

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 12/31/2018

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 28th day of May, 2019, that annual report information is complete, accurate and in conformity with the Budgeting, Accounting and Reporting Systems Manual, to the best of my knowledge and belief, having reviewed this information and taken all appropriate steps in order to provide such certification. I acknowledge and understand our responsibility for the design and implementation of controls to ensure accurate financial reporting, comply with applicable laws and safeguard public resources, including controls to prevent and detect fraud. Finally, I acknowledge and understand our responsibility for immediately submitting corrected annual report information if any errors or an omission in such information is subsequently identified.

Signatures

Sarah Killgore (skillgore@cpwa.us)

City of College Place

Schedule 01

For the year ended December 31, 2018

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0766	001	Current Expense Fund	3081000	Reserved Cash and Investments - Beginning	\$531,609
0766	001	Current Expense Fund	3088000	Unreserved Cash and Investments - Beginning	\$2,141,295
0766	001	Current Expense Fund	3111000	Property Tax	\$1,881,161
0766	001	Current Expense Fund	3131100	Local Retail Sales and Use Tax	\$1,337,352
0766	001	Current Expense Fund	3131500	Special Purpose Sales and Use Tax	\$273,821
0766	001	Current Expense Fund	3136100	Brokered Natural Gas Sales and Use Tax	\$7,773
0766	001	Current Expense Fund	3137100	Criminal Justice Sales and Use Tax	\$161,001
0766	001	Current Expense Fund	3164100	Business and Occupation Taxes on Utilities	\$382,632
0766	001	Current Expense Fund	3164300	Business and Occupation Taxes on Utilities	\$84,822
0766	001	Current Expense Fund	3164500	Business and Occupation Taxes on Utilities	\$103,962
0766	001	Current Expense Fund	3164600	Business and Occupation Taxes on Utilities	\$79,159
0766	001	Current Expense Fund	3164700	Business and Occupation Taxes on Utilities	\$114,366
0766	001	Current Expense Fund	3164800	Business and Occupation Taxes on Utilities	\$243,822
0766	001	Current Expense Fund	3164900	Business and Occupation Taxes on Utilities	\$293,259
0766	001	Current Expense Fund	3219100	Franchise Fees and Royalties	\$74,137
0766	001	Current Expense Fund	3219100	Franchise Fees and Royalties	\$5,000
0766	001	Current Expense Fund	3219900	Other Business Licenses and Permits	\$125

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0766	001	Current Expense Fund	3221000	Buildings, Structures and Equipment	\$144,972
0766	001	Current Expense Fund	3221000	Buildings, Structures and Equipment	\$68,270
0766	001	Current Expense Fund	3223000	Animal Licenses	\$3,851
0766	001	Current Expense Fund	3229000	Other Non-Business Licenses and Permits	\$3,571
0766	001	Current Expense Fund	3311660	Federal Direct Grant from Department of Justice	\$1,754
0766	001	Current Expense Fund	3332060	Federal Indirect Grant from Department of Transportation	\$1,341
0766	001	Current Expense Fund	3332060	Federal Indirect Grant from Department of Transportation	\$860
0766	001	Current Expense Fund	3332060	Federal Indirect Grant from Department of Transportation	\$1,077
0766	001	Current Expense Fund	3340130	State Grant from State Patrol	\$5,040
0766	001	Current Expense Fund	3340270	State Grant from Recreation and Conservation Office	\$178,191
0766	001	Current Expense Fund	3340310	State Grant from Department of Ecology	\$48,770
0766	001	Current Expense Fund	3340420	State Grant from Department of Commerce	\$9,000
0766	001	Current Expense Fund	3340498	State Grant from Department of Health	\$1,222
0766	001	Current Expense Fund	3340690	State Grant from Other State Agencies	\$5,706
0766	001	Current Expense Fund	3360098	City-County Assistance	\$121,519
0766	001	Current Expense Fund	3360651	DUI and Other Criminal Justice Assistance	\$1,398
0766	001	Current Expense Fund	3360694	Liquor/Beer Excise Tax	\$47,800
0766	001	Current Expense Fund	3360695	Liquor Control Board Profits	\$78,348
0766	001	Current Expense Fund	3418100	Data/Word Processing, Printing, Duplicating and IT Services	\$21
0766	001	Current Expense Fund	3421000	Law Enforcement Services	\$1,529

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0766	001	Current Expense Fund	3421000	Law Enforcement Services	\$1,203
0766	001	Current Expense Fund	3421000	Law Enforcement Services	\$130
0766	001	Current Expense Fund	3422100	Fire Protection and Emergency Medical Services	\$300
0766	001	Current Expense Fund	3422100	Fire Protection and Emergency Medical Services	\$40,944
0766	001	Current Expense Fund	3422100	Fire Protection and Emergency Medical Services	\$72,299
0766	001	Current Expense Fund	3422100	Fire Protection and Emergency Medical Services	\$329,647
0766	001	Current Expense Fund	3424000	Protective Inspection Services	\$757
0766	001	Current Expense Fund	3435000	Sewer/Reclaimed Water Sales and Services	\$1,410
0766	001	Current Expense Fund	3458100	Zoning and Subdivision Services	\$1,000
0766	001	Current Expense Fund	3458100	Zoning and Subdivision Services	\$750
0766	001	Current Expense Fund	3458100	Zoning and Subdivision Services	\$400
0766	001	Current Expense Fund	3458100	Zoning and Subdivision Services	\$900
0766	001	Current Expense Fund	3458100	Zoning and Subdivision Services	\$700
0766	001	Current Expense Fund	3458100	Zoning and Subdivision Services	\$400
0766	001	Current Expense Fund	3458100	Zoning and Subdivision Services	\$1,800
0766	001	Current Expense Fund	3458100	Zoning and Subdivision Services	\$5,223
0766	001	Current Expense Fund	3458100	Zoning and Subdivision Services	\$1,500
0766	001	Current Expense Fund	3458300	Plan Checking Services	\$2,000
0766	001	Current Expense Fund	3458300	Plan Checking Services	\$8,380
0766	001	Current Expense Fund	3458300	Plan Checking Services	\$530
0766	001	Current Expense Fund	3458300	Plan Checking Services	\$400

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0766	001	Current Expense Fund	3458600	SEPA Related Mitigation Fees	\$400
0766	001	Current Expense Fund	3458600	SEPA Related Mitigation Fees	\$2,250
0766	001	Current Expense Fund	3458900	Other Planning and Development Services	\$12,309
0766	001	Current Expense Fund	3458900	Other Planning and Development Services	\$1,251
0766	001	Current Expense Fund	3479000	Other Fees	\$3,010
0766	001	Current Expense Fund	3479000	Other Fees	\$460
0766	001	Current Expense Fund	3531000	Traffic Infraction Penalties	\$34,206
0766	001	Current Expense Fund	3611000	Investment Earnings	(\$1,773)
0766	001	Current Expense Fund	3611000	Investment Earnings	\$210
0766	001	Current Expense Fund	3611000	Investment Earnings	\$40
0766	001	Current Expense Fund	3611100	Investment Earnings	\$25,353
0766	001	Current Expense Fund	3611100	Investment Earnings	\$1,582
0766	001	Current Expense Fund	3611100	Investment Earnings	\$1,788
0766	001	Current Expense Fund	3614000	Other Interest	\$2,291
0766	001	Current Expense Fund	3620000	Rents and Leases	\$105,261
0766	001	Current Expense Fund	3671100	Contributions and Donations from Nongovernmental Sources	\$15,603
0766	001	Current Expense Fund	3671100	Contributions and Donations from Nongovernmental Sources	\$16,482
0766	001	Current Expense Fund	3692000	Unclaimed Cash and Proceeds from Sales of Unclaimed Property	\$313
0766	001	Current Expense Fund	3693000	Confiscated and Forfeited Property	\$618
0766	001	Current Expense Fund	3698100	Cash Adjustments	(\$202)
0766	001	Current Expense Fund	3699100	Miscellaneous Other	\$2,092
0766	001	Current Expense Fund	3699100	Miscellaneous Other	\$1,378
0766	001	Current Expense Fund	3699100	Miscellaneous Other	\$50,246
0766	100	Street Fund	3081000	Reserved Cash and Investments - Beginning	\$144,258
0766	100	Street Fund	3224000	Street and Curb Permits	\$6,975

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0766	100	Street Fund	3360071	Multimodal Transportation - Cities	\$13,305
0766	100	Street Fund	3360087	Motor Vehicle Fuel Tax - City Streets	\$207,009
0766	100	Street Fund	3611000	Investment Earnings	(\$15)
0766	100	Street Fund	3611100	Investment Earnings	\$1,200
0766	100	Street Fund	3614000	Other Interest	\$37
0766	100	Street Fund	3699100	Miscellaneous Other	\$1,196
0766	120	Criminal Justice Fund	3081000	Reserved Cash and Investments - Beginning	\$29,392
0766	120	Criminal Justice Fund	3360621	Criminal Justice - Violent Crimes/Population	\$2,742
0766	120	Criminal Justice Fund	3360626	Criminal Justice - Special Programs	\$9,910
0766	120	Criminal Justice Fund	3611000	Investment Earnings	(\$2)
0766	120	Criminal Justice Fund	3611100	Investment Earnings	\$203
0766	121	Forfeited Proceeds Fund	3081000	Reserved Cash and Investments - Beginning	\$12,017
0766	121	Forfeited Proceeds Fund	3529000	Other Civil Penalties	\$1,413
0766	121	Forfeited Proceeds Fund	3611000	Investment Earnings	\$2
0766	121	Forfeited Proceeds Fund	3611100	Investment Earnings	\$30
0766	130	Hotel/Motel Tax	3081000	Reserved Cash and Investments - Beginning	\$2,399
0766	130	Hotel/Motel Tax	3133100	Hotel/Motel Sales and Use Tax	\$4,407
0766	130	Hotel/Motel Tax	3133100	Hotel/Motel Sales and Use Tax	\$4,407
0766	130	Hotel/Motel Tax	3611000	Investment Earnings	\$16
0766	130	Hotel/Motel Tax	3611100	Investment Earnings	\$33
0766	201	ULTGO Bond Fund	3081000	Reserved Cash and Investments - Beginning	\$15,123
0766	201	ULTGO Bond Fund	3611100	Investment Earnings	\$34
0766	202	LTGO Bond Fund	3081000	Reserved Cash and Investments - Beginning	\$51,975
0766	202	LTGO Bond Fund	3611100	Investment Earnings	\$20
0766	235	Commercial Drive Bond Debt Service Fund	3081000	Reserved Cash and Investments - Beginning	\$141,429
0766	235	Commercial Drive Bond Debt Service Fund	3611100	Investment Earnings	\$1,035

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0766	301	Street Capital Contribution Fund	3081000	Reserved Cash and Investments - Beginning	\$16,034
0766	301	Street Capital Contribution Fund	3458900	Other Planning and Development Services	\$11,324
0766	301	Street Capital Contribution Fund	3611100	Investment Earnings	\$13
0766	305	Capital Improvement Fund (REET)	3081000	Reserved Cash and Investments - Beginning	\$126,472
0766	305	Capital Improvement Fund (REET)	3183400	REET 1 - First Quarter Percent	\$156,022
0766	305	Capital Improvement Fund (REET)	3611000	Investment Earnings	\$36
0766	305	Capital Improvement Fund (REET)	3611100	Investment Earnings	\$1,090
0766	306	Capital Improvement Fund (REET 2)	3081000	Reserved Cash and Investments - Beginning	\$85,906
0766	306	Capital Improvement Fund (REET 2)	3183500	REET 2 - Second Quarter Percent	\$156,022
0766	306	Capital Improvement Fund (REET 2)	3340420	State Grant from Department of Commerce	\$50,000
0766	306	Capital Improvement Fund (REET 2)	3611000	Investment Earnings	\$376
0766	306	Capital Improvement Fund (REET 2)	3611100	Investment Earnings	\$782
0766	306	Capital Improvement Fund (REET 2)	3671100	Contributions and Donations from Nongovernmental Sources	\$1,500
0766	311	Street Improvement Fund	3081000	Reserved Cash and Investments - Beginning	\$150,997
0766	311	Street Improvement Fund	3340380	State Grant from Transportation Improvement Board (TIB)	\$805,461
0766	311	Street Improvement Fund	3611000	Investment Earnings	(\$33)
0766	311	Street Improvement Fund	3611100	Investment Earnings	\$512
0766	315	Facility Maintenance Reserve Fund (CE)	3081000	Reserved Cash and Investments - Beginning	\$158,983
0766	315	Facility Maintenance Reserve Fund (CE)	3611000	Investment Earnings	(\$22)

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0766	315	Facility Maintenance Reserve Fund (CE)	3611100	Investment Earnings	\$761
0766	320	Equipment Reserve Fund	3081000	Reserved Cash and Investments - Beginning	\$337,101
0766	320	Equipment Reserve Fund	3611000	Investment Earnings	\$234
0766	320	Equipment Reserve Fund	3611100	Investment Earnings	\$2,535
0766	330	Economic Development Fund	3081000	Reserved Cash and Investments - Beginning	\$405,513
0766	330	Economic Development Fund	3611100	Investment Earnings	\$173
0766	340	Economic Development Reserve Fund	3081000	Reserved Cash and Investments - Beginning	\$65
0766	400	Water Fund	3081000	Reserved Cash and Investments - Beginning	\$1,756,156
0766	400	Water Fund	3088000	Unreserved Cash and Investments - Beginning	\$819,713
0766	400	Water Fund	3215000	Public Utilities	\$162,500
0766	400	Water Fund	3417000	Sales of Merchandise	\$46,922
0766	400	Water Fund	3434000	Water Sales and Services	\$1,192,268
0766	400	Water Fund	3434000	Water Sales and Services	\$1,264
0766	400	Water Fund	3434000	Water Sales and Services	\$214,065
0766	400	Water Fund	3434000	Water Sales and Services	\$835,603
0766	400	Water Fund	3434000	Water Sales and Services	\$16,389
0766	400	Water Fund	3434000	Water Sales and Services	\$21,070
0766	400	Water Fund	3599000	Non-Court Fines and Penalties	\$15,982
0766	400	Water Fund	3611000	Investment Earnings	\$727
0766	400	Water Fund	3611000	Investment Earnings	\$358
0766	400	Water Fund	3611000	Investment Earnings	(\$68)
0766	400	Water Fund	3611100	Investment Earnings	\$8,692
0766	400	Water Fund	3611100	Investment Earnings	\$1,432
0766	400	Water Fund	3611100	Investment Earnings	\$182
0766	400	Water Fund	3611100	Investment Earnings	\$5,286
0766	400	Water Fund	3611100	Investment Earnings	\$22,031

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0766	400	Water Fund	3620000	Rents and Leases	\$4,571
0766	400	Water Fund	3620000	Rents and Leases	\$70,000
0766	400	Water Fund	3620000	Rents and Leases	\$22,218
0766	400	Water Fund	3691000	Sale of Surplus	\$436
0766	401	Wastewater Fund	3081000	Reserved Cash and Investments - Beginning	\$1,857,625
0766	401	Wastewater Fund	3088000	Unreserved Cash and Investments - Beginning	\$751,706
0766	401	Wastewater Fund	3215000	Public Utilities	\$159,000
0766	401	Wastewater Fund	3435000	Sewer/Reclaimed Water Sales and Services	\$1,930,292
0766	401	Wastewater Fund	3435000	Sewer/Reclaimed Water Sales and Services	\$274,576
0766	401	Wastewater Fund	3435000	Sewer/Reclaimed Water Sales and Services	\$2,192
0766	401	Wastewater Fund	3435000	Sewer/Reclaimed Water Sales and Services	\$728,026
0766	401	Wastewater Fund	3599000	Non-Court Fines and Penalties	\$5,465
0766	401	Wastewater Fund	3611000	Investment Earnings	\$697
0766	401	Wastewater Fund	3611000	Investment Earnings	(\$338)
0766	401	Wastewater Fund	3611100	Investment Earnings	\$2,637
0766	401	Wastewater Fund	3611100	Investment Earnings	\$7,034
0766	401	Wastewater Fund	3611100	Investment Earnings	\$7,258
0766	401	Wastewater Fund	3611100	Investment Earnings	\$3,524
0766	401	Wastewater Fund	3691000	Sale of Surplus	\$288
0766	401	Wastewater Fund	3699100	Miscellaneous Other	\$106,774
0766	500	Equipment Rental & Replacement	3088000	Unreserved Cash and Investments - Beginning	\$175,997
0766	500	Equipment Rental & Replacement	3486500	Internal Service Funds Sales and Services	\$364,024
0766	500	Equipment Rental & Replacement	3611000	Investment Earnings	\$258
0766	500	Equipment Rental & Replacement	3611100	Investment Earnings	\$966
0766	500	Equipment Rental & Replacement	3620000	Rents and Leases	\$2,225
0766	625	Flexible Benefits Plan Fund	3081000	Reserved Cash and Investments - Beginning	\$7,930

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0766	001	Current Expense Fund	5113040	Official Publication Services	\$849
0766	001	Current Expense Fund	5116010	Legislative Activities	\$31,500
0766	001	Current Expense Fund	5116020	Legislative Activities	\$2,473
0766	001	Current Expense Fund	5116030	Legislative Activities	\$106
0766	001	Current Expense Fund	5116030	Legislative Activities	\$152
0766	001	Current Expense Fund	5116040	Legislative Activities	\$444
0766	001	Current Expense Fund	5116040	Legislative Activities	\$322
0766	001	Current Expense Fund	5116040	Legislative Activities	\$89
0766	001	Current Expense Fund	5116040	Legislative Activities	\$472
0766	001	Current Expense Fund	5116040	Legislative Activities	\$200
0766	001	Current Expense Fund	5116040	Legislative Activities	\$150
0766	001	Current Expense Fund	5117040	Lobbying Activities	\$12,200
0766	001	Current Expense Fund	5125040	Municipal Court	\$80,542
0766	001	Current Expense Fund	5131010	Executive Office	\$101,894
0766	001	Current Expense Fund	5131020	Executive Office	\$32,819
0766	001	Current Expense Fund	5131020	Executive Office	\$8
0766	001	Current Expense Fund	5131030	Executive Office	\$844
0766	001	Current Expense Fund	5131030	Executive Office	\$437
0766	001	Current Expense Fund	5131040	Executive Office	\$27
0766	001	Current Expense Fund	5131040	Executive Office	\$2,154
0766	001	Current Expense Fund	5131040	Executive Office	\$3,290
0766	001	Current Expense Fund	5131040	Executive Office	\$218
0766	001	Current Expense Fund	5131040	Executive Office	\$381
0766	001	Current Expense Fund	5131040	Executive Office	\$4,098
0766	001	Current Expense Fund	5131040	Executive Office	\$2,300
0766	001	Current Expense Fund	5131040	Executive Office	\$6,891
0766	001	Current Expense Fund	5142040	Financial Services	\$4
0766	001	Current Expense Fund	5142310	Financial Services	\$57,006
0766	001	Current Expense Fund	5142320	Financial Services	\$22,643
0766	001	Current Expense Fund	5142330	Financial Services	\$125
0766	001	Current Expense Fund	5142330	Financial Services	\$854
0766	001	Current Expense Fund	5142340	Financial Services	\$33,761
0766	001	Current Expense Fund	5142340	Financial Services	\$1,493
0766	001	Current Expense Fund	5142340	Financial Services	\$378

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0766	001	Current Expense Fund	5142340	Financial Services	\$412
0766	001	Current Expense Fund	5142340	Financial Services	\$872
0766	001	Current Expense Fund	5142340	Financial Services	\$512
0766	001	Current Expense Fund	5142340	Financial Services	\$1,066
0766	001	Current Expense Fund	5142340	Financial Services	\$1,009
0766	001	Current Expense Fund	5143010	Recording Services	\$43,427
0766	001	Current Expense Fund	5143020	Recording Services	\$24,624
0766	001	Current Expense Fund	5143030	Recording Services	\$232
0766	001	Current Expense Fund	5143030	Recording Services	\$268
0766	001	Current Expense Fund	5143030	Recording Services	\$77
0766	001	Current Expense Fund	5143040	Recording Services	\$15,770
0766	001	Current Expense Fund	5143040	Recording Services	\$276
0766	001	Current Expense Fund	5143040	Recording Services	\$1,910
0766	001	Current Expense Fund	5143040	Recording Services	\$584
0766	001	Current Expense Fund	5143040	Recording Services	\$231
0766	001	Current Expense Fund	5143040	Recording Services	\$1,440
0766	001	Current Expense Fund	5144040	Election Services	\$9,478
0766	001	Current Expense Fund	5144040	Election Services	\$21,513
0766	001	Current Expense Fund	5153140	Internal Legal Services - Advice	\$46,016
0766	001	Current Expense Fund	5153140	Internal Legal Services - Advice	\$4,543
0766	001	Current Expense Fund	5153140	Internal Legal Services - Advice	\$45
0766	001	Current Expense Fund	5153140	Internal Legal Services - Advice	\$235
0766	001	Current Expense Fund	5153140	Internal Legal Services - Advice	\$105
0766	001	Current Expense Fund	5153140	Internal Legal Services - Advice	\$200
0766	001	Current Expense Fund	5153140	Internal Legal Services - Advice	\$285
0766	001	Current Expense Fund	5153140	Internal Legal Services - Advice	\$75
0766	001	Current Expense Fund	5153140	Internal Legal Services - Advice	\$1,150
0766	001	Current Expense Fund	5153140	Internal Legal Services - Advice	\$450

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0766	001	Current Expense Fund	5153140	Internal Legal Services - Advice	\$1,091
0766	001	Current Expense Fund	5153140	Internal Legal Services - Advice	\$2,126
0766	001	Current Expense Fund	5153140	Internal Legal Services - Advice	\$150
0766	001	Current Expense Fund	5159140	General Indigent Defense	\$42,978
0766	001	Current Expense Fund	5179020	Other Employee Benefit Programs	\$569
0766	001	Current Expense Fund	5181010	Personnel Services	\$47,332
0766	001	Current Expense Fund	5181020	Personnel Services	\$30,300
0766	001	Current Expense Fund	5181030	Personnel Services	\$814
0766	001	Current Expense Fund	5181030	Personnel Services	\$570
0766	001	Current Expense Fund	5181030	Personnel Services	\$1,278
0766	001	Current Expense Fund	5181030	Personnel Services	\$16
0766	001	Current Expense Fund	5181030	Personnel Services	\$280
0766	001	Current Expense Fund	5181040	Personnel Services	\$3,518
0766	001	Current Expense Fund	5181040	Personnel Services	\$6,083
0766	001	Current Expense Fund	5181040	Personnel Services	\$5
0766	001	Current Expense Fund	5181040	Personnel Services	\$2,176
0766	001	Current Expense Fund	5181040	Personnel Services	\$567
0766	001	Current Expense Fund	5181040	Personnel Services	\$357
0766	001	Current Expense Fund	5181040	Personnel Services	\$1,903
0766	001	Current Expense Fund	5181040	Personnel Services	\$140
0766	001	Current Expense Fund	5182010	Property Management Services	\$47,343
0766	001	Current Expense Fund	5182020	Property Management Services	\$22,006
0766	001	Current Expense Fund	5182030	Property Management Services	\$6,759
0766	001	Current Expense Fund	5182030	Property Management Services	\$90
0766	001	Current Expense Fund	5182030	Property Management Services	\$673
0766	001	Current Expense Fund	5182040	Property Management Services	\$8,040
0766	001	Current Expense Fund	5182040	Property Management Services	\$336

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0766	001	Current Expense Fund	5182040	Property Management Services	\$81
0766	001	Current Expense Fund	5182040	Property Management Services	\$14,474
0766	001	Current Expense Fund	5182040	Property Management Services	\$4,544
0766	001	Current Expense Fund	5182040	Property Management Services	\$696
0766	001	Current Expense Fund	5182040	Property Management Services	\$401
0766	001	Current Expense Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$46,548
0766	001	Current Expense Fund	5186120	Judgments and Settlements	\$4,899
0766	001	Current Expense Fund	5186120	Judgments and Settlements	\$9,140
0766	001	Current Expense Fund	5188840	Information Technology Services	\$33,742
0766	001	Current Expense Fund	5188840	Information Technology Services	\$2,767
0766	001	Current Expense Fund	5188920	Information Technology Services	\$100
0766	001	Current Expense Fund	5188930	Information Technology Services	\$12
0766	001	Current Expense Fund	5188930	Information Technology Services	\$509
0766	001	Current Expense Fund	5188930	Information Technology Services	\$157
0766	001	Current Expense Fund	5188940	Information Technology Services	\$169
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	\$0
0766	001	Current Expense Fund	5211010	Administration	\$109,328
0766	001	Current Expense Fund	5211020	Administration	\$38,868
0766	001	Current Expense Fund	5211020	Administration	\$6,400
0766	001	Current Expense Fund	5211030	Administration	\$1,377
0766	001	Current Expense Fund	5211030	Administration	\$109

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0766	001	Current Expense Fund	5211030	Administration	\$372
0766	001	Current Expense Fund	5211040	Administration	\$6,859
0766	001	Current Expense Fund	5211040	Administration	\$10,422
0766	001	Current Expense Fund	5211040	Administration	\$2,915
0766	001	Current Expense Fund	5211040	Administration	\$4,329
0766	001	Current Expense Fund	5211040	Administration	\$1,916
0766	001	Current Expense Fund	5211040	Administration	\$795
0766	001	Current Expense Fund	5211040	Administration	\$79
0766	001	Current Expense Fund	5211040	Administration	\$919
0766	001	Current Expense Fund	5211040	Administration	\$5,240
0766	001	Current Expense Fund	5211040	Administration	\$39,307
0766	001	Current Expense Fund	5211050	Administration	\$90
0766	001	Current Expense Fund	5211910	Administration	\$105,482
0766	001	Current Expense Fund	5211910	Administration	\$4,056
0766	001	Current Expense Fund	5211910	Administration	\$5,706
0766	001	Current Expense Fund	5211920	Administration	\$56,097
0766	001	Current Expense Fund	5211920	Administration	\$11
0766	001	Current Expense Fund	5211920	Administration	\$863
0766	001	Current Expense Fund	5211930	Administration	\$376
0766	001	Current Expense Fund	5211930	Administration	\$3,922
0766	001	Current Expense Fund	5211930	Administration	\$518
0766	001	Current Expense Fund	5211940	Administration	\$6,353
0766	001	Current Expense Fund	5211940	Administration	\$412
0766	001	Current Expense Fund	5211940	Administration	\$261
0766	001	Current Expense Fund	5211940	Administration	\$521
0766	001	Current Expense Fund	5211940	Administration	\$25
0766	001	Current Expense Fund	5211940	Administration	\$260
0766	001	Current Expense Fund	5211940	Administration	\$17,584
0766	001	Current Expense Fund	5212110	Police Operations	\$81,663
0766	001	Current Expense Fund	5212120	Police Operations	\$27,640
0766	001	Current Expense Fund	5212130	Police Operations	\$777
0766	001	Current Expense Fund	5212130	Police Operations	\$390
0766	001	Current Expense Fund	5212130	Police Operations	\$123
0766	001	Current Expense Fund	5212140	Police Operations	\$1,282

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0766	001	Current Expense Fund	5212140	Police Operations	\$838
0766	001	Current Expense Fund	5212140	Police Operations	\$156
0766	001	Current Expense Fund	5212140	Police Operations	\$109
0766	001	Current Expense Fund	5212210	Police Operations	\$549,660
0766	001	Current Expense Fund	5212220	Police Operations	\$207,571
0766	001	Current Expense Fund	5212220	Police Operations	\$13,581
0766	001	Current Expense Fund	5212220	Police Operations	\$1,098
0766	001	Current Expense Fund	5212220	Police Operations	\$289
0766	001	Current Expense Fund	5212230	Police Operations	\$3,633
0766	001	Current Expense Fund	5212230	Police Operations	\$419
0766	001	Current Expense Fund	5212230	Police Operations	\$177
0766	001	Current Expense Fund	5212230	Police Operations	\$2,461
0766	001	Current Expense Fund	5212240	Police Operations	\$266
0766	001	Current Expense Fund	5212240	Police Operations	\$8,085
0766	001	Current Expense Fund	5212240	Police Operations	\$4,768
0766	001	Current Expense Fund	5212240	Police Operations	\$201
0766	001	Current Expense Fund	5212240	Police Operations	\$150,443
0766	001	Current Expense Fund	5212240	Police Operations	\$39,307
0766	001	Current Expense Fund	5212310	Police Operations	\$56,208
0766	001	Current Expense Fund	5212320	Police Operations	\$23,440
0766	001	Current Expense Fund	5213040	Crime Prevention	\$50
0766	001	Current Expense Fund	5214030	Training	\$2,541
0766	001	Current Expense Fund	5214040	Training	\$9,010
0766	001	Current Expense Fund	5214040	Training	\$7,508
0766	001	Current Expense Fund	5217010	Traffic Policing	\$177,354
0766	001	Current Expense Fund	5217010	Traffic Policing	\$615
0766	001	Current Expense Fund	5217010	Traffic Policing	\$1,765
0766	001	Current Expense Fund	5217020	Traffic Policing	\$68,796
0766	001	Current Expense Fund	5217020	Traffic Policing	\$173
0766	001	Current Expense Fund	5217020	Traffic Policing	\$609
0766	001	Current Expense Fund	5217020	Traffic Policing	\$51
0766	001	Current Expense Fund	5217030	Traffic Policing	\$44
0766	001	Current Expense Fund	5217040	Traffic Policing	\$39,307
0766	001	Current Expense Fund	5221020	Administration	\$163

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0766	001	Current Expense Fund	5221030	Administration	\$759
0766	001	Current Expense Fund	5221030	Administration	\$1,000
0766	001	Current Expense Fund	5221040	Administration	\$285
0766	001	Current Expense Fund	5221040	Administration	\$400
0766	001	Current Expense Fund	5221040	Administration	\$7,372
0766	001	Current Expense Fund	5221040	Administration	\$1,221
0766	001	Current Expense Fund	5221040	Administration	\$1,243
0766	001	Current Expense Fund	5221040	Administration	\$390
0766	001	Current Expense Fund	5221040	Administration	\$909
0766	001	Current Expense Fund	5221040	Administration	\$1,918
0766	001	Current Expense Fund	5221040	Administration	\$691
0766	001	Current Expense Fund	5222010	Fire Suppression and Emergency Medical Services	\$62,933
0766	001	Current Expense Fund	5222010	Fire Suppression and Emergency Medical Services	\$32,332
0766	001	Current Expense Fund	5222010	Fire Suppression and Emergency Medical Services	\$43,214
0766	001	Current Expense Fund	5222010	Fire Suppression and Emergency Medical Services	\$5,040
0766	001	Current Expense Fund	5222020	Fire Suppression and Emergency Medical Services	\$21,986
0766	001	Current Expense Fund	5222020	Fire Suppression and Emergency Medical Services	\$6,917
0766	001	Current Expense Fund	5222020	Fire Suppression and Emergency Medical Services	\$5,853
0766	001	Current Expense Fund	5222020	Fire Suppression and Emergency Medical Services	\$473
0766	001	Current Expense Fund	5222030	Fire Suppression and Emergency Medical Services	\$1,294
0766	001	Current Expense Fund	5222030	Fire Suppression and Emergency Medical Services	\$586

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0766	001	Current Expense Fund	5222030	Fire Suppression and Emergency Medical Services	\$1,045
0766	001	Current Expense Fund	5222030	Fire Suppression and Emergency Medical Services	\$1,495
0766	001	Current Expense Fund	5222030	Fire Suppression and Emergency Medical Services	\$499
0766	001	Current Expense Fund	5222030	Fire Suppression and Emergency Medical Services	\$460
0766	001	Current Expense Fund	5222030	Fire Suppression and Emergency Medical Services	\$6,477
0766	001	Current Expense Fund	5222030	Fire Suppression and Emergency Medical Services	\$816
0766	001	Current Expense Fund	5222030	Fire Suppression and Emergency Medical Services	\$77
0766	001	Current Expense Fund	5222030	Fire Suppression and Emergency Medical Services	\$340
0766	001	Current Expense Fund	5222040	Fire Suppression and Emergency Medical Services	\$2,385
0766	001	Current Expense Fund	5222040	Fire Suppression and Emergency Medical Services	\$5,880
0766	001	Current Expense Fund	5222040	Fire Suppression and Emergency Medical Services	\$727
0766	001	Current Expense Fund	5222040	Fire Suppression and Emergency Medical Services	\$168
0766	001	Current Expense Fund	5222040	Fire Suppression and Emergency Medical Services	\$5,618
0766	001	Current Expense Fund	5222040	Fire Suppression and Emergency Medical Services	\$23,469
0766	001	Current Expense Fund	5222040	Fire Suppression and Emergency Medical Services	\$3,200

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0766	001	Current Expense Fund	5222040	Fire Suppression and Emergency Medical Services	\$1,470
0766	001	Current Expense Fund	5222040	Fire Suppression and Emergency Medical Services	\$30,647
0766	001	Current Expense Fund	5222610	Fire Suppression and Emergency Medical Services	\$110,845
0766	001	Current Expense Fund	5222610	Fire Suppression and Emergency Medical Services	\$64,078
0766	001	Current Expense Fund	5222620	Fire Suppression and Emergency Medical Services	\$48,448
0766	001	Current Expense Fund	5222630	Fire Suppression and Emergency Medical Services	\$293
0766	001	Current Expense Fund	5222630	Fire Suppression and Emergency Medical Services	\$204
0766	001	Current Expense Fund	5222630	Fire Suppression and Emergency Medical Services	\$6,335
0766	001	Current Expense Fund	5222630	Fire Suppression and Emergency Medical Services	\$109
0766	001	Current Expense Fund	5222630	Fire Suppression and Emergency Medical Services	\$1,222
0766	001	Current Expense Fund	5222630	Fire Suppression and Emergency Medical Services	\$166
0766	001	Current Expense Fund	5222630	Fire Suppression and Emergency Medical Services	\$1,026
0766	001	Current Expense Fund	5222640	Fire Suppression and Emergency Medical Services	\$26,154
0766	001	Current Expense Fund	5222640	Fire Suppression and Emergency Medical Services	\$318
0766	001	Current Expense Fund	5222640	Fire Suppression and Emergency Medical Services	\$2

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0766	001	Current Expense Fund	5222640	Fire Suppression and Emergency Medical Services	\$569
0766	001	Current Expense Fund	5222640	Fire Suppression and Emergency Medical Services	\$150
0766	001	Current Expense Fund	5222640	Fire Suppression and Emergency Medical Services	\$23,469
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	\$30,647
0766	001	Current Expense Fund	5223010	Fire Prevention and Investigation	\$35,808
0766	001	Current Expense Fund	5223020	Fire Prevention and Investigation	\$16,956
0766	001	Current Expense Fund	5223030	Fire Prevention and Investigation	\$1,644
0766	001	Current Expense Fund	5223040	Fire Prevention and Investigation	\$2,982
0766	001	Current Expense Fund	5223040	Fire Prevention and Investigation	\$154
0766	001	Current Expense Fund	5223040	Fire Prevention and Investigation	\$184
0766	001	Current Expense Fund	5223040	Fire Prevention and Investigation	\$175
0766	001	Current Expense Fund	5224510	Training Obtained by Employees	\$52,814
0766	001	Current Expense Fund	5224520	Training Obtained by Employees	\$12,614
0766	001	Current Expense Fund	5224520	Training Obtained by Employees	\$291
0766	001	Current Expense Fund	5224530	Training Obtained by Employees	\$487
0766	001	Current Expense Fund	5224530	Training Obtained by Employees	\$199
0766	001	Current Expense Fund	5224540	Training Obtained by Employees	\$296
0766	001	Current Expense Fund	5224540	Training Obtained by Employees	\$50

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0766	001	Current Expense Fund	5224540	Training Obtained by Employees	\$90
0766	001	Current Expense Fund	5224540	Training Obtained by Employees	\$128
0766	001	Current Expense Fund	5224540	Training Obtained by Employees	\$2,078
0766	001	Current Expense Fund	5225030	Facilities	\$3,477
0766	001	Current Expense Fund	5225030	Facilities	\$7
0766	001	Current Expense Fund	5225040	Facilities	\$20,263
0766	001	Current Expense Fund	5225040	Facilities	\$4,556
0766	001	Current Expense Fund	5225040	Facilities	\$169
0766	001	Current Expense Fund	5236040	Care and Custody of Prisoners	\$823
0766	001	Current Expense Fund	5236040	Care and Custody of Prisoners	\$16,470
0766	001	Current Expense Fund	5241010	Administration	\$9,725
0766	001	Current Expense Fund	5241020	Administration	\$8,579
0766	001	Current Expense Fund	5242010	Inspections, Permits, Certificates and Licenses	\$119,042
0766	001	Current Expense Fund	5242020	Inspections, Permits, Certificates and Licenses	\$47,843
0766	001	Current Expense Fund	5242030	Inspections, Permits, Certificates and Licenses	\$964
0766	001	Current Expense Fund	5242030	Inspections, Permits, Certificates and Licenses	\$547
0766	001	Current Expense Fund	5242030	Inspections, Permits, Certificates and Licenses	\$616
0766	001	Current Expense Fund	5242040	Inspections, Permits, Certificates and Licenses	\$9
0766	001	Current Expense Fund	5242040	Inspections, Permits, Certificates and Licenses	\$1,630
0766	001	Current Expense Fund	5242040	Inspections, Permits, Certificates and Licenses	\$4,422
0766	001	Current Expense Fund	5242040	Inspections, Permits, Certificates and Licenses	\$103
0766	001	Current Expense Fund	5242040	Inspections, Permits, Certificates and Licenses	\$66
0766	001	Current Expense Fund	5242040	Inspections, Permits, Certificates and Licenses	\$2,711
0766	001	Current Expense Fund	5256040	Disaster Preparedness	\$7,988

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0766	001	Current Expense Fund	5486840	Equipment Rental Services	\$40,747
0766	001	Current Expense Fund	5543010	Animal Control	\$4,297
0766	001	Current Expense Fund	5543020	Animal Control	\$4,555
0766	001	Current Expense Fund	5543020	Animal Control	\$463
0766	001	Current Expense Fund	5543030	Animal Control	\$133
0766	001	Current Expense Fund	5543030	Animal Control	\$194
0766	001	Current Expense Fund	5543040	Animal Control	\$10,000
0766	001	Current Expense Fund	5586010	Planning	\$152,259
0766	001	Current Expense Fund	5586020	Planning	\$78,642
0766	001	Current Expense Fund	5586030	Planning	\$151
0766	001	Current Expense Fund	5586030	Planning	\$649
0766	001	Current Expense Fund	5586040	Planning	\$95,947
0766	001	Current Expense Fund	5586040	Planning	\$9,000
0766	001	Current Expense Fund	5586040	Planning	\$1,449
0766	001	Current Expense Fund	5586040	Planning	\$1,487
0766	001	Current Expense Fund	5586040	Planning	\$3,103
0766	001	Current Expense Fund	5586040	Planning	\$534
0766	001	Current Expense Fund	5586040	Planning	\$1,349
0766	001	Current Expense Fund	5586040	Planning	\$250
0766	001	Current Expense Fund	5586040	Planning	\$5,478
0766	001	Current Expense Fund	5587040	Economic Development	\$6,452
0766	001	Current Expense Fund	5587040	Economic Development	\$8,727
0766	001	Current Expense Fund	5587540	Economic Development	\$8,935
0766	001	Current Expense Fund	5660040	Chemical Dependency Services	\$3,611
0766	001	Current Expense Fund	5710040	Educational and Recreational Activities	\$5,793
0766	001	Current Expense Fund	5710040	Educational and Recreational Activities	\$2,707
0766	001	Current Expense Fund	5722040	Library Services	\$2,988
0766	001	Current Expense Fund	5733010	Commercial	\$2,535
0766	001	Current Expense Fund	5733020	Commercial	\$228
0766	001	Current Expense Fund	5733040	Commercial	\$162
0766	001	Current Expense Fund	5739030	Other	\$5,481
0766	001	Current Expense Fund	5739030	Other	\$1,445

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0766	001	Current Expense Fund	5739040	Other	\$250
0766	001	Current Expense Fund	5739040	Other	\$8,350
0766	001	Current Expense Fund	5739040	Other	\$1,374
0766	001	Current Expense Fund	5739040	Other	\$1,729
0766	001	Current Expense Fund	5739040	Other	\$6
0766	001	Current Expense Fund	5739040	Other	\$811
0766	001	Current Expense Fund	5768010	General Parks	\$46,771
0766	001	Current Expense Fund	5768020	General Parks	\$19,023
0766	001	Current Expense Fund	5768020	General Parks	\$350
0766	001	Current Expense Fund	5768030	General Parks	\$4,558
0766	001	Current Expense Fund	5768030	General Parks	\$128
0766	001	Current Expense Fund	5768040	General Parks	\$47
0766	001	Current Expense Fund	5768040	General Parks	\$607
0766	001	Current Expense Fund	5768040	General Parks	\$380
0766	001	Current Expense Fund	5768040	General Parks	\$29,985
0766	001	Current Expense Fund	5768040	General Parks	\$325
0766	001	Current Expense Fund	5768040	General Parks	\$17,500
0766	001	Current Expense Fund	5768040	General Parks	\$577
0766	001	Current Expense Fund	5768110	General Parks	\$20,845
0766	001	Current Expense Fund	5768120	General Parks	\$10,123
0766	001	Current Expense Fund	5768130	General Parks	\$16
0766	001	Current Expense Fund	5768140	General Parks	\$447
0766	001	Current Expense Fund	5081000	Reserved Cash and Investments - Ending	\$582,233
0766	001	Current Expense Fund	5088000	Unreserved Cash and Investments - Ending	\$2,232,212
0766	100	Street Fund	5153140	Internal Legal Services - Advice	\$608
0766	100	Street Fund	5423010	Roadway	\$63,375
0766	100	Street Fund	5423020	Roadway	\$40,096
0766	100	Street Fund	5423020	Roadway	\$781
0766	100	Street Fund	5423030	Roadway	\$23,270
0766	100	Street Fund	5423030	Roadway	\$231
0766	100	Street Fund	5423040	Roadway	\$530
0766	100	Street Fund	5423040	Roadway	\$917

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0766	100	Street Fund	5423040	Roadway	\$275
0766	100	Street Fund	5423040	Roadway	\$38,638
0766	100	Street Fund	5423040	Roadway	\$1,083
0766	100	Street Fund	5423040	Roadway	\$30,385
0766	100	Street Fund	5426340	Street Lighting	\$61,669
0766	100	Street Fund	5426410	Traffic Control Devices	\$21,781
0766	100	Street Fund	5426420	Traffic Control Devices	\$13,795
0766	100	Street Fund	5426430	Traffic Control Devices	\$25,619
0766	100	Street Fund	5426440	Traffic Control Devices	\$4,970
0766	100	Street Fund	5426440	Traffic Control Devices	\$13,787
0766	100	Street Fund	5426440	Traffic Control Devices	\$16,262
0766	100	Street Fund	5426610	Snow and Ice Control	\$12,701
0766	100	Street Fund	5426620	Snow and Ice Control	\$8,732
0766	100	Street Fund	5426630	Snow and Ice Control	\$898
0766	100	Street Fund	5426640	Snow and Ice Control	\$4,823
0766	100	Street Fund	5426710	Street Cleaning	\$9,080
0766	100	Street Fund	5426720	Street Cleaning	\$5,063
0766	100	Street Fund	5426740	Street Cleaning	\$2,599
0766	100	Street Fund	5427010	Roadside	\$16,171
0766	100	Street Fund	5427020	Roadside	\$11,348
0766	100	Street Fund	5427030	Roadside	\$4,821
0766	100	Street Fund	5427040	Roadside	\$154
0766	100	Street Fund	5427040	Roadside	\$4,943
0766	100	Street Fund	5427040	Roadside	\$2,502
0766	100	Street Fund	5427040	Roadside	\$6,409
0766	100	Street Fund	5427040	Roadside	\$9,848
0766	100	Street Fund	5429010	Maintenance Administration and Overhead	\$4,587
0766	100	Street Fund	5429020	Maintenance Administration and Overhead	\$2,937
0766	100	Street Fund	5431010	Management	\$26,591
0766	100	Street Fund	5431010	Management	\$1,496
0766	100	Street Fund	5431020	Management	\$10,705
0766	100	Street Fund	5431020	Management	\$1,320

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0766	100	Street Fund	5431030	Management	\$173
0766	100	Street Fund	5431030	Management	\$3
0766	100	Street Fund	5431040	Management	\$3,381
0766	100	Street Fund	5431040	Management	\$524
0766	100	Street Fund	5431040	Management	\$180
0766	100	Street Fund	5431040	Management	\$840
0766	100	Street Fund	5431040	Management	\$46
0766	100	Street Fund	5433040	General Services	\$2
0766	100	Street Fund	5433040	General Services	\$15,874
0766	100	Street Fund	5433040	General Services	\$400
0766	100	Street Fund	5442010	Engineering	\$39,153
0766	100	Street Fund	5442020	Engineering	\$17,445
0766	100	Street Fund	5442030	Engineering	\$54
0766	100	Street Fund	5442030	Engineering	\$130
0766	100	Street Fund	5442040	Engineering	\$978
0766	100	Street Fund	5442040	Engineering	\$290
0766	100	Street Fund	5442040	Engineering	\$704
0766	100	Street Fund	5442040	Engineering	\$280
0766	100	Street Fund	5442040	Engineering	\$185
0766	100	Street Fund	5081000	Reserved Cash and Investments - Ending	\$211,419
0766	120	Criminal Justice Fund	5211040	Administration	\$1
0766	120	Criminal Justice Fund	5213010	Crime Prevention	\$8,177
0766	120	Criminal Justice Fund	5213010	Crime Prevention	\$16
0766	120	Criminal Justice Fund	5213010	Crime Prevention	\$33
0766	120	Criminal Justice Fund	5213020	Crime Prevention	\$3,410
0766	120	Criminal Justice Fund	5213020	Crime Prevention	\$6
0766	120	Criminal Justice Fund	5213020	Crime Prevention	\$12
0766	120	Criminal Justice Fund	5081000	Reserved Cash and Investments - Ending	\$25,590
0766	121	Forfeited Proceeds Fund	5142940	Financial Services	\$0
0766	121	Forfeited Proceeds Fund	5081000	Reserved Cash and Investments - Ending	\$2,201
0766	130	Hotel/Motel Tax	5573040	Tourism	\$0
0766	130	Hotel/Motel Tax	5573040	Tourism	\$1,107

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0766	130	Hotel/Motel Tax	5081000	Reserved Cash and Investments - Ending	\$10,154
0766	201	ULTGO Bond Fund	5081000	Reserved Cash and Investments - Ending	\$15,457
0766	202	LTGO Bond Fund	5081000	Reserved Cash and Investments - Ending	\$51,995
0766	235	Commercial Drive Bond Debt Service Fund	5142940	Financial Services	\$4
0766	235	Commercial Drive Bond Debt Service Fund	5081000	Reserved Cash and Investments - Ending	\$142,461
0766	301	Street Capital Contribution Fund	5081000	Reserved Cash and Investments - Ending	\$16,046
0766	305	Capital Improvement Fund (REET)	5142040	Financial Services	\$3
0766	305	Capital Improvement Fund (REET)	5081000	Reserved Cash and Investments - Ending	\$172,079
0766	306	Capital Improvement Fund (REET 2)	5142040	Financial Services	\$2
0766	306	Capital Improvement Fund (REET 2)	5081000	Reserved Cash and Investments - Ending	\$189,588
0766	311	Street Improvement Fund	5433040	General Services	\$2
0766	311	Street Improvement Fund	5081000	Reserved Cash and Investments - Ending	\$336,423
0766	315	Facility Maintenance Reserve Fund (CE)	5142040	Financial Services	\$2
0766	315	Facility Maintenance Reserve Fund (CE)	5081000	Reserved Cash and Investments - Ending	\$115,809
0766	320	Equipment Reserve Fund	5148940	Other Financial and Recording Services	\$6
0766	320	Equipment Reserve Fund	5081000	Reserved Cash and Investments - Ending	\$436,733
0766	330	Economic Development Fund	5142940	Financial Services	\$40
0766	330	Economic Development Fund	5081000	Reserved Cash and Investments - Ending	\$57,116
0766	340	Economic Development Reserve Fund	5081000	Reserved Cash and Investments - Ending	\$65
0766	400	Water Fund	5153140	Internal Legal Services - Advice	\$1,743
0766	400	Water Fund	5341010	Water Utilities	\$78,719
0766	400	Water Fund	5341020	Water Utilities	\$35,229

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0766	400	Water Fund	5341030	Water Utilities	\$539
0766	400	Water Fund	5341030	Water Utilities	\$622
0766	400	Water Fund	5341040	Water Utilities	\$16,922
0766	400	Water Fund	5341040	Water Utilities	\$62
0766	400	Water Fund	5341040	Water Utilities	\$34
0766	400	Water Fund	5341040	Water Utilities	\$3,098
0766	400	Water Fund	5341040	Water Utilities	\$2,097
0766	400	Water Fund	5341040	Water Utilities	\$102,687
0766	400	Water Fund	5341040	Water Utilities	\$258
0766	400	Water Fund	5341040	Water Utilities	\$214,065
0766	400	Water Fund	5341040	Water Utilities	\$33,122
0766	400	Water Fund	5341040	Water Utilities	\$1,852
0766	400	Water Fund	5341040	Water Utilities	\$2,345
0766	400	Water Fund	5341040	Water Utilities	\$0
0766	400	Water Fund	5342710	Water Utilities	\$76,096
0766	400	Water Fund	5342720	Water Utilities	\$32,298
0766	400	Water Fund	5342730	Water Utilities	\$249
0766	400	Water Fund	5342730	Water Utilities	\$848
0766	400	Water Fund	5342740	Water Utilities	\$16,362
0766	400	Water Fund	5342740	Water Utilities	\$4,911
0766	400	Water Fund	5342740	Water Utilities	\$136
0766	400	Water Fund	5342740	Water Utilities	\$368
0766	400	Water Fund	5342740	Water Utilities	\$380
0766	400	Water Fund	5342740	Water Utilities	\$542
0766	400	Water Fund	5345010	Water Utilities	\$180,089
0766	400	Water Fund	5345020	Water Utilities	\$110,812
0766	400	Water Fund	5345020	Water Utilities	\$755
0766	400	Water Fund	5345030	Water Utilities	\$68,230
0766	400	Water Fund	5345030	Water Utilities	\$531
0766	400	Water Fund	5345040	Water Utilities	\$2,987
0766	400	Water Fund	5345040	Water Utilities	\$1,364
0766	400	Water Fund	5345040	Water Utilities	\$2,096
0766	400	Water Fund	5345040	Water Utilities	\$46,374
0766	400	Water Fund	5348010	Water Utilities	\$10,106

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0766	400	Water Fund	5348020	Water Utilities	\$5,233
0766	400	Water Fund	5348030	Water Utilities	\$11,247
0766	400	Water Fund	5348030	Water Utilities	\$199
0766	400	Water Fund	5348040	Water Utilities	\$5,472
0766	400	Water Fund	5348040	Water Utilities	\$125,371
0766	400	Water Fund	5348040	Water Utilities	\$4,525
0766	400	Water Fund	5348040	Water Utilities	\$4,368
0766	400	Water Fund	5349040	Water Utilities	\$14
0766	400	Water Fund	5385140	Combined Utilities	\$5
0766	400	Water Fund	5081000	Reserved Cash and Investments - Ending	\$5,479,128
0766	400	Water Fund	5088000	Unreserved Cash and Investments - Ending	\$650,674
0766	401	Wastewater Fund	5351010	Sewer/Reclaimed Water Utilities	\$40,238
0766	401	Wastewater Fund	5351020	Sewer/Reclaimed Water Utilities	\$17,383
0766	401	Wastewater Fund	5351030	Sewer/Reclaimed Water Utilities	\$225
0766	401	Wastewater Fund	5351030	Sewer/Reclaimed Water Utilities	\$618
0766	401	Wastewater Fund	5351040	Sewer/Reclaimed Water Utilities	\$928,937
0766	401	Wastewater Fund	5351040	Sewer/Reclaimed Water Utilities	\$18
0766	401	Wastewater Fund	5351040	Sewer/Reclaimed Water Utilities	\$14
0766	401	Wastewater Fund	5351040	Sewer/Reclaimed Water Utilities	\$701
0766	401	Wastewater Fund	5351040	Sewer/Reclaimed Water Utilities	\$323
0766	401	Wastewater Fund	5351040	Sewer/Reclaimed Water Utilities	\$51,582
0766	401	Wastewater Fund	5351040	Sewer/Reclaimed Water Utilities	\$308
0766	401	Wastewater Fund	5351040	Sewer/Reclaimed Water Utilities	\$274,576
0766	401	Wastewater Fund	5351040	Sewer/Reclaimed Water Utilities	\$60,244
0766	401	Wastewater Fund	5351040	Sewer/Reclaimed Water Utilities	\$426

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0766	401	Wastewater Fund	5351050	Sewer/Reclaimed Water Utilities	\$4,076
0766	401	Wastewater Fund	5352040	Sewer/Reclaimed Water Utilities	\$40,160
0766	401	Wastewater Fund	5352710	Sewer/Reclaimed Water Utilities	\$79,676
0766	401	Wastewater Fund	5352720	Sewer/Reclaimed Water Utilities	\$33,775
0766	401	Wastewater Fund	5352730	Sewer/Reclaimed Water Utilities	\$78
0766	401	Wastewater Fund	5352730	Sewer/Reclaimed Water Utilities	\$961
0766	401	Wastewater Fund	5352740	Sewer/Reclaimed Water Utilities	\$29,207
0766	401	Wastewater Fund	5352740	Sewer/Reclaimed Water Utilities	\$6,759
0766	401	Wastewater Fund	5352740	Sewer/Reclaimed Water Utilities	\$126
0766	401	Wastewater Fund	5352740	Sewer/Reclaimed Water Utilities	\$640
0766	401	Wastewater Fund	5352740	Sewer/Reclaimed Water Utilities	\$370
0766	401	Wastewater Fund	5352740	Sewer/Reclaimed Water Utilities	\$486
0766	401	Wastewater Fund	5355030	Sewer/Reclaimed Water Utilities	\$218
0766	401	Wastewater Fund	5355030	Sewer/Reclaimed Water Utilities	\$197
0766	401	Wastewater Fund	5355040	Sewer/Reclaimed Water Utilities	\$533
0766	401	Wastewater Fund	5355040	Sewer/Reclaimed Water Utilities	\$149
0766	401	Wastewater Fund	5355040	Sewer/Reclaimed Water Utilities	\$2,096
0766	401	Wastewater Fund	5355040	Sewer/Reclaimed Water Utilities	\$16,886
0766	401	Wastewater Fund	5358040	Sewer/Reclaimed Water Utilities	\$20,226
0766	401	Wastewater Fund	5358040	Sewer/Reclaimed Water Utilities	\$13,812
0766	401	Wastewater Fund	5358040	Sewer/Reclaimed Water Utilities	\$16,886

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0766	401	Wastewater Fund	5358050	Sewer/Reclaimed Water Utilities	\$7,907
0766	401	Wastewater Fund	5359040	Sewer/Reclaimed Water Utilities	\$16
0766	401	Wastewater Fund	5385140	Combined Utilities	\$10
0766	401	Wastewater Fund	5081000	Reserved Cash and Investments - Ending	\$1,907,755
0766	401	Wastewater Fund	5088000	Unreserved Cash and Investments - Ending	\$1,298,187
0766	500	Equipment Rental & Replacement	5486810	Equipment Rental Services	\$59,655
0766	500	Equipment Rental & Replacement	5486820	Equipment Rental Services	\$35,745
0766	500	Equipment Rental & Replacement	5486820	Equipment Rental Services	\$420
0766	500	Equipment Rental & Replacement	5486830	Equipment Rental Services	\$58,009
0766	500	Equipment Rental & Replacement	5486830	Equipment Rental Services	\$70,087
0766	500	Equipment Rental & Replacement	5486830	Equipment Rental Services	\$2,846
0766	500	Equipment Rental & Replacement	5486840	Equipment Rental Services	\$414
0766	500	Equipment Rental & Replacement	5486840	Equipment Rental Services	\$65,743
0766	500	Equipment Rental & Replacement	5486840	Equipment Rental Services	\$230
0766	500	Equipment Rental & Replacement	5487010	Motor Pool Services	\$14,041
0766	500	Equipment Rental & Replacement	5487020	Motor Pool Services	\$6,395
0766	500	Equipment Rental & Replacement	5487030	Motor Pool Services	\$2
0766	500	Equipment Rental & Replacement	5487030	Motor Pool Services	\$241
0766	500	Equipment Rental & Replacement	5487030	Motor Pool Services	\$1
0766	500	Equipment Rental & Replacement	5487040	Motor Pool Services	\$1
0766	500	Equipment Rental & Replacement	5487040	Motor Pool Services	\$454
0766	500	Equipment Rental & Replacement	5487040	Motor Pool Services	\$1,881

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0766	500	Equipment Rental & Replacement	5487040	Motor Pool Services	\$8
0766	500	Equipment Rental & Replacement	5487040	Motor Pool Services	\$37,420
0766	500	Equipment Rental & Replacement	5487040	Motor Pool Services	\$5,858
0766	500	Equipment Rental & Replacement	5487040	Motor Pool Services	\$460
0766	500	Equipment Rental & Replacement	5487040	Motor Pool Services	\$595
0766	500	Equipment Rental & Replacement	5487940	Motor Pool Services	\$3
0766	500	Equipment Rental & Replacement	5088000	Unreserved Cash and Investments - Ending	\$179,446
0766	625	Flexible Benefits Plan Fund	5081000	Reserved Cash and Investments - Ending	\$7,500
0766	001	Current Expense Fund	3891000	Refundable Deposits	(\$4,698)
0766	001	Current Expense Fund	3891000	Refundable Deposits	\$150
0766	001	Current Expense Fund	3891000	Refundable Deposits	\$129
0766	001	Current Expense Fund	3893000	Agency Type Collections	\$2,387
0766	001	Current Expense Fund	3893000	Agency Type Collections	\$816
0766	001	Current Expense Fund	3893000	Agency Type Collections	\$291
0766	001	Current Expense Fund	3893000	Agency Type Collections	\$21
0766	001	Current Expense Fund	3899000	Other Custodial Activities	\$3,683
0766	001	Current Expense Fund	3899000	Other Custodial Activities	\$7,425
0766	001	Current Expense Fund	3951000	Proceeds from Sales of Capital Assets	\$7,974
0766	100	Street Fund	3952000	Compensation for Loss/Impairment of Capital Assets	\$1,255
0766	100	Street Fund	3970000	Transfers-In	\$438,000
0766	201	ULTGO Bond Fund	3970000	Transfers-In	\$489,750
0766	202	LTGO Bond Fund	3970000	Transfers-In	\$52,021
0766	235	Commercial Drive Bond Debt Service Fund	3970000	Transfers-In	\$140,484
0766	311	Street Improvement Fund	3970000	Transfers-In	\$200,000
0766	311	Street Improvement Fund	3970000	Transfers-In	\$300,000

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0766	315	Facility Maintenance Reserve Fund (CE)	3970000	Transfers-In	\$50,000
0766	320	Equipment Reserve Fund	3970000	Transfers-In	\$8,340
0766	320	Equipment Reserve Fund	3970000	Transfers-In	\$10,000
0766	320	Equipment Reserve Fund	3970000	Transfers-In	\$128,250
0766	320	Equipment Reserve Fund	3970000	Transfers-In	\$122,250
0766	320	Equipment Reserve Fund	3970000	Transfers-In	\$17,250
0766	320	Equipment Reserve Fund	3970000	Transfers-In	\$43,500
0766	320	Equipment Reserve Fund	3970000	Transfers-In	\$7,500
0766	330	Economic Development Fund	3970000	Transfers-In	\$11,324
0766	400	Water Fund	3891000	Refundable Deposits	\$1,500
0766	400	Water Fund	3912000	Revenue Bonds Issued	\$3,841,558
0766	400	Water Fund	3918000	Intergovernmental Loans	\$247,802
0766	400	Water Fund	3918000	Intergovernmental Loans	\$68,179
0766	400	Water Fund	3951000	Proceeds from Sales of Capital Assets	\$29,000
0766	400	Water Fund	3970000	Transfers-In	\$303,470
0766	625	Flexible Benefits Plan Fund	3894000	Agency Type Deposits	\$15,478
0766	001	Current Expense Fund	58910	Refund of Deposits	\$150
0766	001	Current Expense Fund	58930	Agency Type Remittances	\$2,387
0766	001	Current Expense Fund	58930	Agency Type Remittances	\$427
0766	001	Current Expense Fund	58930	Agency Type Remittances	\$286
0766	001	Current Expense Fund	58930	Agency Type Remittances	\$22
0766	001	Current Expense Fund	58990	Other Custodial Activities	\$3,825
0766	001	Current Expense Fund	58990	Other Custodial Activities	\$7,137
0766	001	Current Expense Fund	58990	Other Custodial Activities	\$13,149
0766	001	Current Expense Fund	58990	Other Custodial Activities	\$354

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0766	001	Current Expense Fund	59414	Capital Expenditures/Expenses - Financial, Recording, and Election Services	\$3,268
0766	001	Current Expense Fund	59414	Capital Expenditures/Expenses - Financial, Recording, and Election Services	\$1,200
0766	001	Current Expense Fund	59418	Capital Expenditures/Expenses - Centralized/General Services	\$667
0766	001	Current Expense Fund	59418	Capital Expenditures/Expenses - Centralized/General Services	\$13,458
0766	001	Current Expense Fund	59418	Capital Expenditures/Expenses - Centralized/General Services	\$40,748
0766	001	Current Expense Fund	59418	Capital Expenditures/Expenses - Centralized/General Services	\$15,000
0766	001	Current Expense Fund	59418	Capital Expenditures/Expenses - Centralized/General Services	\$510
0766	001	Current Expense Fund	59421	Capital Expenditures/Expenses - Law Enforcement Services	\$6,118
0766	001	Current Expense Fund	59422	Capital Expenditures/Expenses - Fire Suppression and EMS Services	\$14,453
0766	001	Current Expense Fund	59422	Capital Expenditures/Expenses - Fire Suppression and EMS Services	\$3,058
0766	001	Current Expense Fund	59476	Capital Expenditures/Expenses - Park Facilities	\$20,307
0766	001	Current Expense Fund	59476	Capital Expenditures/Expenses - Park Facilities	\$5,478

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0766	001	Current Expense Fund	59476	Capital Expenditures/Expenses - Park Facilities	\$3,500
0766	001	Current Expense Fund	59510	Capital Expenditures/Expenses - Engineering	\$66,959
0766	001	Current Expense Fund	59510	Capital Expenditures/Expenses - Engineering	\$41,405
0766	001	Current Expense Fund	59700	Transfers-Out	\$438,000
0766	001	Current Expense Fund	59700	Transfers-Out	\$50,000
0766	001	Current Expense Fund	59700	Transfers-Out	\$489,750
0766	001	Current Expense Fund	59700	Transfers-Out	\$52,021
0766	001	Current Expense Fund	59700	Transfers-Out	\$140,484
0766	001	Current Expense Fund	59700	Transfers-Out	\$200,000
0766	001	Current Expense Fund	59700	Transfers-Out	\$128,250
0766	001	Current Expense Fund	59700	Transfers-Out	\$122,250
0766	001	Current Expense Fund	59700	Transfers-Out	\$17,250
0766	001	Current Expense Fund	59700	Transfers-Out	\$43,500
0766	001	Current Expense Fund	59700	Transfers-Out	\$7,500
0766	100	Street Fund	59442	Capital Expenditures/Expenses - Roads/Streets Ordinary Maintenance	\$7,021
0766	100	Street Fund	59700	Transfers-Out	\$8,340
0766	120	Criminal Justice Fund	59421	Capital Expenditures/Expenses - Law Enforcement Services	\$5,000
0766	121	Forfeited Proceeds Fund	59421	Capital Expenditures/Expenses - Law Enforcement Services	\$1,261
0766	121	Forfeited Proceeds Fund	59700	Transfers-Out	\$10,000
0766	201	ULTGO Bond Fund	59195	Debt Repayment - Roads/Streets and Other Infrastructure	\$285,000
0766	201	ULTGO Bond Fund	59295	Interest and Other Debt Service Cost - Roads/Streets and Other Infrastructure	\$204,450

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0766	202	LTGO Bond Fund	59158	Debt Repayment - Community Planning and Economic Development	\$44,876
0766	202	LTGO Bond Fund	59258	Interest and Other Debt Service Cost - Community Planning and Economic Development	\$7,144
0766	235	Commercial Drive Bond Debt Service Fund	59195	Debt Repayment - Roads/Streets and Other Infrastructure	\$102,826
0766	235	Commercial Drive Bond Debt Service Fund	59295	Interest and Other Debt Service Cost - Roads/Streets and Other Infrastructure	\$37,657
0766	301	Street Capital Contribution Fund	59700	Transfers-Out	\$11,324
0766	305	Capital Improvement Fund (REET)	59442	Capital Expenditures/Expenses - Roads/Streets Ordinary Maintenance	\$44,596
0766	305	Capital Improvement Fund (REET)	59442	Capital Expenditures/Expenses - Roads/Streets Ordinary Maintenance	\$57,313
0766	305	Capital Improvement Fund (REET)	59510	Capital Expenditures/Expenses - Engineering	\$2,587
0766	305	Capital Improvement Fund (REET)	59530	Capital Expenditures/Expenses - Roadway	\$7,042
0766	306	Capital Improvement Fund (REET 2)	59530	Capital Expenditures/Expenses - Roadway	\$54,997
0766	306	Capital Improvement Fund (REET 2)	59530	Capital Expenditures/Expenses - Roadway	\$50,000
0766	311	Street Improvement Fund	59510	Capital Expenditures/Expenses - Engineering	\$8,325
0766	311	Street Improvement Fund	59510	Capital Expenditures/Expenses - Engineering	\$22,237
0766	311	Street Improvement Fund	59520	Capital Expenditures/Expenses - Right-Of-Way	\$8,350

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0766	311	Street Improvement Fund	59530	Capital Expenditures/Expenses - Roadway	\$20,391
0766	311	Street Improvement Fund	59561	Capital Expenditures/Expenses - Sidewalks	\$805,461
0766	311	Street Improvement Fund	59561	Capital Expenditures/Expenses - Sidewalks	\$255,748
0766	315	Facility Maintenance Reserve Fund (CE)	59418	Capital Expenditures/Expenses - Centralized/General Services	\$87,767
0766	315	Facility Maintenance Reserve Fund (CE)	59418	Capital Expenditures/Expenses - Centralized/General Services	\$3,628
0766	315	Facility Maintenance Reserve Fund (CE)	59418	Capital Expenditures/Expenses - Centralized/General Services	\$2,516
0766	320	Equipment Reserve Fund	59421	Capital Expenditures/Expenses - Law Enforcement Services	\$94,219
0766	320	Equipment Reserve Fund	59422	Capital Expenditures/Expenses - Fire Suppression and EMS Services	\$35,309
0766	320	Equipment Reserve Fund	59422	Capital Expenditures/Expenses - Fire Suppression and EMS Services	\$110,692
0766	330	Economic Development Fund	59530	Capital Expenditures/Expenses - Roadway	\$22,825
0766	330	Economic Development Fund	59590	Capital Expenditures/Expenses - Construction Administration and Overhead	\$37,029
0766	330	Economic Development Fund	59700	Transfers-Out	\$300,000
0766	400	Water Fund	59134	Debt Repayment - Water Utilities	\$225,000
0766	400	Water Fund	59134	Debt Repayment - Water Utilities	\$85,947

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0766	400	Water Fund	59134	Debt Repayment - Water Utilities	\$168,885
0766	400	Water Fund	59134	Debt Repayment - Water Utilities	\$253,664
0766	400	Water Fund	59234	Interest and Other Debt Service Cost - Water Utilities	\$18,046
0766	400	Water Fund	59234	Interest and Other Debt Service Cost - Water Utilities	\$10,512
0766	400	Water Fund	59234	Interest and Other Debt Service Cost - Water Utilities	\$6,755
0766	400	Water Fund	59234	Interest and Other Debt Service Cost - Water Utilities	\$13,952
0766	400	Water Fund	59234	Interest and Other Debt Service Cost - Water Utilities	\$32,674
0766	400	Water Fund	59434	Capital Expenditures/Expenses - Water Utilities	\$735,713
0766	400	Water Fund	59434	Capital Expenditures/Expenses - Water Utilities	\$5,241
0766	400	Water Fund	59434	Capital Expenditures/Expenses - Water Utilities	\$55,151
0766	400	Water Fund	59434	Capital Expenditures/Expenses - Water Utilities	\$328,905
0766	400	Water Fund	59434	Capital Expenditures/Expenses - Water Utilities	\$1,359
0766	400	Water Fund	59434	Capital Expenditures/Expenses - Water Utilities	\$128,870
0766	400	Water Fund	59700	Transfers-Out	\$303,470
0766	401	Wastewater Fund	59135	Debt Repayment - Sewer/Reclaimed Water Utilities	\$259,168
0766	401	Wastewater Fund	59135	Debt Repayment - Sewer/Reclaimed Water Utilities	\$374,042

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0766	401	Wastewater Fund	59214	Interest and Other Debt Service Cost - Financial, Recording, and Election Services	(\$174)
0766	401	Wastewater Fund	59235	Interest and Other Debt Service Cost - Sewer/Reclaimed Water Utilities	\$3,740
0766	401	Wastewater Fund	59435	Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities	\$345
0766	401	Wastewater Fund	59435	Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities	\$39,401
0766	401	Wastewater Fund	59435	Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities	\$1,311
0766	401	Wastewater Fund	59435	Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities	\$302,137
0766	500	Equipment Rental & Replacement	59448	Capital Expenditures/Expenses - Public Works Centralized Services	\$3,516
0766	625	Flexible Benefits Plan Fund	58940	Agency Type Disbursements	\$15,909

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

		Total for All Funds (Memo Only)	001 Current Expense Fund	100 Street Fund	120 Criminal Justice Fund
Beginning Cash and Investments					
30810	Reserved	5,823,052	531,609	144,258	29,392
30880	Unreserved	3,888,711	2,141,295	-	-
388 / 588	Prior Period Adjustments, Net	-	-	-	-
Revenues					
310	Taxes	5,283,987	4,963,129	-	-
320	Licenses and Permits	628,402	299,927	6,975	-
330	Intergovernmental Revenues	1,590,452	502,025	220,314	12,652
340	Charges for Goods and Services	6,129,916	491,903	-	-
350	Fines and Penalties	57,068	34,206	-	-
360	Miscellaneous Revenues	500,214	221,282	2,418	201
Total Revenues:		<u>14,190,038</u>	<u>6,512,473</u>	<u>229,707</u>	<u>12,853</u>
Expenditures					
510	General Government	927,694	925,288	608	-
520	Public Safety	2,898,654	2,887,000	-	11,654
530	Utilities	2,854,460	-	-	-
540	Transportation	987,089	40,747	585,833	-
550	Natural and Economic Environment	395,162	394,055	-	-
560	Social Services	3,611	3,611	-	-
570	Culture and Recreation	185,539	185,539	-	-
Total Expenditures:		<u>8,252,210</u>	<u>4,436,240</u>	<u>586,440</u>	<u>11,654</u>
Excess (Deficiency) Revenues over Expenditures:		5,937,829	2,076,232	(356,733)	1,199
Other Increases in Fund Resources					
391-393, 596	Debt Proceeds	4,157,539	-	-	-
397	Transfers-In	2,322,139	-	438,000	-
385	Special or Extraordinary Items	-	-	-	-
386 / 389	Custodial Activities	11,704	10,204	-	-
381, 395, 398	Other Resources	38,229	7,974	1,255	-
Total Other Increases in Fund Resources:		<u>6,529,611</u>	<u>18,178</u>	<u>439,255</u>	<u>-</u>
Other Decreases in Fund Resources					
594-595	Capital Expenditures	3,582,390	236,128	7,021	5,000
591-593, 599	Debt Service	2,134,166	-	-	-
597	Transfers-Out	2,322,139	1,689,005	8,340	-
585	Special or Extraordinary Items	-	-	-	-
586 / 589	Custodial Activities	27,737	27,737	-	-
581	Other Uses	-	-	-	-
Total Other Decreases in Fund Resources:		<u>8,066,432</u>	<u>1,952,870</u>	<u>15,361</u>	<u>5,000</u>
Increase (Decrease) in Cash and Investments:		4,401,008	141,540	67,160	(3,801)
Ending Cash and Investments					
5081000	Reserved	9,752,252	582,233	211,419	25,590
5088000	Unreserved	4,360,518	2,232,212	-	-
Total Ending Cash and Investments		14,112,770	2,814,445	211,419	25,590

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, 2018

		<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	12,017	2,399	15,123	51,975
30880	Unreserved	-	-	-	-
388 / 588	Prior Period Adjustments, Net	-	-	-	-
Revenues					
310	Taxes	-	8,814	-	-
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	-	-	-	-
340	Charges for Goods and Services	-	-	-	-
350	Fines and Penalties	1,413	-	-	-
360	Miscellaneous Revenues	32	48	34	20
Total Revenues:		<u>1,445</u>	<u>8,862</u>	<u>34</u>	<u>20</u>
Expenditures					
510	General Government	0	-	-	-
520	Public Safety	-	-	-	-
530	Utilities	-	-	-	-
540	Transportation	-	-	-	-
550	Natural and Economic Environment	-	1,107	-	-
560	Social Services	-	-	-	-
570	Culture and Recreation	-	-	-	-
Total Expenditures:		<u>0</u>	<u>1,107</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) Revenues over Expenditures:		<u>1,445</u>	<u>7,755</u>	<u>34</u>	<u>20</u>
Other Increases in Fund Resources					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	-	-	489,750	52,021
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>489,750</u>	<u>52,021</u>
Other Decreases in Fund Resources					
594-595	Capital Expenditures	1,261	-	-	-
591-593, 599	Debt Service	-	-	489,450	52,020
597	Transfers-Out	10,000	-	-	-
585	Special or Extraordinary Items	-	-	-	-
586 / 589	Custodial Activities	-	-	-	-
581	Other Uses	-	-	-	-
Total Other Decreases in Fund Resources:		<u>11,261</u>	<u>-</u>	<u>489,450</u>	<u>52,020</u>
Increase (Decrease) in Cash and Investments:		<u>(9,816)</u>	<u>7,755</u>	<u>334</u>	<u>21</u>
Ending Cash and Investments					
5081000	Reserved	2,201	10,154	15,457	51,995
5088000	Unreserved	-	-	-	-
Total Ending Cash and Investments		<u>2,201</u>	<u>10,154</u>	<u>15,457</u>	<u>51,995</u>

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

		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	141,429	16,034	126,472	85,906
30880	Unreserved	-	-	-	-
388 / 588	Prior Period Adjustments, Net	-	-	-	-
Revenues					
310	Taxes	-	-	156,022	156,022
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	-	-	-	50,000
340	Charges for Goods and Services	-	11,324	-	-
350	Fines and Penalties	-	-	-	-
360	Miscellaneous Revenues	1,035	13	1,125	2,659
Total Revenues:		1,035	11,337	157,147	208,680
Expenditures					
510	General Government	4	-	3	2
520	Public Safety	-	-	-	-
530	Utilities	-	-	-	-
540	Transportation	-	-	-	-
550	Natural and Economic Environment	-	-	-	-
560	Social Services	-	-	-	-
570	Culture and Recreation	-	-	-	-
Total Expenditures:		4	-	3	2
Excess (Deficiency) Revenues over Expenditures:		1,031	11,337	157,144	208,679
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:		140,484	-	-	-
Other Decreases in Fund Resources					
594-595	Capital Expenditures	-	-	111,538	104,997
591-593, 599	Debt Service	140,484	-	-	-
597	Transfers-Out	-	11,324	-	-
585	Special or Extraordinary Items	-	-	-	-
586 / 589	Custodial Activities	-	-	-	-
581	Other Uses	-	-	-	-
Total Other Decreases in Fund Resources:		140,484	11,324	111,538	104,997
Increase (Decrease) in Cash and Investments:		1,031	13	45,606	103,682
Ending Cash and Investments					
5081000	Reserved	142,461	16,046	172,079	189,588
5088000	Unreserved	-	-	-	-
Total Ending Cash and Investments		142,461	16,046	172,079	189,588

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

		311 Street Improvement Fund	315 Facility Maintenance Reserve Fund	320 Equipment Reserve Fund	330 Economic Development Fund
Beginning Cash and Investments					
30810	Reserved	150,997	158,983	337,101	405,513
30880	Unreserved	-	-	-	-
388 / 588	Prior Period Adjustments, Net	-	-	-	-
Revenues					
310	Taxes	-	-	-	-
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	805,461	-	-	-
340	Charges for Goods and Services	-	-	-	-
350	Fines and Penalties	-	-	-	-
360	Miscellaneous Revenues	478	739	2,769	173
Total Revenues:		805,939	739	2,769	173
Expenditures					
510	General Government	-	2	6	40
520	Public Safety	-	-	-	-
530	Utilities	-	-	-	-
540	Transportation	2	-	-	-
550	Natural and Economic Environment	-	-	-	-
560	Social Services	-	-	-	-
570	Culture and Recreation	-	-	-	-
Total Expenditures:		2	2	6	40
Excess (Deficiency) Revenues over Expenditures:		805,937	737	2,763	133
Other Increases in Fund Resources					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	500,000	50,000	337,090	11,324
385	Special or Extraordinary Items	-	-	-	-
386 / 389	Custodial Activities	-	-	-	-
381, 395, 398	Other Resources	-	-	-	-
Total Other Increases in Fund Resources:		500,000	50,000	337,090	11,324
Other Decreases in Fund Resources					
594-595	Capital Expenditures	1,120,511	93,910	240,220	59,854
591-593, 599	Debt Service	-	-	-	-
597	Transfers-Out	-	-	-	300,000
585	Special or Extraordinary Items	-	-	-	-
586 / 589	Custodial Activities	-	-	-	-
581	Other Uses	-	-	-	-
Total Other Decreases in Fund Resources:		1,120,511	93,910	240,220	359,854
Increase (Decrease) in Cash and Investments:		185,426	(43,173)	99,633	(348,397)
Ending Cash and Investments					
5081000	Reserved	336,423	115,809	436,733	57,116
5088000	Unreserved	-	-	-	-
Total Ending Cash and Investments		336,423	115,809	436,733	57,116

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

		340 Economic Development Reserve Fund	400 Water Fund	401 Wastewater Fund	500 Equipment Rental & Replacement
Beginning Cash and Investments					
30810	Reserved	65	1,756,156	1,857,625	-
30880	Unreserved	-	819,713	751,706	175,997
388 / 588	Prior Period Adjustments, Net	-	-	-	-
Revenues					
310	Taxes	-	-	-	-
320	Licenses and Permits	-	162,500	159,000	-
330	Intergovernmental Revenues	-	-	-	-
340	Charges for Goods and Services	-	2,327,580	2,935,085	364,024
350	Fines and Penalties	-	15,982	5,465	-
360	Miscellaneous Revenues	-	135,864	127,875	3,449
Total Revenues:		-	2,641,926	3,227,426	367,473
Expenditures					
510	General Government	-	1,743	-	-
520	Public Safety	-	-	-	-
530	Utilities	-	1,203,617	1,650,843	-
540	Transportation	-	-	-	360,508
550	Natural and Economic Environment	-	-	-	-
560	Social Services	-	-	-	-
570	Culture and Recreation	-	-	-	-
Total Expenditures:		-	1,205,359	1,650,843	360,508
Excess (Deficiency) Revenues over Expenditures:		-	1,436,567	1,576,582	6,965
Other Increases in Fund Resources					
391-393, 596	Debt Proceeds	-	4,157,539	-	-
397	Transfers-In	-	303,470	-	-
385	Special or Extraordinary Items	-	-	-	-
386 / 389	Custodial Activities	-	1,500	-	-
381, 395, 398	Other Resources	-	29,000	-	-
Total Other Increases in Fund Resources:		-	4,491,509	-	-
Other Decreases in Fund Resources					
594-595	Capital Expenditures	-	1,255,237	343,195	3,516
591-593, 599	Debt Service	-	815,435	636,777	-
597	Transfers-Out	-	303,470	-	-
585	Special or Extraordinary Items	-	-	-	-
586 / 589	Custodial Activities	-	-	-	-
581	Other Uses	-	-	-	-
Total Other Decreases in Fund Resources:		-	2,374,143	979,971	3,516
Increase (Decrease) in Cash and Investments:		-	3,553,934	596,611	3,449
Ending Cash and Investments					
5081000	Reserved	65	5,479,128	1,907,755	-
5088000	Unreserved	-	650,674	1,298,187	179,446
Total Ending Cash and Investments		65	6,129,801	3,205,942	179,446

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

		Private-Purpose Trust
		<hr/>
308	Beginning Cash and Investments	7,930
388 & 588	Prior Period Adjustment, Net	-
310-390	Additions	15,478
510-590	Deductions	15,909
		<hr/>
	Net Increase (Decrease) in Cash and Investments:	(431)
508	Ending Cash and Investments	7,500

The accompanying notes are an integral part of this statement.

SCHEDULE SUMMARY OF BANK RECONCILIATION

For Year Ending: December 31, 2018

Bank & Investment Account (1)	Beginning Balance (2)	Cash Inflows (3)	Cash Outflows (4)	Ending Balance (5)	Non-reported cash inflows (6)	Non-reported cash outflows (7)	Reported increases without cash inflows (8)	Reported Decreases without cash outflows (9)	EOY Positive Reconciling Items (Deposits in Transit) (10)	Prior Year Positive Reconciling Items (Deposits in Transit) (11)	Outstanding Items AND Open Period Expenditures, EOY (12)	Outstanding Items AND Open Period Expenditures, Prior Year (13)
Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	2,816,680.19	2,816,680.19	0.00	0.00	0.00	0.00
2-2 Petty Cash	1,150.00	0.00	0.00	1,150.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4-Acct#00410 LGIP	4,346,246.66	3,903,223.80	3,994,204.72	4,255,265.74	0.00	3,993,967.81	0.00	0.00	0.00	0.00	0.00	0.00
12-12 Banner #2526 Gen F	2,500,000.00	30,553,470.72	30,385,622.86	2,500,000.00	17,673,583.99	16,451,036.45	-465,311.35	-297,463.49	39,424.31	14,980.36	225,354.80	368,758.71
14-14 Banner #2221 Trave	1,712.00	7,530.27	7,242.27	2,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
15-15 Banner #2025 Flex I	7,827.49	15,997.01	16,477.05	7,347.45	518.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00
16-16 Banner #2229 Public	2,263,940.11	13,974,737.93	13,349,596.30	2,889,081.74	12,455,078.72	13,349,596.30	0.00	0.00	0.00	0.00	0.00	0.00
17-17 Banner #2123 Dev F	7,781.43	128.83	0.00	7,910.26	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
19-19 Banner #7426 Pub F	500,000.00	9,853.15	9,853.15	500,000.00	0.00	9,853.15	0.00	0.00	0.00	0.00	0.00	0.00
20-20 Banner #3515 Capit	16,033.62	11,337.01	0.00	27,370.63	11,324.32	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22-22 Banner #6210 CAR!	348,254.20	160.70	250,000.00	98,414.90	0.00	250,000.00	0.00	0.00	0.00	0.00	0.00	0.00
23-23 Banner #5412 CAR!	80,526.40	12.50	80,059.88	479.02	0.00	80,019.88	0.00	0.00	0.00	0.00	0.00	0.00
24-24 US Bank #0609 Saf	0.00	4,016,773.42	22,662.50	3,994,110.92	3,993,407.81	22,662.50	0.00	0.00	0.00	0.00	0.00	0.00
25-25 US Bank #2494 ML	0.00	4,016,669.48	3,993,599.51	23,069.97	4,016,667.31	3,993,444.81	0.00	0.00	0.00	0.00	0.00	0.00
TOTALS:	10,073,471.91	56,509,894.82	52,109,318.24	14,306,200.63	38,150,580.90	38,150,580.90	2,351,368.84	2,519,216.70	39,424.31	14,980.36	225,354.80	368,758.71
	Column (3)	56,509,894.82	Column (4)	52,109,318.24	Column (5)	14,306,200.63						
	- Column (6)	38,150,580.90	- Column (7)	38,150,580.90	+ Column (10)	39,424.31						
	+ Column (8)	2,351,368.84	+ Column (9)	2,519,216.70	- Column (12)	225,354.80						
	+ Column (10)	39,424.31	+ Column (12)	225,354.80								
	- Column (11)	14,980.36	- Column (13)	368,758.71								
		<u>20,735,126.71</u>		<u>16,334,550.13</u>		<u>14,120,270.14</u>						
C4 Revenues	14,190,037.89		C4 Expenditures	8,252,209.76	C4 Reserved	9,752,251.75						
C4 Other Increases	6,529,610.56		C4 Other Decreases	8,066,431.87	C4 Unreserved	4,360,518.49						
C5 Revenues	0.00		C5 Expenditures	0.00	C5 Reserved	7,499.90						
C5 Other Increases	15,478.26		C5 Other Decreases	15,908.50	C5 Unreserved	0.00						
		<u>20,735,126.71</u>		<u>16,334,550.13</u>		<u>14,120,270.14</u>						
Difference	0.00			0.00		0.00						

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

ID. No.	Description	Due Date	Beginning Balance	Additions	Reductions	Ending Balance
General Obligation Debt/Liabilities						
251.11	LTGO Bond - 08/2008	4/9/2023	825,100	-	102,826	722,274
251.11	LTGO Bond - 06/2015	6/1/2025	359,006	-	44,876	314,130
251.12	ULTGO Bond - 2/2014	12/1/2023	5,750,000	-	285,000	5,465,000
Total General Obligation Debt/Liabilities:			6,934,106	-	432,702	6,501,404
Revenue and Other (non G.O.) Debt/Liabilities						
252.11	Water Revenue Bond - 10/2017	12/1/2037	658,442	3,841,558	225,000	4,275,000
259.12	Compensated Absences		258,053	-	38,882	219,171
263.84	DWSRF DWL23476 - 10/2042	10/1/2042	-	247,802	-	247,802
263.84	DWSRF DWL23479 - 10/2038	10/1/2038	-	68,179	-	68,179
263.84	DOE SRF L9900018A - 12/1998	2/1/2021	870,339	-	248,668	621,671
263.84	DOE SRF L9900018B - 12/1998	2/1/2022	47,250	-	10,500	36,750
263.88	PWTF PW-98-791-015 - 04/1998	7/1/2018	374,043	-	374,043	-
263.88	PWTF PW05-691-010 - 04/2005	7/1/2025	1,351,083	-	168,885	1,182,198
263.88	PWTF DWSRF 04-65104-005 - 03/2006	10/1/2025	700,798	-	85,947	614,851
263.88	PWTF PC08-951-011 - 03/2008	7/1/2028	2,790,311	-	253,664	2,536,647
264.30	Net Pension Liability		923,265	-	201,730	721,535
Total Revenue and Other (non G.O.) Debt/Liabilities:			7,973,584	4,157,539	1,607,319	10,523,804
Total Liabilities:			14,907,690	4,157,539	2,040,021	17,025,208

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

Grantor	Program Title	Identificaton Number	Amount
State Grant from Department of Commerce			
	Community Economic Revitalization Board Financial Aid	S18-790A0-141	50,000
	WA St. DOC Growth Management Act Update Grant	18-63210-088	9,000
			Sub-total: 59,000
State Grant from Department of Health			
	Washington State Trauma Care Fund Prehospital Participation Grant	Washington State EMS Trauma Grant	1,222
			Sub-total: 1,222
State Grant from Department of Ecology			
	Washington State DOE Centennial Clean Water Program	EG170142	41,405
			Sub-total: 41,405
State Grant from State Patrol			
	Basic Fire Firefighter Training Program	C061226GSC	5,040
			Sub-total: 5,040
State Grant from Transportation Improvement Board (TIB)			
	Washington State TIB Arterial Preservation Program	TIB #8-4-177(008)-1	805,461

Grantor	Program Title	Identificaton Number	Amount
			Sub-total: 805,461
State Grant from Other State Agencies			
	Washington State Work Study Program	Amy Belknap	5,706
			Sub-total: 5,706
			Grand total: 917,834

**City of College Place
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2018**

Federal Agency (Pass-Through Agency)	Federal Program	CFDA Number	Other Award Number	Expenditures			Passed through to Subrecipients	Note
				From Pass- Through Awards	From Direct Awards	Total		
OFFICE OF JUSTICE PROGRAMS, JUSTICE, DEPARTMENT OF	Bulletproof Vest Partnership Program	16.607	Bulletproof Vest Award	-	1,098	1,098	-	1, 2
Highway Safety Cluster								
NATIONAL HIGHWAY TRAFFIC SAFETY ADMINISTRATION, TRANSPORTATION, DEPARTMENT OF (via Washington State Traffic Safety Commission)	State and Community Highway Safety	20.600	Impaired Driving DUI Emphasis	2,419	-	2,419	-	1, 2
NATIONAL HIGHWAY TRAFFIC SAFETY ADMINISTRATION, TRANSPORTATION, DEPARTMENT OF (via Washington State Traffic Safety Commission)	Occupant Protection Incentive Grants	20.602	Click It or Ticket Seat Belt Emphasis Patrols	810	-	810	-	1, 2
Total Highway Safety Cluster:				3,229	-	3,229	-	
Drinking Water State Revolving Fund Cluster								
ENVIRONMENTAL PROTECTION AGENCY, ENVIRONMENTAL PROTECTION AGENCY (via Washington State Department Of Health)	Capitalization Grants for Drinking Water State Revolving Funds	66.468	Well#1/Looped Line	328,905	-	328,905	-	1,2,4
ENVIRONMENTAL PROTECTION AGENCY, ENVIRONMENTAL PROTECTION AGENCY (via Washington State Department Of Health)	Capitalization Grants for Drinking Water State Revolving Funds	66.468	Well#2	73,197	-	73,197	-	1,2,4
Total Drinking Water State Revolving Fund Cluster:				402,101	-	402,101	-	
Total Federal Awards Expended:				405,331	1,098	406,428	-	

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, 2018

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.

NOTE 4 – FEDERAL LOANS

The City was approved by the EPA and the WA DOH to receive loans totaling \$4,822,615 to improve its drinking water system. The amounts listed for these loans include the proceeds used during the year.

Both the current and prior year loans are reported on the City's Schedule of Liabilities.

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

Has your government engaged labor relations consultants? Yes ___ No

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

Name of firm: The Wesley Group
Name of consultant: Kevin Wesley
Business address: PO Box 7164 Kennewick, WA 99336
Amount paid to consultant during fiscal year: \$16,346.13
Terms and conditions, as applicable, including: Rates (e.g., hourly, etc.) - \$100/hour plus travel January through November, \$150/hour plus travel December forward 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, 2018**

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.

	<u>Self-insurance program title or type of peril where risk is covered by formal self-insurance:</u>				
	<i>Unemployment</i>	<i>Program/Peril 2</i>	<i>Program/Peril 3</i>	<i>Program/Peril 4</i>	<i>Program/Peril 5</i>
Self-Insurance as a <i>formal</i> program?	<u>No</u>				
If yes, do other governments participate?					
If yes, please list participating governments.					
Self-Insure as part of a joint program?	<u>No</u>				
Does a Third-Party Administer manage claims?	<u>Yes</u>				
Has program had a claims audit in last three years?	<u>No</u>				
Are program resources sufficient to cover expenses?	<u>Yes</u>				
Does an actuary estimate program liability?	<u>No</u>				
Number of claims paid during the period?	<u>0</u>				
Total amount of paid claims during the period?	<u>\$0</u>				
Total amount of recoveries during the period?	<u>\$0</u>				

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. In December, the City began performing ambulance transport services, and in January 2019 implemented a stormwater utility.

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, except for fiduciary funds, which are presented by fund types. The total column is presented as "memo only" because any interfund activities are not eliminated. 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. Cash and Investments

See Note 3, *Deposits and Investments*.

D. Capital Assets

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

NOTE 1 - ContinuedE. Compensated Absences

A vacation leave balance of up to two hundred and forty hours may be carried forward each year. 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, 2018, City of College Place employees had an accumulated bank of 4,519 hours of vacation and comp time. As of December 31, 2018 this bank had a potential total payout of \$144,223 if all city employees had been terminated at that time. The City has estimated an additional \$11,033 in associated payroll taxes for a total potential liability of \$155,256.

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, 2018 this bank had a potential total payout of \$59,373. The City has estimated an additional \$4,542 in associated payroll taxes for a total potential liability of \$63,915.

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.

F. Long-Term Debt

See Note 5, *Debt Service Requirements*.

G. Reserved Portion of Ending Cash and Investments

Beginning and Ending Cash and Investments is reported as reserved when it is subject to restrictions on use imposed by external parties or due to internal commitments established by 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:

NOTE 1 – Continued

Fund	Fund Name	Balance	Restriction	Purpose
001	Technology Reserve Fund	\$ 302,994.81	Internal	Operation, maintenance, and replacement of technology equipment, information systems, and media services
001	Employee Benefit Reserve Fund	279,238.55	Internal	Reserve for post-employment benefit obligations
100	Street Fund	211,418.51	Internal	Maintaining public ways
120	Criminal Justice Fund	25,590.34	External	Activities/items specifically identified by state statute (domestic violence related and/or DARE program)
121	Forfeited Proceeds Fund	2,200.79	Internal	Drug enforcement and related activities
130	Hotel/Motel Tax	10,154.11	External	Activities, operations, and expenditures designed to increase tourism.
201	ULTGO Bond Fund	15,457.06	External	Debt service of the CARS road reconstruction project
202	LTGO Bond Fund	51,995.10	External	Debt service of the Fire Engine
235	Commercial Dr. Bond Debt Service Fund	142,460.73	External	Debt service of the Commercial Drive Bond (Commercial Drive infrastructure improvements)
301	Street Capital Contribution Fund	16,046.31	Internal	Account for developer contributions to street projects
305	Capital Improvement Fund (REET)	172,078.82	External	Capital projects identified on the City's Capital Facility Plan or Transportation Improvement Plan
306	Capital Improvement Fund (REET 2)	189,588.12	External	Capital projects identified on the City's Capital Facility Plan or Transportation Improvement Plan
311	Street Improvement Fund	336,423.07	Internal	Street Projects
315	Facility Maintenance Reserve Fund	115,809.10	Internal	Major repair and replacement of City Hall, Annex, and Fire Station buildings
320	Equipment Reserve Fund	436,732.89	Internal	Reserve for replacement of capital equipment used by the Current Expense Fund departments and Street Fund.
330	Economic Development Fund	57,116.03	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	3,932,702.43	Internal	Purchase of equipment necessary to operate and maintain the water system
400	Water Capital Impr. Reserve/Debt Fund	1,256,998.91	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	128,625.16	External	Reserve for debt service related to the financing of the water/sewer portion of the Whitman Drive Extension Project
400	Water System Construction Fund	160,801.12	External	Segregate DWSRF Funds for water infrastructure construction projects
401	Wastewater Capital Reserve Fund	1,009,698.23	Internal	Purchase of equip. necessary to operate and maintain the wastewater system
401	Wastewater Debt Service Fund	551,546.17	Internal	Debt service related to the financing of the Wastewater Treatment Plant
401	Water/Sewer Revenue Bond Fund	346,510.53	External	Debt service related to the financing of the water/sewer portion of the Whitman Drive Extension Project
625	Flexible Benefits Plan Fund	7,499.90	Internal	Fiduciary fund for employee contributions to the flexible benefit pretax spending plan
		\$ 9,759,751.65		

NOTE 2 – BUDGET COMPLIANCE

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

NOTE 2 - Continued

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:

Fund	Department	Final Appropriations	Actual Expenses	Variance
001	Current Expense Fund			
	Current Expense Fund	\$ 8,409,053.00	\$ 6,266,113.54	\$ 2,142,939.46
	Technology Reserve Fund	345,561.00	108,953.44	236,607.56
	Employee Benefit Reserve	291,667.00	14,043.28	277,623.72
	Subtotal 001 Current Expense Funds	9,046,281.00	6,389,110.26	2,657,170.74
100	Street Fund	742,571.00	601,801.49	140,769.51
120	Criminal Justice Fund	42,337.00	16,654.30	25,682.70
121	Forfeited Proceeds Fund	14,678.00	11,261.08	3,416.92
130	Hotel/Motel Tax	6,683.00	1,107.06	5,575.94
201	ULTGO Bond Fund	504,883.00	489,450.00	15,433.00
202	99 South End Bond Fund	104,003.00	52,020.05	51,982.95
235	Commercial Drive Bond Debt Service Fund	282,090.00	140,487.67	141,602.33
301	Street Capital Contribution Fund	176,048.00	11,324.32	164,723.68
305	Capital Improvement Fund (REET)	274,830.00	111,540.19	163,289.81
306	Capital Improvement Fund (REET 2)	324,044.00	104,998.51	219,045.49
311	Street Improvement Fund	2,312,700.00	1,120,513.07	1,192,186.93
315	Facility Maintenance Reserve Fund (CE)	186,115.00	93,912.22	92,202.78
320	Equipment Reserve Fund	784,195.00	240,226.55	543,968.45
330	Economic Development Fund	511,864.00	359,894.44	151,969.56
340	Economic Development Reserve Fund	65.00		65.00
400	Water Fund			
	Water Fund	1,693,085.00	1,206,617.01	486,467.99
	Water Capital Reserve Fund	5,122,473.00	964,077.86	4,158,395.14
	Water Capital Improvement Reserve Fund	2,091,148.00	843,218.99	1,247,929.01
	2007 Water/Sewer Bond Reserve Fund	606,192.00	257,679.12	348,512.88
	Water System Construction Fund	4,600,000.00	307,908.96	4,292,091.04
	Subtotal 400 Water Funds	14,112,898.00	3,579,501.94	10,533,396.06
401	Wastewater Fund			
	Wastewater Fund	2,487,081.00	1,652,113.44	834,967.56
	Wastewater Capital Reserve Fund	1,347,259.00	341,901.02	1,005,357.98
	Wastewater Debt Service Fund	1,207,575.00	636,964.40	570,610.60
	Water & Sewer Revenue Bond Fund	122,422.00	(164.42)	122,586.42
	Subtotal 401 Wastewater Funds	5,164,337.00	2,630,814.44	2,533,522.56
500	Equipment Rental & Replacement	449,658.00	364,024.04	85,633.96
625	Flexible Benefits Plan Fund	20,388.00	15,908.50	4,479.50

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

NOTE 2 – Continued

College Place's legislative body.

NOTE 3 – 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.

Investments are reported at fair value. Investments by type at December 31, 2018 are as follows:

Type of Investment	City's Own Investments	Investments held by the city as an agent for other local govts., individuals or private organizations.	Total
L.G.I.P.	\$ 4,255,266	\$ -	\$ 4,255,266
Treasury Obligations	496,699	-	496,699
U.S. Government Agency Securities	3,497,412	-	3,497,412
Total	\$ 8,249,377	\$ -	\$ 8,249,377

NOTE 4 - 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 2018 was \$2.250527676 per \$1,000 on an assessed valuation of \$616,246,143 for a total regular levy of \$1,386,879.

In 2018 the City also levied an additional \$0.814402001 per \$1,000, on an assessed valuation of \$601,361,489 for debt service on the CARS project bond. The additional levy was \$489,750.

NOTE 5 – DEBT SERVICE REQUIREMENTS

The accompanying Schedule of Liabilities (09) provides more details of the outstanding debt and liabilities of the City and summarizes the City of College Place's debt transactions for the year ended December 31, 2018.

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

NOTE 5 – Continued

Period	Principal	Interest	Total
2019	1,585,813	442,403	2,028,216
2020	1,597,656	419,139	2,016,796
2021	1,485,568	396,374	1,881,942
2022	1,373,419	368,319	1,741,738
2023	1,385,878	340,691	1,726,568
2024-2028	5,730,202	1,282,323	7,012,525
2029-2033	4,171,200	647,115	4,818,315
2034-2038	1,837,355	155,872	1,993,227
2039-2042	796,856	27,326	824,181
Totals	\$ 19,963,945	\$ 4,079,563	\$ 24,043,508

During the year, the City of College Place began drawing on two Drinking Water State Revolving Fund loans. The details of these loans are as follows:

- DWL23476 – For drilling Well #1, install of a looped line, and water system consolidation. \$3,000,000 principal, no loan fee, eligible for 50% forgiveness, 24 year loan term, 1.5% interest. To be granted loan forgiveness, a completed Project Completion Report must be approved by Department of Health. \$247,802 drawn at December 31, 2018. Although this loan qualifies for 50% forgiveness, it had not been fully drawn down and the project was not complete at 12/31/18, so 50% forgiveness had not yet been applied. For this reason and for conservatism, debt service has been calculated and disclosed in the chart above based on the full loan principal.
- DWL23479 – For drilling Well #2. \$1,822,615 principal, 1% loan fee, no forgiveness, 20 year term, 1.5% interest. \$68,179 drawn at December 31, 2018.

NOTE 6 – OTHER POST-EMPLOYMENT BENEFITS

The LEOFF I Retiree Medical Plan is a closed, single-employer, defined-benefit OPEB plan administered by the City of College Place as required by RCW 41.26. The plan pays for 100% of eligible retirees' healthcare costs, including health insurance premiums, on a pay-as-you-go basis. As of December 31, 2018, the plan had 1 member, a retiree. For the year ended December 31, 2018, the City paid \$14,039 in benefits.

NOTE 7 - PENSION PLANSState 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.

NOTE 7 - Continued

The Department of Retirement Systems, a department within the primary government of the State of Washington, issues a publicly available comprehensive annual financial report (CAFR) that includes financial statements and required supplementary information for each plan. The DRS CAFR may be obtained by writing to:

Department of Retirement Systems
 Communications Unit
 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, 2018 (the measurement date of the plans), the city's proportionate share of the collective net pension liabilities, as reported on the Schedule 09, was as follows:

	Employer Contributions	Allocation %	Liability (Asset)
PERS 1	\$76,770	.0011485%	\$512,924
PERS 2/3	\$94,275	.012218%	\$208,611
LEOFF 1	\$0	.003649%	(\$66,248)
LEOFF 2	\$51,889	.029923%	(\$607,502)
VFFRPF	\$240	.117130%	(\$61,896)

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 8 – 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

NOTE 8 – Continued

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 services. As of December 1, 2018, there are 207 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, which are included to fit members' various needs.

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

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

Privacy and Network Liability coverage is offered with a \$10,000 member deductible and \$40,000 self-insured retention for systems using encryption and \$50,000 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, underwriting, claims adjustment, and loss prevention for the program. Fees paid to the third party administrator under this arrangement for the year ending December 1, 2018, were \$2,809,430.40. 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

NOTE 8 – Continued

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 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, 2018, 257 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 2018, 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 million 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.

NOTE 8 – Continued

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”). In 2018, the retiree medical plan subsidy was eliminated, and is noted as such in this report. 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 9 - OTHER DISCLOSURES**A. Significant Commitments or Obligations****1. Contract Commitments**

The City has several significant (over \$100,000 contractual obligation remaining) engineering and construction contracts in progress as of December 31, 2018.

- a) 4th Street and Academy Way (AP663-132) – This is the construction engineering contract. The construction was completed during summer 2018.
- b) Reconstruction of C Street, NE Cedar, and Damson (HDJCCEDAR) – Engineering contract. Construction to begin summer 2019.
- c) Wells and Looped Line (WATERWELLS) – Engineering and construction engineering of a water system consolidation and wells drilling project. It also includes the purchase and consolidation of additional water rights and construction on this project began in the winter of 2019.
- d) Well (WELL#1-#4) – Construction (drilling) of Well #4 (previously designated as Well #1). Contract executed in 2018 but construction didn’t begin until 2019.

At year end the City’s commitments with consultants and contractors are as follows:

	Spent to Date	Remaining Commitment
AP663-132 (Engineering)	\$275,578	\$111,331
HDJCCEDAR (Engineering)	\$454,707	\$360,320
WATERWELLS (Engineering)	\$396,490	\$785,360
WELL#1-#4 (Construction)	\$0	\$695,463
Total Committed		\$1,952,474

The committed balance of \$1,952,474 will be funded with grants from WA Transportation Improvement Board grants, WA Department of Commerce legislative appropriations, WA Department of Health loans, City fund balances, and the proceeds from the 2017 Water Revenue Bond issuance.

B. Subsequent Events

On March 11, 2019, the city administrator approved a change order contract for WELL#1-#4 in the amount of \$39,208.

On March 12, 2019, the city council approved an amendment to HDJCCEDAR in the amount of \$300,556.12. The approval also included a contingency amount of \$30,056.61 (10% of the contract

NOTE 9 – Continued

amendment amount) for a total not-to-exceed amount of \$330,622.73.

On April 9, 2019, the city council approved a construction contract for the Well #6 (formerly Well #2) drilling project in the amount of \$737,529.50. The approval also included a contingency amount of \$110,629.43 (15% of the contract amount) for a total not-to-exceed amount of \$848,158.93.

On April 9, 2019, the city council approved an engineering contract for the design of a lift station and sewer trunkline in the amount of \$483,200. The approval also included a contingency amount of \$47,800 (~10% of the contract amount) for a total not-to-exceed amount of \$531,000.

On April 23, 2019, the city council approved an amendment to WATERWELLS in the amount of \$368,442. The approval also included a contingency amount of \$31,558 (8.5% of the contract amendment amount) for a total not-to-exceed amount of \$400,000.

On May 7, 2019, the city council approved a construction contract for the C Street Reconstruction project in the amount of \$2,209,038.07. The approval also included a contingency amount of \$220,903.81 (10% of the contract amount) for a total not-to-exceed amount of \$2,429,941.88.

On May 7, 2019, the city council approved a construction contract for a looped water main (LOOPEDLINE) in the amount of \$1,120,298.61. The approval also included a contingency amount of \$112,029.86 (10% of the contract amendment amount) for a total not-to-exceed amount of \$1,232,328.47.

C. Contingencies and Litigations

At December 31, 2018, 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.

On February 12, 2019, the city council authorized a resolution to settle a claim with the contractor on the College Avenue Rose Street (CARS) Reconstruction Project in the amount of \$232,000. On February 28, 2019, the city administrator followed this up with the approval of a change order to the construction contract for the College Avenue Rose Street Reconstruction Project (CARS-CONST) in the amount of \$205,981. The discrepancy between the \$232,000 and the \$205,981 is currently being sorted out, as the payment made to the contractor was the \$232,000 but the change order only gave contract authority of \$205,981. It has been determined that the contractor only earned the \$205,981. Legal counsel is determining next course of action.