

CITY OF CLARKSTON

MCAG NO. 0197

ANNUAL REPORT

FISCAL YEAR ENDING

DECEMBER 31, 2018

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 12/31/2018

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 Stephen Austin Clerk/Treasurer

Contact Phone Number (509) 758-5541

Contact E-mail Address clarkstoncity@cableone.net

I certify 30th day of May, 2019, 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

Stephen Austin (clarkstoncity@cableone.net)

City of Clarkston
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2018

		Total for All Funds (Memo Only)	001 Current Expense Fund	102 Rescue Unit One Fund	103 Street Fund
Beginning Cash and Investments					
30810	Reserved	1,376,716	-	-	-
30880	Unreserved	5,755,836	2,383,221	9,377	199,791
388 / 588	Prior Period Adjustments, Net	-	-	-	-
Revenues					
310	Taxes	5,227,026	3,374,232	-	510,534
320	Licenses and Permits	298,498	298,498	-	-
330	Intergovernmental Revenues	1,000,552	356,403	1,222	190,085
340	Charges for Goods and Services	4,181,110	136,875	-	4,009
350	Fines and Penalties	104,253	66,577	-	-
360	Miscellaneous Revenues	158,588	57,914	693	23,299
Total Revenues:		10,970,026	4,290,499	1,915	727,927
Expenditures					
510	General Government	729,630	705,715	-	-
520	Public Safety	3,605,807	2,577,604	-	-
530	Utilities	2,560,555	-	-	-
540	Transportation	909,773	3,607	-	906,166
550	Natural and Economic Environment	189,847	174,847	-	-
560	Social Services	21,934	21,934	-	-
570	Culture and Recreation	233,384	148,384	-	-
Total Expenditures:		8,250,930	3,632,091	-	906,166
Excess (Deficiency) Revenues over Expenditures:		2,719,096	658,408	1,915	(178,239)
Other Increases in Fund Resources					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	304,766	14,631	-	290,135
385	Special or Extraordinary Items	-	-	-	-
386 / 389	Custodial Activities	42,913	-	-	-
381, 395, 398	Other Resources	3,866	2,087	-	309
Total Other Increases in Fund Resources:		351,544	16,718	-	290,444
Other Decreases in Fund Resources					
594-595	Capital Expenditures	802,881	60,483	-	22,212
591-593, 599	Debt Service	967,549	151,921	-	-
597	Transfers-Out	304,766	-	-	-
585	Special or Extraordinary Items	-	-	-	-
586 / 589	Custodial Activities	39,315	-	-	-
581	Other Uses	-	-	-	-
Total Other Decreases in Fund Resources:		2,114,511	212,404	-	22,212
Increase (Decrease) in Cash and Investments:		956,130	462,722	1,915	89,993
Ending Cash and Investments					
5081000	Reserved	427,600	-	-	-
5088000	Unreserved	7,661,082	2,845,943	11,292	289,784
Total Ending Cash and Investments		8,088,682	2,845,943	11,292	289,784

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, 2018

	104 Transportation Benefit Dist.	108 Drug Enforcement Fund	120 Ambulance / Ems Fund	130 Lodging Tax Fund
Beginning Cash and Investments				
30810	Reserved	797,305	-	-
30880	Unreserved	-	23,184	413,365
388 / 588	Prior Period Adjustments, Net	-	-	576,049
Revenues				
310	Taxes	546,887	-	623,168
320	Licenses and Permits	-	-	92,884
330	Intergovernmental Revenues	-	-	18,472
340	Charges for Goods and Services	-	-	480,852
350	Fines and Penalties	-	200	-
360	Miscellaneous Revenues	16,853	326	5,731
Total Revenues:		563,739	526	1,128,223
Expenditures				
510	General Government	-	-	23,915
520	Public Safety	-	5,041	1,023,162
530	Utilities	-	-	-
540	Transportation	-	-	-
550	Natural and Economic Environment	-	-	15,000
560	Social Services	-	-	-
570	Culture and Recreation	-	-	85,000
Total Expenditures:		-	5,041	1,047,077
Excess (Deficiency) Revenues over Expenditures:		563,740	(4,515)	81,146
Other Increases in Fund Resources				
391-393, 596	Debt Proceeds	-	-	-
397	Transfers-In	-	-	-
385	Special or Extraordinary Items	-	-	-
386 / 389	Custodial Activities	-	-	-
381, 395, 398	Other Resources	-	-	464
Total Other Increases in Fund Resources:		-	-	464
Other Decreases in Fund Resources				
594-595	Capital Expenditures	-	-	164,543
591-593, 599	Debt Service	-	-	-
597	Transfers-Out	295,356	-	9,410
585	Special or Extraordinary Items	-	-	-
586 / 589	Custodial Activities	-	-	-
581	Other Uses	-	-	-
Total Other Decreases in Fund Resources:		295,356	-	173,953
Increase (Decrease) in Cash and Investments:		268,384	(4,515)	(92,343)
Ending Cash and Investments				
5081000	Reserved	-	-	-
5088000	Unreserved	1,065,688	18,668	321,022
Total Ending Cash and Investments		1,065,688	18,668	321,022
				577,800

City of Clarkston
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2018

		<u>306 Municipal Cap Imprvment</u>	<u>400 Sewer M & O Fund</u>	<u>409 Stormwater O & M</u>	<u>410 Sanitation O & M Fund</u>
Beginning Cash and Investments					
30810	Reserved	-	579,411	-	-
30880	Unreserved	334,481	1,646,933	10,908	158,528
388 / 588	Prior Period Adjustments, Net	-	-	-	-
Revenues					
310	Taxes	79,321	-	-	-
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	-	-	434,370	-
340	Charges for Goods and Services	-	1,898,978	437,455	1,222,940
350	Fines and Penalties	-	12,492	12,492	12,492
360	Miscellaneous Revenues	5,690	34,900	736	3,580
Total Revenues:		<u>85,012</u>	<u>1,946,370</u>	<u>885,053</u>	<u>1,239,012</u>
Expenditures					
510	General Government	-	-	-	-
520	Public Safety	-	-	-	-
530	Utilities	-	1,087,238	346,674	1,126,643
540	Transportation	-	-	-	-
550	Natural and Economic Environment	-	-	-	-
560	Social Services	-	-	-	-
570	Culture and Recreation	-	-	-	-
Total Expenditures:		<u>-</u>	<u>1,087,238</u>	<u>346,674</u>	<u>1,126,643</u>
Excess (Deficiency) Revenues over Expenditures:		<u>85,012</u>	<u>859,132</u>	<u>538,379</u>	<u>112,369</u>
Other Increases in Fund Resources					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	-	-	-	-
385	Special or Extraordinary Items	-	-	-	-
386 / 389	Custodial Activities	-	-	-	42,913
381, 395, 398	Other Resources	-	541	-	464
Total Other Increases in Fund Resources:		<u>-</u>	<u>541</u>	<u>-</u>	<u>43,377</u>
Other Decreases in Fund Resources					
594-595	Capital Expenditures	-	52,183	503,460	-
591-593, 599	Debt Service	-	779,722	-	35,906
597	Transfers-Out	-	-	-	-
585	Special or Extraordinary Items	-	-	-	-
586 / 589	Custodial Activities	-	-	-	39,315
581	Other Uses	-	-	-	-
Total Other Decreases in Fund Resources:		<u>-</u>	<u>831,905</u>	<u>503,460</u>	<u>75,221</u>
Increase (Decrease) in Cash and Investments:		<u>85,012</u>	<u>27,768</u>	<u>34,919</u>	<u>80,525</u>
Ending Cash and Investments					
5081000	Reserved	-	427,600	-	-
5088000	Unreserved	419,492	1,826,511	45,827	239,053
Total Ending Cash and Investments		<u>419,492</u>	<u>2,254,111</u>	<u>45,827</u>	<u>239,053</u>

City of Clarkston
Fiduciary Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2018

		Agency
308	Beginning Cash and Investments	(5,230)
388 & 588	Prior Period Adjustment, Net	-
310-390	Additions	43,962
510-590	Deductions	42,343
	Net Increase (Decrease) in Cash and Investments:	1,619
508	Ending Cash and Investments	(3,611)

The accompanying notes are an integral part of this statement.

City of Clarkston
Notes to the Financial Statements
For the Year Ended December 31, 2018

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. Cash and Investments

See Note 3, *Deposits and Investments*.

D. 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.

E. 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.

F. Long-Term Debt

See Note 5, *Debt Service Requirements*.

G. 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.

H. Other Financing Sources or Uses

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

Note 2 – Budget Compliance

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	\$4,346,910	\$3,913,084	\$433,826
004 – CE Reserve	\$0	\$0	\$0
006 – Emp Benefit Reserve	\$0	\$0	\$0
007 – Community Projects	\$0	\$0	\$0
010 – National Night Out	\$900	\$204	\$696
011 – Victim’s Rights	\$17,000	\$8,375	\$8,625
016 – Vehicle Reserve	\$92,330	\$92,330	\$0
017 – DARE Fund	\$0	\$0	\$0
037 - CDBG Fund	\$0	\$0	\$0
102 – Rescue One	\$3,000	\$0	\$3,000
103 – Street Fund	\$900,770	\$911,986	\$11,216
104 – Trans Benefit District	\$120,000	\$295,356	\$175,356
105 – Street Reserve	\$0	\$0	\$0
108 – Drug Enforcement	\$13,000	\$5,292	\$7,708
120 – Ambulance	\$1,276,607	\$1,252,180	\$24,427
121 – EMS Capital Reserve	\$120,000	\$164,543	\$44,543
130 – Lodging Tax	\$85,000	\$100,000	\$15,000
306 – Capital Improvement	\$0	\$0	\$0
400 – Sewer O & M	\$2,037,986	\$1,923,599	\$114,387

401 – Sewer Equip Reserve	\$60,000	\$0	\$60,000
402 – Sewer Line Reserve	\$0	\$0	\$0
403 – Sewer Cap Replacement	\$0	\$0	\$0
404 – Sewer Reserve	\$0	\$0	\$0
405 – Sewer Construction	\$0	\$50,178	\$50,178
406 – Sewer Revenue Bond	\$346,750	\$345,691	\$1,059
407 – PWTF Loan Fund	\$370,740	\$370,730	\$10
408 – SRF Loan Fund	\$63,511	\$63,305	\$206
409 – Stormwater O & M	\$345,646	\$849,742	\$504,096
410 – Sanitation O & M	\$1,210,875	\$1,160,758	\$50,117
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.

Note 3 – 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, 2018 are as follows:

<u>Type of Investment</u>	<u>City’s own investments</u>	<u>Investments held by City as an agent for other local governments, individuals or private organizations.</u>	<u>Total</u>
L.G.I.P.	\$3,062,157.78	-0-	\$3,062,157.78
U.S. Government Securities	\$4,784,022.59	-0-	\$4,784,022.59
Twin River Bank CD	\$251,710.49	-0-	\$251,710.49
_____	_____	_____	_____
_____	_____	_____	_____
Total	\$8,097,890.86	-0-	\$8,097,890.86

Note 4 - 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 fully collectible because a lien affixes to the property after tax is levied.

The City's regular levy for the year 2018 was \$2.278760030050 per \$1,000 on an assessed valuation of \$449,125,400 for a total regular levy of \$1,023,449.

In 2018 the City also levied \$1.427584515739 per \$1,000 of the assessed valuation of \$437,802,451 (which is the adjusted assessed valuation deducting the senior citizen exemptions) for E.M.S. levy for a total additional levy of \$625,000.

Note 5 – 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, 2018.

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
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	\$589,356	\$253,897	\$843,253
2024-2028	\$3,110,931	\$1,113,158	\$4,224,089
2029-2033	\$3,065,011	\$795,775	\$3,860,786
2034-2038	\$2,958,728	\$505,706	\$3,464,434
2039-2043	\$2,304,237	\$174,334	\$2,478,571
Totals	\$14,432,088	\$3,949,240	\$18,381,328

Note 6 - 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.

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.

At June 30, 2018 (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	0.010755%	\$ 480,322
PERS 2/3	0.013742%	\$ 234,632
LEOFF 1	0.013194%	(\$239,537)
LEOFF 2	0.056066%	(\$1,138,262)
VFFRPF (Police)	0.06%	\$ 30,948
VFFRPF (Fire)	0.13%	\$ 69,633

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 7 – 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 160 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, with a vehicle deductible of \$1000 and a property deductible of \$25,000. 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 \$16 million in limits above the self-insured layer is provided by reinsurance. Total limits are \$20 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 8 - 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, 2018

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	001	Current Expense Fund	3088000	Unreserved Cash and Investments - Beginning	\$2,383,221
0197	001	Current Expense Fund	3111000	Property Tax	\$510,534
0197	001	Current Expense Fund	3131100	Local Retail Sales and Use Tax	\$1,866,419
0197	001	Current Expense Fund	3164100	Business and Occupation Taxes on Utilities	\$552,205
0197	001	Current Expense Fund	3164510	Business and Occupation Taxes on Utilities	\$113,519
0197	001	Current Expense Fund	3164700	Business and Occupation Taxes on Utilities	\$24,798
0197	001	Current Expense Fund	3164701	Business and Occupation Taxes on Utilities	\$19,186
0197	001	Current Expense Fund	3164702	Business and Occupation Taxes on Utilities	\$18,974
0197	001	Current Expense Fund	3164703	Business and Occupation Taxes on Utilities	\$22,629
0197	001	Current Expense Fund	3164704	Business and Occupation Taxes on Utilities	\$15,372
0197	001	Current Expense Fund	3164706	Business and Occupation Taxes on Utilities	\$5,660
0197	001	Current Expense Fund	3164707	Business and Occupation Taxes on Utilities	\$4,023
0197	001	Current Expense Fund	3168100	Gambling Tax - Punch Boards and Pull Tabs	\$10,853
0197	001	Current Expense Fund	3168200	Gambling Tax - Bingo and Raffles	\$6
0197	001	Current Expense Fund	3168400	Gambling Tax - Card Games	\$30,753
0197	001	Current Expense Fund	3172000	Leasehold Excise Tax	\$20,985
0197	001	Current Expense Fund	3213000	Police and Protective	\$600

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	001	Current Expense Fund	3216000	Professional and Occupations	\$69,315
0197	001	Current Expense Fund	3219100	Franchise Fees and Royalties	\$39,840
0197	001	Current Expense Fund	3221000	Buildings, Structures and Equipment	\$186,921
0197	001	Current Expense Fund	3223000	Animal Licenses	\$1,721
0197	001	Current Expense Fund	3223010	Animal Licenses	\$100
0197	001	Current Expense Fund	3319704	Federal Direct Grant from Department of Homeland Security	\$130
0197	001	Current Expense Fund	3331657	Federal Indirect Grant from Department of Justice	\$4,794
0197	001	Current Expense Fund	3331658	Federal Indirect Grant from Department of Justice	\$16,073
0197	001	Current Expense Fund	3332060	Federal Indirect Grant from Department of Transportation	\$904
0197	001	Current Expense Fund	3340130	State Grant from State Patrol	\$4,035
0197	001	Current Expense Fund	3360098	City-County Assistance	\$120,510
0197	001	Current Expense Fund	3360620	Criminal Justice - Cities - High Crime	\$35,951
0197	001	Current Expense Fund	3360621	Criminal Justice - Violent Crimes/Population	\$2,102
0197	001	Current Expense Fund	3360626	Criminal Justice - Special Programs	\$7,599
0197	001	Current Expense Fund	3360642	Marijuana Excise Tax Distribution	\$66,511
0197	001	Current Expense Fund	3360651	DUI and Other Criminal Justice Assistance	\$1,072
0197	001	Current Expense Fund	3360694	Liquor/Beer Excise Tax	\$36,651
0197	001	Current Expense Fund	3360695	Liquor Control Board Profits	\$54,065
0197	001	Current Expense Fund	3360695	Liquor Control Board Profits	\$6,008
0197	001	Current Expense Fund	3414300	Budgeting and Accounting Services	\$6,243
0197	001	Current Expense Fund	3418100	Data/Word Processing, Printing, Duplicating and IT Services	\$779

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	001	Current Expense Fund	3419100	Election Candidate Filing Services	\$210
0197	001	Current Expense Fund	3419600	Personnel Services	\$345
0197	001	Current Expense Fund	3421010	Law Enforcement Services	\$5,321
0197	001	Current Expense Fund	3421020	Law Enforcement Services	\$77,810
0197	001	Current Expense Fund	3422100	Fire Protection and Emergency Medical Services	\$10,000
0197	001	Current Expense Fund	3422110	Fire Protection and Emergency Medical Services	\$476
0197	001	Current Expense Fund	3458100	Zoning and Subdivision Services	\$2,600
0197	001	Current Expense Fund	3458300	Plan Checking Services	\$32,892
0197	001	Current Expense Fund	3458900	Other Planning and Development Services	\$200
0197	001	Current Expense Fund	3558000	Other Criminal Traffic Misdemeanor Fines	\$63,772
0197	001	Current Expense Fund	3573700	District/Municipal Court Cost Recoupments	\$850
0197	001	Current Expense Fund	3590000	Non-Court Fines and Penalties	\$1,080
0197	001	Current Expense Fund	3611100	Investment Earnings	\$19,600
0197	001	Current Expense Fund	3613000	Gains (Losses) on Sale of Investments	\$584
0197	001	Current Expense Fund	3614000	Other Interest	\$3,098
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	3671120	Contributions and Donations from Nongovernmental Sources	\$500
0197	001	Current Expense Fund	3694000	Judgments and Settlements	\$192
0197	001	Current Expense Fund	3698100	Cash Adjustments	(\$10)
0197	001	Current Expense Fund	3698102	Cash Adjustments	\$15
0197	001	Current Expense Fund	3699100	Miscellaneous Other	\$15

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	001	Current Expense Fund	3611100	Investment Earnings	\$10,856
0197	001	Current Expense Fund	3613000	Gains (Losses) on Sale of Investments	\$364
0197	001	Current Expense Fund	3611100	Investment Earnings	\$2,604
0197	001	Current Expense Fund	3613000	Gains (Losses) on Sale of Investments	\$86
0197	001	Current Expense Fund	3611100	Investment Earnings	\$617
0197	001	Current Expense Fund	3613000	Gains (Losses) on Sale of Investments	\$21
0197	001	Current Expense Fund	3573700	District/Municipal Court Cost Recoupments	\$875
0197	001	Current Expense Fund	3611100	Investment Earnings	\$429
0197	001	Current Expense Fund	3613000	Gains (Losses) on Sale of Investments	\$16
0197	001	Current Expense Fund	3611100	Investment Earnings	\$76
0197	001	Current Expense Fund	3613000	Gains (Losses) on Sale of Investments	\$3
0197	001	Current Expense Fund	3611100	Investment Earnings	\$51
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	\$335
0197	001	Current Expense Fund	3164520	Business and Occupation Taxes on Utilities	\$85,139
0197	001	Current Expense Fund	3164530	Business and Occupation Taxes on Utilities	\$73,175
0197	001	Current Expense Fund	3611100	Investment Earnings	\$6,278
0197	001	Current Expense Fund	3613000	Gains (Losses) on Sale of Investments	\$183
0197	102	Rescue Unit One Fund	3088000	Unreserved Cash and Investments - Beginning	\$9,377
0197	102	Rescue Unit One Fund	3340490	State Grant from Department of Health	\$1,222
0197	102	Rescue Unit One Fund	3611100	Investment Earnings	\$173
0197	102	Rescue Unit One Fund	3613000	Gains (Losses) on Sale of Investments	\$5

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	102	Rescue Unit One Fund	3671100	Contributions and Donations from Nongovernmental Sources	\$515
0197	103	Street Fund	3088000	Unreserved Cash and Investments - Beginning	\$199,791
0197	103	Street Fund	3111000	Property Tax	\$510,534
0197	103	Street Fund	3332020	Federal Indirect Grant from Department of Transportation	\$14,005
0197	103	Street Fund	3340380	State Grant from Transportation Improvement Board (TIB)	\$7,150
0197	103	Street Fund	3360071	Multimodal Transportation - Cities	\$10,202
0197	103	Street Fund	3360087	Motor Vehicle Fuel Tax - City Streets	\$158,727
0197	103	Street Fund	3441048	Roads/Streets Maintenance/Repair/Construction Services	\$4,009
0197	103	Street Fund	3611100	Investment Earnings	\$1,150
0197	103	Street Fund	3613000	Gains (Losses) on Sale of Investments	\$52
0197	103	Street Fund	3620000	Rents and Leases	\$20,000
0197	103	Street Fund	3620000	Rents and Leases	\$1,331
0197	103	Street Fund	3611100	Investment Earnings	\$741
0197	103	Street Fund	3613000	Gains (Losses) on Sale of Investments	\$25
0197	104	Transportation Benefit Dist.	3081000	Reserved Cash and Investments - Beginning	\$797,305
0197	104	Transportation Benefit Dist.	3132100	Public Transportation Systems Sales and Use Tax	\$546,887
0197	104	Transportation Benefit Dist.	3611100	Investment Earnings	\$16,380
0197	104	Transportation Benefit Dist.	3613000	Gains (Losses) on Sale of Investments	\$472
0197	108	Drug Enforcement Fund	3088000	Unreserved Cash and Investments - Beginning	\$23,184
0197	108	Drug Enforcement Fund	3573700	District/Municipal Court Cost Recoupments	\$200
0197	108	Drug Enforcement Fund	3611100	Investment Earnings	\$315

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	108	Drug Enforcement Fund	3613000	Gains (Losses) on Sale of Investments	\$11
0197	120	Ambulance / Ems Fund	3088000	Unreserved Cash and Investments - Beginning	\$413,365
0197	120	Ambulance / Ems Fund	3611100	Investment Earnings	\$2,578
0197	120	Ambulance / Ems Fund	3613000	Gains (Losses) on Sale of Investments	\$90
0197	120	Ambulance / Ems Fund	3111000	Property Tax	\$623,168
0197	120	Ambulance / Ems Fund	3329340	Ground Emergency Medical Transportation (GEMT) Payment Program	\$18,472
0197	120	Ambulance / Ems Fund	3426000	Ambulance Services	\$480,852
0197	120	Ambulance / Ems Fund	3611100	Investment Earnings	\$2,977
0197	120	Ambulance / Ems Fund	3613000	Gains (Losses) on Sale of Investments	\$86
0197	130	Lodging Tax Fund	3088000	Unreserved Cash and Investments - Beginning	\$576,049
0197	130	Lodging Tax Fund	3133100	Hotel/Motel Sales and Use Tax	\$92,884
0197	130	Lodging Tax Fund	3611100	Investment Earnings	\$8,582
0197	130	Lodging Tax Fund	3613000	Gains (Losses) on Sale of Investments	\$286
0197	306	Municipal Cap Imprvment	3088000	Unreserved Cash and Investments - Beginning	\$334,481
0197	306	Municipal Cap Imprvment	3183400	REET 1 - First Quarter Percent	\$79,321
0197	306	Municipal Cap Imprvment	3611100	Investment Earnings	\$5,509
0197	306	Municipal Cap Imprvment	3613000	Gains (Losses) on Sale of Investments	\$182
0197	400	Sewer M & O Fund	3088000	Unreserved Cash and Investments - Beginning	\$1,646,933
0197	400	Sewer M & O Fund	3435001	Sewer/Reclaimed Water Sales and Services	\$1,423,400
0197	400	Sewer M & O Fund	3435003	Sewer/Reclaimed Water Sales and Services	\$489
0197	400	Sewer M & O Fund	3435005	Sewer/Reclaimed Water Sales and Services	\$475,089
0197	400	Sewer M & O Fund	3599000	Non-Court Fines and Penalties	\$12,492
0197	400	Sewer M & O Fund	3611100	Investment Earnings	\$11,489

MCA#	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	400	Sewer M & O Fund	3613000	Gains (Losses) on Sale of Investments	\$398
0197	400	Sewer M & O Fund	3611100	Investment Earnings	\$1,777
0197	400	Sewer M & O Fund	3613000	Gains (Losses) on Sale of Investments	\$59
0197	400	Sewer M & O Fund	3611100	Investment Earnings	\$8,614
0197	400	Sewer M & O Fund	3613000	Gains (Losses) on Sale of Investments	\$291
0197	400	Sewer M & O Fund	3611100	Investment Earnings	\$1,954
0197	400	Sewer M & O Fund	3613000	Gains (Losses) on Sale of Investments	\$65
0197	400	Sewer M & O Fund	3611100	Investment Earnings	\$2,065
0197	400	Sewer M & O Fund	3613000	Gains (Losses) on Sale of Investments	\$69
0197	400	Sewer M & O Fund	3670000	Contributions and Donations from Nongovernmental Sources	\$2,300
0197	400	Sewer M & O Fund	3081000	Reserved Cash and Investments - Beginning	\$151,811
0197	400	Sewer M & O Fund	3611100	Investment Earnings	\$1,673
0197	400	Sewer M & O Fund	3613000	Gains (Losses) on Sale of Investments	\$80
0197	400	Sewer M & O Fund	3081000	Reserved Cash and Investments - Beginning	\$345,000
0197	400	Sewer M & O Fund	3611100	Investment Earnings	\$3,013
0197	400	Sewer M & O Fund	3613000	Gains (Losses) on Sale of Investments	\$27
0197	400	Sewer M & O Fund	3611100	Investment Earnings	\$65
0197	400	Sewer M & O Fund	3613000	Gains (Losses) on Sale of Investments	\$2
0197	400	Sewer M & O Fund	3081000	Reserved Cash and Investments - Beginning	\$82,600
0197	400	Sewer M & O Fund	3611100	Investment Earnings	\$922
0197	400	Sewer M & O Fund	3613000	Gains (Losses) on Sale of Investments	\$36
0197	409	Stormwater O & M	3088000	Unreserved Cash and Investments - Beginning	\$10,908
0197	409	Stormwater O & M	3340310	State Grant from Department of Ecology	\$434,370
0197	409	Stormwater O & M	3414300	Budgeting and Accounting Services	\$144,221

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	409	Stormwater O & M	3431010	Storm Drainage Sales and Services	\$293,235
0197	409	Stormwater O & M	3599000	Non-Court Fines and Penalties	\$12,492
0197	409	Stormwater O & M	3611100	Investment Earnings	\$702
0197	409	Stormwater O & M	3613000	Gains (Losses) on Sale of Investments	\$34
0197	410	Sanitation O & M Fund	3088000	Unreserved Cash and Investments - Beginning	\$158,528
0197	410	Sanitation O & M Fund	3437001	Solid Waste Sales and Services	\$1,220,256
0197	410	Sanitation O & M Fund	3437003	Solid Waste Sales and Services	\$2,684
0197	410	Sanitation O & M Fund	3599000	Non-Court Fines and Penalties	\$12,492
0197	410	Sanitation O & M Fund	3611100	Investment Earnings	\$2,990
0197	410	Sanitation O & M Fund	3613000	Gains (Losses) on Sale of Investments	\$71
0197	410	Sanitation O & M Fund	3611100	Investment Earnings	\$503
0197	410	Sanitation O & M Fund	3613000	Gains (Losses) on Sale of Investments	\$16
0197	635	Agency Fund-Trust Acct	3088000	Unreserved Cash and Investments - Beginning	(\$5,230)
0197	001	Current Expense Fund	5088000	Unreserved Cash and Investments - Ending	\$2,845,943
0197	001	Current Expense Fund	5113030	Official Publication Services	\$1,356
0197	001	Current Expense Fund	5113040	Official Publication Services	\$420
0197	001	Current Expense Fund	5116010	Legislative Activities	\$20,500
0197	001	Current Expense Fund	5116020	Legislative Activities	\$1,569
0197	001	Current Expense Fund	5116020	Legislative Activities	\$170
0197	001	Current Expense Fund	5116020	Legislative Activities	\$749
0197	001	Current Expense Fund	5116030	Legislative Activities	\$196
0197	001	Current Expense Fund	5125050	Municipal Court	\$78,719
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	\$53
0197	001	Current Expense Fund	5131020	Executive Office	\$76
0197	001	Current Expense Fund	5131030	Executive Office	\$13

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	001	Current Expense Fund	5131040	Executive Office	\$599
0197	001	Current Expense Fund	5131040	Executive Office	\$4,706
0197	001	Current Expense Fund	5131040	Executive Office	\$42
0197	001	Current Expense Fund	5142010	Financial Services	\$58,875
0197	001	Current Expense Fund	5142020	Financial Services	\$3,599
0197	001	Current Expense Fund	5142020	Financial Services	\$5,827
0197	001	Current Expense Fund	5142020	Financial Services	\$25
0197	001	Current Expense Fund	5142020	Financial Services	\$221
0197	001	Current Expense Fund	5142020	Financial Services	\$11,643
0197	001	Current Expense Fund	5142020	Financial Services	\$525
0197	001	Current Expense Fund	5142020	Financial Services	\$185
0197	001	Current Expense Fund	5142020	Financial Services	\$118
0197	001	Current Expense Fund	5142020	Financial Services	\$1,250
0197	001	Current Expense Fund	5142030	Financial Services	\$1,865
0197	001	Current Expense Fund	5142030	Financial Services	\$1,100
0197	001	Current Expense Fund	5142030	Financial Services	\$251
0197	001	Current Expense Fund	5142030	Financial Services	\$489
0197	001	Current Expense Fund	5142030	Financial Services	\$3,672
0197	001	Current Expense Fund	5142040	Financial Services	\$8,696
0197	001	Current Expense Fund	5142040	Financial Services	\$418
0197	001	Current Expense Fund	5142040	Financial Services	\$455
0197	001	Current Expense Fund	5142040	Financial Services	\$5,809
0197	001	Current Expense Fund	5142040	Financial Services	\$339
0197	001	Current Expense Fund	5142040	Financial Services	\$249
0197	001	Current Expense Fund	5142040	Financial Services	\$1,839
0197	001	Current Expense Fund	5142040	Financial Services	\$2,962
0197	001	Current Expense Fund	5142040	Financial Services	\$526
0197	001	Current Expense Fund	5142040	Financial Services	\$2,173
0197	001	Current Expense Fund	5142040	Financial Services	\$375
0197	001	Current Expense Fund	5142340	Financial Services	\$4,305
0197	001	Current Expense Fund	5148130	Licensing	\$347
0197	001	Current Expense Fund	5154130	External Legal Services - Advice	\$66
0197	001	Current Expense Fund	5154140	External Legal Services - Advice	\$87,083

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	001	Current Expense Fund	5154140	External Legal Services - Advice	\$16,073
0197	001	Current Expense Fund	5154140	External Legal Services - Advice	\$330
0197	001	Current Expense Fund	5154140	External Legal Services - Advice	\$892
0197	001	Current Expense Fund	5154140	External Legal Services - Advice	\$125
0197	001	Current Expense Fund	5154140	External Legal Services - Advice	\$420
0197	001	Current Expense Fund	5154540	External Legal Services - Claims and Litigation	\$450
0197	001	Current Expense Fund	5159340	Adult Misdemeanor	\$41,900
0197	001	Current Expense Fund	5159340	Adult Misdemeanor	\$11,601
0197	001	Current Expense Fund	5159340	Adult Misdemeanor	\$195
0197	001	Current Expense Fund	5212030	Police Operations	\$1,338
0197	001	Current Expense Fund	5212040	Police Operations	\$5,668
0197	001	Current Expense Fund	5212040	Police Operations	\$597
0197	001	Current Expense Fund	5212040	Police Operations	\$675
0197	001	Current Expense Fund	5176040	Workers' Compensation Services	\$6,069
0197	001	Current Expense Fund	5181040	Personnel Services	\$15,329
0197	001	Current Expense Fund	5181040	Personnel Services	\$406
0197	001	Current Expense Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$14,915
0197	001	Current Expense Fund	5187040	Printing Services	\$4,910
0197	001	Current Expense Fund	5188040	Information Technology Services	\$9,008
0197	001	Current Expense Fund	5188040	Information Technology Services	\$1,014
0197	001	Current Expense Fund	5188040	Information Technology Services	\$4,371
0197	001	Current Expense Fund	5189040	Other Centralized Services	\$86,994
0197	001	Current Expense Fund	5189040	Other Centralized Services	\$15
0197	001	Current Expense Fund	5256050	Disaster Preparedness	\$6,111
0197	001	Current Expense Fund	5444050	Planning	\$3,607
0197	001	Current Expense Fund	5573050	Tourism	\$5,000

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	001	Current Expense Fund	5587050	Economic Development	\$275
0197	001	Current Expense Fund	5627450	Public Health Services	\$20,000
0197	001	Current Expense Fund	5661150	Chemical Dependency Services	\$1,934
0197	001	Current Expense Fund	5172120	Pension and Other Benefit Payments to Retirees	\$1,523
0197	001	Current Expense Fund	5172120	Pension and Other Benefit Payments to Retirees	\$6,588
0197	001	Current Expense Fund	5172120	Pension and Other Benefit Payments to Retirees	\$100,574
0197	001	Current Expense Fund	5211010	Administration	\$171,778
0197	001	Current Expense Fund	5211010	Administration	\$60,230
0197	001	Current Expense Fund	5211010	Administration	\$236,504
0197	001	Current Expense Fund	5211010	Administration	\$491,864
0197	001	Current Expense Fund	5211010	Administration	\$80,030
0197	001	Current Expense Fund	5211010	Administration	\$71,857
0197	001	Current Expense Fund	5211010	Administration	\$2,653
0197	001	Current Expense Fund	5211020	Administration	\$82,680
0197	001	Current Expense Fund	5211020	Administration	\$66,655
0197	001	Current Expense Fund	5211020	Administration	\$1,345
0197	001	Current Expense Fund	5211020	Administration	\$37,221
0197	001	Current Expense Fund	5211020	Administration	\$268,554
0197	001	Current Expense Fund	5211020	Administration	\$14,643
0197	001	Current Expense Fund	5211020	Administration	\$4,653
0197	001	Current Expense Fund	5211020	Administration	\$3,890
0197	001	Current Expense Fund	5211020	Administration	\$2,016
0197	001	Current Expense Fund	5211020	Administration	\$2,100
0197	001	Current Expense Fund	5211020	Administration	\$7,712
0197	001	Current Expense Fund	5211030	Administration	\$2,107
0197	001	Current Expense Fund	5211030	Administration	\$334
0197	001	Current Expense Fund	5211030	Administration	\$2,641
0197	001	Current Expense Fund	5211030	Administration	\$558
0197	001	Current Expense Fund	5211030	Administration	\$24,390
0197	001	Current Expense Fund	5211030	Administration	\$3,192

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	001	Current Expense Fund	5211040	Administration	\$6,668
0197	001	Current Expense Fund	5211040	Administration	\$448
0197	001	Current Expense Fund	5211040	Administration	\$1,957
0197	001	Current Expense Fund	5211040	Administration	\$4,781
0197	001	Current Expense Fund	5211040	Administration	\$191
0197	001	Current Expense Fund	5211040	Administration	\$4,397
0197	001	Current Expense Fund	5211040	Administration	\$3,292
0197	001	Current Expense Fund	5211040	Administration	\$10,413
0197	001	Current Expense Fund	5211040	Administration	\$507
0197	001	Current Expense Fund	5211040	Administration	\$344
0197	001	Current Expense Fund	5211040	Administration	\$129
0197	001	Current Expense Fund	5211040	Administration	\$15,538
0197	001	Current Expense Fund	5211040	Administration	\$7,763
0197	001	Current Expense Fund	5211040	Administration	\$429
0197	001	Current Expense Fund	5211040	Administration	\$215
0197	001	Current Expense Fund	5211040	Administration	\$1,731
0197	001	Current Expense Fund	5211040	Administration	\$1,477
0197	001	Current Expense Fund	5211040	Administration	\$250
0197	001	Current Expense Fund	5236040	Care and Custody of Prisoners	\$4,655
0197	001	Current Expense Fund	5236050	Care and Custody of Prisoners	\$41,415
0197	001	Current Expense Fund	5286050	Dispatch Services	\$38,483
0197	001	Current Expense Fund	5286050	Dispatch Services	\$1,602
0197	001	Current Expense Fund	5543040	Animal Control	\$2,197
0197	001	Current Expense Fund	5543040	Animal Control	\$25,000
0197	001	Current Expense Fund	5211030	Administration	\$204
0197	001	Current Expense Fund	5172220	Pension and Other Benefit Payments to Retirees	\$1,266
0197	001	Current Expense Fund	5172220	Pension and Other Benefit Payments to Retirees	\$6,082
0197	001	Current Expense Fund	5172220	Pension and Other Benefit Payments to Retirees	\$52,458
0197	001	Current Expense Fund	5221010	Administration	\$59,943

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	001	Current Expense Fund	5221010	Administration	\$32,155
0197	001	Current Expense Fund	5221010	Administration	\$123,482
0197	001	Current Expense Fund	5221010	Administration	\$173,235
0197	001	Current Expense Fund	5221010	Administration	\$25,444
0197	001	Current Expense Fund	5221010	Administration	\$10,430
0197	001	Current Expense Fund	5221010	Administration	\$95,125
0197	001	Current Expense Fund	5221020	Administration	\$37,798
0197	001	Current Expense Fund	5221020	Administration	\$34,809
0197	001	Current Expense Fund	5221020	Administration	\$390
0197	001	Current Expense Fund	5221020	Administration	\$19
0197	001	Current Expense Fund	5221020	Administration	\$29,138
0197	001	Current Expense Fund	5221020	Administration	\$73,759
0197	001	Current Expense Fund	5221020	Administration	\$4,106
0197	001	Current Expense Fund	5221020	Administration	\$1,282
0197	001	Current Expense Fund	5221020	Administration	\$2,217
0197	001	Current Expense Fund	5221020	Administration	\$892
0197	001	Current Expense Fund	5221020	Administration	\$9,777
0197	001	Current Expense Fund	5221030	Administration	\$1,215
0197	001	Current Expense Fund	5221030	Administration	\$655
0197	001	Current Expense Fund	5221030	Administration	\$1,992
0197	001	Current Expense Fund	5221030	Administration	\$805
0197	001	Current Expense Fund	5221030	Administration	\$1,999
0197	001	Current Expense Fund	5221030	Administration	\$3,338
0197	001	Current Expense Fund	5221030	Administration	\$19,188
0197	001	Current Expense Fund	5221040	Administration	\$2,627
0197	001	Current Expense Fund	5221040	Administration	\$1,316
0197	001	Current Expense Fund	5221040	Administration	\$23
0197	001	Current Expense Fund	5221040	Administration	\$1,248
0197	001	Current Expense Fund	5221040	Administration	\$28
0197	001	Current Expense Fund	5221040	Administration	\$3,133
0197	001	Current Expense Fund	5221040	Administration	\$4,503
0197	001	Current Expense Fund	5221040	Administration	\$204
0197	001	Current Expense Fund	5221040	Administration	\$199
0197	001	Current Expense Fund	5221040	Administration	\$1,698

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	001	Current Expense Fund	5221040	Administration	\$3,184
0197	001	Current Expense Fund	5221040	Administration	\$3,768
0197	001	Current Expense Fund	5221040	Administration	\$2,681
0197	001	Current Expense Fund	5221040	Administration	\$1,509
0197	001	Current Expense Fund	5221040	Administration	\$1,250
0197	001	Current Expense Fund	5221040	Administration	\$23
0197	001	Current Expense Fund	5221040	Administration	\$1,984
0197	001	Current Expense Fund	5221040	Administration	\$366
0197	001	Current Expense Fund	5286050	Dispatch Services	\$3,782
0197	001	Current Expense Fund	5585010	Building Permits and Plan Reviews	\$29,828
0197	001	Current Expense Fund	5585010	Building Permits and Plan Reviews	\$48,395
0197	001	Current Expense Fund	5585020	Building Permits and Plan Reviews	\$6,069
0197	001	Current Expense Fund	5585020	Building Permits and Plan Reviews	\$9,968
0197	001	Current Expense Fund	5585020	Building Permits and Plan Reviews	\$1,957
0197	001	Current Expense Fund	5585020	Building Permits and Plan Reviews	\$13,540
0197	001	Current Expense Fund	5585020	Building Permits and Plan Reviews	\$1,268
0197	001	Current Expense Fund	5585020	Building Permits and Plan Reviews	\$200
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	\$1,174
0197	001	Current Expense Fund	5585030	Building Permits and Plan Reviews	\$54
0197	001	Current Expense Fund	5585030	Building Permits and Plan Reviews	\$680
0197	001	Current Expense Fund	5585030	Building Permits and Plan Reviews	\$4,606
0197	001	Current Expense Fund	5585040	Building Permits and Plan Reviews	\$2,100
0197	001	Current Expense Fund	5585040	Building Permits and Plan Reviews	\$219

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	001	Current Expense Fund	5585040	Building Permits and Plan Reviews	\$1,444
0197	001	Current Expense Fund	5585040	Building Permits and Plan Reviews	\$21
0197	001	Current Expense Fund	5585040	Building Permits and Plan Reviews	\$985
0197	001	Current Expense Fund	5585040	Building Permits and Plan Reviews	\$3,393
0197	001	Current Expense Fund	5585040	Building Permits and Plan Reviews	\$229
0197	001	Current Expense Fund	5585040	Building Permits and Plan Reviews	\$3,536
0197	001	Current Expense Fund	5585040	Building Permits and Plan Reviews	\$275
0197	001	Current Expense Fund	5585040	Building Permits and Plan Reviews	\$115
0197	001	Current Expense Fund	5585040	Building Permits and Plan Reviews	\$874
0197	001	Current Expense Fund	5585040	Building Permits and Plan Reviews	\$910
0197	001	Current Expense Fund	5585050	Building Permits and Plan Reviews	\$1,534
0197	001	Current Expense Fund	5586030	Planning	\$109
0197	001	Current Expense Fund	5586040	Planning	\$985
0197	001	Current Expense Fund	5586040	Planning	\$7,454
0197	001	Current Expense Fund	5768010	General Parks	\$50,825
0197	001	Current Expense Fund	5768010	General Parks	\$2,338
0197	001	Current Expense Fund	5768010	General Parks	\$12,611
0197	001	Current Expense Fund	5768020	General Parks	\$5,041
0197	001	Current Expense Fund	5768020	General Parks	\$6,650
0197	001	Current Expense Fund	5768020	General Parks	\$2,807
0197	001	Current Expense Fund	5768020	General Parks	\$20,286
0197	001	Current Expense Fund	5768020	General Parks	\$878
0197	001	Current Expense Fund	5768020	General Parks	\$331
0197	001	Current Expense Fund	5768020	General Parks	\$142
0197	001	Current Expense Fund	5768020	General Parks	\$250
0197	001	Current Expense Fund	5768030	General Parks	\$2,602
0197	001	Current Expense Fund	5768030	General Parks	\$23
0197	001	Current Expense Fund	5768030	General Parks	\$366

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	001	Current Expense Fund	5768030	General Parks	\$2,644
0197	001	Current Expense Fund	5768030	General Parks	\$3,305
0197	001	Current Expense Fund	5768030	General Parks	\$76
0197	001	Current Expense Fund	5768040	General Parks	\$316
0197	001	Current Expense Fund	5768040	General Parks	\$5,471
0197	001	Current Expense Fund	5768040	General Parks	\$18,598
0197	001	Current Expense Fund	5768040	General Parks	\$8,534
0197	001	Current Expense Fund	5768040	General Parks	\$2,693
0197	001	Current Expense Fund	5768040	General Parks	\$223
0197	001	Current Expense Fund	5768040	General Parks	\$980
0197	001	Current Expense Fund	5768040	General Parks	\$276
0197	001	Current Expense Fund	5768040	General Parks	\$120
0197	102	Rescue Unit One Fund	5088000	Unreserved Cash and Investments - Ending	\$11,292
0197	103	Street Fund	5088000	Unreserved Cash and Investments - Ending	\$289,784
0197	103	Street Fund	5423030	Roadway	\$11,646
0197	103	Street Fund	5423030	Roadway	\$205,347
0197	103	Street Fund	5423030	Roadway	\$27,838
0197	103	Street Fund	5426140	Sidewalks	\$78,005
0197	103	Street Fund	5426340	Street Lighting	\$94,348
0197	103	Street Fund	5426430	Traffic Control Devices	\$9,208
0197	103	Street Fund	5426430	Traffic Control Devices	\$7,065
0197	103	Street Fund	5426440	Traffic Control Devices	\$1,793
0197	103	Street Fund	5426630	Snow and Ice Control	\$4,916
0197	103	Street Fund	5426740	Street Cleaning	\$1,114
0197	103	Street Fund	5426740	Street Cleaning	\$5,917
0197	103	Street Fund	5427030	Roadside	\$2,881
0197	103	Street Fund	5427040	Roadside	\$394
0197	103	Street Fund	5429010	Maintenance Administration and Overhead	\$192,508
0197	103	Street Fund	5429010	Maintenance Administration and Overhead	\$6,644

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	103	Street Fund	5429010	Maintenance Administration and Overhead	\$3,483
0197	103	Street Fund	5429020	Maintenance Administration and Overhead	\$15,642
0197	103	Street Fund	5429020	Maintenance Administration and Overhead	\$25,242
0197	103	Street Fund	5429020	Maintenance Administration and Overhead	\$6,662
0197	103	Street Fund	5429020	Maintenance Administration and Overhead	\$63,787
0197	103	Street Fund	5429020	Maintenance Administration and Overhead	\$3,189
0197	103	Street Fund	5429020	Maintenance Administration and Overhead	\$1,000
0197	103	Street Fund	5429020	Maintenance Administration and Overhead	\$516
0197	103	Street Fund	5429020	Maintenance Administration and Overhead	\$1,000
0197	103	Street Fund	5429030	Maintenance Administration and Overhead	\$958
0197	103	Street Fund	5429030	Maintenance Administration and Overhead	\$102
0197	103	Street Fund	5429030	Maintenance Administration and Overhead	\$423
0197	103	Street Fund	5429030	Maintenance Administration and Overhead	\$8,864
0197	103	Street Fund	5429030	Maintenance Administration and Overhead	\$964
0197	103	Street Fund	5429040	Maintenance Administration and Overhead	\$795

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	103	Street Fund	5429040	Maintenance Administration and Overhead	\$631
0197	103	Street Fund	5429040	Maintenance Administration and Overhead	\$243
0197	103	Street Fund	5429040	Maintenance Administration and Overhead	\$1,490
0197	103	Street Fund	5429040	Maintenance Administration and Overhead	\$10,337
0197	103	Street Fund	5429040	Maintenance Administration and Overhead	\$168
0197	103	Street Fund	5429040	Maintenance Administration and Overhead	\$240
0197	103	Street Fund	5429040	Maintenance Administration and Overhead	\$381
0197	103	Street Fund	5433010	General Services	\$52,058
0197	103	Street Fund	5433020	General Services	\$3,585
0197	103	Street Fund	5433020	General Services	\$5,967
0197	103	Street Fund	5433020	General Services	\$183
0197	103	Street Fund	5433020	General Services	\$11,474
0197	103	Street Fund	5433020	General Services	\$403
0197	103	Street Fund	5433020	General Services	\$178
0197	103	Street Fund	5433020	General Services	\$101
0197	103	Street Fund	5433030	General Services	\$114
0197	103	Street Fund	5433040	General Services	\$1,155
0197	103	Street Fund	5433040	General Services	\$405
0197	103	Street Fund	5433040	General Services	\$176
0197	103	Street Fund	5433040	General Services	\$899
0197	103	Street Fund	5433040	General Services	\$2,110
0197	103	Street Fund	5433040	General Services	\$3,121
0197	103	Street Fund	5433040	General Services	\$15,550
0197	103	Street Fund	5433040	General Services	\$8,682
0197	103	Street Fund	5433040	General Services	\$724
0197	103	Street Fund	5433040	General Services	\$574

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	103	Street Fund	5433040	General Services	\$966
0197	103	Street Fund	5435040	Facilities	\$2,000
0197	104	Transportation Benefit Dist.	5088000	Unreserved Cash and Investments - Ending	\$1,065,688
0197	108	Drug Enforcement Fund	5088000	Unreserved Cash and Investments - Ending	\$18,668
0197	108	Drug Enforcement Fund	5212330	Police Operations	\$3,720
0197	108	Drug Enforcement Fund	5212340	Police Operations	\$416
0197	108	Drug Enforcement Fund	5212340	Police Operations	\$906
0197	120	Ambulance / Ems Fund	5088000	Unreserved Cash and Investments - Ending	\$321,022
0197	120	Ambulance / Ems Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$3,510
0197	120	Ambulance / Ems Fund	5189040	Other Centralized Services	\$20,405
0197	120	Ambulance / Ems Fund	5221020	Administration	\$629
0197	120	Ambulance / Ems Fund	5221020	Administration	\$30,919
0197	120	Ambulance / Ems Fund	5227010	Ambulance Services	\$25,689
0197	120	Ambulance / Ems Fund	5227010	Ambulance Services	\$51,478
0197	120	Ambulance / Ems Fund	5227010	Ambulance Services	\$78,767
0197	120	Ambulance / Ems Fund	5227010	Ambulance Services	\$401,815
0197	120	Ambulance / Ems Fund	5227010	Ambulance Services	\$9,408
0197	120	Ambulance / Ems Fund	5227010	Ambulance Services	\$9,290
0197	120	Ambulance / Ems Fund	5227010	Ambulance Services	\$38,406
0197	120	Ambulance / Ems Fund	5227010	Ambulance Services	\$18,743
0197	120	Ambulance / Ems Fund	5227020	Ambulance Services	\$46,732
0197	120	Ambulance / Ems Fund	5227020	Ambulance Services	\$36,927
0197	120	Ambulance / Ems Fund	5227020	Ambulance Services	\$390
0197	120	Ambulance / Ems Fund	5227020	Ambulance Services	\$34,876
0197	120	Ambulance / Ems Fund	5227020	Ambulance Services	\$125,476
0197	120	Ambulance / Ems Fund	5227020	Ambulance Services	\$7,090
0197	120	Ambulance / Ems Fund	5227020	Ambulance Services	\$2,046
0197	120	Ambulance / Ems Fund	5227020	Ambulance Services	\$2,046
0197	120	Ambulance / Ems Fund	5227020	Ambulance Services	\$1,988
0197	120	Ambulance / Ems Fund	5227020	Ambulance Services	\$2,898
0197	120	Ambulance / Ems Fund	5227030	Ambulance Services	\$1,167

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	120	Ambulance / Ems Fund	5227030	Ambulance Services	\$18
0197	120	Ambulance / Ems Fund	5227030	Ambulance Services	\$461
0197	120	Ambulance / Ems Fund	5227030	Ambulance Services	\$13,678
0197	120	Ambulance / Ems Fund	5227030	Ambulance Services	\$43
0197	120	Ambulance / Ems Fund	5227030	Ambulance Services	\$1,857
0197	120	Ambulance / Ems Fund	5227030	Ambulance Services	\$8,259
0197	120	Ambulance / Ems Fund	5227030	Ambulance Services	\$8
0197	120	Ambulance / Ems Fund	5227040	Ambulance Services	\$11,246
0197	120	Ambulance / Ems Fund	5227040	Ambulance Services	\$291
0197	120	Ambulance / Ems Fund	5227040	Ambulance Services	\$31,325
0197	120	Ambulance / Ems Fund	5227040	Ambulance Services	\$1,349
0197	120	Ambulance / Ems Fund	5227040	Ambulance Services	\$1,826
0197	120	Ambulance / Ems Fund	5227040	Ambulance Services	\$38
0197	120	Ambulance / Ems Fund	5227040	Ambulance Services	\$1,608
0197	120	Ambulance / Ems Fund	5227040	Ambulance Services	\$4,503
0197	120	Ambulance / Ems Fund	5227040	Ambulance Services	\$205
0197	120	Ambulance / Ems Fund	5227040	Ambulance Services	\$555
0197	120	Ambulance / Ems Fund	5227040	Ambulance Services	\$5,549
0197	120	Ambulance / Ems Fund	5227040	Ambulance Services	\$1,904
0197	120	Ambulance / Ems Fund	5227040	Ambulance Services	\$1,286
0197	120	Ambulance / Ems Fund	5227040	Ambulance Services	\$567
0197	120	Ambulance / Ems Fund	5227040	Ambulance Services	\$1,200
0197	120	Ambulance / Ems Fund	5227040	Ambulance Services	\$2,261
0197	120	Ambulance / Ems Fund	5227040	Ambulance Services	\$504
0197	120	Ambulance / Ems Fund	5286050	Dispatch Services	\$5,839
0197	130	Lodging Tax Fund	5088000	Unreserved Cash and Investments - Ending	\$577,800
0197	130	Lodging Tax Fund	5573040	Tourism	\$15,000
0197	130	Lodging Tax Fund	5733040	Commercial	\$85,000
0197	306	Municipal Cap Imprvment	5088000	Unreserved Cash and Investments - Ending	\$419,492
0197	400	Sewer M & O Fund	5088000	Unreserved Cash and Investments - Ending	\$1,826,511
0197	400	Sewer M & O Fund	5351040	Sewer/Reclaimed Water Utilities	\$3,219

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	400	Sewer M & O Fund	5351040	Sewer/Reclaimed Water Utilities	\$1,573
0197	400	Sewer M & O Fund	5351040	Sewer/Reclaimed Water Utilities	\$24,605
0197	400	Sewer M & O Fund	5351040	Sewer/Reclaimed Water Utilities	\$34,064
0197	400	Sewer M & O Fund	5351040	Sewer/Reclaimed Water Utilities	\$32,790
0197	400	Sewer M & O Fund	5351040	Sewer/Reclaimed Water Utilities	\$921
0197	400	Sewer M & O Fund	5351040	Sewer/Reclaimed Water Utilities	\$607
0197	400	Sewer M & O Fund	5351050	Sewer/Reclaimed Water Utilities	\$10,320
0197	400	Sewer M & O Fund	5357010	Sewer/Reclaimed Water Utilities	\$107,608
0197	400	Sewer M & O Fund	5357020	Sewer/Reclaimed Water Utilities	\$6,689
0197	400	Sewer M & O Fund	5357020	Sewer/Reclaimed Water Utilities	\$10,860
0197	400	Sewer M & O Fund	5357020	Sewer/Reclaimed Water Utilities	\$400
0197	400	Sewer M & O Fund	5357020	Sewer/Reclaimed Water Utilities	\$19,610
0197	400	Sewer M & O Fund	5357020	Sewer/Reclaimed Water Utilities	\$1,145
0197	400	Sewer M & O Fund	5357020	Sewer/Reclaimed Water Utilities	\$304
0197	400	Sewer M & O Fund	5357020	Sewer/Reclaimed Water Utilities	\$215
0197	400	Sewer M & O Fund	5358010	Sewer/Reclaimed Water Utilities	\$266,956
0197	400	Sewer M & O Fund	5358010	Sewer/Reclaimed Water Utilities	\$11,282
0197	400	Sewer M & O Fund	5358020	Sewer/Reclaimed Water Utilities	\$21,658
0197	400	Sewer M & O Fund	5358020	Sewer/Reclaimed Water Utilities	\$35,154
0197	400	Sewer M & O Fund	5358020	Sewer/Reclaimed Water Utilities	\$9,088
0197	400	Sewer M & O Fund	5358020	Sewer/Reclaimed Water Utilities	\$73,730

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	400	Sewer M & O Fund	5358020	Sewer/Reclaimed Water Utilities	\$4,386
0197	400	Sewer M & O Fund	5358020	Sewer/Reclaimed Water Utilities	\$1,077
0197	400	Sewer M & O Fund	5358020	Sewer/Reclaimed Water Utilities	\$760
0197	400	Sewer M & O Fund	5358020	Sewer/Reclaimed Water Utilities	\$1,250
0197	400	Sewer M & O Fund	5358030	Sewer/Reclaimed Water Utilities	\$1,024
0197	400	Sewer M & O Fund	5358030	Sewer/Reclaimed Water Utilities	\$55
0197	400	Sewer M & O Fund	5358030	Sewer/Reclaimed Water Utilities	\$173
0197	400	Sewer M & O Fund	5358030	Sewer/Reclaimed Water Utilities	\$335
0197	400	Sewer M & O Fund	5358030	Sewer/Reclaimed Water Utilities	\$198
0197	400	Sewer M & O Fund	5358030	Sewer/Reclaimed Water Utilities	\$42,010
0197	400	Sewer M & O Fund	5358030	Sewer/Reclaimed Water Utilities	\$3,905
0197	400	Sewer M & O Fund	5358030	Sewer/Reclaimed Water Utilities	\$4,245
0197	400	Sewer M & O Fund	5358040	Sewer/Reclaimed Water Utilities	\$310
0197	400	Sewer M & O Fund	5358040	Sewer/Reclaimed Water Utilities	\$501
0197	400	Sewer M & O Fund	5358040	Sewer/Reclaimed Water Utilities	\$4,686
0197	400	Sewer M & O Fund	5358040	Sewer/Reclaimed Water Utilities	\$6,234
0197	400	Sewer M & O Fund	5358040	Sewer/Reclaimed Water Utilities	\$614
0197	400	Sewer M & O Fund	5358040	Sewer/Reclaimed Water Utilities	\$4,105
0197	400	Sewer M & O Fund	5358040	Sewer/Reclaimed Water Utilities	\$2,675
0197	400	Sewer M & O Fund	5358040	Sewer/Reclaimed Water Utilities	\$4,000
0197	400	Sewer M & O Fund	5358040	Sewer/Reclaimed Water Utilities	\$154,503

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	400	Sewer M & O Fund	5358040	Sewer/Reclaimed Water Utilities	\$1,709
0197	400	Sewer M & O Fund	5358040	Sewer/Reclaimed Water Utilities	\$66,272
0197	400	Sewer M & O Fund	5358040	Sewer/Reclaimed Water Utilities	\$1,460
0197	400	Sewer M & O Fund	5358040	Sewer/Reclaimed Water Utilities	\$1,427
0197	400	Sewer M & O Fund	5358040	Sewer/Reclaimed Water Utilities	\$4,211
0197	400	Sewer M & O Fund	5358040	Sewer/Reclaimed Water Utilities	\$7,918
0197	400	Sewer M & O Fund	5358040	Sewer/Reclaimed Water Utilities	\$5,889
0197	400	Sewer M & O Fund	5358040	Sewer/Reclaimed Water Utilities	\$104
0197	400	Sewer M & O Fund	5358040	Sewer/Reclaimed Water Utilities	\$85,081
0197	400	Sewer M & O Fund	5358040	Sewer/Reclaimed Water Utilities	\$552
0197	400	Sewer M & O Fund	5358040	Sewer/Reclaimed Water Utilities	\$2,773
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	\$45,827
0197	409	Stormwater O & M	5311010	Storm Drainage Utilities	\$19,769
0197	409	Stormwater O & M	5311020	Storm Drainage Utilities	\$1,145
0197	409	Stormwater O & M	5311020	Storm Drainage Utilities	\$1,781
0197	409	Stormwater O & M	5311020	Storm Drainage Utilities	\$86
0197	409	Stormwater O & M	5311020	Storm Drainage Utilities	\$3,142
0197	409	Stormwater O & M	5311020	Storm Drainage Utilities	\$294
0197	409	Stormwater O & M	5311020	Storm Drainage Utilities	\$45
0197	409	Stormwater O & M	5311020	Storm Drainage Utilities	\$45
0197	409	Stormwater O & M	5311030	Storm Drainage Utilities	\$763
0197	409	Stormwater O & M	5311030	Storm Drainage Utilities	\$55
0197	409	Stormwater O & M	5311040	Storm Drainage Utilities	\$4,052
0197	409	Stormwater O & M	5311040	Storm Drainage Utilities	\$4,209

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
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	\$8,739
0197	409	Stormwater O & M	5311040	Storm Drainage Utilities	\$761
0197	409	Stormwater O & M	5311040	Storm Drainage Utilities	\$293,235
0197	409	Stormwater O & M	5311040	Storm Drainage Utilities	\$921
0197	409	Stormwater O & M	5311040	Storm Drainage Utilities	\$597
0197	409	Stormwater O & M	5311050	Storm Drainage Utilities	\$3,036
0197	410	Sanitation O & M Fund	5088000	Unreserved Cash and Investments - Ending	\$239,053
0197	410	Sanitation O & M Fund	5371040	Solid Waste Utilities	\$1,239
0197	410	Sanitation O & M Fund	5371040	Solid Waste Utilities	\$1,349
0197	410	Sanitation O & M Fund	5371040	Solid Waste Utilities	\$19,482
0197	410	Sanitation O & M Fund	5371040	Solid Waste Utilities	\$7,043
0197	410	Sanitation O & M Fund	5371040	Solid Waste Utilities	\$29,518
0197	410	Sanitation O & M Fund	5371040	Solid Waste Utilities	\$921
0197	410	Sanitation O & M Fund	5371040	Solid Waste Utilities	\$597
0197	410	Sanitation O & M Fund	5377010	Solid Waste Utilities	\$107,183
0197	410	Sanitation O & M Fund	5377020	Solid Waste Utilities	\$6,657
0197	410	Sanitation O & M Fund	5377020	Solid Waste Utilities	\$10,806
0197	410	Sanitation O & M Fund	5377020	Solid Waste Utilities	\$398
0197	410	Sanitation O & M Fund	5377020	Solid Waste Utilities	\$19,530
0197	410	Sanitation O & M Fund	5377020	Solid Waste Utilities	\$1,141
0197	410	Sanitation O & M Fund	5377020	Solid Waste Utilities	\$302
0197	410	Sanitation O & M Fund	5377020	Solid Waste Utilities	\$214
0197	410	Sanitation O & M Fund	5378010	Solid Waste Utilities	\$301,104
0197	410	Sanitation O & M Fund	5378010	Solid Waste Utilities	\$4,947
0197	410	Sanitation O & M Fund	5378020	Solid Waste Utilities	\$23,750
0197	410	Sanitation O & M Fund	5378020	Solid Waste Utilities	\$38,383
0197	410	Sanitation O & M Fund	5378020	Solid Waste Utilities	\$11,045
0197	410	Sanitation O & M Fund	5378020	Solid Waste Utilities	\$93,872
0197	410	Sanitation O & M Fund	5378020	Solid Waste Utilities	\$5,329
0197	410	Sanitation O & M Fund	5378020	Solid Waste Utilities	\$1,490
0197	410	Sanitation O & M Fund	5378020	Solid Waste Utilities	\$861
0197	410	Sanitation O & M Fund	5378020	Solid Waste Utilities	\$1,250

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	410	Sanitation O & M Fund	5378030	Solid Waste Utilities	\$633
0197	410	Sanitation O & M Fund	5378030	Solid Waste Utilities	\$399
0197	410	Sanitation O & M Fund	5378030	Solid Waste Utilities	\$4,746
0197	410	Sanitation O & M Fund	5378030	Solid Waste Utilities	\$387
0197	410	Sanitation O & M Fund	5378030	Solid Waste Utilities	\$1,061
0197	410	Sanitation O & M Fund	5378030	Solid Waste Utilities	\$35,095
0197	410	Sanitation O & M Fund	5378030	Solid Waste Utilities	\$209
0197	410	Sanitation O & M Fund	5378030	Solid Waste Utilities	\$15,407
0197	410	Sanitation O & M Fund	5378040	Solid Waste Utilities	\$441
0197	410	Sanitation O & M Fund	5378040	Solid Waste Utilities	\$4,052
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	\$245,487
0197	410	Sanitation O & M Fund	5378040	Solid Waste Utilities	\$53,848
0197	410	Sanitation O & M Fund	5378040	Solid Waste Utilities	\$46,974
0197	410	Sanitation O & M Fund	5378040	Solid Waste Utilities	\$4,493
0197	410	Sanitation O & M Fund	5378040	Solid Waste Utilities	\$999
0197	635	Agency Fund-Trust Acct	5088000	Unreserved Cash and Investments - Ending	(\$3,611)
0197	001	Current Expense Fund	3971100	Transfers-In	\$1,500
0197	001	Current Expense Fund	3971400	Transfers-In	\$7,910
0197	001	Current Expense Fund	3971400	Transfers-In	\$5,221
0197	001	Current Expense Fund	3981010	Insurance Recoveries	\$2,087
0197	103	Street Fund	3974200	Transfers-In	\$290,135
0197	103	Street Fund	3981010	Insurance Recoveries	\$309
0197	120	Ambulance / Ems Fund	3981010	Insurance Recoveries	\$464
0197	400	Sewer M & O Fund	3981010	Insurance Recoveries	\$541
0197	410	Sanitation O & M Fund	3981010	Insurance Recoveries	\$464
0197	410	Sanitation O & M Fund	3893000	Agency Type Collections	\$42,913
0197	635	Agency Fund-Trust Acct	3860100	Court Remittances	\$874
0197	635	Agency Fund-Trust Acct	3861000	Court Remittances	\$1,118
0197	635	Agency Fund-Trust Acct	3868300	Court Remittances	\$1,242
0197	635	Agency Fund-Trust Acct	3868331	Court Remittances	\$2,487
0197	635	Agency Fund-Trust Acct	3868332	Court Remittances	\$441
0197	635	Agency Fund-Trust Acct	3868800	Court Remittances	\$594

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	635	Agency Fund-Trust Acct	3868909	Court Remittances	\$876
0197	635	Agency Fund-Trust Acct	3868914	Court Remittances	\$690
0197	635	Agency Fund-Trust Acct	3868915	Court Remittances	\$154
0197	635	Agency Fund-Trust Acct	3869100	Court Remittances	\$18,994
0197	635	Agency Fund-Trust Acct	3869200	Court Remittances	\$10,721
0197	635	Agency Fund-Trust Acct	3869601	Court Remittances	\$6
0197	635	Agency Fund-Trust Acct	3869700	Court Remittances	\$5,531
0197	635	Agency Fund-Trust Acct	3869900	Court Remittances	\$233
0197	001	Current Expense Fund	59421	Capital Expenditures/Expenses - Law Enforcement Services	\$37,530
0197	001	Current Expense Fund	59421	Capital Expenditures/Expenses - Law Enforcement Services	\$742
0197	001	Current Expense Fund	59476	Capital Expenditures/Expenses - Park Facilities	\$22,211
0197	001	Current Expense Fund	59118	Debt Repayment - Centralized/General Services	\$55,000
0197	001	Current Expense Fund	59122	Debt Repayment - Fire Suppression and EMS Services	\$53,002
0197	001	Current Expense Fund	59218	Interest and Other Debt Service Cost - Centralized/General Services	\$42,594
0197	001	Current Expense Fund	59222	Interest and Other Debt Service Cost - Fire Suppression and EMS Services	\$1,325
0197	103	Street Fund	59510	Capital Expenditures/Expenses - Engineering	\$3,345
0197	103	Street Fund	59563	Capital Expenditures/Expenses - Street Lighting	\$18,866
0197	104	Transportation Benefit Dist.	59742	Transfers-Out	\$290,135
0197	104	Transportation Benefit Dist.	59742	Transfers-Out	\$5,221

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	120	Ambulance / Ems Fund	59422	Capital Expenditures/Expenses - Fire Suppression and EMS Services	\$164,543
0197	120	Ambulance / Ems Fund	59711	Transfers-Out	\$1,500
0197	120	Ambulance / Ems Fund	59714	Transfers-Out	\$7,910
0197	400	Sewer M & O Fund	59435	Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities	\$25
0197	400	Sewer M & O Fund	59435	Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities	\$1,980
0197	400	Sewer M & O Fund	59435	Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities	\$50,178
0197	400	Sewer M & O Fund	59135	Debt Repayment - Sewer/Reclaimed Water Utilities	\$55,000
0197	400	Sewer M & O Fund	59135	Debt Repayment - Sewer/Reclaimed Water Utilities	\$75,000
0197	400	Sewer M & O Fund	59235	Interest and Other Debt Service Cost - Sewer/Reclaimed Water Utilities	\$78,788
0197	400	Sewer M & O Fund	59235	Interest and Other Debt Service Cost - Sewer/Reclaimed Water Utilities	\$136,904
0197	400	Sewer M & O Fund	59135	Debt Repayment - Sewer/Reclaimed Water Utilities	\$349,746
0197	400	Sewer M & O Fund	59235	Interest and Other Debt Service Cost - Sewer/Reclaimed Water Utilities	\$20,985
0197	400	Sewer M & O Fund	59135	Debt Repayment - Sewer/Reclaimed Water Utilities	\$18,886
0197	400	Sewer M & O Fund	59135	Debt Repayment - Sewer/Reclaimed Water Utilities	\$30,396

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	400	Sewer M & O Fund	59235	Interest and Other Debt Service Cost - Sewer/Reclaimed Water Utilities	\$406
0197	400	Sewer M & O Fund	59235	Interest and Other Debt Service Cost - Sewer/Reclaimed Water Utilities	\$13,613
0197	409	Stormwater O & M	59431	Capital Expenditures/Expenses - Storm Drainage Utilities	\$479,767
0197	409	Stormwater O & M	59431	Capital Expenditures/Expenses - Storm Drainage Utilities	\$16,740
0197	409	Stormwater O & M	59431	Capital Expenditures/Expenses - Storm Drainage Utilities	\$6,954
0197	410	Sanitation O & M Fund	59137	Debt Repayment - Solid Waste Utilities	\$30,150
0197	410	Sanitation O & M Fund	59237	Interest and Other Debt Service Cost - Solid Waste Utilities	\$5,756
0197	410	Sanitation O & M Fund	58930	Agency Type Remittances	\$39,315
0197	635	Agency Fund-Trust Acct	58601	Court Remittances	\$874
0197	635	Agency Fund-Trust Acct	58612	Court Remittances	\$1
0197	635	Agency Fund-Trust Acct	58683	Court Remittances	\$1,184
0197	635	Agency Fund-Trust Acct	58683	Court Remittances	\$2,371
0197	635	Agency Fund-Trust Acct	58683	Court Remittances	\$419
0197	635	Agency Fund-Trust Acct	58688	Court Remittances	\$583
0197	635	Agency Fund-Trust Acct	58689	Court Remittances	\$688
0197	635	Agency Fund-Trust Acct	58689	Court Remittances	\$154
0197	635	Agency Fund-Trust Acct	58689	Court Remittances	\$873
0197	635	Agency Fund-Trust Acct	58691	Court Remittances	\$18,358
0197	635	Agency Fund-Trust Acct	58692	Court Remittances	\$10,342
0197	635	Agency Fund-Trust Acct	58696	Court Remittances	\$5
0197	635	Agency Fund-Trust Acct	58697	Court Remittances	\$5,263
0197	635	Agency Fund-Trust Acct	58699	Court Remittances	\$190
0197	635	Agency Fund-Trust Acct	58914	Refund of Deposits	\$1,038

SCHEDULE OF DISBURSEMENT ACTIVITY

For the Year Ending December 31, 2018

Fund No.	Fund Title	Beginning Outstanding Items 01/01/2018	Issued During the Year	Redeemed During the Year	Canceled During the Year	Ending Outstanding Items 12/31/2018	Prior Year Open Period Items	Current Year Open Period Items	Disbursements 12/31/2018
001	Current Expense Fund	\$244,606	\$3,801,566	\$3,880,314	\$0	\$165,859	\$59,130	\$64,382	\$3,806,819
103	Street Fund	\$210,922	\$1,005,682	\$1,197,433	\$0	\$19,171	\$23,848	\$19,484	\$1,001,319
108	Drug Enforcement Fund	\$0	\$5,642	\$5,642	\$0	\$0	\$351	\$0	\$5,291
120	Ambulance / Ems Fund	\$75,959	\$1,199,671	\$1,202,070	\$0	\$73,560	\$7,754	\$9,423	\$1,201,340
130	Lodging Tax Fund	\$0	\$100,000	\$100,000	\$0	\$0	\$0	\$0	\$100,000
400	Sewer M & O Fund	\$45,553	\$1,876,766	\$1,884,684	\$0	\$37,636	\$25,851	\$62,106	\$1,913,021
409	Stormwater O & M	\$4,570	\$853,414	\$856,735	\$0	\$1,249	\$30,561	\$24,901	\$847,754
410	Sanitation O & M Fund	\$49,032	\$1,159,097	\$1,160,981	\$0	\$47,148	\$29,227	\$36,222	\$1,166,092
635	Agency Fund-Trust Acct	\$0	\$39,686	\$39,686	\$0	\$0	\$4,094	\$6,751	\$42,343
TOTAL		\$630,643	\$10,041,524	\$10,327,545	\$0	\$344,622	\$180,815	\$223,270	\$10,083,979

CITY OF CLARKSTON
 SCHEDULE SUMMARY OF BANK RECONCILIATION
 For the Fiscal Year ended December 31, 2018

Bank & Investment Account (1)	FROM BANK STATEMENTS					FROM GL			FYE RECONCILING ITEMS			
	Beginning Balance (2)	Cash Inflows (3)	Cash Outflows (4)	Ending Balance (5)	Non-reported cash inflows (6)	Non-reported cash outflows (7)	Reported increases without cash inflows (8)	Reported decreases without cash outflows (9)	EOY Positive Reconciling Items (Deposits in Transit) (10)	Prior Year Positive Reconciling Items (Deposits in Transit) (11)	EOY Negative Reconciling Items (Outstanding Items & Open Period) (12)	Prior Year Negative Reconciling Items (Outstanding Items & Open Period) (13)
Twin River Bank Checking	\$ 851,964.28	\$ 10,927,899.86	\$ (11,364,507.04)	\$ 415,357.10	\$ 3,175,000.00	\$ (987,129.14)	\$ -	\$ -	\$ -	\$ -	\$ (223,269.87)	\$ (180,814.85)
Twin River Bank CD	\$ 249,450.81	\$ 2,259.68	\$ -	\$ 251,710.49	\$ 2,259.68	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
US Bank Amblance	\$ 98,405.74	\$ 2,630,524.20	\$ (2,703,174.14)	\$ 25,755.80	\$ 2,428,893.22	\$ (2,703,174.14)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
US Bank Safekeeping	\$ 3,799,544.95	\$ 2,429,563.64	\$ (1,445,086.00)	\$ 4,784,022.59	\$ 2,429,536.64	\$ (1,445,086.00)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
LGIP	\$ 2,861,407.54	\$ 3,100,750.24	\$ (2,900,000.00)	\$ 3,062,157.78	\$ 3,100,750.24	\$ (2,900,000.00)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Petty Cash	\$ 375.00	\$ -	\$ -	\$ 375.00	\$ -	\$ -	\$ -	\$ -	\$ 6.68	\$ 65.77	\$ (6.68)	\$ -
REOLVING FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	\$ 7,861,148.32	\$ 19,090,957.62	\$ (18,412,767.18)	\$ 8,539,378.76	\$ 11,136,439.78	\$ (8,035,389.28)	\$ -	\$ -	\$ -	\$ 65.77	\$ (223,276.55)	\$ (180,880.62)

**City of Clarkston
Schedule of Liabilities
For the Year Ended December 31, 2018**

ID. No.	Description	Due Date	Beginning Balance	Additions	Reductions	Ending Balance
General Obligation Debt/Liabilities						
251.11	GO Bond, City Hall	12/1/2030	930,000	-	55,000	875,000
263.96	LOCAL #0197-4-1	6/1/2018	53,002	-	53,002	-
263.96	LOCAL #0197-5-1	6/1/2021	130,198	-	30,150	100,048
	Total General Obligation Debt/Liabilities:		1,113,200	-	138,152	975,048
Revenue and Other (non G.O.) Debt/Liabilities						
263.82	SRF Loan #L9700039	3/15/2018	18,886	-	18,886	-
263.82	SRF Loan #L1200009	6/30/2032	528,287	-	30,396	497,891
252.11	SEWER REVENUE BOND 2011	12/1/2041	1,915,000	-	55,000	1,860,000
252.11	SEWER REVENUE BOND 2013	12/1/2043	3,130,000	-	75,000	3,055,000
263.82	PWTF Loan PC 12-951-035	6/1/2041	8,393,892	-	349,746	8,044,146
259.12	Compensated Absences		667,991	256,024	426,581	497,434
264.30	Pension Liability		1,020,182	-	305,228	714,954
	Total Revenue and Other (non G.O.) Debt/Liabilities:		15,674,238	256,024	1,260,837	14,669,425
	Total Liabilities:		16,787,438	256,024	1,398,989	15,644,473

City of Clarkston

SCHEDULE OF CASH ACTIVITY

For the Year Ended December 31, 2018

Fund Number	Fund Title	Beginning Cash and Investments	Receipts	Transfers-In	Other Revenue	Netted Transactions
001	Current Expense Fund	\$2,340,379.49	\$4,285,751.43	\$14,631.00	\$12,000.00	\$5,165.15
102	Rescue Unit One Fund	\$9,377.37	\$1,914.88	\$0.00	\$0.00	\$0.00
103	Street Fund	\$193,853.48	\$789,114.30	\$290,135.00	\$20,000.00	\$80,877.95
104	Transportation Benefit Dist.	\$797,305.25	\$563,739.13	\$0.00	\$0.00	\$0.00
108	Drug Enforcement Fund	\$23,184.03	\$775.70	\$0.00	\$0.00	\$250.00
120	Ambulance / Ems Fund	\$402,514.11	\$1,129,257.87	\$0.00	\$0.00	\$570.79
130	Lodging Tax Fund	\$576,048.71	\$101,751.21	\$0.00	\$0.00	\$0.00
306	Municipal Cap Imprvment	\$334,480.80	\$85,011.65	\$0.00	\$0.00	\$0.00
400	Sewer M & O Fund	\$2,220,299.82	\$1,950,832.27	\$0.00	\$0.00	\$3,921.53
409	Stormwater O & M	\$10,516.01	\$885,064.88	\$0.00	\$0.00	\$12.00
410	Sanitation O & M Fund	\$146,737.41	\$1,282,407.50	\$0.00	\$0.00	\$18.65
635	Agency Fund-Trust Acct	(\$5,229.60)	\$43,961.80	\$0.00	\$0.00	\$0.00
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
TOTAL		\$7,049,466.88	\$11,119,582.62	\$304,766.00	\$32,000.00	\$90,816.07

Total Increase (4+5+6-7)	Disbursements	Transfers-Out	Other Expenditures	Total Decrease (9+10+11-7)	Ending Cash & Investments (3+8- 12)
\$4,307,217.28	\$3,806,818.77	\$0.00	\$0.00	\$3,801,653.62	\$2,845,943.15
\$1,914.88	\$0.00	\$0.00	\$0.00	\$0.00	\$11,292.25
\$1,018,371.35	\$1,001,318.79	\$0.00	\$2,000.00	\$922,440.84	\$289,783.99
\$563,739.13	\$0.00	\$295,356.00	\$0.00	\$295,356.00	\$1,065,688.38
\$525.70	\$5,291.24	\$0.00	\$0.00	\$5,041.24	\$18,668.49
\$1,128,687.08	\$1,201,340.00	\$9,410.00	\$0.00	\$1,210,179.21	\$321,021.98
\$101,751.21	\$100,000.00	\$0.00	\$0.00	\$100,000.00	\$577,799.92
\$85,011.65	\$0.00	\$0.00	\$0.00	\$0.00	\$419,492.45
\$1,946,910.74	\$1,913,020.87	\$0.00	\$4,000.00	\$1,913,099.34	\$2,254,111.22
\$885,052.88	\$847,753.95	\$0.00	\$2,000.00	\$849,741.95	\$45,826.94
\$1,282,388.85	\$1,166,091.98	\$0.00	\$24,000.00	\$1,190,073.33	\$239,052.93
\$43,961.80	\$42,343.32	\$0.00	\$0.00	\$42,343.32	(\$3,611.12)
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$11,365,532.55	\$10,083,978.92	\$304,766.00	\$32,000.00	\$10,329,928.85	\$8,085,070.58

City of Clarkston

SCHEDULE OF STATE FINANCIAL ASSISTANCE (unaudited)

For Fiscal Year ended December 31, 2018

Grantor	Program Title	Identificaton Number	Amount
Capital Contributions - State Grant from State Patrol	Basic Fire Fighter Training	n/a	4,035
			Sub-total: 4,035
Capital Contributions - State Grant from Department of Health	Pre-Hospital	n/a	1,222
			Sub-total: 1,222
Capital Contributions - State Grant from Department of Ecology	Stormwater Improvement	WQC-2017-Clarks-00027	434,397
			Sub-total: 434,397
Capital Contributions - State Grant from Transportation Improvement Board (TIB)	Re-Light Washington 6th St	S-E-170(002)-1	7,150
			Sub-total: 7,150
			Grand total: 446,804

City of Clarkston
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2018

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		
OFFICE ON VIOLENCE AGAINST WOMEN (OVW), JUSTICE, DEPARTMENT OF (via Department of Commerce)	Violence Against Women Formula Grants	16.588	F-17-31103-003	16,073	-	16,073	-	1,2
OFFICE OF JUSTICE PROGRAMS, JUSTICE, DEPARTMENT OF (via Whitman County)	Edward Byrne Memorial Justice Assistance Grant Program	16.738	F-16-31440-34	4,794	-	4,794	-	1,2
Highway Planning and Construction Cluster								
FEDERAL HIGHWAY ADMINISTRATION, TRANSPORTATION, DEPARTMENT OF (via WSDOT)	Highway Planning and Construction	20.205	LA 9050	14,005	-	14,005	-	1,2
Total Highway Planning and Construction Cluster:				14,005	-	14,005	-	
Highway Safety Cluster								
NATIONAL HIGHWAY TRAFFIC SAFETY ADMINISTRATION, TRANSPORTATION, DEPARTMENT OF (via WA Traffic Safety Commission)	State and Community Highway Safety	20.600	n/a	904	-	904	-	1,2
Total Highway Safety Cluster:				904	-	904	-	
Total Federal Awards Expended:				35,777	-	35,777	-	

The accompanying notes are an integral part of this schedule.

City of Clarkton

Notes to the Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2018Note 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. Such expenditures are recognized following, as applicable, either the cost principles in the OMB Circular A-87, Cost Principles for State, Local, and Indian Tribal Governments, or the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

Note 7 – Indirect Cost Rate (*Required to state whether or not the de minimis indirect cost rate was elected.*)

The City has elected to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance. The election of the 10-percent de minimis indirect cost rate is accepted by the City, as the City does not have a negotiated rate.

MCAG 0197

Schedule 17

City of Clarkston

LIMITATION ON PUBLIC WORKS PROJECTS PERFORMED BY PUBLIC EMPLOYEES

For the Year Ended December 31, 2018

Total current public work construction budget as amended (annual or biennial as applicable)	832033.42
---	-----------

Allowable portion of total public works (10 percent of line 1)	83203.342
--	-----------

Less: Amount (if any) in excess of permitted amount from prior budget period.	0
---	---

Total allowable public works (line 2 minus line 3)	83203.342
--	-----------

Total public works projects performed by public employees during the current year (include work performed by a county)	0
--	---

If this is the second year of a biennial budget, total public works projects performed by public employees during the first year of biennium	
--	--

Restricted under (over) allowable (line 4 minus line 5 minus line 6)	83203.342
--	-----------

NOTE: If the restricted amount is over allowable, this amount must be carried forward to the next budget period report.

**Labor Relations Consultant
For the Year Ended December 31, 2018**

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: \$32,187.34
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, 2018 through December 31, 2018 Services provided: labor Negotiations and Contract Administration

City of Clarkston

Local Government Risk Assumption
For the Year Ended December 31, 2018

1. Self-Insurance Program Manager: Steve Austin
2. Manager Phone: 509-758-5541
3. Manager Email: saustin@clarkston-wa.com
4. ~~How do you insure property and liability risks, if at all? B~~
 - ~~a. Formal or informal self-insurance program/activity for some or all perils/risks~~
 - b. Belong to a public entity risk pool**
 - ~~c. Purchase private insurance~~
 - ~~d. Retain risk internally without formal or informal self-insurance program/activity~~
5. How do you provide health and welfare insurance (e.g., medical, dental, prescription drug, and/or vision benefits) to employees, if at all? **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? **D**
 - ~~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. Copy the table below as needed.

	<u>Self-insurance program title or type of peril where risk is covered by formal self-insurance:</u>				
	<i>Program/Peril 1</i>	<i>Program/Peril 2</i>	<i>Program/Peril 3</i>	<i>Program/Peril 4</i>	<i>Program/Peril 5</i>
Self-Insurance as a <i>formal</i> program?	Unemployment				
If yes, do other governments participate?	No				
If yes, please list participating governments.					
Self-Insure as part of a joint program?	No				
Does a Third-Party Administer manage claims?	No				
Has program had a claims audit in last three years?	No				
Are program resources sufficient to cover expenses?	Not Applicable				
Does an actuary estimate program liability?	No				
Number of claims paid during the period?	1				
Total amount of paid claims during the period?	\$18.58				
Total amount of recoveries during the period?	0				