

ANNUAL REPORT CERTIFICATION

City of Selah
(Official Name of Government)

0844
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 | 115 W Naches |
| | Selah, WA 98942 |
| Official Website Address | https://selahwa.gov |
| Official E-mail Address | Dale.Novobielski@selahwa.gov |
| Official Phone Number | (509)698 7334 |

AUDIT CONTACT or PREPARER INFORMATION and CERTIFICATION:

| | |
|--|----------------------------------|
| Audit Contact or Preparer Name and Title | Dale Novobielski Clerk/Treasurer |
| Contact Phone Number | (509)698 7334 |
| Contact E-mail Address | Dale.Novobielski@selahwa.gov |

I certify 29th 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

Dale Novobielski (Dale.Novobielski@selahwa.gov)

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

| | | Total for All Funds (Memo Only) | 001 General Fund | 103 Fire Control | 110 City Street |
|---|----------------------------------|--|-----------------------------|-------------------------|------------------------|
| Beginning Cash and Investments | | | | | |
| 30810 | Reserved | 3,178,363 | 786,147 | 650,394 | 93,090 |
| 30880 | Unreserved | 5,446,805 | 312,477 | 1,307 | - |
| 388 / 588 | Prior Period Adjustments, Net | - | - | - | - |
| Revenues | | | | | |
| 310 | Taxes | 6,110,531 | 4,569,298 | 701,509 | 279,131 |
| 320 | Licenses and Permits | 249,064 | 249,064 | - | - |
| 330 | Intergovernmental Revenues | 581,852 | 192,896 | 9,014 | 157,996 |
| 340 | Charges for Goods and Services | 6,548,654 | 210,476 | 962,398 | 11,000 |
| 350 | Fines and Penalties | 68,787 | 67,810 | - | - |
| 360 | Miscellaneous Revenues | 389,893 | 171,237 | 19,453 | 678 |
| Total Revenues: | | <u>13,948,780</u> | <u>5,460,780</u> | <u>1,692,374</u> | <u>448,805</u> |
| Expenditures | | | | | |
| 510 | General Government | 776,636 | 776,636 | - | - |
| 520 | Public Safety | 3,651,054 | 2,321,278 | 1,329,776 | - |
| 530 | Utilities | 4,045,109 | - | - | - |
| 540 | Transportation | 915,964 | - | - | 423,765 |
| 550 | Natural and Economic Environment | 400,490 | 400,490 | - | - |
| 560 | Social Services | 2,460 | 2,460 | - | - |
| 570 | Culture and Recreation | 998,271 | 820,494 | - | - |
| Total Expenditures: | | <u>10,789,984</u> | <u>4,321,358</u> | <u>1,329,776</u> | <u>423,765</u> |
| Excess (Deficiency) Revenues over Expenditures: | | <u>3,158,797</u> | <u>1,139,423</u> | <u>362,598</u> | <u>25,040</u> |
| Other Increases in Fund Resources | | | | | |
| 391-393, 596 | Debt Proceeds | - | - | - | - |
| 397 | Transfers-In | 405,822 | 84,149 | - | 94,533 |
| 385 | Special or Extraordinary Items | - | - | - | - |
| 386 / 389 | Custodial Activities | 178,323 | 117,925 | - | - |
| 381, 395, 398 | Other Resources | 735,556 | - | - | - |
| Total Other Increases in Fund Resources: | | <u>1,319,701</u> | <u>202,074</u> | <u>-</u> | <u>94,533</u> |
| Other Decreases in Fund Resources | | | | | |
| 594-595 | Capital Expenditures | 1,612,741 | 388,359 | 156,693 | 26,847 |
| 591-593, 599 | Debt Service | 1,210,669 | 455,630 | - | - |
| 597 | Transfers-Out | 405,822 | 14,796 | - | 25,000 |
| 585 | Special or Extraordinary Items | - | - | - | - |
| 586 / 589 | Custodial Activities | 178,875 | 119,404 | 71 | - |
| 581 | Other Uses | - | - | - | - |
| Total Other Decreases in Fund Resources: | | <u>3,408,107</u> | <u>978,190</u> | <u>156,764</u> | <u>51,847</u> |
| Increase (Decrease) in Cash and Investments: | | <u>1,070,391</u> | <u>363,307</u> | <u>205,834</u> | <u>67,726</u> |
| Ending Cash and Investments | | | | | |
| 5081000 | Reserved | 3,497,937 | 1,079,958 | 848,382 | 160,816 |
| 5088000 | Unreserved | 6,197,620 | 381,972 | 9,153 | - |
| Total Ending Cash and Investments | | <u>9,695,558</u> | <u>1,461,930</u> | <u>857,535</u> | <u>160,816</u> |

The accompanying notes are an integral part of this statement.

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

| | | 111 Street Improvement | 113 Paths & Trails | 115 Local Access Street Improv. | 119 Transit |
|---|----------------------------------|-------------------------------|-------------------------------|--|--------------------|
| Beginning Cash and Investments | | | | | |
| 30810 | Reserved | 42,148 | 8,812 | 227,245 | 312,467 |
| 30880 | Unreserved | - | - | - | - |
| 388 / 588 | Prior Period Adjustments, Net | - | - | - | - |
| Revenues | | | | | |
| 310 | Taxes | - | - | - | 446,562 |
| 320 | Licenses and Permits | - | - | - | - |
| 330 | Intergovernmental Revenues | 186,945 | 702 | - | - |
| 340 | Charges for Goods and Services | - | - | 35 | 130 |
| 350 | Fines and Penalties | - | - | - | - |
| 360 | Miscellaneous Revenues | 155 | 81 | 2,398 | 3,296 |
| Total Revenues: | | <u>187,099</u> | <u>782</u> | <u>2,433</u> | <u>449,988</u> |
| Expenditures | | | | | |
| 510 | General Government | - | - | - | - |
| 520 | Public Safety | - | - | - | - |
| 530 | Utilities | - | - | - | - |
| 540 | Transportation | - | - | - | 492,199 |
| 550 | Natural and Economic Environment | - | - | - | - |
| 560 | Social Services | - | - | - | - |
| 570 | Culture and Recreation | - | - | - | - |
| Total Expenditures: | | <u>-</u> | <u>-</u> | <u>-</u> | <u>492,199</u> |
| Excess (Deficiency) Revenues over Expenditures: | | <u>187,099</u> | <u>783</u> | <u>2,433</u> | <u>(42,211)</u> |
| Other Increases in Fund Resources | | | | | |
| 391-393, 596 | Debt Proceeds | - | - | - | - |
| 397 | Transfers-In | 80,985 | - | 45,000 | - |
| 385 | Special or Extraordinary Items | - | - | - | - |
| 386 / 389 | Custodial Activities | 59,400 | - | - | - |
| 381, 395, 398 | Other Resources | - | - | - | - |
| Total Other Increases in Fund Resources: | | <u>140,385</u> | <u>-</u> | <u>45,000</u> | <u>-</u> |
| Other Decreases in Fund Resources | | | | | |
| 594-595 | Capital Expenditures | 460,056 | - | - | - |
| 591-593, 599 | Debt Service | - | - | - | - |
| 597 | Transfers-Out | - | 8,000 | 33,126 | 47,859 |
| 585 | Special or Extraordinary Items | - | - | - | - |
| 586 / 589 | Custodial Activities | 59,400 | - | - | - |
| 581 | Other Uses | - | - | - | - |
| Total Other Decreases in Fund Resources: | | <u>519,456</u> | <u>8,000</u> | <u>33,126</u> | <u>47,859</u> |
| Increase (Decrease) in Cash and Investments: | | (191,972) | (7,217) | 14,307 | (90,070) |
| Ending Cash and Investments | | | | | |
| 5081000 | Reserved | (149,824) | 1,594 | 241,552 | 222,398 |
| 5088000 | Unreserved | - | - | - | - |
| Total Ending Cash and Investments | | (149,824) | 1,594 | 241,552 | 222,398 |

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

| | | 171 Public Works Equipment | 180 Drugs & Alcohol Community | 181 Crime Prevention Accum. Res. | 190 SPRSA Pool |
|---|----------------------------------|-----------------------------------|--|---|-----------------------|
| Beginning Cash and Investments | | | | | |
| 30810 | Reserved | 466,105 | 11,285 | 3,988 | (9,923) |
| 30880 | Unreserved | - | - | - | - |
| 388 / 588 | Prior Period Adjustments, Net | - | - | - | - |
| Revenues | | | | | |
| 310 | Taxes | - | - | - | - |
| 320 | Licenses and Permits | - | - | - | - |
| 330 | Intergovernmental Revenues | - | - | - | - |
| 340 | Charges for Goods and Services | - | - | - | 154,655 |
| 350 | Fines and Penalties | - | 383 | 567 | - |
| 360 | Miscellaneous Revenues | 4,631 | 86 | 14 | 4,741 |
| Total Revenues: | | <u>4,631</u> | <u>469</u> | <u>581</u> | <u>159,396</u> |
| Expenditures | | | | | |
| 510 | General Government | - | - | - | - |
| 520 | Public Safety | - | - | - | - |
| 530 | Utilities | - | - | - | - |
| 540 | Transportation | - | - | - | - |
| 550 | Natural and Economic Environment | - | - | - | - |
| 560 | Social Services | - | - | - | - |
| 570 | Culture and Recreation | - | - | - | 177,777 |
| Total Expenditures: | | <u>-</u> | <u>-</u> | <u>-</u> | <u>177,777</u> |
| Excess (Deficiency) Revenues over Expenditures: | | <u>4,631</u> | <u>469</u> | <u>581</u> | <u>(18,381)</u> |
| Other Increases in Fund Resources | | | | | |
| 391-393, 596 | Debt Proceeds | - | - | - | - |
| 397 | Transfers-In | 60,000 | - | - | - |
| 385 | Special or Extraordinary Items | - | - | - | - |
| 386 / 389 | Custodial Activities | - | - | - | 99 |
| 381, 395, 398 | Other Resources | - | - | - | - |
| Total Other Increases in Fund Resources: | | <u>60,000</u> | <u>-</u> | <u>-</u> | <u>99</u> |
| Other Decreases in Fund Resources | | | | | |
| 594-595 | Capital Expenditures | - | - | - | - |
| 591-593, 599 | Debt Service | - | - | - | - |
| 597 | Transfers-Out | 59,503 | 6,113 | - | - |
| 585 | Special or Extraordinary Items | - | - | - | - |
| 586 / 589 | Custodial Activities | - | - | - | - |
| 581 | Other Uses | - | - | - | - |
| Total Other Decreases in Fund Resources: | | <u>59,503</u> | <u>6,113</u> | <u>-</u> | <u>-</u> |
| Increase (Decrease) in Cash and Investments: | | 5,128 | (5,644) | 581 | (18,282) |
| Ending Cash and Investments | | | | | |
| 5081000 | Reserved | 471,233 | 5,641 | 4,569 | (28,206) |
| 5088000 | Unreserved | - | - | - | - |
| Total Ending Cash and Investments | | 471,233 | 5,641 | 4,569 | (28,206) |

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

| | | 202 Goodlander LID | 220 LI Guaranty | 301 Capital Improvement | 308 Civic Center Capital Project |
|---|----------------------------------|-------------------------------|------------------------|------------------------------------|---|
| Beginning Cash and Investments | | | | | |
| 30810 | Reserved | - | 46,986 | - | - |
| 30880 | Unreserved | 18,894 | - | 256,169 | 1,256 |
| 388 / 588 | Prior Period Adjustments, Net | - | - | - | - |
| Revenues | | | | | |
| 310 | Taxes | - | - | 114,031 | - |
| 320 | Licenses and Permits | - | - | - | - |
| 330 | Intergovernmental Revenues | - | - | - | - |
| 340 | Charges for Goods and Services | - | - | - | - |
| 350 | Fines and Penalties | 26 | - | - | - |
| 360 | Miscellaneous Revenues | 680 | 889 | 1,788 | 56 |
| Total Revenues: | | 706 | 889 | 115,819 | 56 |
| Expenditures | | | | | |
| 510 | General Government | - | - | - | - |
| 520 | Public Safety | - | - | - | - |
| 530 | Utilities | - | - | - | - |
| 540 | Transportation | - | - | - | - |
| 550 | Natural and Economic Environment | - | - | - | - |
| 560 | Social Services | - | - | - | - |
| 570 | Culture and Recreation | - | - | - | - |
| Total Expenditures: | | - | - | - | - |
| Excess (Deficiency) Revenues over Expenditures: | | 706 | 889 | 115,819 | 56 |
| Other Increases in Fund Resources | | | | | |
| 391-393, 596 | Debt Proceeds | - | - | - | - |
| 397 | Transfers-In | - | - | - | 10,000 |
| 385 | Special or Extraordinary Items | - | - | - | - |
| 386 / 389 | Custodial Activities | - | - | - | - |
| 381, 395, 398 | Other Resources | - | - | - | - |
| Total Other Increases in Fund Resources: | | - | - | - | 10,000 |
| Other Decreases in Fund Resources | | | | | |
| 594-595 | Capital Expenditures | - | - | - | - |
| 591-593, 599 | Debt Service | - | - | - | - |
| 597 | Transfers-Out | - | - | - | - |
| 585 | Special or Extraordinary Items | - | - | - | - |
| 586 / 589 | Custodial Activities | - | - | - | - |
| 581 | Other Uses | - | - | - | - |
| Total Other Decreases in Fund Resources: | | - | - | - | - |
| Increase (Decrease) in Cash and Investments: | | 706 | 889 | 115,819 | 10,056 |
| Ending Cash and Investments | | | | | |
| 5081000 | Reserved | - | 47,875 | - | - |
| 5088000 | Unreserved | 19,600 | - | 371,988 | 11,311 |
| Total Ending Cash and Investments | | 19,600 | 47,875 | 371,988 | 11,311 |

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

| | | 310 CE Building/Proper- ty Reserve | 411 Water | 415 Sewer | 420 Solid Waste |
|---|----------------------------------|---|------------------|------------------|------------------------|
| Beginning Cash and Investments | | | | | |
| 30810 | Reserved | - | 539,620 | - | - |
| 30880 | Unreserved | 648,596 | 2,137,694 | 1,676,657 | 393,756 |
| 388 / 588 | Prior Period Adjustments, Net | - | - | - | - |
| Revenues | | | | | |
| 310 | Taxes | - | - | - | - |
| 320 | Licenses and Permits | - | - | - | - |
| 330 | Intergovernmental Revenues | - | - | 34,300 | - |
| 340 | Charges for Goods and Services | - | 2,013,716 | 2,243,637 | 952,607 |
| 350 | Fines and Penalties | - | - | - | - |
| 360 | Miscellaneous Revenues | 11,000 | 79,725 | 83,618 | 5,368 |
| Total Revenues: | | 11,000 | 2,093,441 | 2,361,554 | 957,976 |
| Expenditures | | | | | |
| 510 | General Government | - | - | - | - |
| 520 | Public Safety | - | - | - | - |
| 530 | Utilities | - | 1,254,514 | 1,828,664 | 961,932 |
| 540 | Transportation | - | - | - | - |
| 550 | Natural and Economic Environment | - | - | - | - |
| 560 | Social Services | - | - | - | - |
| 570 | Culture and Recreation | - | - | - | - |
| Total Expenditures: | | - | 1,254,514 | 1,828,664 | 961,932 |
| Excess (Deficiency) Revenues over Expenditures: | | 11,000 | 838,927 | 532,891 | (3,957) |
| Other Increases in Fund Resources | | | | | |
| 391-393, 596 | Debt Proceeds | - | - | - | - |
| 397 | Transfers-In | - | 15,274 | 14,985 | 896 |
| 385 | Special or Extraordinary Items | - | - | - | - |
| 386 / 389 | Custodial Activities | - | 900 | - | - |
| 381, 395, 398 | Other Resources | 367,662 | 367,894 | - | - |
| Total Other Increases in Fund Resources: | | 367,662 | 384,068 | 14,985 | 896 |
| Other Decreases in Fund Resources | | | | | |
| 594-595 | Capital Expenditures | - | 522,642 | 57,844 | 299 |
| 591-593, 599 | Debt Service | - | 477,161 | 277,877 | - |
| 597 | Transfers-Out | - | 50,000 | 60,000 | 101,425 |
| 585 | Special or Extraordinary Items | - | - | - | - |
| 586 / 589 | Custodial Activities | - | - | - | - |
| 581 | Other Uses | - | - | - | - |
| Total Other Decreases in Fund Resources: | | - | 1,049,803 | 395,721 | 101,724 |
| Increase (Decrease) in Cash and Investments: | | 378,662 | 173,192 | 152,155 | (104,785) |
| Ending Cash and Investments | | | | | |
| 5081000 | Reserved | - | 591,950 | - | - |
| 5088000 | Unreserved | 1,027,258 | 2,258,556 | 1,828,811 | 288,972 |
| Total Ending Cash and Investments | | 1,027,258 | 2,850,506 | 1,828,811 | 288,972 |

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

| Agency | | |
|---------------|--|---------|
| 308 | Beginning Cash and Investments | 6,009 |
| 388 & 588 | Prior Period Adjustment, Net | - |
| 310-390 | Additions | 178,276 |
| 510-590 | Deductions | 173,838 |
| | Net Increase (Decrease) in Cash and Investments: | 4,438 |
| 508 | Ending Cash and Investments | 10,447 |

The accompanying notes are an integral part of this statement.

CITY OF SELAH
NOTES TO FINANCIAL STATEMENTS
2018

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CITY OF SELAH
NOTES TO FINANCIAL STATEMENTS
2018

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The City of Selah was incorporated on March 17, 1919 and operates under the laws of the state of Washington applicable to a non-charter code city. The city is a general purpose government and provides Public Safety, Solid Waste Disposal, Fire Prevention, Street Maintenance & Improvement, Parks & Recreation, Municipal Court and General Administration 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 (Current Expense)

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

Special Revenue Funds

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

Debt Service Funds

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

Capital Projects Funds

These funds account for financial resources which are restricted, committed, or assigned for the acquisition

or construction of capital facilities or other capital assets.

PROPRIETARY FUND TYPES:

Enterprise Funds

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

FIDUCIARY FUND TYPES:

Custodial 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 long-lived assets of the city and are recorded as expenditures when purchased.

e. **Compensated Absences**

Vacation leave may be accumulated up to 30 days and is payable upon separation or retirement.

Sick leave may be accumulated indefinitely. Sick leave accrued after January 1, 2000 will be accounted for such that employees may, upon retirement (which shall be defined as immediately receiving PERS or LEOFF payments), exercise an option to convert any of this unused sick leave at a rate equal to one (1) full day of the employee's monetary compensation for each four (4) full days accrued sick leave up to a maximum of 180 days converted to a maximum of 45 days pay.

Upon separation employees do not receive payment for unused sick leave.

f. **Long-Term Debt**

See Note 6, 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 and we have reserved all Special Revenue fund balances at the direction of State Auditor's Office personnel.

When expenditures that meet restrictions are incurred, the city intends to use reserved resources first before using unreserved amounts.

As of year-end the following Reservations of Ending Cash and Investments were on hand:

Fund 001 General \$ 1,079,958, Fund 103 Fire Control \$ 848,382, Fund 110 City Street \$ 160,816, Fund 111 Street Improvement \$ (149,824), Fund 113 Paths & Trails \$ 1,594, Fund 115 Local Access Street Improvement \$ 241,552, Fund 119 Transit \$ 222,398, Fund 171 PW Equipment Reserve \$ 471,233, Fund 180 Drugs & Alcohol Community Reserve \$ 5,641, Fund 181 Crime Prevention Reserve \$ 4,569, Fund 190 SPRSA Pool \$ (28,206), Fund 220 LI Guaranty \$ 47,875, and Fund 411 Water - \$591,950.

NOTE 2 - BUDGET COMPLIANCE

The city adopts annual appropriated budgets for all funds. These budgets are appropriated at the fund level (except the General fund, where budget is adopted at the department 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: | | | |
| Legislative | \$ 42,514 | \$ 41,637 | \$ 877 |
| Court | 140,415 | 142,365 | (1,950) |
| Executive | 175,817 | 172,895 | 2,922 |
| Financial/Record Svcs. | 165,327 | 174,530 | (9,203) |
| Legal | 217,510 | 221,053 | (3,543) |
| Facilities | 29,257 | 24,156 | 5,101 |
| Police | 2,211,772 | 2,188,632 | 23,140 |
| Detention/Corrections | 122,680 | 127,910 | (5,230) |
| Emergency Services | 3,767 | 4,736 | (969) |
| Pollution Control | 3,012 | 3,012 | 0 |
| Animal Control | 40,560 | 39,032 | 1,528 |
| Planning | 139,457 | 126,396 | 13,061 |
| Housing & Community Dev. | 210,927 | 207,433 | 3,494 |
| Substance Abuse | 2,000 | 2,460 | (460) |
| Participant Recreation | 223,091 | 233,277 | (10,186) |
| Parks | 521,862 | 463,539 | 58,323 |
| Transfers | 88,263 | 85,552 | 2,711 |
| Debt Service | 455,000 | 455,630 | (630) |
| Capital Expenditures | 451,469 | 384,680 | 66,789 |
| Total General Fund | \$ 5,244,700 | \$ 5,098,925 | \$ 145,775 |

| Fund | Final Appropriated Amounts | Actual Expenditures | Variance |
|----------------------------------|----------------------------|---------------------|------------|
| 103 Fire Control | \$ 1,608,179 | \$ 1,486,541 | \$ 121,638 |
| 110 City Street | 593,863 | 475,612 | 118,251 |
| 111 Street Improvement | 550,085 | 519,456 | 30,629 |
| 113 Paths & Trails | 8,000 | 8,000 | 0 |
| 115 Local Access St Improv | 109,314 | 33,126 | 76,188 |
| 118 Civic Center | 163,651 | 137,357 | 26,294 |
| 119 Transit | 523,708 | 540,058 | (16,350) |
| 121 Tourism | 29,437 | 29,124 | 313 |
| 140 Contingency Reserve | 0 | 0 | 0 |
| 150 Fire Equip Reserve | 227,500 | 156,693 | 70,807 |
| 153 EMS Equip Reserve | 0 | 0 | 0 |
| 170 CE Equipment Reserve | 159,264 | 157,462 | 1,802 |
| 171 PW Equip Reserve | 69,500 | 59,503 | 9,997 |
| 180 Drugs & Alcohol Com Res | 6,400 | 6,113 | 287 |
| 181 Crime Prevention Res | 0 | 0 | 0 |
| 190 SPRSA Pool | 181,152 | 177,777 | 3,375 |
| 202 Goodlander LID | 0 | 0 | 0 |
| 220 LI Guaranty | 0 | 0 | 0 |
| 301 Capital Improvement | 0 | 0 | 0 |
| 303 Fire Control Bldg Reserve | 3,479 | 3,479 | 0 |
| 308 Civic Center Capital Project | 0 | 0 | 0 |
| 310 CE Bldg/Prop Reserve | 0 | 0 | 0 |
| 411 Water | 3,076,381 | 3,070,755 | 5,626 |
| 415 Sewer | 2,388,679 | 2,224,385 | 164,294 |
| 420 Solid Waste | 1,011,219 | 1,013,060 | (1,841) |
| 461 Water Reserve | 488,287 | 441,958 | 46,329 |
| 465 Sewer Reserve | 76,000 | 40,960 | 35,040 |
| 470 Solid Waste Reserve | 49,700 | 50,596 | (896) |

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

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

Investments by type at December 31, 2018 are as follows:

| Type of Investment | Balance |
|----------------------------|--------------|
| L.G.I.P. | \$ 1,559,191 |
| Money Market Account | 1,022,573 |
| Certificate of Deposit | 2,000,000 |
| FNMA/FFCB Govt Obligations | 4,489,266 |
| Total | \$ 9,071,030 |

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 \$2.51 per \$1,000 on an assessed valuation of \$640,029,974 for a total regular levy of \$1,606,875.

NOTE 5 - INTERFUND LOANS

As of December 31, 2018 the city has no interfund loans.

NOTE 6 – DEBT SERVICE REQUIREMENTS

The accompanying Schedule of Long Term Liabilities (09) provides a listing of the outstanding debt and liabilities of the city and summarizes the city's debt transactions for 2018. The debt service requirements for future payment requirements, including interest, are as follows:

| | <u>Principal</u> | <u>Interest</u> | <u>Total</u> |
|---------------|---------------------|-------------------|---------------------|
| 2019 | 1,103,294 | 98,836 | 1,202,130 |
| 2020 | 966,883 | 81,197 | 1,048,080 |
| 2021 | 604,590 | 65,454 | 670,044 |
| 2022 | 747,932 | 53,503 | 801,435 |
| 2023 | 372,769 | 39,518 | 412,287 |
| 2024 – 2028 | 1,208,241 | 126,692 | 1,334,933 |
| 2029 - 2033 | 848,695 | 58,773 | 907,468 |
| 2034 - 2036 | <u>368,344</u> | <u>9,642</u> | <u>377,986</u> |
| TOTALS | \$ 6,220,748 | \$ 533,615 | \$ 6,754,363 |

NOTE 7 - PENSION PLANS

Substantially all city full-time and qualifying part-time employees participate in the following statewide retirement systems administered by the Washington State Department of Retirement Systems (DRS), under cost-sharing, multiple-employer public employee defined benefit and defined contribution retirement plans: Public Employee Retirement System or the Law Enforcement Officers and Firefighters Retirement System administered by the Washington State Department of Retirement Systems.

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 | .018084 | \$ 807,638 |
| PERS 2/3 | .023321 | 398,185 |
| LEOFF 1 | .003380 | (61,364) |
| LEOFF 2 | .049475 | (1,004,450) |

The city also participates in LEOFF Plan 1. The LEOFF 1 Plan 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.

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 8 – RISK MANAGEMENT

The city is a member of the Cities Insurance Association of Washington (CIAW). Chapter 48.62 RCW authorizes the governing body of any one or more governmental entities to form together into or join a pool or organization for the joint purchasing of insurance, and/or joint self-insuring, and/or joint hiring or contracting for risk management services to the same extent that they may individually purchase insurance, self-insure, or hire or contract for risk management services. An agreement to form a pooling arrangement was made pursuant to the provisions of Chapter 39.34 RCW, the Interlocal Cooperation Act. The program was formed on September 1, 1988 when 34 cities in the State of Washington joined together by signing an Interlocal Governmental Agreement to pool their self-insured losses and jointly purchase insurance and administrative services. As of December 1, 2018 there are 207 members in the program.

The program provides the following forms of joint self-insurance and excess coverage for its members: Property, including automobile comprehensive, and collision, equipment breakdown and crime protection, and liability, including general, automobile and wrongful acts, are included to fit members' various needs.

The program acquires liability insurance through their Administrator, Clear Risk Solutions, which is subject to a per-occurrence self-insured retention (SIR) of \$ 100,000, with the exception of Wrongful Acts and Law Enforcement Liability which have a self-insured retention of \$ 25,000. Members are responsible for a \$1,000 to \$ 10,000 deductible for each claim, while the program is responsible for the \$100,000 retention. Since the program is a cooperative program, there is a joint liability among the participating members towards the sharing of the \$100,000 of the self-insured retention, in addition to the deductible. The program also purchases a Stop Loss Policy as another layer of protection to its membership, with an attachment point of \$1,922,394.

Property insurance is subject to a per-occurrence self-insured retention of \$25,000. Members are responsible for a \$ 1,000 deductible for each claim. The program bears the \$25,000 self-insured retention, in addition to the deductible.

Privacy and Network Liability coverage is offered with a \$ 10,000 member deductible and \$ 40,000 self-insured retention for systems using encryption and \$ 50,000 self-insured retention for those without encryption.

Equipment breakdown insurance is subject to a per-occurrence deductible of \$ 2,500, which may vary per member with the exception of Pumps & Motors which is \$ 10,000. Members are responsible for the deductible amount of each claim. There is no program self-insured retention on this coverage, with the exception of Pumps & Motors

which is \$ 15,000 and is covered by the CIAW..

Members contract to remain in the program for a minimum of one year, and must give notice before December 1, to terminate participation the following December 1. The Interlocal Agreement is renewed automatically each year. In the event of termination, a member is still responsible for contributions to the pool for any unresolved, unreported, and in-process claims for the period they were a signatory to the Interlocal Agreement.

A board of ten members is selected by the membership from three geographic areas of the state on a staggered term basis and is responsible for conducting the business affairs of the program.

The program has no employees. Claims are filed by members/brokers with Clear Risk Solutions, who has been contracted to perform program administration, underwriting, claims adjustment, and loss prevention for the program. Fees paid to the third party administrator under this arrangement for the year ending December 1, 2018 were \$ 2,809,430.

City of Selah

Schedule 01

For the year ended December 31, 2018

| MCAG | Fund # | Fund Name | BARS Account | BARS Name | Amount |
|-------------|---------------|------------------|---------------------|--|---------------|
| 0844 | 001 | General Fund | 3088000 | Unreserved Cash and Investments - Beginning | \$312,477 |
| 0844 | 001 | General Fund | 3360651 | DUI and Other Criminal Justice Assistance | \$1,128 |
| 0844 | 001 | General Fund | 3413300 | District/Municipal Court - Administrative Fees | \$4,592 |
| 0844 | 001 | General Fund | 3523000 | Proof of Motor Vehicle Insurance | \$280 |
| 0844 | 001 | General Fund | 3531000 | Traffic Infraction Penalties | \$51,096 |
| 0844 | 001 | General Fund | 3552000 | Driving Under Influence (DUI) Fines | \$1,970 |
| 0844 | 001 | General Fund | 3558000 | Other Criminal Traffic Misdemeanor Fines | \$4,795 |
| 0844 | 001 | General Fund | 3569000 | Other Criminal Non-Traffic Fines | \$2,487 |
| 0844 | 001 | General Fund | 3573100 | Jury Demand Cost | \$200 |
| 0844 | 001 | General Fund | 3573700 | District/Municipal Court Cost Recoupments | \$1,241 |
| 0844 | 001 | General Fund | 3614010 | Other Interest | \$3,323 |
| 0844 | 001 | General Fund | 3624000 | Rents and Leases | \$150 |
| 0844 | 001 | General Fund | 3698100 | Cash Adjustments | \$13 |
| 0844 | 001 | General Fund | 3219900 | Other Business Licenses and Permits | \$80 |
| 0844 | 001 | General Fund | 3219900 | Other Business Licenses and Permits | \$34,150 |
| 0844 | 001 | General Fund | 3694000 | Judgments and Settlements | \$7,800 |
| 0844 | 001 | General Fund | 3699100 | Miscellaneous Other | \$45,000 |
| 0844 | 001 | General Fund | 3573300 | Public Defense Cost | \$5,143 |
| 0844 | 001 | General Fund | 3131500 | Special Purpose Sales and Use Tax | \$214,321 |
| 0844 | 001 | General Fund | 3137100 | Criminal Justice Sales and Use Tax | \$117,618 |
| 0844 | 001 | General Fund | 3164801 | Business and Occupation Taxes on Utilities | \$102,240 |
| 0844 | 001 | General Fund | 3223000 | Animal Licenses | \$732 |

| MCAG | Fund # | Fund Name | BARS Account | BARS Name | Amount |
|------|--------|--------------|--------------|---|-----------|
| 0844 | 001 | General Fund | 3229000 | Other Non-Business Licenses and Permits | \$3,503 |
| 0844 | 001 | General Fund | 3360621 | Criminal Justice - Violent Crimes/Population | \$2,213 |
| 0844 | 001 | General Fund | 3418100 | Data/Word Processing, Printing, Duplicating and IT Services | \$823 |
| 0844 | 001 | General Fund | 3421000 | Law Enforcement Services | \$27,926 |
| 0844 | 001 | General Fund | 3599000 | Non-Court Fines and Penalties | \$599 |
| 0844 | 001 | General Fund | 3694000 | Judgments and Settlements | \$1,163 |
| 0844 | 001 | General Fund | 3423601 | Detention and Correction Services | \$6,052 |
| 0844 | 001 | General Fund | 3423603 | Detention and Correction Services | \$2,105 |
| 0844 | 001 | General Fund | 3221000 | Buildings, Structures and Equipment | \$150,883 |
| 0844 | 001 | General Fund | 3418100 | Data/Word Processing, Printing, Duplicating and IT Services | \$26 |
| 0844 | 001 | General Fund | 3458100 | Zoning and Subdivision Services | \$3,674 |
| 0844 | 001 | General Fund | 3458100 | Zoning and Subdivision Services | \$450 |
| 0844 | 001 | General Fund | 3458100 | Zoning and Subdivision Services | \$550 |
| 0844 | 001 | General Fund | 3458100 | Zoning and Subdivision Services | \$330 |
| 0844 | 001 | General Fund | 3458100 | Zoning and Subdivision Services | \$330 |
| 0844 | 001 | General Fund | 3458100 | Zoning and Subdivision Services | \$1,095 |
| 0844 | 001 | General Fund | 3458100 | Zoning and Subdivision Services | \$1,680 |
| 0844 | 001 | General Fund | 3458301 | Plan Checking Services | \$4,841 |
| 0844 | 001 | General Fund | 3458301 | Plan Checking Services | \$1,153 |
| 0844 | 001 | General Fund | 3458301 | Plan Checking Services | \$362 |
| 0844 | 001 | General Fund | 3458302 | Plan Checking Services | \$35,749 |
| 0844 | 001 | General Fund | 3458600 | SEPA Related Mitigation Fees | \$550 |

| MCAG | Fund # | Fund Name | BARS Account | BARS Name | Amount |
|------|--------|--------------|--------------|--|----------|
| 0844 | 001 | General Fund | 3458900 | Other Planning and Development Services | \$871 |
| 0844 | 001 | General Fund | 3458901 | Other Planning and Development Services | \$330 |
| 0844 | 001 | General Fund | 3458902 | Other Planning and Development Services | \$107 |
| 0844 | 001 | General Fund | 3360626 | Criminal Justice - Special Programs | \$7,998 |
| 0844 | 001 | General Fund | 3476200 | Program Fees | \$6,435 |
| 0844 | 001 | General Fund | 3476202 | Program Fees | \$2,876 |
| 0844 | 001 | General Fund | 3476212 | Program Fees | \$3,593 |
| 0844 | 001 | General Fund | 3476221 | Program Fees | \$8,978 |
| 0844 | 001 | General Fund | 3476222 | Program Fees | \$19,580 |
| 0844 | 001 | General Fund | 3476600 | Program Fees | \$43,664 |
| 0844 | 001 | General Fund | 3476601 | Program Fees | \$4,197 |
| 0844 | 001 | General Fund | 3479101 | Other Fees | \$4,997 |
| 0844 | 001 | General Fund | 3479200 | Other Fees | \$3,096 |
| 0844 | 001 | General Fund | 3628010 | Rents and Leases | \$1,234 |
| 0844 | 001 | General Fund | 3670200 | Contributions and Donations from Nongovernmental Sources | \$660 |
| 0844 | 001 | General Fund | 3670300 | Contributions and Donations from Nongovernmental Sources | \$1,650 |
| 0844 | 001 | General Fund | 3670500 | Contributions and Donations from Nongovernmental Sources | \$1,660 |
| 0844 | 001 | General Fund | 3670600 | Contributions and Donations from Nongovernmental Sources | \$6,574 |
| 0844 | 001 | General Fund | 3670700 | Contributions and Donations from Nongovernmental Sources | \$2,571 |
| 0844 | 001 | General Fund | 3698100 | Cash Adjustments | \$1 |
| 0844 | 001 | General Fund | 3340270 | State Grant from Recreation and Conservation Office | \$35,900 |
| 0844 | 001 | General Fund | 3624000 | Rents and Leases | \$8,199 |

| MCAG | Fund # | Fund Name | BARS Account | BARS Name | Amount |
|------|--------|--------------|--------------|---|-------------|
| 0844 | 001 | General Fund | 3626000 | Rents and Leases | \$11,764 |
| 0844 | 001 | General Fund | 3629000 | Rents and Leases | \$1,358 |
| 0844 | 001 | General Fund | 3670000 | Contributions and Donations from Nongovernmental Sources | \$600 |
| 0844 | 001 | General Fund | 3694000 | Judgments and Settlements | \$807 |
| 0844 | 001 | General Fund | 3081000 | Reserved Cash and Investments - Beginning | \$338,837 |
| 0844 | 001 | General Fund | 3111000 | Property Tax | \$1,115,161 |
| 0844 | 001 | General Fund | 3131100 | Local Retail Sales and Use Tax | \$1,115,341 |
| 0844 | 001 | General Fund | 3136100 | Brokered Natural Gas Sales and Use Tax | \$2,822 |
| 0844 | 001 | General Fund | 3164100 | Business and Occupation Taxes on Utilities | \$328,261 |
| 0844 | 001 | General Fund | 3164300 | Business and Occupation Taxes on Utilities | \$78,587 |
| 0844 | 001 | General Fund | 3164600 | Business and Occupation Taxes on Utilities | \$79,237 |
| 0844 | 001 | General Fund | 3164700 | Business and Occupation Taxes on Utilities | \$17,341 |
| 0844 | 001 | General Fund | 3164710 | Business and Occupation Taxes on Utilities | \$99,454 |
| 0844 | 001 | General Fund | 3164801 | Business and Occupation Taxes on Utilities | \$308,201 |
| 0844 | 001 | General Fund | 3164801 | Business and Occupation Taxes on Utilities | \$765,290 |
| 0844 | 001 | General Fund | 3164802 | Business and Occupation Taxes on Utilities | \$104,367 |
| 0844 | 001 | General Fund | 3168100 | Gambling Tax - Punch Boards and Pull Tabs | \$14,463 |
| 0844 | 001 | General Fund | 3360098 | City-County Assistance | \$43,825 |
| 0844 | 001 | General Fund | 3360231 | DNR PILT NAP/NRCA | \$29 |
| 0844 | 001 | General Fund | 3360694 | Liquor/Beer Excise Tax | \$38,576 |

| MCAG | Fund # | Fund Name | BARS Account | BARS Name | Amount |
|------|--------|--------------|--------------|---|-----------|
| 0844 | 001 | General Fund | 3360695 | Liquor Control Board Profits | \$63,228 |
| 0844 | 001 | General Fund | 3418100 | Data/Word Processing, Printing, Duplicating and IT Services | \$34 |
| 0844 | 001 | General Fund | 3611100 | Investment Earnings | \$8,028 |
| 0844 | 001 | General Fund | 3614000 | Other Interest | \$2,042 |
| 0844 | 001 | General Fund | 3691000 | Sale of Surplus | \$200 |
| 0844 | 001 | General Fund | 3698100 | Cash Adjustments | (\$15) |
| 0844 | 001 | General Fund | 3699100 | Miscellaneous Other | \$3,980 |
| 0844 | 103 | Fire Control | 3081000 | Reserved Cash and Investments - Beginning | \$345,258 |
| 0844 | 103 | Fire Control | 3111000 | Property Tax | \$318,262 |
| 0844 | 103 | Fire Control | 3111010 | Property Tax | \$119,988 |
| 0844 | 103 | Fire Control | 3319704 | Federal Direct Grant from Department of Homeland Security | \$742 |
| 0844 | 103 | Fire Control | 3340130 | State Grant from State Patrol | \$6,150 |
| 0844 | 103 | Fire Control | 3340490 | State Grant from Department of Health | \$1,222 |
| 0844 | 103 | Fire Control | 3340690 | State Grant from Other State Agencies | \$900 |
| 0844 | 103 | Fire Control | 3422100 | Fire Protection and Emergency Medical Services | \$746,909 |
| 0844 | 103 | Fire Control | 3422101 | Fire Protection and Emergency Medical Services | \$11,423 |
| 0844 | 103 | Fire Control | 3422102 | Fire Protection and Emergency Medical Services | \$9,581 |
| 0844 | 103 | Fire Control | 3422111 | Fire Protection and Emergency Medical Services | \$174,351 |
| 0844 | 103 | Fire Control | 3424000 | Protective Inspection Services | \$6 |
| 0844 | 103 | Fire Control | 3426000 | Ambulance Services | \$129 |
| 0844 | 103 | Fire Control | 3611100 | Investment Earnings | \$2,009 |
| 0844 | 103 | Fire Control | 3691000 | Sale of Surplus | \$977 |
| 0844 | 103 | Fire Control | 3694000 | Judgments and Settlements | \$974 |

| MCAG | Fund # | Fund Name | BARS Account | BARS Name | Amount |
|------|--------|-----------------------------|--------------|---|-----------|
| 0844 | 103 | Fire Control | 3699100 | Miscellaneous Other | \$17 |
| 0844 | 110 | City Street | 3081000 | Reserved Cash and Investments - Beginning | \$93,090 |
| 0844 | 110 | City Street | 3111000 | Property Tax | \$159,131 |
| 0844 | 110 | City Street | 3131100 | Local Retail Sales and Use Tax | \$120,000 |
| 0844 | 110 | City Street | 3360071 | Multimodal Transportation - Cities | \$10,738 |
| 0844 | 110 | City Street | 3360087 | Motor Vehicle Fuel Tax - City Streets | \$147,258 |
| 0844 | 110 | City Street | 3419300 | Custodial/Janitorial/Maintenance/Building Security Services | \$11,000 |
| 0844 | 110 | City Street | 3611100 | Investment Earnings | \$188 |
| 0844 | 110 | City Street | 3670000 | Contributions and Donations from Nongovernmental Sources | \$490 |
| 0844 | 111 | Street Improvement | 3081000 | Reserved Cash and Investments - Beginning | \$42,148 |
| 0844 | 111 | Street Improvement | 3332002 | Federal Indirect Grant from Department of Transportation | \$6,808 |
| 0844 | 111 | Street Improvement | 3332020 | Federal Indirect Grant from Department of Transportation | \$3,010 |
| 0844 | 111 | Street Improvement | 3332024 | Federal Indirect Grant from Department of Transportation | \$158,026 |
| 0844 | 111 | Street Improvement | 3360087 | Motor Vehicle Fuel Tax - City Streets | \$19,101 |
| 0844 | 111 | Street Improvement | 3611100 | Investment Earnings | \$155 |
| 0844 | 113 | Paths & Trails | 3081000 | Reserved Cash and Investments - Beginning | \$8,812 |
| 0844 | 113 | Paths & Trails | 3360087 | Motor Vehicle Fuel Tax - City Streets | \$702 |
| 0844 | 113 | Paths & Trails | 3611100 | Investment Earnings | \$81 |
| 0844 | 115 | Local Access Street Improv. | 3081000 | Reserved Cash and Investments - Beginning | \$227,245 |
| 0844 | 115 | Local Access Street Improv. | 3441000 | Roads/Streets Maintenance/Repair/Construction Services | \$35 |

| MCAG | Fund # | Fund Name | BARS Account | BARS Name | Amount |
|------|--------|-----------------------------|--------------|---|-----------|
| 0844 | 115 | Local Access Street Improv. | 3611100 | Investment Earnings | \$2,398 |
| 0844 | 001 | Civic Center | 3081000 | Reserved Cash and Investments - Beginning | \$10,761 |
| 0844 | 001 | Civic Center | 3131100 | Local Retail Sales and Use Tax | \$30,000 |
| 0844 | 001 | Civic Center | 3219100 | Franchise Fees and Royalties | \$59,716 |
| 0844 | 001 | Civic Center | 3611100 | Investment Earnings | \$137 |
| 0844 | 001 | Civic Center | 3624000 | Rents and Leases | \$53,919 |
| 0844 | 001 | Civic Center | 3670010 | Contributions and Donations from Nongovernmental Sources | \$4,524 |
| 0844 | 119 | Transit | 3081000 | Reserved Cash and Investments - Beginning | \$312,467 |
| 0844 | 119 | Transit | 3132100 | Public Transportation Systems Sales and Use Tax | \$446,562 |
| 0844 | 119 | Transit | 3447011 | Transits, Railroads and Other Transportation Systems Services | \$30 |
| 0844 | 119 | Transit | 3447020 | Transits, Railroads and Other Transportation Systems Services | \$100 |
| 0844 | 119 | Transit | 3611100 | Investment Earnings | \$2,727 |
| 0844 | 119 | Transit | 3614000 | Other Interest | \$570 |
| 0844 | 001 | Tourism | 3081000 | Reserved Cash and Investments - Beginning | \$23,778 |
| 0844 | 001 | Tourism | 3133100 | Hotel/Motel Sales and Use Tax | \$8,432 |
| 0844 | 001 | Tourism | 3456000 | Tourism Promotion Services | \$19,430 |
| 0844 | 001 | Tourism | 3611100 | Investment Earnings | \$136 |
| 0844 | 001 | Tourism | 3614000 | Other Interest | \$27 |
| 0844 | 001 | Contingency Reserve | 3081000 | Reserved Cash and Investments - Beginning | \$28,061 |
| 0844 | 001 | Contingency Reserve | 3611100 | Investment Earnings | \$529 |
| 0844 | 103 | Fire Equipment Reserve | 3081000 | Reserved Cash and Investments - Beginning | \$279,085 |
| 0844 | 103 | Fire Equipment Reserve | 3164801 | Business and Occupation Taxes on Utilities | \$263,259 |

| MCAG | Fund # | Fund Name | BARS Account | BARS Name | Amount |
|------|--------|--------------------------------|--------------|--|-----------|
| 0844 | 103 | Fire Equipment Reserve | 3422100 | Fire Protection and Emergency Medical Services | \$19,999 |
| 0844 | 103 | Fire Equipment Reserve | 3611100 | Investment Earnings | \$2,880 |
| 0844 | 103 | Fire Equipment Reserve | 3691000 | Sale of Surplus | \$896 |
| 0844 | 103 | EMS Equipment Reserve | 3081000 | Reserved Cash and Investments - Beginning | \$26,051 |
| 0844 | 103 | EMS Equipment Reserve | 3611100 | Investment Earnings | \$377 |
| 0844 | 001 | CE Equipment Reserve | 3081000 | Reserved Cash and Investments - Beginning | \$384,710 |
| 0844 | 001 | CE Equipment Reserve | 3164801 | Business and Occupation Taxes on Utilities | \$68,163 |
| 0844 | 001 | CE Equipment Reserve | 3611100 | Investment Earnings | \$3,203 |
| 0844 | 171 | Public Works Equipment Reserve | 3081000 | Reserved Cash and Investments - Beginning | \$466,105 |
| 0844 | 171 | Public Works Equipment Reserve | 3611100 | Investment Earnings | \$4,631 |
| 0844 | 180 | Drugs & Alcohol Community Res. | 3081000 | Reserved Cash and Investments - Beginning | \$11,285 |
| 0844 | 180 | Drugs & Alcohol Community Res. | 3565000 | Investigative Fund Assessments | \$383 |
| 0844 | 180 | Drugs & Alcohol Community Res. | 3611100 | Investment Earnings | \$86 |
| 0844 | 181 | Crime Prevention Accum. Res. | 3081000 | Reserved Cash and Investments - Beginning | \$3,988 |
| 0844 | 181 | Crime Prevention Accum. Res. | 3565010 | Investigative Fund Assessments | \$567 |
| 0844 | 181 | Crime Prevention Accum. Res. | 3611100 | Investment Earnings | \$14 |
| 0844 | 190 | SPRSA Pool | 3081000 | Reserved Cash and Investments - Beginning | (\$9,923) |
| 0844 | 190 | SPRSA Pool | 3473000 | Activity Fees | \$23,033 |
| 0844 | 190 | SPRSA Pool | 3476100 | Program Fees | \$16,571 |
| 0844 | 190 | SPRSA Pool | 3479900 | Other Fees | \$115,050 |
| 0844 | 190 | SPRSA Pool | 3628010 | Rents and Leases | \$4,453 |
| 0844 | 190 | SPRSA Pool | 3698100 | Cash Adjustments | \$288 |
| 0844 | 202 | Goodlander LID | 3088000 | Unreserved Cash and Investments - Beginning | \$18,894 |
| 0844 | 202 | Goodlander LID | 3590000 | Non-Court Fines and Penalties | \$26 |

| MCAG | Fund # | Fund Name | BARS Account | BARS Name | Amount |
|------|--------|-------------------------------|--------------|---|-------------|
| 0844 | 202 | Goodlander LID | 3611100 | Investment Earnings | \$158 |
| 0844 | 202 | Goodlander LID | 3614100 | Other Interest | \$19 |
| 0844 | 202 | Goodlander LID | 3614200 | Other Interest | \$55 |
| 0844 | 202 | Goodlander LID | 3681000 | Special Assessments - Capital | \$448 |
| 0844 | 220 | LI Guaranty | 3081000 | Reserved Cash and Investments - Beginning | \$46,986 |
| 0844 | 220 | LI Guaranty | 3611100 | Investment Earnings | \$889 |
| 0844 | 301 | Capital Improvement | 3088000 | Unreserved Cash and Investments - Beginning | \$256,169 |
| 0844 | 301 | Capital Improvement | 3183400 | REET 1 - First Quarter Percent | \$114,031 |
| 0844 | 301 | Capital Improvement | 3611100 | Investment Earnings | \$1,788 |
| 0844 | 103 | Fire Control Building Reserve | 3088000 | Unreserved Cash and Investments - Beginning | \$1,307 |
| 0844 | 103 | Fire Control Building Reserve | 3611100 | Investment Earnings | \$23 |
| 0844 | 103 | Fire Control Building Reserve | 3625000 | Rents and Leases | \$11,301 |
| 0844 | 308 | Civic Center Capital Project | 3088000 | Unreserved Cash and Investments - Beginning | \$1,256 |
| 0844 | 308 | Civic Center Capital Project | 3611100 | Investment Earnings | \$56 |
| 0844 | 310 | CE Building/Property Reserve | 3088000 | Unreserved Cash and Investments - Beginning | \$648,596 |
| 0844 | 310 | CE Building/Property Reserve | 3611100 | Investment Earnings | \$11,000 |
| 0844 | 411 | Water | 3088000 | Unreserved Cash and Investments - Beginning | \$1,401,332 |
| 0844 | 411 | Water | 3434010 | Water Sales and Services | \$1,954,918 |
| 0844 | 411 | Water | 3434020 | Water Sales and Services | \$3,374 |
| 0844 | 411 | Water | 3434030 | Water Sales and Services | \$3,758 |
| 0844 | 411 | Water | 3434040 | Water Sales and Services | \$24,348 |
| 0844 | 411 | Water | 3434050 | Water Sales and Services | \$6,240 |
| 0844 | 411 | Water | 3434080 | Water Sales and Services | \$21,079 |
| 0844 | 411 | Water | 3611100 | Investment Earnings | \$7,880 |

| MCAG | Fund # | Fund Name | BARS Account | BARS Name | Amount |
|------|--------|---------------|--------------|--|-------------|
| 0844 | 411 | Water | 3614010 | Other Interest | \$14 |
| 0844 | 411 | Water | 3629000 | Rents and Leases | \$3,815 |
| 0844 | 411 | Water | 3629001 | Rents and Leases | \$6,383 |
| 0844 | 415 | Sewer | 3088000 | Unreserved Cash and Investments - Beginning | \$446,012 |
| 0844 | 415 | Sewer | 3340310 | State Grant from Department of Ecology | \$34,300 |
| 0844 | 415 | Sewer | 3435030 | Sewer/Reclaimed Water Sales and Services | \$1,849,171 |
| 0844 | 415 | Sewer | 3435040 | Sewer/Reclaimed Water Sales and Services | \$372,618 |
| 0844 | 415 | Sewer | 3435070 | Sewer/Reclaimed Water Sales and Services | \$769 |
| 0844 | 415 | Sewer | 3435080 | Sewer/Reclaimed Water Sales and Services | \$21,079 |
| 0844 | 415 | Sewer | 3611100 | Investment Earnings | \$5,018 |
| 0844 | 415 | Sewer | 3629001 | Rents and Leases | \$6,240 |
| 0844 | 420 | Solid Waste | 3088000 | Unreserved Cash and Investments - Beginning | \$343,639 |
| 0844 | 420 | Solid Waste | 3437000 | Solid Waste Sales and Services | \$952,607 |
| 0844 | 420 | Solid Waste | 3611100 | Investment Earnings | \$4,890 |
| 0844 | 411 | Water Reserve | 3088000 | Unreserved Cash and Investments - Beginning | \$736,362 |
| 0844 | 411 | Water Reserve | 3611100 | Investment Earnings | \$19,886 |
| 0844 | 411 | Water Reserve | 3670000 | Contributions and Donations from Nongovernmental Sources | \$10,494 |
| 0844 | 411 | Water Reserve | 3670000 | Contributions and Donations from Nongovernmental Sources | \$7,670 |
| 0844 | 411 | Water Reserve | 3670000 | Contributions and Donations from Nongovernmental Sources | \$23,581 |
| 0844 | 415 | Sewer Reserve | 3088000 | Unreserved Cash and Investments - Beginning | \$1,230,645 |
| 0844 | 415 | Sewer Reserve | 3611100 | Investment Earnings | \$12,361 |

| MCAG | Fund # | Fund Name | BARS Account | BARS Name | Amount |
|------|--------|--------------------------|--------------|--|-----------|
| 0844 | 415 | Sewer Reserve | 3670000 | Contributions and Donations from Nongovernmental Sources | \$59,998 |
| 0844 | 420 | Solid Waste Reserve | 3088000 | Unreserved Cash and Investments - Beginning | \$50,118 |
| 0844 | 420 | Solid Waste Reserve | 3611100 | Investment Earnings | \$479 |
| 0844 | 633 | Municipal Court Suspense | 3088000 | Unreserved Cash and Investments - Beginning | \$6,009 |
| 0844 | 411 | Water | 3081000 | Reserved Cash and Investments - Beginning | \$539,620 |
| 0844 | 001 | General Fund | 5088000 | Unreserved Cash and Investments - Ending | \$381,972 |
| 0844 | 001 | General Fund | 5116010 | Legislative Activities | \$28,340 |
| 0844 | 001 | General Fund | 5116010 | Legislative Activities | \$99 |
| 0844 | 001 | General Fund | 5116010 | Legislative Activities | \$302 |
| 0844 | 001 | General Fund | 5116020 | Legislative Activities | \$5,534 |
| 0844 | 001 | General Fund | 5116030 | Legislative Activities | \$277 |
| 0844 | 001 | General Fund | 5116040 | Legislative Activities | \$1,862 |
| 0844 | 001 | General Fund | 5116040 | Legislative Activities | \$10 |
| 0844 | 001 | General Fund | 5116040 | Legislative Activities | \$591 |
| 0844 | 001 | General Fund | 5116040 | Legislative Activities | \$1,818 |
| 0844 | 001 | General Fund | 5116040 | Legislative Activities | \$123 |
| 0844 | 001 | General Fund | 5116040 | Legislative Activities | \$1,625 |
| 0844 | 001 | General Fund | 5116050 | Legislative Activities | \$1,055 |
| 0844 | 001 | General Fund | 5125010 | Municipal Court | \$86,854 |
| 0844 | 001 | General Fund | 5125010 | Municipal Court | \$34 |
| 0844 | 001 | General Fund | 5125010 | Municipal Court | \$222 |
| 0844 | 001 | General Fund | 5125010 | Municipal Court | \$89 |
| 0844 | 001 | General Fund | 5125020 | Municipal Court | \$33,872 |
| 0844 | 001 | General Fund | 5125030 | Municipal Court | \$540 |
| 0844 | 001 | General Fund | 5125040 | Municipal Court | \$15,469 |
| 0844 | 001 | General Fund | 5125040 | Municipal Court | \$668 |
| 0844 | 001 | General Fund | 5125040 | Municipal Court | \$583 |
| 0844 | 001 | General Fund | 5125040 | Municipal Court | \$129 |
| 0844 | 001 | General Fund | 5125040 | Municipal Court | \$381 |
| 0844 | 001 | General Fund | 5125040 | Municipal Court | \$1,818 |

| MCAG | Fund # | Fund Name | BARS Account | BARS Name | Amount |
|------|--------|--------------|--------------|--------------------|----------|
| 0844 | 001 | General Fund | 5125040 | Municipal Court | \$20 |
| 0844 | 001 | General Fund | 5125040 | Municipal Court | \$250 |
| 0844 | 001 | General Fund | 5125050 | Municipal Court | \$1,439 |
| 0844 | 001 | General Fund | 5131010 | Executive Office | \$61,683 |
| 0844 | 001 | General Fund | 5131010 | Executive Office | \$392 |
| 0844 | 001 | General Fund | 5131020 | Executive Office | \$18,455 |
| 0844 | 001 | General Fund | 5131030 | Executive Office | \$623 |
| 0844 | 001 | General Fund | 5131030 | Executive Office | \$35 |
| 0844 | 001 | General Fund | 5131030 | Executive Office | \$684 |
| 0844 | 001 | General Fund | 5131040 | Executive Office | \$6,672 |
| 0844 | 001 | General Fund | 5131040 | Executive Office | \$2,238 |
| 0844 | 001 | General Fund | 5131040 | Executive Office | \$57 |
| 0844 | 001 | General Fund | 5131040 | Executive Office | \$1,882 |
| 0844 | 001 | General Fund | 5131040 | Executive Office | \$108 |
| 0844 | 001 | General Fund | 5131040 | Executive Office | \$612 |
| 0844 | 001 | General Fund | 5131040 | Executive Office | \$1,818 |
| 0844 | 001 | General Fund | 5131040 | Executive Office | \$105 |
| 0844 | 001 | General Fund | 5131040 | Executive Office | \$14 |
| 0844 | 001 | General Fund | 5131040 | Executive Office | \$1,426 |
| 0844 | 001 | General Fund | 5131040 | Executive Office | \$525 |
| 0844 | 001 | General Fund | 5131040 | Executive Office | \$60,000 |
| 0844 | 001 | General Fund | 5131050 | Executive Office | \$1,573 |
| 0844 | 001 | General Fund | 5131050 | Executive Office | \$4,953 |
| 0844 | 001 | General Fund | 5131050 | Executive Office | \$1,650 |
| 0844 | 001 | General Fund | 5131050 | Executive Office | \$7,140 |
| 0844 | 001 | General Fund | 5131050 | Executive Office | \$250 |
| 0844 | 001 | General Fund | 5142110 | Financial Services | \$69,482 |
| 0844 | 001 | General Fund | 5142110 | Financial Services | \$2,220 |
| 0844 | 001 | General Fund | 5142120 | Financial Services | \$30,797 |
| 0844 | 001 | General Fund | 5142130 | Financial Services | \$1,832 |
| 0844 | 001 | General Fund | 5142140 | Financial Services | \$9,120 |
| 0844 | 001 | General Fund | 5142140 | Financial Services | \$1,957 |
| 0844 | 001 | General Fund | 5142140 | Financial Services | \$1,511 |
| 0844 | 001 | General Fund | 5142140 | Financial Services | \$8,182 |

| MCAG | Fund # | Fund Name | BARS Account | BARS Name | Amount |
|------|--------|--------------|--------------|--|----------|
| 0844 | 001 | General Fund | 5142140 | Financial Services | \$10,872 |
| 0844 | 001 | General Fund | 5142140 | Financial Services | \$275 |
| 0844 | 001 | General Fund | 5142150 | Financial Services | \$1,305 |
| 0844 | 001 | General Fund | 5142340 | Financial Services | \$23,542 |
| 0844 | 001 | General Fund | 5144050 | Election Services | \$5,153 |
| 0844 | 001 | General Fund | 5149050 | Voters Registration Services | \$8,283 |
| 0844 | 001 | General Fund | 5154140 | External Legal Services - Advice | \$79,220 |
| 0844 | 001 | General Fund | 5154540 | External Legal Services - Claims and Litigation | \$15,585 |
| 0844 | 001 | General Fund | 5154540 | External Legal Services - Claims and Litigation | \$60,500 |
| 0844 | 001 | General Fund | 5159140 | General Indigent Defense | \$63,930 |
| 0844 | 001 | General Fund | 5154140 | External Legal Services - Advice | \$1,818 |
| 0844 | 001 | General Fund | 5183030 | Maintenance/Security/Insurance/Janitorial Services | \$1,178 |
| 0844 | 001 | General Fund | 5183030 | Maintenance/Security/Insurance/Janitorial Services | \$129 |
| 0844 | 001 | General Fund | 5183040 | Maintenance/Security/Insurance/Janitorial Services | \$324 |
| 0844 | 001 | General Fund | 5183040 | Maintenance/Security/Insurance/Janitorial Services | \$4,140 |
| 0844 | 001 | General Fund | 5183040 | Maintenance/Security/Insurance/Janitorial Services | \$400 |
| 0844 | 001 | General Fund | 5183040 | Maintenance/Security/Insurance/Janitorial Services | \$640 |
| 0844 | 001 | General Fund | 5183040 | Maintenance/Security/Insurance/Janitorial Services | \$2,637 |
| 0844 | 001 | General Fund | 5183040 | Maintenance/Security/Insurance/Janitorial Services | \$728 |
| 0844 | 001 | General Fund | 5183040 | Maintenance/Security/Insurance/Janitorial Services | \$6,436 |

| MCAG | Fund # | Fund Name | BARS Account | BARS Name | Amount |
|------|--------|--------------|--------------|--|-------------|
| 0844 | 001 | General Fund | 5183040 | Maintenance/Security/Insurance/Janitorial Services | \$1,180 |
| 0844 | 001 | General Fund | 5183040 | Maintenance/Security/Insurance/Janitorial Services | \$573 |
| 0844 | 001 | General Fund | 5183040 | Maintenance/Security/Insurance/Janitorial Services | \$162 |
| 0844 | 001 | General Fund | 5183050 | Maintenance/Security/Insurance/Janitorial Services | \$5,630 |
| 0844 | 001 | General Fund | 5212010 | Police Operations | \$1,188,739 |
| 0844 | 001 | General Fund | 5212010 | Police Operations | \$225 |
| 0844 | 001 | General Fund | 5212010 | Police Operations | \$15,583 |
| 0844 | 001 | General Fund | 5212010 | Police Operations | \$34,980 |
| 0844 | 001 | General Fund | 5212010 | Police Operations | \$15,094 |
| 0844 | 001 | General Fund | 5212020 | Police Operations | \$449,010 |
| 0844 | 001 | General Fund | 5212020 | Police Operations | \$14,637 |
| 0844 | 001 | General Fund | 5212020 | Police Operations | \$12,880 |
| 0844 | 001 | General Fund | 5212020 | Police Operations | \$135 |
| 0844 | 001 | General Fund | 5212030 | Police Operations | \$3,019 |
| 0844 | 001 | General Fund | 5212030 | Police Operations | \$5,013 |
| 0844 | 001 | General Fund | 5212030 | Police Operations | \$42,774 |
| 0844 | 001 | General Fund | 5212040 | Police Operations | \$8,117 |
| 0844 | 001 | General Fund | 5212040 | Police Operations | \$705 |
| 0844 | 001 | General Fund | 5212040 | Police Operations | \$845 |
| 0844 | 001 | General Fund | 5212040 | Police Operations | \$1,892 |
| 0844 | 001 | General Fund | 5212040 | Police Operations | \$299 |
| 0844 | 001 | General Fund | 5212040 | Police Operations | \$8,009 |
| 0844 | 001 | General Fund | 5212040 | Police Operations | \$11,686 |
| 0844 | 001 | General Fund | 5212040 | Police Operations | \$8,908 |
| 0844 | 001 | General Fund | 5212040 | Police Operations | \$9,324 |
| 0844 | 001 | General Fund | 5212040 | Police Operations | \$20,573 |
| 0844 | 001 | General Fund | 5212040 | Police Operations | \$23,930 |
| 0844 | 001 | General Fund | 5212040 | Police Operations | \$19,926 |
| 0844 | 001 | General Fund | 5212040 | Police Operations | \$1,958 |

| MCAG | Fund # | Fund Name | BARS Account | BARS Name | Amount |
|------|--------|--------------|--------------|-------------------------------|----------|
| 0844 | 001 | General Fund | 5212040 | Police Operations | \$1,185 |
| 0844 | 001 | General Fund | 5212040 | Police Operations | \$10,394 |
| 0844 | 001 | General Fund | 5212040 | Police Operations | \$4,980 |
| 0844 | 001 | General Fund | 5212040 | Police Operations | \$5,344 |
| 0844 | 001 | General Fund | 5212050 | Police Operations | \$52,042 |
| 0844 | 001 | General Fund | 5212050 | Police Operations | \$16,372 |
| 0844 | 001 | General Fund | 5212050 | Police Operations | \$4,484 |
| 0844 | 001 | General Fund | 5212050 | Police Operations | \$2,931 |
| 0844 | 001 | General Fund | 5212620 | Police Operations | \$424 |
| 0844 | 001 | General Fund | 5212620 | Police Operations | \$1,664 |
| 0844 | 001 | General Fund | 5212640 | Police Operations | \$1,875 |
| 0844 | 001 | General Fund | 5212910 | Police Operations | \$45,814 |
| 0844 | 001 | General Fund | 5212910 | Police Operations | \$915 |
| 0844 | 001 | General Fund | 5212920 | Police Operations | \$19,697 |
| 0844 | 001 | General Fund | 5213030 | Crime Prevention | \$345 |
| 0844 | 001 | General Fund | 5213030 | Crime Prevention | \$647 |
| 0844 | 001 | General Fund | 5213030 | Crime Prevention | \$351 |
| 0844 | 001 | General Fund | 5215030 | Facilities | \$5,784 |
| 0844 | 001 | General Fund | 5215040 | Facilities | \$2,976 |
| 0844 | 001 | General Fund | 5215040 | Facilities | \$3,654 |
| 0844 | 001 | General Fund | 5215040 | Facilities | \$65,000 |
| 0844 | 001 | General Fund | 5215040 | Facilities | \$3,285 |
| 0844 | 001 | General Fund | 5215040 | Facilities | \$6,454 |
| 0844 | 001 | General Fund | 5215040 | Facilities | \$3,516 |
| 0844 | 001 | General Fund | 5215040 | Facilities | \$7,537 |
| 0844 | 001 | General Fund | 5215040 | Facilities | \$5,137 |
| 0844 | 001 | General Fund | 5215050 | Facilities | \$17,566 |
| 0844 | 001 | General Fund | 5232040 | Monitoring of Prisoners | \$4,216 |
| 0844 | 001 | General Fund | 5233050 | Probation and Parole Services | \$1,851 |
| 0844 | 001 | General Fund | 5236140 | Care and Custody of Prisoners | \$243 |
| 0844 | 001 | General Fund | 5236150 | Care and Custody of Prisoners | \$83,137 |
| 0844 | 001 | General Fund | 5236150 | Care and Custody of Prisoners | \$18,436 |

| MCAG | Fund # | Fund Name | BARS Account | BARS Name | Amount |
|------|--------|--------------|--------------|-----------------------------------|----------|
| 0844 | 001 | General Fund | 5236150 | Care and Custody of Prisoners | \$15,660 |
| 0844 | 001 | General Fund | 5236250 | Care and Custody of Prisoners | \$4,356 |
| 0844 | 001 | General Fund | 5236250 | Care and Custody of Prisoners | \$12 |
| 0844 | 001 | General Fund | 5256050 | Disaster Preparedness | \$3,777 |
| 0844 | 001 | General Fund | 5256050 | Disaster Preparedness | \$959 |
| 0844 | 001 | General Fund | 5537050 | Pollution Control and Remediation | \$3,012 |
| 0844 | 001 | General Fund | 5543010 | Animal Control | \$22,181 |
| 0844 | 001 | General Fund | 5543010 | Animal Control | \$33 |
| 0844 | 001 | General Fund | 5543010 | Animal Control | \$444 |
| 0844 | 001 | General Fund | 5543020 | Animal Control | \$13,307 |
| 0844 | 001 | General Fund | 5543020 | Animal Control | \$180 |
| 0844 | 001 | General Fund | 5543030 | Animal Control | \$475 |
| 0844 | 001 | General Fund | 5543030 | Animal Control | \$1,583 |
| 0844 | 001 | General Fund | 5543040 | Animal Control | \$146 |
| 0844 | 001 | General Fund | 5543040 | Animal Control | \$562 |
| 0844 | 001 | General Fund | 5543040 | Animal Control | \$121 |
| 0844 | 001 | General Fund | 5585110 | Building Permits and Plan Reviews | \$43,589 |
| 0844 | 001 | General Fund | 5585110 | Building Permits and Plan Reviews | \$928 |
| 0844 | 001 | General Fund | 5585120 | Building Permits and Plan Reviews | \$21,199 |
| 0844 | 001 | General Fund | 5585130 | Building Permits and Plan Reviews | \$192 |
| 0844 | 001 | General Fund | 5585130 | Building Permits and Plan Reviews | \$633 |
| 0844 | 001 | General Fund | 5585140 | Building Permits and Plan Reviews | \$364 |
| 0844 | 001 | General Fund | 5585140 | Building Permits and Plan Reviews | \$300 |
| 0844 | 001 | General Fund | 5585140 | Building Permits and Plan Reviews | \$210 |
| 0844 | 001 | General Fund | 5585140 | Building Permits and Plan Reviews | \$351 |
| 0844 | 001 | General Fund | 5585140 | Building Permits and Plan Reviews | \$309 |

| MCAG | Fund # | Fund Name | BARS Account | BARS Name | Amount |
|------|--------|--------------|--------------|-----------------------------------|----------|
| 0844 | 001 | General Fund | 5585140 | Building Permits and Plan Reviews | \$121 |
| 0844 | 001 | General Fund | 5585140 | Building Permits and Plan Reviews | \$3,636 |
| 0844 | 001 | General Fund | 5585140 | Building Permits and Plan Reviews | \$200 |
| 0844 | 001 | General Fund | 5585140 | Building Permits and Plan Reviews | \$40 |
| 0844 | 001 | General Fund | 5585150 | Building Permits and Plan Reviews | \$815 |
| 0844 | 001 | General Fund | 5585210 | Building Permits and Plan Reviews | \$53,655 |
| 0844 | 001 | General Fund | 5585210 | Building Permits and Plan Reviews | \$2,165 |
| 0844 | 001 | General Fund | 5585220 | Building Permits and Plan Reviews | \$24,086 |
| 0844 | 001 | General Fund | 5585220 | Building Permits and Plan Reviews | \$247 |
| 0844 | 001 | General Fund | 5585230 | Building Permits and Plan Reviews | \$1,273 |
| 0844 | 001 | General Fund | 5585230 | Building Permits and Plan Reviews | \$730 |
| 0844 | 001 | General Fund | 5585240 | Building Permits and Plan Reviews | \$41,217 |
| 0844 | 001 | General Fund | 5585240 | Building Permits and Plan Reviews | \$300 |
| 0844 | 001 | General Fund | 5585240 | Building Permits and Plan Reviews | \$498 |
| 0844 | 001 | General Fund | 5585240 | Building Permits and Plan Reviews | \$252 |
| 0844 | 001 | General Fund | 5585240 | Building Permits and Plan Reviews | \$701 |
| 0844 | 001 | General Fund | 5585240 | Building Permits and Plan Reviews | \$584 |
| 0844 | 001 | General Fund | 5585240 | Building Permits and Plan Reviews | \$534 |
| 0844 | 001 | General Fund | 5585240 | Building Permits and Plan Reviews | \$3,633 |
| 0844 | 001 | General Fund | 5585240 | Building Permits and Plan Reviews | \$580 |
| 0844 | 001 | General Fund | 5585240 | Building Permits and Plan Reviews | \$199 |

| MCAG | Fund # | Fund Name | BARS Account | BARS Name | Amount |
|------|--------|--------------|--------------|---|----------|
| 0844 | 001 | General Fund | 5585240 | Building Permits and Plan Reviews | \$660 |
| 0844 | 001 | General Fund | 5585240 | Building Permits and Plan Reviews | \$515 |
| 0844 | 001 | General Fund | 5585250 | Building Permits and Plan Reviews | \$1,809 |
| 0844 | 001 | General Fund | 5585250 | Building Permits and Plan Reviews | \$911 |
| 0844 | 001 | General Fund | 5586010 | Planning | \$50,634 |
| 0844 | 001 | General Fund | 5586010 | Planning | \$73 |
| 0844 | 001 | General Fund | 5586020 | Planning | \$24,223 |
| 0844 | 001 | General Fund | 5586030 | Planning | \$1,229 |
| 0844 | 001 | General Fund | 5586030 | Planning | \$224 |
| 0844 | 001 | General Fund | 5586030 | Planning | \$271 |
| 0844 | 001 | General Fund | 5586030 | Planning | \$216 |
| 0844 | 001 | General Fund | 5586030 | Planning | \$181 |
| 0844 | 001 | General Fund | 5586030 | Planning | \$52 |
| 0844 | 001 | General Fund | 5586040 | Planning | \$16,184 |
| 0844 | 001 | General Fund | 5586040 | Planning | \$600 |
| 0844 | 001 | General Fund | 5586040 | Planning | \$871 |
| 0844 | 001 | General Fund | 5586040 | Planning | \$25,257 |
| 0844 | 001 | General Fund | 5586040 | Planning | \$362 |
| 0844 | 001 | General Fund | 5586040 | Planning | \$1,209 |
| 0844 | 001 | General Fund | 5586040 | Planning | \$701 |
| 0844 | 001 | General Fund | 5586040 | Planning | \$28 |
| 0844 | 001 | General Fund | 5586040 | Planning | \$1,818 |
| 0844 | 001 | General Fund | 5586040 | Planning | \$580 |
| 0844 | 001 | General Fund | 5586040 | Planning | \$583 |
| 0844 | 001 | General Fund | 5586040 | Planning | \$430 |
| 0844 | 001 | General Fund | 5586050 | Planning | \$671 |
| 0844 | 001 | General Fund | 5660050 | Chemical Dependency Services | \$2,460 |
| 0844 | 001 | General Fund | 5712010 | Educational and Recreational Activities | \$94,058 |
| 0844 | 001 | General Fund | 5712010 | Educational and Recreational Activities | \$250 |

| MCAG | Fund # | Fund Name | BARS Account | BARS Name | Amount |
|------|--------|--------------|--------------|---|----------|
| 0844 | 001 | General Fund | 5712010 | Educational and Recreational Activities | \$96 |
| 0844 | 001 | General Fund | 5712020 | Educational and Recreational Activities | \$44,281 |
| 0844 | 001 | General Fund | 5712020 | Educational and Recreational Activities | \$428 |
| 0844 | 001 | General Fund | 5712030 | Educational and Recreational Activities | \$3,161 |
| 0844 | 001 | General Fund | 5712030 | Educational and Recreational Activities | \$10,718 |
| 0844 | 001 | General Fund | 5712030 | Educational and Recreational Activities | \$1,535 |
| 0844 | 001 | General Fund | 5712030 | Educational and Recreational Activities | \$1,863 |
| 0844 | 001 | General Fund | 5712030 | Educational and Recreational Activities | \$5,125 |
| 0844 | 001 | General Fund | 5712030 | Educational and Recreational Activities | \$683 |
| 0844 | 001 | General Fund | 5712030 | Educational and Recreational Activities | \$1,412 |
| 0844 | 001 | General Fund | 5712040 | Educational and Recreational Activities | \$12,924 |
| 0844 | 001 | General Fund | 5712040 | Educational and Recreational Activities | \$18,345 |
| 0844 | 001 | General Fund | 5712040 | Educational and Recreational Activities | \$2,962 |
| 0844 | 001 | General Fund | 5712040 | Educational and Recreational Activities | \$10,323 |
| 0844 | 001 | General Fund | 5712040 | Educational and Recreational Activities | \$6,113 |
| 0844 | 001 | General Fund | 5712040 | Educational and Recreational Activities | \$764 |
| 0844 | 001 | General Fund | 5712040 | Educational and Recreational Activities | \$1,705 |
| 0844 | 001 | General Fund | 5712040 | Educational and Recreational Activities | \$82 |
| 0844 | 001 | General Fund | 5712040 | Educational and Recreational Activities | \$1,419 |
| 0844 | 001 | General Fund | 5712040 | Educational and Recreational Activities | \$1,173 |
| 0844 | 001 | General Fund | 5712040 | Educational and Recreational Activities | \$96 |

| MCAG | Fund # | Fund Name | BARS Account | BARS Name | Amount |
|------|--------|--------------|--------------|---|-----------|
| 0844 | 001 | General Fund | 5712040 | Educational and Recreational Activities | \$638 |
| 0844 | 001 | General Fund | 5712040 | Educational and Recreational Activities | \$789 |
| 0844 | 001 | General Fund | 5712040 | Educational and Recreational Activities | \$7,268 |
| 0844 | 001 | General Fund | 5712040 | Educational and Recreational Activities | \$1,029 |
| 0844 | 001 | General Fund | 5712040 | Educational and Recreational Activities | \$329 |
| 0844 | 001 | General Fund | 5712040 | Educational and Recreational Activities | \$830 |
| 0844 | 001 | General Fund | 5712050 | Educational and Recreational Activities | \$2,878 |
| 0844 | 001 | General Fund | 5768010 | General Parks | \$172,244 |
| 0844 | 001 | General Fund | 5768010 | General Parks | \$200 |
| 0844 | 001 | General Fund | 5768010 | General Parks | \$7,174 |
| 0844 | 001 | General Fund | 5768010 | General Parks | \$6,152 |
| 0844 | 001 | General Fund | 5768010 | General Parks | \$379 |
| 0844 | 001 | General Fund | 5768020 | General Parks | \$65,894 |
| 0844 | 001 | General Fund | 5768020 | General Parks | \$1,162 |
| 0844 | 001 | General Fund | 5768030 | General Parks | \$16,321 |
| 0844 | 001 | General Fund | 5768030 | General Parks | \$1,659 |
| 0844 | 001 | General Fund | 5768030 | General Parks | \$8,920 |
| 0844 | 001 | General Fund | 5768030 | General Parks | \$492 |
| 0844 | 001 | General Fund | 5768030 | General Parks | \$1,588 |
| 0844 | 001 | General Fund | 5768030 | General Parks | \$2,521 |
| 0844 | 001 | General Fund | 5768030 | General Parks | \$329 |
| 0844 | 001 | General Fund | 5768030 | General Parks | \$9,236 |
| 0844 | 001 | General Fund | 5768030 | General Parks | \$680 |
| 0844 | 001 | General Fund | 5768040 | General Parks | \$2,692 |
| 0844 | 001 | General Fund | 5768040 | General Parks | \$269 |
| 0844 | 001 | General Fund | 5768040 | General Parks | \$281 |
| 0844 | 001 | General Fund | 5768040 | General Parks | \$1,151 |
| 0844 | 001 | General Fund | 5768040 | General Parks | \$2,876 |
| 0844 | 001 | General Fund | 5768040 | General Parks | \$283 |
| 0844 | 001 | General Fund | 5768040 | General Parks | \$656 |

| MCAG | Fund # | Fund Name | BARS Account | BARS Name | Amount |
|------|--------|--------------|--------------|---|-----------|
| 0844 | 001 | General Fund | 5768040 | General Parks | \$459 |
| 0844 | 001 | General Fund | 5768040 | General Parks | \$16,035 |
| 0844 | 001 | General Fund | 5768040 | General Parks | \$3,543 |
| 0844 | 001 | General Fund | 5768040 | General Parks | \$7,268 |
| 0844 | 001 | General Fund | 5768040 | General Parks | \$20,509 |
| 0844 | 001 | General Fund | 5768040 | General Parks | \$1,370 |
| 0844 | 001 | General Fund | 5768040 | General Parks | \$2,583 |
| 0844 | 001 | General Fund | 5768040 | General Parks | \$47,560 |
| 0844 | 001 | General Fund | 5768040 | General Parks | \$10,115 |
| 0844 | 001 | General Fund | 5768040 | General Parks | \$6,623 |
| 0844 | 001 | General Fund | 5768040 | General Parks | \$207 |
| 0844 | 001 | General Fund | 5768040 | General Parks | \$5,310 |
| 0844 | 001 | General Fund | 5768040 | General Parks | \$2,137 |
| 0844 | 001 | General Fund | 5768040 | General Parks | \$638 |
| 0844 | 001 | General Fund | 5768040 | General Parks | \$1,489 |
| 0844 | 001 | General Fund | 5768040 | General Parks | \$834 |
| 0844 | 001 | General Fund | 5768040 | General Parks | \$16,232 |
| 0844 | 001 | General Fund | 5768040 | General Parks | \$2,267 |
| 0844 | 001 | General Fund | 5768040 | General Parks | \$442 |
| 0844 | 001 | General Fund | 5768040 | General Parks | \$11,659 |
| 0844 | 001 | General Fund | 5768040 | General Parks | \$817 |
| 0844 | 001 | General Fund | 5768040 | General Parks | \$221 |
| 0844 | 001 | General Fund | 5768050 | General Parks | \$2,062 |
| 0844 | 001 | General Fund | 5081000 | Reserved Cash and Investments - Ending | \$621,098 |
| 0844 | 103 | Fire Control | 5222010 | Fire Suppression and Emergency Medical Services | \$447,772 |
| 0844 | 103 | Fire Control | 5222010 | Fire Suppression and Emergency Medical Services | \$14,265 |
| 0844 | 103 | Fire Control | 5222010 | Fire Suppression and Emergency Medical Services | \$88,664 |
| 0844 | 103 | Fire Control | 5222010 | Fire Suppression and Emergency Medical Services | \$2,365 |

| MCAG | Fund # | Fund Name | BARS Account | BARS Name | Amount |
|------|--------|--------------|--------------|---|-----------|
| 0844 | 103 | Fire Control | 5222010 | Fire Suppression and Emergency Medical Services | \$5,265 |
| 0844 | 103 | Fire Control | 5222010 | Fire Suppression and Emergency Medical Services | \$42,270 |
| 0844 | 103 | Fire Control | 5222010 | Fire Suppression and Emergency Medical Services | \$3,540 |
| 0844 | 103 | Fire Control | 5222010 | Fire Suppression and Emergency Medical Services | \$1,566 |
| 0844 | 103 | Fire Control | 5222010 | Fire Suppression and Emergency Medical Services | \$112 |
| 0844 | 103 | Fire Control | 5222010 | Fire Suppression and Emergency Medical Services | \$11,411 |
| 0844 | 103 | Fire Control | 5222010 | Fire Suppression and Emergency Medical Services | \$5,958 |
| 0844 | 103 | Fire Control | 5222020 | Fire Suppression and Emergency Medical Services | \$204,665 |
| 0844 | 103 | Fire Control | 5222020 | Fire Suppression and Emergency Medical Services | \$2,820 |
| 0844 | 103 | Fire Control | 5222020 | Fire Suppression and Emergency Medical Services | \$3,705 |
| 0844 | 103 | Fire Control | 5222020 | Fire Suppression and Emergency Medical Services | \$24,814 |
| 0844 | 103 | Fire Control | 5222030 | Fire Suppression and Emergency Medical Services | \$7,487 |
| 0844 | 103 | Fire Control | 5222030 | Fire Suppression and Emergency Medical Services | \$365 |
| 0844 | 103 | Fire Control | 5222030 | Fire Suppression and Emergency Medical Services | \$5,806 |
| 0844 | 103 | Fire Control | 5222030 | Fire Suppression and Emergency Medical Services | \$35 |

| MCAG | Fund # | Fund Name | BARS Account | BARS Name | Amount |
|------|--------|--------------|--------------|---|----------|
| 0844 | 103 | Fire Control | 5222030 | Fire Suppression and Emergency Medical Services | \$1,091 |
| 0844 | 103 | Fire Control | 5222030 | Fire Suppression and Emergency Medical Services | \$18,161 |
| 0844 | 103 | Fire Control | 5222030 | Fire Suppression and Emergency Medical Services | \$6,954 |
| 0844 | 103 | Fire Control | 5222030 | Fire Suppression and Emergency Medical Services | \$253 |
| 0844 | 103 | Fire Control | 5222030 | Fire Suppression and Emergency Medical Services | \$3,363 |
| 0844 | 103 | Fire Control | 5222040 | Fire Suppression and Emergency Medical Services | \$19,711 |
| 0844 | 103 | Fire Control | 5222040 | Fire Suppression and Emergency Medical Services | \$4,994 |
| 0844 | 103 | Fire Control | 5222040 | Fire Suppression and Emergency Medical Services | \$180 |
| 0844 | 103 | Fire Control | 5222040 | Fire Suppression and Emergency Medical Services | \$2,635 |
| 0844 | 103 | Fire Control | 5222040 | Fire Suppression and Emergency Medical Services | \$3,057 |
| 0844 | 103 | Fire Control | 5222040 | Fire Suppression and Emergency Medical Services | \$1,339 |
| 0844 | 103 | Fire Control | 5222040 | Fire Suppression and Emergency Medical Services | \$15,155 |
| 0844 | 103 | Fire Control | 5222040 | Fire Suppression and Emergency Medical Services | \$60,230 |
| 0844 | 103 | Fire Control | 5222040 | Fire Suppression and Emergency Medical Services | \$26,351 |
| 0844 | 103 | Fire Control | 5222040 | Fire Suppression and Emergency Medical Services | \$4,080 |

| MCAG | Fund # | Fund Name | BARS Account | BARS Name | Amount |
|------|--------|--------------|--------------|---|---------|
| 0844 | 103 | Fire Control | 5222040 | Fire Suppression and Emergency Medical Services | \$4,419 |
| 0844 | 103 | Fire Control | 5222040 | Fire Suppression and Emergency Medical Services | \$3,414 |
| 0844 | 103 | Fire Control | 5222040 | Fire Suppression and Emergency Medical Services | \$686 |
| 0844 | 103 | Fire Control | 5222040 | Fire Suppression and Emergency Medical Services | \$6,967 |
| 0844 | 103 | Fire Control | 5222040 | Fire Suppression and Emergency Medical Services | \$1,629 |
| 0844 | 103 | Fire Control | 5222040 | Fire Suppression and Emergency Medical Services | \$2,526 |
| 0844 | 103 | Fire Control | 5222040 | Fire Suppression and Emergency Medical Services | \$2,227 |
| 0844 | 103 | Fire Control | 5222040 | Fire Suppression and Emergency Medical Services | \$8,727 |
| 0844 | 103 | Fire Control | 5222040 | Fire Suppression and Emergency Medical Services | \$563 |
| 0844 | 103 | Fire Control | 5222040 | Fire Suppression and Emergency Medical Services | \$903 |
| 0844 | 103 | Fire Control | 5222040 | Fire Suppression and Emergency Medical Services | \$5,382 |
| 0844 | 103 | Fire Control | 5222040 | Fire Suppression and Emergency Medical Services | \$2,966 |
| 0844 | 103 | Fire Control | 5222040 | Fire Suppression and Emergency Medical Services | \$1,005 |
| 0844 | 103 | Fire Control | 5222040 | Fire Suppression and Emergency Medical Services | \$5,558 |
| 0844 | 103 | Fire Control | 5222040 | Fire Suppression and Emergency Medical Services | \$652 |

| MCAG | Fund # | Fund Name | BARS Account | BARS Name | Amount |
|------|--------|--------------|--------------|---|----------|
| 0844 | 103 | Fire Control | 5222040 | Fire Suppression and Emergency Medical Services | \$522 |
| 0844 | 103 | Fire Control | 5222050 | Fire Suppression and Emergency Medical Services | \$75,301 |
| 0844 | 103 | Fire Control | 5222050 | Fire Suppression and Emergency Medical Services | \$3,777 |
| 0844 | 103 | Fire Control | 5222050 | Fire Suppression and Emergency Medical Services | \$17,475 |
| 0844 | 103 | Fire Control | 5222050 | Fire Suppression and Emergency Medical Services | \$7,300 |
| 0844 | 103 | Fire Control | 5222050 | Fire Suppression and Emergency Medical Services | \$568 |
| 0844 | 103 | Fire Control | 5223010 | Fire Prevention and Investigation | \$56,654 |
| 0844 | 103 | Fire Control | 5223010 | Fire Prevention and Investigation | \$1,496 |
| 0844 | 103 | Fire Control | 5223010 | Fire Prevention and Investigation | \$387 |
| 0844 | 103 | Fire Control | 5223020 | Fire Prevention and Investigation | \$23,905 |
| 0844 | 103 | Fire Control | 5223030 | Fire Prevention and Investigation | \$105 |
| 0844 | 103 | Fire Control | 5223030 | Fire Prevention and Investigation | \$80 |
| 0844 | 103 | Fire Control | 5223040 | Fire Prevention and Investigation | \$440 |
| 0844 | 103 | Fire Control | 5223040 | Fire Prevention and Investigation | \$750 |
| 0844 | 103 | Fire Control | 5224510 | Training Obtained by Employees | \$37,222 |
| 0844 | 103 | Fire Control | 5224520 | Training Obtained by Employees | \$14,153 |
| 0844 | 103 | Fire Control | 5224530 | Training Obtained by Employees | \$84 |
| 0844 | 103 | Fire Control | 5224530 | Training Obtained by Employees | \$20 |
| 0844 | 103 | Fire Control | 5224530 | Training Obtained by Employees | \$1,464 |

| MCAG | Fund # | Fund Name | BARS Account | BARS Name | Amount |
|------|--------|--------------|--------------|--|-----------|
| 0844 | 103 | Fire Control | 5224540 | Training Obtained by Employees | \$10 |
| 0844 | 103 | Fire Control | 5081000 | Reserved Cash and Investments - Ending | \$412,529 |
| 0844 | 110 | City Street | 5423110 | Roadway | \$71,977 |
| 0844 | 110 | City Street | 5423110 | Roadway | \$1,542 |
| 0844 | 110 | City Street | 5423110 | Roadway | \$3,048 |
| 0844 | 110 | City Street | 5423110 | Roadway | \$379 |
| 0844 | 110 | City Street | 5423120 | Roadway | \$38,037 |
| 0844 | 110 | City Street | 5423120 | Roadway | \$1,095 |
| 0844 | 110 | City Street | 5423130 | Roadway | \$30,882 |
| 0844 | 110 | City Street | 5423130 | Roadway | \$4,554 |
| 0844 | 110 | City Street | 5423130 | Roadway | \$1,079 |
| 0844 | 110 | City Street | 5423140 | Roadway | \$11,795 |
| 0844 | 110 | City Street | 5423140 | Roadway | \$224 |
| 0844 | 110 | City Street | 5423140 | Roadway | \$392 |
| 0844 | 110 | City Street | 5423140 | Roadway | \$1,845 |
| 0844 | 110 | City Street | 5423140 | Roadway | \$2,977 |
| 0844 | 110 | City Street | 5423140 | Roadway | \$66 |
| 0844 | 110 | City Street | 5423140 | Roadway | \$317 |
| 0844 | 110 | City Street | 5423230 | Roadway | \$2,942 |
| 0844 | 110 | City Street | 5423240 | Roadway | \$308 |
| 0844 | 110 | City Street | 5423240 | Roadway | \$88 |
| 0844 | 110 | City Street | 5426130 | Sidewalks | \$2,423 |
| 0844 | 110 | City Street | 5426340 | Street Lighting | \$69,463 |
| 0844 | 110 | City Street | 5426340 | Street Lighting | \$20,782 |
| 0844 | 110 | City Street | 5426440 | Traffic Control Devices | \$1,546 |
| 0844 | 110 | City Street | 5426610 | Snow and Ice Control | \$30,384 |
| 0844 | 110 | City Street | 5426610 | Snow and Ice Control | \$47 |
| 0844 | 110 | City Street | 5426610 | Snow and Ice Control | \$1,251 |
| 0844 | 110 | City Street | 5426620 | Snow and Ice Control | \$15,212 |
| 0844 | 110 | City Street | 5426630 | Snow and Ice Control | \$606 |
| 0844 | 110 | City Street | 5426630 | Snow and Ice Control | \$4,479 |
| 0844 | 110 | City Street | 5426630 | Snow and Ice Control | \$7,134 |
| 0844 | 110 | City Street | 5426630 | Snow and Ice Control | \$325 |

| MCAG | Fund # | Fund Name | BARS Account | BARS Name | Amount |
|------|--------|-------------|--------------|---|-----------|
| 0844 | 110 | City Street | 5426640 | Snow and Ice Control | \$1,500 |
| 0844 | 110 | City Street | 5429010 | Maintenance Administration and Overhead | \$33,258 |
| 0844 | 110 | City Street | 5429010 | Maintenance Administration and Overhead | \$573 |
| 0844 | 110 | City Street | 5429020 | Maintenance Administration and Overhead | \$14,172 |
| 0844 | 110 | City Street | 5429030 | Maintenance Administration and Overhead | (\$365) |
| 0844 | 110 | City Street | 5429040 | Maintenance Administration and Overhead | \$4,227 |
| 0844 | 110 | City Street | 5429040 | Maintenance Administration and Overhead | \$600 |
| 0844 | 110 | City Street | 5429040 | Maintenance Administration and Overhead | \$36 |
| 0844 | 110 | City Street | 5429040 | Maintenance Administration and Overhead | \$5,638 |
| 0844 | 110 | City Street | 5429040 | Maintenance Administration and Overhead | \$13,558 |
| 0844 | 110 | City Street | 5429040 | Maintenance Administration and Overhead | \$17,569 |
| 0844 | 110 | City Street | 5429040 | Maintenance Administration and Overhead | \$2,895 |
| 0844 | 110 | City Street | 5429040 | Maintenance Administration and Overhead | \$7 |
| 0844 | 110 | City Street | 5429040 | Maintenance Administration and Overhead | \$92 |
| 0844 | 110 | City Street | 5429050 | Maintenance Administration and Overhead | \$2,804 |
| 0844 | 110 | City Street | 5081000 | Reserved Cash and Investments - Ending | \$160,816 |

| MCAG | Fund # | Fund Name | BARS Account | BARS Name | Amount |
|------|--------|-----------------------------|--------------|--|-------------|
| 0844 | 111 | Street Improvement | 5081000 | Reserved Cash and Investments - Ending | (\$149,824) |
| 0844 | 113 | Paths & Trails | 5081000 | Reserved Cash and Investments - Ending | \$1,594 |
| 0844 | 115 | Local Access Street Improv. | 5081000 | Reserved Cash and Investments - Ending | \$241,552 |
| 0844 | 001 | Civic Center | 5755010 | Multipurpose and Community Centers | \$24,267 |
| 0844 | 001 | Civic Center | 5755010 | Multipurpose and Community Centers | \$426 |
| 0844 | 001 | Civic Center | 5755020 | Multipurpose and Community Centers | \$11,447 |
| 0844 | 001 | Civic Center | 5755030 | Multipurpose and Community Centers | \$7,024 |
| 0844 | 001 | Civic Center | 5755040 | Multipurpose and Community Centers | \$14,592 |
| 0844 | 001 | Civic Center | 5755040 | Multipurpose and Community Centers | \$22,200 |
| 0844 | 001 | Civic Center | 5755040 | Multipurpose and Community Centers | \$740 |
| 0844 | 001 | Civic Center | 5755040 | Multipurpose and Community Centers | \$10 |
| 0844 | 001 | Civic Center | 5755040 | Multipurpose and Community Centers | \$351 |
| 0844 | 001 | Civic Center | 5755040 | Multipurpose and Community Centers | \$51 |
| 0844 | 001 | Civic Center | 5755040 | Multipurpose and Community Centers | \$98 |
| 0844 | 001 | Civic Center | 5755040 | Multipurpose and Community Centers | \$4,318 |
| 0844 | 001 | Civic Center | 5755040 | Multipurpose and Community Centers | \$3,636 |
| 0844 | 001 | Civic Center | 5755040 | Multipurpose and Community Centers | \$23,435 |
| 0844 | 001 | Civic Center | 5755040 | Multipurpose and Community Centers | \$9,796 |
| 0844 | 001 | Civic Center | 5755040 | Multipurpose and Community Centers | \$175 |
| 0844 | 001 | Civic Center | 5755050 | Multipurpose and Community Centers | \$1,113 |
| 0844 | 001 | Civic Center | 5081000 | Reserved Cash and Investments - Ending | \$23,715 |

| MCAG | Fund # | Fund Name | BARS Account | BARS Name | Amount |
|------|--------|-----------|--------------|--|-----------|
| 0844 | 119 | Transit | 5476010 | Transits, Railroads and Other Transportation Systems | \$106,642 |
| 0844 | 119 | Transit | 5476010 | Transits, Railroads and Other Transportation Systems | \$1,682 |
| 0844 | 119 | Transit | 5476020 | Transits, Railroads and Other Transportation Systems | \$50,549 |
| 0844 | 119 | Transit | 5476030 | Transits, Railroads and Other Transportation Systems | \$1,427 |
| 0844 | 119 | Transit | 5476040 | Transits, Railroads and Other Transportation Systems | \$1,094 |
| 0844 | 119 | Transit | 5476040 | Transits, Railroads and Other Transportation Systems | \$11,000 |
| 0844 | 119 | Transit | 5476040 | Transits, Railroads and Other Transportation Systems | \$733 |
| 0844 | 119 | Transit | 5476050 | Transits, Railroads and Other Transportation Systems | \$205,739 |
| 0844 | 119 | Transit | 5476050 | Transits, Railroads and Other Transportation Systems | \$95,765 |
| 0844 | 119 | Transit | 5476050 | Transits, Railroads and Other Transportation Systems | \$1,113 |
| 0844 | 119 | Transit | 5476050 | Transits, Railroads and Other Transportation Systems | \$16,000 |
| 0844 | 119 | Transit | 5476050 | Transits, Railroads and Other Transportation Systems | \$454 |
| 0844 | 119 | Transit | 5081000 | Reserved Cash and Investments - Ending | \$222,398 |
| 0844 | 001 | Tourism | 5573010 | Tourism | \$4,469 |
| 0844 | 001 | Tourism | 5573010 | Tourism | \$13 |
| 0844 | 001 | Tourism | 5573020 | Tourism | \$2,519 |
| 0844 | 001 | Tourism | 5573030 | Tourism | \$2,190 |
| 0844 | 001 | Tourism | 5573040 | Tourism | \$3,250 |
| 0844 | 001 | Tourism | 5573040 | Tourism | \$2,000 |

| MCAG | Fund # | Fund Name | BARS Account | BARS Name | Amount |
|------|--------|--------------------------------|--------------|--|-----------|
| 0844 | 001 | Tourism | 5573040 | Tourism | \$7,176 |
| 0844 | 001 | Tourism | 5573040 | Tourism | \$3,000 |
| 0844 | 001 | Tourism | 5081000 | Reserved Cash and Investments - Ending | \$22,678 |
| 0844 | 001 | Contingency Reserve | 5081000 | Reserved Cash and Investments - Ending | \$28,590 |
| 0844 | 103 | Fire Equipment Reserve | 5081000 | Reserved Cash and Investments - Ending | \$409,425 |
| 0844 | 103 | EMS Equipment Reserve | 5081000 | Reserved Cash and Investments - Ending | \$26,428 |
| 0844 | 001 | CE Equipment Reserve | 5081000 | Reserved Cash and Investments - Ending | \$383,877 |
| 0844 | 171 | Public Works Equipment Reserve | 5081000 | Reserved Cash and Investments - Ending | \$471,233 |
| 0844 | 180 | Drugs & Alcohol Community Res. | 5081000 | Reserved Cash and Investments - Ending | \$5,641 |
| 0844 | 181 | Crime Prevention Accum. Res. | 5081000 | Reserved Cash and Investments - Ending | \$4,569 |
| 0844 | 190 | SPRSA Pool | 5762010 | Swimming Pools | \$50,782 |
| 0844 | 190 | SPRSA Pool | 5762010 | Swimming Pools | \$52,613 |
| 0844 | 190 | SPRSA Pool | 5762010 | Swimming Pools | \$1,527 |
| 0844 | 190 | SPRSA Pool | 5762010 | Swimming Pools | \$1,150 |
| 0844 | 190 | SPRSA Pool | 5762020 | Swimming Pools | \$32,923 |
| 0844 | 190 | SPRSA Pool | 5762020 | Swimming Pools | \$146 |
| 0844 | 190 | SPRSA Pool | 5762030 | Swimming Pools | \$11,724 |
| 0844 | 190 | SPRSA Pool | 5762030 | Swimming Pools | \$129 |
| 0844 | 190 | SPRSA Pool | 5762030 | Swimming Pools | \$2,195 |
| 0844 | 190 | SPRSA Pool | 5762040 | Swimming Pools | \$3,431 |
| 0844 | 190 | SPRSA Pool | 5762040 | Swimming Pools | \$402 |
| 0844 | 190 | SPRSA Pool | 5762040 | Swimming Pools | \$6 |
| 0844 | 190 | SPRSA Pool | 5762040 | Swimming Pools | \$145 |
| 0844 | 190 | SPRSA Pool | 5762040 | Swimming Pools | \$2,275 |
| 0844 | 190 | SPRSA Pool | 5762040 | Swimming Pools | \$9,727 |
| 0844 | 190 | SPRSA Pool | 5762040 | Swimming Pools | \$3,757 |
| 0844 | 190 | SPRSA Pool | 5762040 | Swimming Pools | \$3,097 |
| 0844 | 190 | SPRSA Pool | 5762050 | Swimming Pools | \$468 |
| 0844 | 190 | SPRSA Pool | 5762050 | Swimming Pools | \$1,280 |

| MCAG | Fund # | Fund Name | BARS Account | BARS Name | Amount |
|------|--------|-------------------------------|--------------|--|-------------|
| 0844 | 190 | SPRSA Pool | 5081000 | Reserved Cash and Investments - Ending | (\$28,206) |
| 0844 | 202 | Goodlander LID | 5088000 | Unreserved Cash and Investments - Ending | \$19,600 |
| 0844 | 220 | LI Guaranty | 5081000 | Reserved Cash and Investments - Ending | \$47,875 |
| 0844 | 301 | Capital Improvement | 5088000 | Unreserved Cash and Investments - Ending | \$371,988 |
| 0844 | 103 | Fire Control Building Reserve | 5088000 | Unreserved Cash and Investments - Ending | \$9,153 |
| 0844 | 308 | Civic Center Capital Project | 5088000 | Unreserved Cash and Investments - Ending | \$11,311 |
| 0844 | 310 | CE Building/Property Reserve | 5088000 | Unreserved Cash and Investments - Ending | \$1,027,258 |
| 0844 | 411 | Water | 5088000 | Unreserved Cash and Investments - Ending | \$820,520 |
| 0844 | 411 | Water | 5348010 | Water Utilities | \$479,725 |
| 0844 | 411 | Water | 5348010 | Water Utilities | \$500 |
| 0844 | 411 | Water | 5348010 | Water Utilities | \$7,864 |
| 0844 | 411 | Water | 5348010 | Water Utilities | \$16,478 |
| 0844 | 411 | Water | 5348010 | Water Utilities | \$3,474 |
| 0844 | 411 | Water | 5348020 | Water Utilities | \$235,372 |
| 0844 | 411 | Water | 5348020 | Water Utilities | \$2,485 |
| 0844 | 411 | Water | 5348030 | Water Utilities | \$36,073 |
| 0844 | 411 | Water | 5348030 | Water Utilities | \$16,446 |
| 0844 | 411 | Water | 5348030 | Water Utilities | \$24,676 |
| 0844 | 411 | Water | 5348030 | Water Utilities | \$15,586 |
| 0844 | 411 | Water | 5348030 | Water Utilities | \$6,974 |
| 0844 | 411 | Water | 5348030 | Water Utilities | \$7,570 |
| 0844 | 411 | Water | 5348030 | Water Utilities | \$1,646 |
| 0844 | 411 | Water | 5348040 | Water Utilities | \$34,737 |
| 0844 | 411 | Water | 5348040 | Water Utilities | \$1,872 |
| 0844 | 411 | Water | 5348040 | Water Utilities | \$2,728 |
| 0844 | 411 | Water | 5348040 | Water Utilities | \$3,868 |
| 0844 | 411 | Water | 5348040 | Water Utilities | \$1,773 |
| 0844 | 411 | Water | 5348040 | Water Utilities | \$982 |
| 0844 | 411 | Water | 5348040 | Water Utilities | \$89,208 |

| MCAG | Fund # | Fund Name | BARS Account | BARS Name | Amount |
|------|--------|-----------|--------------|--|-----------|
| 0844 | 411 | Water | 5348040 | Water Utilities | \$53,057 |
| 0844 | 411 | Water | 5348040 | Water Utilities | \$10,680 |
| 0844 | 411 | Water | 5348040 | Water Utilities | \$15,145 |
| 0844 | 411 | Water | 5348040 | Water Utilities | \$162,951 |
| 0844 | 411 | Water | 5348040 | Water Utilities | \$7,032 |
| 0844 | 411 | Water | 5348040 | Water Utilities | \$289 |
| 0844 | 411 | Water | 5348040 | Water Utilities | \$2,471 |
| 0844 | 411 | Water | 5348040 | Water Utilities | \$469 |
| 0844 | 411 | Water | 5348040 | Water Utilities | \$2,954 |
| 0844 | 411 | Water | 5348040 | Water Utilities | \$3,899 |
| 0844 | 411 | Water | 5348050 | Water Utilities | \$22 |
| 0844 | 411 | Water | 5348050 | Water Utilities | \$5,507 |
| 0844 | 415 | Sewer | 5088000 | Unreserved Cash and Investments - Ending | \$566,766 |
| 0844 | 415 | Sewer | 5352010 | Sewer/Reclaimed Water Utilities | \$32,690 |
| 0844 | 415 | Sewer | 5352020 | Sewer/Reclaimed Water Utilities | \$18,428 |
| 0844 | 415 | Sewer | 5352040 | Sewer/Reclaimed Water Utilities | \$5,414 |
| 0844 | 415 | Sewer | 5352040 | Sewer/Reclaimed Water Utilities | \$75 |
| 0844 | 415 | Sewer | 5352040 | Sewer/Reclaimed Water Utilities | \$1,628 |
| 0844 | 415 | Sewer | 5352050 | Sewer/Reclaimed Water Utilities | \$835 |
| 0844 | 415 | Sewer | 5357010 | Sewer/Reclaimed Water Utilities | \$363,871 |
| 0844 | 415 | Sewer | 5357010 | Sewer/Reclaimed Water Utilities | \$500 |
| 0844 | 415 | Sewer | 5357010 | Sewer/Reclaimed Water Utilities | \$828 |
| 0844 | 415 | Sewer | 5357010 | Sewer/Reclaimed Water Utilities | \$11,700 |
| 0844 | 415 | Sewer | 5357010 | Sewer/Reclaimed Water Utilities | \$1,147 |
| 0844 | 415 | Sewer | 5357020 | Sewer/Reclaimed Water Utilities | \$172,330 |
| 0844 | 415 | Sewer | 5357020 | Sewer/Reclaimed Water Utilities | \$1,696 |

| MCAG | Fund # | Fund Name | BARS Account | BARS Name | Amount |
|------|--------|-----------|--------------|---------------------------------|-----------|
| 0844 | 415 | Sewer | 5357030 | Sewer/Reclaimed Water Utilities | \$8,519 |
| 0844 | 415 | Sewer | 5357030 | Sewer/Reclaimed Water Utilities | \$8,737 |
| 0844 | 415 | Sewer | 5357030 | Sewer/Reclaimed Water Utilities | \$662 |
| 0844 | 415 | Sewer | 5357040 | Sewer/Reclaimed Water Utilities | \$44,087 |
| 0844 | 415 | Sewer | 5357040 | Sewer/Reclaimed Water Utilities | \$1,872 |
| 0844 | 415 | Sewer | 5357040 | Sewer/Reclaimed Water Utilities | \$2,728 |
| 0844 | 415 | Sewer | 5357040 | Sewer/Reclaimed Water Utilities | \$3,838 |
| 0844 | 415 | Sewer | 5357040 | Sewer/Reclaimed Water Utilities | \$773 |
| 0844 | 415 | Sewer | 5357040 | Sewer/Reclaimed Water Utilities | \$5,603 |
| 0844 | 415 | Sewer | 5357040 | Sewer/Reclaimed Water Utilities | \$8,377 |
| 0844 | 415 | Sewer | 5357040 | Sewer/Reclaimed Water Utilities | \$24,232 |
| 0844 | 415 | Sewer | 5357040 | Sewer/Reclaimed Water Utilities | \$7,574 |
| 0844 | 415 | Sewer | 5357040 | Sewer/Reclaimed Water Utilities | \$1,951 |
| 0844 | 415 | Sewer | 5357040 | Sewer/Reclaimed Water Utilities | \$940 |
| 0844 | 415 | Sewer | 5357040 | Sewer/Reclaimed Water Utilities | \$114 |
| 0844 | 415 | Sewer | 5357040 | Sewer/Reclaimed Water Utilities | \$2,443 |
| 0844 | 415 | Sewer | 5357050 | Sewer/Reclaimed Water Utilities | \$4,095 |
| 0844 | 415 | Sewer | 5358010 | Sewer/Reclaimed Water Utilities | \$194,127 |
| 0844 | 415 | Sewer | 5358010 | Sewer/Reclaimed Water Utilities | \$1,467 |
| 0844 | 415 | Sewer | 5358010 | Sewer/Reclaimed Water Utilities | \$6,095 |
| 0844 | 415 | Sewer | 5358010 | Sewer/Reclaimed Water Utilities | \$1,684 |

| MCAG | Fund # | Fund Name | BARS Account | BARS Name | Amount |
|------|--------|-----------|--------------|---------------------------------|-----------|
| 0844 | 415 | Sewer | 5358020 | Sewer/Reclaimed Water Utilities | \$102,972 |
| 0844 | 415 | Sewer | 5358020 | Sewer/Reclaimed Water Utilities | \$1,673 |
| 0844 | 415 | Sewer | 5358030 | Sewer/Reclaimed Water Utilities | \$19,975 |
| 0844 | 415 | Sewer | 5358030 | Sewer/Reclaimed Water Utilities | \$5,277 |
| 0844 | 415 | Sewer | 5358030 | Sewer/Reclaimed Water Utilities | \$2,578 |
| 0844 | 415 | Sewer | 5358040 | Sewer/Reclaimed Water Utilities | \$39,248 |
| 0844 | 415 | Sewer | 5358040 | Sewer/Reclaimed Water Utilities | \$882 |
| 0844 | 415 | Sewer | 5358040 | Sewer/Reclaimed Water Utilities | \$2,520 |
| 0844 | 415 | Sewer | 5358040 | Sewer/Reclaimed Water Utilities | \$50,531 |
| 0844 | 415 | Sewer | 5358040 | Sewer/Reclaimed Water Utilities | \$1,700 |
| 0844 | 415 | Sewer | 5358040 | Sewer/Reclaimed Water Utilities | \$22,944 |
| 0844 | 415 | Sewer | 5358040 | Sewer/Reclaimed Water Utilities | \$1,553 |
| 0844 | 415 | Sewer | 5358040 | Sewer/Reclaimed Water Utilities | \$7,573 |
| 0844 | 415 | Sewer | 5358040 | Sewer/Reclaimed Water Utilities | \$221,772 |
| 0844 | 415 | Sewer | 5358040 | Sewer/Reclaimed Water Utilities | \$11,904 |
| 0844 | 415 | Sewer | 5358040 | Sewer/Reclaimed Water Utilities | \$81 |
| 0844 | 415 | Sewer | 5358040 | Sewer/Reclaimed Water Utilities | \$1,598 |
| 0844 | 415 | Sewer | 5358040 | Sewer/Reclaimed Water Utilities | \$14,204 |
| 0844 | 415 | Sewer | 5358050 | Sewer/Reclaimed Water Utilities | \$2 |
| 0844 | 415 | Sewer | 5358050 | Sewer/Reclaimed Water Utilities | \$1,280 |
| 0844 | 415 | Sewer | 5358110 | Sewer/Reclaimed Water Utilities | \$60,055 |

| MCAG | Fund # | Fund Name | BARS Account | BARS Name | Amount |
|------|--------|-----------|--------------|---------------------------------|----------|
| 0844 | 415 | Sewer | 5358110 | Sewer/Reclaimed Water Utilities | \$332 |
| 0844 | 415 | Sewer | 5358110 | Sewer/Reclaimed Water Utilities | \$2,005 |
| 0844 | 415 | Sewer | 5358110 | Sewer/Reclaimed Water Utilities | \$507 |
| 0844 | 415 | Sewer | 5358120 | Sewer/Reclaimed Water Utilities | \$32,676 |
| 0844 | 415 | Sewer | 5358130 | Sewer/Reclaimed Water Utilities | \$1,695 |
| 0844 | 415 | Sewer | 5358130 | Sewer/Reclaimed Water Utilities | \$43,564 |
| 0844 | 415 | Sewer | 5358140 | Sewer/Reclaimed Water Utilities | \$4,709 |
| 0844 | 415 | Sewer | 5358140 | Sewer/Reclaimed Water Utilities | \$732 |
| 0844 | 415 | Sewer | 5358140 | Sewer/Reclaimed Water Utilities | \$10,224 |
| 0844 | 415 | Sewer | 5358140 | Sewer/Reclaimed Water Utilities | \$54,350 |
| 0844 | 415 | Sewer | 5359010 | Sewer/Reclaimed Water Utilities | \$60,056 |
| 0844 | 415 | Sewer | 5359010 | Sewer/Reclaimed Water Utilities | \$471 |
| 0844 | 415 | Sewer | 5359010 | Sewer/Reclaimed Water Utilities | \$2,005 |
| 0844 | 415 | Sewer | 5359010 | Sewer/Reclaimed Water Utilities | \$506 |
| 0844 | 415 | Sewer | 5359020 | Sewer/Reclaimed Water Utilities | \$32,787 |
| 0844 | 415 | Sewer | 5359030 | Sewer/Reclaimed Water Utilities | \$2,279 |
| 0844 | 415 | Sewer | 5359040 | Sewer/Reclaimed Water Utilities | \$2,176 |
| 0844 | 415 | Sewer | 5359040 | Sewer/Reclaimed Water Utilities | \$1,948 |
| 0844 | 415 | Sewer | 5359040 | Sewer/Reclaimed Water Utilities | \$310 |
| 0844 | 415 | Sewer | 5359040 | Sewer/Reclaimed Water Utilities | \$6,438 |
| 0844 | 415 | Sewer | 5359040 | Sewer/Reclaimed Water Utilities | \$7,573 |

| MCAG | Fund # | Fund Name | BARS Account | BARS Name | Amount |
|------|--------|--------------------------|--------------|--|-------------|
| 0844 | 415 | Sewer | 5359040 | Sewer/Reclaimed Water Utilities | \$44,985 |
| 0844 | 415 | Sewer | 5359040 | Sewer/Reclaimed Water Utilities | \$4,959 |
| 0844 | 420 | Solid Waste | 5088000 | Unreserved Cash and Investments - Ending | \$288,972 |
| 0844 | 420 | Solid Waste | 5378010 | Solid Waste Utilities | \$85,566 |
| 0844 | 420 | Solid Waste | 5378010 | Solid Waste Utilities | \$31 |
| 0844 | 420 | Solid Waste | 5378010 | Solid Waste Utilities | \$1,871 |
| 0844 | 420 | Solid Waste | 5378010 | Solid Waste Utilities | \$363 |
| 0844 | 420 | Solid Waste | 5378020 | Solid Waste Utilities | \$38,743 |
| 0844 | 420 | Solid Waste | 5378030 | Solid Waste Utilities | \$1,268 |
| 0844 | 420 | Solid Waste | 5378030 | Solid Waste Utilities | \$1,514 |
| 0844 | 420 | Solid Waste | 5378040 | Solid Waste Utilities | \$775,866 |
| 0844 | 420 | Solid Waste | 5378040 | Solid Waste Utilities | \$138 |
| 0844 | 420 | Solid Waste | 5378040 | Solid Waste Utilities | \$3,749 |
| 0844 | 420 | Solid Waste | 5378040 | Solid Waste Utilities | \$46,528 |
| 0844 | 420 | Solid Waste | 5378040 | Solid Waste Utilities | \$1,286 |
| 0844 | 420 | Solid Waste | 5378040 | Solid Waste Utilities | \$1,818 |
| 0844 | 420 | Solid Waste | 5378040 | Solid Waste Utilities | \$560 |
| 0844 | 420 | Solid Waste | 5378040 | Solid Waste Utilities | \$71 |
| 0844 | 420 | Solid Waste | 5378040 | Solid Waste Utilities | \$779 |
| 0844 | 420 | Solid Waste | 5378050 | Solid Waste Utilities | \$1,780 |
| 0844 | 411 | Water Reserve | 5088000 | Unreserved Cash and Investments - Ending | \$1,438,037 |
| 0844 | 415 | Sewer Reserve | 5088000 | Unreserved Cash and Investments - Ending | \$1,262,045 |
| 0844 | 633 | Municipal Court Suspense | 5088000 | Unreserved Cash and Investments - Ending | \$10,447 |
| 0844 | 411 | Water | 5081000 | Reserved Cash and Investments - Ending | \$591,950 |
| 0844 | 001 | General Fund | 3860000 | Court Remittances | \$7,783 |
| 0844 | 001 | General Fund | 3861000 | Court Remittances | \$4,215 |
| 0844 | 001 | General Fund | 3861100 | Court Remittances | \$668 |
| 0844 | 001 | General Fund | 3861200 | Court Remittances | \$1,202 |
| 0844 | 001 | General Fund | 3862000 | Court Remittances | \$1,356 |
| 0844 | 001 | General Fund | 3868300 | Court Remittances | \$9,319 |

| MCAG | Fund # | Fund Name | BARS Account | BARS Name | Amount |
|------|--------|--------------------------------|--------------|--|-----------|
| 0844 | 001 | General Fund | 3869100 | Court Remittances | \$33,826 |
| 0844 | 001 | General Fund | 3869200 | Court Remittances | \$19,333 |
| 0844 | 001 | General Fund | 3869600 | Court Remittances | \$14 |
| 0844 | 001 | General Fund | 3869700 | Court Remittances | \$12,667 |
| 0844 | 001 | General Fund | 3869900 | Court Remittances | \$2,892 |
| 0844 | 001 | General Fund | 3899000 | Other Custodial Activities | \$8,309 |
| 0844 | 001 | General Fund | 3970000 | Transfers-In | \$84,149 |
| 0844 | 110 | City Street | 3970000 | Transfers-In | \$94,533 |
| 0844 | 111 | Street Improvement | 3899000 | Other Custodial Activities | \$59,400 |
| 0844 | 111 | Street Improvement | 3970000 | Transfers-In | \$80,985 |
| 0844 | 115 | Local Access Street Improv. | 3970000 | Transfers-In | \$45,000 |
| 0844 | 001 | Civic Center | 3899000 | Other Custodial Activities | \$16,340 |
| 0844 | 171 | Public Works Equipment Reserve | 3970000 | Transfers-In | \$60,000 |
| 0844 | 190 | SPRSA Pool | 3860000 | Court Remittances | \$99 |
| 0844 | 308 | Civic Center Capital Project | 3970000 | Transfers-In | \$10,000 |
| 0844 | 310 | CE Building/Property Reserve | 3951000 | Proceeds from Sales of Capital Assets | \$367,662 |
| 0844 | 411 | Water | 3891000 | Refundable Deposits | \$900 |
| 0844 | 411 | Water | 3970000 | Transfers-In | \$15,274 |
| 0844 | 415 | Sewer | 3970000 | Transfers-In | \$14,985 |
| 0844 | 420 | Solid Waste | 3970000 | Transfers-In | \$896 |
| 0844 | 411 | Water Reserve | 3952000 | Compensation for Loss/Impairment of Capital Assets | \$367,894 |
| 0844 | 633 | Municipal Court Suspense | 3893000 | Agency Type Collections | \$178,276 |
| 0844 | 001 | General Fund | 58600 | Court Remittances | \$81,959 |
| 0844 | 001 | General Fund | 58600 | Court Remittances | \$3,534 |
| 0844 | 001 | General Fund | 58600 | Court Remittances | \$2,077 |
| 0844 | 001 | General Fund | 58612 | Court Remittances | \$1,254 |
| 0844 | 001 | General Fund | 58690 | Court Remittances | \$7,733 |
| 0844 | 001 | General Fund | 58990 | Other Custodial Activities | \$8,522 |

| MCAG | Fund # | Fund Name | BARS Account | BARS Name | Amount |
|------|--------|--------------|--------------|---|-----------|
| 0844 | 001 | General Fund | 59113 | Debt Repayment - Executive Services | \$395,000 |
| 0844 | 001 | General Fund | 59113 | Debt Repayment - Executive Services | \$20,494 |
| 0844 | 001 | General Fund | 59213 | Interest and Other Debt Service Cost - Executive Services | \$36,911 |
| 0844 | 001 | General Fund | 59213 | Interest and Other Debt Service Cost - Executive Services | \$2,625 |
| 0844 | 001 | General Fund | 59213 | Interest and Other Debt Service Cost - Executive Services | \$600 |
| 0844 | 001 | General Fund | 59418 | Capital Expenditures/Expenses - Centralized/General Services | \$616 |
| 0844 | 001 | General Fund | 59421 | Capital Expenditures/Expenses - Law Enforcement Services | \$14,332 |
| 0844 | 001 | General Fund | 59421 | Capital Expenditures/Expenses - Law Enforcement Services | \$2,685 |
| 0844 | 001 | General Fund | 59421 | Capital Expenditures/Expenses - Law Enforcement Services | \$81,379 |
| 0844 | 001 | General Fund | 59423 | Capital Expenditures/Expenses - Detention/Correction Services | \$1,113 |
| 0844 | 001 | General Fund | 59425 | Capital Expenditures/Expenses - Disaster Services | \$53 |
| 0844 | 001 | General Fund | 59458 | Capital Expenditures/Expenses - Community Planning and Economic Development | \$281 |
| 0844 | 001 | General Fund | 59471 | Capital Expenditures/Expenses - Educational and Recreational Services | \$1,007 |
| 0844 | 001 | General Fund | 59476 | Capital Expenditures/Expenses - Park Facilities | \$193,870 |

| MCAG | Fund # | Fund Name | BARS Account | BARS Name | Amount |
|------|--------|--------------------|--------------|--|-----------|
| 0844 | 001 | General Fund | 59476 | Capital Expenditures/Expenses - Park Facilities | \$89,343 |
| 0844 | 001 | General Fund | 59700 | Transfers-Out | \$289 |
| 0844 | 103 | Fire Control | 58990 | Other Custodial Activities | \$71 |
| 0844 | 103 | Fire Control | 59422 | Capital Expenditures/Expenses - Fire Suppression and EMS Services | \$7,921 |
| 0844 | 103 | Fire Control | 59422 | Capital Expenditures/Expenses - Fire Suppression and EMS Services | \$148,773 |
| 0844 | 110 | City Street | 59442 | Capital Expenditures/Expenses - Roads/Streets Ordinary Maintenance | \$26,566 |
| 0844 | 110 | City Street | 59442 | Capital Expenditures/Expenses - Roads/Streets Ordinary Maintenance | \$281 |
| 0844 | 110 | City Street | 59700 | Transfers-Out | \$10,000 |
| 0844 | 110 | City Street | 59700 | Transfers-Out | \$15,000 |
| 0844 | 111 | Street Improvement | 58990 | Other Custodial Activities | \$59,400 |
| 0844 | 111 | Street Improvement | 59530 | Capital Expenditures/Expenses - Roadway | \$20,254 |
| 0844 | 111 | Street Improvement | 59530 | Capital Expenditures/Expenses - Roadway | \$1,013 |
| 0844 | 111 | Street Improvement | 59530 | Capital Expenditures/Expenses - Roadway | \$7,467 |
| 0844 | 111 | Street Improvement | 59530 | Capital Expenditures/Expenses - Roadway | \$500 |
| 0844 | 111 | Street Improvement | 59530 | Capital Expenditures/Expenses - Roadway | \$3,479 |
| 0844 | 111 | Street Improvement | 59530 | Capital Expenditures/Expenses - Roadway | \$3,021 |

| MCAG | Fund # | Fund Name | BARS Account | BARS Name | Amount |
|------|--------|--------------------------------|--------------|--|-----------|
| 0844 | 111 | Street Improvement | 59530 | Capital Expenditures/Expenses - Roadway | \$398,969 |
| 0844 | 111 | Street Improvement | 59530 | Capital Expenditures/Expenses - Roadway | \$3,486 |
| 0844 | 111 | Street Improvement | 59530 | Capital Expenditures/Expenses - Roadway | \$21,866 |
| 0844 | 113 | Paths & Trails | 59700 | Transfers-Out | \$8,000 |
| 0844 | 115 | Local Access Street Improv. | 59700 | Transfers-Out | \$33,126 |
| 0844 | 001 | Civic Center | 58990 | Other Custodial Activities | \$14,325 |
| 0844 | 001 | Civic Center | 59475 | Capital Expenditures/Expenses - Cultural and Recreational Facilities | \$3,679 |
| 0844 | 001 | Civic Center | 59700 | Transfers-Out | \$10,000 |
| 0844 | 119 | Transit | 59700 | Transfers-Out | \$47,859 |
| 0844 | 001 | Tourism | 59700 | Transfers-Out | \$1,356 |
| 0844 | 001 | Tourism | 59700 | Transfers-Out | \$2,000 |
| 0844 | 001 | Tourism | 59700 | Transfers-Out | \$1,151 |
| 0844 | 171 | Public Works Equipment Reserve | 59700 | Transfers-Out | \$29,533 |
| 0844 | 171 | Public Works Equipment Reserve | 59700 | Transfers-Out | \$14,985 |
| 0844 | 171 | Public Works Equipment Reserve | 59700 | Transfers-Out | \$14,985 |
| 0844 | 180 | Drugs & Alcohol Community Res. | 59700 | Transfers-Out | \$6,113 |
| 0844 | 411 | Water | 59134 | Debt Repayment - Water Utilities | \$169,488 |
| 0844 | 411 | Water | 59134 | Debt Repayment - Water Utilities | \$83,302 |
| 0844 | 411 | Water | 59134 | Debt Repayment - Water Utilities | \$70,436 |
| 0844 | 411 | Water | 59134 | Debt Repayment - Water Utilities | \$35,741 |
| 0844 | 411 | Water | 59134 | Debt Repayment - Water Utilities | \$63,561 |

| MCAG | Fund # | Fund Name | BARS Account | BARS Name | Amount |
|------|--------|-----------|--------------|--|-----------|
| 0844 | 411 | Water | 59234 | Interest and Other Debt Service Cost - Water Utilities | \$6,780 |
| 0844 | 411 | Water | 59234 | Interest and Other Debt Service Cost - Water Utilities | \$7,578 |
| 0844 | 411 | Water | 59234 | Interest and Other Debt Service Cost - Water Utilities | \$11,974 |
| 0844 | 411 | Water | 59234 | Interest and Other Debt Service Cost - Water Utilities | \$10,186 |
| 0844 | 411 | Water | 59234 | Interest and Other Debt Service Cost - Water Utilities | \$18,115 |
| 0844 | 411 | Water | 59434 | Capital Expenditures/Expenses - Water Utilities | \$16,893 |
| 0844 | 411 | Water | 59434 | Capital Expenditures/Expenses - Water Utilities | \$476,000 |
| 0844 | 411 | Water | 59434 | Capital Expenditures/Expenses - Water Utilities | \$29,749 |
| 0844 | 411 | Water | 59700 | Transfers-Out | \$10,000 |
| 0844 | 411 | Water | 59700 | Transfers-Out | \$20,000 |
| 0844 | 411 | Water | 59700 | Transfers-Out | \$20,000 |
| 0844 | 415 | Sewer | 59135 | Debt Repayment - Sewer/Reclaimed Water Utilities | \$149,003 |
| 0844 | 415 | Sewer | 59135 | Debt Repayment - Sewer/Reclaimed Water Utilities | \$68,298 |
| 0844 | 415 | Sewer | 59135 | Debt Repayment - Sewer/Reclaimed Water Utilities | \$39,595 |
| 0844 | 415 | Sewer | 59235 | Interest and Other Debt Service Cost - Sewer/Reclaimed Water Utilities | \$1,490 |
| 0844 | 415 | Sewer | 59235 | Interest and Other Debt Service Cost - Sewer/Reclaimed Water Utilities | \$2,049 |

| MCAG | Fund # | Fund Name | BARS Account | BARS Name | Amount |
|------|--------|--------------------------|--------------|--|-----------|
| 0844 | 415 | Sewer | 59235 | Interest and Other Debt Service Cost - Sewer/Reclaimed Water Utilities | \$17,443 |
| 0844 | 415 | Sewer | 59435 | Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities | \$16,884 |
| 0844 | 415 | Sewer | 59435 | Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities | \$19,689 |
| 0844 | 415 | Sewer | 59435 | Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities | \$21,271 |
| 0844 | 415 | Sewer | 59700 | Transfers-Out | \$40,000 |
| 0844 | 415 | Sewer | 59700 | Transfers-Out | \$10,000 |
| 0844 | 415 | Sewer | 59700 | Transfers-Out | \$10,000 |
| 0844 | 420 | Solid Waste | 59437 | Capital Expenditures/Expenses - Solid Waste Utilities | \$299 |
| 0844 | 420 | Solid Waste | 59700 | Transfers-Out | \$15,829 |
| 0844 | 420 | Solid Waste | 59700 | Transfers-Out | \$35,000 |
| 0844 | 420 | Solid Waste Reserve | 59700 | Transfers-Out | \$49,700 |
| 0844 | 420 | Solid Waste Reserve | 59700 | Transfers-Out | \$896 |
| 0844 | 633 | Municipal Court Suspense | 58930 | Agency Type Remittances | \$173,838 |

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 | General Fund | \$144,919 | \$5,213,411 | \$5,196,721 | \$0 | \$161,609 | \$120,408 | \$55,074 | \$5,148,076 |
| 103 | Fire Control | \$162,340 | \$1,471,473 | \$1,581,955 | \$0 | \$51,858 | \$3,104 | \$19,116 | \$1,487,485 |
| 110 | City Street | \$18,892 | \$464,157 | \$466,457 | \$0 | \$16,592 | \$4,472 | \$1,601 | \$461,286 |
| 111 | Street Improvement | \$3,487 | \$521,217 | \$320,690 | \$0 | \$204,013 | \$3,057 | \$1,296 | \$519,456 |
| 118 | Civic Center | \$3,758 | \$139,712 | \$137,835 | \$0 | \$5,635 | \$4,886 | \$7,499 | \$142,325 |
| 119 | Transit | \$3,206 | \$481,199 | \$478,472 | \$0 | \$5,934 | \$0 | \$0 | \$481,199 |
| 121 | Tourism | \$2,794 | \$22,617 | \$25,156 | \$0 | \$255 | \$0 | \$2,000 | \$24,617 |
| 190 | SPRSA Pool | \$3,628 | \$178,781 | \$179,077 | \$0 | \$3,332 | \$0 | \$281 | \$179,062 |
| 310 | CE Building/Property Reserve | \$0 | \$436 | \$436 | \$0 | \$0 | \$0 | \$0 | \$436 |
| 411 | Water | \$52,273 | \$2,235,146 | \$2,226,266 | \$0 | \$61,153 | \$8,563 | \$5,830 | \$2,232,413 |
| 415 | Sewer | \$72,018 | \$2,155,415 | \$2,153,505 | \$0 | \$73,927 | \$25,344 | \$17,969 | \$2,148,040 |
| 420 | Solid Waste | \$6,701 | \$952,535 | \$954,343 | \$0 | \$4,893 | \$62,294 | \$68,862 | \$959,103 |
| 633 | Municipal Court Suspense | \$0 | \$173,838 | \$173,838 | \$0 | \$0 | \$0 | \$0 | \$173,838 |
| TOTAL | | \$474,016 | \$14,009,936 | \$13,894,751 | \$0 | \$589,201 | \$232,128 | \$179,529 | \$13,957,337 |

City of Selah
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 | 12/4/2014 GO Bonds | 12/1/2022 | 1,605,000 | - | 395,000 | 1,210,000 |
| 263.85 | 1/3/2012 SIED Loan for St Improv. | 6/1/2022 | 107,593 | - | 20,494 | 87,099 |
| 263.83 | 2016 WA State Energy Loan | 12/1/2025 | 375,382 | - | 39,595 | 335,787 |
| Total General Obligation Debt/Liabilities: | | | 2,087,975 | - | 455,089 | 1,632,886 |
| Revenue and Other (non G.O.) Debt/Liabilities | | | | | | |
| 263.88 | 11/17/1999 PWTF Loan | 6/1/2019 | 298,005 | - | 149,003 | 149,002 |
| 259.12 | Compensated Absences | | 322,501 | - | 49,176 | 273,325 |
| 263.88 | 8/30/2001 PWTF Loan | 6/1/2021 | 677,952 | - | 169,488 | 508,464 |
| 263.88 | 7/14/2003 PWTF Loan | 6/1/2023 | 409,787 | - | 68,298 | 341,489 |
| 263.88 | 9/15/2006 2005 DWSRF Loan | 10/1/2026 | 757,779 | - | 83,302 | 674,477 |
| 263.88 | 3/20/2013 DWSRF DM12-952-093 | 10/1/1936 | 1,197,419 | - | 70,436 | 1,126,983 |
| 263.88 | 9/24/2014 DWSRF DM13-952-130 | 10/1/1937 | 679,086 | - | 35,741 | 643,345 |
| 263.88 | 10/3/2016 DWSRF DM16-952-030 | 10/1/2036 | 1,207,663 | - | 63,561 | 1,144,102 |
| 264.30 | Net Pension Liability | | 1,641,124 | - | 435,301 | 1,205,823 |
| Total Revenue and Other (non G.O.) Debt/Liabilities: | | | 7,191,316 | - | 1,124,306 | 6,067,010 |
| Total Liabilities: | | | 9,279,291 | - | 1,579,395 | 7,699,896 |

City of Selah

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 | General Fund | \$651,313.35 | \$5,298,733.77 | \$241,611.23 | \$45,764.33 | \$30,347.85 |
| 103 | Fire Control | \$345,258.28 | \$1,394,584.55 | \$160,172.06 | \$0.00 | \$944.77 |
| 110 | City Street | \$93,090.07 | \$450,292.20 | \$94,532.81 | \$11,000.00 | \$12,487.59 |
| 111 | Street Improvement | \$42,147.54 | \$246,499.15 | \$80,985.21 | \$0.00 | \$0.00 |
| 113 | Paths & Trails | \$8,812.03 | \$782.24 | \$0.00 | \$0.00 | \$0.00 |
| 115 | Local Access Street Improv. | \$227,245.00 | \$2,432.94 | \$45,000.00 | \$0.00 | \$0.00 |
| 118 | Civic Center | \$10,761.34 | \$165,335.61 | \$0.00 | \$0.00 | \$700.00 |
| 119 | Transit | \$312,467.35 | \$449,988.01 | \$0.00 | \$0.00 | \$0.00 |
| 121 | Tourism | \$23,777.84 | \$28,024.95 | \$0.00 | \$0.00 | \$0.00 |
| 140 | Contingency Reserve | \$28,061.31 | \$528.59 | \$0.00 | \$0.00 | \$0.00 |
| 150 | Fire Equipment Reserve | \$279,084.90 | \$286,862.13 | \$0.00 | \$171.45 | \$0.00 |
| 153 | EMS Equipment Reserve | \$26,050.86 | \$376.96 | \$0.00 | \$0.00 | \$0.00 |
| 170 | CE Equipment Reserve | \$384,710.40 | \$71,321.15 | \$85,263.00 | \$44.39 | \$0.00 |
| 171 | Public Works Equipment Reserve | \$466,104.56 | \$4,631.20 | \$60,000.00 | \$0.00 | \$0.00 |
| 180 | Drugs & Alcohol Community Res. | \$11,284.86 | \$469.15 | \$0.00 | \$0.00 | \$0.00 |
| 181 | Crime Prevention Accum. Res. | \$3,987.79 | \$581.45 | \$0.00 | \$0.00 | \$0.00 |
| 190 | SPRSA Pool | (\$9,923.13) | \$160,779.53 | \$0.00 | \$0.00 | \$1,285.45 |
| 202 | Goodlander LID | \$18,893.53 | \$706.02 | \$0.00 | \$0.00 | \$0.00 |
| 220 | LI Guaranty | \$46,985.83 | \$888.81 | \$0.00 | \$0.00 | \$0.00 |
| 301 | Capital Improvement | \$256,168.97 | \$115,819.27 | \$0.00 | \$0.00 | \$0.00 |
| 303 | Fire Control Building Reserve | \$1,307.31 | \$11,323.84 | \$0.00 | \$0.00 | \$0.00 |
| 308 | Civic Center Capital Project | \$1,255.60 | \$55.59 | \$10,000.00 | \$0.00 | \$0.00 |
| 310 | CE Building/Property Reserve | \$648,595.50 | \$379,097.50 | \$0.00 | \$0.00 | \$435.50 |
| 411 | Water | \$1,401,331.90 | \$2,033,801.53 | \$457,232.74 | \$3,322.60 | \$4,414.66 |
| 415 | Sewer | \$446,011.58 | \$2,290,079.37 | \$55,944.72 | \$0.00 | \$884.48 |
| 420 | Solid Waste | \$343,638.71 | \$957,529.51 | \$896.14 | \$0.00 | \$32.31 |
| 461 | Water Reserve | \$1,275,981.89 | \$429,525.53 | \$766,437.50 | \$0.00 | \$0.00 |
| 465 | Sewer Reserve | \$1,230,645.05 | \$72,359.29 | \$0.00 | \$0.00 | \$0.00 |

| | | | | | | |
|--------------|--------------------------|-----------------------|------------------------|-----------------------|--------------------|--------------------|
| 470 | Solid Waste Reserve | \$50,117.59 | \$478.55 | \$0.00 | \$0.00 | \$0.00 |
| 633 | Municipal Court Suspense | \$6,008.68 | \$178,276.27 | \$0.00 | \$0.00 | \$0.00 |
| TOTAL | | \$8,631,176.49 | \$15,032,164.66 | \$2,058,075.41 | \$60,302.77 | \$51,532.61 |

| Total Increase (4+5+6-7) | Disbursements | Transfers-Out | Other Expenditures | Total Decrease (9+10+11-7) | Ending Cash & Investments (3+8- 12) |
|-----------------------------|----------------|---------------|-----------------------|-------------------------------|---|
| \$5,555,761.48 | \$5,148,076.47 | \$85,552.20 | \$723.52 | \$5,204,004.34 | \$1,003,070.49 |
| \$1,553,811.84 | \$1,487,485.45 | \$0.00 | \$0.00 | \$1,486,540.68 | \$412,529.44 |
| \$543,337.42 | \$461,285.85 | \$25,000.00 | \$1,813.58 | \$475,611.84 | \$160,815.65 |
| \$327,484.36 | \$519,456.16 | \$0.00 | \$0.00 | \$519,456.16 | (\$149,824.26) |
| \$782.24 | \$0.00 | \$8,000.00 | \$0.00 | \$8,000.00 | \$1,594.27 |
| \$47,432.94 | \$0.00 | \$33,126.21 | \$0.00 | \$33,126.21 | \$241,551.73 |
| \$164,635.61 | \$142,324.73 | \$10,000.00 | \$57.50 | \$151,682.23 | \$23,714.72 |
| \$449,988.01 | \$481,198.83 | \$47,859.00 | \$11,000.00 | \$540,057.83 | \$222,397.53 |
| \$28,024.95 | \$24,617.17 | \$4,507.25 | \$0.00 | \$29,124.42 | \$22,678.37 |
| \$528.59 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$28,589.90 |
| \$287,033.58 | \$0.00 | \$156,693.43 | \$0.00 | \$156,693.43 | \$409,425.05 |
| \$376.96 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$26,427.82 |
| \$156,628.54 | \$0.00 | \$157,462.20 | \$0.00 | \$157,462.20 | \$383,876.74 |
| \$64,631.20 | \$0.00 | \$59,502.91 | \$0.00 | \$59,502.91 | \$471,232.85 |
| \$469.15 | \$0.00 | \$6,112.78 | \$0.00 | \$6,112.78 | \$5,641.23 |
| \$581.45 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$4,569.24 |
| \$159,494.08 | \$179,062.35 | \$0.00 | \$0.00 | \$177,776.90 | (\$28,205.95) |
| \$706.02 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$19,599.55 |
| \$888.81 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$47,874.64 |
| \$115,819.27 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$371,988.24 |
| \$11,323.84 | \$0.00 | \$3,478.63 | \$0.00 | \$3,478.63 | \$9,152.52 |
| \$10,055.59 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$11,311.19 |
| \$378,662.00 | \$435.50 | \$0.00 | \$0.00 | \$0.00 | \$1,027,257.50 |
| \$2,489,942.21 | \$2,232,412.81 | \$816,437.50 | \$26,318.86 | \$3,070,754.51 | \$820,519.60 |
| \$2,345,139.61 | \$2,148,039.81 | \$60,000.00 | \$17,229.65 | \$2,224,384.98 | \$566,766.21 |
| \$958,393.34 | \$959,103.39 | \$50,829.00 | \$3,159.66 | \$1,013,059.74 | \$288,972.31 |
| \$1,195,963.03 | \$0.00 | \$441,958.48 | \$0.00 | \$441,958.48 | \$2,029,986.44 |
| \$72,359.29 | \$0.00 | \$40,959.68 | \$0.00 | \$40,959.68 | \$1,262,044.66 |

| | | | | | |
|------------------------|------------------------|-----------------------|--------------------|------------------------|-----------------------|
| \$478.55 | \$0.00 | \$50,596.14 | \$0.00 | \$50,596.14 | \$0.00 |
| \$178,276.27 | \$173,838.17 | \$0.00 | \$0.00 | \$173,838.17 | \$10,446.78 |
| \$17,099,010.23 | \$13,957,336.69 | \$2,058,075.41 | \$60,302.77 | \$16,024,182.26 | \$9,706,004.46 |

City of Selah
SCHEDULE OF STATE FINANCIAL ASSISTANCE (unaudited)
For Fiscal Year ended December 31, 2018

| Grantor | Program Title | Identificaton Number | Amount |
|---|---------------------------|--------------------------------|---------------|
| State Grant from Recreation and Conservation Office | Volunteer Park | 19163510 | 35,900 |
| Sub-total: 35,900 | | | |
| Capital Contributions - State Grant from State Patrol | Firefighter Reimbursement | K12598 | 6,150 |
| Sub-total: 6,150 | | | |
| State Grant from Department of Health | Trauma Grant | N/A | 1,222 |
| Sub-total: 1,222 | | | |
| State Grant from Other State Agencies | Reimburse Volunteer Costs | N/A | 900 |
| Sub-total: 900 | | | |
| State Grant from Department of Ecology | Stormwater Grant | WQSWCAP-1719- SELAHPW-00117 | 34,300 |
| Sub-total: 34,300 | | | |
| Grand total: 78,472 | | | |

City of Selah
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 | | |
| Highway Planning and Construction Cluster | | | | | | | | |
| FEDERAL HIGHWAY ADMINISTRATION, TRANSPORTATION, DEPARTMENT OF (via WA State Dept of Transportation) | Highway Planning and Construction | 20.205 | STPUS-4710 (001) | 3,010 | - | 3,010 | - | 1,2,3 |
| FEDERAL HIGHWAY ADMINISTRATION, TRANSPORTATION, DEPARTMENT OF (via WA State Dept of Transportation) | Highway Planning and Construction | 20.205 | STPUS-4709 (001) | 3,838 | - | 3,838 | - | 1,2,3 |
| FEDERAL HIGHWAY ADMINISTRATION, TRANSPORTATION, DEPARTMENT OF (via WA State Dept of Transportation) | Highway Planning and Construction | 20.205 | CM-1155(007) | 327,816 | - | 327,816 | - | 1,2,3 |
| Total Highway Planning and Construction Cluster: | | | | 334,664 | - | 334,664 | - | |
| Total Federal Awards Expended: | | | | 334,664 | - | 334,664 | - | |

The accompanying notes are an integral part of this schedule.

CITY OF SELAH
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

NOTE 1 - BASIS OF ACCOUNTING

This schedule is prepared on the same basis of accounting as the City's financial statements. The City uses cash basis accounting which is a departure from generally accepted accounting principles (GAAP). Revenues are recognized only when cash is received, other than accrued interest on investments, and expenditures are recognized when paid, including those properly chargeable against the report year(s) budget appropriations, as required by state law.

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 3 – INDIRECT COST RATE

The city has not elected to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

MCAG NO0844

City of Selah
(City/County/District)

Schedule 19

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

Has your government engaged labor relations consultants? Yes X No

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

| | |
|---|-----|
| Name of firm: | |
| Name of consultant: | |
| Business address: | |
| Amount paid to consultant during fiscal year: | |
| Terms and conditions, as applicable, including: | |
| Rates (e.g., hourly, etc.) | |
| Maximum compensation allowed | N/A |
| Duration of services | |
| Services provided | |

ANNUAL REPORT CERTIFICATION

CITY OF SELAH
(Official Name of Government)

0844
MCAG No.

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

For the Fiscal Year Ended December 31, 2018

GOVERNMENT INFORMATION:

Official Mailing Address 115 W Naches Selah, WA 98942

Official Website Address www.Selahwa.gov

Official E-mail Address n/a

Official Phone Number 509-698-7328

AUDIT CONTACT or PREPARER INFORMATION and CERTIFICATION:

Audit Contact or Preparer Name and Title Dale Novobielski, Clerk-Treasurer

Contact Phone Number 509-698-7334

Contact E-mail Address Dale.Novobielski@selahwa.gov

I certify 27th 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.

Audit Contact or Preparer Signature: 