

CITY OF CLARKSTON

MCAG NO. 0197

ANNUAL REPORT

FISCAL YEAR ENDING

DECEMBER 31, 2013

Kathleen A Warren, Mayor
Vickie Storey, Clerk/Treasurer

ANNUAL REPORT CERTIFICATION

CITY OF CLARKSTON

MCAG No. 0197

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

For the Fiscal Year Ended **DECEMBER 31, 2013**

GOVERNMENT INFORMATION:

Official Mailing Address 829 5th Street Clarkston, WA 99403

Official Website Address www.clarkston-wa.com

Official E-mail Address clarkstoncity@cableone.net

Official Phone Number (509) 758-5541

PREPARER INFORMATION and CERTIFICATION:

Preparer Name and Title Vickie Storey – Clerk/Treasurer

Contact Phone Number (509) 769-0131

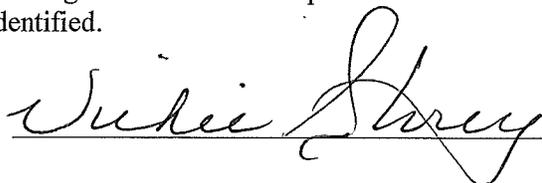
Contact E-mail Address clarkstoncity@cableone.net

I do hereby certify as of the 28th day of May, 2014, 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.

Moreover, I acknowledge and understand that management and the governing body are responsible for:

- The design and implementation of policies and procedures to safeguard public resources and ensure compliance with applicable laws and regulations, including internal controls to prevent and detect fraud.
- Compliance with applicable state and local laws and regulations.
- Immediately submitting corrected annual report information if any error in submitted information is subsequently identified.

Preparer Signature:



City of Clarkston

Schedule 01

For the year ended December 31, 2013

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	001	Current Expense Fund	3088000	Beg Fund Bal- Unreserved	\$1,832,632
0197	001	Current Expense Fund	3111000	Property Tax	\$440,303
0197	001	Current Expense Fund	3131100	Local Retail Sales & Use	\$1,597,518
0197	001	Current Expense Fund	3164100	B&O Taxes On Utilities	\$508,936
0197	001	Current Expense Fund	3164510	B&O Taxes On Utilities	\$81,994
0197	001	Current Expense Fund	3164700	B&O Taxes On Utilities	\$39,081
0197	001	Current Expense Fund	3164701	B&O Taxes On Utilities	\$34,777
0197	001	Current Expense Fund	3164702	B&O Taxes On Utilities	\$14,129
0197	001	Current Expense Fund	3164703	B&O Taxes On Utilities	\$32,833
0197	001	Current Expense Fund	3164704	B&O Taxes On Utilities	\$27,029
0197	001	Current Expense Fund	3164706	B&O Taxes On Utilities	\$14,099
0197	001	Current Expense Fund	3164707	B&O Taxes On Utilities	\$10,028
0197	001	Current Expense Fund	3168100	Punch Boards And Pull Tabs	\$8,813
0197	001	Current Expense Fund	3168200	Bingo And Raffles	(\$469)
0197	001	Current Expense Fund	3168400	Card Games	\$47,194
0197	001	Current Expense Fund	3172000	Leasehold Excise Tax	\$19,246
0197	001	Current Expense Fund	3213000	Police & Protective	\$600
0197	001	Current Expense Fund	3216000	Prof & Occupational	\$31,085
0197	001	Current Expense Fund	3219100	Franchise Fees	\$41,635
0197	001	Current Expense Fund	3221000	Building, Structure & Equipment	\$54,663
0197	001	Current Expense Fund	3223000	Animal Licenses	\$2,073
0197	001	Current Expense Fund	3229001	Other Non-Business License	\$1
0197	001	Current Expense Fund	3319704	Dept Of Homeland Security	\$209,271
0197	001	Current Expense Fund	3319708	Dept Of Homeland Security	\$6,510
0197	001	Current Expense Fund	3331657	Dept of Justice	\$45,274
0197	001	Current Expense Fund	3331658	Dept of Justice	\$15,737
0197	001	Current Expense Fund	3332060	Dept Of Transportation	\$1,859
0197	001	Current Expense Fund	3340130	State Patrol	\$1,113

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	001	Current Expense Fund	3360098	City-County Assistance	\$55,072
0197	001	Current Expense Fund	3360620	Crim Just-Cities-High Crime	\$26,999
0197	001	Current Expense Fund	3360621	Crim Just-Violent Crimes/Pop	\$1,733
0197	001	Current Expense Fund	3360626	Crim Just-Special Programs	\$6,450
0197	001	Current Expense Fund	3360651	Dui/Other Criminal Justice	\$1,309
0197	001	Current Expense Fund	3360694	Liquor/Beer Excise Tax	\$4,827
0197	001	Current Expense Fund	3360695	Liquor Control Board Profits	\$51,812
0197	001	Current Expense Fund	3360695	Liquor Control Board Profits	\$12,953
0197	001	Current Expense Fund	3418100	Data/Word Process., Printing/Duplicating & IT	\$834
0197	001	Current Expense Fund	3419100	Election Candidate Filing Fees	\$150
0197	001	Current Expense Fund	3419600	Personnel Services	\$645
0197	001	Current Expense Fund	3421010	Law Enforcement Services	\$7,127
0197	001	Current Expense Fund	3421020	Law Enforcement Services	\$58,962
0197	001	Current Expense Fund	3422100	Fire Protection and EMS	\$7,000
0197	001	Current Expense Fund	3458100	Zoning & Subdivision Fees	\$900
0197	001	Current Expense Fund	3458300	Plan Checking Services	\$8,696
0197	001	Current Expense Fund	3458900	Other Planning And Development	\$250
0197	001	Current Expense Fund	3558000	Other Criminal Traffic	\$105,820
0197	001	Current Expense Fund	3573900	Misc. Dist/Municipal Court Cost Recoupments	\$9,853
0197	001	Current Expense Fund	3590000	Non-Court Fines And Penalties	\$975
0197	001	Current Expense Fund	3611000	Investment Interest	\$293
0197	001	Current Expense Fund	3611100	Investment Interest	\$2,935
0197	001	Current Expense Fund	3613000	Gains (Losses) On Investments	(\$559)
0197	001	Current Expense Fund	3614000	Other Interest	\$278

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	001	Current Expense Fund	3625000	Space/Facilities Leases-Long-Term	\$4,000
0197	001	Current Expense Fund	3625000	Space/Facilities Leases-Long-Term	\$4,000
0197	001	Current Expense Fund	3625000	Space/Facilities Leases-Long-Term	\$2,000
0197	001	Current Expense Fund	3625000	Space/Facilities Leases-Long-Term	\$2,000
0197	001	Current Expense Fund	3692000	Unclaimed Money & Property	\$1,099
0197	001	Current Expense Fund	3694000	Judgments & Settlements	\$229
0197	001	Current Expense Fund	3698100	Cash Adjustments	(\$10)
0197	001	Current Expense Fund	3698102	Cash Adjustments	\$45
0197	001	Current Expense Fund	3699000	Other	\$150
0197	001	Current Expense Fund	3699002	Other	\$2,945
0197	001	Current Expense Fund	3699004	Other	\$1,328
0197	001	Current Expense Fund	3971100	Transfers-In	\$1,500
0197	001	Current Expense Fund	3971400	Transfers-In	\$6,780
0197	001	Current Expense Fund	3611100	Investment Interest	\$1,641
0197	001	Current Expense Fund	3613000	Gains (Losses) On Investments	(\$304)
0197	001	Current Expense Fund	3611100	Investment Interest	\$308
0197	001	Current Expense Fund	3613000	Gains (Losses) On Investments	(\$57)
0197	001	Current Expense Fund	3611100	Investment Interest	\$131
0197	001	Current Expense Fund	3613000	Gains (Losses) On Investments	(\$24)
0197	001	Current Expense Fund	3573910	Misc. Dist/Municipal Court Cost Recoupments	\$9,031
0197	001	Current Expense Fund	3611100	Investment Interest	\$160
0197	001	Current Expense Fund	3613000	Gains (Losses) On Investments	(\$28)
0197	001	Current Expense Fund	3611100	Investment Interest	\$24
0197	001	Current Expense Fund	3613000	Gains (Losses) On Investments	(\$5)
0197	001	Current Expense Fund	3671100	Contrib./Donations From Nongovernmental Sources	\$25

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	001	Current Expense Fund	3611100	Investment Interest	\$12
0197	001	Current Expense Fund	3613000	Gains (Losses) On Investments	(\$2)
0197	001	Current Expense Fund	3671100	Contrib./Donations From Nongovernmental Sources	\$677
0197	001	Current Expense Fund	3611100	Investment Interest	\$154
0197	001	Current Expense Fund	3613000	Gains (Losses) On Investments	(\$29)
0197	001	Current Expense Fund	3164520	B&O Taxes On Utilities	\$61,492
0197	001	Current Expense Fund	3164530	B&O Taxes On Utilities	\$56,756
0197	001	Current Expense Fund	3611100	Investment Interest	\$1,050
0197	001	Current Expense Fund	3613000	Gains (Losses) On Investments	(\$164)
0197	102	Rescue Unit One Fund	3088000	Beg Fund Bal- Unreserved	\$6,423
0197	102	Rescue Unit One Fund	3340490	Health	\$1,208
0197	102	Rescue Unit One Fund	3611100	Investment Interest	\$25
0197	102	Rescue Unit One Fund	3613000	Gains (Losses) On Investments	(\$4)
0197	102	Rescue Unit One Fund	3671100	Contrib./Donations From Nongovernmental Sources	\$150
0197	103	Street Fund	3088000	Beg Fund Bal- Unreserved	\$200,915
0197	103	Street Fund	3111000	Property Tax	\$439,709
0197	103	Street Fund	3340380	Trans Improvement Board (TIB)	\$436,658
0197	103	Street Fund	3340420	Commerce	\$36,343
0197	103	Street Fund	3360087	M.v. Fuel Tax-City Streets	\$148,948
0197	103	Street Fund	3441048	Road/Street Maint & Repairs	\$934
0197	103	Street Fund	3611100	Investment Interest	\$352
0197	103	Street Fund	3613000	Gains (Losses) On Investments	(\$1)
0197	103	Street Fund	3625000	Space/Facilities Leases- Long-Term	\$20,000
0197	103	Street Fund	3699000	Other	\$1,746
0197	103	Street Fund	3699004	Other	\$197

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	103	Street Fund	3699020	Other	\$8,667
0197	103	Street Fund	3974200	Transfers-In	\$2,600
0197	103	Street Fund	3611100	Investment Interest	\$323
0197	103	Street Fund	3613000	Gains (Losses) On Investments	(\$100)
0197	108	Drug Enforcement Fund	3088000	Beg Fund Bal- Unreserved	\$61,764
0197	108	Drug Enforcement Fund	3332060	Dept Of Transportation	\$2,500
0197	108	Drug Enforcement Fund	3573920	Misc. Dist/Municipal Court Cost Recoupments	\$5,360
0197	108	Drug Enforcement Fund	3611100	Investment Interest	\$205
0197	108	Drug Enforcement Fund	3613000	Gains (Losses) On Investments	(\$44)
0197	108	Drug Enforcement Fund	3693000	Confiscated & Forfeited Prop	\$5,493
0197	108	Drug Enforcement Fund	3860000	Agency Type Deposits	\$610
0197	120	Ambulance / Ems Fund	3088000	Beg Fund Bal- Unreserved	\$95,669
0197	120	Ambulance / Ems Fund	3611100	Investment Interest	\$133
0197	120	Ambulance / Ems Fund	3613000	Gains (Losses) On Investments	(\$25)
0197	120	Ambulance / Ems Fund	3111000	Property Tax	\$505,769
0197	120	Ambulance / Ems Fund	3426000	Ambulance Services	\$442,572
0197	120	Ambulance / Ems Fund	3611100	Investment Interest	\$425
0197	120	Ambulance / Ems Fund	3613000	Gains (Losses) On Investments	(\$6)
0197	120	Ambulance / Ems Fund	3972200	Transfers-In	\$75,000
0197	130	Lodging Tax Fund	3088000	Beg Fund Bal- Unreserved	\$535,916
0197	130	Lodging Tax Fund	3133100	Hotel/Motel Tax	\$85,505
0197	130	Lodging Tax Fund	3611100	Investment Interest	\$1,730
0197	130	Lodging Tax Fund	3613000	Gains (Losses) On Investments	(\$319)
0197	202	Municipal Cap Imprvment Fund	3088000	Beg Fund Bal- Unreserved	\$36,675
0197	202	Municipal Cap Imprvment Fund	3183400	REET-1st Quarter Percent	\$38,077
0197	202	Municipal Cap Imprvment Fund	3611100	Investment Interest	\$189

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	202	Municipal Cap Imprvment Fund	3613000	Gains (Losses) On Investments	(\$27)
0197	400	Sewer M & O Fund	3088000	Beg Fund Bal- Unreserved	\$1,237,273
0197	400	Sewer M & O Fund	3435001	Sewer Sales and Services	\$1,018,400
0197	400	Sewer M & O Fund	3435003	Sewer Sales and Services	\$2,498
0197	400	Sewer M & O Fund	3435005	Sewer Sales and Services	\$423,322
0197	400	Sewer M & O Fund	3599000	Non-Court Fines And Penalties	\$13,942
0197	400	Sewer M & O Fund	3611100	Investment Interest	\$2,448
0197	400	Sewer M & O Fund	3613000	Gains (Losses) On Investments	(\$382)
0197	400	Sewer M & O Fund	3699000	Other	\$1,354
0197	400	Sewer M & O Fund	3699004	Other	\$566
0197	400	Sewer M & O Fund	3611100	Investment Interest	\$123
0197	400	Sewer M & O Fund	3613000	Gains (Losses) On Investments	(\$23)
0197	400	Sewer M & O Fund	3611100	Investment Interest	\$1,636
0197	400	Sewer M & O Fund	3613000	Gains (Losses) On Investments	(\$303)
0197	400	Sewer M & O Fund	3611100	Investment Interest	\$73
0197	400	Sewer M & O Fund	3613000	Gains (Losses) On Investments	(\$13)
0197	400	Sewer M & O Fund	3611100	Investment Interest	\$386
0197	400	Sewer M & O Fund	3613000	Gains (Losses) On Investments	(\$71)
0197	400	Sewer M & O Fund	3790000	Capital Contributions	\$1,000
0197	400	Sewer M & O Fund	3081000	Beg Fund Bal-Reserved	\$1,344,325
0197	400	Sewer M & O Fund	3611100	Investment Interest	\$8,526
0197	400	Sewer M & O Fund	3613000	Gains (Losses) On Investments	(\$1,412)
0197	400	Sewer M & O Fund	3912000	Revenue Bond Proceeds	\$3,410,000
0197	400	Sewer M & O Fund	3918000	Intergovernmental Loan Proceeds	\$9,373,458
0197	400	Sewer M & O Fund	3920000	Premiums On Bonds Sold	\$61,423

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	400	Sewer M & O Fund	3081000	Beg Fund Bal-Reserved	\$135,106
0197	400	Sewer M & O Fund	3611100	Investment Interest	\$1,647
0197	400	Sewer M & O Fund	3613000	Gains (Losses) On Investments	(\$322)
0197	400	Sewer M & O Fund	3611100	Investment Interest	\$86
0197	400	Sewer M & O Fund	3613000	Gains (Losses) On Investments	(\$18)
0197	400	Sewer M & O Fund	3081000	Beg Fund Bal-Reserved	\$38,600
0197	400	Sewer M & O Fund	3611100	Investment Interest	\$165
0197	400	Sewer M & O Fund	3613000	Gains (Losses) On Investments	(\$54)
0197	409	Stormwater O & M	3088000	Beg Fund Bal-Unreserved	\$60,185
0197	409	Stormwater O & M	3340310	Ecology	\$129,486
0197	409	Stormwater O & M	3431010	Storm Drainage Sales and Services	\$282,625
0197	409	Stormwater O & M	3599000	Non-Court Fines And Penalties	\$13,941
0197	409	Stormwater O & M	3611100	Investment Interest	\$212
0197	409	Stormwater O & M	3613000	Gains (Losses) On Investments	(\$21)
0197	409	Stormwater O & M	3890000	Other Nonrevenues	\$21,419
0197	409	Stormwater O & M	3891000	Other Nonrevenues	\$11,398
0197	409	Stormwater O & M	3812000	Interfund Loan Repayment Received	\$50,000
0197	410	Sanitation O & M Fund	3088000	Beg Fund Bal-Unreserved	\$365,391
0197	410	Sanitation O & M Fund	3437001	Solid Waste Sales and Services	\$942,296
0197	410	Sanitation O & M Fund	3437003	Solid Waste Sales and Services	\$6,430
0197	410	Sanitation O & M Fund	3599000	Non-Court Fines And Penalties	\$13,942
0197	410	Sanitation O & M Fund	3611100	Investment Interest	\$681
0197	410	Sanitation O & M Fund	3613000	Gains (Losses) On Investments	(\$133)
0197	410	Sanitation O & M Fund	3699004	Other	\$369
0197	410	Sanitation O & M Fund	3611100	Investment Interest	\$540
0197	410	Sanitation O & M Fund	3613000	Gains (Losses) On Investments	(\$100)

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	410	Sanitation O & M Fund	3860000	Agency Type Deposits	\$33,247
0197	635	Agency Fund - Trust Account	3088000	Beg Fund Bal- Unreserved	(\$5,188)
0197	635	Agency Fund - Trust Account	3860100	Agency Type Deposits	\$365
0197	635	Agency Fund - Trust Account	3861000	Agency Type Deposits	\$1,865
0197	635	Agency Fund - Trust Account	3868300	Agency Type Deposits	\$1,499
0197	635	Agency Fund - Trust Account	3868331	Agency Type Deposits	\$2,850
0197	635	Agency Fund - Trust Account	3868332	Agency Type Deposits	\$474
0197	635	Agency Fund - Trust Account	3868800	Agency Type Deposits	\$119
0197	635	Agency Fund - Trust Account	3868909	Agency Type Deposits	\$717
0197	635	Agency Fund - Trust Account	3868914	Agency Type Deposits	\$110
0197	635	Agency Fund - Trust Account	3868915	Agency Type Deposits	\$129
0197	635	Agency Fund - Trust Account	3869100	Agency Type Deposits	\$30,275
0197	635	Agency Fund - Trust Account	3869200	Agency Type Deposits	\$16,757
0197	635	Agency Fund - Trust Account	3869700	Agency Type Deposits	\$5,123
0197	635	Agency Fund - Trust Account	3869900	Agency Type Deposits	\$90
0197	001	Current Expense Fund	5088000	End Fund Balance- Unreserved	\$1,922,568
0197	001	Current Expense Fund	5113030	Legislative-Official Pub Svcs	\$592
0197	001	Current Expense Fund	5113040	Legislative-Official Pub Svcs	\$646
0197	001	Current Expense Fund	5116010	Legislative Services	\$15,200
0197	001	Current Expense Fund	5116020	Legislative Services	\$1,163
0197	001	Current Expense Fund	5116020	Legislative Services	\$177
0197	001	Current Expense Fund	5116020	Legislative Services	\$728
0197	001	Current Expense Fund	5116030	Legislative Services	\$92
0197	001	Current Expense Fund	5116040	Legislative Services	\$72

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	001	Current Expense Fund	5116040	Legislative Services	\$75
0197	001	Current Expense Fund	5125050	Municipal Court	\$30,120
0197	001	Current Expense Fund	5131010	Executive-Administration	\$6,000
0197	001	Current Expense Fund	5131020	Executive-Administration	\$459
0197	001	Current Expense Fund	5131020	Executive-Administration	\$51
0197	001	Current Expense Fund	5131020	Executive-Administration	\$111
0197	001	Current Expense Fund	5131030	Executive-Administration	\$16
0197	001	Current Expense Fund	5131040	Executive-Administration	\$154
0197	001	Current Expense Fund	5131040	Executive-Administration	\$4,433
0197	001	Current Expense Fund	5131040	Executive-Administration	\$350
0197	001	Current Expense Fund	5142010	Financial Services	\$40,658
0197	001	Current Expense Fund	5142020	Financial Services	\$3,199
0197	001	Current Expense Fund	5142020	Financial Services	\$3,404
0197	001	Current Expense Fund	5142020	Financial Services	\$193
0197	001	Current Expense Fund	5142020	Financial Services	\$6,621
0197	001	Current Expense Fund	5142020	Financial Services	\$675
0197	001	Current Expense Fund	5142020	Financial Services	\$197
0197	001	Current Expense Fund	5142020	Financial Services	\$125
0197	001	Current Expense Fund	5142030	Financial Services	\$1,739
0197	001	Current Expense Fund	5142030	Financial Services	\$1,148
0197	001	Current Expense Fund	5142030	Financial Services	\$99
0197	001	Current Expense Fund	5142030	Financial Services	\$694
0197	001	Current Expense Fund	5142030	Financial Services	\$584
0197	001	Current Expense Fund	5142030	Financial Services	\$1,367
0197	001	Current Expense Fund	5142040	Financial Services	\$9,679
0197	001	Current Expense Fund	5142040	Financial Services	\$2,897
0197	001	Current Expense Fund	5142040	Financial Services	\$6,115
0197	001	Current Expense Fund	5142040	Financial Services	\$338
0197	001	Current Expense Fund	5142040	Financial Services	\$249

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	001	Current Expense Fund	5142040	Financial Services	\$1,044
0197	001	Current Expense Fund	5142040	Financial Services	\$5,441
0197	001	Current Expense Fund	5142040	Financial Services	\$327
0197	001	Current Expense Fund	5142040	Financial Services	\$2,042
0197	001	Current Expense Fund	5142040	Financial Services	\$720
0197	001	Current Expense Fund	5142350	Financial Services	\$8,791
0197	001	Current Expense Fund	5144050	Election Costs	\$1,167
0197	001	Current Expense Fund	5148130	Licensing	\$719
0197	001	Current Expense Fund	5153040	Legal Services	\$76,380
0197	001	Current Expense Fund	5153040	Legal Services	\$95,049
0197	001	Current Expense Fund	5153040	Legal Services	\$15,173
0197	001	Current Expense Fund	5159140	General Indigent Defense	\$33,864
0197	001	Current Expense Fund	5159140	General Indigent Defense	\$6,098
0197	001	Current Expense Fund	5212040	Police Operations	\$2,450
0197	001	Current Expense Fund	5212040	Police Operations	\$224
0197	001	Current Expense Fund	5179030	Other Emp Benefit Programs	\$17
0197	001	Current Expense Fund	5176040	Workers Compensation Services	\$2,879
0197	001	Current Expense Fund	5181040	Personnel Services	\$5,308
0197	001	Current Expense Fund	5181040	Personnel Services	\$639
0197	001	Current Expense Fund	5183040	Maint/Sec/Insur/Janitor ial Services	\$77,450
0197	001	Current Expense Fund	5187040	Printing Services	\$6,098
0197	001	Current Expense Fund	5188040	Data Processing	\$9,962
0197	001	Current Expense Fund	5188040	Data Processing	\$1,050
0197	001	Current Expense Fund	5188040	Data Processing	\$3,058
0197	001	Current Expense Fund	5189040	Other Internal Services	\$410
0197	001	Current Expense Fund	5189040	Other Internal Services	\$385
0197	001	Current Expense Fund	5256050	Disaster Preparedness	\$4,000
0197	001	Current Expense Fund	5444050	Road/Street Op- Planning	\$2,518
0197	001	Current Expense Fund	5587050	Economic Development	\$275
0197	001	Current Expense Fund	5661150	Chemical Dependency Services	\$1,392

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	001	Current Expense Fund	5172120	Pension Services	\$6,813
0197	001	Current Expense Fund	5172120	Pension Services	\$2,988
0197	001	Current Expense Fund	5172120	Pension Services	\$94,735
0197	001	Current Expense Fund	5211010	Law Enforcement-Administration	\$135,531
0197	001	Current Expense Fund	5211010	Law Enforcement-Administration	\$51,168
0197	001	Current Expense Fund	5211010	Law Enforcement-Administration	\$205,279
0197	001	Current Expense Fund	5211010	Law Enforcement-Administration	\$431,904
0197	001	Current Expense Fund	5211010	Law Enforcement-Administration	\$57,341
0197	001	Current Expense Fund	5211010	Law Enforcement-Administration	\$60,877
0197	001	Current Expense Fund	5211010	Law Enforcement-Administration	\$7,770
0197	001	Current Expense Fund	5211020	Law Enforcement-Administration	\$73,262
0197	001	Current Expense Fund	5211020	Law Enforcement-Administration	\$50,093
0197	001	Current Expense Fund	5211020	Law Enforcement-Administration	\$1,450
0197	001	Current Expense Fund	5211020	Law Enforcement-Administration	\$22,044
0197	001	Current Expense Fund	5211020	Law Enforcement-Administration	\$263,381
0197	001	Current Expense Fund	5211020	Law Enforcement-Administration	\$13,309
0197	001	Current Expense Fund	5211020	Law Enforcement-Administration	\$4,077
0197	001	Current Expense Fund	5211020	Law Enforcement-Administration	\$4,273
0197	001	Current Expense Fund	5211020	Law Enforcement-Administration	\$2,752
0197	001	Current Expense Fund	5211020	Law Enforcement-Administration	\$2,400
0197	001	Current Expense Fund	5211020	Law Enforcement-Administration	\$6,739
0197	001	Current Expense Fund	5211030	Law Enforcement-Administration	\$3,494

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	001	Current Expense Fund	5211030	Law Enforcement-Administration	\$156
0197	001	Current Expense Fund	5211030	Law Enforcement-Administration	\$106
0197	001	Current Expense Fund	5211030	Law Enforcement-Administration	\$3,353
0197	001	Current Expense Fund	5211030	Law Enforcement-Administration	\$54
0197	001	Current Expense Fund	5211030	Law Enforcement-Administration	\$31,396
0197	001	Current Expense Fund	5211030	Law Enforcement-Administration	\$1,398
0197	001	Current Expense Fund	5211040	Law Enforcement-Administration	\$6,600
0197	001	Current Expense Fund	5211040	Law Enforcement-Administration	\$949
0197	001	Current Expense Fund	5211040	Law Enforcement-Administration	\$325
0197	001	Current Expense Fund	5211040	Law Enforcement-Administration	\$5,331
0197	001	Current Expense Fund	5211040	Law Enforcement-Administration	\$1,281
0197	001	Current Expense Fund	5211040	Law Enforcement-Administration	\$1,400
0197	001	Current Expense Fund	5211040	Law Enforcement-Administration	\$2,595
0197	001	Current Expense Fund	5211040	Law Enforcement-Administration	\$8,847
0197	001	Current Expense Fund	5211040	Law Enforcement-Administration	\$524
0197	001	Current Expense Fund	5211040	Law Enforcement-Administration	\$404
0197	001	Current Expense Fund	5211040	Law Enforcement-Administration	\$129
0197	001	Current Expense Fund	5211040	Law Enforcement-Administration	\$1,819
0197	001	Current Expense Fund	5211040	Law Enforcement-Administration	\$7,985
0197	001	Current Expense Fund	5211040	Law Enforcement-Administration	\$667
0197	001	Current Expense Fund	5211040	Law Enforcement-Administration	\$265

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	001	Current Expense Fund	5211040	Law Enforcement-Administration	\$1,245
0197	001	Current Expense Fund	5211040	Law Enforcement-Administration	\$1,330
0197	001	Current Expense Fund	5213010	Crime Prevention	\$30,186
0197	001	Current Expense Fund	5213010	Crime Prevention	\$3,733
0197	001	Current Expense Fund	5213020	Crime Prevention	\$2,572
0197	001	Current Expense Fund	5213020	Crime Prevention	\$1,729
0197	001	Current Expense Fund	5213020	Crime Prevention	\$831
0197	001	Current Expense Fund	5213020	Crime Prevention	\$10,474
0197	001	Current Expense Fund	5213020	Crime Prevention	\$427
0197	001	Current Expense Fund	5213020	Crime Prevention	\$125
0197	001	Current Expense Fund	5213020	Crime Prevention	\$126
0197	001	Current Expense Fund	5213020	Crime Prevention	\$119
0197	001	Current Expense Fund	5236050	Care & Custody Of Prisoner	\$70,351
0197	001	Current Expense Fund	5286050	Dispatch Services	\$93,375
0197	001	Current Expense Fund	5286050	Dispatch Services	\$2,136
0197	001	Current Expense Fund	5942160	Cap-Law Enforcement	\$10,910
0197	001	Current Expense Fund	5942160	Cap-Law Enforcement	\$29,405
0197	001	Current Expense Fund	5543010	Animal Control	\$15,826
0197	001	Current Expense Fund	5543030	Animal Control	\$71
0197	001	Current Expense Fund	5543040	Animal Control	\$1,475
0197	001	Current Expense Fund	5543040	Animal Control	\$257
0197	001	Current Expense Fund	5543040	Animal Control	\$22,917
0197	001	Current Expense Fund	5213030	Crime Prevention	\$4,028
0197	001	Current Expense Fund	5211030	Law Enforcement-Administration	\$719
0197	001	Current Expense Fund	5211040	Law Enforcement-Administration	\$80
0197	001	Current Expense Fund	5172220	Pension Services	\$4,532
0197	001	Current Expense Fund	5172220	Pension Services	\$3,144
0197	001	Current Expense Fund	5172220	Pension Services	\$45,789
0197	001	Current Expense Fund	5221010	Fire Control-Administration	\$47,367
0197	001	Current Expense Fund	5221010	Fire Control-Administration	\$44,295

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	001	Current Expense Fund	5221010	Fire Control-Administration	\$137,009
0197	001	Current Expense Fund	5221010	Fire Control-Administration	\$218,531
0197	001	Current Expense Fund	5221010	Fire Control-Administration	\$23,646
0197	001	Current Expense Fund	5221010	Fire Control-Administration	\$15,930
0197	001	Current Expense Fund	5221010	Fire Control-Administration	\$56,885
0197	001	Current Expense Fund	5221020	Fire Control-Administration	\$41,191
0197	001	Current Expense Fund	5221020	Fire Control-Administration	\$30,105
0197	001	Current Expense Fund	5221020	Fire Control-Administration	\$640
0197	001	Current Expense Fund	5221020	Fire Control-Administration	\$49
0197	001	Current Expense Fund	5221020	Fire Control-Administration	\$17,801
0197	001	Current Expense Fund	5221020	Fire Control-Administration	\$87,851
0197	001	Current Expense Fund	5221020	Fire Control-Administration	\$5,875
0197	001	Current Expense Fund	5221020	Fire Control-Administration	\$1,759
0197	001	Current Expense Fund	5221020	Fire Control-Administration	\$3,080
0197	001	Current Expense Fund	5221020	Fire Control-Administration	\$1,652
0197	001	Current Expense Fund	5221020	Fire Control-Administration	\$7,604
0197	001	Current Expense Fund	5221030	Fire Control-Administration	\$1,294
0197	001	Current Expense Fund	5221030	Fire Control-Administration	\$1,307
0197	001	Current Expense Fund	5221030	Fire Control-Administration	\$6,676
0197	001	Current Expense Fund	5221030	Fire Control-Administration	\$1,047
0197	001	Current Expense Fund	5221030	Fire Control-Administration	\$1,580

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	001	Current Expense Fund	5221030	Fire Control-Administration	\$4,029
0197	001	Current Expense Fund	5221030	Fire Control-Administration	\$7,272
0197	001	Current Expense Fund	5221040	Fire Control-Administration	\$724
0197	001	Current Expense Fund	5221040	Fire Control-Administration	\$340
0197	001	Current Expense Fund	5221040	Fire Control-Administration	\$1,106
0197	001	Current Expense Fund	5221040	Fire Control-Administration	\$41
0197	001	Current Expense Fund	5221040	Fire Control-Administration	\$2,759
0197	001	Current Expense Fund	5221040	Fire Control-Administration	\$4,168
0197	001	Current Expense Fund	5221040	Fire Control-Administration	\$156
0197	001	Current Expense Fund	5221040	Fire Control-Administration	\$182
0197	001	Current Expense Fund	5221040	Fire Control-Administration	\$4,129
0197	001	Current Expense Fund	5221040	Fire Control-Administration	\$3,826
0197	001	Current Expense Fund	5221040	Fire Control-Administration	\$2,490
0197	001	Current Expense Fund	5221040	Fire Control-Administration	\$1,224
0197	001	Current Expense Fund	5221040	Fire Control-Administration	\$803
0197	001	Current Expense Fund	5221040	Fire Control-Administration	\$1,250
0197	001	Current Expense Fund	5221040	Fire Control-Administration	\$1,871
0197	001	Current Expense Fund	5221040	Fire Control-Administration	\$634
0197	001	Current Expense Fund	5286050	Dispatch Services	\$8,000
0197	001	Current Expense Fund	5942260	Cap-Fire Control	\$3,655
0197	001	Current Expense Fund	5942260	Cap-Fire Control	\$16,021
0197	001	Current Expense Fund	5585010	Bldg Permits/Plan Reviews	\$22,374

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	001	Current Expense Fund	5585010	Bldg Permits/Plan Reviews	\$35,967
0197	001	Current Expense Fund	5585020	Bldg Permits/Plan Reviews	\$4,315
0197	001	Current Expense Fund	5585020	Bldg Permits/Plan Reviews	\$4,503
0197	001	Current Expense Fund	5585020	Bldg Permits/Plan Reviews	\$1,273
0197	001	Current Expense Fund	5585020	Bldg Permits/Plan Reviews	\$7,309
0197	001	Current Expense Fund	5585020	Bldg Permits/Plan Reviews	\$940
0197	001	Current Expense Fund	5585020	Bldg Permits/Plan Reviews	\$253
0197	001	Current Expense Fund	5585020	Bldg Permits/Plan Reviews	\$160
0197	001	Current Expense Fund	5585020	Bldg Permits/Plan Reviews	\$200
0197	001	Current Expense Fund	5585030	Bldg Permits/Plan Reviews	\$423
0197	001	Current Expense Fund	5585030	Bldg Permits/Plan Reviews	\$793
0197	001	Current Expense Fund	5585030	Bldg Permits/Plan Reviews	\$450
0197	001	Current Expense Fund	5585030	Bldg Permits/Plan Reviews	\$5,352
0197	001	Current Expense Fund	5585040	Bldg Permits/Plan Reviews	\$1,171
0197	001	Current Expense Fund	5585040	Bldg Permits/Plan Reviews	\$758
0197	001	Current Expense Fund	5585040	Bldg Permits/Plan Reviews	\$420
0197	001	Current Expense Fund	5585040	Bldg Permits/Plan Reviews	\$673
0197	001	Current Expense Fund	5585040	Bldg Permits/Plan Reviews	\$400
0197	001	Current Expense Fund	5585040	Bldg Permits/Plan Reviews	\$371
0197	001	Current Expense Fund	5585040	Bldg Permits/Plan Reviews	\$449
0197	001	Current Expense Fund	5585050	Bldg Permits/Plan Reviews	\$893
0197	001	Current Expense Fund	5945860	Cap-Planning	\$2,500

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
J197	001	Current Expense Fund	5586040	Planning	\$129
0197	001	Current Expense Fund	5768010	General Parks	\$45,064
0197	001	Current Expense Fund	5768010	General Parks	\$1,960
0197	001	Current Expense Fund	5768010	General Parks	\$12,575
0197	001	Current Expense Fund	5768020	General Parks	\$4,559
0197	001	Current Expense Fund	5768020	General Parks	\$4,882
0197	001	Current Expense Fund	5768020	General Parks	\$4,310
0197	001	Current Expense Fund	5768020	General Parks	\$2,614
0197	001	Current Expense Fund	5768020	General Parks	\$19,840
0197	001	Current Expense Fund	5768020	General Parks	\$809
0197	001	Current Expense Fund	5768020	General Parks	\$236
0197	001	Current Expense Fund	5768020	General Parks	\$149
0197	001	Current Expense Fund	5768020	General Parks	\$200
0197	001	Current Expense Fund	5768030	General Parks	\$4,095
0197	001	Current Expense Fund	5768030	General Parks	\$68
0197	001	Current Expense Fund	5768030	General Parks	\$287
197	001	Current Expense Fund	5768030	General Parks	\$24
0197	001	Current Expense Fund	5768030	General Parks	\$3,802
0197	001	Current Expense Fund	5768030	General Parks	\$2,137
0197	001	Current Expense Fund	5768040	General Parks	\$317
0197	001	Current Expense Fund	5768040	General Parks	\$4,226
0197	001	Current Expense Fund	5768040	General Parks	\$17,128
0197	001	Current Expense Fund	5768040	General Parks	\$9,645
0197	001	Current Expense Fund	5768040	General Parks	\$2,284
0197	001	Current Expense Fund	5768040	General Parks	\$398
0197	001	Current Expense Fund	5768040	General Parks	\$1,501
0197	001	Current Expense Fund	5768040	General Parks	\$15
0197	001	Current Expense Fund	5974200	Transfers-Out	\$2,600
0197	001	Current Expense Fund	5911870	Prin-Central Services	\$45,000
0197	001	Current Expense Fund	5921480	Int-Finance & Other Admin	\$302
0197	001	Current Expense Fund	5921880	Int-Central Services	\$51,144
0197	001	Current Expense Fund	5972200	Transfers-Out	\$75,000
197	001	Current Expense Fund	5811300	Interfund Loans	\$50,000

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	102	Rescue Unit One Fund	5088000	End Fund Balance- Unreserved	\$7,802
0197	103	Street Fund	5088000	End Fund Balance- Unreserved	\$183,507
0197	103	Street Fund	5423030	Road/Street Maint- Roadway	\$27,732
0197	103	Street Fund	5423030	Road/Street Maint- Roadway	\$73,265
0197	103	Street Fund	5426140	Road/Street Maint- Sidewalks	\$2,558
0197	103	Street Fund	5426340	Road/Street Maint- Lighting	\$130,246
0197	103	Street Fund	5426430	Road/Street Maint-Traff Devic	\$4,215
0197	103	Street Fund	5426430	Road/Street Maint-Traff Devic	\$3,948
0197	103	Street Fund	5426440	Road/Street Maint-Traff Devic	\$873
0197	103	Street Fund	5426630	Road/Street Maint- Snow/Ice	\$1,654
0197	103	Street Fund	5426740	Road/Street Maint- Cleaning	\$4,162
0197	103	Street Fund	5426740	Road/Street Maint- Cleaning	\$10,926
0197	103	Street Fund	5427030	Road/Street Maint- Roadside	\$772
0197	103	Street Fund	5429010	Road/Street Maint- Admin/Overhd	\$141,569
0197	103	Street Fund	5429010	Road/Street Maint- Admin/Overhd	\$5,894
0197	103	Street Fund	5429020	Road/Street Maint- Admin/Overhd	\$11,632
0197	103	Street Fund	5429020	Road/Street Maint- Admin/Overhd	\$12,586
0197	103	Street Fund	5429020	Road/Street Maint- Admin/Overhd	\$4,660
0197	103	Street Fund	5429020	Road/Street Maint- Admin/Overhd	\$54,287
0197	103	Street Fund	5429020	Road/Street Maint- Admin/Overhd	\$2,399
0197	103	Street Fund	5429020	Road/Street Maint- Admin/Overhd	\$699

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	103	Street Fund	5429020	Road/Street Maint-Admin/Overhd	\$443
0197	103	Street Fund	5429020	Road/Street Maint-Admin/Overhd	\$800
0197	103	Street Fund	5429030	Road/Street Maint-Admin/Overhd	\$958
0197	103	Street Fund	5429030	Road/Street Maint-Admin/Overhd	\$110
0197	103	Street Fund	5429030	Road/Street Maint-Admin/Overhd	\$6,737
0197	103	Street Fund	5429030	Road/Street Maint-Admin/Overhd	\$2,680
0197	103	Street Fund	5429040	Road/Street Maint-Admin/Overhd	\$509
0197	103	Street Fund	5429040	Road/Street Maint-Admin/Overhd	\$1,121
0197	103	Street Fund	5429040	Road/Street Maint-Admin/Overhd	\$567
0197	103	Street Fund	5429040	Road/Street Maint-Admin/Overhd	\$2,392
0197	103	Street Fund	5429040	Road/Street Maint-Admin/Overhd	\$151
0197	103	Street Fund	5429040	Road/Street Maint-Admin/Overhd	\$360
0197	103	Street Fund	5183040	Maint/Sec/Insur/Janitorial Services	\$23,970
0197	103	Street Fund	5433010	Road/Street Admin-Gen Svcs	\$40,151
0197	103	Street Fund	5433020	Road/Street Admin-Gen Svcs	\$3,072
0197	103	Street Fund	5433020	Road/Street Admin-Gen Svcs	\$3,278
0197	103	Street Fund	5433020	Road/Street Admin-Gen Svcs	\$164
0197	103	Street Fund	5433020	Road/Street Admin-Gen Svcs	\$4,853
0197	103	Street Fund	5433020	Road/Street Admin-Gen Svcs	\$577
0197	103	Street Fund	5433020	Road/Street Admin-Gen Svcs	\$168
0197	103	Street Fund	5433020	Road/Street Admin-Gen Svcs	\$107

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	103	Street Fund	5433030	Road/Street Admin-Gen Svcs	\$80
0197	103	Street Fund	5433040	Road/Street Admin-Gen Svcs	\$919
0197	103	Street Fund	5433040	Road/Street Admin-Gen Svcs	\$155
0197	103	Street Fund	5433040	Road/Street Admin-Gen Svcs	\$258
0197	103	Street Fund	5433040	Road/Street Admin-Gen Svcs	\$471
0197	103	Street Fund	5433040	Road/Street Admin-Gen Svcs	\$1,926
0197	103	Street Fund	5433040	Road/Street Admin-Gen Svcs	\$6,675
0197	103	Street Fund	5433040	Road/Street Admin-Gen Svcs	\$441
0197	103	Street Fund	5433040	Road/Street Admin-Gen Svcs	\$457
0197	103	Street Fund	5433040	Road/Street Admin-Gen Svcs	\$966
197	103	Street Fund	5433050	Road/Street Admin-Gen Svcs	\$4,039
0197	103	Street Fund	5435040	Road/Street Admin-Facilities	\$2,000
0197	103	Street Fund	5951040	Road Constr-Engineering	\$43,225
0197	103	Street Fund	5951040	Road Constr-Engineering	\$31,554
0197	103	Street Fund	5953060	Road Constr-Roadway	\$413,058
0197	103	Street Fund	5956360	Road Constr-Street Lighting	\$20,319
0197	108	Drug Enforcement Fund	5088000	End Fund Balance-Unreserved	\$57,971
0197	108	Drug Enforcement Fund	5212330	Police Operations	\$2,999
0197	108	Drug Enforcement Fund	5212330	Police Operations	\$14,292
0197	108	Drug Enforcement Fund	5860000	Agency Disbursements	\$628
0197	120	Ambulance / Ems Fund	5088000	End Fund Balance-Unreserved	\$197,942
0197	120	Ambulance / Ems Fund	5172220	Pension Services	\$1,844
0197	120	Ambulance / Ems Fund	5172220	Pension Services	\$28,064
0197	120	Ambulance / Ems Fund	5183040	Maint/Sec/Insur/Janitorial Services	\$20,285

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	120	Ambulance / Ems Fund	5227010	Ambulance Services	\$20,301
0197	120	Ambulance / Ems Fund	5227010	Ambulance Services	\$30,274
0197	120	Ambulance / Ems Fund	5227010	Ambulance Services	\$68,985
0197	120	Ambulance / Ems Fund	5227010	Ambulance Services	\$306,196
0197	120	Ambulance / Ems Fund	5227010	Ambulance Services	\$5,911
0197	120	Ambulance / Ems Fund	5227010	Ambulance Services	\$8,410
0197	120	Ambulance / Ems Fund	5227010	Ambulance Services	\$55,699
0197	120	Ambulance / Ems Fund	5227010	Ambulance Services	\$33,068
0197	120	Ambulance / Ems Fund	5227020	Ambulance Services	\$39,924
0197	120	Ambulance / Ems Fund	5227020	Ambulance Services	\$29,020
0197	120	Ambulance / Ems Fund	5227020	Ambulance Services	\$590
0197	120	Ambulance / Ems Fund	5227020	Ambulance Services	\$17,897
0197	120	Ambulance / Ems Fund	5227020	Ambulance Services	\$112,047
0197	120	Ambulance / Ems Fund	5227020	Ambulance Services	\$5,653
0197	120	Ambulance / Ems Fund	5227020	Ambulance Services	\$1,660
0197	120	Ambulance / Ems Fund	5227020	Ambulance Services	\$2,136
0197	120	Ambulance / Ems Fund	5227020	Ambulance Services	\$1,780
0197	120	Ambulance / Ems Fund	5227020	Ambulance Services	\$3,378
0197	120	Ambulance / Ems Fund	5227030	Ambulance Services	\$1,151
0197	120	Ambulance / Ems Fund	5227030	Ambulance Services	\$185
0197	120	Ambulance / Ems Fund	5227030	Ambulance Services	\$163
0197	120	Ambulance / Ems Fund	5227030	Ambulance Services	\$12,384
0197	120	Ambulance / Ems Fund	5227030	Ambulance Services	\$241
0197	120	Ambulance / Ems Fund	5227030	Ambulance Services	\$1,436
0197	120	Ambulance / Ems Fund	5227030	Ambulance Services	\$13,293
0197	120	Ambulance / Ems Fund	5227030	Ambulance Services	\$199
0197	120	Ambulance / Ems Fund	5227040	Ambulance Services	\$1,447
0197	120	Ambulance / Ems Fund	5227040	Ambulance Services	\$25,760
0197	120	Ambulance / Ems Fund	5227040	Ambulance Services	\$681
0197	120	Ambulance / Ems Fund	5227040	Ambulance Services	\$2,030
0197	120	Ambulance / Ems Fund	5227040	Ambulance Services	\$965
0197	120	Ambulance / Ems Fund	5227040	Ambulance Services	\$4,168
0197	120	Ambulance / Ems Fund	5227040	Ambulance Services	\$185
0197	120	Ambulance / Ems Fund	5227040	Ambulance Services	\$1,594

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
J197	120	Ambulance / Ems Fund	5227040	Ambulance Services	\$7,061
0197	120	Ambulance / Ems Fund	5227040	Ambulance Services	\$1,873
0197	120	Ambulance / Ems Fund	5227040	Ambulance Services	\$394
0197	120	Ambulance / Ems Fund	5227040	Ambulance Services	\$692
0197	120	Ambulance / Ems Fund	5227040	Ambulance Services	\$1,000
0197	120	Ambulance / Ems Fund	5227040	Ambulance Services	\$2,058
0197	120	Ambulance / Ems Fund	5227040	Ambulance Services	\$1,294
0197	120	Ambulance / Ems Fund	5286050	Dispatch Services	\$15,914
0197	120	Ambulance / Ems Fund	5922280	Int-Fire Control	\$592
0197	120	Ambulance / Ems Fund	5971100	Transfers-Out	\$1,500
0197	120	Ambulance / Ems Fund	5971400	Transfers-Out	\$6,780
0197	120	Ambulance / Ems Fund	5912270	Prin-Fire Control	\$23,438
0197	130	Lodging Tax Fund	5088000	End Fund Balance- Unreserved	\$539,253
0197	130	Lodging Tax Fund	5733040	Commercial	\$8,580
0197	130	Lodging Tax Fund	5733040	Commercial	\$75,000
0197	202	Municipal Cap Imprvment Fund	5088000	End Fund Balance- Unreserved	\$74,914
0197	400	Sewer M & O Fund	5088000	End Fund Balance- Unreserved	\$1,395,053
0197	400	Sewer M & O Fund	5351040	Sewer/Reclaimed Water Utilities	\$4,140
0197	400	Sewer M & O Fund	5351040	Sewer/Reclaimed Water Utilities	\$1,011
0197	400	Sewer M & O Fund	5351040	Sewer/Reclaimed Water Utilities	\$516
0197	400	Sewer M & O Fund	5351040	Sewer/Reclaimed Water Utilities	\$681
0197	400	Sewer M & O Fund	5351040	Sewer/Reclaimed Water Utilities	\$19,847
0197	400	Sewer M & O Fund	5351040	Sewer/Reclaimed Water Utilities	\$33,200
0197	400	Sewer M & O Fund	5351040	Sewer/Reclaimed Water Utilities	\$4,320
0197	400	Sewer M & O Fund	5351040	Sewer/Reclaimed Water Utilities	\$780
0197	400	Sewer M & O Fund	5351050	Sewer/Reclaimed Water Utilities	\$15,048
J197	400	Sewer M & O Fund	5351050	Sewer/Reclaimed Water Utilities	\$5,465

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	400	Sewer M & O Fund	5357010	Sewer/Reclaimed Water Utilities	\$76,248
0197	400	Sewer M & O Fund	5357020	Sewer/Reclaimed Water Utilities	\$5,834
0197	400	Sewer M & O Fund	5357020	Sewer/Reclaimed Water Utilities	\$6,219
0197	400	Sewer M & O Fund	5357020	Sewer/Reclaimed Water Utilities	\$354
0197	400	Sewer M & O Fund	5357020	Sewer/Reclaimed Water Utilities	\$12,887
0197	400	Sewer M & O Fund	5357020	Sewer/Reclaimed Water Utilities	\$1,230
0197	400	Sewer M & O Fund	5357020	Sewer/Reclaimed Water Utilities	\$359
0197	400	Sewer M & O Fund	5357020	Sewer/Reclaimed Water Utilities	\$227
0197	400	Sewer M & O Fund	5358010	Sewer/Reclaimed Water Utilities	\$256,749
0197	400	Sewer M & O Fund	5358010	Sewer/Reclaimed Water Utilities	\$16,089
0197	400	Sewer M & O Fund	5358020	Sewer/Reclaimed Water Utilities	\$20,981
0197	400	Sewer M & O Fund	5358020	Sewer/Reclaimed Water Utilities	\$22,394
0197	400	Sewer M & O Fund	5358020	Sewer/Reclaimed Water Utilities	\$8,811
0197	400	Sewer M & O Fund	5358020	Sewer/Reclaimed Water Utilities	\$81,961
0197	400	Sewer M & O Fund	5358020	Sewer/Reclaimed Water Utilities	\$4,270
0197	400	Sewer M & O Fund	5358020	Sewer/Reclaimed Water Utilities	\$1,245
0197	400	Sewer M & O Fund	5358020	Sewer/Reclaimed Water Utilities	\$788
0197	400	Sewer M & O Fund	5358020	Sewer/Reclaimed Water Utilities	\$1,000
0197	400	Sewer M & O Fund	5358030	Sewer/Reclaimed Water Utilities	\$1,504
0197	400	Sewer M & O Fund	5358030	Sewer/Reclaimed Water Utilities	\$489
0197	400	Sewer M & O Fund	5358030	Sewer/Reclaimed Water Utilities	\$118

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	400	Sewer M & O Fund	5358030	Sewer/Reclaimed Water Utilities	\$146
0197	400	Sewer M & O Fund	5358030	Sewer/Reclaimed Water Utilities	\$260
0197	400	Sewer M & O Fund	5358030	Sewer/Reclaimed Water Utilities	\$29,113
0197	400	Sewer M & O Fund	5358030	Sewer/Reclaimed Water Utilities	\$5,240
0197	400	Sewer M & O Fund	5358030	Sewer/Reclaimed Water Utilities	\$2,011
0197	400	Sewer M & O Fund	5358040	Sewer/Reclaimed Water Utilities	\$65
0197	400	Sewer M & O Fund	5358040	Sewer/Reclaimed Water Utilities	\$2,624
0197	400	Sewer M & O Fund	5358040	Sewer/Reclaimed Water Utilities	\$1,088
0197	400	Sewer M & O Fund	5358040	Sewer/Reclaimed Water Utilities	\$5,272
0197	400	Sewer M & O Fund	5358040	Sewer/Reclaimed Water Utilities	\$955
197	400	Sewer M & O Fund	5358040	Sewer/Reclaimed Water Utilities	\$4,361
0197	400	Sewer M & O Fund	5358040	Sewer/Reclaimed Water Utilities	\$2,534
0197	400	Sewer M & O Fund	5358040	Sewer/Reclaimed Water Utilities	\$4,000
0197	400	Sewer M & O Fund	5358040	Sewer/Reclaimed Water Utilities	\$152,487
0197	400	Sewer M & O Fund	5358040	Sewer/Reclaimed Water Utilities	\$1,113
0197	400	Sewer M & O Fund	5358040	Sewer/Reclaimed Water Utilities	\$62,611
0197	400	Sewer M & O Fund	5358040	Sewer/Reclaimed Water Utilities	\$2,460
0197	400	Sewer M & O Fund	5358040	Sewer/Reclaimed Water Utilities	\$1,427
0197	400	Sewer M & O Fund	5358040	Sewer/Reclaimed Water Utilities	\$4,054
0197	400	Sewer M & O Fund	5358040	Sewer/Reclaimed Water Utilities	\$816
0197	400	Sewer M & O Fund	5358040	Sewer/Reclaimed Water Utilities	\$1,822

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	400	Sewer M & O Fund	5358040	Sewer/Reclaimed Water Utilities	\$6,667
0197	400	Sewer M & O Fund	5358040	Sewer/Reclaimed Water Utilities	\$20,221
0197	400	Sewer M & O Fund	5358040	Sewer/Reclaimed Water Utilities	\$504
0197	400	Sewer M & O Fund	5358040	Sewer/Reclaimed Water Utilities	\$798
0197	400	Sewer M & O Fund	5923580	Int-Sewer Utilities	\$60,360
0197	400	Sewer M & O Fund	5943560	Cap-Sewer Utilities	\$10,088,566
0197	400	Sewer M & O Fund	5943560	Cap-Sewer Utilities	\$19,566
0197	400	Sewer M & O Fund	5943560	Cap-Sewer Utilities	\$443,446
0197	400	Sewer M & O Fund	5913570	Prin-Sewer Utilities	\$50,000
0197	400	Sewer M & O Fund	5923580	Int-Sewer Utilities	\$101,965
0197	400	Sewer M & O Fund	5923580	Int-Sewer Utilities	\$638
0197	400	Sewer M & O Fund	5913570	Prin-Sewer Utilities	\$117,462
0197	400	Sewer M & O Fund	5923580	Int-Sewer Utilities	\$4,735
0197	400	Sewer M & O Fund	5913570	Prin-Sewer Utilities	\$30,862
0197	400	Sewer M & O Fund	5913570	Prin-Sewer Utilities	\$31,088
0197	400	Sewer M & O Fund	5923580	Int-Sewer Utilities	\$7,722
0197	400	Sewer M & O Fund	5923580	Int-Sewer Utilities	\$12,921
0197	400	Sewer M & O Fund	5081000	End Fund Bal-Reserved	\$3,270,911
0197	400	Sewer M & O Fund	5081000	End Fund Bal-Reserved	\$438,450
0197	400	Sewer M & O Fund	5081000	End Fund Bal-Reserved	\$82,600
0197	409	Stormwater O & M	5088000	End Fund Balance-Unreserved	\$23,920
0197	409	Stormwater O & M	5311010	Storm Drainage Utilities	\$13,229
0197	409	Stormwater O & M	5311020	Storm Drainage Utilities	\$1,012
0197	409	Stormwater O & M	5311020	Storm Drainage Utilities	\$1,079
0197	409	Stormwater O & M	5311020	Storm Drainage Utilities	\$79
0197	409	Stormwater O & M	5311020	Storm Drainage Utilities	\$3,460
0197	409	Stormwater O & M	5311020	Storm Drainage Utilities	\$265
0197	409	Stormwater O & M	5311020	Storm Drainage Utilities	\$77
0197	409	Stormwater O & M	5311020	Storm Drainage Utilities	\$49
0197	409	Stormwater O & M	5311030	Storm Drainage Utilities	\$789
0197	409	Stormwater O & M	5311030	Storm Drainage Utilities	\$441

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	409	Stormwater O & M	5311040	Storm Drainage Utilities	\$323
0197	409	Stormwater O & M	5311040	Storm Drainage Utilities	\$738
0197	409	Stormwater O & M	5311040	Storm Drainage Utilities	\$4,241
0197	409	Stormwater O & M	5311040	Storm Drainage Utilities	\$4,440
0197	409	Stormwater O & M	5311040	Storm Drainage Utilities	\$2,000
0197	409	Stormwater O & M	5311040	Storm Drainage Utilities	\$3,000
0197	409	Stormwater O & M	5311040	Storm Drainage Utilities	\$313,979
0197	409	Stormwater O & M	5311040	Storm Drainage Utilities	\$4,320
0197	409	Stormwater O & M	5311040	Storm Drainage Utilities	\$780
0197	409	Stormwater O & M	5311050	Storm Drainage Utilities	\$2,270
0197	409	Stormwater O & M	5311050	Storm Drainage Utilities	\$1,188
0197	409	Stormwater O & M	5943160	Cap-Storm Drainage	\$187,563
0197	410	Sanitation O & M Fund	5088000	End Fund Balance- Unreserved	\$282,791
0197	410	Sanitation O & M Fund	5371040	Solid Waste Utilities	\$1,011
0197	410	Sanitation O & M Fund	5371040	Solid Waste Utilities	\$764
0197	410	Sanitation O & M Fund	5371040	Solid Waste Utilities	\$18,268
0197	410	Sanitation O & M Fund	5371040	Solid Waste Utilities	\$26,501
0197	410	Sanitation O & M Fund	5371040	Solid Waste Utilities	\$4,320
0197	410	Sanitation O & M Fund	5371040	Solid Waste Utilities	\$780
0197	410	Sanitation O & M Fund	5371050	Solid Waste Utilities	\$4,277
0197	410	Sanitation O & M Fund	5377010	Solid Waste Utilities	\$75,910
0197	410	Sanitation O & M Fund	5377020	Solid Waste Utilities	\$5,807
0197	410	Sanitation O & M Fund	5377020	Solid Waste Utilities	\$6,192
0197	410	Sanitation O & M Fund	5377020	Solid Waste Utilities	\$353
0197	410	Sanitation O & M Fund	5377020	Solid Waste Utilities	\$12,851
0197	410	Sanitation O & M Fund	5377020	Solid Waste Utilities	\$1,226
0197	410	Sanitation O & M Fund	5377020	Solid Waste Utilities	\$357
0197	410	Sanitation O & M Fund	5377020	Solid Waste Utilities	\$226
0197	410	Sanitation O & M Fund	5378010	Solid Waste Utilities	\$329,837
0197	410	Sanitation O & M Fund	5378010	Solid Waste Utilities	\$5,035
0197	410	Sanitation O & M Fund	5378020	Solid Waste Utilities	\$25,618
0197	410	Sanitation O & M Fund	5378020	Solid Waste Utilities	\$27,140
0197	410	Sanitation O & M Fund	5378020	Solid Waste Utilities	\$2,202
0197	410	Sanitation O & M Fund	5378020	Solid Waste Utilities	\$10,809

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	410	Sanitation O & M Fund	5378020	Solid Waste Utilities	\$116,272
0197	410	Sanitation O & M Fund	5378020	Solid Waste Utilities	\$5,333
0197	410	Sanitation O & M Fund	5378020	Solid Waste Utilities	\$1,555
0197	410	Sanitation O & M Fund	5378020	Solid Waste Utilities	\$985
0197	410	Sanitation O & M Fund	5378020	Solid Waste Utilities	\$1,000
0197	410	Sanitation O & M Fund	5378030	Solid Waste Utilities	\$789
0197	410	Sanitation O & M Fund	5378030	Solid Waste Utilities	\$442
0197	410	Sanitation O & M Fund	5378030	Solid Waste Utilities	\$4,557
0197	410	Sanitation O & M Fund	5378030	Solid Waste Utilities	\$175
0197	410	Sanitation O & M Fund	5378030	Solid Waste Utilities	\$198
0197	410	Sanitation O & M Fund	5378030	Solid Waste Utilities	\$37,819
0197	410	Sanitation O & M Fund	5378030	Solid Waste Utilities	\$2,970
0197	410	Sanitation O & M Fund	5378030	Solid Waste Utilities	\$6,003
0197	410	Sanitation O & M Fund	5378040	Solid Waste Utilities	\$205
0197	410	Sanitation O & M Fund	5378040	Solid Waste Utilities	\$800
0197	410	Sanitation O & M Fund	5378040	Solid Waste Utilities	\$4,252
0197	410	Sanitation O & M Fund	5378040	Solid Waste Utilities	\$28
0197	410	Sanitation O & M Fund	5378040	Solid Waste Utilities	\$4,000
0197	410	Sanitation O & M Fund	5378040	Solid Waste Utilities	\$20,000
0197	410	Sanitation O & M Fund	5378040	Solid Waste Utilities	\$190,124
0197	410	Sanitation O & M Fund	5378040	Solid Waste Utilities	\$43,107
0197	410	Sanitation O & M Fund	5378040	Solid Waste Utilities	\$44,610
0197	410	Sanitation O & M Fund	5378040	Solid Waste Utilities	\$3,753
0197	410	Sanitation O & M Fund	5378040	Solid Waste Utilities	\$723
0197	410	Sanitation O & M Fund	5860000	Agency Disbursements	\$30,688
0197	635	Agency Fund - Trust Account	5088000	End Fund Balance- Unreserved	\$234
0197	635	Agency Fund - Trust Account	5860100	Agency Disbursements	\$356
0197	635	Agency Fund - Trust Account	5868300	Agency Disbursements	\$1,377
0197	635	Agency Fund - Trust Account	5868300	Agency Disbursements	\$2,620
0197	635	Agency Fund - Trust Account	5868300	Agency Disbursements	\$435
0197	635	Agency Fund - Trust Account	5868800	Agency Disbursements	\$114

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	635	Agency Fund - Trust Account	5868900	Agency Disbursements	\$107
0197	635	Agency Fund - Trust Account	5868900	Agency Disbursements	\$124
0197	635	Agency Fund - Trust Account	5868900	Agency Disbursements	\$703
0197	635	Agency Fund - Trust Account	5869100	Agency Disbursements	\$27,482
0197	635	Agency Fund - Trust Account	5869200	Agency Disbursements	\$15,125
0197	635	Agency Fund - Trust Account	5869700	Agency Disbursements	\$4,717
0197	635	Agency Fund - Trust Account	5869900	Agency Disbursements	\$90
0197	635	Agency Fund - Trust Account	5891400	Other Nonexpenditures	\$1,701

FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS

For the Year Ended December 31, 2013

BARS Code		Total for All funds*	001 Current Expense Fund	102 Rescue Unit One Fund	103 Street Fund
Beginning Cash and Investments					
30810	Beg Fund Bal-Reserved	1,518,031	0	0	0
30880	Beg Fund Bal-Unreserved	4,432,844	1,832,632	6,423	200,915
38800/58800	Prior Period Adjustments, net	0	0	0	0
Operating Revenues					
310	Taxes	4,062,819	2,993,759	0	439,709
320	Licenses & Permits	130,057	130,057	0	0
330	Intergovernmental Revenues	1,196,061	440,918	1,208	621,949
340	Charges for Goods and Services	3,203,643	84,563	0	934
350	Fines & Penalties	172,863	125,678	0	0
360	Miscellaneous Revenues	79,373	24,302	171	31,184
Total Operating Revenues:		8,844,815	3,799,276	1,379	1,093,777
Operating Expenditures					
510	General Government	726,652	652,489	0	23,970
520	Public Safety	3,357,551	2,501,168	0	0
530	Utilities	2,324,359	0	0	0
540	Transportation	584,176	2,518	0	581,658
550	Natural and Economic Environment	130,394	130,394	0	0
560	Social Services	1,392	1,392	0	0
570	Culture And Recreation	226,704	143,124	0	0
598	Intergovernmental Payments	0	0	0	0
Total Operating Expenditures:		7,351,228	3,431,085		605,628
Net Operating Increase (Decrease):		1,493,587	368,191	1,379	488,149
Nonoperating Revenues					
370, 380, 395, 398	Other Financing Sources	117,674	0	0	0
391-393	Debt Proceeds	12,844,881	0	0	0
397	Transfers-In	85,880	8,280	0	2,600
Total Nonoperating Revenues:		13,048,434	8,280		2,600
Nonoperating Expenditures					
580, 596, 599	Other Financing Uses	81,316	50,000	0	0
591-593	Debt Service	538,229	96,446	0	0
594-595	Capital Expenditures	11,309,789	62,491	0	508,157
597	Transfers-Out	85,880	77,600	0	0
Total Nonoperating Expenditures:		12,015,213	286,536		508,157
Increase (Decrease) in Cash and Investments		2,526,808	89,936	1,379	-17,408
Ending Cash and Investments					
50810	End Fund Bal-Reserved	3,791,961	0	0	0
50880	End Fund Balance-Unreserved	4,685,721	1,922,568	7,802	183,507

, accompanying notes are an integral part of this Statement.

BARS Code		108 Drug Enforcement Fund	120 Ambulance / Ems Fund	130 Lodging Tax Fund	202 Municipal Cap Imprvment Fund
Beginning Cash and Investments					
30810	Beg Fund Bal-Reserved	0	0	0	0
30880	Beg Fund Bal-Unreserved	61,764	95,669	535,916	36,675
38800/58800	Prior Period Adjustments, net	0	0	0	0
Operating Revenues					
310	Taxes	0	505,769	85,505	38,077
320	Licenses & Permits	0	0	0	0
330	Intergovernmental Revenues	2,500	0	0	0
340	Charges for Goods and Services	0	442,572	0	0
350	Fines & Penalties	5,360	0	0	0
360	Miscellaneous Revenues	5,655	528	1,412	162
Total Operating Revenues:		13,515	948,870	86,916	38,239
Operating Expenditures					
510	General Government	0	50,193	0	0
520	Public Safety	17,291	839,093	0	0
530	Utilities	0	0	0	0
540	Transportation	0	0	0	0
550	Natural and Economic Environment	0	0	0	0
560	Social Services	0	0	0	0
570	Culture And Recreation	0	0	83,580	0
598	Intergovernmental Payments	0	0	0	0
Total Operating Expenditures:		17,291	889,286	83,580	
Net Operating Increase (Decrease):		-3,776	59,583	3,336	38,239
Nonoperating Revenues					
370, 380, 395, 398	Other Financing Sources	610	0	0	0
391-393	Debt Proceeds	0	0	0	0
397	Transfers-In	0	75,000	0	0
Total Nonoperating Revenues:		610	75,000		
Nonoperating Expenditures					
580, 596, 599	Other Financing Uses	628	0	0	0
591-593	Debt Service	0	24,030	0	0
594-595	Capital Expenditures	0	0	0	0
597	Transfers-Out	0	8,280	0	0
Total Nonoperating Expenditures:		628	32,310		
Increase (Decrease) in Cash and Investments		-3,794	102,273	3,336	38,239
Ending Cash and Investments					
50810	End Fund Bal-Reserved	0	0	0	0
50880	End Fund Balance-Unreserved	57,971	197,942	539,253	74,914

Accompanying notes are an integral part of this Statement.

BARS Code		400 Sewer M & O Fund	409 Stormwater O & M	410 Sanitation O & M Fund
Beginning Cash and Investments				
30810	Beg Fund Bal-Reserved	1,518,031	0	0
30880	Beg Fund Bal-Unreserved	1,237,273	60,185	365,391
38800/58800	Prior Period Adjustments, net	0	0	0
Operating Revenues				
310	Taxes	0	0	0
320	Licenses & Permits	0	0	0
330	Intergovernmental Revenues	0	129,486	0
340	Charges for Goods and Services	1,444,221	282,625	948,726
350	Fines & Penalties	13,942	13,941	13,942
360	Miscellaneous Revenues	14,412	191	1,356
Total Operating Revenues:		1,472,574	426,244	964,025
Operating Expenditures				
510	General Government	0	0	0
520	Public Safety	0	0	0
530	Utilities	917,414	357,760	1,049,184
540	Transportation	0	0	0
550	Natural and Economic Environment	0	0	0
560	Social Services	0	0	0
570	Culture And Recreation	0	0	0
598	Intergovernmental Payments	0	0	0
Total Operating Expenditures:		917,414	357,760	1,049,184
Net Operating Increase (Decrease):		555,161	68,483	-85,160
Nonoperating Revenues				
370, 380, 395, 398	Other Financing Sources	1,000	82,816	33,247
391-393	Debt Proceeds	12,844,881	0	0
397	Transfers-In	0	0	0
Total Nonoperating Revenues:		12,845,881	82,816	33,247
Nonoperating Expenditures				
580, 596, 599	Other Financing Uses	0	0	30,688
591-593	Debt Service	417,753	0	0
594-595	Capital Expenditures	10,551,578	187,563	0
597	Transfers-Out	0	0	0
Total Nonoperating Expenditures:		10,969,331	187,563	30,688
Increase (Decrease) in Cash and Investments		2,431,711	-36,264	-82,601
Ending Cash and Investments				
50810	End Fund Bal-Reserved	3,791,961	0	0
50880	End Fund Balance-Unreserved	1,395,053	23,920	282,791

accompanying notes are an integral part of this Statement.

FIDUCIARY FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS

For the Year Ended December 31, 2013

BARS Code		Total for All funds	635 Agency Fund - Trust Account
308	Beginning Cash and Investments	-5,188	-5,188
388 and 588	Prior Period Adjustments, net	0	0
310-360	Revenues	0	0
380-390	Other Increases and Financing Sources	60,373	60,373
510-570	Expenditures	0	0
580-590	Other Decreases and Financing Uses	54,951	54,951
	Increase (Decrease) in Cash and Investments	5,422	5,422
508	Ending Cash and Investments	234	234

accompanying notes are an integral part of this Statement.

**SCHEDULE OF DISBURSEMENT ACTIVITY
For the Year Ending December 31, 2013**

Fund No.	Fund Title	Beginning Outstanding Items 01/01/2013	Issued During the Year	Redeemed During the Year	Canceled During the Year	Ending Outstanding Items 12/31/2013	Prior Year Open Period Items	Current Year Open Period Items	Disbursements 12/31/2013
001	Current Expense Fund	\$228,175	\$3,601,783	\$3,626,575	\$0	\$203,384	\$0	\$0	\$3,601,783
103	Street Fund	\$29,458	\$1,117,175	\$1,112,791	\$0	\$33,842	\$0	\$0	\$1,117,175
108	Drug Enforcement Fund	\$0	\$18,018	\$18,018	\$0	\$0	\$0	\$0	\$18,018
120	Ambulance / Ems Fund	\$60,350	\$915,148	\$915,108	\$0	\$60,390	\$0	\$0	\$915,148
130	Lodging Tax Fund	\$2,145	\$83,580	\$85,725	\$0	\$0	\$0	\$0	\$83,580
400	Sewer M & O Fund	\$876,792	\$11,884,936	\$12,211,169	\$0	\$550,559	\$0	\$0	\$11,884,936
409	Stormwater O & M	\$2,183	\$543,279	\$495,053	\$0	\$50,409	\$0	\$0	\$543,279
410	Sanitation O & M Fund	\$62,965	\$1,056,449	\$1,056,280	\$0	\$63,134	\$0	\$0	\$1,056,449
635	Agency Fund - Trust Account	\$5,535	\$55,068	\$57,367	\$0	\$3,236	\$0	\$0	\$55,068
TOTAL		\$1,267,604	\$19,275,437	\$19,578,087	\$0	\$964,954	\$0	\$0	\$19,275,437

City of Clarkston

Schedule of Liabilities

For the year ended December 31, 2013

Debt Type	ID. No.	Description	Maturity/Payment Due Date	Beginning Balance January 1, 2013	Additions	Reductions	Ending Balance December 31, 2013
General Obligations							
	251.11	GO Bond, City Hall	12/1/2030	1,180,000	0	45,000	1,135,000
	263.96	LOCAL #0197-3-1	6/1/2014	35,335	0	23,439	11,896
	259.11	Compesated Absences		399,092	0	0	399,092
		Total General Obligations:		1,614,427	0	68,439	1,545,988
Revenue Obligations							
	259.12	Compensated Absences, Proprietary		145,342	0	0	145,342
	263.82	PWTF Loan, PC12-951-035	6/1/2041	626,542	9,373,458	117,462	9,882,538
	263.82	SRF Loan, #L9700039	3/15/2018	187,208	0	30,862	156,346
	252.11	Sewer Revenue Bond, 2011	12/1/2041	2,165,000	0	50,000	2,115,000
	263.82	SRF Loan, #L1200009	6/30/2032	660,480	12,884	31,088	642,276
	252.11	Sewer Revenue Bond, 2013	12/1/2043	0	3,410,000	0	3,410,000
		Total Revenue Obligations:		3,784,572	12,796,342	229,412	16,351,502

The accompanying notes to the financial statements are an integral part of this schedule

MCAG NO. 0197

City of Clarkston

Schedule 09

Schedule of Liabilities

For the year ended December 31, 2013

Debt Type	ID. No.	Description	Maturity/Payment Due Date	Beginning Balance January 1, 2013	Additions	Reductions	Ending Balance December 31, 2013
Total Liabilities:				5,398,999	12,796,342	297,851	17,897,490

The accompanying notes to the financial statements are an integral part of this schedule

City of Clarkston

SCHEDULE OF CASH ACTIVITY

For the Year Ended December 31, 2013

Fund Number	Fund Title	Beginning Cash and Investments	Receipts	Transfers-In	Other Revenue	Netted Transactions
001	Current Expense Fund	\$1,832,632.49	\$3,799,039.06	\$8,280.00	\$12,000.00	\$11,762.70
102	Rescue Unit One Fund	\$6,422.62	\$1,378.95	\$0.00	\$0.00	\$0.00
103	Street Fund	\$200,914.91	\$1,079,166.60	\$2,600.00	\$20,000.00	\$5,389.71
108	Drug Enforcement Fund	\$61,764.49	\$14,225.43	\$0.00	\$0.00	\$100.00
120	Ambulance / Ems Fund	\$95,668.91	\$950,701.69	\$75,000.00	\$0.00	\$1,832.13
130	Lodging Tax Fund	\$535,916.43	\$86,916.32	\$0.00	\$0.00	\$0.00
202	Municipal Cap Imprvment Fund	\$36,674.73	\$38,239.03	\$0.00	\$0.00	\$0.00
400	Sewer M & O Fund	\$2,755,304.30	\$14,320,645.49	\$0.00	\$0.00	\$2,190.40
409	Stormwater O & M	\$60,184.69	\$459,014.52	\$0.00	\$50,000.00	(\$45.05)
410	Sanitation O & M Fund	\$365,391.03	\$997,849.45	\$0.00	\$0.00	\$577.63
635	Agency Fund - Trust Account	(\$5,188.02)	\$60,489.64	\$0.00	\$0.00	\$0.00
999	Treasurer's Surplus Cash	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
TOTAL		\$5,945,686.58	\$21,807,666.18	\$85,880.00	\$82,000.00	\$21,807.52

Total Increase (4+5+6-7)	Disbursements	Transfers-Out	Other Expenditures	Total Decrease (9+10+11-7)	Ending Cash & Investments (3+8- 12)
\$3,807,556.36	\$3,601,783.35	\$77,600.00	\$50,000.00	\$3,717,620.65	\$1,922,568.20
\$1,378.95	\$0.00	\$0.00	\$0.00	\$0.00	\$7,801.57
\$1,096,376.89	\$1,117,174.73	\$0.00	\$2,000.00	\$1,113,785.02	\$183,506.78
\$14,125.43	\$18,018.49	\$0.00	\$0.00	\$17,918.49	\$57,971.43
\$1,023,869.56	\$915,148.26	\$8,280.00	\$0.00	\$921,596.13	\$197,942.34
\$86,916.32	\$83,580.00	\$0.00	\$0.00	\$83,580.00	\$539,252.75
\$38,239.03	\$0.00	\$0.00	\$0.00	\$0.00	\$74,913.76
\$14,318,455.09	\$11,884,935.64	\$0.00	\$4,000.00	\$11,886,745.24	\$5,187,014.15
\$509,059.57	\$543,278.84	\$0.00	\$2,000.00	\$545,323.89	\$23,920.37
\$997,271.82	\$1,056,449.47	\$0.00	\$24,000.00	\$1,079,871.84	\$282,791.01
\$60,489.64	\$55,067.98	\$0.00	\$0.00	\$55,067.98	\$233.64
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$21,953,738.66	\$19,275,436.76	\$85,880.00	\$82,000.00	\$19,421,509.24	\$8,477,916.00

City/Town

SCHEDULE OF STATE FINANCIAL ASSISTANCE

For the Year Ended December 31, 2013

Grantor	Program Title	Identification Number	Amount
3340130 - State Patrol	Basic Firefighter Training	n/a	1,113
		Sub-total:	1,113
3340490 - Health	Pre-hospital	n/a	1,208
		Sub-total:	1,208
3340380 - Trans Improvement Board (TIB)	Urban Arterial Program	8-4-170(007)-1	458,619
		Sub-total:	458,619
3340310 - Ecology	Statewide Stormwater, Local Toxics Control Account	G1200591 FY11	147,656
		Sub-total:	147,656
		Grand total:	608,596

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2013

Federal Agency Name/Pass-Through Agency Name	Federal Program Name	CFDA Number	Other Award Number	Expenditures			Footnote Ref
				From Pass-Through Awards	From Direct Awards	Total Amount	
Violence Against Women Office, Department Of Justice/Dept of Commerce	Violence Against Women Formula Grants	16.588	F12-31103-005	15,737		15,737	1,2
Bureau Of Justice Assistance, Department Of Justice/	Bulletproof Vest Partnership Program	16.607	n/a		682	682	1,2
Bureau Of Justice Assistance, Department Of Justice/Whitman County	Edward Byrne Memorial Justice Assistance Grant Program	16.738	M13-31440-018	41,649		41,649	1,2
National Highway Traffic Safety Administration (nhtsa), Department Of Transportation/WASPC	State and Community Highway Safety	20.600	N/A	2,500		2,500	1,2
National Highway Traffic Safety Administration (nhtsa), Department Of Transportation/WTSC	State and Community Highway Safety	20.600	N/A	590		590	1,2
Total CFDA 20.600				3,090	0	3,090	
National Highway Traffic Safety Administration (nhtsa), Department Of Transportation/WTSC	Occupant Protection Incentive Grants	20.602	N/A	880		880	1,2
Department Of Homeland Security/Asotin County	Homeland Security Grant Program	97.067	2010-SS-TO-0084	3,203		3,203	1, 2, 3

The accompanying notes to the Schedule of Expenditures are an integral part of this schedule

Department Of Homeland Security/aSOTIN COUNTY	Homeland Security Grant Program	97.067	EMW-2012-SS-00115-S01	982		982	1, 2, 3
			Total CFDA 97.067	4,185	0	4,185	
Department Of Homeland Security/	Staffing for Adequate Fire and Emergency Response (SAFER)	97.083	EMW-2008-FF-01250		5,425	5,425	1,2
Department Of Homeland Security/	Staffing for Adequate Fire and Emergency Response (SAFER)	97.083	EMW-2011-FH-00998		207,504	207,504	1,2
			Total CFDA 97.083	0	212,929	212,929	
			Total Federal Awards Expended:	65,541	213,611	279,152	

The accompanying notes to the Schedule of Expenditures are an integral part of this schedule

City of Clarkston

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2013**

NOTE 1 - BASIS OF ACCOUNTING

This schedule is prepared on the same basis of accounting as the City's financial statements. The City of Clarkston uses the cash basis of accounting.

NOTE 2 - PROGRAM COSTS

The amounts shown as current year expenditures represent only the federal grant portion of the program costs. Entire program costs, including the City's portion, may be more than shown.

NOTE 3 - NONCASH AWARDS - EQUIPMENT

The City received equipment and supplies that were purchased with federal Homeland Security funds by Asotin County. The amount reported on the schedule is the value of the property on the date it was received by City and priced by Asotin County.

MCAG NO. 0197

**City of Clarkston
(City/County/District)**

Schedule 19

**Labor Relations Consultant(S)
For the Year Ended December 31, 2013**

Has your government engaged labor relations consultants? Yes No

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

Name of firm: The Wesley Group
Name of consultant: Kevin Wesley
Business address: P O Box 7164 Kennewick, WA 99336
Amount paid to consultant during fiscal year: \$9,696
Terms and conditions, as applicable, including: Rates (e.g., hourly, etc.) \$8,400 Annually, Plus \$80 prt hr for Arbitration, Mediation, ULP's, etc Maximum compensation allowed N/A Duration of services January 1, 2013 through December 31, 2013 Services provided Labor Negotiations and Contract Administration

**LOCAL GOVERNMENT RISK-ASSUMPTION
For the Year Ended December 31, 2013**

Program Manager: Vickie Storey
Address: 829 5th Street
Clarkston, WA 99403
Phone: (509) 758-5541
Email: clarkstoncity@cableone.net

- 1. No Does the entity self-insure for any class of risk, including liability, property, health and welfare, unemployment compensation, workers' compensation? (yes/no)

If NO, STOP, you do not need to complete the rest of this Schedule.

If YES, continue below.

- a. Which class of risk does the entity self-insure? Check all that apply.
 - i. Liability
 - ii. Property
 - iii. Health and Welfare (medical, vision, dental, prescription)
 - iv. Unemployment Compensation
 - v. Workers' Compensation
 - vi. Other - please describe: _____
- b. Does the entity self-insure as an individual program? (yes/no)
 - i. If answered YES, does the entity allow another separate legal entity into its self-insurance program(s)? (yes/no) For example, employees of a different organization participate in a health and welfare program of a city.
If so, list the entity or entities: _____
- c. Does the entity self-insure as a joint program? (yes/no)
 - i. If answered YES, list the other member(s): _____

2. ____ Does the entity administer its own claims? (yes/no)
3. ____ Does the entity contract with a third party administrator for claims administration? (yes/no)
4. ____ Did the entity receive a claims audit in the last three years, regardless of who administered the claims? (yes/no)
5. ____ Were the program's revenues sufficient to cover the program's expenses? (yes/no)
6. ____ Did the program use an actuary to determine its liabilities? (yes/no)

EXAMPLE

Description of Risk Type	Number of claims received during the period	Number of claims paid during the period	Total amount of claims paid during the period
Liability (automobile)	354	279	\$104,366

Description of Risk Type	Number of claims received during the period	Number of claims paid during the period	Total amount of claims paid during the period

Note 1 - Summary of Significant Accounting Policies

The City of Clarkston (City) reports financial activity using the revenue and expenditure classifications, statements, and schedules contained in the *Cash Basis Budgeting, Accounting and Reporting System* (BARS) manual. This basis of accounting and reporting is another comprehensive basis of accounting (OCBOA) that is prescribed by the State Auditor's Office under the authority of Washington State law, Chapter 43.09 RCW.

The City of Clarkston was incorporated in 1902 and operates under the laws of the state of Washington applicable to a non charter code city. The City is a general purpose government and provides police, fire, ambulance, community development, parks, sewer streets, surface water management and sanitation services. The City uses single-entry, cash basis accounting which is a departure from generally accepted accounting principles (GAAP).

A. Fund Accounting

The accounts of the City are organized on the basis of funds, each of which is considered a separate accounting entity. Each fund is accounted for with a separate set of single-entry accounts that comprises its cash, investments, revenues and expenditures, as appropriate. The City's resources are allocated to and accounted for in individual funds depending on their intended purpose. The following are the fund types used by the City:

GOVERNMENTAL FUND TYPES:**General (Current Expense) Fund**

This fund is the primary operating fund of the City. 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 City.

Debt Service Funds

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

Capital Projects Funds

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

PROPRIETARY FUND TYPES:**Enterprise Funds**

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

FIDUCIARY FUND TYPES:

Fiduciary funds account for assets held by the City in a trustee capacity or as an agent on behalf of others.

Agency Funds

These funds are used to account assets that City holds for others in an agency capacity.

B. Basis of Accounting

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Revenues are recognized only when cash is received and expenditures are recognized when paid, including those properly chargeable against the report year(s) budget appropriations as required by state law.

In accordance with state law the City also recognizes expenditures paid during twenty days after the close of the fiscal year for claims incurred during the previous period.

Purchases of capital assets are expensed during the year of acquisition. There is no capitalization of capital assets, nor allocation of depreciation expense. Inventory is expensed when purchased.

The basis of accounting described above represents a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

C. Budgets

The City adopts annual appropriated budgets for all funds. These budgets are appropriated at the fund level. The budget constitutes the legal authority for expenditures at that level. Annual appropriations for these funds lapse at the fiscal year end.

Annual appropriated budgets are adopted on the same basis of accounting as used for financial reporting.

The appropriated and actual expenditures for the legally adopted budgets were as follow:

Fund/Department	Final Appropriated Amounts	Actual Expenditures	Variance
001 – General Fund	\$4,194,130	\$3,756,883	\$437,247
004 – CE Reserve	\$0	\$0	\$0
006 – Emp Benefit Reserve	\$0	\$0	\$0
007 – Community Projects	\$2,000	\$0	\$2,000
010 – National Night Out	\$1,100	\$799	\$301
011 – Victim’s Rights	\$4,000	\$2,674	\$1,326
016 – Vehicle Reserve	\$46,000	\$44,000	\$2,000
017 – DARE Fund	\$4,750	\$4,028	\$722
037 - CDBG Fund	\$25,100	\$2,600	\$22,500
102 – Rescue One	\$3,500	\$0	\$3,500
103 – Street Fund	\$1,268,055	\$1,113,785	\$154,270
105 – Street Reserve	\$120,000	\$81,000	\$39,000
108 – Drug Enforcement	\$19,000	\$17,919	\$1,081
120 - Ambulance	\$1,068,095	\$930,595	\$137,500
121 – EMS Capital Reserve	\$0	\$0	\$0
130 – Lodging Tax	\$83,580	\$83,580	\$0
202 – Capital Improvement	\$0	\$0	\$0

CITY OF CLARKSTON
 NOTES TO FINANCIAL STATEMENTS
 YEAR ENDING DECEMBER 31, 2013

400 – Sewer O & M	\$1,410,380	\$1,314,914	\$95,466
401 – Sewer Equip Reserve	\$0	\$0	\$0
402 – Sewer Line Reserve	\$0	\$0	\$0
403 – Sewer Cap Replacement	\$0	\$0	\$0
404 – Sewer Reserve	\$0	\$0	\$0
405 – Sewer Construction	\$12,893,400	\$10,925,408	\$1,967,992
406 – Sewer Revenue Bond	\$152,650	\$152,603	\$47
407 – PWTf Loan Fund	\$122,300	\$122,197	\$103
408 – SRF Loan Fund	\$83,125	\$82,593	\$532
409 – Stormwater O & M	\$533,110	\$545,324	\$(12,214)
410 – Sanitation O & M	\$1,428,165	\$1,099,872	\$328,293
411 – Sanitation Equip Reserve	\$0	\$0	\$0

Budgeted amounts are authorized to be transferred between (departments within any fund/object classes within departments); however, any revisions that alter the total expenditures of a fund, or that affect the number of authorized employee positions, salary ranges, hours, or other conditions of employment must be approved by the City's legislative body.

D. Cash

It is the City's policy to invest all temporary cash surpluses. The amount is included in the cash and investments shown on the statements of fund resources and uses arising from cash transactions. The interest on these investments is prorated to the various funds.

E. Deposits

The City deposits and certificates of deposit are covered by the Federal Deposit Insurance Corporation and/or the Washington Public Deposit Protection Commission.

F. Investments See Note 2, *Investments*.

G. Capital Assets

Capital assets are assets with an initial individual cost of more than \$2,500. The capital assets of the City are recorded as expenditures when purchased.

H. Compensated Absences

Vacation leave may be accumulated up to 1.5 x the annual earnable amount for each employee and is payable upon separation or retirement.

Sick leave may be accumulated up to 960 hours for general employees, with larger accumulative amounts as determined by collective bargaining agreements. Upon separation or retirement employees with a hire date prior to January 1, 1985 will be compensated for a portion of unused sick leave.

I. Long-Term Debt See Note 5, *Debt Service Requirements*.

J. Other Financing Sources or Uses

The City's *Other Financing Sources or Uses* consist of operating transfers in and out.

K. Risk Management

The City of Clarkston is a member of the Washington Cities Insurance Authority (WCIA).

Utilizing Chapter 48.62 RCW (self-insurance regulation) and Chapter 39.34 RCW (Interlocal Cooperation Act), nine cities originally formed WCIA on January 1, 1981. WCIA was created for the purpose of providing a pooling mechanism for jointly purchasing insurance, jointly self-insuring, and / or jointly contracting for risk management services. WCIA has a total of 162 Members.

New members initially contract for a three-year term, and thereafter automatically renew on an annual basis. A one-year withdrawal notice is required before membership can be terminated. Termination does not relieve a former member from its unresolved loss history incurred during membership.

Liability coverage is written on an occurrence basis, without deductibles. Coverage includes general, automobile, police, public officials' errors or omissions, stop gap, and employee benefits liability. Limits are \$4 million per occurrence self-insured layer, and \$16 million per occurrence in the re-insured excess layer. The excess layer is insured by the purchase of reinsurance and insurance and is subject to aggregate limits. Total limits are \$20 million per occurrence subject to aggregate sublimits in the excess layers. The Board of Directors determines the limits and terms of coverage annually.

Insurance coverage for property, automobile physical damage, fidelity, inland marine, and boiler and machinery are purchased on a group basis. Various deductibles apply by type of coverage. Property insurance and auto physical damage are self-funded from the members' deductible to \$750,000, for all perils other than flood and earthquake, and insured above that amount by the purchase of insurance.

In-house services include risk management consultation, loss control field services, claims and litigation administration, and loss analyses. WCIA contracts for the claims investigation consultants for personnel issues and land use problems, insurance brokerage, and lobbyist services.

WCIA is fully funded by its members, who make annual assessments on a prospectively rated basis, as determined by an outside, independent actuary. The assessment covers loss, loss adjustment, and administrative expenses. As outlined in the interlocal, WCIA retains the right to additionally assess the membership for any funding shortfall.

An investment committee, using investment brokers, produces additional revenue by investment of WCIA's assets in financial instruments which comply with all State guidelines.

A Board of Directors governs WCIA, which is comprised of one designated representative from each member. The Board elects an Executive Committee and appoints a Treasurer to provide general policy direction for the organization. The WCIA Executive Director reports to the Executive Committee and is responsible for conducting the day to day operations of WCIA.

M. Reserved Fund Balance

The City has three funds with Reserved Ending Balances. They are the WWTP Construction Fund with a reserve of \$3,270,911, which is dedicated to a construction project funded with revenue bonds and PWTF loan; the Sewer Revenue Bond Fund with a reserve of \$438,449 required by bond covenants; and the SRF Loan Fund with a reserve of \$82,600 required by the loan agreements.

Note 2 - Investments

The City's investments are either insured, registered or held by the City or its agent in the City's name.

CITY OF CLARKSTON
 NOTES TO FINANCIAL STATEMENTS
 YEAR ENDING DECEMBER 31, 2013

Investments are presented at face value.

Investments by type at December 31, 2013 are as follows:

<u>Type of Investment</u>	① City's own investments	② Investments held by City as an agent for other local governments, individuals or private organizations.	③ Total
L.G.I.P.	\$5,434,536.74	\$ _____	\$5,434,536.74
US Bank (U.S. Gov Securities)	\$3,385,000.00	_____	\$3,385,000.00
Twin River Bank (CD)	\$ 245,000.00	_____	\$ 245,000.00
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
Total	<u>\$ 9,064,536.74</u>	<u>\$ -0-</u>	<u>\$ 9,064,536.74</u>

Note 3 - Property Tax

The county treasurer acts as an agent to collect property tax levied in the county for all taxing authorities. Collections are distributed after the end of each month.

Property tax revenues are recognized when cash is received by City. Delinquent taxes are considered fully collectible because a lien affixes to the property after tax is levied.

The City's regular levy for the year 2013 was \$2.20946456 per \$1,000 on an assessed valuation of \$402,635,560 for a total regular levy of \$889,609.

In 2013 the City also levied \$1.29549122 per \$1,000 of the assessed valuation of \$395,062,500 (which is the adjusted assessed valuation deducting the senior citizen exemptions) for an E.M.S. levy for a total additional levy of \$511,800.

Note 4 - Interfund Loans

The following table displays interfund loan activity during 2013:

Borrowing Fund	Lending Fund	Balance 1/1/2013	New Loans	Repayments	Balance 12/31/2013
409	001	\$0	\$50,000	\$0	\$50,000
	Totals	\$0	\$50,000	\$0	\$50,000

Note 5 - Debt Service Requirements

The accompanying Schedule of Long-Term Liabilities (09) provides more details of the outstanding debt and liabilities of the City and summarizes the City's debt transactions for year ended December 31, 2013.

CITY OF CLARKSTON
 NOTES TO FINANCIAL STATEMENTS
 YEAR ENDING DECEMBER 31, 2013

The debt service requirements for general obligation bonds, revenue bonds, notes and public works loan including both principle and interest, are as follows:

	General Obligation Debt	Revenue Debt	Other Debt	Total Debt
2013	\$120,174	\$234,558	\$122,197	\$476,929
2014	\$111,809	\$426,924	\$397,022	\$935,755
2015	\$98,294	\$425,014	\$400,596	\$923,904
2016	\$96,794	\$422,854	\$398,831	\$918,479
2017	\$99,794	\$420,694	\$397,066	\$917,554
2018	\$97,594	\$408,992	\$395,302	\$901,888
2019 - 2023	\$482,644	\$1,922,551	\$1,950,037	\$4,355,232
2024-2028	\$487,281	\$1,918,131	\$1,905,918	\$4,311,330
2029-2033	\$198,650	\$1,865,318	\$1,861,800	\$3,925,768
2034-2038		\$1,689,475	\$1,817,681	\$3,507,156
2039-2043		\$1,424,088	\$1,069,432	\$2,493,520
TOTALS	\$1,793,033	\$11,158,599	\$10,715,881	\$23,667,513

Note 6 - Pension Plans

Substantially all of the City's full-time and qualifying part-time employees participate in PERS, LEOFF, or Volunteer Firefighters Relief & Pension Fund administered by the Washington State Department of Retirement Systems, under cost-sharing multiple-employer public employee defined benefit and defined contribution retirement plans. Actuarial information is on a system-wide basis and is not considered pertinent to the City's financial statements. Contributions to the systems by both employee and employer are based upon gross wages covered by plan benefits.

Historical trend or other information regarding each plan is presented in the Washington State Department of Retirement Systems annual financial report. A copy of this report may be obtained by writing to:

Department of Retirement Systems
 Communications Unit
 PO Box 48380
 Olympia, WA 98504-8380

Note 7 - Other Disclosures

OPEB

The City has a commitment to pay for post-employment benefits for employees that belong to the LOEFF I retirement system. These benefits include health insurance, medical, vision, nursing care and related expenses. Twelve retirees received benefits during the year and \$187,909 was paid out for those benefits during the year.

Ongoing Litigation

The City is involved in litigation with Skyline Contractors, Inc. The City contracted with Skyline in 2011 to remodel the Public Safety Building. The City issued a letter of substantial completion on March 21, 2012. However, the City has unresolved claims against the bond and retainage totaling \$171,462. The bonding company is nonresponsive to the claims. The city has filed suit against the bonding company. Skyline filed suit against the City in the amount of \$870,000. The City is in possession of retainage in the amount of \$37,600 and the outstanding contract balance of \$52,000. Skyline filed for Chapter 7 bankruptcy in 2012. There is no anticipated date for resolution of this case.

Construction Commitment

The City has an active construction project as of December 31, 2013. The project is an upgrade of the Wastewater Treatment Plant.

At year-end the City's commitment with the contractor is as follows:

Project	Spent to Date	Remaining Commitment
WWTP Upgrade	\$12,760,662	\$931,533

This project is being funded with a \$10,000,000 Public Works Trust Fund loan to be repaid over thirty years at an interest rate of 0.05%. The project is due for completion in July 2014, which will reduce that interest rate to 0.025%. The City also issued two sewer revenue bonds, one in 2011 for \$2,210,000 with final maturity in 2041 at an interest rate of 4.26% and one in 2013 for \$3,410,000 with final maturity in 2043 at an interest rate of 4.89%.

Compliance and Accountability

The City over-expended Fund 409 (Stormwater) by \$12,214. Stormwater fees are collected by the City and transferred to the Regional Stormwater organization (Asotin County). The City then requests reimbursement of allowable expenses for operating the stormwater system, while the remainder of the funds are managed by Asotin County. The budget figure for the remitting of monthly revenue collections to the regional organization was less than the amount collected and therefore remitted. The budget has been adjusted for 2014 to prevent this from happening again.