Other Debt Service Cost - Cultural and Recreational Facilities	\$7,686
0583	301	Park Bond Capital Fund	5947660	Capital Expenditures/Expenses - Park Facilities	\$91,543
0583	301	Park Bond Capital Fund	5947660	Capital Expenditures/Expenses - Park Facilities	\$254,094
0583	310	Reet	5970600	Transfers-Out	\$90,499
0583	415	Storm Drain	5913170	Debt Repayment - Storm Drainage Utilities	\$1,534
0583	415	Storm Drain	5913170	Debt Repayment - Storm Drainage Utilities	\$261
0583	415	Storm Drain	5943160	Capital Expenditures/Expenses - Storm Drainage Utilities	\$394,683
0583	425	Water Fund (department)	5821000	Refund of Deposits	\$10,835
0583	425	Water Fund (department)	5913470	Debt Repayment - Water Utilities	\$4,734
0583	425	Water Fund (department)	5913470	Debt Repayment - Water Utilities	\$16,582
0583	425	Water Fund (department)	5943410	Capital Expenditures/Expenses - Water Utilities	\$11,054
0583	425	Water Fund (department)	5943420	Capital Expenditures/Expenses - Water Utilities	\$4,703
0583	425	Water Fund (department)	5943460	Capital Expenditures/Expenses - Water Utilities	\$279,112
0583	425	Water Fund (department)	5943460	Capital Expenditures/Expenses - Water Utilities	\$59,795

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0583	430	Sewer Fund (department)	5913570	Debt Repayment - Sewer/Reclaimed Water Utilities	\$1,534
0583	430	Sewer Fund (department)	5913570	Debt Repayment - Sewer/Reclaimed Water Utilities	\$261
0583	430	Sewer Fund (department)	5913570	Debt Repayment - Sewer/Reclaimed Water Utilities	\$266,515
0583	430	Sewer Fund (department)	5923580	Interest and Other Debt Service Cost - Sewer/Reclaimed Water Utilities	\$46,865
0583	430	Sewer Fund (department)	5943510	Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities	\$4,679
0583	430	Sewer Fund (department)	5943520	Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities	\$1,395
0583	430	Sewer Fund (department)	5943560	Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities	\$120,476
0583	430	Sewer Fund (department)	5943560	Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities	\$67,492
0583	501	Equipment Rental Fund	5944860	Capital Expenditures/Expenses - Public Works Centralized Services	\$3,497
0583	501	Equipment Rental Fund	5944860	Capital Expenditures/Expenses - Public Works Centralized Services	\$17,219
0583	501	Equipment Rental Fund	5944860	Capital Expenditures/Expenses - Public Works Centralized Services	\$184,921
0583	501	Equipment Rental Fund	5944860	Capital Expenditures/Expenses - Public Works Centralized Services	\$110,484
0583	650	Fircrest Court Agency Account	5860000	Court Remittances	\$321,740

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0583	651	Ruston Court Agency Account	5860000	Court Remittances	\$221,160
0583	655	Agency Fund/Bdg Permit	5861000	Court Remittances	\$313
0583	655	Agency Fund/Bdg Permit	5893000	Custodial Type Remittances	\$11

SCHEDULE SUMMARY OF BANK RECONCILIATION
For the Fiscal Year ended December 31, {2023}

[CASH BARS Schedule 06 Instructions Link](#)

	FROM BANK STATEMENTS					
Bank & Investment Account name	Beginning Bank Balance	Deposits		Withdrawals		Ending Bank Balance
		Receipts	Inter-bank transfers In	Disbursements	Inter-bank transfers out	
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1-Checking	\$ 993,572	\$ 12,240,287	\$ 1,315,074	\$ 12,597,507	\$ 7,980	\$ 1,943,447
2-Petty Cash	\$ 1,000	\$ -	\$ -	\$ -	\$ -	\$ 1,000
6-Tapco	\$ 25	\$ -	\$ -	\$ -	\$ -	\$ 25
10-LGIP	\$ 16,875,731	\$ 862,006	\$ -	\$ -	\$ 1,000,000	\$ 16,737,737
21-US Bank Savings	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
411-Trust Account	\$ 42,463	\$ 3,035	\$ 7,980	\$ -	\$ 10,835	\$ 42,643
650-Fircrest Court	\$ 45,584	\$ 543,645	\$ -	\$ 275,107	\$ 304,239	\$ 9,884
651-Ruston Court	\$ -		\$ -	\$ -	\$ -	\$ -
Bank Totals	\$ 17,958,375	\$ 13,648,973	\$ 1,323,054	\$ 12,872,613	\$ 1,323,054	\$ 18,734,735

RECONCILING ITEMS					
Beginning Deposits in Transit (8)	\$ 245,890	\$ (245,890)			
Year-end Deposits in Transit (9)		\$ 226,788			\$ 226,788
Beginning Outstanding & Open Period Items (10)	\$ (516,661)		\$ (516,661)		
Year-end Outstanding & Open Period Items (11)			\$ 559,144		\$ (559,144)
NSF Checks (12)		\$ (3,817)	\$ (3,817)		
Cancellation of unredeemed checks/warrants (13)		+			
Interfund transactions (14)		\$ 1,915,048	\$ 1,915,048		
Netted Transactions (15)		\$ (5,704)	\$ (5,704)		
Authorized balance of revolving, petty cash and change funds (16)	+				+
Other Reconciling Items, net (17)	+ / -	\$ (6,155)	\$ (6,062)		+ / -
Reconciling Items Totals	\$ (270,771)	\$ 1,880,270	\$ 1,941,948		\$ (332,356)

FROM GENERAL LEDGER					
	Beginning Cash & Investment Balance (19)	Revenues & Other Increases (20)		Expenditures & Other Decreases (21)	Ending Cash & Investment Balance (22)
C4/C5 or Trial Balance Totals (18)	\$ 17,687,605	\$ 15,577,324		\$ 14,862,643	\$ 18,402,286
Unreconciled Variance (23)	\$ (1)	\$ (48,080)		\$ (48,082)	\$ 94

**City of Fircrest
Schedule of Liabilities
For the Year Ended December 31, 2023**

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	8,195,000	-	115,000	8,080,000
Total General Obligation Debt/Liabilities:			8,195,000	-	115,000	8,080,000
Revenue and Other (non G.O.) Debt/Liabilities						
259.12	Compensated Absences - General Fund		119,814	26,764	-	146,578
259.12	Compensated Absences - Proprietary Funds		42,572	9,434	-	52,006
264.30	Pension Liability		339,247	-	59,521	279,726
263.82	PWTF Sewer Loan Issued 2011	6/1/2031	1,535,256	-	170,584	1,364,672
264.40	Other Post-Employment Benefits (OPEB)		452,354	-	49,270	403,084
263.82	DOE Sewer Loan Issued 2016	3/31/2036	1,551,564	-	95,931	1,455,633
263.57	Copier Lease - Police	4/30/2024	3,034	-	2,308	726
263.57	Copier Lease - (CH, Ct, PW, P/R) 2/1/23-1/31/28	1/31/2028	-	29,951	4,493	25,458
263.57	Postage Machine Lease	6/25/2024	2,444	7	1,618	833
263.57	Desk Phone Lease	3/31/2028	7,972	11,051	3,624	15,399
263.57	Land Lease - Golf Course Tank	4/30/2063	895,472	-	16,321	879,151
263.57	Body Cameras and Tasers Lease - Police	12/31/2031	42,576	14,164	6,304	50,436
263.57	Body Cameras and Tasers SBITA - Police	12/31/2031	20,777	-	2,309	18,468
263.57	H2O Analytics SBITA	6/30/2026	9,600	-	3,200	6,400
263.57	Springbrook SBITA	12/31/2024	41,332	-	18,301	23,031
Total Revenue and Other (non G.O.) Debt/Liabilities:			5,064,014	91,371	433,784	4,721,601
Total Liabilities:			13,259,014	91,371	548,784	12,801,601

City of Fircrest
Schedule of Expenditures of State Financial Assistance
For the Year Ended December 31, 2023

State Agency Name	Program Title	Identification Number	Total
State Grant from Department of Commerce	GMA Periodic Update Grant - FY2023	23-63210-052	101,766
		Sub-Total:	101,766
State Grant from Department of Ecology	2023-2025 Biennial Stormwater Capacity Grants	WQSWCAP-2325-FircPW-00110	13,020
State Grant from Department of Ecology	2021-2023 Biennial Stormwater Capacity Grant	WQSWCAP-2123-FirPW-00180	16,292
State Grant from Department of Ecology	Installation of Pre-Treatment Stormwater Outfalls to Leach Creek	WQC-2021-FirPW-00004	310,170
		Sub-Total:	339,482
State Grant from Other Judicial Agencies	Interagency Reimbursement Agreement State v Blake decision	IAA23729	4,939
State Grant from Other Judicial Agencies	Language Access Interpreter Reimbursement Program	IAA23157	1,555
		Sub-Total:	6,494
State Grant from Recreation and Conservation Office	Fircrest Park Athletic Field Improvements	20-1232D	158,515
State Grant from Recreation and Conservation Office	Gene Goodwin Tennis Courts Resurfacing	20-1437	16,000
		Sub-Total:	174,515
State Grant from Transportation Improvement Board (TIB)	2022 Overlay Award Multiple Locations -Orchard Street	3-P-130(004)-1	67,484
		Sub-Total:	67,484
		Total State Grants Expended:	689,741

City of Fircrest
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2023

Federal Agency (Pass-Through Agency)	Federal Program	ALN 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	2023-HVE-4687 -Region 5 Target Zero Task Force	1,403	-	1,403	-	1,2,3
Total Highway Safety Cluster:				1,403	-	1,403	-	
DEPARTMENTAL OFFICES, TREASURY, DEPARTMENT OF THE (via Washington State Treasurer's Office)	COVID 19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	21.027	SWV00077070 2	318,397	-	318,397	-	1,2,3
Total Federal Awards Expended:				319,800	-	319,800	-	

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, 2023

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 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 award 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 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

**Local Government Risk Assumption
For the Year Ended December 31, 2023**

1. Self-Insurance Program Manager: ___Arlette Burkhardt_____
2. Manager Phone: _____253-564-8901_____
3. Manager Email: _____aburkhardt@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.

	<u>Please list the title of the self-insurance program or type of risk covered by self-insurance:</u>				
	Unemployment	<i>Program/Risk 2</i>	<i>Program/Risk 3</i>	<i>Program/Risk 4</i>	<i>Program/Risk 5</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 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.)	<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>2</u>				
Total amount of paid claims during the period?	<u>\$20,195.50</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.

City of Fircrest
Schedule 21 Questions 1-6 (unaudited)
For Fiscal Year Ended: 2023

Property and Liability Insurance	Health and Welfare Insurance	Unemployment Compensation Obligations	Workers Compensation Obligations	Other Risks or Obligations
Belong to a public entity risk pool	All benefits are provided by a health insurance company or HMO	"Reimbursable" status	Pay premiums to the Department of Labor and Industries	

Washington PFML Program	Entity	Government Type
Pay premiums to the State’s program for both benefits	City of Fircrest	City/Town