

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

AUDIT CONTACT or PREPARER INFORMATION and CERTIFICATION:

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

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:		13,948,780	5,460,780	1,692,374	448,805
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:		10,789,984	4,321,358	1,329,776	423,765
Excess (Deficiency) Revenues over Expenditures:		3,158,797	1,139,423	362,598	25,040
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:		1,319,701	202,074	-	94,533
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:		3,408,107	978,190	156,764	51,847
Increase (Decrease) in Cash and Investments:		1,070,391	363,307	205,834	67,726
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		9,695,558	1,461,930	857,535	160,816

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:		187,099	782	2,433	449,988
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:		-	-	-	492,199
Excess (Deficiency) Revenues over Expenditures:		187,099	783	2,433	(42,211)
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:		140,385	-	45,000	-
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:		519,456	8,000	33,126	47,859
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:		4,631	469	581	159,396
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:		-	-	-	177,777
Excess (Deficiency) Revenues over Expenditures:		4,631	469	581	(18,381)
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:		60,000	-	-	99
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:		59,503	6,113	-	-
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**

TABLE OF CONTENTS

	<u>Page</u>
NOTE 1 - SUMMARY OF ACCOUNTING POLICIES	
a. Fund Accounting.	
b. Basis of Accounting	
c. Cash and Investments	
d. Capital Assets.	
e. Compensated Absences.	
f. Long-Term Debt.	
g. Reserved Cash & Investments	
NOTE 2 – BUDGET COMPLIANCE.....	
NOTE 3 – DEPOSITS AND INVESTMENTS	
NOTE 4 - PROPERTY TAX	
NOTE 5 - INTERFUND LOANS	
NOTE 6 – DEBT SERVICE REQUIREMENTS.....	
NOTE 7 - PENSION PLANS.....	
NOTE 8 – RISK MANAGEMENT.....	

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:

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

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	\$ <u>6,220,748</u>	\$ <u>533,615</u>	\$ <u>6,754,363</u>

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/Main tenance/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/Con struction 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.

**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
Duration of services
Services provided

N/A

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: _____

