

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 12/31/2019

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 17th day of June, 2020, 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
Notes to the Financial Statements
For the Year Ended December 31, 2020

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 TYPE:

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 a custodian on behalf of others.

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 times 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 \$103,387, 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; the SRF Loan Fund with a reserve of \$82,600 required by loan agreements; and the TBD Fund with \$1,065,688.

H. Other Financing Sources or Uses

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

REPORTING

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	\$4,476,243	\$4,209,984	\$266,259
004 – CE Reserve *	\$0	\$0	\$0
006 – Emp Benefit Reserve *	\$0	\$0	\$0
007 – Community Projects *	\$38,650	\$38,650	\$0
010 – National Night Out *	\$1,000	\$522	\$488
011 – Victim’s Rights *	\$17,000	\$7,002	\$9,998
016 – Vehicle Reserve *	\$43,000	\$38,000	\$5,000
017 – DARE Fund *	\$0	\$0	\$0
037 - CDBG Fund *	\$0	\$0	\$0
102 – Rescue One	\$3,000	\$0	\$3,000
103 – Street Fund	\$1,257,525	\$857,155	\$400,370
104 – Trans Benefit District	\$319,400	\$268,000	\$51,400
105 – Street Reserve **	\$6,900	\$6,311	\$589
108 – Drug Enforcement	\$15,000	\$8,223	\$6,777
120 – Ambulance	\$1,363,717	\$1,279,171	\$84,546
121 – EMS Capital Reserve ***	\$0	\$0	\$0
130 – Lodging Tax	\$95,000	\$94,929	\$71
202 – Capital Improvement	\$0	\$0	\$0
400 – Sewer O & M	\$2,062,030	\$1,960,915	\$101,115
401 – Sewer Equip Reserve +	\$48,000	\$38,500	\$9,500
402 – Sewer Line Reserve +	\$0	\$0	\$0
403 – Sewer Cap Replacement +	\$0	\$0	\$0

404 – Sewer Reserve +	\$0	\$0	\$0
405 – Sewer Construction +	\$0	\$0	\$0
406 – Sewer Revenue Bond +	\$346,750	\$343,741	\$3,009
407 – PWF Loan Fund +	\$370,740	\$369,856	\$884
408 – SRF Loan Fund +	\$44,215	\$44,009	\$206
409 – Stormwater O & M	\$409,430	\$423,692	(\$14,262)
410 – Sanitation O & M	\$1,250,115	\$1,187,470	\$62,375
411 – Sanitation Equip Reserve ^	\$0	\$0	\$0

Funds marked with (*) roll up to 001, (**) roll to 103, (***) roll to 120, (+) roll to 400 and (^) roll to 410.

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

LGIP investments are amortized value, U.S Government Securities are original value and Twin River Bank CD is reported at fair value. Investments by type at December 31, 2019 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.	\$4,408,461.60	-0-	\$4,408,461.60
U.S. Government Securities	\$4,782,792.42	-0-	\$4,782,792.42
Twin River Bank CD	\$253,978.14	-0-	\$253,978.14
_____	_____	_____	_____
_____	_____	_____	_____
Total	\$9,445,232.16	-0-	\$9,445,232.16

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

Investments in the State Local Government Investment Pool (LGIP)

The City is a voluntary participant in the Local Government Investment Pool, an external investment pool operated by the Washington State Treasurer. The pool is not rated and not registered with the SEC. Rather, oversight is provided by the State Finance Committee in accordance with Chapter 43.250 RCW. Investments in the LGIP are reported at amortized cost, which is the same as the value of the pool per share. The LGIP does not impose any restrictions on participant withdrawals.

The Office of the State Treasurer prepares a stand-alone financial report for the pool. A copy of the report is available from the Office of the State Treasurer, PO Box 40200, Olympia, Washington 98504-0200, online at www.tre.wa.gov.

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.

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 2019 was \$2.251193268434 per \$1,000 on an assessed valuation of \$450,653,094 for a total regular levy of \$1,014,507.

In 2019 the City also levied \$1.451951492452 per \$1,000 of the assessed valuation of \$437,870,435 (which is the adjusted assessed valuation deducting the senior citizen exemptions) for E.M.S. levy for a total additional levy of \$635,766.

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, 2019.

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
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	\$600,267	\$244,732	\$844,999
2025-2029	\$3,175,857	\$1,054,548	\$4,230,405
2030-2034	\$2,969,564	\$734,698	\$3,704,261
2035-2039	\$3,013,728	\$443,284	\$3,457,012
2040-2043	\$1,679,491	\$111,711	\$1,791,202
Totals	\$13,834,541	\$3,659,172	\$17,493,623

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, 2019 (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	0.011786%	\$453,214
PERS 2/3	0.015192%	\$147,566
LEOFF 1	0.013430%	(\$265,459)
LEOFF 2	0.058260%	(\$1,349,705)
VFFRPF (Police)	0.06%	(\$41,090)
VFFRPF (Fire)	0.12%	(\$82,179)

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 163 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 – OPEB Plans

If the government provides other postemployment benefits (OPEB), include the following information for each plan:

- A. The name of the OPEB plan, the name of the plan administrator, and identification of the OPEB plan as either a defined benefit plan or a defined contribution plan. The City of Clarkston provides LEOFF 1 OPEB as a defined benefit plan administered by the Clerk/Treasurer Steve Austin.
- B. A brief description of the benefit terms. These benefits include health insurance, medical, vision, nursing care and related expenses.
- C. The number of OPEB plan participants (active and retired). The City of Clarkston had eleven retirees receiving benefits as of December 31, 2019.
For defined benefit plans only – The amount of the OPEB liability as of the reporting date (should agree to Schedule 9). As of December 31, 2019, the City has a LEOFF 1 OPEB liability of (\$5,844,896) as calculated by the alternative measurement method from the Office of the Washington State Actuary.
- D. The dollar amount the employer contributed during the reporting period. The City paid out \$203,064.15 for these benefits for the year ended December 31, 2019.

City of Clarkston

Schedule 01

For the year ended December 31, 2019

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	001	Current Expense Fund	3088000	Unreserved Cash and Investments - Beginning	\$2,842,332
0197	001	Current Expense Fund	3111000	Property Tax	\$550,640
0197	001	Current Expense Fund	3131100	Local Retail Sales and Use Tax	\$2,003,751
0197	001	Current Expense Fund	3164100	Business and Occupation Taxes on Utilities	\$537,917
0197	001	Current Expense Fund	3164510	Business and Occupation Taxes on Utilities	\$115,533
0197	001	Current Expense Fund	3164700	Business and Occupation Taxes on Utilities	\$24,766
0197	001	Current Expense Fund	3164701	Business and Occupation Taxes on Utilities	\$23,079
0197	001	Current Expense Fund	3164702	Business and Occupation Taxes on Utilities	\$24,553
0197	001	Current Expense Fund	3164703	Business and Occupation Taxes on Utilities	\$25,769
0197	001	Current Expense Fund	3164704	Business and Occupation Taxes on Utilities	\$12,714
0197	001	Current Expense Fund	3164706	Business and Occupation Taxes on Utilities	\$3,269
0197	001	Current Expense Fund	3164707	Business and Occupation Taxes on Utilities	\$5,048
0197	001	Current Expense Fund	3168100	Gambling Tax - Punch Boards and Pull Tabs	\$8,535
0197	001	Current Expense Fund	3168200	Gambling Tax - Bingo and Raffles	\$4
0197	001	Current Expense Fund	3168400	Gambling Tax - Card Games	\$39,676
0197	001	Current Expense Fund	3172000	Leasehold Excise Tax	\$25,092
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	\$62,920
0197	001	Current Expense Fund	3219100	Franchise Fees and Royalties	\$38,845
0197	001	Current Expense Fund	3221000	Buildings, Structures and Equipment	\$127,468
0197	001	Current Expense Fund	3223000	Animal Licenses	\$1,530
0197	001	Current Expense Fund	3223010	Animal Licenses	\$175
0197	001	Current Expense Fund	3229001	Other Non-Business Licenses and Permits	\$2
0197	001	Current Expense Fund	3311660	Federal Direct Grant from Department of Justice	\$1,822
0197	001	Current Expense Fund	3331657	Federal Indirect Grant from Department of Justice	\$1,684
0197	001	Current Expense Fund	3331658	Federal Indirect Grant from Department of Justice	\$15,000
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	\$1,467
0197	001	Current Expense Fund	3340120	State Grant from Other Judicial Agencies	\$5,850
0197	001	Current Expense Fund	3340430	State Grant from Human Rights Commission	\$4,500
0197	001	Current Expense Fund	3360098	City-County Assistance	\$113,863
0197	001	Current Expense Fund	3360620	Criminal Justice - Cities - High Crime	\$20,029
0197	001	Current Expense Fund	3360621	Criminal Justice - Violent Crimes/Population	\$2,160
0197	001	Current Expense Fund	3360626	Criminal Justice - Special Programs	\$7,770
0197	001	Current Expense Fund	3360642	Marijuana Excise Tax Distribution	\$52,322
0197	001	Current Expense Fund	3360651	DUI and Other Criminal Justice Assistance	\$1,004
0197	001	Current Expense Fund	3360694	Liquor/Beer Excise Tax	\$39,393
0197	001	Current Expense Fund	3360695	Liquor Control Board Profits	\$46,987

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	001	Current Expense Fund	3360695	Liquor Control Board Profits	\$11,747
0197	001	Current Expense Fund	3418100	Data/Word Processing, Printing, Duplicating and IT Services	\$796
0197	001	Current Expense Fund	3419100	Election Candidate Filing Services	\$321
0197	001	Current Expense Fund	3419600	Personnel Services	\$105
0197	001	Current Expense Fund	3421010	Law Enforcement Services	\$5,297
0197	001	Current Expense Fund	3421020	Law Enforcement Services	\$73,787
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	\$531
0197	001	Current Expense Fund	3458100	Zoning and Subdivision Services	\$950
0197	001	Current Expense Fund	3458300	Plan Checking Services	\$33,029
0197	001	Current Expense Fund	3458900	Other Planning and Development Services	\$200
0197	001	Current Expense Fund	3558000	Other Criminal Traffic Misdemeanor Fines	\$72,212
0197	001	Current Expense Fund	3573700	District/Municipal Court Cost Recoupments	\$730
0197	001	Current Expense Fund	3590000	Non-Court Fines and Penalties	\$825
0197	001	Current Expense Fund	3611100	Investment Earnings	\$25,307
0197	001	Current Expense Fund	3614000	Other Interest	\$4,458
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	\$6,000
0197	001	Current Expense Fund	3672100	Contributions and Donations from Nongovernmental Sources	\$22,387

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	001	Current Expense Fund	3679100	Contributions and Donations from Nongovernmental Sources	\$57
0197	001	Current Expense Fund	3694000	Judgments and Settlements	\$50
0197	001	Current Expense Fund	3698100	Cash Adjustments	(\$20)
0197	001	Current Expense Fund	3698102	Cash Adjustments	\$30
0197	001	Current Expense Fund	3611100	Investment Earnings	\$13,364
0197	001	Current Expense Fund	3611100	Investment Earnings	\$3,742
0197	001	Current Expense Fund	3611100	Investment Earnings	\$671
0197	001	Current Expense Fund	3573700	District/Municipal Court Cost Recoupments	\$195
0197	001	Current Expense Fund	3611100	Investment Earnings	\$368
0197	001	Current Expense Fund	3611100	Investment Earnings	\$85
0197	001	Current Expense Fund	3611100	Investment Earnings	\$57
0197	001	Current Expense Fund	3671100	Contributions and Donations from Nongovernmental Sources	\$182
0197	001	Current Expense Fund	3164520	Business and Occupation Taxes on Utilities	\$86,677
0197	001	Current Expense Fund	3164530	Business and Occupation Taxes on Utilities	\$72,890
0197	001	Current Expense Fund	3611100	Investment Earnings	\$8,122
0197	102	Rescue Unit One Fund	3088000	Unreserved Cash and Investments - Beginning	\$11,292
0197	102	Rescue Unit One Fund	3340490	State Grant from Department of Health	\$1,266
0197	102	Rescue Unit One Fund	3611100	Investment Earnings	\$217
0197	102	Rescue Unit One Fund	3671100	Contributions and Donations from Nongovernmental Sources	\$150
0197	102	Rescue Unit One Fund	3679000	Contributions and Donations from Nongovernmental Sources	\$50
0197	103	Street Fund	3088000	Unreserved Cash and Investments - Beginning	\$289,784
0197	103	Street Fund	3111000	Property Tax	\$550,640

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	103	Street Fund	3360071	Multimodal Transportation - Cities	\$21,144
0197	103	Street Fund	3360087	Motor Vehicle Fuel Tax - City Streets	\$140,731
0197	103	Street Fund	3441048	Roads/Streets Maintenance/Repair/Construction Services	\$13,675
0197	103	Street Fund	3611100	Investment Earnings	\$2,338
0197	103	Street Fund	3620000	Rents and Leases	\$20,000
0197	103	Street Fund	3620000	Rents and Leases	\$1,335
0197	103	Street Fund	3679000	Contributions and Donations from Nongovernmental Sources	\$1
0197	103	Street Fund	3611100	Investment Earnings	\$835
0197	104	Transportation Benefit Dist.	3081000	Reserved Cash and Investments - Beginning	\$1,065,688
0197	104	Transportation Benefit Dist.	3132100	Public Transportation Systems Sales and Use Tax	\$589,401
0197	104	Transportation Benefit Dist.	3611100	Investment Earnings	\$23,296
0197	108	Drug Enforcement Fund	3088000	Unreserved Cash and Investments - Beginning	\$18,668
0197	108	Drug Enforcement Fund	3573700	District/Municipal Court Cost Recoupments	\$175
0197	108	Drug Enforcement Fund	3611100	Investment Earnings	\$240
0197	120	Ambulance / Ems Fund	3088000	Unreserved Cash and Investments - Beginning	\$321,022
0197	120	Ambulance / Ems Fund	3611100	Investment Earnings	\$868
0197	120	Ambulance / Ems Fund	3111000	Property Tax	\$631,095
0197	120	Ambulance / Ems Fund	3329340	Ground Emergency Medical Transportation (GEMT) Payment Program	\$359,039
0197	120	Ambulance / Ems Fund	3426000	Ambulance Services	\$453,722
0197	120	Ambulance / Ems Fund	3611100	Investment Earnings	\$5,612
0197	130	Lodging Tax Fund	3088000	Unreserved Cash and Investments - Beginning	\$577,800
0197	130	Lodging Tax Fund	3133100	Hotel/Motel Sales and Use Tax	\$87,515
0197	130	Lodging Tax Fund	3611100	Investment Earnings	\$9,291

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	306	Municipal Cap Imprvment	3088000	Unreserved Cash and Investments - Beginning	\$419,492
0197	306	Municipal Cap Imprvment	3183400	REET 1 - First Quarter Percent	\$65,838
0197	306	Municipal Cap Imprvment	3611100	Investment Earnings	\$7,770
0197	400	Sewer M & O Fund	3088000	Unreserved Cash and Investments - Beginning	\$1,723,125
0197	400	Sewer M & O Fund	3435001	Sewer/Reclaimed Water Sales and Services	\$1,446,508
0197	400	Sewer M & O Fund	3435003	Sewer/Reclaimed Water Sales and Services	\$3,387
0197	400	Sewer M & O Fund	3435005	Sewer/Reclaimed Water Sales and Services	\$568,959
0197	400	Sewer M & O Fund	3599000	Non-Court Fines and Penalties	\$13,602
0197	400	Sewer M & O Fund	3611100	Investment Earnings	\$13,365
0197	400	Sewer M & O Fund	3611100	Investment Earnings	\$2,326
0197	400	Sewer M & O Fund	3611100	Investment Earnings	\$10,054
0197	400	Sewer M & O Fund	3611100	Investment Earnings	\$2,525
0197	400	Sewer M & O Fund	3611100	Investment Earnings	\$2,362
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	\$103,387
0197	400	Sewer M & O Fund	3611100	Investment Earnings	\$1,800
0197	400	Sewer M & O Fund	3081000	Reserved Cash and Investments - Beginning	\$345,000
0197	400	Sewer M & O Fund	3611100	Investment Earnings	\$2,987
0197	400	Sewer M & O Fund	3611100	Investment Earnings	\$71
0197	400	Sewer M & O Fund	3081000	Reserved Cash and Investments - Beginning	\$82,600
0197	400	Sewer M & O Fund	3611100	Investment Earnings	\$1,304
0197	409	Stormwater O & M	3088000	Unreserved Cash and Investments - Beginning	\$45,827
0197	409	Stormwater O & M	3414300	Budgeting and Accounting Services	\$43,939
0197	409	Stormwater O & M	3431010	Storm Drainage Sales and Services	\$359,245

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	409	Stormwater O & M	3599000	Non-Court Fines and Penalties	\$13,602
0197	409	Stormwater O & M	3611100	Investment Earnings	\$941
0197	410	Sanitation O & M Fund	3088000	Unreserved Cash and Investments - Beginning	\$239,053
0197	410	Sanitation O & M Fund	3437001	Solid Waste Sales and Services	\$1,214,879
0197	410	Sanitation O & M Fund	3437003	Solid Waste Sales and Services	\$1,327
0197	410	Sanitation O & M Fund	3599000	Non-Court Fines and Penalties	\$13,602
0197	410	Sanitation O & M Fund	3611100	Investment Earnings	\$4,545
0197	410	Sanitation O & M Fund	3611100	Investment Earnings	\$890
0197	001	Current Expense Fund	5088000	Unreserved Cash and Investments - Ending	\$3,129,958
0197	001	Current Expense Fund	5113030	Official Publication Services	\$2,408
0197	001	Current Expense Fund	5113040	Official Publication Services	\$748
0197	001	Current Expense Fund	5116010	Legislative Activities	\$21,000
0197	001	Current Expense Fund	5116020	Legislative Activities	\$1,607
0197	001	Current Expense Fund	5116020	Legislative Activities	\$161
0197	001	Current Expense Fund	5116020	Legislative Activities	\$749
0197	001	Current Expense Fund	5116030	Legislative Activities	\$351
0197	001	Current Expense Fund	5125040	Municipal Court	\$89,160
0197	001	Current Expense Fund	5125040	Municipal Court	\$2,171
0197	001	Current Expense Fund	5131010	Executive Office	\$7,800
0197	001	Current Expense Fund	5131020	Executive Office	\$597
0197	001	Current Expense Fund	5131020	Executive Office	\$46
0197	001	Current Expense Fund	5131020	Executive Office	\$76
0197	001	Current Expense Fund	5131030	Executive Office	\$85
0197	001	Current Expense Fund	5131040	Executive Office	\$617
0197	001	Current Expense Fund	5131040	Executive Office	\$4,706
0197	001	Current Expense Fund	5131040	Executive Office	\$500
0197	001	Current Expense Fund	5142010	Financial Services	\$48,344
0197	001	Current Expense Fund	5142020	Financial Services	\$3,729
0197	001	Current Expense Fund	5142020	Financial Services	\$6,192

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	001	Current Expense Fund	5142020	Financial Services	\$188
0197	001	Current Expense Fund	5142020	Financial Services	\$12,789
0197	001	Current Expense Fund	5142020	Financial Services	\$518
0197	001	Current Expense Fund	5142020	Financial Services	\$196
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	\$1,898
0197	001	Current Expense Fund	5142030	Financial Services	\$1,099
0197	001	Current Expense Fund	5142030	Financial Services	\$109
0197	001	Current Expense Fund	5142030	Financial Services	\$971
0197	001	Current Expense Fund	5142030	Financial Services	\$2,155
0197	001	Current Expense Fund	5142040	Financial Services	\$11,432
0197	001	Current Expense Fund	5142040	Financial Services	\$249
0197	001	Current Expense Fund	5142040	Financial Services	\$2,116
0197	001	Current Expense Fund	5142040	Financial Services	\$5,773
0197	001	Current Expense Fund	5142040	Financial Services	\$376
0197	001	Current Expense Fund	5142040	Financial Services	\$311
0197	001	Current Expense Fund	5142040	Financial Services	\$3,051
0197	001	Current Expense Fund	5142040	Financial Services	\$7,361
0197	001	Current Expense Fund	5142040	Financial Services	\$498
0197	001	Current Expense Fund	5142040	Financial Services	\$2,712
0197	001	Current Expense Fund	5142040	Financial Services	\$675
0197	001	Current Expense Fund	5142340	Financial Services	\$10,397
0197	001	Current Expense Fund	5142340	Financial Services	\$481
0197	001	Current Expense Fund	5144040	Election Services	\$2,596
0197	001	Current Expense Fund	5148130	Licensing	\$558
0197	001	Current Expense Fund	5154130	External Legal Services - Advice	\$172
0197	001	Current Expense Fund	5154140	External Legal Services - Advice	\$98,600
0197	001	Current Expense Fund	5154140	External Legal Services - Advice	\$15,000
0197	001	Current Expense Fund	5154140	External Legal Services - Advice	\$360
0197	001	Current Expense Fund	5154140	External Legal Services - Advice	\$20

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	001	Current Expense Fund	5154540	External Legal Services - Claims and Litigation	\$12,159
0197	001	Current Expense Fund	5159340	Adult Misdemeanor	\$54,900
0197	001	Current Expense Fund	5159340	Adult Misdemeanor	\$35,837
0197	001	Current Expense Fund	5159340	Adult Misdemeanor	\$1,500
0197	001	Current Expense Fund	5212030	Police Operations	\$1,090
0197	001	Current Expense Fund	5212040	Police Operations	\$3,335
0197	001	Current Expense Fund	5212040	Police Operations	\$1,381
0197	001	Current Expense Fund	5212040	Police Operations	\$1,197
0197	001	Current Expense Fund	5176040	Workers' Compensation Services	\$5,877
0197	001	Current Expense Fund	5181040	Personnel Services	\$14,746
0197	001	Current Expense Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$14,737
0197	001	Current Expense Fund	5187040	Printing Services	\$5,650
0197	001	Current Expense Fund	5188040	Information Technology Services	\$9,464
0197	001	Current Expense Fund	5188040	Information Technology Services	\$9,980
0197	001	Current Expense Fund	5188040	Information Technology Services	\$3,483
0197	001	Current Expense Fund	5188040	Information Technology Services	\$4,438
0197	001	Current Expense Fund	5189040	Other Centralized Services	\$84,006
0197	001	Current Expense Fund	5189040	Other Centralized Services	\$515
0197	001	Current Expense Fund	5189040	Other Centralized Services	\$115
0197	001	Current Expense Fund	5256040	Disaster Preparedness	\$6,150
0197	001	Current Expense Fund	5444040	Planning	\$3,600
0197	001	Current Expense Fund	5573040	Tourism	\$5,000
0197	001	Current Expense Fund	5587040	Economic Development	\$275
0197	001	Current Expense Fund	5627440	Public Health Services	\$20,000
0197	001	Current Expense Fund	5661140	Chemical Dependency Services	\$1,669
0197	001	Current Expense Fund	5172120	Pension and Other Benefit Payments to Retirees	\$2,408

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	001	Current Expense Fund	5172120	Pension and Other Benefit Payments to Retirees	\$7,365
0197	001	Current Expense Fund	5172120	Pension and Other Benefit Payments to Retirees	\$102,387
0197	001	Current Expense Fund	5211010	Administration	\$180,567
0197	001	Current Expense Fund	5211010	Administration	\$47,993
0197	001	Current Expense Fund	5211010	Administration	\$246,233
0197	001	Current Expense Fund	5211010	Administration	\$558,034
0197	001	Current Expense Fund	5211010	Administration	\$85,316
0197	001	Current Expense Fund	5211010	Administration	\$77,504
0197	001	Current Expense Fund	5211010	Administration	\$573
0197	001	Current Expense Fund	5211020	Administration	\$88,801
0197	001	Current Expense Fund	5211020	Administration	\$70,933
0197	001	Current Expense Fund	5211020	Administration	\$1,480
0197	001	Current Expense Fund	5211020	Administration	\$34,334
0197	001	Current Expense Fund	5211020	Administration	\$276,900
0197	001	Current Expense Fund	5211020	Administration	\$15,360
0197	001	Current Expense Fund	5211020	Administration	\$4,688
0197	001	Current Expense Fund	5211020	Administration	\$3,910
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	\$8,730
0197	001	Current Expense Fund	5211030	Administration	\$2,686
0197	001	Current Expense Fund	5211030	Administration	\$329
0197	001	Current Expense Fund	5211030	Administration	\$3,973
0197	001	Current Expense Fund	5211030	Administration	\$36
0197	001	Current Expense Fund	5211030	Administration	\$22,528
0197	001	Current Expense Fund	5211030	Administration	\$15,859
0197	001	Current Expense Fund	5211040	Administration	\$6,626
0197	001	Current Expense Fund	5211040	Administration	\$556
0197	001	Current Expense Fund	5211040	Administration	\$795
0197	001	Current Expense Fund	5211040	Administration	\$5,370
0197	001	Current Expense Fund	5211040	Administration	\$174
0197	001	Current Expense Fund	5211040	Administration	\$2,932

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	001	Current Expense Fund	5211040	Administration	\$4,353
0197	001	Current Expense Fund	5211040	Administration	\$10,499
0197	001	Current Expense Fund	5211040	Administration	\$560
0197	001	Current Expense Fund	5211040	Administration	\$383
0197	001	Current Expense Fund	5211040	Administration	\$185
0197	001	Current Expense Fund	5211040	Administration	\$1,598
0197	001	Current Expense Fund	5211040	Administration	\$8,166
0197	001	Current Expense Fund	5211040	Administration	\$1,040
0197	001	Current Expense Fund	5211040	Administration	\$290
0197	001	Current Expense Fund	5211040	Administration	\$1,820
0197	001	Current Expense Fund	5211040	Administration	\$1,520
0197	001	Current Expense Fund	5236040	Care and Custody of Prisoners	\$43,080
0197	001	Current Expense Fund	5236040	Care and Custody of Prisoners	\$2,340
0197	001	Current Expense Fund	5286040	Dispatch Services	\$32,261
0197	001	Current Expense Fund	5286040	Dispatch Services	\$2,136
0197	001	Current Expense Fund	5543040	Animal Control	\$1,487
0197	001	Current Expense Fund	5543040	Animal Control	\$111
0197	001	Current Expense Fund	5543040	Animal Control	\$25,000
0197	001	Current Expense Fund	5211030	Administration	\$477
0197	001	Current Expense Fund	5211040	Administration	\$45
0197	001	Current Expense Fund	5172220	Pension and Other Benefit Payments to Retirees	\$525
0197	001	Current Expense Fund	5172220	Pension and Other Benefit Payments to Retirees	\$6,798
0197	001	Current Expense Fund	5172220	Pension and Other Benefit Payments to Retirees	\$50,898
0197	001	Current Expense Fund	5221010	Administration	\$91,074
0197	001	Current Expense Fund	5221010	Administration	\$36,019
0197	001	Current Expense Fund	5221010	Administration	\$79,722
0197	001	Current Expense Fund	5221010	Administration	\$320,050
0197	001	Current Expense Fund	5221010	Administration	\$26,311
0197	001	Current Expense Fund	5221010	Administration	\$7,292

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	001	Current Expense Fund	5221010	Administration	\$51,150
0197	001	Current Expense Fund	5221020	Administration	\$40,966
0197	001	Current Expense Fund	5221020	Administration	\$34,114
0197	001	Current Expense Fund	5221020	Administration	\$484
0197	001	Current Expense Fund	5221020	Administration	\$27,018
0197	001	Current Expense Fund	5221020	Administration	\$96,950
0197	001	Current Expense Fund	5221020	Administration	\$6,102
0197	001	Current Expense Fund	5221020	Administration	\$1,670
0197	001	Current Expense Fund	5221020	Administration	\$2,336
0197	001	Current Expense Fund	5221020	Administration	\$1,592
0197	001	Current Expense Fund	5221020	Administration	\$4,954
0197	001	Current Expense Fund	5221030	Administration	\$1,806
0197	001	Current Expense Fund	5221030	Administration	\$1,093
0197	001	Current Expense Fund	5221030	Administration	\$2,144
0197	001	Current Expense Fund	5221030	Administration	\$1,456
0197	001	Current Expense Fund	5221030	Administration	\$2,523
0197	001	Current Expense Fund	5221030	Administration	\$3,196
0197	001	Current Expense Fund	5221030	Administration	\$5,824
0197	001	Current Expense Fund	5221040	Administration	\$1,527
0197	001	Current Expense Fund	5221040	Administration	\$1,081
0197	001	Current Expense Fund	5221040	Administration	\$2,013
0197	001	Current Expense Fund	5221040	Administration	\$621
0197	001	Current Expense Fund	5221040	Administration	\$4,803
0197	001	Current Expense Fund	5221040	Administration	\$212
0197	001	Current Expense Fund	5221040	Administration	\$248
0197	001	Current Expense Fund	5221040	Administration	\$2,474
0197	001	Current Expense Fund	5221040	Administration	\$5,813
0197	001	Current Expense Fund	5221040	Administration	\$1,838
0197	001	Current Expense Fund	5221040	Administration	\$1,061
0197	001	Current Expense Fund	5221040	Administration	\$1,321
0197	001	Current Expense Fund	5221040	Administration	\$1,250
0197	001	Current Expense Fund	5221040	Administration	\$693
0197	001	Current Expense Fund	5221040	Administration	\$378
0197	001	Current Expense Fund	5286040	Dispatch Services	\$3,908

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	001	Current Expense Fund	5585010	Building Permits and Plan Reviews	\$31,520
0197	001	Current Expense Fund	5585010	Building Permits and Plan Reviews	\$49,194
0197	001	Current Expense Fund	5585020	Building Permits and Plan Reviews	\$6,256
0197	001	Current Expense Fund	5585020	Building Permits and Plan Reviews	\$10,368
0197	001	Current Expense Fund	5585020	Building Permits and Plan Reviews	\$1,552
0197	001	Current Expense Fund	5585020	Building Permits and Plan Reviews	\$13,948
0197	001	Current Expense Fund	5585020	Building Permits and Plan Reviews	\$1,296
0197	001	Current Expense Fund	5585020	Building Permits and Plan Reviews	\$195
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	\$796
0197	001	Current Expense Fund	5585030	Building Permits and Plan Reviews	\$845
0197	001	Current Expense Fund	5585030	Building Permits and Plan Reviews	\$4,871
0197	001	Current Expense Fund	5585040	Building Permits and Plan Reviews	\$5,564
0197	001	Current Expense Fund	5585040	Building Permits and Plan Reviews	\$4,750
0197	001	Current Expense Fund	5585040	Building Permits and Plan Reviews	\$515
0197	001	Current Expense Fund	5585040	Building Permits and Plan Reviews	\$1,560
0197	001	Current Expense Fund	5585040	Building Permits and Plan Reviews	\$46
0197	001	Current Expense Fund	5585040	Building Permits and Plan Reviews	\$1,175
0197	001	Current Expense Fund	5585040	Building Permits and Plan Reviews	\$3,069
0197	001	Current Expense Fund	5585040	Building Permits and Plan Reviews	\$586

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	001	Current Expense Fund	5585040	Building Permits and Plan Reviews	\$2,069
0197	001	Current Expense Fund	5585040	Building Permits and Plan Reviews	\$774
0197	001	Current Expense Fund	5585040	Building Permits and Plan Reviews	\$764
0197	001	Current Expense Fund	5585040	Building Permits and Plan Reviews	\$439
0197	001	Current Expense Fund	5585040	Building Permits and Plan Reviews	\$1,060
0197	001	Current Expense Fund	5593040	Property Development	\$978
0197	001	Current Expense Fund	5586030	Planning	\$19
0197	001	Current Expense Fund	5586040	Planning	\$719
0197	001	Current Expense Fund	5586040	Planning	\$5,800
0197	001	Current Expense Fund	5768010	General Parks	\$51,934
0197	001	Current Expense Fund	5768010	General Parks	\$3,086
0197	001	Current Expense Fund	5768010	General Parks	\$13,090
0197	001	Current Expense Fund	5768020	General Parks	\$5,240
0197	001	Current Expense Fund	5768020	General Parks	\$6,941
0197	001	Current Expense Fund	5768020	General Parks	\$3,600
0197	001	Current Expense Fund	5768020	General Parks	\$2,357
0197	001	Current Expense Fund	5768020	General Parks	\$20,026
0197	001	Current Expense Fund	5768020	General Parks	\$935
0197	001	Current Expense Fund	5768020	General Parks	\$334
0197	001	Current Expense Fund	5768020	General Parks	\$148
0197	001	Current Expense Fund	5768020	General Parks	\$250
0197	001	Current Expense Fund	5768030	General Parks	\$2,445
0197	001	Current Expense Fund	5768030	General Parks	\$90
0197	001	Current Expense Fund	5768030	General Parks	\$3,132
0197	001	Current Expense Fund	5768030	General Parks	\$1,473
0197	001	Current Expense Fund	5768030	General Parks	\$4,470
0197	001	Current Expense Fund	5768030	General Parks	\$265
0197	001	Current Expense Fund	5768040	General Parks	\$320
0197	001	Current Expense Fund	5768040	General Parks	\$5,462
0197	001	Current Expense Fund	5768040	General Parks	\$21,016
0197	001	Current Expense Fund	5768040	General Parks	\$9,733

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	001	Current Expense Fund	5768040	General Parks	\$3,231
0197	001	Current Expense Fund	5768040	General Parks	\$291
0197	001	Current Expense Fund	5768040	General Parks	\$2,256
0197	001	Current Expense Fund	5768040	General Parks	\$148
0197	001	Current Expense Fund	5768040	General Parks	\$120
0197	102	Rescue Unit One Fund	5088000	Unreserved Cash and Investments - Ending	\$12,976
0197	103	Street Fund	5088000	Unreserved Cash and Investments - Ending	\$466,879
0197	103	Street Fund	5423030	Roadway	\$15,275
0197	103	Street Fund	5423030	Roadway	\$226,160
0197	103	Street Fund	5426140	Sidewalks	\$2,617
0197	103	Street Fund	5426340	Street Lighting	\$94,429
0197	103	Street Fund	5426430	Traffic Control Devices	\$8,423
0197	103	Street Fund	5426430	Traffic Control Devices	\$4,729
0197	103	Street Fund	5426440	Traffic Control Devices	\$4,693
0197	103	Street Fund	5426630	Snow and Ice Control	\$11,093
0197	103	Street Fund	5426740	Street Cleaning	\$5,244
0197	103	Street Fund	5427030	Roadside	\$1,831
0197	103	Street Fund	5427040	Roadside	\$10
0197	103	Street Fund	5427040	Roadside	\$13
0197	103	Street Fund	5429010	Maintenance Administration and Overhead	\$186,872
0197	103	Street Fund	5429010	Maintenance Administration and Overhead	\$6,507
0197	103	Street Fund	5429010	Maintenance Administration and Overhead	\$5,068
0197	103	Street Fund	5429020	Maintenance Administration and Overhead	\$15,187
0197	103	Street Fund	5429020	Maintenance Administration and Overhead	\$25,007
0197	103	Street Fund	5429020	Maintenance Administration and Overhead	\$225

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	103	Street Fund	5429020	Maintenance Administration and Overhead	\$5,307
0197	103	Street Fund	5429020	Maintenance Administration and Overhead	\$63,101
0197	103	Street Fund	5429020	Maintenance Administration and Overhead	\$3,130
0197	103	Street Fund	5429020	Maintenance Administration and Overhead	\$930
0197	103	Street Fund	5429020	Maintenance Administration and Overhead	\$496
0197	103	Street Fund	5429020	Maintenance Administration and Overhead	\$1,000
0197	103	Street Fund	5429030	Maintenance Administration and Overhead	\$587
0197	103	Street Fund	5429030	Maintenance Administration and Overhead	\$421
0197	103	Street Fund	5429030	Maintenance Administration and Overhead	\$766
0197	103	Street Fund	5429030	Maintenance Administration and Overhead	\$6,595
0197	103	Street Fund	5429030	Maintenance Administration and Overhead	\$2,967
0197	103	Street Fund	5429040	Maintenance Administration and Overhead	\$1,232
0197	103	Street Fund	5429040	Maintenance Administration and Overhead	\$640
0197	103	Street Fund	5429040	Maintenance Administration and Overhead	\$6,435
0197	103	Street Fund	5429040	Maintenance Administration and Overhead	\$5,769

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	103	Street Fund	5429040	Maintenance Administration and Overhead	\$2,551
0197	103	Street Fund	5429040	Maintenance Administration and Overhead	\$221
0197	103	Street Fund	5429040	Maintenance Administration and Overhead	\$240
0197	103	Street Fund	5429040	Maintenance Administration and Overhead	\$357
0197	103	Street Fund	5433010	General Services	\$49,172
0197	103	Street Fund	5433020	General Services	\$3,707
0197	103	Street Fund	5433020	General Services	\$6,316
0197	103	Street Fund	5433020	General Services	\$154
0197	103	Street Fund	5433020	General Services	\$12,368
0197	103	Street Fund	5433020	General Services	\$408
0197	103	Street Fund	5433020	General Services	\$184
0197	103	Street Fund	5433020	General Services	\$103
0197	103	Street Fund	5433030	General Services	\$74
0197	103	Street Fund	5433040	General Services	\$1,733
0197	103	Street Fund	5433040	General Services	\$4,620
0197	103	Street Fund	5433040	General Services	\$468
0197	103	Street Fund	5433040	General Services	\$17
0197	103	Street Fund	5433040	General Services	\$871
0197	103	Street Fund	5433040	General Services	\$2,053
0197	103	Street Fund	5433040	General Services	\$32
0197	103	Street Fund	5433040	General Services	\$3,044
0197	103	Street Fund	5433040	General Services	\$15,016
0197	103	Street Fund	5433040	General Services	\$8,080
0197	103	Street Fund	5433040	General Services	\$726
0197	103	Street Fund	5433040	General Services	\$536
0197	103	Street Fund	5433040	General Services	\$1,208
0197	103	Street Fund	5435040	Facilities	\$2,000
0197	104	Transportation Benefit Dist.	5088000	Unreserved Cash and Investments - Ending	\$1,410,385

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	108	Drug Enforcement Fund	5088000	Unreserved Cash and Investments - Ending	\$10,861
0197	108	Drug Enforcement Fund	5212330	Police Operations	\$5
0197	108	Drug Enforcement Fund	5212330	Police Operations	\$6,302
0197	108	Drug Enforcement Fund	5212340	Police Operations	\$572
0197	108	Drug Enforcement Fund	5212340	Police Operations	\$1,344
0197	120	Ambulance / Ems Fund	5088000	Unreserved Cash and Investments - Ending	\$534,187
0197	120	Ambulance / Ems Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$4,189
0197	120	Ambulance / Ems Fund	5189040	Other Centralized Services	\$19,704
0197	120	Ambulance / Ems Fund	5221020	Administration	\$318
0197	120	Ambulance / Ems Fund	5221020	Administration	\$32,366
0197	120	Ambulance / Ems Fund	5227010	Ambulance Services	\$39,032
0197	120	Ambulance / Ems Fund	5227010	Ambulance Services	\$41,666
0197	120	Ambulance / Ems Fund	5227010	Ambulance Services	\$80,321
0197	120	Ambulance / Ems Fund	5227010	Ambulance Services	\$361,188
0197	120	Ambulance / Ems Fund	5227010	Ambulance Services	\$9,763
0197	120	Ambulance / Ems Fund	5227010	Ambulance Services	\$5,451
0197	120	Ambulance / Ems Fund	5227010	Ambulance Services	\$49,208
0197	120	Ambulance / Ems Fund	5227010	Ambulance Services	\$29,078
0197	120	Ambulance / Ems Fund	5227020	Ambulance Services	\$43,605
0197	120	Ambulance / Ems Fund	5227020	Ambulance Services	\$35,364
0197	120	Ambulance / Ems Fund	5227020	Ambulance Services	\$484
0197	120	Ambulance / Ems Fund	5227020	Ambulance Services	\$27,797
0197	120	Ambulance / Ems Fund	5227020	Ambulance Services	\$116,941
0197	120	Ambulance / Ems Fund	5227020	Ambulance Services	\$6,215
0197	120	Ambulance / Ems Fund	5227020	Ambulance Services	\$1,906
0197	120	Ambulance / Ems Fund	5227020	Ambulance Services	\$1,832
0197	120	Ambulance / Ems Fund	5227020	Ambulance Services	\$1,768
0197	120	Ambulance / Ems Fund	5227020	Ambulance Services	\$3,947
0197	120	Ambulance / Ems Fund	5227030	Ambulance Services	\$1,839
0197	120	Ambulance / Ems Fund	5227030	Ambulance Services	\$829
0197	120	Ambulance / Ems Fund	5227030	Ambulance Services	\$8,887

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	120	Ambulance / Ems Fund	5227030	Ambulance Services	\$216
0197	120	Ambulance / Ems Fund	5227030	Ambulance Services	\$1,664
0197	120	Ambulance / Ems Fund	5227030	Ambulance Services	\$8,929
0197	120	Ambulance / Ems Fund	5227030	Ambulance Services	\$810
0197	120	Ambulance / Ems Fund	5227040	Ambulance Services	\$8,931
0197	120	Ambulance / Ems Fund	5227040	Ambulance Services	\$2,859
0197	120	Ambulance / Ems Fund	5227040	Ambulance Services	\$118,157
0197	120	Ambulance / Ems Fund	5227040	Ambulance Services	\$1,306
0197	120	Ambulance / Ems Fund	5227040	Ambulance Services	\$1,540
0197	120	Ambulance / Ems Fund	5227040	Ambulance Services	\$493
0197	120	Ambulance / Ems Fund	5227040	Ambulance Services	\$4,879
0197	120	Ambulance / Ems Fund	5227040	Ambulance Services	\$212
0197	120	Ambulance / Ems Fund	5227040	Ambulance Services	\$424
0197	120	Ambulance / Ems Fund	5227040	Ambulance Services	\$5,077
0197	120	Ambulance / Ems Fund	5227040	Ambulance Services	\$804
0197	120	Ambulance / Ems Fund	5227040	Ambulance Services	\$604
0197	120	Ambulance / Ems Fund	5227040	Ambulance Services	\$743
0197	120	Ambulance / Ems Fund	5227040	Ambulance Services	\$1,200
0197	120	Ambulance / Ems Fund	5227040	Ambulance Services	\$2,052
0197	120	Ambulance / Ems Fund	5227040	Ambulance Services	\$333
0197	120	Ambulance / Ems Fund	5286040	Dispatch Services	\$3,635
0197	130	Lodging Tax Fund	5088000	Unreserved Cash and Investments - Ending	\$579,677
0197	130	Lodging Tax Fund	5733040	Commercial	\$94,929
0197	306	Municipal Cap Imprvment	5088000	Unreserved Cash and Investments - Ending	\$493,101
0197	400	Sewer M & O Fund	5088000	Unreserved Cash and Investments - Ending	\$2,432,151
0197	400	Sewer M & O Fund	5351040	Sewer/Reclaimed Water Utilities	\$29,033
0197	400	Sewer M & O Fund	5351040	Sewer/Reclaimed Water Utilities	\$9,029
0197	400	Sewer M & O Fund	5351040	Sewer/Reclaimed Water Utilities	\$4,680
0197	400	Sewer M & O Fund	5351040	Sewer/Reclaimed Water Utilities	\$16,234

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	400	Sewer M & O Fund	5351040	Sewer/Reclaimed Water Utilities	\$185
0197	400	Sewer M & O Fund	5351040	Sewer/Reclaimed Water Utilities	\$1,524
0197	400	Sewer M & O Fund	5351040	Sewer/Reclaimed Water Utilities	\$27,054
0197	400	Sewer M & O Fund	5351040	Sewer/Reclaimed Water Utilities	\$34,467
0197	400	Sewer M & O Fund	5351040	Sewer/Reclaimed Water Utilities	\$31,664
0197	400	Sewer M & O Fund	5351040	Sewer/Reclaimed Water Utilities	\$1,295
0197	400	Sewer M & O Fund	5351040	Sewer/Reclaimed Water Utilities	\$717
0197	400	Sewer M & O Fund	5357010	Sewer/Reclaimed Water Utilities	\$89,902
0197	400	Sewer M & O Fund	5357020	Sewer/Reclaimed Water Utilities	\$6,872
0197	400	Sewer M & O Fund	5357020	Sewer/Reclaimed Water Utilities	\$11,500
0197	400	Sewer M & O Fund	5357020	Sewer/Reclaimed Water Utilities	\$337
0197	400	Sewer M & O Fund	5357020	Sewer/Reclaimed Water Utilities	\$21,502
0197	400	Sewer M & O Fund	5357020	Sewer/Reclaimed Water Utilities	\$1,142
0197	400	Sewer M & O Fund	5357020	Sewer/Reclaimed Water Utilities	\$321
0197	400	Sewer M & O Fund	5357020	Sewer/Reclaimed Water Utilities	\$219
0197	400	Sewer M & O Fund	5358010	Sewer/Reclaimed Water Utilities	\$283,736
0197	400	Sewer M & O Fund	5358010	Sewer/Reclaimed Water Utilities	\$12,631
0197	400	Sewer M & O Fund	5358020	Sewer/Reclaimed Water Utilities	\$22,981
0197	400	Sewer M & O Fund	5358020	Sewer/Reclaimed Water Utilities	\$37,760
0197	400	Sewer M & O Fund	5358020	Sewer/Reclaimed Water Utilities	\$7,737
0197	400	Sewer M & O Fund	5358020	Sewer/Reclaimed Water Utilities	\$81,435

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	400	Sewer M & O Fund	5358020	Sewer/Reclaimed Water Utilities	\$4,880
0197	400	Sewer M & O Fund	5358020	Sewer/Reclaimed Water Utilities	\$1,144
0197	400	Sewer M & O Fund	5358020	Sewer/Reclaimed Water Utilities	\$760
0197	400	Sewer M & O Fund	5358020	Sewer/Reclaimed Water Utilities	\$1,266
0197	400	Sewer M & O Fund	5358030	Sewer/Reclaimed Water Utilities	\$574
0197	400	Sewer M & O Fund	5358030	Sewer/Reclaimed Water Utilities	\$265
0197	400	Sewer M & O Fund	5358030	Sewer/Reclaimed Water Utilities	\$140
0197	400	Sewer M & O Fund	5358030	Sewer/Reclaimed Water Utilities	\$259
0197	400	Sewer M & O Fund	5358030	Sewer/Reclaimed Water Utilities	\$671
0197	400	Sewer M & O Fund	5358030	Sewer/Reclaimed Water Utilities	\$45,845
0197	400	Sewer M & O Fund	5358030	Sewer/Reclaimed Water Utilities	\$5,636
0197	400	Sewer M & O Fund	5358030	Sewer/Reclaimed Water Utilities	\$4,212
0197	400	Sewer M & O Fund	5358040	Sewer/Reclaimed Water Utilities	\$448
0197	400	Sewer M & O Fund	5358040	Sewer/Reclaimed Water Utilities	\$1,780
0197	400	Sewer M & O Fund	5358040	Sewer/Reclaimed Water Utilities	\$7,352
0197	400	Sewer M & O Fund	5358040	Sewer/Reclaimed Water Utilities	\$644
0197	400	Sewer M & O Fund	5358040	Sewer/Reclaimed Water Utilities	\$4,521
0197	400	Sewer M & O Fund	5358040	Sewer/Reclaimed Water Utilities	\$1,120
0197	400	Sewer M & O Fund	5358040	Sewer/Reclaimed Water Utilities	\$4,000
0197	400	Sewer M & O Fund	5358040	Sewer/Reclaimed Water Utilities	\$149,987
0197	400	Sewer M & O Fund	5358040	Sewer/Reclaimed Water Utilities	\$1,750

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	400	Sewer M & O Fund	5358040	Sewer/Reclaimed Water Utilities	\$64,517
0197	400	Sewer M & O Fund	5358040	Sewer/Reclaimed Water Utilities	\$2,708
0197	400	Sewer M & O Fund	5358040	Sewer/Reclaimed Water Utilities	\$1,771
0197	400	Sewer M & O Fund	5358040	Sewer/Reclaimed Water Utilities	\$5,615
0197	400	Sewer M & O Fund	5358040	Sewer/Reclaimed Water Utilities	\$1,530
0197	400	Sewer M & O Fund	5358040	Sewer/Reclaimed Water Utilities	\$3,532
0197	400	Sewer M & O Fund	5358040	Sewer/Reclaimed Water Utilities	\$4,603
0197	400	Sewer M & O Fund	5358040	Sewer/Reclaimed Water Utilities	\$42,937
0197	400	Sewer M & O Fund	5358040	Sewer/Reclaimed Water Utilities	\$250
0197	400	Sewer M & O Fund	5358040	Sewer/Reclaimed Water Utilities	\$1,215
0197	409	Stormwater O & M	5088000	Unreserved Cash and Investments - Ending	\$39,862
0197	409	Stormwater O & M	5311010	Storm Drainage Utilities	\$15,263
0197	409	Stormwater O & M	5311020	Storm Drainage Utilities	\$1,192
0197	409	Stormwater O & M	5311020	Storm Drainage Utilities	\$1,938
0197	409	Stormwater O & M	5311020	Storm Drainage Utilities	\$76
0197	409	Stormwater O & M	5311020	Storm Drainage Utilities	\$3,743
0197	409	Stormwater O & M	5311020	Storm Drainage Utilities	\$298
0197	409	Stormwater O & M	5311020	Storm Drainage Utilities	\$53
0197	409	Stormwater O & M	5311020	Storm Drainage Utilities	\$47
0197	409	Stormwater O & M	5311030	Storm Drainage Utilities	\$424
0197	409	Stormwater O & M	5311030	Storm Drainage Utilities	\$265
0197	409	Stormwater O & M	5311040	Storm Drainage Utilities	\$4,927
0197	409	Stormwater O & M	5311040	Storm Drainage Utilities	\$783
0197	409	Stormwater O & M	5311040	Storm Drainage Utilities	\$2,709
0197	409	Stormwater O & M	5311040	Storm Drainage Utilities	\$168
0197	409	Stormwater O & M	5311040	Storm Drainage Utilities	\$3,908
0197	409	Stormwater O & M	5311040	Storm Drainage Utilities	\$5,461
0197	409	Stormwater O & M	5311040	Storm Drainage Utilities	\$2,000

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	\$7,028
0197	409	Stormwater O & M	5311040	Storm Drainage Utilities	\$775
0197	409	Stormwater O & M	5311040	Storm Drainage Utilities	\$359,245
0197	409	Stormwater O & M	5311040	Storm Drainage Utilities	\$1,295
0197	409	Stormwater O & M	5311040	Storm Drainage Utilities	\$727
0197	410	Sanitation O & M Fund	5088000	Unreserved Cash and Investments - Ending	\$308,084
0197	410	Sanitation O & M Fund	5371040	Solid Waste Utilities	\$2,788
0197	410	Sanitation O & M Fund	5371040	Solid Waste Utilities	\$2,604
0197	410	Sanitation O & M Fund	5371040	Solid Waste Utilities	\$1,306
0197	410	Sanitation O & M Fund	5371040	Solid Waste Utilities	\$21,045
0197	410	Sanitation O & M Fund	5371040	Solid Waste Utilities	\$6,806
0197	410	Sanitation O & M Fund	5371040	Solid Waste Utilities	\$28,504
0197	410	Sanitation O & M Fund	5371040	Solid Waste Utilities	\$1,295
0197	410	Sanitation O & M Fund	5371040	Solid Waste Utilities	\$717
0197	410	Sanitation O & M Fund	5377010	Solid Waste Utilities	\$89,453
0197	410	Sanitation O & M Fund	5377020	Solid Waste Utilities	\$6,839
0197	410	Sanitation O & M Fund	5377020	Solid Waste Utilities	\$11,443
0197	410	Sanitation O & M Fund	5377020	Solid Waste Utilities	\$335
0197	410	Sanitation O & M Fund	5377020	Solid Waste Utilities	\$21,420
0197	410	Sanitation O & M Fund	5377020	Solid Waste Utilities	\$1,138
0197	410	Sanitation O & M Fund	5377020	Solid Waste Utilities	\$320
0197	410	Sanitation O & M Fund	5377020	Solid Waste Utilities	\$218
0197	410	Sanitation O & M Fund	5378010	Solid Waste Utilities	\$320,316
0197	410	Sanitation O & M Fund	5378010	Solid Waste Utilities	\$3,984
0197	410	Sanitation O & M Fund	5378020	Solid Waste Utilities	\$25,253
0197	410	Sanitation O & M Fund	5378020	Solid Waste Utilities	\$40,557
0197	410	Sanitation O & M Fund	5378020	Solid Waste Utilities	\$8,583
0197	410	Sanitation O & M Fund	5378020	Solid Waste Utilities	\$96,018
0197	410	Sanitation O & M Fund	5378020	Solid Waste Utilities	\$5,534
0197	410	Sanitation O & M Fund	5378020	Solid Waste Utilities	\$1,480
0197	410	Sanitation O & M Fund	5378020	Solid Waste Utilities	\$875
0197	410	Sanitation O & M Fund	5378020	Solid Waste Utilities	\$1,250
0197	410	Sanitation O & M Fund	5378030	Solid Waste Utilities	\$584

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	410	Sanitation O & M Fund	5378030	Solid Waste Utilities	\$294
0197	410	Sanitation O & M Fund	5378030	Solid Waste Utilities	\$4,047
0197	410	Sanitation O & M Fund	5378030	Solid Waste Utilities	\$439
0197	410	Sanitation O & M Fund	5378030	Solid Waste Utilities	\$997
0197	410	Sanitation O & M Fund	5378030	Solid Waste Utilities	\$31,872
0197	410	Sanitation O & M Fund	5378030	Solid Waste Utilities	\$837
0197	410	Sanitation O & M Fund	5378030	Solid Waste Utilities	\$30,639
0197	410	Sanitation O & M Fund	5378040	Solid Waste Utilities	\$356
0197	410	Sanitation O & M Fund	5378040	Solid Waste Utilities	\$491
0197	410	Sanitation O & M Fund	5378040	Solid Waste Utilities	\$3,908
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	\$236,823
0197	410	Sanitation O & M Fund	5378040	Solid Waste Utilities	\$47,386
0197	410	Sanitation O & M Fund	5378040	Solid Waste Utilities	\$44,358
0197	410	Sanitation O & M Fund	5378040	Solid Waste Utilities	\$3,617
0197	410	Sanitation O & M Fund	5378040	Solid Waste Utilities	\$834
0197	001	Current Expense Fund	3951000	Proceeds from Sales of Capital Assets	\$500
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	3860100	Court Remittances	\$1,885
0197	001	Current Expense Fund	3861040	Court Remittances	\$1,259
0197	001	Current Expense Fund	3862002	Court Remittances	\$3
0197	001	Current Expense Fund	3868300	Court Remittances	\$1,168
0197	001	Current Expense Fund	3868331	Court Remittances	\$2,442
0197	001	Current Expense Fund	3868332	Court Remittances	\$660
0197	001	Current Expense Fund	3868800	Court Remittances	\$355
0197	001	Current Expense Fund	3868909	Court Remittances	\$1,143
0197	001	Current Expense Fund	3868914	Court Remittances	\$915
0197	001	Current Expense Fund	3868915	Court Remittances	\$201
0197	001	Current Expense Fund	3869100	Court Remittances	\$18,259
0197	001	Current Expense Fund	3869200	Court Remittances	\$10,605
0197	001	Current Expense Fund	3869601	Court Remittances	\$30
0197	001	Current Expense Fund	3869700	Court Remittances	\$5,511

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	001	Current Expense Fund	3869900	Court Remittances	\$295
0197	103	Street Fund	3951000	Proceeds from Sales of Capital Assets	\$15,550
0197	103	Street Fund	3974200	Transfers-In	\$268,000
0197	400	Sewer M & O Fund	3951000	Proceeds from Sales of Capital Assets	\$750
0197	410	Sanitation O & M Fund	3951000	Proceeds from Sales of Capital Assets	\$1,000
0197	410	Sanitation O & M Fund	3893000	Custodial Type Collections	\$42,721
0197	001	Current Expense Fund	5947660	Capital Expenditures/Expenses - Park Facilities	\$38,650
0197	001	Current Expense Fund	5942160	Capital Expenditures/Expenses - Law Enforcement Services	\$43,243
0197	001	Current Expense Fund	5942160	Capital Expenditures/Expenses - Law Enforcement Services	\$1,466
0197	001	Current Expense Fund	5942260	Capital Expenditures/Expenses - Fire Suppression and EMS Services	\$5,731
0197	001	Current Expense Fund	5945860	Capital Expenditures/Expenses - Community Planning and Economic Development	\$750
0197	001	Current Expense Fund	5947660	Capital Expenditures/Expenses - Park Facilities	\$500
0197	001	Current Expense Fund	5947660	Capital Expenditures/Expenses - Park Facilities	\$11,129
0197	001	Current Expense Fund	5911870	Debt Repayment - Centralized/General Services	\$55,000
0197	001	Current Expense Fund	5921880	Interest and Other Debt Service Cost - Centralized/General Services	\$40,394
0197	001	Current Expense Fund	5860000	Court Remittances	\$1,259
0197	001	Current Expense Fund	5860100	Court Remittances	\$1,885

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	001	Current Expense Fund	5862000	Court Remittances	\$3
0197	001	Current Expense Fund	5868200	Court Remittances	\$137
0197	001	Current Expense Fund	5868300	Court Remittances	\$1,031
0197	001	Current Expense Fund	5868300	Court Remittances	\$2,442
0197	001	Current Expense Fund	5868300	Court Remittances	\$660
0197	001	Current Expense Fund	5868800	Court Remittances	\$355
0197	001	Current Expense Fund	5868900	Court Remittances	\$915
0197	001	Current Expense Fund	5868900	Court Remittances	\$201
0197	001	Current Expense Fund	5868900	Court Remittances	\$1,143
0197	001	Current Expense Fund	5869100	Court Remittances	\$18,259
0197	001	Current Expense Fund	5869200	Court Remittances	\$10,605
0197	001	Current Expense Fund	5869600	Court Remittances	\$30
0197	001	Current Expense Fund	5869700	Court Remittances	\$5,511
0197	001	Current Expense Fund	5869900	Court Remittances	\$295
0197	103	Street Fund	5944260	Capital Expenditures/Expenses - Roads/Streets Ordinary Maintenance	\$6,311
0197	103	Street Fund	5951040	Capital Expenditures/Expenses - Engineering	\$21,828
0197	104	Transportation Benefit Dist.	5974200	Transfers-Out	\$268,000
0197	120	Ambulance / Ems Fund	5942260	Capital Expenditures/Expenses - Fire Suppression and EMS Services	\$139,199
0197	120	Ambulance / Ems Fund	5971100	Transfers-Out	\$1,500
0197	120	Ambulance / Ems Fund	5971400	Transfers-Out	\$7,910
0197	400	Sewer M & O Fund	5943560	Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities	\$39,470
0197	400	Sewer M & O Fund	5913570	Debt Repayment - Sewer/Reclaimed Water Utilities	\$55,000
0197	400	Sewer M & O Fund	5913570	Debt Repayment - Sewer/Reclaimed Water Utilities	\$75,000

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	\$77,138
0197	400	Sewer M & O Fund	5923580	Interest and Other Debt Service Cost - Sewer/Reclaimed Water Utilities	\$135,404
0197	400	Sewer M & O Fund	5923580	Interest and Other Debt Service Cost - Sewer/Reclaimed Water Utilities	\$1,200
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	\$20,110
0197	400	Sewer M & O Fund	5913570	Debt Repayment - Sewer/Reclaimed Water Utilities	\$31,196
0197	400	Sewer M & O Fund	5923580	Interest and Other Debt Service Cost - Sewer/Reclaimed Water Utilities	\$12,813
0197	409	Stormwater O & M	5943160	Capital Expenditures/Expenses - Storm Drainage Utilities	\$1,825
0197	409	Stormwater O & M	5943160	Capital Expenditures/Expenses - Storm Drainage Utilities	\$7,545
0197	410	Sanitation O & M Fund	5913770	Debt Repayment - Solid Waste Utilities	\$31,696
0197	410	Sanitation O & M Fund	5923780	Interest and Other Debt Service Cost - Solid Waste Utilities	\$4,210
0197	410	Sanitation O & M Fund	5893000	Custodial Type Remittances	\$42,462

CITY OF CLARKSTON
SCHEDULE SUMMARY OF BANK RECONCILIATION
 For the Fiscal Year ended December 31, 2019

Bank & Investment Account name (1)	FROM BANK STATEMENTS					Ending Bank Balance (7)
	Beginning Bank Balance (2)	Deposits		Withdrawals		
		Receipts (3)	Inter-bank transfers In (4)	Disbursements (5)	Inter-bank transfers out (6)	
<i>Twin River Bank Checking</i>	\$ 415,357	\$ 9,849,899	\$ 154,636	\$ 9,771,794		\$ 648,097
<i>Twin River Bank CD</i>	\$ 251,710	\$ 507,956		\$ 505,689		\$ 253,978
<i>US Bank Ambulance</i>	\$ 25,756	\$ 2,008,472		\$ 1,818,784	\$ 155,000	\$ 60,444
<i>US Bank Safekeeping</i>	\$ 4,784,023	\$ 1,818,770		\$ 1,820,000		\$ 4,782,792
<i>LGIP</i>	\$ 3,062,158	\$ 6,492,608		\$ 5,146,304		\$ 4,408,462
<i>Petty Cash</i>	\$ 375					\$ 375
Bank Totals	\$ 8,539,379	\$ 20,677,705	\$ 154,636	\$ 19,062,571	\$ 155,000	\$ 10,154,149

RECONCILING ITEMS						
Beginning Deposits in Transit (8)	\$ 114,529	\$ (114,529)				
Year-end Deposits in Transit (9)		\$ 6,008				\$ 6,008
Beginning Outstanding & Open Period Items (10)	\$ (568,575)			\$ (568,575)		
Year-end Outstanding & Open Period Items (11)				\$ 725,607		\$ (725,607)
NSF Checks (12)		\$ (2,654)		\$ (2,654)		
Cancellation of unredeemed checks/warrants (13)		\$ -				
Interfund transactions (14)		\$ 309,410		\$ 309,410		
Netted Transactions (15)		\$ (9,351,948)		\$ (9,351,948)		
Authorized balance of revolving, petty cash and change funds (16)	\$ 375					\$ 375
Other Reconciling Items, net (17)	\$ -	\$ -		\$ -		\$ -
Reconciling Items Totals	\$ (453,672)	\$ (9,153,712)		\$ (8,888,160)		\$ (719,224)

FROM GENERAL LEDGER					
	Beginning Cash & Investment Balance (19)	Revenues & Other Increases (20)			Ending Cash & Investment Balance (22)
			Expenditures & Other Decreases (21)		
General Ledger Totals (18)	\$ 8,085,071	\$ 11,526,647	\$ 10,177,064		\$ 9,434,653
Unreconciled Variance (23)	\$ 636	\$ (2,654)	\$ (2,654)		\$ 272

**City of Clarkston
Schedule of Liabilities
For the Year Ended December 31, 2019**

ID. No.	Description	Due Date	Beginning Balance	Additions	Reductions	Ending Balance
General Obligation Debt/Liabilities						
251.11	GO Bond, City Hall	12/1/2030	875,000	-	55,000	820,000
263.96	LOCAL #0197-5-1	6/1/2021	100,048	-	31,696	68,352
263.87	PWTF Loan PC 12-951-035	6/1/2041	8,044,146	-	349,746	7,694,400
Total General Obligation Debt/Liabilities:			9,019,194	-	436,442	8,582,752
Revenue and Other (non G.O.) Debt/Liabilities						
263.82	SRF Loan #L1200009	6/30/2032	497,891	-	31,196	466,695
252.11	SEWER REVENUE BOND 2011	12/1/2041	1,860,000	-	55,000	1,805,000
252.11	SEWER REVENUE BOND 2013	12/1/2043	3,055,000	-	75,000	2,980,000
259.12	Compensated Absences		497,434	376,359	389,724	484,069
264.30	Pension Liability		714,954	-	114,174	600,780
264.40	LEOFF 1		-	5,844,896	-	5,844,896
Total Revenue and Other (non G.O.) Debt/Liabilities:			6,625,279	6,221,255	665,094	12,181,440
Total Liabilities:			15,644,473	6,221,255	1,101,536	20,764,192

City of Clarkston
SCHEDULE OF STATE FINANCIAL ASSISTANCE (unaudited)
For Fiscal Year ended December 31, 2019

Grantor	Program Title	Identificaton Number	Amount
State Grant from Secretary of State			
	Organize the File Room	G-6208	5,850
			Sub-total: 5,850
State Grant from Department of Commerce			
	Growth Mgmt Act - Update	18-63210-047	4,500
			Sub-total: 4,500
State Grant from Department of Health			
	Pre-Hospital	n/a	1,266
			Sub-total: 1,266
			Grand total: 11,616

City of Clarkston
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2019

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	F18-31103-003	15,000	-	15,000	-	1,2,7
OFFICE OF JUSTICE PROGRAMS, JUSTICE, DEPARTMENT OF	Bulletproof Vest Partnership Program	16.607	2017 Fiscal Year	-	639	639	-	1,2,7
OFFICE OF JUSTICE PROGRAMS, JUSTICE, DEPARTMENT OF	Bulletproof Vest Partnership Program	16.607	2018 Fiscal Year	-	1,183	1,183	-	1,2,7
Total CFDA 16.607:				-	1,822	1,822	-	
OFFICE OF JUSTICE PROGRAMS, JUSTICE, DEPARTMENT OF (via Whitman County)	Edward Byrne Memorial Justice Assistance Grant Program	16.738	F18-31440-34	1,684	-	1,684	-	1,2,7
Highway Safety Cluster								
NATIONAL HIGHWAY TRAFFIC SAFETY ADMINISTRATION, TRANSPORTATION, DEPARTMENT OF (via WASPC)	State and Community Highway Safety	20.600	n/a	1,000	-	1,000	-	1,2,7
NATIONAL HIGHWAY TRAFFIC SAFETY ADMINISTRATION, TRANSPORTATION, DEPARTMENT OF (via WA Traffic Safety Commission)	State and Community Highway Safety	20.600	n/a	1,467	-	1,467	-	1,2,7
Total Highway Safety Cluster:				2,467	-	2,467	-	
Total Federal Awards Expended:				19,151	1,822	20,973	-	

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, 2019**Note 1 – Basis of Accounting

This Schedule is prepared on the same basis of accounting as the City's financial statements. The City of Clarkton 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

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. The amount expended includes \$ -0- claimed as an indirect cost recovery using an approved indirect cost rate of 10 percent

**Labor Relations Consultant
For the Year Ended December 31, 2019**

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: \$36,428.29
Terms and conditions, as applicable, including: Rates (e.g., hourly, etc.) \$9,600 annually, plus \$100 per hour for Arbitration, Mediation, ULP's, etc and Travel Expenses Maximum compensation allowed: N/A Duration of services: January 1, 2019 through December 31, 2019 Services provided: Labor Negotiations and Contract Administration

City of Clarkston

**Local Government Risk Assumption
For the Year Ended December 31, 2019**

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?
 - 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?
 - a. ~~Self-insure some or all benefits~~
 - b. Belong to a public entity risk pool**
 - c. ~~All benefits provided by health insurance company or HMO~~
 - d. ~~Not applicable—no such benefits offered~~

6. How do you insure unemployment compensation benefits, if any?
 - a. Self-insured (“Reimbursable”)**
 - b. ~~Belong to a public entity risk pool~~
 - c. ~~Pay taxes to the Department of Employment Security (“Taxable”)~~
 - d. ~~Not applicable—no employees~~

7. How do you insure workers compensation benefits, if any?
 - a. ~~Self-insured (“Reimbursable”)~~
 - b. ~~Belong to a public entity risk pool~~
 - c. Pay premiums to the Department of Labor and Industries**
 - d. ~~Not applicable—no employees~~

If the local government DID NOT answer (a) to any of the above questions, then there is no need to complete the rest of this schedule.

If the local government answered (a) to any of the above questions, then answer the rest of the form in relation to the government’s self-insured risks and copy the table below as needed. Please use a separate column for each peril/risk.

	<u>Self-insurance program title or type of risk or peril covered by formal self-insurance:</u>				
	<i>Program/Risk 1</i>	<i>Program/Risk 2</i>	<i>Program/Risk 3</i>	<i>Program/Risk 4</i>	<i>Program/Risk 5</i>
Self-Insurance as a <i>formal</i> program?	<u>Unemployment</u>				
If yes, do other governments participate?	<u>No</u>				
If yes, please list participating governments.					
Self-Insure as part of a joint program?	<u>No</u>				
Does a Third-Party Administer manage claims?	<u>No</u>				
If no, does somebody reconcile claims payments to the information in the claims management software?	<u>Yes</u>				
Has program had a claims audit in last three years?	<u>No</u>				
Are program resources sufficient to cover expenses?	<u>Not Applicable</u>				
Does an actuary estimate program liability?	<u>No</u>				
Number of claims paid during the period?	<u>5</u>				
Total amount of paid claims during the period?	<u>\$22,725.43</u>				
Total amount of recoveries during the period?	<u>3</u>				