

ANNUAL REPORT CERTIFICATION

City of College Place
(Official Name of Government)

0766
MCAG No.

Submitted pursuant to RCW 43.09.230 to the Washington State Auditor's Office
For the Fiscal Year Ended 12/31/2017

GOVERNMENT INFORMATION:

Official Mailing Address 625 S College Ave
College Place, WA 99324

Official Website Address http://www.cpwa.us

Official E-mail Address skillgore@cpwa.us

Official Phone Number 509-394-8507

AUDIT CONTACT or PREPARER INFORMATION and CERTIFICATION:

Audit Contact or Preparer Name and Title Sarah Killgore Finance Director

Contact Phone Number 509-394-8507

Contact E-mail Address skillgore@cpwa.us

I certify 30th day of May, 2018, that annual report information is complete, accurate and in conformity with the Budgeting, Accounting and Reporting Systems Manual, to the best of my knowledge and belief, having reviewed this information and taken all appropriate steps in order to provide such certification. I acknowledge and understand our responsibility for the design and implementation of controls to ensure accurate financial reporting, comply with applicable laws and safeguard public resources, including controls to prevent and detect fraud. Finally, I acknowledge and understand our responsibility for immediately submitting corrected annual report information if any errors or an omission in such information is subsequently identified.

Signatures

Sarah Killgore (skillgore@cpwa.us)

City of College Place

Schedule 01

For the year ended December 31, 2017

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0766	001	Current Expense Fund	3081000	Reserved Cash and Investments - Beginning	\$446,796
0766	001	Current Expense Fund	3088000	Unreserved Cash and Investments - Beginning	\$2,324,293
0766	001	Current Expense Fund	3111000	Property Tax	\$1,837,946
0766	001	Current Expense Fund	3131100	Local Retail Sales and Use Tax	\$1,208,820
0766	001	Current Expense Fund	3131500	Special Purpose Sales and Use Tax	\$237,001
0766	001	Current Expense Fund	3136100	Brokered Natural Gas Sales and Use Tax	\$15,595
0766	001	Current Expense Fund	3137100	Criminal Justice Sales and Use Tax	\$139,511
0766	001	Current Expense Fund	3164100	Business and Occupation Taxes on Utilities	\$395,887
0766	001	Current Expense Fund	3164300	Business and Occupation Taxes on Utilities	\$87,753
0766	001	Current Expense Fund	3164500	Business and Occupation Taxes on Utilities	\$62,128
0766	001	Current Expense Fund	3164600	Business and Occupation Taxes on Utilities	\$62,209
0766	001	Current Expense Fund	3164700	Business and Occupation Taxes on Utilities	\$123,541
0766	001	Current Expense Fund	3164800	Business and Occupation Taxes on Utilities	\$455
0766	001	Current Expense Fund	3164900	Business and Occupation Taxes on Utilities	\$702
0766	001	Current Expense Fund	3213000	Police and Protective	\$100
0766	001	Current Expense Fund	3219100	Franchise Fees and Royalties	\$74,764
0766	001	Current Expense Fund	3219900	Other Business Licenses and Permits	\$25
0766	001	Current Expense Fund	3221000	Buildings, Structures and Equipment	\$165,342

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0766	001	Current Expense Fund	3221000	Buildings, Structures and Equipment	\$84,640
0766	001	Current Expense Fund	3223000	Animal Licenses	\$3,527
0766	001	Current Expense Fund	3229000	Other Non-Business Licenses and Permits	\$2,043
0766	001	Current Expense Fund	3311660	Federal Direct Grant from Department of Justice	\$392
0766	001	Current Expense Fund	3332062	Federal Indirect Grant from Department of Transportation	\$981
0766	001	Current Expense Fund	3340110	State Grant from Criminal Justice Training Commission	\$52,809
0766	001	Current Expense Fund	3340310	State Grant from Department of Ecology	\$9,319
0766	001	Current Expense Fund	3340498	State Grant from Department of Health	\$1,270
0766	001	Current Expense Fund	3340690	State Grant from Other State Agencies	\$1,976
0766	001	Current Expense Fund	3360098	City-County Assistance	\$116,997
0766	001	Current Expense Fund	3360651	DUI and Other Criminal Justice Assistance	\$1,401
0766	001	Current Expense Fund	3360694	Liquor/Beer Excise Tax	\$44,572
0766	001	Current Expense Fund	3360695	Liquor Control Board Profits	\$78,071
0766	001	Current Expense Fund	3418100	Data/Word Processing, Printing, Duplicating and IT Services	\$52
0766	001	Current Expense Fund	3421000	Law Enforcement Services	\$1,562
0766	001	Current Expense Fund	3421000	Law Enforcement Services	\$179
0766	001	Current Expense Fund	3422100	Fire Protection and Emergency Medical Services	\$200
0766	001	Current Expense Fund	3422100	Fire Protection and Emergency Medical Services	\$250
0766	001	Current Expense Fund	3422100	Fire Protection and Emergency Medical Services	\$80,748

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0766	001	Current Expense Fund	3422100	Fire Protection and Emergency Medical Services	\$316,550
0766	001	Current Expense Fund	3424000	Protective Inspection Services	\$47
0766	001	Current Expense Fund	3425000	Disaster Preparation Services	\$100
0766	001	Current Expense Fund	3435000	Sewer/Reclaimed Water Sales and Services	\$1,380
0766	001	Current Expense Fund	3458100	Zoning and Subdivision Services	\$250
0766	001	Current Expense Fund	3458100	Zoning and Subdivision Services	\$200
0766	001	Current Expense Fund	3458100	Zoning and Subdivision Services	\$2,700
0766	001	Current Expense Fund	3458100	Zoning and Subdivision Services	\$350
0766	001	Current Expense Fund	3458100	Zoning and Subdivision Services	\$2,800
0766	001	Current Expense Fund	3458100	Zoning and Subdivision Services	\$3,008
0766	001	Current Expense Fund	3458300	Plan Checking Services	\$24,900
0766	001	Current Expense Fund	3458300	Plan Checking Services	\$1,040
0766	001	Current Expense Fund	3458300	Plan Checking Services	\$800
0766	001	Current Expense Fund	3458600	SEPA Related Mitigation Fees	\$400
0766	001	Current Expense Fund	3458600	SEPA Related Mitigation Fees	\$500
0766	001	Current Expense Fund	3458900	Other Planning and Development Services	\$1,540
0766	001	Current Expense Fund	3458900	Other Planning and Development Services	\$156
0766	001	Current Expense Fund	3479000	Other Fees	\$1,770
0766	001	Current Expense Fund	3531000	Traffic Infraction Penalties	\$32,754
0766	001	Current Expense Fund	3611100	Investment Earnings	\$16,021
0766	001	Current Expense Fund	3611100	Investment Earnings	\$1,142
0766	001	Current Expense Fund	3611100	Investment Earnings	\$1,018
0766	001	Current Expense Fund	3614000	Other Interest	\$1,248
0766	001	Current Expense Fund	3620000	Rents and Leases	\$95,109

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0766	001	Current Expense Fund	3671100	Contributions and Donations from Nongovernmental Sources	\$7,340
0766	001	Current Expense Fund	3691000	Sale of Surplus	\$13,141
0766	001	Current Expense Fund	3693000	Confiscated and Forfeited Property	\$85
0766	001	Current Expense Fund	3698100	Cash Adjustments	(\$116)
0766	001	Current Expense Fund	3698100	Cash Adjustments	\$7
0766	001	Current Expense Fund	3699100	Miscellaneous Other	\$919
0766	001	Current Expense Fund	3699100	Miscellaneous Other	\$527
0766	001	Current Expense Fund	3699100	Miscellaneous Other	\$20
0766	001	Current Expense Fund	3699100	Miscellaneous Other	\$2,269
0766	001	Current Expense Fund	3891000	Refundable Deposits	\$637
0766	001	Current Expense Fund	3891000	Refundable Deposits	\$100
0766	001	Current Expense Fund	3891000	Refundable Deposits	\$54
0766	001	Current Expense Fund	3893000	Agency Type Collections	\$1,398
0766	001	Current Expense Fund	3893000	Agency Type Collections	\$646
0766	001	Current Expense Fund	3899000	Other Custodial Activities	\$334
0766	001	Current Expense Fund	3899000	Other Custodial Activities	\$4,100
0766	001	Current Expense Fund	3951000	Proceeds from Sales of Capital Assets	\$20,000
0766	001	Current Expense Fund	3952000	Compensation for Loss/Impairment of Capital Assets	\$4,064
0766	001	Current Expense Fund	3970000	Transfers-In	\$13,267
0766	100	Street Fund	3081000	Reserved Cash and Investments - Beginning	\$590,748
0766	100	Street Fund	3224000	Street and Curb Permits	\$5,700
0766	100	Street Fund	3360071	Multimodal Transportation - Cities	\$9,722
0766	100	Street Fund	3360087	Motor Vehicle Fuel Tax - City Streets	\$200,263
0766	100	Street Fund	3611100	Investment Earnings	\$1,775
0766	100	Street Fund	3699100	Miscellaneous Other	\$403
0766	100	Street Fund	3952000	Compensation for Loss/Impairment of Capital Assets	\$1,110

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0766	100	Street Fund	3970000	Transfers-In	\$400,000
0766	120	Criminal Justice Fund	3081000	Reserved Cash and Investments - Beginning	\$25,673
0766	120	Criminal Justice Fund	3360621	Criminal Justice - Violent Crimes/Population	\$2,614
0766	120	Criminal Justice Fund	3360626	Criminal Justice - Special Programs	\$9,489
0766	120	Criminal Justice Fund	3611100	Investment Earnings	\$136
0766	121	Forfeited Proceeds Fund	3081000	Reserved Cash and Investments - Beginning	\$10,033
0766	121	Forfeited Proceeds Fund	3529000	Other Civil Penalties	\$1,906
0766	121	Forfeited Proceeds Fund	3611100	Investment Earnings	\$46
0766	121	Forfeited Proceeds Fund	3693000	Confiscated and Forfeited Property	\$2,245
0766	130	Hotel/Motel Tax	3133100	Hotel/Motel Sales and Use Tax	\$1,199
0766	130	Hotel/Motel Tax	3133100	Hotel/Motel Sales and Use Tax	\$1,199
0766	130	Hotel/Motel Tax	3611100	Investment Earnings	\$2
0766	201	ULTGO Bond Fund	3081000	Reserved Cash and Investments - Beginning	\$15,042
0766	201	ULTGO Bond Fund	3611100	Investment Earnings	\$21
0766	201	ULTGO Bond Fund	3970000	Transfers-In	\$490,475
0766	202	LTGO Bond Fund	3081000	Reserved Cash and Investments - Beginning	\$51,971
0766	202	LTGO Bond Fund	3611100	Investment Earnings	\$21
0766	202	LTGO Bond Fund	3970000	Transfers-In	\$52,914
0766	235	Commercial Drive Bond Debt Service Fund	3081000	Reserved Cash and Investments - Beginning	\$140,795
0766	235	Commercial Drive Bond Debt Service Fund	3611100	Investment Earnings	\$657
0766	235	Commercial Drive Bond Debt Service Fund	3970000	Transfers-In	\$140,484
0766	301	Street Capital Contribution Fund	3081000	Reserved Cash and Investments - Beginning	\$16,026
0766	301	Street Capital Contribution Fund	3458900	Other Planning and Development Services	\$31,221
0766	301	Street Capital Contribution Fund	3611100	Investment Earnings	\$8
0766	305	Capital Improvement Fund (REET)	3081000	Reserved Cash and Investments - Beginning	\$142,263

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0766	305	Capital Improvement Fund (REET)	3183400	REET 1 - First Quarter Percent	\$116,839
0766	305	Capital Improvement Fund (REET)	3611100	Investment Earnings	\$645
0766	306	Capital Improvement Fund (REET 2)	3183500	REET 2 - Second Quarter Percent	\$116,839
0766	306	Capital Improvement Fund (REET 2)	3611100	Investment Earnings	\$196
0766	311	Street Improvement Fund	3081000	Reserved Cash and Investments - Beginning	\$137
0766	311	Street Improvement Fund	3611100	Investment Earnings	\$820
0766	311	Street Improvement Fund	3970000	Transfers-In	\$390,000
0766	315	Facility Maintenance Reserve Fund (CE)	3081000	Reserved Cash and Investments - Beginning	\$338,661
0766	315	Facility Maintenance Reserve Fund (CE)	3611100	Investment Earnings	\$1,211
0766	320	Equipment Reserve Fund	3611100	Investment Earnings	\$860
0766	320	Equipment Reserve Fund	3970000	Transfers-In	\$175,000
0766	320	Equipment Reserve Fund	3970000	Transfers-In	\$58,168
0766	320	Equipment Reserve Fund	3970000	Transfers-In	\$88,000
0766	320	Equipment Reserve Fund	3970000	Transfers-In	\$23,000
0766	320	Equipment Reserve Fund	3970000	Transfers-In	\$68,000
0766	320	Equipment Reserve Fund	3970000	Transfers-In	\$10,000
0766	330	Economic Development Fund	3081000	Reserved Cash and Investments - Beginning	\$693,749
0766	330	Economic Development Fund	3340380	State Grant from Transportation Improvement Board (TIB)	\$307,441
0766	330	Economic Development Fund	3441000	Roads/Streets Maintenance/Repair/Construction Services	\$90,739
0766	330	Economic Development Fund	3611100	Investment Earnings	\$210
0766	330	Economic Development Fund	3970000	Transfers-In	\$31,221
0766	340	Economic Development Reserve Fund	3081000	Reserved Cash and Investments - Beginning	\$65
0766	400	Water Fund	3081000	Reserved Cash and Investments - Beginning	\$1,344,404

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0766	400	Water Fund	3088000	Unreserved Cash and Investments - Beginning	\$743,485
0766	400	Water Fund	3215000	Public Utilities	\$227,800
0766	400	Water Fund	3417000	Sales of Merchandise	\$41,215
0766	400	Water Fund	3434000	Water Sales and Services	\$1,022,191
0766	400	Water Fund	3434000	Water Sales and Services	\$1,302
0766	400	Water Fund	3434000	Water Sales and Services	\$455
0766	400	Water Fund	3434000	Water Sales and Services	\$19,560
0766	400	Water Fund	3434000	Water Sales and Services	\$740,983
0766	400	Water Fund	3434000	Water Sales and Services	\$8,042
0766	400	Water Fund	3434000	Water Sales and Services	\$10,967
0766	400	Water Fund	3599000	Non-Court Fines and Penalties	\$18,487
0766	400	Water Fund	3611100	Investment Earnings	\$5,325
0766	400	Water Fund	3611100	Investment Earnings	\$731
0766	400	Water Fund	3611100	Investment Earnings	\$3,628
0766	400	Water Fund	3611100	Investment Earnings	\$927
0766	400	Water Fund	3620000	Rents and Leases	\$1,694
0766	400	Water Fund	3620000	Rents and Leases	\$70,000
0766	400	Water Fund	3620000	Rents and Leases	\$17,457
0766	400	Water Fund	3691000	Sale of Surplus	\$333
0766	400	Water Fund	3699100	Miscellaneous Other	(\$25)
0766	400	Water Fund	3891000	Refundable Deposits	\$2,000
0766	400	Water Fund	3912000	Revenue Bonds Issued	\$302,000
0766	400	Water Fund	3951000	Proceeds from Sales of Capital Assets	\$10,300
0766	401	Wastewater Fund	3081000	Reserved Cash and Investments - Beginning	\$1,495,469
0766	401	Wastewater Fund	3088000	Unreserved Cash and Investments - Beginning	\$807,290
0766	401	Wastewater Fund	3215000	Public Utilities	\$153,500
0766	401	Wastewater Fund	3435000	Sewer/Reclaimed Water Sales and Services	\$1,672,622

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0766	401	Wastewater Fund	3435000	Sewer/Reclaimed Water Sales and Services	\$702
0766	401	Wastewater Fund	3435000	Sewer/Reclaimed Water Sales and Services	\$1,940
0766	401	Wastewater Fund	3435000	Sewer/Reclaimed Water Sales and Services	\$785,895
0766	401	Wastewater Fund	3435000	Sewer/Reclaimed Water Sales and Services	\$36,140
0766	401	Wastewater Fund	3435000	Sewer/Reclaimed Water Sales and Services	\$3,320
0766	401	Wastewater Fund	3599000	Non-Court Fines and Penalties	\$6,872
0766	401	Wastewater Fund	3611100	Investment Earnings	\$107
0766	401	Wastewater Fund	3611100	Investment Earnings	\$3,911
0766	401	Wastewater Fund	3611100	Investment Earnings	\$3,099
0766	401	Wastewater Fund	3611100	Investment Earnings	\$3,203
0766	401	Wastewater Fund	3691000	Sale of Surplus	\$57
0766	401	Wastewater Fund	3699100	Miscellaneous Other	\$133,950
0766	401	Wastewater Fund	3912000	Revenue Bonds Issued	\$24,600
0766	401	Wastewater Fund	3930000	Refunding Long-Term Debt Issued	\$331,842
0766	401	Wastewater Fund	3951000	Proceeds from Sales of Capital Assets	\$3,000
0766	401	Wastewater Fund	3952000	Compensation for Loss/Impairment of Capital Assets	\$35,857
0766	401	Wastewater Fund	3970000	Transfers-In	\$63,939
0766	401	Wastewater Fund	3970000	Transfers-In	\$116,600
0766	405	Appointment Keeper Transport	3088000	Unreserved Cash and Investments - Beginning	\$13,267
0766	500	Equipment Rental & Replacement	3088000	Unreserved Cash and Investments - Beginning	\$266,388
0766	500	Equipment Rental & Replacement	3486500	Internal Service Funds Sales and Services	\$293,967
0766	500	Equipment Rental & Replacement	3611100	Investment Earnings	\$986
0766	500	Equipment Rental & Replacement	3620000	Rents and Leases	\$1,985
0766	500	Equipment Rental & Replacement	3699100	Miscellaneous Other	\$66

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0766	625	Flexible Benefits Plan Fund	3081000	Reserved Cash and Investments - Beginning	\$6,552
0766	625	Flexible Benefits Plan Fund	3894000	Agency Type Deposits	\$11,126
0766	001	Current Expense Fund	5113040	Official Publication Services	\$1,354
0766	001	Current Expense Fund	5116010	Legislative Activities	\$31,500
0766	001	Current Expense Fund	5116020	Legislative Activities	\$2,479
0766	001	Current Expense Fund	5116030	Legislative Activities	\$105
0766	001	Current Expense Fund	5116030	Legislative Activities	\$70
0766	001	Current Expense Fund	5116040	Legislative Activities	\$12,680
0766	001	Current Expense Fund	5116040	Legislative Activities	\$222
0766	001	Current Expense Fund	5116040	Legislative Activities	\$754
0766	001	Current Expense Fund	5116040	Legislative Activities	\$390
0766	001	Current Expense Fund	5116040	Legislative Activities	\$21
0766	001	Current Expense Fund	5116040	Legislative Activities	\$82
0766	001	Current Expense Fund	5116040	Legislative Activities	\$400
0766	001	Current Expense Fund	5116040	Legislative Activities	\$275
0766	001	Current Expense Fund	5116040	Legislative Activities	\$45
0766	001	Current Expense Fund	5117050	Lobbying Activities	\$12,000
0766	001	Current Expense Fund	5125040	Municipal Court	\$37,760
0766	001	Current Expense Fund	5125040	Municipal Court	\$55,315
0766	001	Current Expense Fund	5131010	Executive Office	\$91,664
0766	001	Current Expense Fund	5131010	Executive Office	\$9,297
0766	001	Current Expense Fund	5131020	Executive Office	\$28,896
0766	001	Current Expense Fund	5131020	Executive Office	\$5,501
0766	001	Current Expense Fund	5131030	Executive Office	\$1,076
0766	001	Current Expense Fund	5131030	Executive Office	\$538
0766	001	Current Expense Fund	5131040	Executive Office	\$1,996
0766	001	Current Expense Fund	5131040	Executive Office	\$2,988
0766	001	Current Expense Fund	5131040	Executive Office	\$50
0766	001	Current Expense Fund	5131040	Executive Office	\$219
0766	001	Current Expense Fund	5131040	Executive Office	\$337
0766	001	Current Expense Fund	5131040	Executive Office	\$2,356
0766	001	Current Expense Fund	5131040	Executive Office	\$8

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0766	001	Current Expense Fund	5131040	Executive Office	\$2,310
0766	001	Current Expense Fund	5131040	Executive Office	\$255
0766	001	Current Expense Fund	5131040	Executive Office	\$6,630
0766	001	Current Expense Fund	5142040	Financial Services	\$38
0766	001	Current Expense Fund	5142310	Financial Services	\$61,821
0766	001	Current Expense Fund	5142320	Financial Services	\$27,483
0766	001	Current Expense Fund	5142330	Financial Services	\$282
0766	001	Current Expense Fund	5142330	Financial Services	\$1,230
0766	001	Current Expense Fund	5142330	Financial Services	\$29
0766	001	Current Expense Fund	5142340	Financial Services	\$21,258
0766	001	Current Expense Fund	5142340	Financial Services	\$2,849
0766	001	Current Expense Fund	5142340	Financial Services	\$767
0766	001	Current Expense Fund	5142340	Financial Services	\$155
0766	001	Current Expense Fund	5142340	Financial Services	\$1,473
0766	001	Current Expense Fund	5142340	Financial Services	\$1,406
0766	001	Current Expense Fund	5142340	Financial Services	\$552
0766	001	Current Expense Fund	5142340	Financial Services	\$719
0766	001	Current Expense Fund	5143010	Recording Services	\$23,658
0766	001	Current Expense Fund	5143020	Recording Services	\$12,106
0766	001	Current Expense Fund	5143030	Recording Services	\$405
0766	001	Current Expense Fund	5143030	Recording Services	\$866
0766	001	Current Expense Fund	5143030	Recording Services	\$282
0766	001	Current Expense Fund	5143040	Recording Services	\$12,677
0766	001	Current Expense Fund	5143040	Recording Services	\$296
0766	001	Current Expense Fund	5143040	Recording Services	\$463
0766	001	Current Expense Fund	5143040	Recording Services	\$110
0766	001	Current Expense Fund	5143040	Recording Services	\$627
0766	001	Current Expense Fund	5143040	Recording Services	\$568
0766	001	Current Expense Fund	5144050	Election Services	\$19,811
0766	001	Current Expense Fund	5153040	Legal Services	\$41,600
0766	001	Current Expense Fund	5153040	Legal Services	\$7,626
0766	001	Current Expense Fund	5153040	Legal Services	\$1,549
0766	001	Current Expense Fund	5153040	Legal Services	\$28
0766	001	Current Expense Fund	5153040	Legal Services	\$210

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0766	001	Current Expense Fund	5153040	Legal Services	\$1,846
0766	001	Current Expense Fund	5153040	Legal Services	\$345
0766	001	Current Expense Fund	5153040	Legal Services	\$25
0766	001	Current Expense Fund	5153040	Legal Services	\$497
0766	001	Current Expense Fund	5153040	Legal Services	\$773
0766	001	Current Expense Fund	5177820	Unemployment Compensation	\$427
0766	001	Current Expense Fund	5181010	Personnel Services	\$33,709
0766	001	Current Expense Fund	5181020	Personnel Services	\$23,191
0766	001	Current Expense Fund	5181030	Personnel Services	\$158
0766	001	Current Expense Fund	5181030	Personnel Services	\$583
0766	001	Current Expense Fund	5181030	Personnel Services	\$933
0766	001	Current Expense Fund	5181030	Personnel Services	\$284
0766	001	Current Expense Fund	5181040	Personnel Services	\$3,946
0766	001	Current Expense Fund	5181040	Personnel Services	\$38
0766	001	Current Expense Fund	5181040	Personnel Services	\$1,030
0766	001	Current Expense Fund	5181040	Personnel Services	\$1,000
0766	001	Current Expense Fund	5181040	Personnel Services	\$907
0766	001	Current Expense Fund	5181040	Personnel Services	\$2,677
0766	001	Current Expense Fund	5182010	Property Management Services	\$23,207
0766	001	Current Expense Fund	5182020	Property Management Services	\$11,002
0766	001	Current Expense Fund	5182030	Property Management Services	\$2,109
0766	001	Current Expense Fund	5182030	Property Management Services	\$170
0766	001	Current Expense Fund	5182030	Property Management Services	\$419
0766	001	Current Expense Fund	5182040	Property Management Services	\$8,320
0766	001	Current Expense Fund	5182040	Property Management Services	\$354
0766	001	Current Expense Fund	5182040	Property Management Services	\$40
0766	001	Current Expense Fund	5182040	Property Management Services	\$12,992
0766	001	Current Expense Fund	5182040	Property Management Services	\$4,278

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0766	001	Current Expense Fund	5182040	Property Management Services	\$1,339
0766	001	Current Expense Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$43,840
0766	001	Current Expense Fund	5186110	Judgments and Settlements	\$23,220
0766	001	Current Expense Fund	5186120	Judgments and Settlements	\$1,790
0766	001	Current Expense Fund	5186120	Judgments and Settlements	\$8,261
0766	001	Current Expense Fund	5186120	Judgments and Settlements	\$1,776
0766	001	Current Expense Fund	5188840	Information Technology Services	\$26,913
0766	001	Current Expense Fund	5188840	Information Technology Services	\$2,335
0766	001	Current Expense Fund	5188910	Information Technology Services	\$23,207
0766	001	Current Expense Fund	5188920	Information Technology Services	\$11,002
0766	001	Current Expense Fund	5188930	Information Technology Services	\$358
0766	001	Current Expense Fund	5188930	Information Technology Services	\$700
0766	001	Current Expense Fund	5188930	Information Technology Services	\$1,016
0766	001	Current Expense Fund	5188940	Information Technology Services	\$636
0766	001	Current Expense Fund	5188940	Information Technology Services	\$180
0766	001	Current Expense Fund	5188940	Information Technology Services	\$1,441
0766	001	Current Expense Fund	5188940	Information Technology Services	\$377
0766	001	Current Expense Fund	5188940	Information Technology Services	\$170
0766	001	Current Expense Fund	5211010	Administration	\$80,291
0766	001	Current Expense Fund	5211020	Administration	\$28,813
0766	001	Current Expense Fund	5211020	Administration	\$9,567
0766	001	Current Expense Fund	5211030	Administration	\$909
0766	001	Current Expense Fund	5211030	Administration	\$1,536

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0766	001	Current Expense Fund	5211030	Administration	\$37
0766	001	Current Expense Fund	5211040	Administration	\$13,147
0766	001	Current Expense Fund	5211040	Administration	\$8,104
0766	001	Current Expense Fund	5211040	Administration	\$2,750
0766	001	Current Expense Fund	5211040	Administration	\$5,142
0766	001	Current Expense Fund	5211040	Administration	\$10,346
0766	001	Current Expense Fund	5211040	Administration	\$1,061
0766	001	Current Expense Fund	5211040	Administration	\$238
0766	001	Current Expense Fund	5211040	Administration	\$565
0766	001	Current Expense Fund	5211040	Administration	\$685
0766	001	Current Expense Fund	5211040	Administration	\$31,662
0766	001	Current Expense Fund	5211910	Administration	\$99,327
0766	001	Current Expense Fund	5211910	Administration	\$1,837
0766	001	Current Expense Fund	5211910	Administration	\$1,976
0766	001	Current Expense Fund	5211920	Administration	\$54,732
0766	001	Current Expense Fund	5211920	Administration	\$335
0766	001	Current Expense Fund	5211920	Administration	\$315
0766	001	Current Expense Fund	5211930	Administration	\$516
0766	001	Current Expense Fund	5211930	Administration	\$1,219
0766	001	Current Expense Fund	5211940	Administration	\$4,130
0766	001	Current Expense Fund	5211940	Administration	\$623
0766	001	Current Expense Fund	5211940	Administration	\$402
0766	001	Current Expense Fund	5211940	Administration	\$50
0766	001	Current Expense Fund	5211940	Administration	\$425
0766	001	Current Expense Fund	5211950	Administration	\$15,971
0766	001	Current Expense Fund	5212110	Police Operations	\$74,679
0766	001	Current Expense Fund	5212120	Police Operations	\$27,934
0766	001	Current Expense Fund	5212130	Police Operations	\$1,544
0766	001	Current Expense Fund	5212130	Police Operations	\$470
0766	001	Current Expense Fund	5212130	Police Operations	\$497
0766	001	Current Expense Fund	5212140	Police Operations	\$865
0766	001	Current Expense Fund	5212140	Police Operations	\$684
0766	001	Current Expense Fund	5212140	Police Operations	\$231
0766	001	Current Expense Fund	5212140	Police Operations	\$41

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0766	001	Current Expense Fund	5212210	Police Operations	\$445,816
0766	001	Current Expense Fund	5212210	Police Operations	\$20,042
0766	001	Current Expense Fund	5212220	Police Operations	\$149,275
0766	001	Current Expense Fund	5212220	Police Operations	\$14,368
0766	001	Current Expense Fund	5212220	Police Operations	\$1,049
0766	001	Current Expense Fund	5212220	Police Operations	\$22,047
0766	001	Current Expense Fund	5212220	Police Operations	\$289
0766	001	Current Expense Fund	5212230	Police Operations	\$2,765
0766	001	Current Expense Fund	5212230	Police Operations	\$515
0766	001	Current Expense Fund	5212230	Police Operations	\$105
0766	001	Current Expense Fund	5212230	Police Operations	\$1,402
0766	001	Current Expense Fund	5212240	Police Operations	\$588
0766	001	Current Expense Fund	5212240	Police Operations	\$6,520
0766	001	Current Expense Fund	5212240	Police Operations	\$4,321
0766	001	Current Expense Fund	5212240	Police Operations	\$149
0766	001	Current Expense Fund	5212240	Police Operations	\$31,662
0766	001	Current Expense Fund	5212250	Police Operations	\$136,228
0766	001	Current Expense Fund	5213030	Crime Prevention	\$685
0766	001	Current Expense Fund	5213040	Crime Prevention	\$100
0766	001	Current Expense Fund	5214030	Training	\$6,853
0766	001	Current Expense Fund	5214040	Training	\$5,824
0766	001	Current Expense Fund	5214040	Training	\$602
0766	001	Current Expense Fund	5214040	Training	\$14,152
0766	001	Current Expense Fund	5217010	Traffic Policing	\$150,226
0766	001	Current Expense Fund	5217010	Traffic Policing	\$5,098
0766	001	Current Expense Fund	5217020	Traffic Policing	\$53,899
0766	001	Current Expense Fund	5217020	Traffic Policing	\$5,621
0766	001	Current Expense Fund	5217020	Traffic Policing	\$51
0766	001	Current Expense Fund	5217040	Traffic Policing	\$561
0766	001	Current Expense Fund	5217040	Traffic Policing	\$51
0766	001	Current Expense Fund	5217040	Traffic Policing	\$31,662
0766	001	Current Expense Fund	5221020	Administration	\$700
0766	001	Current Expense Fund	5221030	Administration	\$347
0766	001	Current Expense Fund	5221030	Administration	\$1,856

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0766	001	Current Expense Fund	5221030	Administration	\$76
0766	001	Current Expense Fund	5221040	Administration	\$136
0766	001	Current Expense Fund	5221040	Administration	\$3,711
0766	001	Current Expense Fund	5221040	Administration	\$1,287
0766	001	Current Expense Fund	5221040	Administration	\$475
0766	001	Current Expense Fund	5221040	Administration	\$178
0766	001	Current Expense Fund	5221040	Administration	\$889
0766	001	Current Expense Fund	5221040	Administration	\$2,000
0766	001	Current Expense Fund	5221040	Administration	\$1,004
0766	001	Current Expense Fund	5222010	Fire Suppression and Emergency Medical Services	\$44,378
0766	001	Current Expense Fund	5222010	Fire Suppression and Emergency Medical Services	\$33,634
0766	001	Current Expense Fund	5222010	Fire Suppression and Emergency Medical Services	\$22,899
0766	001	Current Expense Fund	5222020	Fire Suppression and Emergency Medical Services	\$19,826
0766	001	Current Expense Fund	5222020	Fire Suppression and Emergency Medical Services	\$3,940
0766	001	Current Expense Fund	5222020	Fire Suppression and Emergency Medical Services	\$3,968
0766	001	Current Expense Fund	5222020	Fire Suppression and Emergency Medical Services	\$399
0766	001	Current Expense Fund	5222030	Fire Suppression and Emergency Medical Services	\$1,527
0766	001	Current Expense Fund	5222030	Fire Suppression and Emergency Medical Services	\$162
0766	001	Current Expense Fund	5222030	Fire Suppression and Emergency Medical Services	\$1,508
0766	001	Current Expense Fund	5222030	Fire Suppression and Emergency Medical Services	\$228

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0766	001	Current Expense Fund	5222030	Fire Suppression and Emergency Medical Services	\$253
0766	001	Current Expense Fund	5222030	Fire Suppression and Emergency Medical Services	\$1,627
0766	001	Current Expense Fund	5222030	Fire Suppression and Emergency Medical Services	\$888
0766	001	Current Expense Fund	5222030	Fire Suppression and Emergency Medical Services	\$373
0766	001	Current Expense Fund	5222040	Fire Suppression and Emergency Medical Services	\$83
0766	001	Current Expense Fund	5222040	Fire Suppression and Emergency Medical Services	\$1,070
0766	001	Current Expense Fund	5222040	Fire Suppression and Emergency Medical Services	\$300
0766	001	Current Expense Fund	5222040	Fire Suppression and Emergency Medical Services	\$423
0766	001	Current Expense Fund	5222040	Fire Suppression and Emergency Medical Services	\$430
0766	001	Current Expense Fund	5222040	Fire Suppression and Emergency Medical Services	\$17,895
0766	001	Current Expense Fund	5222050	Fire Suppression and Emergency Medical Services	\$22,666
0766	001	Current Expense Fund	5222050	Fire Suppression and Emergency Medical Services	\$4,766
0766	001	Current Expense Fund	5222050	Fire Suppression and Emergency Medical Services	\$1,380
0766	001	Current Expense Fund	5222610	Fire Suppression and Emergency Medical Services	\$106,794
0766	001	Current Expense Fund	5222610	Fire Suppression and Emergency Medical Services	\$29,226

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0766	001	Current Expense Fund	5222620	Fire Suppression and Emergency Medical Services	\$49,139
0766	001	Current Expense Fund	5222630	Fire Suppression and Emergency Medical Services	\$3,654
0766	001	Current Expense Fund	5222630	Fire Suppression and Emergency Medical Services	\$1,270
0766	001	Current Expense Fund	5222640	Fire Suppression and Emergency Medical Services	\$334
0766	001	Current Expense Fund	5222640	Fire Suppression and Emergency Medical Services	\$0
0766	001	Current Expense Fund	5222640	Fire Suppression and Emergency Medical Services	\$5
0766	001	Current Expense Fund	5222640	Fire Suppression and Emergency Medical Services	\$634
0766	001	Current Expense Fund	5222640	Fire Suppression and Emergency Medical Services	\$69
0766	001	Current Expense Fund	5222640	Fire Suppression and Emergency Medical Services	\$17,895
0766	001	Current Expense Fund	5222650	Fire Suppression and Emergency Medical Services	\$22,666
0766	001	Current Expense Fund	5223010	Fire Prevention and Investigation	\$33,118
0766	001	Current Expense Fund	5223020	Fire Prevention and Investigation	\$17,131
0766	001	Current Expense Fund	5223030	Fire Prevention and Investigation	\$2,116
0766	001	Current Expense Fund	5223030	Fire Prevention and Investigation	\$57
0766	001	Current Expense Fund	5223040	Fire Prevention and Investigation	\$1,688
0766	001	Current Expense Fund	5223040	Fire Prevention and Investigation	\$402
0766	001	Current Expense Fund	5223040	Fire Prevention and Investigation	\$137

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0766	001	Current Expense Fund	5223040	Fire Prevention and Investigation	\$49
0766	001	Current Expense Fund	5224510	Training Obtained by Employees	\$28,436
0766	001	Current Expense Fund	5224520	Training Obtained by Employees	\$9,074
0766	001	Current Expense Fund	5224520	Training Obtained by Employees	\$75
0766	001	Current Expense Fund	5224530	Training Obtained by Employees	\$220
0766	001	Current Expense Fund	5224530	Training Obtained by Employees	\$379
0766	001	Current Expense Fund	5224530	Training Obtained by Employees	\$162
0766	001	Current Expense Fund	5224540	Training Obtained by Employees	\$262
0766	001	Current Expense Fund	5224540	Training Obtained by Employees	\$4
0766	001	Current Expense Fund	5224540	Training Obtained by Employees	\$53
0766	001	Current Expense Fund	5224540	Training Obtained by Employees	\$369
0766	001	Current Expense Fund	5225030	Facilities	\$3,010
0766	001	Current Expense Fund	5225030	Facilities	\$266
0766	001	Current Expense Fund	5225040	Facilities	\$18,734
0766	001	Current Expense Fund	5225040	Facilities	\$2,827
0766	001	Current Expense Fund	5225040	Facilities	\$129
0766	001	Current Expense Fund	5236040	Care and Custody of Prisoners	\$743
0766	001	Current Expense Fund	5236050	Care and Custody of Prisoners	\$16,615
0766	001	Current Expense Fund	5242010	Inspections, Permits, Certificates and Licenses	\$117,921
0766	001	Current Expense Fund	5242020	Inspections, Permits, Certificates and Licenses	\$47,409
0766	001	Current Expense Fund	5242030	Inspections, Permits, Certificates and Licenses	\$307
0766	001	Current Expense Fund	5242030	Inspections, Permits, Certificates and Licenses	\$158
0766	001	Current Expense Fund	5242040	Inspections, Permits, Certificates and Licenses	\$15

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0766	001	Current Expense Fund	5242040	Inspections, Permits, Certificates and Licenses	\$30,673
0766	001	Current Expense Fund	5242040	Inspections, Permits, Certificates and Licenses	\$1,791
0766	001	Current Expense Fund	5242040	Inspections, Permits, Certificates and Licenses	\$154
0766	001	Current Expense Fund	5242040	Inspections, Permits, Certificates and Licenses	\$79
0766	001	Current Expense Fund	5242040	Inspections, Permits, Certificates and Licenses	\$141
0766	001	Current Expense Fund	5256050	Disaster Preparedness	\$7,988
0766	001	Current Expense Fund	5486840	Equipment Rental Services	\$28,997
0766	001	Current Expense Fund	5543040	Animal Control	\$11,660
0766	001	Current Expense Fund	5586010	Planning	\$84,945
0766	001	Current Expense Fund	5586020	Planning	\$44,713
0766	001	Current Expense Fund	5586030	Planning	\$230
0766	001	Current Expense Fund	5586030	Planning	\$524
0766	001	Current Expense Fund	5586040	Planning	\$63,142
0766	001	Current Expense Fund	5586040	Planning	\$1,603
0766	001	Current Expense Fund	5586040	Planning	\$722
0766	001	Current Expense Fund	5586040	Planning	\$3,167
0766	001	Current Expense Fund	5586040	Planning	\$494
0766	001	Current Expense Fund	5586040	Planning	\$2,975
0766	001	Current Expense Fund	5586040	Planning	\$95
0766	001	Current Expense Fund	5586050	Planning	\$10,351
0766	001	Current Expense Fund	5587040	Economic Development	\$60,000
0766	001	Current Expense Fund	5587040	Economic Development	\$2,000
0766	001	Current Expense Fund	5587540	Economic Development	\$1,350
0766	001	Current Expense Fund	5651040	Welfare	\$5,000
0766	001	Current Expense Fund	5660050	Chemical Dependency Services	\$1,431
0766	001	Current Expense Fund	5733010	Commercial	\$1,761
0766	001	Current Expense Fund	5733020	Commercial	\$149
0766	001	Current Expense Fund	5733040	Commercial	\$61
0766	001	Current Expense Fund	5739030	Other	\$1,424
0766	001	Current Expense Fund	5739040	Other	\$7,035

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0766	001	Current Expense Fund	5739040	Other	\$1,394
0766	001	Current Expense Fund	5739040	Other	\$830
0766	001	Current Expense Fund	5768010	General Parks	\$45,444
0766	001	Current Expense Fund	5768020	General Parks	\$18,179
0766	001	Current Expense Fund	5768020	General Parks	\$400
0766	001	Current Expense Fund	5768030	General Parks	\$4,244
0766	001	Current Expense Fund	5768030	General Parks	\$43
0766	001	Current Expense Fund	5768040	General Parks	\$750
0766	001	Current Expense Fund	5768040	General Parks	\$158
0766	001	Current Expense Fund	5768040	General Parks	\$21,447
0766	001	Current Expense Fund	5768040	General Parks	\$833
0766	001	Current Expense Fund	5768040	General Parks	\$19,544
0766	001	Current Expense Fund	5768110	General Parks	\$19,890
0766	001	Current Expense Fund	5768120	General Parks	\$9,637
0766	001	Current Expense Fund	5768130	General Parks	\$33
0766	001	Current Expense Fund	5768140	General Parks	\$493
0766	001	Current Expense Fund	5891000	Refund of Deposits	\$100
0766	001	Current Expense Fund	5893000	Agency Type Remittances	\$1,398
0766	001	Current Expense Fund	5893000	Agency Type Remittances	\$646
0766	001	Current Expense Fund	5899000	Other Custodial Activities	\$334
0766	001	Current Expense Fund	5899000	Other Custodial Activities	\$4,466
0766	001	Current Expense Fund	5899000	Other Custodial Activities	\$2,050
0766	001	Current Expense Fund	5899000	Other Custodial Activities	(\$2,247)
0766	001	Current Expense Fund	5941460	Capital Expenditures/Expenses - Financial, Recording, and Election Services	\$800
0766	001	Current Expense Fund	5941860	Capital Expenditures/Expenses - Centralized/General Services	\$622

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0766	001	Current Expense Fund	5941860	Capital Expenditures/Expenses - Centralized/General Services	\$12,927
0766	001	Current Expense Fund	5941860	Capital Expenditures/Expenses - Centralized/General Services	\$12,385
0766	001	Current Expense Fund	5941860	Capital Expenditures/Expenses - Centralized/General Services	\$3,727
0766	001	Current Expense Fund	5942160	Capital Expenditures/Expenses - Law Enforcement Services	\$1,973
0766	001	Current Expense Fund	5942160	Capital Expenditures/Expenses - Law Enforcement Services	\$981
0766	001	Current Expense Fund	5942260	Capital Expenditures/Expenses - Fire Suppression and EMS Services	\$2,756
0766	001	Current Expense Fund	5942260	Capital Expenditures/Expenses - Fire Suppression and EMS Services	\$3,074
0766	001	Current Expense Fund	5942260	Capital Expenditures/Expenses - Fire Suppression and EMS Services	\$11,624
0766	001	Current Expense Fund	5942260	Capital Expenditures/Expenses - Fire Suppression and EMS Services	\$1,240
0766	001	Current Expense Fund	5942260	Capital Expenditures/Expenses - Fire Suppression and EMS Services	\$174
0766	001	Current Expense Fund	5942260	Capital Expenditures/Expenses - Fire Suppression and EMS Services	\$2,963
0766	001	Current Expense Fund	5947360	Capital Expenditures/Expenses - Cultural and Community Activities	\$2,408

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0766	001	Current Expense Fund	5947660	Capital Expenditures/Expenses - Park Facilities	\$282,596
0766	001	Current Expense Fund	5947660	Capital Expenditures/Expenses - Park Facilities	\$178,191
0766	001	Current Expense Fund	5947660	Capital Expenditures/Expenses - Park Facilities	\$5,000
0766	001	Current Expense Fund	5947660	Capital Expenditures/Expenses - Park Facilities	\$499
0766	001	Current Expense Fund	5951060	Capital Expenditures/Expenses - Engineering	\$13,151
0766	001	Current Expense Fund	5951060	Capital Expenditures/Expenses - Engineering	\$9,319
0766	001	Current Expense Fund	5970000	Transfers-Out	\$400,000
0766	001	Current Expense Fund	5970000	Transfers-Out	\$490,475
0766	001	Current Expense Fund	5970000	Transfers-Out	\$52,914
0766	001	Current Expense Fund	5970000	Transfers-Out	\$140,484
0766	001	Current Expense Fund	5970000	Transfers-Out	\$58,168
0766	001	Current Expense Fund	5970000	Transfers-Out	\$88,000
0766	001	Current Expense Fund	5970000	Transfers-Out	\$23,000
0766	001	Current Expense Fund	5970000	Transfers-Out	\$68,000
0766	001	Current Expense Fund	5970000	Transfers-Out	\$10,000
0766	001	Current Expense Fund	5081000	Reserved Cash and Investments - Ending	\$531,609
0766	001	Current Expense Fund	5088000	Unreserved Cash and Investments - Ending	\$2,141,295
0766	100	Street Fund	5153040	Legal Services	\$48
0766	100	Street Fund	5423010	Roadway	\$63,685
0766	100	Street Fund	5423020	Roadway	\$38,548
0766	100	Street Fund	5423020	Roadway	\$651
0766	100	Street Fund	5423030	Roadway	\$17,568
0766	100	Street Fund	5423030	Roadway	\$870
0766	100	Street Fund	5423040	Roadway	\$4,950
0766	100	Street Fund	5423040	Roadway	\$1,028
0766	100	Street Fund	5423040	Roadway	\$133

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0766	100	Street Fund	5423040	Roadway	\$29
0766	100	Street Fund	5423040	Roadway	\$91
0766	100	Street Fund	5423040	Roadway	\$30,291
0766	100	Street Fund	5426340	Street Lighting	\$60,375
0766	100	Street Fund	5426410	Traffic Control Devices	\$21,002
0766	100	Street Fund	5426420	Traffic Control Devices	\$13,090
0766	100	Street Fund	5426430	Traffic Control Devices	\$7,634
0766	100	Street Fund	5426430	Traffic Control Devices	\$158
0766	100	Street Fund	5426440	Traffic Control Devices	\$3,156
0766	100	Street Fund	5426440	Traffic Control Devices	\$11,438
0766	100	Street Fund	5426610	Snow and Ice Control	\$12,255
0766	100	Street Fund	5426620	Snow and Ice Control	\$8,297
0766	100	Street Fund	5426630	Snow and Ice Control	\$5,067
0766	100	Street Fund	5426640	Snow and Ice Control	\$6,724
0766	100	Street Fund	5426710	Street Cleaning	\$8,747
0766	100	Street Fund	5426720	Street Cleaning	\$4,793
0766	100	Street Fund	5426740	Street Cleaning	\$3,294
0766	100	Street Fund	5427010	Roadside	\$15,606
0766	100	Street Fund	5427020	Roadside	\$10,785
0766	100	Street Fund	5427030	Roadside	\$2,880
0766	100	Street Fund	5427030	Roadside	\$411
0766	100	Street Fund	5427030	Roadside	\$3
0766	100	Street Fund	5427040	Roadside	\$158
0766	100	Street Fund	5427040	Roadside	\$17,821
0766	100	Street Fund	5427040	Roadside	\$1,834
0766	100	Street Fund	5427040	Roadside	\$12,365
0766	100	Street Fund	5427050	Roadside	\$2,899
0766	100	Street Fund	5429010	Maintenance Administration and Overhead	\$4,396
0766	100	Street Fund	5429020	Maintenance Administration and Overhead	\$2,995
0766	100	Street Fund	5431010	Management	\$23,206
0766	100	Street Fund	5431020	Management	\$9,493
0766	100	Street Fund	5431030	Management	\$145

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0766	100	Street Fund	5431040	Management	\$170
0766	100	Street Fund	5431040	Management	\$443
0766	100	Street Fund	5431040	Management	\$603
0766	100	Street Fund	5431040	Management	\$1,037
0766	100	Street Fund	5431040	Management	\$39
0766	100	Street Fund	5431040	Management	\$125
0766	100	Street Fund	5433040	General Services	\$77
0766	100	Street Fund	5433040	General Services	\$20
0766	100	Street Fund	5433040	General Services	\$16,321
0766	100	Street Fund	5433040	General Services	\$50
0766	100	Street Fund	5442010	Engineering	\$35,023
0766	100	Street Fund	5442020	Engineering	\$16,003
0766	100	Street Fund	5442040	Engineering	\$185
0766	100	Street Fund	5944260	Capital Expenditures/Expenses - Roads/Streets Ordinary Maintenance	\$1,450
0766	100	Street Fund	5970000	Transfers-Out	\$390,000
0766	100	Street Fund	5970000	Transfers-Out	\$175,000
0766	100	Street Fund	5081000	Reserved Cash and Investments - Ending	\$144,258
0766	120	Criminal Justice Fund	5211040	Administration	\$5
0766	120	Criminal Justice Fund	5213010	Crime Prevention	\$5,835
0766	120	Criminal Justice Fund	5213020	Crime Prevention	\$2,681
0766	120	Criminal Justice Fund	5081000	Reserved Cash and Investments - Ending	\$29,392
0766	121	Forfeited Proceeds Fund	5142940	Financial Services	\$2
0766	121	Forfeited Proceeds Fund	5212130	Police Operations	\$373
0766	121	Forfeited Proceeds Fund	5942160	Capital Expenditures/Expenses - Law Enforcement Services	\$1,840
0766	121	Forfeited Proceeds Fund	5081000	Reserved Cash and Investments - Ending	\$12,017
0766	130	Hotel/Motel Tax	5573040	Tourism	\$0
0766	130	Hotel/Motel Tax	5081000	Reserved Cash and Investments - Ending	\$2,399
0766	201	ULTGO Bond Fund	5142940	Financial Services	\$65

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0766	201	ULTGO Bond Fund	5919570	Debt Repayment - Roads/Streets and Other Infrastructure	\$280,000
0766	201	ULTGO Bond Fund	5929580	Interest and Other Debt Service Cost - Roads/Streets and Other Infrastructure	\$210,050
0766	201	ULTGO Bond Fund	5929580	Interest and Other Debt Service Cost - Roads/Streets and Other Infrastructure	\$300
0766	201	ULTGO Bond Fund	5081000	Reserved Cash and Investments - Ending	\$15,123
0766	202	LTGO Bond Fund	5142940	Financial Services	\$19
0766	202	LTGO Bond Fund	5915870	Debt Repayment - Community Planning and Economic Development	\$44,876
0766	202	LTGO Bond Fund	5925880	Interest and Other Debt Service Cost - Community Planning and Economic Development	\$8,037
0766	202	LTGO Bond Fund	5081000	Reserved Cash and Investments - Ending	\$51,975
0766	235	Commercial Drive Bond Debt Service Fund	5142940	Financial Services	\$24
0766	235	Commercial Drive Bond Debt Service Fund	5919570	Debt Repayment - Roads/Streets and Other Infrastructure	\$98,351
0766	235	Commercial Drive Bond Debt Service Fund	5929580	Interest and Other Debt Service Cost - Roads/Streets and Other Infrastructure	\$42,132
0766	235	Commercial Drive Bond Debt Service Fund	5081000	Reserved Cash and Investments - Ending	\$141,429
0766	301	Street Capital Contribution Fund	5970000	Transfers-Out	\$31,221
0766	301	Street Capital Contribution Fund	5081000	Reserved Cash and Investments - Ending	\$16,034
0766	305	Capital Improvement Fund (REET)	5142040	Financial Services	\$26
0766	305	Capital Improvement Fund (REET)	5944260	Capital Expenditures/Expenses - Roads/Streets Ordinary Maintenance	\$71,381

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0766	305	Capital Improvement Fund (REET)	5951060	Capital Expenditures/Expenses - Engineering	\$36,716
0766	305	Capital Improvement Fund (REET)	5953060	Capital Expenditures/Expenses - Roadway	\$25,151
0766	305	Capital Improvement Fund (REET)	5081000	Reserved Cash and Investments - Ending	\$126,472
0766	306	Capital Improvement Fund (REET 2)	5142040	Financial Services	\$1
0766	306	Capital Improvement Fund (REET 2)	5953060	Capital Expenditures/Expenses - Roadway	\$31,127
0766	306	Capital Improvement Fund (REET 2)	5081000	Reserved Cash and Investments - Ending	\$85,906
0766	311	Street Improvement Fund	5433040	General Services	\$14
0766	311	Street Improvement Fund	5951060	Capital Expenditures/Expenses - Engineering	\$13,187
0766	311	Street Improvement Fund	5951060	Capital Expenditures/Expenses - Engineering	\$32,950
0766	311	Street Improvement Fund	5952060	Capital Expenditures/Expenses - Right-Of-Way	\$160,904
0766	311	Street Improvement Fund	5956160	Capital Expenditures/Expenses - Sidewalks	\$32,905
0766	311	Street Improvement Fund	5081000	Reserved Cash and Investments - Ending	\$150,997
0766	315	Facility Maintenance Reserve Fund (CE)	5142040	Financial Services	\$53
0766	315	Facility Maintenance Reserve Fund (CE)	5941860	Capital Expenditures/Expenses - Centralized/General Services	\$37
0766	315	Facility Maintenance Reserve Fund (CE)	5941860	Capital Expenditures/Expenses - Centralized/General Services	\$176,386
0766	315	Facility Maintenance Reserve Fund (CE)	5941860	Capital Expenditures/Expenses - Centralized/General Services	\$4,415

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0766	315	Facility Maintenance Reserve Fund (CE)	5081000	Reserved Cash and Investments - Ending	\$158,983
0766	320	Equipment Reserve Fund	5148940	Other Financial and Recording Services	\$13
0766	320	Equipment Reserve Fund	5944260	Capital Expenditures/Expenses - Roads/Streets Ordinary Maintenance	\$85,914
0766	320	Equipment Reserve Fund	5081000	Reserved Cash and Investments - Ending	\$337,101
0766	330	Economic Development Fund	5952060	Capital Expenditures/Expenses - Right-Of-Way	\$270
0766	330	Economic Development Fund	5953060	Capital Expenditures/Expenses - Roadway	\$91,325
0766	330	Economic Development Fund	5953060	Capital Expenditures/Expenses - Roadway	\$160,765
0766	330	Economic Development Fund	5953060	Capital Expenditures/Expenses - Roadway	\$307,441
0766	330	Economic Development Fund	5956460	Capital Expenditures/Expenses - Traffic Control Devices	\$31,221
0766	330	Economic Development Fund	5959060	Capital Expenditures/Expenses - Construction Administration and Overhead	\$126,825
0766	330	Economic Development Fund	5081000	Reserved Cash and Investments - Ending	\$405,513
0766	340	Economic Development Reserve Fund	5081000	Reserved Cash and Investments - Ending	\$65
0766	400	Water Fund	5153040	Legal Services	\$1,352
0766	400	Water Fund	5341010	Water Utilities	\$95,736
0766	400	Water Fund	5341020	Water Utilities	\$42,841
0766	400	Water Fund	5341030	Water Utilities	\$912
0766	400	Water Fund	5341030	Water Utilities	\$48
0766	400	Water Fund	5341040	Water Utilities	\$12,221
0766	400	Water Fund	5341040	Water Utilities	\$24
0766	400	Water Fund	5341040	Water Utilities	\$206
0766	400	Water Fund	5341040	Water Utilities	\$3,340

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0766	400	Water Fund	5341040	Water Utilities	\$1,122
0766	400	Water Fund	5341040	Water Utilities	\$92,324
0766	400	Water Fund	5341040	Water Utilities	\$1,139
0766	400	Water Fund	5341040	Water Utilities	\$455
0766	400	Water Fund	5341040	Water Utilities	\$34,055
0766	400	Water Fund	5341040	Water Utilities	\$1,784
0766	400	Water Fund	5341040	Water Utilities	\$866
0766	400	Water Fund	5342710	Water Utilities	\$70,451
0766	400	Water Fund	5342720	Water Utilities	\$30,503
0766	400	Water Fund	5342730	Water Utilities	\$2,406
0766	400	Water Fund	5342730	Water Utilities	\$1,248
0766	400	Water Fund	5342730	Water Utilities	\$91
0766	400	Water Fund	5342740	Water Utilities	\$14,699
0766	400	Water Fund	5342740	Water Utilities	\$5,160
0766	400	Water Fund	5342740	Water Utilities	\$126
0766	400	Water Fund	5342740	Water Utilities	\$529
0766	400	Water Fund	5342740	Water Utilities	\$204
0766	400	Water Fund	5342740	Water Utilities	\$278
0766	400	Water Fund	5345010	Water Utilities	\$147,169
0766	400	Water Fund	5345020	Water Utilities	\$81,797
0766	400	Water Fund	5345020	Water Utilities	\$1,610
0766	400	Water Fund	5345030	Water Utilities	\$47,723
0766	400	Water Fund	5345030	Water Utilities	\$1,152
0766	400	Water Fund	5345040	Water Utilities	\$2,413
0766	400	Water Fund	5345040	Water Utilities	\$7,025
0766	400	Water Fund	5345040	Water Utilities	\$46,255
0766	400	Water Fund	5345050	Water Utilities	\$2,096
0766	400	Water Fund	5348010	Water Utilities	\$9,909
0766	400	Water Fund	5348020	Water Utilities	\$4,991
0766	400	Water Fund	5348030	Water Utilities	\$9,860
0766	400	Water Fund	5348030	Water Utilities	\$156
0766	400	Water Fund	5348040	Water Utilities	\$5,520
0766	400	Water Fund	5348040	Water Utilities	\$124,654
0766	400	Water Fund	5348040	Water Utilities	\$2,448

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0766	400	Water Fund	5348050	Water Utilities	\$4,368
0766	400	Water Fund	5349040	Water Utilities	\$124
0766	400	Water Fund	5385140	Combined Utilities	\$21
0766	400	Water Fund	5891000	Refund of Deposits	\$500
0766	400	Water Fund	5913470	Debt Repayment - Water Utilities	\$87,599
0766	400	Water Fund	5913470	Debt Repayment - Water Utilities	\$168,885
0766	400	Water Fund	5913470	Debt Repayment - Water Utilities	\$253,664
0766	400	Water Fund	5923480	Interest and Other Debt Service Cost - Water Utilities	\$11,826
0766	400	Water Fund	5923480	Interest and Other Debt Service Cost - Water Utilities	\$7,600
0766	400	Water Fund	5923480	Interest and Other Debt Service Cost - Water Utilities	\$15,220
0766	400	Water Fund	5933570	Advance Refunding Escrow - Sewer/Reclaimed Water Utilities	\$216,000
0766	400	Water Fund	5933580	Advance Refunding Escrow - Sewer/Reclaimed Water Utilities	\$5,228
0766	400	Water Fund	5943460	Capital Expenditures/Expenses - Water Utilities	\$15,825
0766	400	Water Fund	5943460	Capital Expenditures/Expenses - Water Utilities	\$19,770
0766	400	Water Fund	5943460	Capital Expenditures/Expenses - Water Utilities	\$73,185
0766	400	Water Fund	5943460	Capital Expenditures/Expenses - Water Utilities	\$1,990
0766	400	Water Fund	5943460	Capital Expenditures/Expenses - Water Utilities	\$1,428
0766	400	Water Fund	5943460	Capital Expenditures/Expenses - Water Utilities	\$44,722

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0766	400	Water Fund	5970000	Transfers-Out	\$63,939
0766	400	Water Fund	5970000	Transfers-Out	\$116,600
0766	400	Water Fund	5081000	Reserved Cash and Investments - Ending	\$1,756,156
0766	400	Water Fund	5088000	Unreserved Cash and Investments - Ending	\$819,713
0766	401	Wastewater Fund	5153040	Legal Services	\$273
0766	401	Wastewater Fund	5351010	Sewer/Reclaimed Water Utilities	\$75,948
0766	401	Wastewater Fund	5351020	Sewer/Reclaimed Water Utilities	\$33,593
0766	401	Wastewater Fund	5351030	Sewer/Reclaimed Water Utilities	\$239
0766	401	Wastewater Fund	5351040	Sewer/Reclaimed Water Utilities	\$1,100,689
0766	401	Wastewater Fund	5351040	Sewer/Reclaimed Water Utilities	\$75
0766	401	Wastewater Fund	5351040	Sewer/Reclaimed Water Utilities	\$168
0766	401	Wastewater Fund	5351040	Sewer/Reclaimed Water Utilities	\$739
0766	401	Wastewater Fund	5351040	Sewer/Reclaimed Water Utilities	\$128
0766	401	Wastewater Fund	5351040	Sewer/Reclaimed Water Utilities	\$48,852
0766	401	Wastewater Fund	5351040	Sewer/Reclaimed Water Utilities	\$157
0766	401	Wastewater Fund	5351040	Sewer/Reclaimed Water Utilities	\$702
0766	401	Wastewater Fund	5351040	Sewer/Reclaimed Water Utilities	\$61,942
0766	401	Wastewater Fund	5351040	Sewer/Reclaimed Water Utilities	\$1,571
0766	401	Wastewater Fund	5351040	Sewer/Reclaimed Water Utilities	\$67
0766	401	Wastewater Fund	5351050	Sewer/Reclaimed Water Utilities	\$6,389
0766	401	Wastewater Fund	5352040	Sewer/Reclaimed Water Utilities	\$208,620
0766	401	Wastewater Fund	5352710	Sewer/Reclaimed Water Utilities	\$81,314

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0766	401	Wastewater Fund	5352720	Sewer/Reclaimed Water Utilities	\$35,395
0766	401	Wastewater Fund	5352730	Sewer/Reclaimed Water Utilities	\$3,266
0766	401	Wastewater Fund	5352730	Sewer/Reclaimed Water Utilities	\$1,552
0766	401	Wastewater Fund	5352730	Sewer/Reclaimed Water Utilities	\$121
0766	401	Wastewater Fund	5352740	Sewer/Reclaimed Water Utilities	\$34,392
0766	401	Wastewater Fund	5352740	Sewer/Reclaimed Water Utilities	\$7,454
0766	401	Wastewater Fund	5352740	Sewer/Reclaimed Water Utilities	\$141
0766	401	Wastewater Fund	5352740	Sewer/Reclaimed Water Utilities	\$289
0766	401	Wastewater Fund	5352740	Sewer/Reclaimed Water Utilities	\$324
0766	401	Wastewater Fund	5352740	Sewer/Reclaimed Water Utilities	\$306
0766	401	Wastewater Fund	5355030	Sewer/Reclaimed Water Utilities	\$297
0766	401	Wastewater Fund	5355040	Sewer/Reclaimed Water Utilities	\$4,614
0766	401	Wastewater Fund	5355040	Sewer/Reclaimed Water Utilities	\$1,758
0766	401	Wastewater Fund	5355040	Sewer/Reclaimed Water Utilities	\$11,913
0766	401	Wastewater Fund	5355050	Sewer/Reclaimed Water Utilities	\$30
0766	401	Wastewater Fund	5355050	Sewer/Reclaimed Water Utilities	\$2,096
0766	401	Wastewater Fund	5358030	Sewer/Reclaimed Water Utilities	\$28
0766	401	Wastewater Fund	5358040	Sewer/Reclaimed Water Utilities	\$25,477
0766	401	Wastewater Fund	5358040	Sewer/Reclaimed Water Utilities	\$8,038
0766	401	Wastewater Fund	5358040	Sewer/Reclaimed Water Utilities	\$11,913
0766	401	Wastewater Fund	5358050	Sewer/Reclaimed Water Utilities	\$3,968

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0766	401	Wastewater Fund	5359040	Sewer/Reclaimed Water Utilities	\$136
0766	401	Wastewater Fund	5385140	Combined Utilities	\$2
0766	401	Wastewater Fund	5913570	Debt Repayment - Sewer/Reclaimed Water Utilities	\$259,168
0766	401	Wastewater Fund	5913570	Debt Repayment - Sewer/Reclaimed Water Utilities	\$374,042
0766	401	Wastewater Fund	5921480	Interest and Other Debt Service Cost - Financial, Recording, and Election Services	\$300
0766	401	Wastewater Fund	5923480	Interest and Other Debt Service Cost - Water Utilities	\$13,070
0766	401	Wastewater Fund	5923480	Interest and Other Debt Service Cost - Water Utilities	\$24,600
0766	401	Wastewater Fund	5923580	Interest and Other Debt Service Cost - Sewer/Reclaimed Water Utilities	\$7,481
0766	401	Wastewater Fund	5933470	Advance Refunding Escrow - Water Utilities	\$324,000
0766	401	Wastewater Fund	5933480	Advance Refunding Escrow - Water Utilities	\$7,842
0766	401	Wastewater Fund	5943560	Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities	\$32,720
0766	401	Wastewater Fund	5943560	Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities	\$545
0766	401	Wastewater Fund	5943560	Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities	\$4,522
0766	401	Wastewater Fund	5943560	Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities	\$251,320
0766	401	Wastewater Fund	5081000	Reserved Cash and Investments - Ending	\$1,857,625
0766	401	Wastewater Fund	5088000	Unreserved Cash and Investments - Ending	\$751,706

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0766	405	Appointment Keeper Transport	5970000	Transfers-Out	\$13,267
0766	500	Equipment Rental & Replacement	5486810	Equipment Rental Services	\$56,354
0766	500	Equipment Rental & Replacement	5486820	Equipment Rental Services	\$33,828
0766	500	Equipment Rental & Replacement	5486820	Equipment Rental Services	\$574
0766	500	Equipment Rental & Replacement	5486830	Equipment Rental Services	\$49,881
0766	500	Equipment Rental & Replacement	5486830	Equipment Rental Services	\$51,326
0766	500	Equipment Rental & Replacement	5486830	Equipment Rental Services	\$1,466
0766	500	Equipment Rental & Replacement	5486840	Equipment Rental Services	\$762
0766	500	Equipment Rental & Replacement	5486840	Equipment Rental Services	\$31,671
0766	500	Equipment Rental & Replacement	5486840	Equipment Rental Services	\$251
0766	500	Equipment Rental & Replacement	5487010	Motor Pool Services	\$12,538
0766	500	Equipment Rental & Replacement	5487020	Motor Pool Services	\$5,532
0766	500	Equipment Rental & Replacement	5487030	Motor Pool Services	\$63
0766	500	Equipment Rental & Replacement	5487040	Motor Pool Services	\$597
0766	500	Equipment Rental & Replacement	5487040	Motor Pool Services	\$461
0766	500	Equipment Rental & Replacement	5487040	Motor Pool Services	\$1,149
0766	500	Equipment Rental & Replacement	5487040	Motor Pool Services	\$38,474
0766	500	Equipment Rental & Replacement	5487040	Motor Pool Services	\$6,502
0766	500	Equipment Rental & Replacement	5487040	Motor Pool Services	\$41
0766	500	Equipment Rental & Replacement	5487040	Motor Pool Services	\$1,007
0766	500	Equipment Rental & Replacement	5487940	Motor Pool Services	\$41

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0766	500	Equipment Rental & Replacement	5942260	Capital Expenditures/Expenses - Fire Suppression and EMS Services	\$9,722
0766	500	Equipment Rental & Replacement	5944260	Capital Expenditures/Expenses - Roads/Streets Ordinary Maintenance	\$83,706
0766	500	Equipment Rental & Replacement	5944860	Capital Expenditures/Expenses - Public Works Centralized Services	\$1,450
0766	500	Equipment Rental & Replacement	5088000	Unreserved Cash and Investments - Ending	\$175,997
0766	625	Flexible Benefits Plan Fund	5894000	Agency Type Disbursements	\$9,748
0766	625	Flexible Benefits Plan Fund	5081000	Reserved Cash and Investments - Ending	\$7,930

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

		<u>Total for All Funds (Memo Only)</u>	<u>001 Current Expense Fund</u>	<u>100 Street Fund</u>	<u>120 Criminal Justice Fund</u>
Beginning Cash and Investments					
30810	Reserved	5,311,833	446,796	590,748	25,673
30880	Unreserved	4,154,723	2,324,293	-	-
388 / 588	Prior Period Adjustments, Net	-	-	-	-
Revenues					
310	Taxes	4,407,620	4,171,546	-	-
320	Licenses and Permits	717,441	330,441	5,700	-
330	Intergovernmental Revenues	837,319	307,789	209,985	12,103
340	Charges for Goods and Services	5,202,742	441,483	-	-
350	Fines and Penalties	60,020	32,754	-	-
360	Miscellaneous Revenues	395,422	138,731	2,179	136
Total Revenues:		<u>11,620,564</u>	<u>5,422,743</u>	<u>217,864</u>	<u>12,239</u>
Expenditures					
510	General Government	838,218	836,342	48	-
520	Public Safety	2,376,736	2,367,842	-	8,521
530	Utilities	2,686,760	-	-	-
540	Transportation	820,494	28,997	498,966	-
550	Natural and Economic Environment	287,970	287,970	-	-
560	Social Services	6,431	6,431	-	-
570	Culture and Recreation	153,749	153,749	-	-
Total Expenditures:		<u>7,170,358</u>	<u>3,681,332</u>	<u>499,013</u>	<u>8,521</u>
Excess (Deficiency) Revenues over Expenditures:		4,450,206	1,741,413	(281,149)	3,718
Other Increases in Fund Resources					
391-393, 596	Debt Proceeds	658,442	-	-	-
397	Transfers-In	2,121,068	13,267	400,000	-
385	Special or Extraordinary Items	-	-	-	-
386 / 389	Custodial Activities	9,270	7,270	-	-
381, 395, 398	Other Resources	74,331	24,064	1,110	-
Total Other Increases in Fund Resources:		<u>2,863,111</u>	<u>44,601</u>	<u>401,110</u>	<u>-</u>
Other Decreases in Fund Resources					
594-595	Capital Expenditures	2,479,521	546,408	1,450	-
591-593, 599	Debt Service	2,460,273	-	-	-
597	Transfers-Out	2,121,068	1,331,041	565,000	-
585	Special or Extraordinary Items	-	-	-	-
586 / 589	Custodial Activities	7,248	6,748	-	-
581	Other Uses	-	-	-	-
Total Other Decreases in Fund Resources:		<u>7,068,109</u>	<u>1,884,197</u>	<u>566,450</u>	<u>-</u>
Increase (Decrease) in Cash and Investments:		245,207	(98,183)	(446,490)	3,718
Ending Cash and Investments					
5081000	Reserved	5,823,052	531,609	144,258	29,392
5088000	Unreserved	3,888,711	2,141,295	-	-
Total Ending Cash and Investments		9,711,763	2,672,905	144,258	29,392

The accompanying notes are an integral part of this statement.

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

		<u>121 Forfeited Proceeds Fund</u>	<u>130 Hotel/Motel Tax</u>	<u>201 ULTGO Bond Fund</u>	<u>202 LTGO Bond Fund</u>
Beginning Cash and Investments					
30810	Reserved	10,033	-	15,042	51,971
30880	Unreserved	-	-	-	-
388 / 588	Prior Period Adjustments, Net	-	-	-	-
Revenues					
310	Taxes	-	2,397	-	-
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	-	-	-	-
340	Charges for Goods and Services	-	-	-	-
350	Fines and Penalties	1,906	-	-	-
360	Miscellaneous Revenues	2,291	2	21	21
Total Revenues:		<u>4,198</u>	<u>2,399</u>	<u>21</u>	<u>21</u>
Expenditures					
510	General Government	2	-	65	19
520	Public Safety	373	-	-	-
530	Utilities	-	-	-	-
540	Transportation	-	-	-	-
550	Natural and Economic Environment	-	0	-	-
560	Social Services	-	-	-	-
570	Culture and Recreation	-	-	-	-
Total Expenditures:		<u>375</u>	<u>0</u>	<u>65</u>	<u>19</u>
Excess (Deficiency) Revenues over Expenditures:		<u>3,822</u>	<u>2,399</u>	<u>(44)</u>	<u>2</u>
Other Increases in Fund Resources					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	-	-	490,475	52,914
385	Special or Extraordinary Items	-	-	-	-
386 / 389	Custodial Activities	-	-	-	-
381, 395, 398	Other Resources	-	-	-	-
Total Other Increases in Fund Resources:		<u>-</u>	<u>-</u>	<u>490,475</u>	<u>52,914</u>
Other Decreases in Fund Resources					
594-595	Capital Expenditures	1,840	-	-	-
591-593, 599	Debt Service	-	-	490,350	52,913
597	Transfers-Out	-	-	-	-
585	Special or Extraordinary Items	-	-	-	-
586 / 589	Custodial Activities	-	-	-	-
581	Other Uses	-	-	-	-
Total Other Decreases in Fund Resources:		<u>1,840</u>	<u>-</u>	<u>490,350</u>	<u>52,913</u>
Increase (Decrease) in Cash and Investments:		<u>1,982</u>	<u>2,399</u>	<u>81</u>	<u>3</u>
Ending Cash and Investments					
5081000	Reserved	12,017	2,399	15,123	51,975
5088000	Unreserved	-	-	-	-
Total Ending Cash and Investments		<u>12,017</u>	<u>2,399</u>	<u>15,123</u>	<u>51,975</u>

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

		235 Commercial Drive Bond Debt Service	301 Street Capital Contribution	305 Capital Improvement Fund (REET)	306 Capital Improvement Fund (REET 2)
Beginning Cash and Investments					
30810	Reserved	140,795	16,026	142,263	-
30880	Unreserved	-	-	-	-
388 / 588	Prior Period Adjustments, Net	-	-	-	-
Revenues					
310	Taxes	-	-	116,839	116,839
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	-	-	-	-
340	Charges for Goods and Services	-	31,221	-	-
350	Fines and Penalties	-	-	-	-
360	Miscellaneous Revenues	657	8	645	196
Total Revenues:		<u>657</u>	<u>31,229</u>	<u>117,483</u>	<u>117,034</u>
Expenditures					
510	General Government	24	-	26	1
520	Public Safety	-	-	-	-
530	Utilities	-	-	-	-
540	Transportation	-	-	-	-
550	Natural and Economic Environment	-	-	-	-
560	Social Services	-	-	-	-
570	Culture and Recreation	-	-	-	-
Total Expenditures:		<u>24</u>	<u>-</u>	<u>26</u>	<u>1</u>
Excess (Deficiency) Revenues over Expenditures:		<u>633</u>	<u>31,229</u>	<u>117,458</u>	<u>117,034</u>
Other Increases in Fund Resources					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	140,484	-	-	-
385	Special or Extraordinary Items	-	-	-	-
386 / 389	Custodial Activities	-	-	-	-
381, 395, 398	Other Resources	-	-	-	-
Total Other Increases in Fund Resources:		<u>140,484</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other Decreases in Fund Resources					
594-595	Capital Expenditures	-	-	133,248	31,127
591-593, 599	Debt Service	140,484	-	-	-
597	Transfers-Out	-	31,221	-	-
585	Special or Extraordinary Items	-	-	-	-
586 / 589	Custodial Activities	-	-	-	-
581	Other Uses	-	-	-	-
Total Other Decreases in Fund Resources:		<u>140,484</u>	<u>31,221</u>	<u>133,248</u>	<u>31,127</u>
Increase (Decrease) in Cash and Investments:		633	8	(15,790)	85,907
Ending Cash and Investments					
5081000	Reserved	141,429	16,034	126,472	85,906
5088000	Unreserved	-	-	-	-
Total Ending Cash and Investments		141,429	16,034	126,472	85,906

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

		311 Street Improvement Fund	315 Facility Maintenance Reserve Fund	320 Equipment Reserve Fund	330 Economic Development Fund
Beginning Cash and Investments					
30810	Reserved	137	338,661	-	693,749
30880	Unreserved	-	-	-	-
388 / 588	Prior Period Adjustments, Net	-	-	-	-
Revenues					
310	Taxes	-	-	-	-
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	-	-	-	307,441
340	Charges for Goods and Services	-	-	-	90,739
350	Fines and Penalties	-	-	-	-
360	Miscellaneous Revenues	820	1,211	860	210
Total Revenues:		820	1,211	860	398,390
Expenditures					
510	General Government	-	53	13	-
520	Public Safety	-	-	-	-
530	Utilities	-	-	-	-
540	Transportation	14	-	-	-
550	Natural and Economic Environment	-	-	-	-
560	Social Services	-	-	-	-
570	Culture and Recreation	-	-	-	-
Total Expenditures:		14	53	13	-
Excess (Deficiency) Revenues over Expenditures:		806	1,158	847	398,389
Other Increases in Fund Resources					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	390,000	-	422,168	31,221
385	Special or Extraordinary Items	-	-	-	-
386 / 389	Custodial Activities	-	-	-	-
381, 395, 398	Other Resources	-	-	-	-
Total Other Increases in Fund Resources:		390,000	-	422,168	31,221
Other Decreases in Fund Resources					
594-595	Capital Expenditures	239,946	180,837	85,914	717,847
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:		239,946	180,837	85,914	717,847
Increase (Decrease) in Cash and Investments:		150,860	(179,679)	337,101	(288,237)
Ending Cash and Investments					
5081000	Reserved	150,997	158,983	337,101	405,513
5088000	Unreserved	-	-	-	-
Total Ending Cash and Investments		150,997	158,983	337,101	405,513

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

		340 Economic Development Reserve Fund	400 Water Fund	401 Wastewater Fund	405 Appointment Keeper
Beginning Cash and Investments					
30810	Reserved	65	1,344,404	1,495,469	-
30880	Unreserved	-	743,485	807,290	13,267
388 / 588	Prior Period Adjustments, Net	-	-	-	-
Revenues					
310	Taxes	-	-	-	-
320	Licenses and Permits	-	227,800	153,500	-
330	Intergovernmental Revenues	-	-	-	-
340	Charges for Goods and Services	-	1,844,714	2,500,619	-
350	Fines and Penalties	-	18,487	6,872	-
360	Miscellaneous Revenues	-	100,070	144,327	-
Total Revenues:		-	2,191,071	2,805,318	-
Expenditures					
510	General Government	-	1,352	273	-
520	Public Safety	-	-	-	-
530	Utilities	-	912,058	1,774,702	-
540	Transportation	-	-	-	-
550	Natural and Economic Environment	-	-	-	-
560	Social Services	-	-	-	-
570	Culture and Recreation	-	-	-	-
Total Expenditures:		-	913,410	1,774,975	-
Excess (Deficiency) Revenues over Expenditures:		-	1,277,661	1,030,343	-
Other Increases in Fund Resources					
391-393, 596	Debt Proceeds	-	302,000	356,442	-
397	Transfers-In	-	-	180,539	-
385	Special or Extraordinary Items	-	-	-	-
386 / 389	Custodial Activities	-	2,000	-	-
381, 395, 398	Other Resources	-	10,300	38,857	-
Total Other Increases in Fund Resources:		-	314,300	575,838	-
Other Decreases in Fund Resources					
594-595	Capital Expenditures	-	156,920	289,106	-
591-593, 599	Debt Service	-	766,023	1,010,503	-
597	Transfers-Out	-	180,539	-	13,267
585	Special or Extraordinary Items	-	-	-	-
586 / 589	Custodial Activities	-	500	-	-
581	Other Uses	-	-	-	-
Total Other Decreases in Fund Resources:		-	1,103,982	1,299,609	13,267
Increase (Decrease) in Cash and Investments:		-	487,979	306,572	(13,267)
Ending Cash and Investments					
5081000	Reserved	65	1,756,156	1,857,625	-
5088000	Unreserved	-	819,713	751,706	-
Total Ending Cash and Investments		65	2,575,868	2,609,331	-

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

		<u>500 Equipment Rental & Replacement</u>
Beginning Cash and Investments		
30810	Reserved	-
30880	Unreserved	266,388
388 / 588	Prior Period Adjustments, Net	-
Revenues		
310	Taxes	-
320	Licenses and Permits	-
330	Intergovernmental Revenues	-
340	Charges for Goods and Services	293,967
350	Fines and Penalties	-
360	Miscellaneous Revenues	3,037
Total Revenues:		<u>297,005</u>
Expenditures		
510	General Government	-
520	Public Safety	-
530	Utilities	-
540	Transportation	292,517
550	Natural and Economic Environment	-
560	Social Services	-
570	Culture and Recreation	-
Total Expenditures:		<u>292,517</u>
Excess (Deficiency) Revenues over Expenditures:		4,487
Other Increases in Fund Resources		
391-393, 596	Debt Proceeds	-
397	Transfers-In	-
385	Special or Extraordinary Items	-
386 / 389	Custodial Activities	-
381, 395, 398	Other Resources	-
Total Other Increases in Fund Resources:		<u>-</u>
Other Decreases in Fund Resources		
594-595	Capital Expenditures	94,878
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:		<u>94,878</u>
Increase (Decrease) in Cash and Investments:		(90,391)
Ending Cash and Investments		
5081000	Reserved	-
5088000	Unreserved	175,997
Total Ending Cash and Investments		<u>175,997</u>

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

		Private-Purpose Trust
		<hr/>
308	Beginning Cash and Investments	6,552
388 & 588	Prior Period Adjustment, Net	-
310-390	Additions	11,126
510-590	Deductions	9,748
	Net Increase (Decrease) in Cash and Investments:	<hr/> 1,378
508	Ending Cash and Investments	7,930

The accompanying notes are an integral part of this statement.

CITY OF COLLEGE PLACE
SCHEDULE OF DISBURSEMENT ACTIVITY
For Year Ending: December 31, 2017

Fund	Fund Title	Beginning	Issued During	Redeemed	Canceled During	Ending	Prior Yr Open	Curr Yr Open	Disbursements
		Outstanding				Outstanding			
		Items	The Year	During	The Year	Items	Period	Period	12/31/2017
		01/01/2017		The Year	The Year	12/31/2017	Items	Items	
001	Current Expense Fund	111,940.24	4,099,529.83	4,068,745.45	519.00	142,205.62	0.00	0.00	4,099,010.83
100	Street Fund	33,019.45	436,767.37	463,213.05		6,573.77	0.00	0.00	436,767.37
120	Criminal Justice Fund		1,691.22	1,691.22			0.00	0.00	1,691.22
121	Forfeited Proceeds Fund		2,212.70	2,212.70			0.00	0.00	2,212.70
201	ULTGO Bond Fund		490,350.00	490,350.00			0.00	0.00	490,350.00
202	LTGO Bond Fund		52,913.08	52,913.08			0.00	0.00	52,913.08
235	Commercial Drive Bond Debt Service I		140,483.73	140,483.73			0.00	0.00	140,483.73
305	Capital Improvement Fund (REET)		133,248.39	104,604.34		28,644.05	0.00	0.00	133,248.39
306	Capital Improvement Fund (REET 2)		31,126.74			31,126.74	0.00	0.00	31,126.74
311	Street Improvement Fund		239,946.02	190,719.42		49,226.60	0.00	0.00	239,946.02
315	Facility Maintenance Reserve Fund (CI	4,114.13	180,837.04	184,581.17		370.00	0.00	0.00	180,837.04
320	Equipment Reserve Fund		75,613.75	75,613.75			0.00	0.00	75,613.75
330	Economic Development Fund	547,070.18	718,026.14	1,242,342.56	179.00	22,574.76	0.00	0.00	717,847.14
400	Water Fund	55,486.93	1,792,707.05	1,817,206.57	183.18	30,804.23	0.00	0.00	1,792,523.87
401	Wastewater Fund	80,556.50	2,821,725.19	2,856,266.35	587.48	45,427.86	0.00	0.00	2,821,137.71
500	Equipment Rental & Replacement	56,276.37	388,087.04	432,558.33		11,805.08	0.00	0.00	388,087.04
625	Flexible Benefits Plan Fund		9,866.44	9,866.44			0.00	0.00	9,866.44
TOTALS:		888,463.80	11,615,131.73	12,133,368.16	1,468.66	368,758.71			11,613,663.07

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

ID. No.	Description	Due Date	Beginning Balance	Additions	Reductions	Ending Balance
General Obligation Debt/Liabilities						
251.11	LTGO Bond - 08/2008	4/9/2023	923,451	-	98,351	825,100
251.11	LTGO Bond - 06/2015	6/1/2025	403,882	-	44,876	359,006
251.12	ULTGO Bond - 2/2014	12/1/2023	6,030,000	-	280,000	5,750,000
Total General Obligation Debt/Liabilities:			7,357,333	-	423,227	6,934,106
Revenue and Other (non G.O.) Debt/Liabilities						
252.11	Water/Sewer Revenue Bond - 08/2007	12/1/2022	540,000	-	540,000	-
252.11	Water Revenue Bond - 10/2017	12/1/2037	-	658,442	-	658,442
259.12	Compensated Absences		272,422	-	14,369	258,053
263.84	DOE SRF L9900018A - 12/1998	2/1/2021	1,119,007	-	248,668	870,339
263.84	DOE SRF L9900018B - 12/1998	2/1/2022	57,750	-	10,500	47,250
263.88	PWTF PW-98-791-015 - 04/1998	7/1/2018	748,085	-	374,042	374,043
263.88	PWTF PW05-691-010 - 04/2005	7/1/2025	1,519,968	-	168,885	1,351,083
263.88	PWTF DWSRF 04-65104-005 - 03/2006	10/1/2025	788,397	-	87,599	700,798
263.88	PWTF PC08-951-011 - 03/2008	7/1/2028	3,043,975	-	253,664	2,790,311
264.30	Net Pension Liability		1,385,730	-	462,465	923,265
Total Revenue and Other (non G.O.) Debt/Liabilities:			9,475,333	658,442	2,160,192	7,973,583
Total Liabilities:			16,832,665	658,442	2,583,419	14,907,688

SCHEDULE OF CASH ACTIVITY

For Year Ending: December 31, 2017

Fund	Beg Balance	Receipts	Transfers-In	Other Rev	Netted Trans	Ttl Increase	Disbursements	Trans-Out	Other Exp	Ttl Decrease	End Balance
001 Current Expense Fund	2,771,089.10	5,458,254.25	13,266.84	12,956.37		5,484,477.46	4,099,529.83	1,490,814.47	-7,682.45	5,582,661.85	2,672,904.71
100 Street Fund	590,747.97	219,466.42	400,000.00			619,466.42	436,767.37	629,111.61	77.18	1,065,956.16	144,258.23
120 Criminal Justice Fund	25,673.21	12,239.47				12,239.47	1,691.22		6,829.56	8,520.78	29,391.90
121 Forfeited Proceeds Fund	10,033.29	4,197.69				4,197.69	2,212.70		1.76	2,214.46	12,016.52
130 Hotel/Motel Tax		2,399.13				2,399.13			0.01	0.01	2,399.12
201 ULTGO Bond Fund	15,042.32	20.58	490,475.00			490,495.58	490,350.00		65.18	490,415.18	15,122.72
202 LTGO Bond Fund	51,971.00	21.37	52,914.00			52,935.37	52,913.08		18.76	52,931.84	51,974.53
235 Commercial Drive Bond Debt Se	140,794.89	657.42	140,484.00			141,141.42	140,483.73		23.64	140,507.37	141,428.94
301 Street Capital Contribution Fund	16,025.56	31,229.04				31,229.04		31,220.98		31,220.98	16,033.62
305 Capital Improvement Fund (REE'	142,263.20	234,321.74		-116,838.56		117,483.18	133,248.39		26.17	133,274.56	126,471.82
306 Capital Improvement Fund (REE'		195.63		116,838.56		117,034.19	31,126.74		1.29	31,128.03	85,906.16
311 Street Improvement Fund	137.28	820.16	390,000.00			390,820.16	239,946.02		14.12	239,960.14	150,997.30
315 Facility Maintenance Reserve Fur	338,661.11	1,211.37				1,211.37	180,837.04		52.86	180,889.90	158,982.58
320 Equipment Reserve Fund		859.71	422,167.79			423,027.50	75,613.75		10,313.14	85,926.89	337,100.61
330 Economic Development Fund	693,748.97	398,390.14	31,220.98			429,611.12	718,026.14		-179.00	717,847.14	405,512.95
340 Economic Development Reserve	64.86										64.86
400 Water Fund	2,087,888.87	2,515,065.22		9,786.09		2,524,851.31	1,792,707.05	226,794.31	17,370.41	2,036,871.77	2,575,868.41
401 Wastewater Fund	2,302,759.64	2,970,881.87	180,539.00	359,207.62		3,510,628.49	2,821,725.19	23,826.84	358,505.03	3,204,057.06	2,609,331.07
405 Appointment Keeper Transport	13,266.84							13,266.84		13,266.84	
500 Equipment Rental & Replacemen	266,387.54	3,171.90	293,967.44			297,139.34	388,087.04		-557.53	387,529.51	175,997.37
625 Flexible Benefits Plan Fund	6,552.10	11,244.48				11,244.48	9,866.44			9,866.44	7,930.14
TOTALS:	9,473,107.75	11,864,647.59	2,415,035.05	381,950.08		14,661,632.72	11,615,131.73	2,415,035.05	384,880.13	14,415,046.91	9,719,693.56

City of College Place
SCHEDULE OF STATE FINANCIAL ASSISTANCE (unaudited)
For Fiscal Year ended December 31, 2017

Grantor	Program Title	Identificaton Number	Amount
State Grant from Recreation and Conservation Office			
	Washington State Recreation And Conservation Office Grant	Kiwanis Park Renovation 14-1107D	178,191
Sub-total:			178,191
State Grant from Criminal Justice Training Commission			
	Small Agency BLEA Manpower Replacement Reimbursement	CityofCP	52,809
Sub-total:			52,809
State Grant from Department of Health			
	Washington State Trauma Care Fund Prehospital Participation Grant	Washington State EMS Trauma Grant	1,270
Sub-total:			1,270
State Grant from Department of Ecology			
	Washington State DOE Centennial Clean Water Program	WQC-2017-CoPIED-00197	16,684
Sub-total:			16,684
State Grant from Other State Agencies			
	Washington State Work Study Program	Amy Belknap	2,288
Sub-total:			2,288

Grand total: 251,241

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

Federal Agency (Pass-Through Agency)	Federal Program	CFDA Number	Other Award Number	Expenditures			Passed through to Subrecipients	Note
				From Pass- Through Awards	From Direct Awards	Total		
Bureau Of Justice Assistance, Department Of Justice	Bulletproof Vest Partnership Program	16.607	Bulletproof Vest Award	-	1,049	1,049	-	1, 2
Highway Safety Cluster								
National Highway Traffic Safety Administration (nhtsa), Department Of Transportation (via Washington Assn Of Sheriffs & Police Chiefs)	State and Community Highway Safety	20.600	WASPC Traffic Safety Grant	981	-	981	-	1; 2
Total Highway Safety Cluster:				981	-	981	-	
Total Federal Awards Expended:				981	1,049	2,030	-	

The accompanying notes are an integral part of this schedule.

CITY OF COLLEGE PLACE, WASHINGTON
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2017

NOTE 1 - BASIS OF ACCOUNTING

This schedule is prepared on the same basis of accounting as the City of College Place's financial statements. The City uses the cash basis of accounting.

NOTE 2 - PROGRAM COSTS

The amounts shown as current year expenditures represent only the federal grant portion of the program costs. Entire program costs, including the City of College Place's portion, are 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.

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

Has your government engaged labor relations consultants? Yes ___ No

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

Name of firm: The Wesley Group
Name of consultant: Kevin Wesley
Business address: PO Box 7164 Kennewick, WA 99336
Amount paid to consultant during fiscal year: \$12,124.84
Terms and conditions, as applicable, including: Rates (e.g., hourly, etc.) - \$100/hour plus travel Maximum compensation allowed - N/A Duration of services - Ongoing Services provided - Labor negotiations and consulting

**LOCAL GOVERNMENT RISK-ASSUMPTION
For the Year Ended December 31, 2017**

1. Self-Insurance Program Manager: Employment Security Department
2. Manager Phone: 360-902-9650
3. Manager Email: employeraccountstaxesd@esd.wa.gov
4. How do you insure property and liability risks, if at all?
 - a. Self-insure some or all risks
 - b. Belong to a public entity risk pool
 - c. Purchase private insurance
 - d. No insurance
5. How do you provide health and welfare insurance (e.g., medical, dental, prescription drug, and/or vision benefits) to employees, if at all?
 - a. Self-insure some or all benefits
 - b. Belong to a public entity risk pool
 - c. All benefits provided by health insurance company or HMO
 - d. Not applicable - no such benefits offered
6. How do you insure unemployment compensation benefits, if any?
 - a. Self-insured ("Reimbursable")
 - b. Belong to a public entity risk pool
 - c. Pay taxes to the Department of Employment Security ("Taxable")
 - d. Not applicable – no employees
7. How do you insure workers compensation benefits, if any?
 - a. Self-insured ("Reimbursable")
 - b. Belong to a public entity risk pool
 - c. Pay premiums to the Department of Labor and Industries
 - d. Not applicable – no employees
8. How do you insure other risks and obligations, if any?
 - a. Self-insure some or all other risks
 - b. Belong to a public entity risk pool
 - c. Purchase private insurance
 - d. Not applicable – have no other insurable risks

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

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

9. Does the local government self-insure any risks as an individual program? (yes/ no)
 - i. If answered YES, does the local government allow another separate legal entity into its self-insurance program(s)? (yes/no) For example, employees of a different organization participate in a health and welfare program of a city.

If so, list the other entity or entities: _____

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The City of College Place was incorporated on December 24, 1945 and operates under the laws of the State of Washington applicable to a code city with a mayor-council form of government. The City of College Place is a general purpose local government and provides public safety, fire protection and prevention, street improvement, parks, and general administrative services. In addition, the city owns and operates both water and wastewater utility systems.

The City of College Place 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 City of College Place 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 City of College Place'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 (Current Expense) Fund**

This fund is the primary operating fund of the City of College Place. 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 of College Place.

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.

NOTE 1 - ContinuedCapital 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.

Internal Service Funds

These funds account for operations that provide goods or services to other departments or funds of the City of College Place on a cost reimbursement basis.

FIDUCIARY FUND TYPES:

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

Private Purpose Trust Funds

These funds report all trust arrangements under which principal and income benefit individuals, private organizations or other governments.

B. Basis of Accounting and Measurement Focus

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

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

C. Budgets

The City of College Place adopts annual appropriated budgets for all funds. These budgets are appropriated at the fund level. The budget constitutes the legal authority for expenditures at that level. Annual appropriations for these funds lapse at the fiscal year end.

Annual appropriated budgets are adopted on the same basis of accounting as used for financial reporting.

The appropriated and actual expenditures for the legally adopted budget were as follows:

NOTE 1 - Continued

Fund	Department	Final Appropriations	Actual Expenses	Variance
001	Current Expense Fund			
	Current Expense Fund	\$ 7,157,780.00	\$ 5,432,408.93	\$ 1,725,371.07
	Technology Reserve Fund	356,630.00	98,033.62	258,596.38
	Employee Benefit Reserve	300,737.00	35,085.74	265,651.26
	Subtotal 001 Current Expense Funds	7,815,147.00	5,565,528.29	2,249,618.71
100	Street Fund	1,257,588.00	1,065,463.66	192,124.34
120	Criminal Justice Fund	38,092.00	8,520.78	29,571.22
121	Forfeited Proceeds Fund	13,228.00	2,214.46	11,013.54
130	Hotel/Motel Tax		0.01	(0.01)
201	ULTGO Bond Fund	505,409.00	490,415.18	14,993.82
202	99 South End Bond Fund	104,893.00	52,931.84	51,961.16
235	Commercial Drive Bond Debt Service Fund	281,407.00	140,507.37	140,899.63
301	Street Capital Contribution Fund	131,045.00	31,220.98	99,824.02
305	Capital Improvement Fund (REET)	278,169.00	133,274.56	144,894.44
306	Capital Improvement Fund (REET 2)	100,000.00	31,128.03	68,871.97
311	Street Improvement Fund	928,731.00	239,960.14	688,770.86
315	Facility Maintenance Reserve Fund (CE)	267,951.00	180,889.90	87,061.10
320	Equipment Reserve Fund	391,000.00	85,926.89	305,073.11
330	Economic Development Fund	1,123,361.00	717,847.14	405,513.86
340	Economic Development Reserve Fund	65.00		65.00
400	Water Fund			
	Water Fund	1,528,331.00	917,077.28	611,253.72
	Water Capital Reserve Fund	3,433,693.00	153,526.13	3,280,166.87
	Water Capital Improvement Reserve Fund	1,709,381.00	608,939.37	1,100,441.63
	2007 Water/Sewer Bond Reserve Fund	396,657.00	337,848.71	58,808.29
	Water System Construction Fund	2,000,100.00		2,000,100.00
	Subtotal 400 Water Funds	9,068,162.00	2,017,391.49	7,050,770.51
401	Wastewater Fund			
	Wastewater Fund	2,278,675.00	1,779,796.86	498,878.14
	Wastewater Capital Reserve Fund	1,156,461.00	284,114.27	872,346.73
	Wastewater Debt Service Fund	1,160,295.00	640,859.69	519,435.31
	Water & Sewer Revenue Bond Fund	711,204.00	369,813.76	341,390.24
	Subtotal 401 Wastewater Funds	5,306,635.00	3,074,584.58	2,232,050.42
405	Appointment Keeper Transport	13,267.00	13,266.84	0.16
500	Equipment Rental & Replacement	465,872.00	387,394.94	78,477.06
625	Flexible Benefits Plan Fund	17,840.00	9,747.94	8,092.06

The mayor and city administrator are authorized to transfer budgeted amounts between departments within any fund; 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 of College Place's legislative body.

D. Cash and Investments

See Note 3, *Deposits and Investments*.

NOTE 1 - ContinuedE. Capital Assets

The City does not currently have a capitalization policy. The capital assets of the City of College Place are recorded as expenditures when purchased.

F. Compensated Absences

A vacation leave balance of up to two hundred and forty hours may be carried forward each year in concurrence with the employee's anniversary date. Upon termination of employment, employees will be paid for unused vacation time that has been earned through the last day of work (provided twelve months of employment with the city have occurred.) As of December 31, 2017, City of College Place employees had an accumulated bank of 4,936 hours of vacation and comp time. As of December 31, 2017 this bank had a potential total payout of \$169,024 if all city employees had been terminated at that time. The City has estimated an additional \$12,930 in associated payroll taxes for a total potential liability of \$181,954.

Sick leave may accumulate indefinitely. Cash-out of up to 40 hours of sick leave per year is allowed, provided that a balance of at least 96 hours remains on the books. This cash-out must be initiated during November each year. Normally, upon separation employees do not receive payment for unused sick leave. An employee who is retiring with a minimum of ten years of service with the city may cash out a maximum of one hundred and twenty hours of their accrued sick leave. As of December 31, 2017 this bank had a potential total payout of \$70,691. The City has estimated an additional \$5,408 in associated payroll taxes for a total potential liability of \$76,099.

Payments are recognized as expenditures when paid.

The foregoing is in accordance with city personnel policies. Compensated vacation and sick leave benefits may vary in accordance with approved negotiated union contract agreements and individual employment agreements.

G. Long-Term Debt

See Note 4, *Debt Service Requirements*.

H. Reserved Portion of Ending Cash and Investments

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

Reservations of Ending Cash and Investments consist of the following:

NOTE 1 - Continued

Fund	Fund Name	Balance	Restriction	Purpose
001	Technology Reserve Fund	\$ 265,155.90	Internal	Operation, maintenance, and replacement of technology equipment, information systems, and media services
001	Employee Benefit Reserve Fund	266,453.33	Internal	Reserve for post-employment benefit obligations
100	Street Fund	144,258.23	Internal	Maintaining public ways
120	Criminal Justice Fund	29,391.90	External	Activities/items specifically identified by state statute (domestic violence related and/or DARE program)
121	Forfeited Proceeds Fund	12,016.52	Internal	Drug enforcement and related activities
130	Hotel/Motel Tax	2,399.12	External	Activities, operations, and expenditures designed to increase tourism.
201	ULTGO Bond Fund	15,122.72	External	Debt service of the CARS road reconstruction project
202	LTGO Bond Fund	51,974.53	External	Debt service of the Fire Engine
235	Commercial Dr. Bond Debt Service Fund	141,428.94	External	Debt service of the Commercial Drive Bond (Commercial Drive infrastructure improvements)
301	Street Capital Contribution Fund	16,033.62	Internal	Account for developer contributions to street projects
305	Capital Improvement Fund (REET)	126,471.82	External	Capital projects identified on the City's Capital Facility Plan or Transportation Improvement Plan
306	Capital Improvement Fund (REET 2)	85,906.16	External	Capital projects identified on the City's Capital Facility Plan or Transportation Improvement Plan
311	Street Improvement Fund	150,997.30	Internal	Street Projects
315	Facility Maintenance Reserve Fund	158,982.58	Internal	Major repair and replacement of City Hall, Annex, and Fire Station buildings
320	Equipment Reserve Fund	337,100.61	Internal	Reserve for replacement of capital equipment used by the Current Expense Fund departments and Street Fund.
330	Economic Development Fund	405,512.95	Internal	Capital projects tied to economic and infrastructure development in commercial areas
340	Economic Development Reserve Fund	64.86	Internal	Infrastructure improvements that support/foster economic growth
400	Water Capital Reserve Fund	418,830.32	Internal	Purchase of equipment necessary to operate and maintain the water system
400	Water Capital Impr. Reserve/Debt Fund	1,255,923.08	Internal	Segregate money from water utility customer payments for water system capital improvements and related long term debt service
400	Water/Sewer Bond Reserve Fund	81,402.51	External	Reserve for debt service related to the financing of the water/sewer portion of the Whitman Drive Extension Project
401	Wastewater Capital Reserve Fund	962,369.91	Internal	Purchase of equip. necessary to operate and maintain the wastewater system
401	Wastewater Debt Service Fund	551,545.82	Internal	Debt service related to the financing of the Wastewater Treatment Plant
401	Water/Sewer Revenue Bond Fund	343,709.42	External	Debt service related to the financing of the water/sewer portion of the Whitman Drive Extension Project
625	Flexible Benefits Plan Fund	7,930.14	Internal	Fiduciary fund for employee contributions to the flexible benefit pretax spending plan
		\$ 5,830,982.29		

NOTE 2 – DEPOSITS AND INVESTMENTS

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

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

NOTE 3 - PROPERTY TAXES

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 of College Place. Delinquent taxes are considered fully collectible because a lien affixes to the property after tax is levied.

The City of College Place's regular levy for the year 2017 was \$2.332367264 per \$1,000 on an assessed valuation of \$581,144,904 for a total regular levy of \$1,355,443.35.

In 2017 the City also levied an additional \$0.829555388 per \$1,000, on an assessed valuation of \$568,863,660 for debt service on the CARS project bond. The additional levy was \$471,903.91.

NOTE 4 – DEBT SERVICE REQUIREMENTS

The accompanying Schedule of Liabilities (09) provides more details of the outstanding debt and liabilities of the City and summarizes the City of College Place's debt transactions for the year ended December 31, 2017.

The debt service requirements for general obligation bonds and revenue bonds are as follows:

Period	Principal	Interest	Total
2018	1,745,597	413,801	2,159,397
2019	1,386,129	390,466	1,776,595
2020	1,400,981	370,495	1,771,475
2021	1,292,017	349,904	1,641,922
2022	1,183,113	325,904	1,509,018
2023-2027	5,184,131	1,246,871	6,431,002
2028-2032	3,531,347	660,760	4,192,107
2033-2037	1,844,611	140,401	1,985,012
Totals	\$17,567,925	\$3,898,602	\$21,466,528

NOTE 5 - PENSION PLANS**State Sponsored Pension Plans**

Substantially all the City of College Place's full-time and qualifying part-time employees participate in the following statewide retirement systems administered by the Washington State Department of Retirement Systems (DRS), under cost-sharing, multiple-employer public employee defined benefit and defined contribution retirement plans: Public Employees' Retirement System (PERS 1, 2, or 3), and the Law Enforcement Officers' and Fire Fighters' Retirement System (LEOFF 1 or 2).

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:

NOTE 5 - Continued

Department of Retirement Systems
 Communications Unit
 P.O. Box 48380
 Olympia, WA 98540-8380

Also, the DRS CAFR may be downloaded from the DRS website at www.drs.wa.gov.

The City of College Place 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, 2017 (the measurement date of the plans), the city's proportionate share of the collective net pension liabilities, as reported on the Schedule 09, was as follows:

	Employer Contributions	Allocation %	Liability (Asset)
PERS 1	\$65,542	.010896%	\$517,024
PERS 2/3	\$71,416	.011692%	\$406,241
LEOFF 1	\$0	.003611%	(\$54,787)
LEOFF 2	\$41,520	.026283%	(\$364,723)
VFFRPF	\$240	.112139%	(\$41,604)

LEOFF Plan 1

The City also participates in LEOFF Plan 1. The LEOFF Plan 1 is fully funded and no further employer contributions have been required since June 2000. If the plan becomes underfunded, funding of the remaining liability will require new legislation. Starting on July 1, 2000, employers and employees contribute zero percent.

LEOFF Plan 2

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

NOTE 6 – RISK MANAGEMENT

The City of College Place 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 program 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

NOTE 6 – Continued

services. As of December 1, 2017, there are 204 members in the program.

The program provides the following forms of joint self-insurance and reinsurance 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. The standard member deductible is \$1,000 for each claim (deductible may vary per member), while the program is responsible for the \$100,000 self-insured retention. Insurance carriers cover insured losses over \$101,000 to the limits of each policy. 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. The program also purchases a Stop Loss Policy as another layer of protection to its membership, with an attachment point of \$1,784,067.

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 member deductible 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 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 program 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, claims adjustment, and loss prevention for the program. Fees paid to the third party administrator under this arrangement for the year ending December 1, 2017, were \$1,501,903.83. The risk pool's financial statements can be viewed at <http://ciaw.us>.

The City of College Place is also a member of the Association of Washington Cities Employee Benefit Trust Health Care Program (AWC Trust HCP). Chapter 48.62 RCW provides that two or more local government entities may, by Interlocal agreement under Chapter 39.34 RCW, form together or join a pool or organization for the joint purchasing of insurance, and/or joint self-insurance, to the same extent that they may individually purchase insurance, or self-insure.

An agreement to form a pooling arrangement was made pursuant to the provisions of Chapter 39.34 RCW, the

NOTE 6 – Continued

Interlocal Cooperation Act. The AWC Trust HCP was formed on January 1, 2014 when participating cities, towns, and non-city entities of the AWC Employee Benefit Trust in the State of Washington joined together by signing an Interlocal Governmental Agreement to jointly self-insure certain health benefit plans and programs for participating employees, their covered dependents and other beneficiaries through a designated account within the Trust.

As of December 31, 2017, 261 cities/towns/non-city entities participate in the AWC Trust HCP.

The AWC Trust HCP allows members to establish a program of joint insurance and provides health and welfare services to all participating members. The AWC Trust HCP pools claims without regard to individual member experience. The pool is actuarially rated each year with the assumption of projected claims run-out for all current members. The AWC Trust HCP includes medical, dental and vision insurance through the following carriers: Kaiser Foundation Health Plan of Washington, Kaiser Foundation Health Plan of Washington Options, Inc., Regence BlueShield, Asuris Northwest Health, Delta Dental of Washington, and Vision Service Plan. Eligible members are cities and towns within the state of Washington. Non-City Entities (public agency, public corporation, intergovernmental agency, or political subdivision within the state of Washington) are eligible to apply for coverage into the AWC Trust HCP, submitting application to the Board of Trustees for review as required in the Trust Agreement.

Participating employers pay monthly premiums to the AWC Trust HCP. The AWC Trust HCP is responsible for payment of all covered claims. In 2017, the AWC Trust HCP purchased stop loss insurance for Regence/Asuris plans at an Individual Stop Loss (ISL) of \$1.5 million through Life Map, and Kaiser ISL at \$1,000,000 with Companion Life through ASG Risk Management. The aggregate policy is for 200% of expected medical claims.

Participating employers contract to remain in the AWC HCP for a minimum of three years. Participating employers with over 250 employees must provide written notice of termination of all coverage a minimum of 12 months in advance of the termination date, and participating employers with under 250 employees must provide written notice of termination of all coverage a minimum of 6 months in advance of termination date. When all coverage is being terminated, termination will only occur on December 31. Participating employers terminating a group or line of coverage must notify the HCP a minimum of 60 days prior to termination. A participating employer's termination will not obligate that member to past debts, or further contributions to the HCP. Similarly, the terminating member forfeits all rights and interest to the HCP Account.

The operations of the Health Care Program are managed by the Board of Trustees or its delegates. The Board of Trustees is comprised of four regionally elected officials from Trust member cities or towns, the Employee Benefit Advisory Committee Chair and Vice Chair, and two appointed individuals from the AWC Board of Directors, who are from Trust member cities or towns. The Trustees or its appointed delegates review and analyze Health Care Program related matters and make operational decisions regarding premium contributions, reserves, plan options and benefits in compliance with Chapter 48.62 RCW.

The Board of Trustees has decision authority consistent with the Trust Agreement, Health Care Program policies, Chapter 48.62 RCW and Chapter 200-110-WAC.

The accounting records of the Trust HCP are maintained in accordance with methods prescribed by the State Auditor's office under the authority of Chapter 43.09 RCW. The Trust HCP also follows applicable accounting standards established by the Governmental Accounting Standards Board ("GASB"). Year-end financial reporting is done on an accrual basis and submitted to the Office of the State Auditor as required by Chapter 200-110 WAC. The audit report for the AWC Trust HCP is available from the Washington State Auditor's office.

NOTE 7 - OTHER DISCLOSURES**A. Significant Commitments or Obligations****1. Contract Commitments**

The City has a couple of significant engineering contracts in progress as of December 31, 2017. The first contract is for the project known as the "4th Street and Academy Way" (4THACADEMY) project. It is slated for construction in summer 2018. The second contract is for engineering of a water system consolidation and wells drilling project (WATERWELLS). It also includes the purchase and consolidation of additional water rights and is slated for construction to begin in the fall of 2018. At year end the City's commitments with the engineering consultants are as follows:

	Spent to Date	Remaining Commitment
4THACADEMY (Engineering)	\$104,468	\$126,975
WATERWELLS (Engineering)	\$84,771	\$973,354
Total Committed		\$1,100,329

The committed balance of \$1,100,329 will be funded with grants from TIB, City fund balances, Department of Health loans, and the proceeds from the 2017 Water Revenue Bond issuance.

2. OPEB

The City has a commitment to pay for post-employment benefits for employees that belong to LEOFF1. These benefits include medical, vision, dental, health insurance, nursing care, chiropractic, pharmacy, etc. One retiree received benefits during the year and \$10,052 was paid out for those benefits during the year.

B. Subsequent Events

On April 24, 2018, the city council approved a construction contract for the 4THACADEMY project in the amount of \$876,237.06. The approval also included a contingency amount of \$175,247.41 (20% of the contract amount) for a total not-to-exceed amount of \$1,051,484.47.

C. Contingencies and Litigations

At December 31, 2017, the City was involved in a dispute over the College Avenue/Rose Street Reconstruction (CARS) Project with the contractor responsible for the project. The dispute was in reference to sub-standard completion of certain elements of the project. As of the date of this report, the dispute is on-going and there is no feasible way to estimate a liability to the City at this time.