

**CITY OF CLARKSTON**

**MCAG NO. 0197**

# **ANNUAL REPORT**

**FISCAL YEAR ENDING**

**DECEMBER 31, 2017**

*Monika Lawrence, Mayor*  
*Steve Austin, Clerk/Treasurer*



# ANNUAL REPORT CERTIFICATION

City of Clarkston

(Official Name of Government)

0197

MCAG No.

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

For the Fiscal Year Ended 12/31/2017

## 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

## AUDIT CONTACT or PREPARER INFORMATION and CERTIFICATION:

Audit Contact or Preparer Name and Title Steve Austin Clerk/Treasurer

Contact Phone Number (509) 758-5541

Contact E-mail Address clarkstoncity@cableone.net

I certify 23rd day of May, 2018, 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

Steve Austin (clarkstoncity@cableone.net)

**City of Clarkston**  
**Fund Resources and Uses Arising from Cash Transactions**  
**For the Year Ended December 31, 2017**

		<u>Total for All Funds (Memo Only)</u>	<u>001 Current Expense Fund</u>	<u>102 Rescue Unit One Fund</u>	<u>103 Street Fund</u>
<b>Beginning Cash and Investments</b>					
30810	Reserved	1,113,877	-	-	-
30880	Unreserved	5,381,377	2,125,956	7,984	229,587
388 / 588	Prior Period Adjustments, Net	-	-	-	-
<b>Revenues</b>					
310	Taxes	5,063,297	3,302,126	-	493,238
320	Licenses and Permits	165,210	165,210	-	-
330	Intergovernmental Revenues	681,965	332,136	1,270	346,213
340	Charges for Goods and Services	4,123,600	97,992	-	3,462
350	Fines and Penalties	106,617	62,133	-	-
360	Miscellaneous Revenues	99,542	35,804	123	21,576
Total Revenues:		<u>10,240,231</u>	<u>3,995,401</u>	<u>1,393</u>	<u>864,489</u>
<b>Expenditures</b>					
510	General Government	754,935	704,845	-	-
520	Public Safety	3,461,370	2,494,239	-	-
530	Utilities	2,575,026	-	-	-
540	Transportation	793,265	3,618	-	789,646
550	Natural and Economic Environment	167,008	167,008	-	-
560	Social Services	19,925	19,925	-	-
570	Culture and Recreation	234,808	146,193	-	-
Total Expenditures:		<u>8,006,337</u>	<u>3,535,829</u>	<u>-</u>	<u>789,646</u>
Excess (Deficiency) Revenues over Expenditures:		2,233,895	459,572	1,393	74,843
<b>Other Increases in Fund Resources</b>					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	133,600	8,585	-	125,015
385	Special or Extraordinary Items	-	-	-	-
386 / 389	Custodial Activities	42,150	-	-	-
381, 395, 398	Other Resources	15,466	12,943	-	140
Total Other Increases in Fund Resources:		<u>191,216</u>	<u>21,528</u>	<u>-</u>	<u>125,155</u>
<b>Other Decreases in Fund Resources</b>					
594-595	Capital Expenditures	624,533	62,106	-	229,794
591-593, 599	Debt Service	984,126	154,121	-	-
597	Transfers-Out	133,600	7,609	-	-
585	Special or Extraordinary Items	-	-	-	-
586 / 589	Custodial Activities	45,555	-	-	-
581	Other Uses	-	-	-	-
Total Other Decreases in Fund Resources:		<u>1,787,814</u>	<u>223,836</u>	<u>-</u>	<u>229,794</u>
<b>Increase (Decrease) in Cash and Investments:</b>		<b>637,297</b>	<b>257,265</b>	<b>1,393</b>	<b>(29,796)</b>
<b>Ending Cash and Investments</b>					
5081000	Reserved	1,376,716	-	-	-
5088000	Unreserved	5,755,836	2,383,221	9,377	199,791
<b>Total Ending Cash and Investments</b>		<b>7,132,552</b>	<b>2,383,221</b>	<b>9,377</b>	<b>199,791</b>

The accompanying notes are an integral part of this statement.

**City of Clarkston**  
**Fund Resources and Uses Arising from Cash Transactions**  
**For the Year Ended December 31, 2017**

	104 Transportation Benefit Dist.	108 Drug Enforcement Fund	120 Ambulance / Ems Fund	130 Lodging Tax Fund
<b>Beginning Cash and Investments</b>				
30810	Reserved	385,599	-	-
30880	Unreserved	-	27,004	347,550
388 / 588	Prior Period Adjustments, Net	-	-	564,621
<b>Revenues</b>				
310	Taxes	523,669	-	589,677
320	Licenses and Permits	-	-	-
330	Intergovernmental Revenues	-	-	-
340	Charges for Goods and Services	-	494,410	-
350	Fines and Penalties	-	660	-
360	Miscellaneous Revenues	5,443	194	2,606
Total Revenues:		529,112	854	1,086,693
<b>Expenditures</b>				
510	General Government	-	-	50,090
520	Public Safety	-	4,675	962,456
530	Utilities	-	-	-
540	Transportation	-	-	-
550	Natural and Economic Environment	-	-	-
560	Social Services	-	-	-
570	Culture and Recreation	-	-	88,614
Total Expenditures:		-	4,675	1,012,546
Excess (Deficiency) Revenues over Expenditures:		529,112	(3,821)	74,147
<b>Other Increases in Fund Resources</b>				
391-393, 596	Debt Proceeds	-	-	-
397	Transfers-In	-	-	-
385	Special or Extraordinary Items	-	-	-
386 / 389	Custodial Activities	-	-	-
381, 395, 398	Other Resources	-	253	-
Total Other Increases in Fund Resources:		-	253	-
<b>Other Decreases in Fund Resources</b>				
594-595	Capital Expenditures	-	-	-
591-593, 599	Debt Service	-	-	-
597	Transfers-Out	117,406	-	8,585
585	Special or Extraordinary Items	-	-	-
586 / 589	Custodial Activities	-	-	-
581	Other Uses	-	-	-
Total Other Decreases in Fund Resources:		117,406	-	8,585
<b>Increase (Decrease) in Cash and Investments:</b>		<b>411,706</b>	<b>(3,821)</b>	<b>65,815</b>
<b>Ending Cash and Investments</b>				
5081000	Reserved	797,305	-	-
5088000	Unreserved	-	23,184	413,365
<b>Total Ending Cash and Investments</b>		<b>797,305</b>	<b>23,184</b>	<b>576,049</b>

**City of Clarkston**  
**Fund Resources and Uses Arising from Cash Transactions**  
**For the Year Ended December 31, 2017**

		<u>306 Municipal Cap Imprvment</u>	<u>400 Sewer M &amp; O Fund</u>	<u>409 Stormwater O &amp; M</u>	<u>410 Sanitation O &amp; M Fund</u>
<b>Beginning Cash and Investments</b>					
30810	Reserved	-	728,278	-	-
30880	Unreserved	272,545	1,659,994	27,052	119,084
388 / 588	Prior Period Adjustments, Net	-	-	-	-
<b>Revenues</b>					
310	Taxes	59,521	-	-	-
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	-	-	2,346	-
340	Charges for Goods and Services	-	1,990,807	326,940	1,209,989
350	Fines and Penalties	-	14,608	14,608	14,608
360	Miscellaneous Revenues	2,415	24,413	465	1,528
Total Revenues:		<u>61,936</u>	<u>2,029,828</u>	<u>344,358</u>	<u>1,226,124</u>
<b>Expenditures</b>					
510	General Government	-	-	-	-
520	Public Safety	-	-	-	-
530	Utilities	-	1,089,823	346,815	1,138,388
540	Transportation	-	-	-	-
550	Natural and Economic Environment	-	-	-	-
560	Social Services	-	-	-	-
570	Culture and Recreation	-	-	-	-
Total Expenditures:		<u>-</u>	<u>1,089,823</u>	<u>346,815</u>	<u>1,138,388</u>
Excess (Deficiency) Revenues over Expenditures:		61,936	940,005	(2,456)	87,738
<b>Other Increases in Fund Resources</b>					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	-	-	-	-
385	Special or Extraordinary Items	-	-	-	-
386 / 389	Custodial Activities	-	-	-	42,150
381, 395, 398	Other Resources	-	245	-	1,886
Total Other Increases in Fund Resources:		<u>-</u>	<u>245</u>	<u>-</u>	<u>44,036</u>
<b>Other Decreases in Fund Resources</b>					
594-595	Capital Expenditures	-	308,079	13,686	10,867
591-593, 599	Debt Service	-	794,099	-	35,906
597	Transfers-Out	-	-	-	-
585	Special or Extraordinary Items	-	-	-	-
586 / 589	Custodial Activities	-	-	-	45,555
581	Other Uses	-	-	-	-
Total Other Decreases in Fund Resources:		<u>-</u>	<u>1,102,178</u>	<u>13,686</u>	<u>92,329</u>
<b>Increase (Decrease) in Cash and Investments:</b>		<b>61,936</b>	<b>(161,928)</b>	<b>(16,142)</b>	<b>39,444</b>
<b>Ending Cash and Investments</b>					
5081000	Reserved	-	579,411	-	-
5088000	Unreserved	334,481	1,646,933	10,908	158,528
<b>Total Ending Cash and Investments</b>		<b>334,481</b>	<b>2,226,343</b>	<b>10,908</b>	<b>158,528</b>

**City of Clarkston**  
**Fiduciary Fund Resources and Uses Arising from Cash Transactions**  
**For the Year Ended December 31, 2017**

		<u>Agency</u>
308	Beginning Cash and Investments	(4,497)
388 & 588	Prior Period Adjustment, Net	-
310-390	Additions	37,289
510-590	Deductions	<u>38,022</u>
	Net Increase (Decrease) in Cash and Investments:	(733)
508	Ending Cash and Investments	(5,230)

*The accompanying notes are an integral part of this statement.*

**City of Clarkston**  
**Notes to the Financial Statements**  
**For the Year Ended December 31, 2017**

**Note 1 - Summary of Significant Accounting Policies**

The City of Clarkston was incorporated on August 4, 1902 and operates under the laws of the state of Washington applicable to a non-charter code city. The City of Clarkston is a general purpose local government and provides police, fire, ambulance, community development, parks, sewer, streets, surface water management, and sanitation services.

The City reports financial activity in accordance with the *Cash Basis Budgeting, Accounting and Reporting System* (BARS) Manual prescribed by the State Auditor's Office under the authority of Washington State law, Chapter 43.09 RCW. This manual prescribes a financial reporting framework that differs from generally accepted accounting principles (GAAP) in the following manner:

- Financial transactions are recognized on a cash basis of accounting as described below.
- Component units are required to be disclosed, but are not included in the financial statements.
- Government-wide statements, as defined in GAAP, are not presented.
- All funds are presented, rather than a focus on major funds.
- The *Schedule of Liabilities* is required to be presented with the financial statements as supplementary information.
- Supplementary information required by GAAP is not presented.
- Ending balances are not presented using the classifications defined in GAAP.

A. Fund Accounting

Financial transactions of the government are reported in individual funds. Each fund uses a separate set of self-balancing accounts that comprises its cash and investments, revenues and expenditures. The government's resources are allocated to and accounted for in individual funds depending on their intended purpose. Each fund is reported as a separate column in the financial statements. The following fund types are used:

GOVERNMENTAL FUND TYPES:

General Fund

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

Special Revenue Funds

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

Debt Service Funds

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

Capital Projects Funds

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

PROPRIETARY FUND TYPES:

Enterprise Funds

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

FIDUCIARY FUND TYPES:

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

Agency Funds

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

B. Basis of Accounting and Measurement Focus

Financial statements are prepared using the cash basis of accounting and measurement focus. Revenues are recognized when cash is received and expenditures are recognized when paid.

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

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	\$4,158,112	\$3,859,269	\$298,843
004 – CE Reserve	\$0	\$0	\$0
006 – Emp Benefit Reserve	\$0	\$0	\$0
007 – Community Projects	\$0	\$0	\$0
010 – National Night Out	\$900	\$452	\$448
011 – Victim’s Rights	\$23,000	\$15,461	\$7,539
016 – Vehicle Reserve	\$108,830	\$108,830	\$0

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017 – DARE Fund	\$0	\$0	\$0
037 - CDBG Fund	\$7,540	\$7,540	\$0
102 – Rescue One	\$2,500	\$0	\$2,500
103 – Street Fund	\$789,545	\$1,019,440	\$229,895
104 – Trans Benefit District	\$117,406	\$117,406	\$0
105 – Street Reserve	\$0	\$0	\$0
108 – Drug Enforcement	\$13,000	\$4,675	\$8,325
120 – Ambulance	\$1,308,305	\$1,063,131	\$245,177
121 – EMS Capital Reserve	\$110,000	\$18,500	\$91,500
130 – Lodging Tax	\$88,750	\$88,614	\$136
306 – Capital Improvement	\$0	\$0	\$0
400 – Sewer O & M	\$2,156,895	\$2,095,222	\$61,673
401 – Sewer Equip Reserve	\$26,000	\$26,000	\$0
402 – Sewer Line Reserve	\$0	\$0	\$0
403 – Sewer Cap Replacement	\$0	\$0	\$0
404 – Sewer Reserve	\$0	\$0	\$0
405 – Sewer Construction	\$213,000	\$150,380	\$62,620
406 – Sewer Revenue Bond	\$338,620	\$339,901	\$1,281
407 – PWTF Loan Fund	\$371,650	\$371,605	\$45
408 – SRF Loan Fund	\$82,810	\$82,593	\$217
409 – Stormwater O & M	\$341,425	\$360,501	\$19,076
410 – Sanitation O & M	\$1,235,565	\$1,204,891	\$30,674
411 – Sanitation Equip Reserve	\$11,000	\$11,000	\$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 and Investments

See Note 2, *Deposits and Investments*.

E. Capital Assets

Capital assets are assets with an initial individual cost of more than \$5,000. Capital assets and inventory are recorded as capital expenditures when purchased.

F. 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, with larger accumulative amounts as determined by collective bargaining agreements. Upon separation or retirement, employees with a hire date prior to December 31, 2016 (or as otherwise authorized by CBA) are compensated for a portion of unused sick leave. Payments are recognized as expenditures when paid.

G. Long-Term Debt

See Note 4, *Debt Service Requirements*.

H. Reserved Portion of Ending Cash and Investments

Beginning and Ending Cash and Investments is reported as reserved when it is subject to restrictions on use imposed by external parties or due to internal commitments established by the City Council. When expenditures that meet restrictions are incurred, the City intends to use reserved resources first before using unreserved amounts.

Reservations of Ending Cash and Investments consist of the WWTP Construction Fund with a reserve of \$300,678, which is dedicated to a construction project funded with revenue bonds; the Sewer Revenue Bond Fund with a reserve of \$345,000 required by bond covenants; and the SRF Loan Fund with a reserve of \$82,600 required by loan agreements.

I. Other Financing Sources or Uses

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

**Note 2 – Deposits and Investments**

Deposits and Investments

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

All deposits and certificates of deposit are covered by the Federal Deposit Insurance Corporation and/or the Washington Public Deposit Protection Commission. All investments are insured, registered or held by the City or its agent in the government's name.

Investments are reported at fair value. Investments by type at December 31, 2017 are as follows:

<u>Type of Investment</u>	<u>City's</u> <u>own investments</u>	Investments held by City as an agent for other local governments, individuals or private organizations.	Total
L.G.I.P.	\$2,861,407.54	-0-	\$2,861,407.54
U.S. Government Securities	\$3,799,544.95	-0-	\$3,799,544.95
Twin <u>River Bank</u> CD	\$ 249,450.81	-0-	\$ 249,450.81
_____	_____	_____	_____
_____	_____	_____	_____
Total	\$6,910,403.30	-0-	\$6,910,403.30

**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 the City. Delinquent taxes are considered

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fully collectible because a lien affixes to the property after tax is levied.

The City's regular levy for the year 2017 was \$2.221678308428 per \$1,000 on an assessed valuation of \$448,759,839 for a total regular levy of \$997,000.

In 2017 the City also levied \$1.355719754347 per \$1,000 of the assessed valuation of \$439,618,880 (which is the adjusted assessed valuation deducting the senior citizen exemptions) for E.M.S. levy for a total additional levy of \$596,000.

**Note 4 – Debt Service Requirements**

The accompanying Schedule of 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, 2017.

The debt service requirements for general obligation bonds, revenue bonds and other debt (Public Works Trust Fund Loan) including both principle and interest, are as follows:

	Principal	Interest	Total Debt
2018	\$667,179	\$300,370	\$967,549
2019	\$597,637	\$290,068	\$887,705
2020	\$605,084	\$281,398	\$886,482
2021	\$617,635	\$272,047	\$889,682
2022	\$583,469	\$262,857	\$846,326
2023-2027	\$3,051,132	\$1,167,784	\$4,218,916
2028-2032	\$3,154,421	\$859,520	\$4,013,941
2033-2037	\$2,903,728	\$565,009	\$3,468,737
2038-2042	\$2,718,982	\$240,781	\$2,959,763
2043	\$200,000	\$9,775	\$209,775
Totals	\$15,099,267	\$4,249,609	\$19,348,877

**Note 5 - Pension Plans**

A. State Sponsored Pension Plans

Substantially all the City's full-time and qualifying part-time employees participate in the following statewide retirement systems administered by the Washington State Department of Retirement Systems (DRS), under cost-sharing, multiple-employer public employee defined benefit and defined contribution retirement plans: PERS, 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 comprehensive annual financial report (CAFR) that includes financial statements and required supplementary information for each plan. The DRS CAFR may be obtained by writing to:

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

Also, the DRS CAFR may be downloaded from the DRS website at [www.drs.wa.gov](http://www.drs.wa.gov).

The City also participates in the Volunteer Fire Fighters’ and Reserve Officers’ Relief and Pension Fund (VFFRPF) administered by the State Board for Volunteer Fire Fighters and Reserve Officers. Detailed information about the plan is included in the State of Washington CAFR available from the Office of Financial Management website at [www.ofm.wa.gov](http://www.ofm.wa.gov).

At June 30, 2017 (the measurement date of the plans) the City’s proportionate share of the collective net pension liabilities, as reported on the Schedule 09, was as follows:

	Allocation %	Liability (Asset)
PERS 1	0.011072%	\$ 525,375
PERS 2/3	0.014241%	\$ 494,807
LEOFF 1	0.013068%	(\$198,270)
LEOFF 2	0.061155%	(\$848,633)
VFFRPF (Police)	0.06%	\$ 20,802
VFFRPF (Fire)	0.10%	\$ 36,403

**LEOFF Plan 1**

The City 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 also participates in the LEOFF Plan 2. The Legislature, by means of a special funding arrangement, appropriates money from the state general fund to supplement the current service liability and fund the prior service costs of Plan 2 in accordance with the recommendations of the Pension Funding Council and the LEOFF Plan 2 Retirement Board. This special funding situation is not mandated by the state constitution and could be changed by statute.

**Note 6 – 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 161 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, errors or omissions, stop gap, employment practices and employee benefits liability. Limits are \$4 million per occurrence in the self-insured layer, and \$21 million in limits above the self-

insured layer is provided by reinsurance. Total limits are \$25 million per occurrence subject to aggregates and sublimits. The Board of Directors determines the limits and terms of coverage annually.

Insurance for property, automobile physical damage, fidelity, inland marine, and boiler and machinery coverage are purchased on a group basis. Various deductibles apply by type of coverage. Property coverage is self-funded from the members' deductible to \$750,000, for all perils other than flood and earthquake, and insured above that to \$300 million per occurrence subject to aggregates and sublimits. Automobile physical damage coverage is self-funded from the members' deductible to \$250,000 and insured above that to \$100 million per occurrence subject to aggregates and sublimits.

In-house services include risk management consultation, loss control field services, and claims and litigation administration. WCIA contracts for certain claims investigations, consultants for personnel and land use issues, insurance brokerage, actuarial, 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, reinsurance and other 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.

#### **Note 7 - Other Disclosures**

##### OPEB

The City has a commitment to pay for post-employment benefits for employees that belong to the LEOFF I retirement system. These benefits include health insurance, medical, vision, nursing care and related expenses. Eleven retirees received benefits during the year and \$184,479 was paid out for those benefits during the year.

## City of Clarkston

Schedule 01

For the year ended December 31, 2017

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	001	Current Expense Fund	3088000	Unreserved Cash and Investments - Beginning	\$2,125,956
0197	001	Current Expense Fund	3111000	Property Tax	\$493,238
0197	001	Current Expense Fund	3131100	Local Retail Sales and Use Tax	\$1,785,656
0197	001	Current Expense Fund	3164100	Business and Occupation Taxes on Utilities	\$567,819
0197	001	Current Expense Fund	3164510	Business and Occupation Taxes on Utilities	\$110,870
0197	001	Current Expense Fund	3164700	Business and Occupation Taxes on Utilities	\$26,807
0197	001	Current Expense Fund	3164701	Business and Occupation Taxes on Utilities	\$18,708
0197	001	Current Expense Fund	3164702	Business and Occupation Taxes on Utilities	\$21,122
0197	001	Current Expense Fund	3164703	Business and Occupation Taxes on Utilities	\$24,127
0197	001	Current Expense Fund	3164704	Business and Occupation Taxes on Utilities	\$19,081
0197	001	Current Expense Fund	3164706	Business and Occupation Taxes on Utilities	\$5,554
0197	001	Current Expense Fund	3164707	Business and Occupation Taxes on Utilities	\$7,844
0197	001	Current Expense Fund	3168100	Gambling Tax - Punch Boards and Pull Tabs	\$7,154
0197	001	Current Expense Fund	3168200	Gambling Tax - Bingo and Raffles	(\$143)
0197	001	Current Expense Fund	3168400	Gambling Tax - Card Games	\$38,715
0197	001	Current Expense Fund	3172000	Leasehold Excise Tax	\$20,514
0197	001	Current Expense Fund	3213000	Police and Protective	\$700

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	001	Current Expense Fund	3216000	Professional and Occupations	\$47,135
0197	001	Current Expense Fund	3219100	Franchise Fees and Royalties	\$45,967
0197	001	Current Expense Fund	3221000	Buildings, Structures and Equipment	\$69,746
0197	001	Current Expense Fund	3223000	Animal Licenses	\$1,487
0197	001	Current Expense Fund	3223010	Animal Licenses	\$175
0197	001	Current Expense Fund	3229001	Other Non-Business Licenses and Permits	\$1
0197	001	Current Expense Fund	3311660	Federal Direct Grant from Department of Justice	\$665
0197	001	Current Expense Fund	3331657	Federal Indirect Grant from Department of Justice	\$19,460
0197	001	Current Expense Fund	3331658	Federal Indirect Grant from Department of Justice	\$16,250
0197	001	Current Expense Fund	3332060	Federal Indirect Grant from Department of Transportation	\$1,000
0197	001	Current Expense Fund	3332060	Federal Indirect Grant from Department of Transportation	\$1,843
0197	001	Current Expense Fund	3340130	State Grant from State Patrol	\$4,725
0197	001	Current Expense Fund	3360098	City-County Assistance	\$112,623
0197	001	Current Expense Fund	3360620	Criminal Justice - Cities - High Crime	\$52,860
0197	001	Current Expense Fund	3360621	Criminal Justice - Violent Crimes/Population	\$2,053
0197	001	Current Expense Fund	3360626	Criminal Justice - Special Programs	\$7,450
0197	001	Current Expense Fund	3360641	Marijuana Enforcement	\$5,715
0197	001	Current Expense Fund	3360642	Marijuana Excise Tax Distribution	\$10,102
0197	001	Current Expense Fund	3360651	DUI and Other Criminal Justice Assistance	\$1,100
0197	001	Current Expense Fund	3360694	Liquor/Beer Excise Tax	\$34,994
0197	001	Current Expense Fund	3360695	Liquor Control Board Profits	\$49,036

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	001	Current Expense Fund	3360695	Liquor Control Board Profits	\$12,259
0197	001	Current Expense Fund	3414300	Budgeting and Accounting Services	\$1,620
0197	001	Current Expense Fund	3418100	Data/Word Processing, Printing, Duplicating and IT Services	\$956
0197	001	Current Expense Fund	3419600	Personnel Services	\$810
0197	001	Current Expense Fund	3421010	Law Enforcement Services	\$4,572
0197	001	Current Expense Fund	3421020	Law Enforcement Services	\$82,414
0197	001	Current Expense Fund	3458100	Zoning and Subdivision Services	\$2,850
0197	001	Current Expense Fund	3458300	Plan Checking Services	\$4,670
0197	001	Current Expense Fund	3458900	Other Planning and Development Services	\$100
0197	001	Current Expense Fund	3558000	Other Criminal Traffic Misdemeanor Fines	\$55,683
0197	001	Current Expense Fund	3573700	District/Municipal Court Cost Recoupments	\$4,090
0197	001	Current Expense Fund	3590000	Non-Court Fines and Penalties	\$960
0197	001	Current Expense Fund	3611100	Investment Earnings	\$7,979
0197	001	Current Expense Fund	3613000	Gains (Losses) on Sale of Investments	\$924
0197	001	Current Expense Fund	3614000	Other Interest	\$1,806
0197	001	Current Expense Fund	3620000	Rents and Leases	\$4,000
0197	001	Current Expense Fund	3620000	Rents and Leases	\$4,000
0197	001	Current Expense Fund	3620000	Rents and Leases	\$2,000
0197	001	Current Expense Fund	3620000	Rents and Leases	\$2,000
0197	001	Current Expense Fund	3620000	Rents and Leases	\$441
0197	001	Current Expense Fund	3671100	Contributions and Donations from Nongovernmental Sources	\$3
0197	001	Current Expense Fund	3694000	Judgments and Settlements	\$2,665
0197	001	Current Expense Fund	3698100	Cash Adjustments	\$236
0197	001	Current Expense Fund	3698102	Cash Adjustments	\$30
0197	001	Current Expense Fund	3699100	Miscellaneous Other	\$13

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	001	Current Expense Fund	3971100	Transfers-In	\$1,500
0197	001	Current Expense Fund	3971400	Transfers-In	\$7,085
0197	001	Current Expense Fund	3981010	Insurance Recoveries	\$943
0197	001	Current Expense Fund	3611100	Investment Earnings	\$4,524
0197	001	Current Expense Fund	3613000	Gains (Losses) on Sale of Investments	\$500
0197	001	Current Expense Fund	3611100	Investment Earnings	\$855
0197	001	Current Expense Fund	3613000	Gains (Losses) on Sale of Investments	\$118
0197	001	Current Expense Fund	3611100	Investment Earnings	\$285
0197	001	Current Expense Fund	3613000	Gains (Losses) on Sale of Investments	\$29
0197	001	Current Expense Fund	3573700	District/Municipal Court Cost Recoupments	\$1,400
0197	001	Current Expense Fund	3611100	Investment Earnings	\$261
0197	001	Current Expense Fund	3613000	Gains (Losses) on Sale of Investments	\$22
0197	001	Current Expense Fund	3611100	Investment Earnings	\$35
0197	001	Current Expense Fund	3613000	Gains (Losses) on Sale of Investments	\$4
0197	001	Current Expense Fund	3611100	Investment Earnings	\$23
0197	001	Current Expense Fund	3613000	Gains (Losses) on Sale of Investments	\$2
0197	001	Current Expense Fund	3671100	Contributions and Donations from Nongovernmental Sources	\$345
0197	001	Current Expense Fund	3611100	Investment Earnings	\$35
0197	001	Current Expense Fund	3164520	Business and Occupation Taxes on Utilities	\$83,155
0197	001	Current Expense Fund	3164530	Business and Occupation Taxes on Utilities	\$71,906
0197	001	Current Expense Fund	3611100	Investment Earnings	\$2,448
0197	001	Current Expense Fund	3613000	Gains (Losses) on Sale of Investments	\$223
0197	001	Current Expense Fund	3951000	Proceeds from Sales of Capital Assets	\$12,000
0197	102	Rescue Unit One Fund	3088000	Unreserved Cash and Investments - Beginning	\$7,984

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	102	Rescue Unit One Fund	3340490	State Grant from Department of Health	\$1,270
0197	102	Rescue Unit One Fund	3611100	Investment Earnings	\$67
0197	102	Rescue Unit One Fund	3613000	Gains (Losses) on Sale of Investments	\$7
0197	102	Rescue Unit One Fund	3671100	Contributions and Donations from Nongovernmental Sources	\$50
0197	103	Street Fund	3088000	Unreserved Cash and Investments - Beginning	\$229,587
0197	103	Street Fund	3111000	Property Tax	\$493,238
0197	103	Street Fund	3340380	State Grant from Transportation Improvement Board (TIB)	\$181,350
0197	103	Street Fund	3360071	Multimodal Transportation - Cities	\$7,633
0197	103	Street Fund	3360087	Motor Vehicle Fuel Tax - City Streets	\$157,231
0197	103	Street Fund	3441048	Roads/Streets Maintenance/Repair/Construction Services	\$3,462
0197	103	Street Fund	3611100	Investment Earnings	\$664
0197	103	Street Fund	3620000	Rents and Leases	\$20,000
0197	103	Street Fund	3620000	Rents and Leases	\$535
0197	103	Street Fund	3974200	Transfers-In	\$7,609
0197	103	Street Fund	3974200	Transfers-In	\$117,406
0197	103	Street Fund	3981010	Insurance Recoveries	\$140
0197	103	Street Fund	3611100	Investment Earnings	\$342
0197	103	Street Fund	3613000	Gains (Losses) on Sale of Investments	\$34
0197	104	Transportation Benefit Dist.	3081000	Reserved Cash and Investments - Beginning	\$385,599
0197	104	Transportation Benefit Dist.	3132100	Public Transportation Systems Sales and Use Tax	\$523,649
0197	104	Transportation Benefit Dist.	3176000	Transportation Benefit District Vehicle Fees	\$20
0197	104	Transportation Benefit Dist.	3611100	Investment Earnings	\$4,807

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	104	Transportation Benefit Dist.	3613000	Gains (Losses) on Sale of Investments	\$636
0197	108	Drug Enforcement Fund	3088000	Unreserved Cash and Investments - Beginning	\$27,004
0197	108	Drug Enforcement Fund	3573700	District/Municipal Court Cost Recoupments	\$660
0197	108	Drug Enforcement Fund	3611100	Investment Earnings	\$176
0197	108	Drug Enforcement Fund	3613000	Gains (Losses) on Sale of Investments	\$18
0197	120	Ambulance / Ems Fund	3088000	Unreserved Cash and Investments - Beginning	\$347,550
0197	120	Ambulance / Ems Fund	3611100	Investment Earnings	\$1,079
0197	120	Ambulance / Ems Fund	3613000	Gains (Losses) on Sale of Investments	\$124
0197	120	Ambulance / Ems Fund	3111000	Property Tax	\$589,677
0197	120	Ambulance / Ems Fund	3426000	Ambulance Services	\$494,410
0197	120	Ambulance / Ems Fund	3611100	Investment Earnings	\$1,275
0197	120	Ambulance / Ems Fund	3613000	Gains (Losses) on Sale of Investments	\$128
0197	120	Ambulance / Ems Fund	3981000	Insurance Recoveries	\$43
0197	120	Ambulance / Ems Fund	3981010	Insurance Recoveries	\$210
0197	130	Lodging Tax Fund	3088000	Unreserved Cash and Investments - Beginning	\$564,621
0197	130	Lodging Tax Fund	3133100	Hotel/Motel Sales and Use Tax	\$95,066
0197	130	Lodging Tax Fund	3611100	Investment Earnings	\$4,560
0197	130	Lodging Tax Fund	3613000	Gains (Losses) on Sale of Investments	\$416
0197	306	Municipal Cap Imprvment	3088000	Unreserved Cash and Investments - Beginning	\$272,545
0197	306	Municipal Cap Imprvment	3183400	REET 1 - First Quarter Percent	\$59,521
0197	306	Municipal Cap Imprvment	3611100	Investment Earnings	\$2,180
0197	306	Municipal Cap Imprvment	3613000	Gains (Losses) on Sale of Investments	\$235
0197	400	Sewer M & O Fund	3088000	Unreserved Cash and Investments - Beginning	\$1,659,994
0197	400	Sewer M & O Fund	3435001	Sewer/Reclaimed Water Sales and Services	\$1,393,588

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	400	Sewer M & O Fund	3435003	Sewer/Reclaimed Water Sales and Services	\$16,893
0197	400	Sewer M & O Fund	3435005	Sewer/Reclaimed Water Sales and Services	\$580,326
0197	400	Sewer M & O Fund	3599000	Non-Court Fines and Penalties	\$14,608
0197	400	Sewer M & O Fund	3611100	Investment Earnings	\$5,938
0197	400	Sewer M & O Fund	3613000	Gains (Losses) on Sale of Investments	\$223
0197	400	Sewer M & O Fund	3981010	Insurance Recoveries	\$245
0197	400	Sewer M & O Fund	3611100	Investment Earnings	\$747
0197	400	Sewer M & O Fund	3613000	Gains (Losses) on Sale of Investments	\$62
0197	400	Sewer M & O Fund	3611100	Investment Earnings	\$3,846
0197	400	Sewer M & O Fund	3613000	Gains (Losses) on Sale of Investments	\$399
0197	400	Sewer M & O Fund	3611100	Investment Earnings	\$763
0197	400	Sewer M & O Fund	3613000	Gains (Losses) on Sale of Investments	\$90
0197	400	Sewer M & O Fund	3611100	Investment Earnings	\$927
0197	400	Sewer M & O Fund	3613000	Gains (Losses) on Sale of Investments	\$94
0197	400	Sewer M & O Fund	3670000	Contributions and Donations from Nongovernmental Sources	\$5,000
0197	400	Sewer M & O Fund	3081000	Reserved Cash and Investments - Beginning	\$300,678
0197	400	Sewer M & O Fund	3611100	Investment Earnings	\$1,402
0197	400	Sewer M & O Fund	3613000	Gains (Losses) on Sale of Investments	\$111
0197	400	Sewer M & O Fund	3081000	Reserved Cash and Investments - Beginning	\$345,000
0197	400	Sewer M & O Fund	3611100	Investment Earnings	\$3,461
0197	400	Sewer M & O Fund	3613000	Gains (Losses) on Sale of Investments	\$283
0197	400	Sewer M & O Fund	3611100	Investment Earnings	\$357
0197	400	Sewer M & O Fund	3613000	Gains (Losses) on Sale of Investments	\$269
0197	400	Sewer M & O Fund	3081000	Reserved Cash and Investments - Beginning	\$82,600

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	400	Sewer M & O Fund	3611100	Investment Earnings	\$378
0197	400	Sewer M & O Fund	3613000	Gains (Losses) on Sale of Investments	\$63
0197	409	Stormwater O & M	3088000	Unreserved Cash and Investments - Beginning	\$27,052
0197	409	Stormwater O & M	3340310	State Grant from Department of Ecology	\$2,346
0197	409	Stormwater O & M	3414300	Budgeting and Accounting Services	\$32,161
0197	409	Stormwater O & M	3431010	Storm Drainage Sales and Services	\$294,779
0197	409	Stormwater O & M	3599000	Non-Court Fines and Penalties	\$14,608
0197	409	Stormwater O & M	3611100	Investment Earnings	\$429
0197	409	Stormwater O & M	3613000	Gains (Losses) on Sale of Investments	\$35
0197	410	Sanitation O & M Fund	3088000	Unreserved Cash and Investments - Beginning	\$119,084
0197	410	Sanitation O & M Fund	3437001	Solid Waste Sales and Services	\$1,202,270
0197	410	Sanitation O & M Fund	3437003	Solid Waste Sales and Services	\$7,719
0197	410	Sanitation O & M Fund	3599000	Non-Court Fines and Penalties	\$14,608
0197	410	Sanitation O & M Fund	3611100	Investment Earnings	\$1,177
0197	410	Sanitation O & M Fund	3613000	Gains (Losses) on Sale of Investments	\$147
0197	410	Sanitation O & M Fund	3981000	Insurance Recoveries	\$1,676
0197	410	Sanitation O & M Fund	3981010	Insurance Recoveries	\$210
0197	410	Sanitation O & M Fund	3611100	Investment Earnings	\$173
0197	410	Sanitation O & M Fund	3613000	Gains (Losses) on Sale of Investments	\$30
0197	410	Sanitation O & M Fund	3893000	Agency Type Collections	\$42,150
0197	635	Agency Fund-Trust Acct	3088000	Unreserved Cash and Investments - Beginning	(\$4,497)
0197	635	Agency Fund-Trust Acct	3861000	Court Remittances	\$983
0197	635	Agency Fund-Trust Acct	3868200	Court Remittances	\$104
0197	635	Agency Fund-Trust Acct	3868300	Court Remittances	\$1,110
0197	635	Agency Fund-Trust Acct	3868331	Court Remittances	\$2,170
0197	635	Agency Fund-Trust Acct	3868332	Court Remittances	\$391

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	635	Agency Fund-Trust Acct	3868800	Court Remittances	\$432
0197	635	Agency Fund-Trust Acct	3868909	Court Remittances	\$179
0197	635	Agency Fund-Trust Acct	3868914	Court Remittances	\$70
0197	635	Agency Fund-Trust Acct	3868915	Court Remittances	\$31
0197	635	Agency Fund-Trust Acct	3869100	Court Remittances	\$16,871
0197	635	Agency Fund-Trust Acct	3869200	Court Remittances	\$9,891
0197	635	Agency Fund-Trust Acct	3869700	Court Remittances	\$5,040
0197	635	Agency Fund-Trust Acct	3869900	Court Remittances	\$17
0197	001	Current Expense Fund	5088000	Unreserved Cash and Investments - Ending	\$2,383,221
0197	001	Current Expense Fund	5113030	Official Publication Services	\$874
0197	001	Current Expense Fund	5113040	Official Publication Services	\$503
0197	001	Current Expense Fund	5116010	Legislative Activities	\$20,400
0197	001	Current Expense Fund	5116020	Legislative Activities	\$1,561
0197	001	Current Expense Fund	5116020	Legislative Activities	\$197
0197	001	Current Expense Fund	5116020	Legislative Activities	\$676
0197	001	Current Expense Fund	5116030	Legislative Activities	\$239
0197	001	Current Expense Fund	5116040	Legislative Activities	\$50
0197	001	Current Expense Fund	5116040	Legislative Activities	\$180
0197	001	Current Expense Fund	5125040	Municipal Court	\$372
0197	001	Current Expense Fund	5125050	Municipal Court	\$74,700
0197	001	Current Expense Fund	5131010	Executive Office	\$7,200
0197	001	Current Expense Fund	5131020	Executive Office	\$551
0197	001	Current Expense Fund	5131020	Executive Office	\$58
0197	001	Current Expense Fund	5131020	Executive Office	\$76
0197	001	Current Expense Fund	5131030	Executive Office	\$24
0197	001	Current Expense Fund	5131040	Executive Office	\$670
0197	001	Current Expense Fund	5131040	Executive Office	\$4,607
0197	001	Current Expense Fund	5142010	Financial Services	\$62,286
0197	001	Current Expense Fund	5142020	Financial Services	\$3,756
0197	001	Current Expense Fund	5142020	Financial Services	\$5,785
0197	001	Current Expense Fund	5142020	Financial Services	\$234
0197	001	Current Expense Fund	5142020	Financial Services	\$11,029

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	001	Current Expense Fund	5142020	Financial Services	\$555
0197	001	Current Expense Fund	5142020	Financial Services	\$162
0197	001	Current Expense Fund	5142020	Financial Services	\$120
0197	001	Current Expense Fund	5142020	Financial Services	\$750
0197	001	Current Expense Fund	5142030	Financial Services	\$2,752
0197	001	Current Expense Fund	5142030	Financial Services	\$220
0197	001	Current Expense Fund	5142030	Financial Services	\$8
0197	001	Current Expense Fund	5142030	Financial Services	\$43
0197	001	Current Expense Fund	5142030	Financial Services	\$321
0197	001	Current Expense Fund	5142030	Financial Services	\$1,610
0197	001	Current Expense Fund	5142040	Financial Services	\$8,587
0197	001	Current Expense Fund	5142040	Financial Services	\$1,549
0197	001	Current Expense Fund	5142040	Financial Services	\$6,672
0197	001	Current Expense Fund	5142040	Financial Services	\$345
0197	001	Current Expense Fund	5142040	Financial Services	\$249
0197	001	Current Expense Fund	5142040	Financial Services	\$3,960
0197	001	Current Expense Fund	5142040	Financial Services	\$2,467
0197	001	Current Expense Fund	5142040	Financial Services	\$526
0197	001	Current Expense Fund	5142040	Financial Services	\$1,374
0197	001	Current Expense Fund	5142040	Financial Services	\$330
0197	001	Current Expense Fund	5142340	Financial Services	\$2,972
0197	001	Current Expense Fund	5144050	Election Services	\$1,189
0197	001	Current Expense Fund	5148130	Licensing	\$96
0197	001	Current Expense Fund	5941460	Capital Expenditures/Expenses - Financial, Recording, and Election Services	\$16,558
0197	001	Current Expense Fund	5153030	Legal Services	\$140
0197	001	Current Expense Fund	5153040	Legal Services	\$102,917
0197	001	Current Expense Fund	5153040	Legal Services	\$15,000
0197	001	Current Expense Fund	5153040	Legal Services	\$390
0197	001	Current Expense Fund	5153040	Legal Services	\$1,047
0197	001	Current Expense Fund	5153040	Legal Services	\$165
0197	001	Current Expense Fund	5159340	Adult Misdemeanor	\$41,400
0197	001	Current Expense Fund	5159340	Adult Misdemeanor	\$7,708

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	001	Current Expense Fund	5212030	Police Operations	\$12,236
0197	001	Current Expense Fund	5212040	Police Operations	\$3,225
0197	001	Current Expense Fund	5176040	Workers' Compensation Services	\$5,848
0197	001	Current Expense Fund	5181040	Personnel Services	\$17,381
0197	001	Current Expense Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$18,254
0197	001	Current Expense Fund	5187040	Printing Services	\$5,366
0197	001	Current Expense Fund	5188040	Information Technology Services	\$9,475
0197	001	Current Expense Fund	5188040	Information Technology Services	\$1,150
0197	001	Current Expense Fund	5188040	Information Technology Services	\$9,234
0197	001	Current Expense Fund	5188040	Information Technology Services	\$4,383
0197	001	Current Expense Fund	5189040	Other Centralized Services	\$76,140
0197	001	Current Expense Fund	5189040	Other Centralized Services	\$100
0197	001	Current Expense Fund	5256050	Disaster Preparedness	\$6,500
0197	001	Current Expense Fund	5444050	Planning	\$3,618
0197	001	Current Expense Fund	5573050	Tourism	\$5,000
0197	001	Current Expense Fund	5587050	Economic Development	\$275
0197	001	Current Expense Fund	5627450	Public Health Services	\$18,000
0197	001	Current Expense Fund	5661150	Chemical Dependency Services	\$1,925
0197	001	Current Expense Fund	5725050	Facilities	\$1,000
0197	001	Current Expense Fund	5172120	Pension and Other Benefit Payments to Retirees	\$4,195
0197	001	Current Expense Fund	5172120	Pension and Other Benefit Payments to Retirees	\$5,894
0197	001	Current Expense Fund	5172120	Pension and Other Benefit Payments to Retirees	\$92,420
0197	001	Current Expense Fund	5211010	Administration	\$162,755
0197	001	Current Expense Fund	5211010	Administration	\$52,321
0197	001	Current Expense Fund	5211010	Administration	\$257,506

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	001	Current Expense Fund	5211010	Administration	\$441,364
0197	001	Current Expense Fund	5211010	Administration	\$69,905
0197	001	Current Expense Fund	5211010	Administration	\$68,564
0197	001	Current Expense Fund	5211010	Administration	\$4,733
0197	001	Current Expense Fund	5211020	Administration	\$76,411
0197	001	Current Expense Fund	5211020	Administration	\$59,013
0197	001	Current Expense Fund	5211020	Administration	\$1,715
0197	001	Current Expense Fund	5211020	Administration	\$38,764
0197	001	Current Expense Fund	5211020	Administration	\$278,984
0197	001	Current Expense Fund	5211020	Administration	\$13,585
0197	001	Current Expense Fund	5211020	Administration	\$4,507
0197	001	Current Expense Fund	5211020	Administration	\$3,668
0197	001	Current Expense Fund	5211020	Administration	\$2,160
0197	001	Current Expense Fund	5211020	Administration	\$2,250
0197	001	Current Expense Fund	5211020	Administration	\$7,132
0197	001	Current Expense Fund	5211030	Administration	\$1,930
0197	001	Current Expense Fund	5211030	Administration	\$1,000
0197	001	Current Expense Fund	5211030	Administration	\$164
0197	001	Current Expense Fund	5211030	Administration	\$2,258
0197	001	Current Expense Fund	5211030	Administration	\$1,206
0197	001	Current Expense Fund	5211030	Administration	\$20,172
0197	001	Current Expense Fund	5211030	Administration	\$3,514
0197	001	Current Expense Fund	5211040	Administration	\$6,600
0197	001	Current Expense Fund	5211040	Administration	\$569
0197	001	Current Expense Fund	5211040	Administration	\$1,391
0197	001	Current Expense Fund	5211040	Administration	\$5,298
0197	001	Current Expense Fund	5211040	Administration	\$199
0197	001	Current Expense Fund	5211040	Administration	\$2,364
0197	001	Current Expense Fund	5211040	Administration	\$3,613
0197	001	Current Expense Fund	5211040	Administration	\$11,150
0197	001	Current Expense Fund	5211040	Administration	\$769
0197	001	Current Expense Fund	5211040	Administration	\$459
0197	001	Current Expense Fund	5211040	Administration	\$129
0197	001	Current Expense Fund	5211040	Administration	\$2,158

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	001	Current Expense Fund	5211040	Administration	\$7,828
0197	001	Current Expense Fund	5211040	Administration	\$578
0197	001	Current Expense Fund	5211040	Administration	\$230
0197	001	Current Expense Fund	5211040	Administration	\$3,025
0197	001	Current Expense Fund	5211040	Administration	\$1,596
0197	001	Current Expense Fund	5236040	Care and Custody of Prisoners	\$2,354
0197	001	Current Expense Fund	5236050	Care and Custody of Prisoners	\$35,723
0197	001	Current Expense Fund	5286050	Dispatch Services	\$44,785
0197	001	Current Expense Fund	5286050	Dispatch Services	\$3,204
0197	001	Current Expense Fund	5942160	Capital Expenditures/Expenses - Law Enforcement Services	\$37,624
0197	001	Current Expense Fund	5543040	Animal Control	\$2,096
0197	001	Current Expense Fund	5543040	Animal Control	\$25,000
0197	001	Current Expense Fund	5211030	Administration	\$452
0197	001	Current Expense Fund	5172220	Pension and Other Benefit Payments to Retirees	\$2,045
0197	001	Current Expense Fund	5172220	Pension and Other Benefit Payments to Retirees	\$5,483
0197	001	Current Expense Fund	5172220	Pension and Other Benefit Payments to Retirees	\$45,827
0197	001	Current Expense Fund	5221010	Administration	\$56,809
0197	001	Current Expense Fund	5221010	Administration	\$38,160
0197	001	Current Expense Fund	5221010	Administration	\$156,886
0197	001	Current Expense Fund	5221010	Administration	\$148,266
0197	001	Current Expense Fund	5221010	Administration	\$24,945
0197	001	Current Expense Fund	5221010	Administration	\$14,775
0197	001	Current Expense Fund	5221010	Administration	\$71,626
0197	001	Current Expense Fund	5221020	Administration	\$36,997
0197	001	Current Expense Fund	5221020	Administration	\$31,426
0197	001	Current Expense Fund	5221020	Administration	\$525
0197	001	Current Expense Fund	5221020	Administration	\$29,822
0197	001	Current Expense Fund	5221020	Administration	\$90,378

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	001	Current Expense Fund	5221020	Administration	\$4,274
0197	001	Current Expense Fund	5221020	Administration	\$1,480
0197	001	Current Expense Fund	5221020	Administration	\$1,930
0197	001	Current Expense Fund	5221020	Administration	\$949
0197	001	Current Expense Fund	5221020	Administration	\$10,241
0197	001	Current Expense Fund	5221030	Administration	\$1,360
0197	001	Current Expense Fund	5221030	Administration	\$1,131
0197	001	Current Expense Fund	5221030	Administration	\$2,296
0197	001	Current Expense Fund	5221030	Administration	\$26
0197	001	Current Expense Fund	5221030	Administration	\$990
0197	001	Current Expense Fund	5221030	Administration	\$1,796
0197	001	Current Expense Fund	5221030	Administration	\$3,700
0197	001	Current Expense Fund	5221030	Administration	\$2,625
0197	001	Current Expense Fund	5221040	Administration	\$1,714
0197	001	Current Expense Fund	5221040	Administration	\$722
0197	001	Current Expense Fund	5221040	Administration	\$965
0197	001	Current Expense Fund	5221040	Administration	\$81
0197	001	Current Expense Fund	5221040	Administration	\$379
0197	001	Current Expense Fund	5221040	Administration	\$4,769
0197	001	Current Expense Fund	5221040	Administration	\$199
0197	001	Current Expense Fund	5221040	Administration	\$199
0197	001	Current Expense Fund	5221040	Administration	\$2,740
0197	001	Current Expense Fund	5221040	Administration	\$4,992
0197	001	Current Expense Fund	5221040	Administration	\$2,681
0197	001	Current Expense Fund	5221040	Administration	\$1,558
0197	001	Current Expense Fund	5221040	Administration	\$1,270
0197	001	Current Expense Fund	5221040	Administration	\$1,250
0197	001	Current Expense Fund	5221040	Administration	\$169
0197	001	Current Expense Fund	5221040	Administration	\$734
0197	001	Current Expense Fund	5221040	Administration	\$418
0197	001	Current Expense Fund	5286050	Dispatch Services	\$3,974
0197	001	Current Expense Fund	5942260	Capital Expenditures/Expenses - Fire Suppression and EMS Services	\$7,925

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	001	Current Expense Fund	5585010	Building Permits and Plan Reviews	\$38,004
0197	001	Current Expense Fund	5585010	Building Permits and Plan Reviews	\$49,484
0197	001	Current Expense Fund	5585020	Building Permits and Plan Reviews	\$6,222
0197	001	Current Expense Fund	5585020	Building Permits and Plan Reviews	\$9,230
0197	001	Current Expense Fund	5585020	Building Permits and Plan Reviews	\$2,531
0197	001	Current Expense Fund	5585020	Building Permits and Plan Reviews	\$12,857
0197	001	Current Expense Fund	5585020	Building Permits and Plan Reviews	\$1,347
0197	001	Current Expense Fund	5585020	Building Permits and Plan Reviews	\$196
0197	001	Current Expense Fund	5585020	Building Permits and Plan Reviews	\$205
0197	001	Current Expense Fund	5585020	Building Permits and Plan Reviews	\$250
0197	001	Current Expense Fund	5585030	Building Permits and Plan Reviews	\$1,345
0197	001	Current Expense Fund	5585030	Building Permits and Plan Reviews	\$88
0197	001	Current Expense Fund	5585030	Building Permits and Plan Reviews	\$117
0197	001	Current Expense Fund	5585030	Building Permits and Plan Reviews	\$536
0197	001	Current Expense Fund	5585030	Building Permits and Plan Reviews	\$1,148
0197	001	Current Expense Fund	5585040	Building Permits and Plan Reviews	\$541
0197	001	Current Expense Fund	5585040	Building Permits and Plan Reviews	\$1,469
0197	001	Current Expense Fund	5585040	Building Permits and Plan Reviews	\$687
0197	001	Current Expense Fund	5585040	Building Permits and Plan Reviews	\$329
0197	001	Current Expense Fund	5585040	Building Permits and Plan Reviews	\$4,429
0197	001	Current Expense Fund	5585040	Building Permits and Plan Reviews	\$1,254

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	001	Current Expense Fund	5585040	Building Permits and Plan Reviews	\$313
0197	001	Current Expense Fund	5585040	Building Permits and Plan Reviews	\$567
0197	001	Current Expense Fund	5585040	Building Permits and Plan Reviews	\$775
0197	001	Current Expense Fund	5585050	Building Permits and Plan Reviews	\$393
0197	001	Current Expense Fund	5586030	Planning	\$58
0197	001	Current Expense Fund	5586040	Planning	\$262
0197	001	Current Expense Fund	5768010	General Parks	\$51,473
0197	001	Current Expense Fund	5768010	General Parks	\$3,197
0197	001	Current Expense Fund	5768010	General Parks	\$7,092
0197	001	Current Expense Fund	5768020	General Parks	\$4,689
0197	001	Current Expense Fund	5768020	General Parks	\$6,432
0197	001	Current Expense Fund	5768020	General Parks	\$3,019
0197	001	Current Expense Fund	5768020	General Parks	\$24,260
0197	001	Current Expense Fund	5768020	General Parks	\$946
0197	001	Current Expense Fund	5768020	General Parks	\$363
0197	001	Current Expense Fund	5768020	General Parks	\$156
0197	001	Current Expense Fund	5768020	General Parks	\$250
0197	001	Current Expense Fund	5768030	General Parks	\$2,904
0197	001	Current Expense Fund	5768030	General Parks	\$93
0197	001	Current Expense Fund	5768030	General Parks	\$32
0197	001	Current Expense Fund	5768030	General Parks	\$544
0197	001	Current Expense Fund	5768030	General Parks	\$2,750
0197	001	Current Expense Fund	5768030	General Parks	\$1,458
0197	001	Current Expense Fund	5768040	General Parks	\$165
0197	001	Current Expense Fund	5768040	General Parks	\$5,577
0197	001	Current Expense Fund	5768040	General Parks	\$17,514
0197	001	Current Expense Fund	5768040	General Parks	\$6,982
0197	001	Current Expense Fund	5768040	General Parks	\$3,231
0197	001	Current Expense Fund	5768040	General Parks	\$98
0197	001	Current Expense Fund	5768040	General Parks	\$1,705
0197	001	Current Expense Fund	5768040	General Parks	\$143
0197	001	Current Expense Fund	5768040	General Parks	\$120

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	001	Current Expense Fund	5974200	Transfers-Out	\$7,609
0197	001	Current Expense Fund	5911870	Debt Repayment - Centralized/General Services	\$55,000
0197	001	Current Expense Fund	5912270	Debt Repayment - Fire Suppression and EMS Services	\$50,416
0197	001	Current Expense Fund	5921880	Interest and Other Debt Service Cost - Centralized/General Services	\$44,794
0197	001	Current Expense Fund	5922280	Interest and Other Debt Service Cost - Fire Suppression and EMS Services	\$3,911
0197	102	Rescue Unit One Fund	5088000	Unreserved Cash and Investments - Ending	\$9,377
0197	103	Street Fund	5088000	Unreserved Cash and Investments - Ending	\$199,791
0197	103	Street Fund	5423030	Roadway	\$3,263
0197	103	Street Fund	5423030	Roadway	\$191,877
0197	103	Street Fund	5426140	Sidewalks	\$5,319
0197	103	Street Fund	5426340	Street Lighting	\$83,985
0197	103	Street Fund	5426430	Traffic Control Devices	\$5,727
0197	103	Street Fund	5426430	Traffic Control Devices	\$6,835
0197	103	Street Fund	5426440	Traffic Control Devices	\$760
0197	103	Street Fund	5426630	Snow and Ice Control	\$15,325
0197	103	Street Fund	5426740	Street Cleaning	\$3,451
0197	103	Street Fund	5429010	Maintenance Administration and Overhead	\$184,124
0197	103	Street Fund	5429010	Maintenance Administration and Overhead	\$6,532
0197	103	Street Fund	5429010	Maintenance Administration and Overhead	\$156
0197	103	Street Fund	5429020	Maintenance Administration and Overhead	\$14,704
0197	103	Street Fund	5429020	Maintenance Administration and Overhead	\$22,378

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	103	Street Fund	5429020	Maintenance Administration and Overhead	\$7,410
0197	103	Street Fund	5429020	Maintenance Administration and Overhead	\$68,642
0197	103	Street Fund	5429020	Maintenance Administration and Overhead	\$3,025
0197	103	Street Fund	5429020	Maintenance Administration and Overhead	\$1,059
0197	103	Street Fund	5429020	Maintenance Administration and Overhead	\$499
0197	103	Street Fund	5429020	Maintenance Administration and Overhead	\$1,000
0197	103	Street Fund	5429030	Maintenance Administration and Overhead	\$1,010
0197	103	Street Fund	5429030	Maintenance Administration and Overhead	\$61
0197	103	Street Fund	5429030	Maintenance Administration and Overhead	\$753
0197	103	Street Fund	5429030	Maintenance Administration and Overhead	\$6,181
0197	103	Street Fund	5429030	Maintenance Administration and Overhead	\$330
0197	103	Street Fund	5429040	Maintenance Administration and Overhead	\$492
0197	103	Street Fund	5429040	Maintenance Administration and Overhead	\$768
0197	103	Street Fund	5429040	Maintenance Administration and Overhead	\$2,085
0197	103	Street Fund	5429040	Maintenance Administration and Overhead	\$28,397

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	103	Street Fund	5429040	Maintenance Administration and Overhead	\$3,052
0197	103	Street Fund	5429040	Maintenance Administration and Overhead	\$298
0197	103	Street Fund	5429040	Maintenance Administration and Overhead	\$240
0197	103	Street Fund	5429040	Maintenance Administration and Overhead	\$240
0197	103	Street Fund	5433010	General Services	\$66,075
0197	103	Street Fund	5433020	General Services	\$3,645
0197	103	Street Fund	5433020	General Services	\$5,706
0197	103	Street Fund	5433020	General Services	\$202
0197	103	Street Fund	5433020	General Services	\$9,986
0197	103	Street Fund	5433020	General Services	\$462
0197	103	Street Fund	5433020	General Services	\$147
0197	103	Street Fund	5433020	General Services	\$103
0197	103	Street Fund	5433030	General Services	\$149
0197	103	Street Fund	5433040	General Services	\$840
0197	103	Street Fund	5433040	General Services	\$260
0197	103	Street Fund	5433040	General Services	\$866
0197	103	Street Fund	5433040	General Services	\$2,257
0197	103	Street Fund	5433040	General Services	\$3,352
0197	103	Street Fund	5433040	General Services	\$13,610
0197	103	Street Fund	5433040	General Services	\$8,236
0197	103	Street Fund	5433040	General Services	\$343
0197	103	Street Fund	5433040	General Services	\$459
0197	103	Street Fund	5433040	General Services	\$966
0197	103	Street Fund	5435040	Facilities	\$2,000
0197	103	Street Fund	5951040	Capital Expenditures/Expenses - Engineering	\$48,444
0197	103	Street Fund	5956360	Capital Expenditures/Expenses - Street Lighting	\$181,350

<b>MCA#</b>	<b>Fund #</b>	<b>Fund Name</b>	<b>BARS Account</b>	<b>BARS Name</b>	<b>Amount</b>
0197	104	Transportation Benefit Dist.	5974200	Transfers-Out	\$117,406
0197	104	Transportation Benefit Dist.	5081000	Reserved Cash and Investments - Ending	\$797,305
0197	108	Drug Enforcement Fund	5088000	Unreserved Cash and Investments - Ending	\$23,184
0197	108	Drug Enforcement Fund	5212330	Police Operations	\$4,675
0197	120	Ambulance / Ems Fund	5088000	Unreserved Cash and Investments - Ending	\$413,365
0197	120	Ambulance / Ems Fund	5172220	Pension and Other Benefit Payments to Retirees	\$1,132
0197	120	Ambulance / Ems Fund	5172220	Pension and Other Benefit Payments to Retirees	\$27,483
0197	120	Ambulance / Ems Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$3,616
0197	120	Ambulance / Ems Fund	5189040	Other Centralized Services	\$17,859
0197	120	Ambulance / Ems Fund	5227010	Ambulance Services	\$24,347
0197	120	Ambulance / Ems Fund	5227010	Ambulance Services	\$53,490
0197	120	Ambulance / Ems Fund	5227010	Ambulance Services	\$77,320
0197	120	Ambulance / Ems Fund	5227010	Ambulance Services	\$338,650
0197	120	Ambulance / Ems Fund	5227010	Ambulance Services	\$8,315
0197	120	Ambulance / Ems Fund	5227010	Ambulance Services	\$13,820
0197	120	Ambulance / Ems Fund	5227010	Ambulance Services	\$49,414
0197	120	Ambulance / Ems Fund	5227010	Ambulance Services	\$30,289
0197	120	Ambulance / Ems Fund	5227020	Ambulance Services	\$44,395
0197	120	Ambulance / Ems Fund	5227020	Ambulance Services	\$34,855
0197	120	Ambulance / Ems Fund	5227020	Ambulance Services	\$525
0197	120	Ambulance / Ems Fund	5227020	Ambulance Services	\$35,966
0197	120	Ambulance / Ems Fund	5227020	Ambulance Services	\$114,789
0197	120	Ambulance / Ems Fund	5227020	Ambulance Services	\$6,088
0197	120	Ambulance / Ems Fund	5227020	Ambulance Services	\$1,830
0197	120	Ambulance / Ems Fund	5227020	Ambulance Services	\$2,044
0197	120	Ambulance / Ems Fund	5227020	Ambulance Services	\$1,763
0197	120	Ambulance / Ems Fund	5227020	Ambulance Services	\$5,142
0197	120	Ambulance / Ems Fund	5227030	Ambulance Services	\$1,300

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	120	Ambulance / Ems Fund	5227030	Ambulance Services	\$199
0197	120	Ambulance / Ems Fund	5227030	Ambulance Services	\$10,673
0197	120	Ambulance / Ems Fund	5227030	Ambulance Services	\$280
0197	120	Ambulance / Ems Fund	5227030	Ambulance Services	\$1,701
0197	120	Ambulance / Ems Fund	5227030	Ambulance Services	\$8,917
0197	120	Ambulance / Ems Fund	5227040	Ambulance Services	\$13,853
0197	120	Ambulance / Ems Fund	5227040	Ambulance Services	\$86
0197	120	Ambulance / Ems Fund	5227040	Ambulance Services	\$26,407
0197	120	Ambulance / Ems Fund	5227040	Ambulance Services	\$1,300
0197	120	Ambulance / Ems Fund	5227040	Ambulance Services	\$1,929
0197	120	Ambulance / Ems Fund	5227040	Ambulance Services	\$1,890
0197	120	Ambulance / Ems Fund	5227040	Ambulance Services	\$4,769
0197	120	Ambulance / Ems Fund	5227040	Ambulance Services	\$199
0197	120	Ambulance / Ems Fund	5227040	Ambulance Services	\$1,172
0197	120	Ambulance / Ems Fund	5227040	Ambulance Services	\$31,898
0197	120	Ambulance / Ems Fund	5227040	Ambulance Services	\$1,516
0197	120	Ambulance / Ems Fund	5227040	Ambulance Services	\$742
0197	120	Ambulance / Ems Fund	5227040	Ambulance Services	\$744
0197	120	Ambulance / Ems Fund	5227040	Ambulance Services	\$1,200
0197	120	Ambulance / Ems Fund	5227040	Ambulance Services	\$715
0197	120	Ambulance / Ems Fund	5227040	Ambulance Services	\$703
0197	120	Ambulance / Ems Fund	5286050	Dispatch Services	\$7,222
0197	120	Ambulance / Ems Fund	5971100	Transfers-Out	\$1,500
0197	120	Ambulance / Ems Fund	5971400	Transfers-Out	\$7,085
0197	130	Lodging Tax Fund	5088000	Unreserved Cash and Investments - Ending	\$576,049
0197	130	Lodging Tax Fund	5733040	Commercial	\$85,000
0197	130	Lodging Tax Fund	5736040	Sports	\$3,614
0197	306	Municipal Cap Imprvment	5088000	Unreserved Cash and Investments - Ending	\$334,481
0197	400	Sewer M & O Fund	5088000	Unreserved Cash and Investments - Ending	\$1,646,933
0197	400	Sewer M & O Fund	5351040	Sewer/Reclaimed Water Utilities	\$3,965
0197	400	Sewer M & O Fund	5351040	Sewer/Reclaimed Water Utilities	\$1,154

<b>MCA#</b>	<b>Fund #</b>	<b>Fund Name</b>	<b>BARS Account</b>	<b>BARS Name</b>	<b>Amount</b>
0197	400	Sewer M & O Fund	5351040	Sewer/Reclaimed Water Utilities	\$1,516
0197	400	Sewer M & O Fund	5351040	Sewer/Reclaimed Water Utilities	\$28,287
0197	400	Sewer M & O Fund	5351040	Sewer/Reclaimed Water Utilities	\$38,628
0197	400	Sewer M & O Fund	5351040	Sewer/Reclaimed Water Utilities	\$28,699
0197	400	Sewer M & O Fund	5351040	Sewer/Reclaimed Water Utilities	\$2,130
0197	400	Sewer M & O Fund	5351040	Sewer/Reclaimed Water Utilities	\$657
0197	400	Sewer M & O Fund	5351050	Sewer/Reclaimed Water Utilities	\$11,825
0197	400	Sewer M & O Fund	5357010	Sewer/Reclaimed Water Utilities	\$108,952
0197	400	Sewer M & O Fund	5357020	Sewer/Reclaimed Water Utilities	\$6,854
0197	400	Sewer M & O Fund	5357020	Sewer/Reclaimed Water Utilities	\$10,582
0197	400	Sewer M & O Fund	5357020	Sewer/Reclaimed Water Utilities	\$423
0197	400	Sewer M & O Fund	5357020	Sewer/Reclaimed Water Utilities	\$19,406
0197	400	Sewer M & O Fund	5357020	Sewer/Reclaimed Water Utilities	\$1,172
0197	400	Sewer M & O Fund	5357020	Sewer/Reclaimed Water Utilities	\$284
0197	400	Sewer M & O Fund	5357020	Sewer/Reclaimed Water Utilities	\$219
0197	400	Sewer M & O Fund	5358010	Sewer/Reclaimed Water Utilities	\$273,015
0197	400	Sewer M & O Fund	5358010	Sewer/Reclaimed Water Utilities	\$12,833
0197	400	Sewer M & O Fund	5358020	Sewer/Reclaimed Water Utilities	\$22,182
0197	400	Sewer M & O Fund	5358020	Sewer/Reclaimed Water Utilities	\$33,856
0197	400	Sewer M & O Fund	5358020	Sewer/Reclaimed Water Utilities	\$11,560
0197	400	Sewer M & O Fund	5358020	Sewer/Reclaimed Water Utilities	\$80,611

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	400	Sewer M & O Fund	5358020	Sewer/Reclaimed Water Utilities	\$4,606
0197	400	Sewer M & O Fund	5358020	Sewer/Reclaimed Water Utilities	\$1,178
0197	400	Sewer M & O Fund	5358020	Sewer/Reclaimed Water Utilities	\$760
0197	400	Sewer M & O Fund	5358020	Sewer/Reclaimed Water Utilities	\$1,277
0197	400	Sewer M & O Fund	5358030	Sewer/Reclaimed Water Utilities	\$1,532
0197	400	Sewer M & O Fund	5358030	Sewer/Reclaimed Water Utilities	\$668
0197	400	Sewer M & O Fund	5358030	Sewer/Reclaimed Water Utilities	\$13
0197	400	Sewer M & O Fund	5358030	Sewer/Reclaimed Water Utilities	\$4,034
0197	400	Sewer M & O Fund	5358030	Sewer/Reclaimed Water Utilities	\$29,624
0197	400	Sewer M & O Fund	5358030	Sewer/Reclaimed Water Utilities	\$4,033
0197	400	Sewer M & O Fund	5358030	Sewer/Reclaimed Water Utilities	\$2,730
0197	400	Sewer M & O Fund	5358040	Sewer/Reclaimed Water Utilities	\$130
0197	400	Sewer M & O Fund	5358040	Sewer/Reclaimed Water Utilities	\$1,988
0197	400	Sewer M & O Fund	5358040	Sewer/Reclaimed Water Utilities	\$2,500
0197	400	Sewer M & O Fund	5358040	Sewer/Reclaimed Water Utilities	\$5,107
0197	400	Sewer M & O Fund	5358040	Sewer/Reclaimed Water Utilities	\$871
0197	400	Sewer M & O Fund	5358040	Sewer/Reclaimed Water Utilities	\$4,868
0197	400	Sewer M & O Fund	5358040	Sewer/Reclaimed Water Utilities	\$2,096
0197	400	Sewer M & O Fund	5358040	Sewer/Reclaimed Water Utilities	\$4,000
0197	400	Sewer M & O Fund	5358040	Sewer/Reclaimed Water Utilities	\$145,517
0197	400	Sewer M & O Fund	5358040	Sewer/Reclaimed Water Utilities	\$1,532

<b>MCA</b>	<b>G</b>	<b>Fund #</b>	<b>Fund Name</b>	<b>BARS Account</b>	<b>BARS Name</b>	<b>Amount</b>
0197		400	Sewer M & O Fund	5358040	Sewer/Reclaimed Water Utilities	\$61,240
0197		400	Sewer M & O Fund	5358040	Sewer/Reclaimed Water Utilities	\$1,288
0197		400	Sewer M & O Fund	5358040	Sewer/Reclaimed Water Utilities	\$1,417
0197		400	Sewer M & O Fund	5358040	Sewer/Reclaimed Water Utilities	\$11,494
0197		400	Sewer M & O Fund	5358040	Sewer/Reclaimed Water Utilities	\$8,412
0197		400	Sewer M & O Fund	5358040	Sewer/Reclaimed Water Utilities	\$2,395
0197		400	Sewer M & O Fund	5358040	Sewer/Reclaimed Water Utilities	\$3,598
0197		400	Sewer M & O Fund	5358040	Sewer/Reclaimed Water Utilities	\$79,529
0197		400	Sewer M & O Fund	5358040	Sewer/Reclaimed Water Utilities	\$531
0197		400	Sewer M & O Fund	5358040	Sewer/Reclaimed Water Utilities	\$2,045
0197		400	Sewer M & O Fund	5943560	Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities	\$33,159
0197		400	Sewer M & O Fund	5943560	Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities	\$27,096
0197		400	Sewer M & O Fund	5943560	Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities	\$97,444
0197		400	Sewer M & O Fund	5943560	Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities	\$134,575
0197		400	Sewer M & O Fund	5943560	Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities	\$15,805
0197		400	Sewer M & O Fund	5913570	Debt Repayment - Sewer/Reclaimed Water Utilities	\$50,000
0197		400	Sewer M & O Fund	5913570	Debt Repayment - Sewer/Reclaimed Water Utilities	\$70,000

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	400	Sewer M & O Fund	5923580	Interest and Other Debt Service Cost - Sewer/Reclaimed Water Utilities	\$80,288
0197	400	Sewer M & O Fund	5923580	Interest and Other Debt Service Cost - Sewer/Reclaimed Water Utilities	\$137,814
0197	400	Sewer M & O Fund	5923580	Interest and Other Debt Service Cost - Sewer/Reclaimed Water Utilities	\$1,800
0197	400	Sewer M & O Fund	5913570	Debt Repayment - Sewer/Reclaimed Water Utilities	\$349,746
0197	400	Sewer M & O Fund	5923580	Interest and Other Debt Service Cost - Sewer/Reclaimed Water Utilities	\$21,859
0197	400	Sewer M & O Fund	5913570	Debt Repayment - Sewer/Reclaimed Water Utilities	\$36,588
0197	400	Sewer M & O Fund	5913570	Debt Repayment - Sewer/Reclaimed Water Utilities	\$29,617
0197	400	Sewer M & O Fund	5923580	Interest and Other Debt Service Cost - Sewer/Reclaimed Water Utilities	\$1,996
0197	400	Sewer M & O Fund	5923580	Interest and Other Debt Service Cost - Sewer/Reclaimed Water Utilities	\$14,392
0197	400	Sewer M & O Fund	5081000	Reserved Cash and Investments - Ending	\$151,811
0197	400	Sewer M & O Fund	5081000	Reserved Cash and Investments - Ending	\$345,000
0197	400	Sewer M & O Fund	5081000	Reserved Cash and Investments - Ending	\$82,600
0197	409	Stormwater O & M	5088000	Unreserved Cash and Investments - Ending	\$10,908
0197	409	Stormwater O & M	5311010	Storm Drainage Utilities	\$15,089
0197	409	Stormwater O & M	5311020	Storm Drainage Utilities	\$1,183
0197	409	Stormwater O & M	5311020	Storm Drainage Utilities	\$1,788
0197	409	Stormwater O & M	5311020	Storm Drainage Utilities	\$89

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	409	Stormwater O & M	5311020	Storm Drainage Utilities	\$3,904
0197	409	Stormwater O & M	5311020	Storm Drainage Utilities	\$286
0197	409	Stormwater O & M	5311020	Storm Drainage Utilities	\$57
0197	409	Stormwater O & M	5311020	Storm Drainage Utilities	\$47
0197	409	Stormwater O & M	5311030	Storm Drainage Utilities	\$651
0197	409	Stormwater O & M	5311030	Storm Drainage Utilities	\$668
0197	409	Stormwater O & M	5311040	Storm Drainage Utilities	\$214
0197	409	Stormwater O & M	5311040	Storm Drainage Utilities	\$3,922
0197	409	Stormwater O & M	5311040	Storm Drainage Utilities	\$4,994
0197	409	Stormwater O & M	5311040	Storm Drainage Utilities	\$2,000
0197	409	Stormwater O & M	5311040	Storm Drainage Utilities	\$2,000
0197	409	Stormwater O & M	5311040	Storm Drainage Utilities	\$8,829
0197	409	Stormwater O & M	5311040	Storm Drainage Utilities	\$761
0197	409	Stormwater O & M	5311040	Storm Drainage Utilities	\$294,643
0197	409	Stormwater O & M	5311040	Storm Drainage Utilities	\$2,130
0197	409	Stormwater O & M	5311040	Storm Drainage Utilities	\$667
0197	409	Stormwater O & M	5311050	Storm Drainage Utilities	\$2,895
0197	409	Stormwater O & M	5943160	Capital Expenditures/Expenses - Storm Drainage Utilities	\$1,268
0197	409	Stormwater O & M	5943160	Capital Expenditures/Expenses - Storm Drainage Utilities	\$12,418
0197	410	Sanitation O & M Fund	5088000	Unreserved Cash and Investments - Ending	\$158,528
0197	410	Sanitation O & M Fund	5371040	Solid Waste Utilities	\$1,274
0197	410	Sanitation O & M Fund	5371040	Solid Waste Utilities	\$1,300
0197	410	Sanitation O & M Fund	5371040	Solid Waste Utilities	\$23,673
0197	410	Sanitation O & M Fund	5371040	Solid Waste Utilities	\$6,477
0197	410	Sanitation O & M Fund	5371040	Solid Waste Utilities	\$25,835
0197	410	Sanitation O & M Fund	5371040	Solid Waste Utilities	\$2,130
0197	410	Sanitation O & M Fund	5371040	Solid Waste Utilities	\$647
0197	410	Sanitation O & M Fund	5377010	Solid Waste Utilities	\$108,412
0197	410	Sanitation O & M Fund	5377020	Solid Waste Utilities	\$6,824
0197	410	Sanitation O & M Fund	5377020	Solid Waste Utilities	\$10,533
0197	410	Sanitation O & M Fund	5377020	Solid Waste Utilities	\$422

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	410	Sanitation O & M Fund	5377020	Solid Waste Utilities	\$19,339
0197	410	Sanitation O & M Fund	5377020	Solid Waste Utilities	\$1,167
0197	410	Sanitation O & M Fund	5377020	Solid Waste Utilities	\$283
0197	410	Sanitation O & M Fund	5377020	Solid Waste Utilities	\$218
0197	410	Sanitation O & M Fund	5378010	Solid Waste Utilities	\$308,827
0197	410	Sanitation O & M Fund	5378010	Solid Waste Utilities	\$4,481
0197	410	Sanitation O & M Fund	5378020	Solid Waste Utilities	\$23,586
0197	410	Sanitation O & M Fund	5378020	Solid Waste Utilities	\$34,743
0197	410	Sanitation O & M Fund	5378020	Solid Waste Utilities	\$13,550
0197	410	Sanitation O & M Fund	5378020	Solid Waste Utilities	\$103,510
0197	410	Sanitation O & M Fund	5378020	Solid Waste Utilities	\$5,087
0197	410	Sanitation O & M Fund	5378020	Solid Waste Utilities	\$1,593
0197	410	Sanitation O & M Fund	5378020	Solid Waste Utilities	\$826
0197	410	Sanitation O & M Fund	5378020	Solid Waste Utilities	\$1,337
0197	410	Sanitation O & M Fund	5378030	Solid Waste Utilities	\$651
0197	410	Sanitation O & M Fund	5378030	Solid Waste Utilities	\$668
0197	410	Sanitation O & M Fund	5378030	Solid Waste Utilities	\$5,146
0197	410	Sanitation O & M Fund	5378030	Solid Waste Utilities	\$432
0197	410	Sanitation O & M Fund	5378030	Solid Waste Utilities	\$723
0197	410	Sanitation O & M Fund	5378030	Solid Waste Utilities	\$32,126
0197	410	Sanitation O & M Fund	5378030	Solid Waste Utilities	\$1,693
0197	410	Sanitation O & M Fund	5378040	Solid Waste Utilities	\$495
0197	410	Sanitation O & M Fund	5378040	Solid Waste Utilities	\$3,922
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	\$975
0197	410	Sanitation O & M Fund	5378040	Solid Waste Utilities	\$244,006
0197	410	Sanitation O & M Fund	5378040	Solid Waste Utilities	\$60,630
0197	410	Sanitation O & M Fund	5378040	Solid Waste Utilities	\$56,589
0197	410	Sanitation O & M Fund	5378040	Solid Waste Utilities	(\$601)
0197	410	Sanitation O & M Fund	5378040	Solid Waste Utilities	\$102
0197	410	Sanitation O & M Fund	5378040	Solid Waste Utilities	\$757
0197	410	Sanitation O & M Fund	5913770	Debt Repayment - Solid Waste Utilities	\$28,679

<b>MCAG</b>	<b>Fund #</b>	<b>Fund Name</b>	<b>BARS Account</b>	<b>BARS Name</b>	<b>Amount</b>
0197	410	Sanitation O & M Fund	5923780	Interest and Other Debt Service Cost - Solid Waste Utilities	\$7,227
0197	410	Sanitation O & M Fund	5943760	Capital Expenditures/Expenses - Solid Waste Utilities	\$10,867
0197	410	Sanitation O & M Fund	5893000	Agency Type Remittances	\$45,555
0197	635	Agency Fund-Trust Acct	5088000	Unreserved Cash and Investments - Ending	(\$5,230)
0197	635	Agency Fund-Trust Acct	5868200	Court Remittances	\$104
0197	635	Agency Fund-Trust Acct	5868300	Court Remittances	\$1,147
0197	635	Agency Fund-Trust Acct	5868300	Court Remittances	\$2,248
0197	635	Agency Fund-Trust Acct	5868300	Court Remittances	\$406
0197	635	Agency Fund-Trust Acct	5868800	Court Remittances	\$434
0197	635	Agency Fund-Trust Acct	5868900	Court Remittances	\$65
0197	635	Agency Fund-Trust Acct	5868900	Court Remittances	\$27
0197	635	Agency Fund-Trust Acct	5868900	Court Remittances	\$154
0197	635	Agency Fund-Trust Acct	5869100	Court Remittances	\$17,121
0197	635	Agency Fund-Trust Acct	5869200	Court Remittances	\$10,067
0197	635	Agency Fund-Trust Acct	5869700	Court Remittances	\$5,192
0197	635	Agency Fund-Trust Acct	5869900	Court Remittances	\$60
0197	635	Agency Fund-Trust Acct	5891400	Refund of Deposits	\$997

**SCHEDULE OF DISBURSEMENT ACTIVITY**

**For the Year Ending December 31, 2017**

Fund No.	Fund Title	Beginning Outstanding Items 01/01/2017	Issued During the Year	Redeemed During the Year	Canceled During the Year	Ending Outstanding Items 12/31/2017	Prior Year Open Period Items	Current Year Open Period Items	Disbursements 12/31/2017
001	Current Expense Fund	\$191,610	\$3,739,156	\$3,729,000	\$0	\$201,765	\$41,150	\$59,130	\$3,757,136
103	Street Fund	\$24,908	\$1,005,145	\$825,068	\$0	\$204,985	\$11,457	\$23,848	\$1,017,536
108	Drug Enforcement Fund	\$0	\$4,323	\$4,323	\$0	\$0	\$0	\$351	\$4,675
120	Ambulance / Ems Fund	\$64,983	\$1,013,782	\$1,013,657	\$0	\$65,108	\$7,783	\$7,754	\$1,013,753
130	Lodging Tax Fund	\$0	\$88,614	\$88,614	\$0	\$0	\$0	\$0	\$88,614
400	Sewer M & O Fund	\$35,125	\$2,232,323	\$2,227,939	\$0	\$39,510	\$68,347	\$25,851	\$2,189,827
409	Stormwater O & M	\$1,511	\$350,970	\$348,303	\$0	\$4,178	\$23,041	\$30,561	\$358,490
410	Sanitation O & M Fund	\$37,722	\$1,204,414	\$1,204,895	\$0	\$37,241	\$23,347	\$29,227	\$1,210,294
635	Agency Fund-Trust Acct	\$0	\$36,431	\$36,431	\$0	\$0	\$2,075	\$4,094	\$38,450
<b>TOTAL</b>		<b>\$355,860</b>	<b>\$9,675,159</b>	<b>\$9,478,231</b>	<b>\$0</b>	<b>\$552,787</b>	<b>\$177,200</b>	<b>\$180,815</b>	<b>\$9,678,774</b>

**City of Clarkston  
Schedule of Liabilities  
For the Year Ended December 31, 2017**

<u>ID. No.</u>	<u>Description</u>	<u>Due Date</u>	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
<b>General Obligation Debt/Liabilities</b>						
251.11	GO Bond, City Hall	12/1/2030	985,000	-	55,000	930,000
263.96	LOCAL #0197-4-1	6/1/2018	103,418	-	50,416	53,002
263.96	LOCAL #0197-5-1	6/1/2021	158,877	-	28,679	130,198
<b>Total General Obligation Debt/Liabilities:</b>			<b>1,247,295</b>	<b>-</b>	<b>134,095</b>	<b>1,113,200</b>
<b>Revenue and Other (non G.O.) Debt/Liabilities</b>						
263.82	SRF Loan #L9700039	3/15/2018	55,475	-	36,588	18,887
263.82	SRF Loan #1200009	6/30/1932	557,904	-	29,617	528,287
252.11	SEWER REVENUE BOND 2011	12/1/2041	1,965,000	-	50,000	1,915,000
252.11	SEWER REVENUE BOND 2013	12/1/2043	3,200,000	-	70,000	3,130,000
263.82	PWTF Loan PC 12-951-035	6/1/2041	8,743,638	-	349,746	8,393,892
259.12	Compensated Absences		671,877	477,470	481,356	667,991
264.30	Pension Liability		1,354,240	-	334,058	1,020,182
<b>Total Revenue and Other (non G.O.) Debt/Liabilities:</b>			<b>16,548,134</b>	<b>477,470</b>	<b>1,351,365</b>	<b>15,674,239</b>
<b>Total Liabilities:</b>			<b>17,795,429</b>	<b>477,470</b>	<b>1,485,460</b>	<b>16,787,439</b>

City of Clarkston

SCHEDULE OF CASH ACTIVITY

For the Year Ended December 31, 2017

Fund Number	Fund Title	Beginning Cash and Investments	Receipts	Transfers-In	Other Revenue	Netted Transactions
001	Current Expense Fund	\$2,125,956.02	\$4,001,424.40	\$8,585.00	\$12,000.00	\$5,079.77
102	Rescue Unit One Fund	\$7,983.94	\$1,393.43	\$0.00	\$0.00	\$0.00
103	Street Fund	\$229,587.30	\$844,723.80	\$125,014.98	\$20,000.00	\$95.00
104	Transportation Benefit Dist.	\$385,599.40	\$529,111.85	\$0.00	\$0.00	\$0.00
108	Drug Enforcement Fund	\$27,004.18	\$854.35	\$0.00	\$0.00	\$0.00
120	Ambulance / Ems Fund	\$347,550.42	\$1,088,152.26	\$0.00	\$0.00	\$1,206.61
130	Lodging Tax Fund	\$564,621.31	\$100,041.82	\$0.00	\$0.00	\$0.00
306	Municipal Cap Imprvment	\$272,544.71	\$61,936.09	\$0.00	\$0.00	\$0.00
400	Sewer M & O Fund	\$2,388,271.54	\$2,031,899.37	\$0.00	\$0.00	\$1,826.49
409	Stormwater O & M	\$27,051.77	\$344,345.97	\$0.00	\$0.00	(\$12.00)
410	Sanitation O & M Fund	\$119,084.03	\$1,273,737.82	\$0.00	\$0.00	\$3,577.70
635	Agency Fund-Trust Acct	(\$4,496.54)	\$37,717.05	\$0.00	\$0.00	\$428.17
640	TBD Agency Fund	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
999	Treasurer's Surplus Cash	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>TOTAL</b>		<b>\$6,490,758.08</b>	<b>\$10,315,338.21</b>	<b>\$133,599.98</b>	<b>\$32,000.00</b>	<b>\$12,201.74</b>

City of Clarkston

SCHEDULE OF CASH ACTIVITY

For the Year Ended December 31, 2017

Total Increase (4+5+6-7)	Disbursements	Transfers-Out	Other Expenditures	Total Decrease (9+10+11-7)	Ending Cash & Investments (3+8-12)
\$4,016,929.63	\$3,757,135.64	\$7,608.98	\$0.00	\$3,759,664.85	\$2,383,220.80
\$1,393.43	\$0.00	\$0.00	\$0.00	\$0.00	\$9,377.37
\$989,643.78	\$1,017,535.58	\$0.00	\$2,000.00	\$1,019,440.58	\$199,790.50
\$529,111.85	\$0.00	\$117,406.00	\$0.00	\$117,406.00	\$797,305.25
\$854.35	\$4,674.50	\$0.00	\$0.00	\$4,674.50	\$23,184.03
\$1,086,945.65	\$1,013,752.83	\$8,585.00	\$0.00	\$1,021,131.22	\$413,364.85
\$100,041.82	\$88,614.42	\$0.00	\$0.00	\$88,614.42	\$576,048.71
\$61,936.09	\$0.00	\$0.00	\$0.00	\$0.00	\$334,480.80
\$2,030,072.88	\$2,189,827.46	\$0.00	\$4,000.00	\$2,192,000.97	\$2,226,343.45
\$344,357.97	\$358,489.53	\$0.00	\$2,000.00	\$360,501.53	\$10,908.21
\$1,270,160.12	\$1,210,293.71	\$0.00	\$24,000.00	\$1,230,716.01	\$158,528.14
\$37,288.88	\$38,450.11	\$0.00	\$0.00	\$38,021.94	(\$5,229.60)
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>\$10,468,736.45</b>	<b>\$9,678,773.78</b>	<b>\$133,599.98</b>	<b>\$32,000.00</b>	<b>\$9,832,172.02</b>	<b>\$7,127,322.51</b>

City of Clarkston

SCHEDULE OF STATE FINANCIAL ASSISTANCE (unaudited)

For Fiscal Year ended December 31, 2017

Grantor	Program Title	Identificaton Number	Amount
Capital Contributions - State Grant from State Patrol			
	Basic Fire Fighter Training	n/a	4,629
			<b>Sub-total: 4,629</b>
Capital Contributions - State Grant from Department of Health			
	Pre-Hospital	n/a	1,270
			<b>Sub-total: 1,270</b>
Capital Contributions - State Grant from Transportation Improvement Board (TIB)			
	Re-Light Washington	TIBS-E-170(001)-1	181,350
			<b>Sub-total: 181,350</b>
Capital Contributions - State Grant from Department of Ecology			
	Clarkston Stormwater Improvements	WQC-2017-Clarks-00027	9,658
			<b>Sub-total: 9,658</b>
			<b>Grand total: 196,907</b>

**City of Clarkston**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended December 31, 2017**

Federal Agency (Pass-Through Agency)	Federal Program	CFDA Number	Other Award Number	Expenditures			Passed through to Subrecipients	Note
				From Pass- Through Awards	From Direct Awards	Total		
Violence Against Women Office, Department Of Justice (via Department of Commerce)	Violence Against Women Formula Grants	16.588	F 16-31103-003	15,000	-	15,000	-	1, 2
Bureau Of Justice Assistance, Department Of Justice (via Whitman County)	Edward Byrne Memorial Justice Assistance Grant Program	16.738	F 16-31440-018	14,724	-	14,724	-	1, 2
<b>Highway Planning and Construction Cluster</b>								
Federal Highway Administration (fhwa), Department Of Transportation (via WSDOT)	Highway Planning and Construction	20.205	LA 9050	14,005	-	14,005	-	1, 2
<b>Total Highway Planning and Construction Cluster:</b>				<b>14,005</b>	<b>-</b>	<b>14,005</b>	<b>-</b>	
<b>Highway Safety Cluster</b>								
National Highway Traffic Safety Administration (nhtsa), Department Of Transportation (via WASPC)	State and Community Highway Safety	20.600	n/a	1,000	-	1,000	-	1, 2
National Highway Traffic Safety Administration (nhtsa), Department Of Transportation (via WA Traffic Safety Commission)	State and Community Highway Safety	20.600	n/a	1,092	-	1,092	-	1, 2
<b>Total Highway Safety Cluster:</b>				<b>2,092</b>	<b>-</b>	<b>2,092</b>	<b>-</b>	
<b>Total Federal Awards Expended:</b>				<b>45,821</b>	<b>-</b>	<b>45,821</b>	<b>-</b>	

The accompanying notes are an integral part of this schedule.



**Labor Relations Consultant(S)  
For the Year Ended December 31, 2017**

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: \$34,501.75
Terms and conditions, as applicable, including:  Rates (e.g., hourly, etc.) \$8,400 annually, plus \$80 per hour for Arbitration, Mediation, ULP's, etc and Travel Expenses  Maximum compensation allowed: N/A  Duration of services: January 1, 2017 through December 31, 2017  Services provided: labor Negotiations and Contract Administration

CITY OF CLARKSTON  
(County/City/District)Local Government Risk Assumption  
For the Year Ended December 31, 2017

1. Self-Insurance Program Manager: Steve Austin
2. Manager Phone: 509-758-5541
3. Manager Email: clarkstoncity@cableone.net
4. How do you insure property and liability risks, if at all? **B**
  - a. ~~Self insure some or all risks~~
  - b. Belong to a public entity risk pool**
  - c. ~~Purchase private insurance~~
  - d. ~~No insurance~~
5. How do you provide health and welfare insurance (e.g., medical, dental, prescription drug, and/or vision benefits) to employees, if at all? **B**
  - 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**
  - 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? **C**
  - 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 insure other risks and obligations, if any?
  - a. ~~Self insure some or all other risks~~
  - b. ~~Belong to a public entity risk pool~~
  - c. ~~Purchase private insurance~~
  - d. Not applicable – have no other insurable risks**

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

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

9. Does the local government self-insure any risks as an individual program? (yes/no)
- i. If answered YES, does the local government 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 other entity or entities: \_\_\_\_\_
10. Does the local government self-insure any risks as a joint program? (yes/no)
- i. If answered YES, list the other member(s): \_\_\_\_\_
11. Are any claims administered by contract with a third-party administrator? (yes/no)
12. Did the local government (or its third party administrator, if applicable) receive a claims audit within the last three years? (yes/no)
13. Were the program's revenues sufficient to cover the program's expenses? (yes/no) **Not Applicable**
14. Did the program use an actuary to determine its liabilities? (yes/no)
15. For each type of self-insured risk, describe the risk, the number of claims received during the period, the number of claims paid during the period and the amount of claims paid in the following table:

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
Unemployment Compensation	0	0	0