

CITY OF CLARKSTON

MCAG NO. 0197

ANNUAL REPORT

FISCAL YEAR ENDING

DECEMBER 31, 2016

Monika Lawrence, Mayor
Vickie Storey, Clerk/Treasurer

ANNUAL REPORT CERTIFICATION

City of Clarkston

(Official Name of Government)

0197

MCAG No.

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

For the Fiscal Year Ended 12/31/2016

GOVERNMENT INFORMATION:

Official Mailing Address 829 5th Street

Clarkston, WA 99403

Official Website Address www.clarkston-wa.com

Official E-mail Address clarkstoncity@cableone.net

Official Phone Number (509) 758-5541

AUDIT CONTACT or PREPARER INFORMATION and CERTIFICATION:

Audit Contact or Preparer Name and Title Steve Austin Clerk/Treasurer

Contact Phone Number (509) 758-5541

Contact E-mail Address clarkstoncity@cableone.net

I certify 24th day of May, 2017, 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

Steve Austin (clarkstoncity@cableone.net)

City of Clarkston
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2016

		Total for All Funds (Memo Only)	001 Current Expense Fund	102 Rescue Unit One Fund	103 Street Fund
Beginning Cash and Investments					
30810	Reserved	870,772	-	-	-
30880	Unreserved	5,096,598	2,029,850	6,559	213,469
388 / 588	Prior Period Adjustments, Net	-	-	-	-
Revenues					
310	Taxes	4,728,380	3,202,387	-	461,684
320	Licenses and Permits	163,581	163,581	-	-
330	Intergovernmental Revenues	726,630	561,746	1,290	163,594
340	Charges for Goods and Services	3,878,755	97,312	-	-
350	Fines and Penalties	109,607	75,840	-	-
360	Miscellaneous Revenues	69,008	23,754	135	21,074
Total Revenues:		9,675,961	4,124,621	1,425	646,352
Expenditures					
510	General Government	719,390	673,089	-	-
520	Public Safety	3,508,755	2,556,950	-	-
530	Utilities	2,464,515	-	-	-
540	Transportation	632,013	2,052	-	629,962
550	Natural and Economic Environment	164,066	154,066	-	-
560	Social Services	16,631	16,631	-	-
570	Culture and Recreation	231,649	142,931	-	-
Total Expenditures:		7,737,018	3,545,718	-	629,962
Excess (Deficiency) Revenues over Expenditures:		1,938,942	578,901	1,425	16,390
Other Increases in Fund Resources					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	28,585	8,585	-	20,000
385	Special or Extraordinary Items	-	-	-	-
386 / 389	Custodial Activities	52,308	-	-	-
381, 395, 398	Other Resources	10,503	-	-	-
Total Other Increases in Fund Resources:		91,396	8,585	-	20,000
Other Decreases in Fund Resources					
594-595	Capital Expenditures	450,871	320,261	-	20,271
591-593, 599	Debt Service	982,360	151,121	-	-
597	Transfers-Out	28,585	20,000	-	-
585	Special or Extraordinary Items	-	-	-	-
586 / 589	Custodial Activities	40,639	-	-	-
581	Other Uses	-	-	-	-
Total Other Decreases in Fund Resources:		1,502,454	491,382	-	20,271
Increase (Decrease) in Cash and Investments:		527,883	96,104	1,425	16,119
Ending Cash and Investments					
5081000	Reserved	728,278	-	-	-
5088000	Unreserved	5,766,977	2,125,956	7,984	229,587
Total Ending Cash and Investments		6,495,255	2,125,956	7,984	229,587

The accompanying notes are an integral part of this statement.

City of Clarkston
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2016

		104 Transportation Benefit Dist.	108 Drug Enforcement Fund	120 Ambulance / Ems Fund	130 Lodging Tax Fund
Beginning Cash and Investments					
30810	Reserved	51,154	-	-	-
30880	Unreserved	-	40,017	350,583	558,594
388 / 588	Prior Period Adjustments, Net	-	-	-	-
Revenues					
310	Taxes	333,632	-	561,318	102,317
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	-	-	-	-
340	Charges for Goods and Services	-	-	428,786	-
350	Fines and Penalties	-	1,830	-	-
360	Miscellaneous Revenues	813	137	1,543	2,427
Total Revenues:		334,446	1,967	991,647	104,744
Expenditures					
510	General Government	-	-	46,301	-
520	Public Safety	-	14,979	936,826	-
530	Utilities	-	-	-	-
540	Transportation	-	-	-	-
550	Natural and Economic Environment	-	-	-	10,000
560	Social Services	-	-	-	-
570	Culture and Recreation	-	-	-	88,717
Total Expenditures:		-	14,979	983,127	98,717
Excess (Deficiency) Revenues over Expenditures:		334,445	(13,012)	8,520	6,027
Other Increases in Fund Resources					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	-	-	-	-
385	Special or Extraordinary Items	-	-	-	-
386 / 389	Custodial Activities	-	-	-	-
381, 395, 398	Other Resources	-	-	-	-
Total Other Increases in Fund Resources:		-	-	-	-
Other Decreases in Fund Resources					
594-595	Capital Expenditures	-	-	2,968	-
591-593, 599	Debt Service	-	-	-	-
597	Transfers-Out	-	-	8,585	-
585	Special or Extraordinary Items	-	-	-	-
586 / 589	Custodial Activities	-	-	-	-
581	Other Uses	-	-	-	-
Total Other Decreases in Fund Resources:		-	-	11,553	-
Increase (Decrease) in Cash and Investments:		334,445	(13,012)	(3,033)	6,027
Ending Cash and Investments					
5081000	Reserved	-	-	-	-
5088000	Unreserved	385,599	27,004	347,550	564,621
Total Ending Cash and Investments		385,599	27,004	347,550	564,621

City of Clarkston
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2016

		306 Municipal Cap Imprvmt	400 Sewer M & O Fund	409 Stormwater O & M	410 Sanitation O & M Fund
Beginning Cash and Investments					
30810	Reserved	-	819,619	-	-
30880	Unreserved	204,414	1,602,525	29,377	61,209
388 / 588	Prior Period Adjustments, Net	-	-	-	-
Revenues					
310	Taxes	67,042	-	-	-
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	-	-	-	-
340	Charges for Goods and Services	-	1,870,246	319,991	1,162,420
350	Fines and Penalties	-	10,646	10,646	10,646
360	Miscellaneous Revenues	1,089	17,151	327	557
Total Revenues:		68,131	1,898,042	330,963	1,173,623
Expenditures					
510	General Government	-	-	-	-
520	Public Safety	-	-	-	-
530	Utilities	-	1,042,657	341,004	1,080,853
540	Transportation	-	-	-	-
550	Natural and Economic Environment	-	-	-	-
560	Social Services	-	-	-	-
570	Culture and Recreation	-	-	-	-
Total Expenditures:		-	1,042,657	341,004	1,080,853
Excess (Deficiency) Revenues over Expenditures:		68,131	855,386	(10,040)	92,770
Other Increases in Fund Resources					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	-	-	-	-
385	Special or Extraordinary Items	-	-	-	-
386 / 389	Custodial Activities	-	-	11,439	40,869
381, 395, 398	Other Resources	-	5,998	-	4,504
Total Other Increases in Fund Resources:		-	5,998	11,439	45,373
Other Decreases in Fund Resources					
594-595	Capital Expenditures	-	99,923	3,724	3,724
591-593, 599	Debt Service	-	795,333	-	35,906
597	Transfers-Out	-	-	-	-
585	Special or Extraordinary Items	-	-	-	-
586 / 589	Custodial Activities	-	-	-	40,639
581	Other Uses	-	-	-	-
Total Other Decreases in Fund Resources:		-	895,256	3,724	80,269
Increase (Decrease) in Cash and Investments:		68,131	(33,872)	(2,325)	57,874
Ending Cash and Investments					
5081000	Reserved	-	728,278	-	-
5088000	Unreserved	272,545	1,659,994	27,052	119,084
Total Ending Cash and Investments		272,545	2,388,272	27,052	119,084

City of Clarkston
Fiduciary Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2016

		Total for All Funds (Memo Only)	635 Agency Fund-Trust Acct
308	Beginning Cash and Investments	(4,532)	(4,532)
388 & 588	Prior Period Adjustments, Net	-	-
310-360	Revenues	-	-
380-390	Other Increases and Financing Sources	38,109	38,109
510-570	Expenditures	-	-
580-590	Other Decreases and Financing Uses	38,073	38,073
	Net Increase (Decrease) in Cash and Investments:	36	36
508	Ending Cash and Investments	(4,497)	(4,497)

The accompanying notes are an integral part of this statement.

City of Clarkston
Notes to the Financial Statements
For the Year Ended December 31, 2016

Note 1 - Summary of Significant Accounting Policies

The City of Clarkston was incorporated on August 4, 1902 and operates under the laws of the state of Washington applicable to a non-charter code city. The City of Clarkston is a general purpose local government and provides police, fire, ambulance, community development, parks, sewer, streets, surface water management, and sanitation services.

The City reports financial activity in accordance with the *Cash Basis Budgeting, Accounting and Reporting System* (BARS) Manual prescribed by the State Auditor's Office under the authority of Washington State law, Chapter 43.09 RCW. This manual prescribes a financial reporting framework that differs from generally accepted accounting principles (GAAP) in the following manner:

- Financial transactions are recognized on a cash basis of accounting as described below.
- Component units are required to be disclosed, but are not included in the financial statements.
- Government-wide statements, as defined in GAAP, are not presented.
- All funds are presented, rather than a focus on major funds.
- The *Schedule of Liabilities* is required to be presented with the financial statements as supplementary information.
- Supplementary information required by GAAP is not presented.
- Ending balances are not presented using the classifications defined in GAAP.

A. Fund Accounting

Financial transactions of the government are reported in individual funds. Each fund uses a separate set of self-balancing accounts that comprises its cash and investments, revenues and expenditures. The government's resources are allocated to and accounted for in individual funds depending on their intended purpose. Each fund is reported as a separate column in the financial statements. The following fund types are used:

GOVERNMENTAL FUND TYPES:

General Fund

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

Special Revenue Funds

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

Debt Service Funds

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

Capital Projects Funds

These funds account for financial resources which are restricted, committed, or assigned for the acquisition or construction of capital facilities or other capital assets.

PROPRIETARY FUND TYPES:

Enterprise Funds

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

FIDUCIARY FUND TYPES:

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

Agency Funds

These funds are used to account assets that the government holds on behalf of others in a custodial capacity.

B. Basis of Accounting and Measurement Focus

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

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

C. Budgets

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

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

The appropriated and actual expenditures for the legally adopted budgets were as follow:

Fund/Department	Final Appropriated Amounts	Actual Expenditures	Variance
001 – General Fund	\$4,419,950	\$4,092,769	\$327,181
004 – CE Reserve	\$20,000	\$20,000	\$0
006 – Emp Benefit Reserve	\$0	\$0	\$0
007 – Community Projects	\$0	\$0	\$0
010 – National Night Out	\$900	\$492	\$408
011 – Victim’s Rights	\$10,000	\$3,840	\$6,160

016 – Vehicle Reserve	\$99,925	\$99,745	\$180
017 – DARE Fund	\$2,750	\$0	\$2,750
037 - CDBG Fund	\$0	\$0	\$0
102 – Rescue One	\$3,000	\$0	\$3,000
103 – Street Fund	\$918,580	\$650,233	\$268,347
104 – Trans Benefit District	\$20,000	\$0	\$20,000
105 – Street Reserve	\$0	\$0	\$0
108 – Drug Enforcement	\$20,000	\$14,979	\$5,021
120 – Ambulance	\$1,189,260	\$1,036,680	\$152,580
121 – EMS Capital Reserve	\$105,000	\$0	\$105,000
130 – Lodging Tax	\$98,750	\$98,717	\$33
202 – Capital Improvement	\$0	\$0	\$0
400 – Sewer O & M	\$1,995,600	\$1,892,250	\$103,350
401 – Sewer Equip Reserve	\$0	\$0	\$0
402 – Sewer Line Reserve	\$0	\$0	\$0
403 – Sewer Cap Replacement	\$0	\$0	\$0
404 – Sewer Reserve	\$0	\$0	\$0
405 – Sewer Construction	\$393,000	\$93,030	\$299,970
406 – Sewer Revenue Bond	\$340,565	\$340,261	\$304
407 – PWTF Loan Fund	\$372,500	\$372,479	\$21
408 – SRF Loan Fund	\$82,805	\$82,593	\$212
409 – Stormwater O & M	\$398,545	\$344,728	\$53,817
410 – Sanitation O & M	\$1,213,710	\$1,181,122	\$32,588
411 – Sanitation Equip Reserve	\$0	\$0	\$0

Budgeted amounts are authorized to be transferred between departments within any fund/object classes within departments; however, any revisions that alter the total expenditures of a fund, or that affect the number of authorized employee positions, salary ranges, hours, or other conditions of employment must be approved by the City's legislative body.

D. Cash and Investments

See Note 3, *Deposits and Investments*.

E. Capital Assets

Capital assets are assets with an initial individual cost of more than \$5,000. Capital assets and inventory are recorded as capital expenditures when purchased.

F. Compensated Absences

Vacation leave may be accumulated up to 1.5 x the annual earnable amount for each employee and is payable upon separation or retirement. Sick leave may be accumulated up to 960 hours, with larger accumulative amounts as determined by collective bargaining agreements. Upon separation or retirement, employees with a hire date prior to December 31, 2016 (or as otherwise authorized by CBA) are compensated for a portion of unused sick leave. Payments are recognized as expenditures when paid.

G. Long-Term Debt

See Note 4, *Debt Service Requirements*.

H. Other Financing Sources or Uses

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

I. Risk Management

The City of Clarkston is a member of the Washington Cities Insurance Authority (WCIA). Utilizing Chapter 48.62 RCW (self-insurance regulation) and Chapter 39.34 RCW (Interlocal Cooperation Act), nine cities originally formed WCIA on January 1, 1981. WCIA was created for the purpose of providing a pooling mechanism for jointly purchasing insurance, jointly self-insuring, and / or jointly contracting for risk management services. WCIA has a total of 168 Members.

New members initially contract for a three-year term, and thereafter automatically renew on an annual basis. A one-year withdrawal notice is required before membership can be terminated. Termination does not relieve a former member from its unresolved loss history incurred during membership.

Liability coverage is written on an occurrence basis, without deductibles. Coverage includes general, automobile, police, errors or omissions, stop gap, employment practices and employee benefits liability. Limits are \$4 million per occurrence in the self-insured layer, and \$16 million in limits above the self-insured layer is provided by reinsurance. Total limits are \$20 million per occurrence subject to aggregates and sublimits. The Board of Directors determines the limits and terms of coverage annually.

Insurance for property, automobile physical damage, fidelity, inland marine, and boiler and machinery coverage are purchased on a group basis. Various deductibles apply by type of coverage. Property coverage is self-funded from the members' deductible to \$750,000, for all perils other than flood and earthquake, and insured above that to \$300 million per occurrence subject to aggregates and sublimits. Automobile physical damage coverage is self-funded from the members' deductible to \$250,000 and insured above that to \$100 million per occurrence subject to aggregates and sublimits.

In-house services include risk management consultation, loss control field services, and claims and litigation administration. WCIA contracts for certain claims investigations, consultants for personnel and land use issues, insurance brokerage, actuarial, and lobbyist services.

WCIA is fully funded by its members, who make annual assessments on a prospectively rated basis, as determined by an outside, independent actuary. The assessment covers loss, loss adjustment, and administrative expenses. As outlined in the interlocal, WCIA retains the right to additionally assess the membership for any funding shortfall.

An investment committee, using investment brokers, produces additional revenue by investment of WCIA's assets in financial instruments which comply with all State guidelines.

A Board of Directors governs WCIA, which is comprised of one designated representative from each member. The Board elects an Executive Committee and appoints a Treasurer to provide general policy direction for the organization. The WCIA Executive Director reports to the Executive Committee and is responsible for conducting the day to day operations of WCIA.

J. Reserved Portion of Ending Cash and Investments

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

using unreserved amounts.

Reservations of Ending Cash and Investments consist of the WWTP Construction Fund with a reserve of \$300,678, which is dedicated to a construction project funded with revenue bonds; the Sewer Revenue Bond Fund with a reserve of \$345,000 required by bond covenants; and the SRF Loan Fund with a reserve of \$82,600 required by loan agreements.

Note 2 – Deposits and Investments

Deposits and Investments

It is the City'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 the Washington Public Deposit Protection Commission. All investments are insured, registered or held by the City or its agent in the government's name.

Investments are reported at fair value. Investments by type at December 31, 2016 are as follows:

<u>Type of Investment</u>	<u>City's</u> own investments	Investments held by City as an agent for other local governments, individuals or private organizations.	Total
L.G.I.P.	\$2,558,271.09	-0-	\$2,558,271.09
U.S. Government Securities	\$3,799,986.00	-0-	\$3,799,986.00
Twin <u>River Bank</u> CD	\$ 249,450.81	-0-	\$ 249,450.81
Total	\$6,607,707.90	-0-	\$6,607,707.90

Note 3 - Property Tax

The county treasurer acts as an agent to collect property tax levied in the county for all taxing authorities. Collections are distributed after the end of each month.

Property tax revenues are recognized when cash is received by the City. Delinquent taxes are considered fully collectible because a lien affixes to the property after tax is levied.

The City's regular levy for the year 2016 was \$2.11573644 per \$1,000 on an assessed valuation of \$443,109,068 for a total regular levy of \$937,502.

In 2016 the City also levied \$1.30732114 per \$1,000 of the assessed valuation of \$436,312,074 (which is the adjusted assessed valuation deducting the senior citizen exemptions) for E.M.S. levy for a total additional levy of \$570,400.

Note 4 – Debt Service Requirements

The accompanying Schedule of Liabilities (09) provides more details of the outstanding debt and liabilities of the City and summarizes the City's debt transactions for year ended December 31, 2016.

The debt service requirements for general obligation bonds, revenue bonds and other debt (Public Works Trust Fund Loan) including both principle and interest, are as follows:

	Principal	Interest	Total Debt
2017	\$670,046	\$312,280	\$982,326
2018	\$667,179	\$300,370	\$967,549
2019	\$597,637	\$290,068	\$887,705
2020	\$605,084	\$281,398	\$886,482
2021	\$617,635	\$272,047	\$889,682
2022-2026	\$3,001,456	\$1,218,899	\$4,220,355
2027-2031	\$3,216,061	\$925,429	\$4,141,490
2032-2036	\$2,875,448	\$621,746	\$3,497,194
2037-2041	\$3,128,728	\$310,815	\$3,439,543
2042-2043	\$390,000	\$28,838	\$418,838
Totals	\$15,769,274	\$4,561,890	\$20,331,164

Note 5 - Pension Plans

Substantially all the City's full-time and qualifying part-time employees participate in the following statewide retirement systems administered by the Washington State Department of Retirement Systems (DRS), under cost-sharing, multiple-employer public employee defined benefit and defined contribution retirement plans: PERS, LEOFF.

The State Legislature establishes, and amends, laws pertaining to the creation and administration of all public retirement systems.

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

Department of Retirement Systems
Communications Unit
PO Box 48380
Olympia, WA 98504-8380

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

The City also participates in the Volunteer Fire Fighters' and Reserve Officers' Relief and Pension Fund (VFFRPF) administered by the State Board for Volunteer Fire Fighters and Reserve Officers. Detailed

information about the plan is included in the State of Washington CAFR available from the Office of Financial Management website at www.ofm.wa.gov.

At June 30, 2016 (the measurement date of the plans) the City's proportionate share of the collective net pension liabilities, as reported on the Schedule 09, was as follows:

	Allocation %	Liability (Asset)
PERS 1	0.011463%	\$ 615,617
PERS 2/3	0.014670%	\$738,623
LEOFF 1	0.013003%	(\$133,968)
LEOFF 2	0.061189%	(\$355,894)
VFFRPF (Police)	0.23%	\$ 39,533
VFFRPF (Fire)	0.05%	\$ 9,036

LEOFF Plan 1

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

LEOFF Plan 2

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

Note 6 - Other Disclosures

OPEB

The City has a commitment to pay for post-employment benefits for employees that belong to the LEOFF I retirement system. These benefits include health insurance, medical, vision, nursing care and related expenses. Eleven retirees received benefits during the year and \$171,716 was paid out for those benefits during the year.

Ongoing litigation

The City adopted a ban on retail marijuana businesses in November of 2014. Two retail marijuana stores opened in spite of the ban and a court injunction was obtained causing them to close. One business (Canna4Life) has filed a lawsuit against the city for damages in an amount to be determined. That lawsuit is pending and has been inactive for over a year. The City's insurance provider (WCIA) is providing defense for the Canna4Life lawsuit.

City of Clarkston

Schedule 01

For the year ended December 31, 2016

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	001	Current Expense Fund	3088000	Unreserved Cash and Investments - Beginning	\$2,029,850
0197	001	Current Expense Fund	3111000	Property Tax	\$461,684
0197	001	Current Expense Fund	3131100	Local Retail Sales and Use Tax	\$1,738,307
0197	001	Current Expense Fund	3164100	Business and Occupation Taxes on Utilities	\$526,500
0197	001	Current Expense Fund	3164510	Business and Occupation Taxes on Utilities	\$104,893
0197	001	Current Expense Fund	3164700	Business and Occupation Taxes on Utilities	\$28,060
0197	001	Current Expense Fund	3164701	Business and Occupation Taxes on Utilities	\$20,594
0197	001	Current Expense Fund	3164702	Business and Occupation Taxes on Utilities	\$19,450
0197	001	Current Expense Fund	3164703	Business and Occupation Taxes on Utilities	\$27,632
0197	001	Current Expense Fund	3164704	Business and Occupation Taxes on Utilities	\$22,707
0197	001	Current Expense Fund	3164706	Business and Occupation Taxes on Utilities	\$6,901
0197	001	Current Expense Fund	3164707	Business and Occupation Taxes on Utilities	\$7,391
0197	001	Current Expense Fund	3168100	Gambling Tax - Punch Boards and Pull Tabs	\$7,669
0197	001	Current Expense Fund	3168200	Gambling Tax - Bingo and Raffles	\$278
0197	001	Current Expense Fund	3168400	Gambling Tax - Card Games	\$61,439
0197	001	Current Expense Fund	3172000	Leasehold Excise Tax	\$20,701
0197	001	Current Expense Fund	3213000	Police and Protective	\$600

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	001	Current Expense Fund	3216000	Professional and Occupations	\$29,625
0197	001	Current Expense Fund	3219100	Franchise Fees and Royalties	\$49,166
0197	001	Current Expense Fund	3221000	Buildings, Structures and Equipment	\$82,431
0197	001	Current Expense Fund	3223000	Animal Licenses	\$1,732
0197	001	Current Expense Fund	3223010	Animal Licenses	\$25
0197	001	Current Expense Fund	3229001	Other Non-Business Licenses and Permits	\$2
0197	001	Current Expense Fund	3319704	Federal Direct Grant from Department of Homeland Security	\$190,477
0197	001	Current Expense Fund	3319704	Federal Direct Grant from Department of Homeland Security	\$51,896
0197	001	Current Expense Fund	3331657	Federal Indirect Grant from Department of Justice	\$16,728
0197	001	Current Expense Fund	3331658	Federal Indirect Grant from Department of Justice	\$13,750
0197	001	Current Expense Fund	3332060	Federal Indirect Grant from Department of Transportation	\$1,000
0197	001	Current Expense Fund	3332060	Federal Indirect Grant from Department of Transportation	\$945
0197	001	Current Expense Fund	3340130	State Grant from State Patrol	\$5,274
0197	001	Current Expense Fund	3360098	City-County Assistance	\$101,733
0197	001	Current Expense Fund	3360620	Criminal Justice - Cities - High Crime	\$67,238
0197	001	Current Expense Fund	3360621	Criminal Justice - Violent Crimes/Population	\$1,993
0197	001	Current Expense Fund	3360626	Criminal Justice - Special Programs	\$7,266
0197	001	Current Expense Fund	3360641	Marijuana Enforcement	\$6,238
0197	001	Current Expense Fund	3360651	DUI and Other Criminal Justice Assistance	\$1,128
0197	001	Current Expense Fund	3360694	Liquor/Beer Excise Tax	\$33,756
0197	001	Current Expense Fund	3360695	Liquor Control Board Profits	\$49,859

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	001	Current Expense Fund	3360695	Liquor Control Board Profits	\$12,465
0197	001	Current Expense Fund	3414300	Budgeting and Accounting Services	\$2,858
0197	001	Current Expense Fund	3418100	Data/Word Processing, Printing, Duplicating and IT Services	\$979
0197	001	Current Expense Fund	3419600	Personnel Services	\$270
0197	001	Current Expense Fund	3421010	Law Enforcement Services	\$4,257
0197	001	Current Expense Fund	3421020	Law Enforcement Services	\$66,906
0197	001	Current Expense Fund	3422100	Fire Protection and Emergency Medical Services	\$7,000
0197	001	Current Expense Fund	3458100	Zoning and Subdivision Services	\$500
0197	001	Current Expense Fund	3458300	Plan Checking Services	\$14,442
0197	001	Current Expense Fund	3458900	Other Planning and Development Services	\$100
0197	001	Current Expense Fund	3558000	Other Criminal Traffic Misdemeanor Fines	\$64,305
0197	001	Current Expense Fund	3573700	District/Municipal Court Cost Recoupments	\$7,765
0197	001	Current Expense Fund	3590000	Non-Court Fines and Penalties	\$1,140
0197	001	Current Expense Fund	3611100	Investment Earnings	\$5,251
0197	001	Current Expense Fund	3613000	Gains (Losses) on Sale of Investments	(\$776)
0197	001	Current Expense Fund	3614000	Other Interest	\$1,176
0197	001	Current Expense Fund	3620000	Rents and Leases	\$4,000
0197	001	Current Expense Fund	3620000	Rents and Leases	\$4,000
0197	001	Current Expense Fund	3620000	Rents and Leases	\$2,000
0197	001	Current Expense Fund	3620000	Rents and Leases	\$2,000
0197	001	Current Expense Fund	3671120	Contributions and Donations from Nongovernmental Sources	\$700
0197	001	Current Expense Fund	3694000	Judgments and Settlements	\$113
0197	001	Current Expense Fund	3698100	Cash Adjustments	(\$105)

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	001	Current Expense Fund	3698102	Cash Adjustments	\$30
0197	001	Current Expense Fund	3699100	Miscellaneous Other	\$17
0197	001	Current Expense Fund	3971100	Transfers-In	\$1,500
0197	001	Current Expense Fund	3971400	Transfers-In	\$7,085
0197	001	Current Expense Fund	3611100	Investment Earnings	\$2,979
0197	001	Current Expense Fund	3613000	Gains (Losses) on Sale of Investments	(\$401)
0197	001	Current Expense Fund	3611100	Investment Earnings	\$538
0197	001	Current Expense Fund	3613000	Gains (Losses) on Sale of Investments	(\$72)
0197	001	Current Expense Fund	3611100	Investment Earnings	\$206
0197	001	Current Expense Fund	3613000	Gains (Losses) on Sale of Investments	(\$28)
0197	001	Current Expense Fund	3671100	Contributions and Donations from Nongovernmental Sources	\$200
0197	001	Current Expense Fund	3573700	District/Municipal Court Cost Recoupments	\$2,630
0197	001	Current Expense Fund	3611100	Investment Earnings	\$236
0197	001	Current Expense Fund	3613000	Gains (Losses) on Sale of Investments	(\$33)
0197	001	Current Expense Fund	3611100	Investment Earnings	\$25
0197	001	Current Expense Fund	3613000	Gains (Losses) on Sale of Investments	(\$3)
0197	001	Current Expense Fund	3611100	Investment Earnings	\$18
0197	001	Current Expense Fund	3613000	Gains (Losses) on Sale of Investments	(\$2)
0197	001	Current Expense Fund	3671100	Contributions and Donations from Nongovernmental Sources	\$323
0197	001	Current Expense Fund	3611100	Investment Earnings	\$40
0197	001	Current Expense Fund	3613000	Gains (Losses) on Sale of Investments	(\$5)
0197	001	Current Expense Fund	3164520	Business and Occupation Taxes on Utilities	\$78,592
0197	001	Current Expense Fund	3164530	Business and Occupation Taxes on Utilities	\$69,590

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	001	Current Expense Fund	3611100	Investment Earnings	\$1,514
0197	001	Current Expense Fund	3613000	Gains (Losses) on Sale of Investments	(\$184)
0197	102	Rescue Unit One Fund	3088000	Unreserved Cash and Investments - Beginning	\$6,559
0197	102	Rescue Unit One Fund	3340490	State Grant from Department of Health	\$1,290
0197	102	Rescue Unit One Fund	3611100	Investment Earnings	\$40
0197	102	Rescue Unit One Fund	3613000	Gains (Losses) on Sale of Investments	(\$5)
0197	102	Rescue Unit One Fund	3671100	Contributions and Donations from Nongovernmental Sources	\$100
0197	103	Street Fund	3088000	Unreserved Cash and Investments - Beginning	\$213,469
0197	103	Street Fund	3111000	Property Tax	\$461,684
0197	103	Street Fund	3360071	Multimodal Transportation - Cities	\$7,403
0197	103	Street Fund	3360087	Motor Vehicle Fuel Tax - City Streets	\$156,191
0197	103	Street Fund	3611100	Investment Earnings	\$718
0197	103	Street Fund	3613000	Gains (Losses) on Sale of Investments	(\$58)
0197	103	Street Fund	3620000	Rents and Leases	\$100
0197	103	Street Fund	3620000	Rents and Leases	\$20,000
0197	103	Street Fund	3629000	Rents and Leases	\$100
0197	103	Street Fund	3974200	Transfers-In	\$20,000
0197	103	Street Fund	3611100	Investment Earnings	\$248
0197	103	Street Fund	3613000	Gains (Losses) on Sale of Investments	(\$33)
0197	104	Transportation Benefit Dist.	3081000	Reserved Cash and Investments - Beginning	\$51,154
0197	104	Transportation Benefit Dist.	3132100	Public Transportation Systems Sales and Use Tax	\$301,225
0197	104	Transportation Benefit Dist.	3176000	Transportation Benefit District Vehicle Fees	\$32,407
0197	104	Transportation Benefit Dist.	3611100	Investment Earnings	\$869

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	104	Transportation Benefit Dist.	3613000	Gains (Losses) on Sale of Investments	(\$56)
0197	108	Drug Enforcement Fund	3088000	Unreserved Cash and Investments - Beginning	\$40,017
0197	108	Drug Enforcement Fund	3573700	District/Municipal Court Cost Recoupments	\$1,830
0197	108	Drug Enforcement Fund	3611100	Investment Earnings	\$158
0197	108	Drug Enforcement Fund	3613000	Gains (Losses) on Sale of Investments	(\$21)
0197	120	Ambulance / Ems Fund	3088000	Unreserved Cash and Investments - Beginning	\$350,583
0197	120	Ambulance / Ems Fund	3611100	Investment Earnings	\$552
0197	120	Ambulance / Ems Fund	3613000	Gains (Losses) on Sale of Investments	(\$74)
0197	120	Ambulance / Ems Fund	3111000	Property Tax	\$561,318
0197	120	Ambulance / Ems Fund	3426000	Ambulance Services	\$428,786
0197	120	Ambulance / Ems Fund	3611100	Investment Earnings	\$1,196
0197	120	Ambulance / Ems Fund	3613000	Gains (Losses) on Sale of Investments	(\$131)
0197	130	Lodging Tax Fund	3088000	Unreserved Cash and Investments - Beginning	\$558,594
0197	130	Lodging Tax Fund	3133100	Hotel/Motel Sales and Use Tax	\$102,317
0197	130	Lodging Tax Fund	3611100	Investment Earnings	\$2,802
0197	130	Lodging Tax Fund	3613000	Gains (Losses) on Sale of Investments	(\$375)
0197	306	Municipal Cap Imprvment	3088000	Unreserved Cash and Investments - Beginning	\$204,414
0197	306	Municipal Cap Imprvment	3183400	REET 1 - First Quarter Percent	\$67,042
0197	306	Municipal Cap Imprvment	3611100	Investment Earnings	\$1,243
0197	306	Municipal Cap Imprvment	3613000	Gains (Losses) on Sale of Investments	(\$154)
0197	400	Sewer M & O Fund	3088000	Unreserved Cash and Investments - Beginning	\$1,602,525
0197	400	Sewer M & O Fund	3435001	Sewer/Reclaimed Water Sales and Services	\$1,338,567
0197	400	Sewer M & O Fund	3435003	Sewer/Reclaimed Water Sales and Services	\$7,125
0197	400	Sewer M & O Fund	3435005	Sewer/Reclaimed Water Sales and Services	\$524,554

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	400	Sewer M & O Fund	3599000	Non-Court Fines and Penalties	\$10,646
0197	400	Sewer M & O Fund	3611100	Investment Earnings	\$4,460
0197	400	Sewer M & O Fund	3613000	Gains (Losses) on Sale of Investments	(\$722)
0197	400	Sewer M & O Fund	3980000	Insurance Recoveries	\$5,998
0197	400	Sewer M & O Fund	3611100	Investment Earnings	\$516
0197	400	Sewer M & O Fund	3613000	Gains (Losses) on Sale of Investments	(\$69)
0197	400	Sewer M & O Fund	3611100	Investment Earnings	\$2,672
0197	400	Sewer M & O Fund	3613000	Gains (Losses) on Sale of Investments	(\$360)
0197	400	Sewer M & O Fund	3611100	Investment Earnings	\$438
0197	400	Sewer M & O Fund	3613000	Gains (Losses) on Sale of Investments	(\$59)
0197	400	Sewer M & O Fund	3611100	Investment Earnings	\$651
0197	400	Sewer M & O Fund	3613000	Gains (Losses) on Sale of Investments	(\$87)
0197	400	Sewer M & O Fund	3670000	Contributions and Donations from Nongovernmental Sources	\$2,000
0197	400	Sewer M & O Fund	3081000	Reserved Cash and Investments - Beginning	\$392,019
0197	400	Sewer M & O Fund	3611100	Investment Earnings	\$1,964
0197	400	Sewer M & O Fund	3613000	Gains (Losses) on Sale of Investments	(\$275)
0197	400	Sewer M & O Fund	3081000	Reserved Cash and Investments - Beginning	\$345,000
0197	400	Sewer M & O Fund	3611100	Investment Earnings	\$5,744
0197	400	Sewer M & O Fund	3613000	Gains (Losses) on Sale of Investments	(\$1)
0197	400	Sewer M & O Fund	3611100	Investment Earnings	\$86
0197	400	Sewer M & O Fund	3613000	Gains (Losses) on Sale of Investments	(\$20)
0197	400	Sewer M & O Fund	3081000	Reserved Cash and Investments - Beginning	\$82,600
0197	400	Sewer M & O Fund	3611100	Investment Earnings	\$261
0197	400	Sewer M & O Fund	3613000	Gains (Losses) on Sale of Investments	(\$48)

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	409	Stormwater O & M	3088000	Unreserved Cash and Investments - Beginning	\$29,377
0197	409	Stormwater O & M	3414300	Budgeting and Accounting Services	\$32,931
0197	409	Stormwater O & M	3431010	Storm Drainage Sales and Services	\$287,060
0197	409	Stormwater O & M	3599000	Non-Court Fines and Penalties	\$10,646
0197	409	Stormwater O & M	3611100	Investment Earnings	\$429
0197	409	Stormwater O & M	3613000	Gains (Losses) on Sale of Investments	(\$102)
0197	409	Stormwater O & M	3891000	Refundable Deposits	\$11,439
0197	410	Sanitation O & M Fund	3088000	Unreserved Cash and Investments - Beginning	\$61,209
0197	410	Sanitation O & M Fund	3437001	Solid Waste Sales and Services	\$1,157,542
0197	410	Sanitation O & M Fund	3437003	Solid Waste Sales and Services	\$4,879
0197	410	Sanitation O & M Fund	3599000	Non-Court Fines and Penalties	\$10,646
0197	410	Sanitation O & M Fund	3611100	Investment Earnings	\$650
0197	410	Sanitation O & M Fund	3613000	Gains (Losses) on Sale of Investments	(\$102)
0197	410	Sanitation O & M Fund	3980000	Insurance Recoveries	\$4,504
0197	410	Sanitation O & M Fund	3611100	Investment Earnings	\$10
0197	410	Sanitation O & M Fund	3613000	Gains (Losses) on Sale of Investments	(\$1)
0197	410	Sanitation O & M Fund	3893000	Agency Type Collections	\$40,869
0197	635	Agency Fund-Trust Acct	3088000	Unreserved Cash and Investments - Beginning	(\$4,532)
0197	635	Agency Fund-Trust Acct	3860100	Court Remittances	\$410
0197	635	Agency Fund-Trust Acct	3861000	Court Remittances	\$1,116
0197	635	Agency Fund-Trust Acct	3868200	Court Remittances	\$49
0197	635	Agency Fund-Trust Acct	3868300	Court Remittances	\$858
0197	635	Agency Fund-Trust Acct	3868331	Court Remittances	\$1,683
0197	635	Agency Fund-Trust Acct	3868332	Court Remittances	\$287
0197	635	Agency Fund-Trust Acct	3868800	Court Remittances	\$504
0197	635	Agency Fund-Trust Acct	3868909	Court Remittances	\$456
0197	635	Agency Fund-Trust Acct	3868912	Court Remittances	\$100

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	635	Agency Fund-Trust Acct	3868913	Court Remittances	\$100
0197	635	Agency Fund-Trust Acct	3868914	Court Remittances	\$97
0197	635	Agency Fund-Trust Acct	3868915	Court Remittances	\$80
0197	635	Agency Fund-Trust Acct	3869100	Court Remittances	\$18,350
0197	635	Agency Fund-Trust Acct	3869200	Court Remittances	\$10,066
0197	635	Agency Fund-Trust Acct	3869700	Court Remittances	\$3,704
0197	635	Agency Fund-Trust Acct	3869900	Court Remittances	\$226
0197	635	Agency Fund-Trust Acct	3891500	Refundable Deposits	\$22
0197	001	Current Expense Fund	5088000	Unreserved Cash and Investments - Ending	\$2,125,956
0197	001	Current Expense Fund	5113030	Official Publication Services	\$3,085
0197	001	Current Expense Fund	5113040	Official Publication Services	\$739
0197	001	Current Expense Fund	5116010	Legislative Activities	\$20,917
0197	001	Current Expense Fund	5116020	Legislative Activities	\$1,601
0197	001	Current Expense Fund	5116020	Legislative Activities	\$203
0197	001	Current Expense Fund	5116020	Legislative Activities	\$718
0197	001	Current Expense Fund	5116030	Legislative Activities	\$122
0197	001	Current Expense Fund	5125050	Municipal Court	\$77,430
0197	001	Current Expense Fund	5131010	Executive Office	\$7,200
0197	001	Current Expense Fund	5131020	Executive Office	\$551
0197	001	Current Expense Fund	5131020	Executive Office	\$58
0197	001	Current Expense Fund	5131020	Executive Office	\$82
0197	001	Current Expense Fund	5131040	Executive Office	\$568
0197	001	Current Expense Fund	5131040	Executive Office	\$661
0197	001	Current Expense Fund	5131040	Executive Office	\$4,563
0197	001	Current Expense Fund	5131040	Executive Office	\$280
0197	001	Current Expense Fund	5142010	Financial Services	\$48,457
0197	001	Current Expense Fund	5142020	Financial Services	\$3,707
0197	001	Current Expense Fund	5142020	Financial Services	\$5,211
0197	001	Current Expense Fund	5142020	Financial Services	\$254
0197	001	Current Expense Fund	5142020	Financial Services	\$7,111
0197	001	Current Expense Fund	5142020	Financial Services	\$696
0197	001	Current Expense Fund	5142020	Financial Services	\$108

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	001	Current Expense Fund	5142020	Financial Services	\$120
0197	001	Current Expense Fund	5142030	Financial Services	\$2,684
0197	001	Current Expense Fund	5142030	Financial Services	\$969
0197	001	Current Expense Fund	5142030	Financial Services	\$585
0197	001	Current Expense Fund	5142030	Financial Services	\$220
0197	001	Current Expense Fund	5142030	Financial Services	\$2,092
0197	001	Current Expense Fund	5142040	Financial Services	\$8,400
0197	001	Current Expense Fund	5142040	Financial Services	\$1,407
0197	001	Current Expense Fund	5142040	Financial Services	\$6,346
0197	001	Current Expense Fund	5142040	Financial Services	\$335
0197	001	Current Expense Fund	5142040	Financial Services	\$249
0197	001	Current Expense Fund	5142040	Financial Services	\$1,786
0197	001	Current Expense Fund	5142040	Financial Services	\$4,056
0197	001	Current Expense Fund	5142040	Financial Services	\$424
0197	001	Current Expense Fund	5142040	Financial Services	\$2,614
0197	001	Current Expense Fund	5142040	Financial Services	\$880
0197	001	Current Expense Fund	5142350	Financial Services	\$11,024
0197	001	Current Expense Fund	5144050	Election Services	\$1,606
0197	001	Current Expense Fund	5148130	Licensing	\$97
0197	001	Current Expense Fund	5941460	Capital Expenditures/Expenses - Financial, Recording, and Election Services	\$5,508
0197	001	Current Expense Fund	5974200	Transfers-Out	\$20,000
0197	001	Current Expense Fund	5153030	Legal Services	\$146
0197	001	Current Expense Fund	5153040	Legal Services	\$101,184
0197	001	Current Expense Fund	5153040	Legal Services	\$16,779
0197	001	Current Expense Fund	5153040	Legal Services	\$15,000
0197	001	Current Expense Fund	5153040	Legal Services	\$279
0197	001	Current Expense Fund	5153040	Legal Services	\$358
0197	001	Current Expense Fund	5153040	Legal Services	\$290
0197	001	Current Expense Fund	5159340	Adult Misdemeanor	\$40,200
0197	001	Current Expense Fund	5159340	Adult Misdemeanor	\$6,893
0197	001	Current Expense Fund	5159340	Adult Misdemeanor	\$601
0197	001	Current Expense Fund	5212040	Police Operations	\$2,750

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	001	Current Expense Fund	5212040	Police Operations	\$763
0197	001	Current Expense Fund	5212040	Police Operations	\$327
0197	001	Current Expense Fund	5179030	Other Employee Benefit Programs	\$523
0197	001	Current Expense Fund	5176040	Workers' Compensation Services	\$6,145
0197	001	Current Expense Fund	5181040	Personnel Services	\$8,463
0197	001	Current Expense Fund	5181040	Personnel Services	\$216
0197	001	Current Expense Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$18,358
0197	001	Current Expense Fund	5187040	Printing Services	\$5,249
0197	001	Current Expense Fund	5188040	Information Technology Services	\$9,195
0197	001	Current Expense Fund	5188040	Information Technology Services	\$1,160
0197	001	Current Expense Fund	5188040	Information Technology Services	\$2,816
0197	001	Current Expense Fund	5189040	Other Centralized Services	\$63,999
0197	001	Current Expense Fund	5189040	Other Centralized Services	\$15
0197	001	Current Expense Fund	5199040	Risk Management Services	\$259
0197	001	Current Expense Fund	5256050	Disaster Preparedness	\$6,500
0197	001	Current Expense Fund	5444050	Planning	\$2,052
0197	001	Current Expense Fund	5587050	Economic Development	\$275
0197	001	Current Expense Fund	5627450	Public Health Services	\$14,710
0197	001	Current Expense Fund	5661150	Chemical Dependency Services	\$1,921
0197	001	Current Expense Fund	5172120	Pension and Other Benefit Payments to Retirees	\$2,421
0197	001	Current Expense Fund	5172120	Pension and Other Benefit Payments to Retirees	\$4,562
0197	001	Current Expense Fund	5172120	Pension and Other Benefit Payments to Retirees	\$87,572
0197	001	Current Expense Fund	5211010	Administration	\$154,901
0197	001	Current Expense Fund	5211010	Administration	\$54,595

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	001	Current Expense Fund	5211010	Administration	\$227,770
0197	001	Current Expense Fund	5211010	Administration	\$466,599
0197	001	Current Expense Fund	5211010	Administration	\$65,362
0197	001	Current Expense Fund	5211010	Administration	\$73,091
0197	001	Current Expense Fund	5211010	Administration	\$7,076
0197	001	Current Expense Fund	5211020	Administration	\$77,640
0197	001	Current Expense Fund	5211020	Administration	\$58,473
0197	001	Current Expense Fund	5211020	Administration	\$1,850
0197	001	Current Expense Fund	5211020	Administration	\$36,999
0197	001	Current Expense Fund	5211020	Administration	\$267,071
0197	001	Current Expense Fund	5211020	Administration	\$13,264
0197	001	Current Expense Fund	5211020	Administration	\$4,439
0197	001	Current Expense Fund	5211020	Administration	\$4,072
0197	001	Current Expense Fund	5211020	Administration	\$1,992
0197	001	Current Expense Fund	5211020	Administration	\$2,700
0197	001	Current Expense Fund	5211020	Administration	\$7,032
0197	001	Current Expense Fund	5211030	Administration	\$2,997
0197	001	Current Expense Fund	5211030	Administration	\$97
0197	001	Current Expense Fund	5211030	Administration	\$47
0197	001	Current Expense Fund	5211030	Administration	\$4,198
0197	001	Current Expense Fund	5211030	Administration	\$369
0197	001	Current Expense Fund	5211030	Administration	\$15,492
0197	001	Current Expense Fund	5211030	Administration	\$4,013
0197	001	Current Expense Fund	5211040	Administration	\$6,600
0197	001	Current Expense Fund	5211040	Administration	\$921
0197	001	Current Expense Fund	5211040	Administration	\$1,075
0197	001	Current Expense Fund	5211040	Administration	\$4,612
0197	001	Current Expense Fund	5211040	Administration	\$224
0197	001	Current Expense Fund	5211040	Administration	\$3,912
0197	001	Current Expense Fund	5211040	Administration	\$3,121
0197	001	Current Expense Fund	5211040	Administration	\$9,577
0197	001	Current Expense Fund	5211040	Administration	\$747
0197	001	Current Expense Fund	5211040	Administration	\$459
0197	001	Current Expense Fund	5211040	Administration	\$118

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	001	Current Expense Fund	5211040	Administration	\$908
0197	001	Current Expense Fund	5211040	Administration	\$4,227
0197	001	Current Expense Fund	5211040	Administration	\$770
0197	001	Current Expense Fund	5211040	Administration	\$2,067
0197	001	Current Expense Fund	5211040	Administration	\$2,000
0197	001	Current Expense Fund	5211040	Administration	\$1,955
0197	001	Current Expense Fund	5236040	Care and Custody of Prisoners	\$750
0197	001	Current Expense Fund	5236050	Care and Custody of Prisoners	\$53,911
0197	001	Current Expense Fund	5286050	Dispatch Services	\$37,086
0197	001	Current Expense Fund	5286050	Dispatch Services	\$1,602
0197	001	Current Expense Fund	5942160	Capital Expenditures/Expenses - Law Enforcement Services	\$35,282
0197	001	Current Expense Fund	5543010	Animal Control	\$11,526
0197	001	Current Expense Fund	5543030	Animal Control	\$15
0197	001	Current Expense Fund	5543040	Animal Control	\$1,424
0197	001	Current Expense Fund	5543040	Animal Control	\$25,000
0197	001	Current Expense Fund	5211030	Administration	\$457
0197	001	Current Expense Fund	5211040	Administration	\$35
0197	001	Current Expense Fund	5172220	Pension and Other Benefit Payments to Retirees	\$2,143
0197	001	Current Expense Fund	5172220	Pension and Other Benefit Payments to Retirees	\$4,619
0197	001	Current Expense Fund	5172220	Pension and Other Benefit Payments to Retirees	\$43,428
0197	001	Current Expense Fund	5221010	Administration	\$53,836
0197	001	Current Expense Fund	5221010	Administration	\$50,053
0197	001	Current Expense Fund	5221010	Administration	\$175,994
0197	001	Current Expense Fund	5221010	Administration	\$204,102
0197	001	Current Expense Fund	5221010	Administration	\$24,728
0197	001	Current Expense Fund	5221010	Administration	\$12,715
0197	001	Current Expense Fund	5221010	Administration	\$65,661
0197	001	Current Expense Fund	5221020	Administration	\$42,449

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	001	Current Expense Fund	5221020	Administration	\$33,862
0197	001	Current Expense Fund	5221020	Administration	\$553
0197	001	Current Expense Fund	5221020	Administration	\$31,337
0197	001	Current Expense Fund	5221020	Administration	\$95,627
0197	001	Current Expense Fund	5221020	Administration	\$5,370
0197	001	Current Expense Fund	5221020	Administration	\$1,656
0197	001	Current Expense Fund	5221020	Administration	\$2,166
0197	001	Current Expense Fund	5221020	Administration	\$1,346
0197	001	Current Expense Fund	5221020	Administration	\$6,411
0197	001	Current Expense Fund	5221030	Administration	\$1,178
0197	001	Current Expense Fund	5221030	Administration	\$1,188
0197	001	Current Expense Fund	5221030	Administration	\$3,829
0197	001	Current Expense Fund	5221030	Administration	\$13
0197	001	Current Expense Fund	5221030	Administration	\$1,051
0197	001	Current Expense Fund	5221030	Administration	\$1,852
0197	001	Current Expense Fund	5221030	Administration	\$2,272
0197	001	Current Expense Fund	5221030	Administration	\$4,868
0197	001	Current Expense Fund	5221040	Administration	\$1,422
0197	001	Current Expense Fund	5221040	Administration	\$678
0197	001	Current Expense Fund	5221040	Administration	\$2,221
0197	001	Current Expense Fund	5221040	Administration	\$909
0197	001	Current Expense Fund	5221040	Administration	\$4,171
0197	001	Current Expense Fund	5221040	Administration	\$4,381
0197	001	Current Expense Fund	5221040	Administration	\$170
0197	001	Current Expense Fund	5221040	Administration	\$199
0197	001	Current Expense Fund	5221040	Administration	\$3,338
0197	001	Current Expense Fund	5221040	Administration	\$2,353
0197	001	Current Expense Fund	5221040	Administration	\$3,134
0197	001	Current Expense Fund	5221040	Administration	\$2,531
0197	001	Current Expense Fund	5221040	Administration	\$771
0197	001	Current Expense Fund	5221040	Administration	\$1,250
0197	001	Current Expense Fund	5221040	Administration	\$2,403
0197	001	Current Expense Fund	5221040	Administration	\$370
0197	001	Current Expense Fund	5286050	Dispatch Services	\$2,920

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	001	Current Expense Fund	5942260	Capital Expenditures/Expenses - Fire Suppression and EMS Services	\$54,627
0197	001	Current Expense Fund	5942260	Capital Expenditures/Expenses - Fire Suppression and EMS Services	\$9,577
0197	001	Current Expense Fund	5942260	Capital Expenditures/Expenses - Fire Suppression and EMS Services	\$197,848
0197	001	Current Expense Fund	5942260	Capital Expenditures/Expenses - Fire Suppression and EMS Services	\$13,290
0197	001	Current Expense Fund	5585010	Building Permits and Plan Reviews	\$26,932
0197	001	Current Expense Fund	5585010	Building Permits and Plan Reviews	\$47,985
0197	001	Current Expense Fund	5585020	Building Permits and Plan Reviews	\$5,766
0197	001	Current Expense Fund	5585020	Building Permits and Plan Reviews	\$8,376
0197	001	Current Expense Fund	5585020	Building Permits and Plan Reviews	\$2,534
0197	001	Current Expense Fund	5585020	Building Permits and Plan Reviews	\$10,541
0197	001	Current Expense Fund	5585020	Building Permits and Plan Reviews	\$1,190
0197	001	Current Expense Fund	5585020	Building Permits and Plan Reviews	\$277
0197	001	Current Expense Fund	5585020	Building Permits and Plan Reviews	\$205
0197	001	Current Expense Fund	5585020	Building Permits and Plan Reviews	\$200
0197	001	Current Expense Fund	5585030	Building Permits and Plan Reviews	\$489
0197	001	Current Expense Fund	5585030	Building Permits and Plan Reviews	\$49
0197	001	Current Expense Fund	5585030	Building Permits and Plan Reviews	\$98
0197	001	Current Expense Fund	5585030	Building Permits and Plan Reviews	\$239

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	001	Current Expense Fund	5585030	Building Permits and Plan Reviews	\$2,779
0197	001	Current Expense Fund	5585040	Building Permits and Plan Reviews	\$177
0197	001	Current Expense Fund	5585040	Building Permits and Plan Reviews	\$883
0197	001	Current Expense Fund	5585040	Building Permits and Plan Reviews	\$812
0197	001	Current Expense Fund	5585040	Building Permits and Plan Reviews	\$2,216
0197	001	Current Expense Fund	5585040	Building Permits and Plan Reviews	\$385
0197	001	Current Expense Fund	5585040	Building Permits and Plan Reviews	\$75
0197	001	Current Expense Fund	5585040	Building Permits and Plan Reviews	\$770
0197	001	Current Expense Fund	5585040	Building Permits and Plan Reviews	\$450
0197	001	Current Expense Fund	5585050	Building Permits and Plan Reviews	\$2,096
0197	001	Current Expense Fund	5586030	Planning	\$74
0197	001	Current Expense Fund	5586040	Planning	\$85
0197	001	Current Expense Fund	5586040	Planning	\$20
0197	001	Current Expense Fund	5586040	Planning	\$121
0197	001	Current Expense Fund	5768010	General Parks	\$48,548
0197	001	Current Expense Fund	5768010	General Parks	\$3,502
0197	001	Current Expense Fund	5768010	General Parks	\$5,425
0197	001	Current Expense Fund	5768020	General Parks	\$4,246
0197	001	Current Expense Fund	5768020	General Parks	\$5,715
0197	001	Current Expense Fund	5768020	General Parks	\$2,940
0197	001	Current Expense Fund	5768020	General Parks	\$21,016
0197	001	Current Expense Fund	5768020	General Parks	\$858
0197	001	Current Expense Fund	5768020	General Parks	\$344
0197	001	Current Expense Fund	5768020	General Parks	\$148
0197	001	Current Expense Fund	5768020	General Parks	\$200
0197	001	Current Expense Fund	5768030	General Parks	\$7,059
0197	001	Current Expense Fund	5768030	General Parks	\$25
0197	001	Current Expense Fund	5768030	General Parks	\$43

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	001	Current Expense Fund	5768030	General Parks	\$385
0197	001	Current Expense Fund	5768030	General Parks	\$2,956
0197	001	Current Expense Fund	5768030	General Parks	\$1,189
0197	001	Current Expense Fund	5768030	General Parks	\$2,586
0197	001	Current Expense Fund	5768030	General Parks	\$858
0197	001	Current Expense Fund	5768040	General Parks	\$125
0197	001	Current Expense Fund	5768040	General Parks	\$4,636
0197	001	Current Expense Fund	5768040	General Parks	\$18,706
0197	001	Current Expense Fund	5768040	General Parks	\$5,204
0197	001	Current Expense Fund	5768040	General Parks	\$3,277
0197	001	Current Expense Fund	5768040	General Parks	\$2,787
0197	001	Current Expense Fund	5768040	General Parks	\$33
0197	001	Current Expense Fund	5768040	General Parks	\$120
0197	001	Current Expense Fund	5947660	Capital Expenditures/Expenses - Park Facilities	\$4,130
0197	001	Current Expense Fund	5911870	Debt Repayment - Centralized/General Services	\$50,000
0197	001	Current Expense Fund	5912270	Debt Repayment - Fire Suppression and EMS Services	\$47,957
0197	001	Current Expense Fund	5921880	Interest and Other Debt Service Cost - Centralized/General Services	\$46,794
0197	001	Current Expense Fund	5922280	Interest and Other Debt Service Cost - Fire Suppression and EMS Services	\$6,370
0197	102	Rescue Unit One Fund	5088000	Unreserved Cash and Investments - Ending	\$7,984
0197	103	Street Fund	5088000	Unreserved Cash and Investments - Ending	\$229,587
0197	103	Street Fund	5423030	Roadway	\$21,954
0197	103	Street Fund	5423030	Roadway	\$68,784
0197	103	Street Fund	5425040	Structures	(\$5,416)
0197	103	Street Fund	5426340	Street Lighting	\$127,448
0197	103	Street Fund	5426430	Traffic Control Devices	\$5,449
0197	103	Street Fund	5426430	Traffic Control Devices	\$2,801

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	103	Street Fund	5426440	Traffic Control Devices	\$1,027
0197	103	Street Fund	5426630	Snow and Ice Control	\$1,518
0197	103	Street Fund	5426740	Street Cleaning	\$454
0197	103	Street Fund	5427030	Roadside	\$1,595
0197	103	Street Fund	5427040	Roadside	\$75
0197	103	Street Fund	5427040	Roadside	\$151
0197	103	Street Fund	5429010	Maintenance Administration and Overhead	\$174,691
0197	103	Street Fund	5429010	Maintenance Administration and Overhead	\$9,368
0197	103	Street Fund	5429020	Maintenance Administration and Overhead	\$13,700
0197	103	Street Fund	5429020	Maintenance Administration and Overhead	\$20,479
0197	103	Street Fund	5429020	Maintenance Administration and Overhead	\$7,709
0197	103	Street Fund	5429020	Maintenance Administration and Overhead	\$65,237
0197	103	Street Fund	5429020	Maintenance Administration and Overhead	\$2,966
0197	103	Street Fund	5429020	Maintenance Administration and Overhead	\$1,107
0197	103	Street Fund	5429020	Maintenance Administration and Overhead	\$511
0197	103	Street Fund	5429020	Maintenance Administration and Overhead	\$800
0197	103	Street Fund	5429030	Maintenance Administration and Overhead	\$933
0197	103	Street Fund	5429030	Maintenance Administration and Overhead	\$192
0197	103	Street Fund	5429030	Maintenance Administration and Overhead	\$4,288

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	103	Street Fund	5429030	Maintenance Administration and Overhead	\$539
0197	103	Street Fund	5429040	Maintenance Administration and Overhead	\$193
0197	103	Street Fund	5429040	Maintenance Administration and Overhead	\$704
0197	103	Street Fund	5429040	Maintenance Administration and Overhead	\$2,365
0197	103	Street Fund	5429040	Maintenance Administration and Overhead	\$3,016
0197	103	Street Fund	5429040	Maintenance Administration and Overhead	\$270
0197	103	Street Fund	5429040	Maintenance Administration and Overhead	\$240
0197	103	Street Fund	5429040	Maintenance Administration and Overhead	\$85
0197	103	Street Fund	5433010	General Services	\$45,514
0197	103	Street Fund	5433020	General Services	\$3,468
0197	103	Street Fund	5433020	General Services	\$5,063
0197	103	Street Fund	5433020	General Services	\$195
0197	103	Street Fund	5433020	General Services	\$5,270
0197	103	Street Fund	5433020	General Services	\$595
0197	103	Street Fund	5433020	General Services	\$80
0197	103	Street Fund	5433020	General Services	\$103
0197	103	Street Fund	5433030	General Services	\$94
0197	103	Street Fund	5433040	General Services	\$984
0197	103	Street Fund	5433040	General Services	\$95
0197	103	Street Fund	5433040	General Services	\$910
0197	103	Street Fund	5433040	General Services	\$2,063
0197	103	Street Fund	5433040	General Services	\$20
0197	103	Street Fund	5433040	General Services	\$3,711
0197	103	Street Fund	5433040	General Services	\$11,440
0197	103	Street Fund	5433040	General Services	\$6,881

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	103	Street Fund	5433040	General Services	\$307
0197	103	Street Fund	5433040	General Services	\$459
0197	103	Street Fund	5433040	General Services	\$966
0197	103	Street Fund	5433050	General Services	\$4,510
0197	103	Street Fund	5435040	Facilities	\$2,000
0197	103	Street Fund	5951040	Capital Expenditures/Expenses - Engineering	\$17,495
0197	103	Street Fund	5952060	Capital Expenditures/Expenses - Right-Of-Way	\$2,776
0197	104	Transportation Benefit Dist.	5088000	Unreserved Cash and Investments - Ending	\$385,599
0197	108	Drug Enforcement Fund	5088000	Unreserved Cash and Investments - Ending	\$27,004
0197	108	Drug Enforcement Fund	5212330	Police Operations	\$965
0197	108	Drug Enforcement Fund	5212330	Police Operations	\$12,199
0197	108	Drug Enforcement Fund	5212340	Police Operations	\$1,616
0197	108	Drug Enforcement Fund	5212340	Police Operations	\$200
0197	120	Ambulance / Ems Fund	5088000	Unreserved Cash and Investments - Ending	\$347,550
0197	120	Ambulance / Ems Fund	5172220	Pension and Other Benefit Payments to Retirees	\$955
0197	120	Ambulance / Ems Fund	5172220	Pension and Other Benefit Payments to Retirees	\$26,014
0197	120	Ambulance / Ems Fund	5183040	Maintenance/Security/In surance/Janitorial Services	\$4,320
0197	120	Ambulance / Ems Fund	5189040	Other Centralized Services	\$15,011
0197	120	Ambulance / Ems Fund	5227010	Ambulance Services	\$23,072
0197	120	Ambulance / Ems Fund	5227010	Ambulance Services	\$59,694
0197	120	Ambulance / Ems Fund	5227010	Ambulance Services	\$79,031
0197	120	Ambulance / Ems Fund	5227010	Ambulance Services	\$330,531
0197	120	Ambulance / Ems Fund	5227010	Ambulance Services	\$8,243
0197	120	Ambulance / Ems Fund	5227010	Ambulance Services	\$11,665
0197	120	Ambulance / Ems Fund	5227010	Ambulance Services	\$58,460
0197	120	Ambulance / Ems Fund	5227010	Ambulance Services	\$36,378

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	120	Ambulance / Ems Fund	5227020	Ambulance Services	\$45,347
0197	120	Ambulance / Ems Fund	5227020	Ambulance Services	\$34,890
0197	120	Ambulance / Ems Fund	5227020	Ambulance Services	\$769
0197	120	Ambulance / Ems Fund	5227020	Ambulance Services	\$33,854
0197	120	Ambulance / Ems Fund	5227020	Ambulance Services	\$117,093
0197	120	Ambulance / Ems Fund	5227020	Ambulance Services	\$5,714
0197	120	Ambulance / Ems Fund	5227020	Ambulance Services	\$1,889
0197	120	Ambulance / Ems Fund	5227020	Ambulance Services	\$1,890
0197	120	Ambulance / Ems Fund	5227020	Ambulance Services	\$1,702
0197	120	Ambulance / Ems Fund	5227020	Ambulance Services	\$3,069
0197	120	Ambulance / Ems Fund	5227030	Ambulance Services	\$885
0197	120	Ambulance / Ems Fund	5227030	Ambulance Services	\$91
0197	120	Ambulance / Ems Fund	5227030	Ambulance Services	\$10
0197	120	Ambulance / Ems Fund	5227030	Ambulance Services	\$11,567
0197	120	Ambulance / Ems Fund	5227030	Ambulance Services	\$138
0197	120	Ambulance / Ems Fund	5227030	Ambulance Services	\$1,186
0197	120	Ambulance / Ems Fund	5227030	Ambulance Services	\$6,816
0197	120	Ambulance / Ems Fund	5227030	Ambulance Services	\$291
0197	120	Ambulance / Ems Fund	5227040	Ambulance Services	\$4,106
0197	120	Ambulance / Ems Fund	5227040	Ambulance Services	\$66
0197	120	Ambulance / Ems Fund	5227040	Ambulance Services	\$23,107
0197	120	Ambulance / Ems Fund	5227040	Ambulance Services	\$1,366
0197	120	Ambulance / Ems Fund	5227040	Ambulance Services	\$1,818
0197	120	Ambulance / Ems Fund	5227040	Ambulance Services	\$4,381
0197	120	Ambulance / Ems Fund	5227040	Ambulance Services	\$245
0197	120	Ambulance / Ems Fund	5227040	Ambulance Services	\$710
0197	120	Ambulance / Ems Fund	5227040	Ambulance Services	\$11,432
0197	120	Ambulance / Ems Fund	5227040	Ambulance Services	\$2,022
0197	120	Ambulance / Ems Fund	5227040	Ambulance Services	\$1,022
0197	120	Ambulance / Ems Fund	5227040	Ambulance Services	\$1,124
0197	120	Ambulance / Ems Fund	5227040	Ambulance Services	\$1,200
0197	120	Ambulance / Ems Fund	5227040	Ambulance Services	\$1,017
0197	120	Ambulance / Ems Fund	5227040	Ambulance Services	\$633
0197	120	Ambulance / Ems Fund	5227050	Ambulance Services	\$2,179

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	120	Ambulance / Ems Fund	5286050	Dispatch Services	\$6,123
0197	120	Ambulance / Ems Fund	5942260	Capital Expenditures/Expenses - Fire Supression and EMS Services	\$2,968
0197	120	Ambulance / Ems Fund	5971100	Transfers-Out	\$1,500
0197	120	Ambulance / Ems Fund	5971400	Transfers-Out	\$7,085
0197	130	Lodging Tax Fund	5088000	Unreserved Cash and Investments - Ending	\$564,621
0197	130	Lodging Tax Fund	5573040	Tourism	\$10,000
0197	130	Lodging Tax Fund	5733040	Commercial	\$84,967
0197	130	Lodging Tax Fund	5736040	Sports	\$3,750
0197	306	Municipal Cap Imprvment	5088000	Unreserved Cash and Investments - Ending	\$272,545
0197	400	Sewer M & O Fund	5088000	Unreserved Cash and Investments - Ending	\$1,659,994
0197	400	Sewer M & O Fund	5351040	Sewer/Reclaimed Water Utilities	\$1,082
0197	400	Sewer M & O Fund	5351040	Sewer/Reclaimed Water Utilities	\$805
0197	400	Sewer M & O Fund	5351040	Sewer/Reclaimed Water Utilities	\$1,593
0197	400	Sewer M & O Fund	5351040	Sewer/Reclaimed Water Utilities	\$25,262
0197	400	Sewer M & O Fund	5351040	Sewer/Reclaimed Water Utilities	\$50,695
0197	400	Sewer M & O Fund	5351040	Sewer/Reclaimed Water Utilities	\$24,123
0197	400	Sewer M & O Fund	5351040	Sewer/Reclaimed Water Utilities	\$1,617
0197	400	Sewer M & O Fund	5351040	Sewer/Reclaimed Water Utilities	\$1,411
0197	400	Sewer M & O Fund	5351050	Sewer/Reclaimed Water Utilities	\$15,861
0197	400	Sewer M & O Fund	5351050	Sewer/Reclaimed Water Utilities	\$5,681
0197	400	Sewer M & O Fund	5357010	Sewer/Reclaimed Water Utilities	\$85,538
0197	400	Sewer M & O Fund	5357020	Sewer/Reclaimed Water Utilities	\$6,527
0197	400	Sewer M & O Fund	5357020	Sewer/Reclaimed Water Utilities	\$9,503

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	400	Sewer M & O Fund	5357020	Sewer/Reclaimed Water Utilities	\$421
0197	400	Sewer M & O Fund	5357020	Sewer/Reclaimed Water Utilities	\$13,781
0197	400	Sewer M & O Fund	5357020	Sewer/Reclaimed Water Utilities	\$1,269
0197	400	Sewer M & O Fund	5357020	Sewer/Reclaimed Water Utilities	\$211
0197	400	Sewer M & O Fund	5357020	Sewer/Reclaimed Water Utilities	\$219
0197	400	Sewer M & O Fund	5358010	Sewer/Reclaimed Water Utilities	\$261,534
0197	400	Sewer M & O Fund	5358010	Sewer/Reclaimed Water Utilities	\$13,406
0197	400	Sewer M & O Fund	5358020	Sewer/Reclaimed Water Utilities	\$20,703
0197	400	Sewer M & O Fund	5358020	Sewer/Reclaimed Water Utilities	\$30,336
0197	400	Sewer M & O Fund	5358020	Sewer/Reclaimed Water Utilities	\$439
0197	400	Sewer M & O Fund	5358020	Sewer/Reclaimed Water Utilities	\$11,651
0197	400	Sewer M & O Fund	5358020	Sewer/Reclaimed Water Utilities	\$79,603
0197	400	Sewer M & O Fund	5358020	Sewer/Reclaimed Water Utilities	\$4,334
0197	400	Sewer M & O Fund	5358020	Sewer/Reclaimed Water Utilities	\$1,296
0197	400	Sewer M & O Fund	5358020	Sewer/Reclaimed Water Utilities	\$734
0197	400	Sewer M & O Fund	5358020	Sewer/Reclaimed Water Utilities	\$1,000
0197	400	Sewer M & O Fund	5358030	Sewer/Reclaimed Water Utilities	\$982
0197	400	Sewer M & O Fund	5358030	Sewer/Reclaimed Water Utilities	\$686
0197	400	Sewer M & O Fund	5358030	Sewer/Reclaimed Water Utilities	\$602
0197	400	Sewer M & O Fund	5358030	Sewer/Reclaimed Water Utilities	\$1
0197	400	Sewer M & O Fund	5358030	Sewer/Reclaimed Water Utilities	\$160

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	400	Sewer M & O Fund	5358030	Sewer/Reclaimed Water Utilities	\$34,736
0197	400	Sewer M & O Fund	5358030	Sewer/Reclaimed Water Utilities	\$3,134
0197	400	Sewer M & O Fund	5358030	Sewer/Reclaimed Water Utilities	\$1,846
0197	400	Sewer M & O Fund	5358040	Sewer/Reclaimed Water Utilities	\$280
0197	400	Sewer M & O Fund	5358040	Sewer/Reclaimed Water Utilities	\$6,378
0197	400	Sewer M & O Fund	5358040	Sewer/Reclaimed Water Utilities	\$539
0197	400	Sewer M & O Fund	5358040	Sewer/Reclaimed Water Utilities	\$5,100
0197	400	Sewer M & O Fund	5358040	Sewer/Reclaimed Water Utilities	\$590
0197	400	Sewer M & O Fund	5358040	Sewer/Reclaimed Water Utilities	\$5,651
0197	400	Sewer M & O Fund	5358040	Sewer/Reclaimed Water Utilities	\$1,393
0197	400	Sewer M & O Fund	5358040	Sewer/Reclaimed Water Utilities	\$4,000
0197	400	Sewer M & O Fund	5358040	Sewer/Reclaimed Water Utilities	\$153,509
0197	400	Sewer M & O Fund	5358040	Sewer/Reclaimed Water Utilities	\$1,746
0197	400	Sewer M & O Fund	5358040	Sewer/Reclaimed Water Utilities	\$68,482
0197	400	Sewer M & O Fund	5358040	Sewer/Reclaimed Water Utilities	\$1,238
0197	400	Sewer M & O Fund	5358040	Sewer/Reclaimed Water Utilities	\$1,417
0197	400	Sewer M & O Fund	5358040	Sewer/Reclaimed Water Utilities	\$10,522
0197	400	Sewer M & O Fund	5358040	Sewer/Reclaimed Water Utilities	\$388
0197	400	Sewer M & O Fund	5358040	Sewer/Reclaimed Water Utilities	\$8,551
0197	400	Sewer M & O Fund	5358040	Sewer/Reclaimed Water Utilities	\$3,252
0197	400	Sewer M & O Fund	5358040	Sewer/Reclaimed Water Utilities	\$55,606

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	400	Sewer M & O Fund	5358040	Sewer/Reclaimed Water Utilities	\$326
0197	400	Sewer M & O Fund	5358040	Sewer/Reclaimed Water Utilities	\$905
0197	400	Sewer M & O Fund	5943560	Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities	\$3,724
0197	400	Sewer M & O Fund	5943560	Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities	\$3,170
0197	400	Sewer M & O Fund	5943560	Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities	\$52,635
0197	400	Sewer M & O Fund	5943560	Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities	\$37,170
0197	400	Sewer M & O Fund	5943560	Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities	\$3,225
0197	400	Sewer M & O Fund	5913570	Debt Repayment - Sewer/Reclaimed Water Utilities	\$50,000
0197	400	Sewer M & O Fund	5913570	Debt Repayment - Sewer/Reclaimed Water Utilities	\$70,000
0197	400	Sewer M & O Fund	5923580	Interest and Other Debt Service Cost - Sewer/Reclaimed Water Utilities	\$81,538
0197	400	Sewer M & O Fund	5923580	Interest and Other Debt Service Cost - Sewer/Reclaimed Water Utilities	\$138,724
0197	400	Sewer M & O Fund	5913570	Debt Repayment - Sewer/Reclaimed Water Utilities	\$349,746
0197	400	Sewer M & O Fund	5923580	Interest and Other Debt Service Cost - Sewer/Reclaimed Water Utilities	\$22,733
0197	400	Sewer M & O Fund	5913570	Debt Repayment - Sewer/Reclaimed Water Utilities	\$35,064

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	400	Sewer M & O Fund	5913570	Debt Repayment - Sewer/Reclaimed Water Utilities	\$28,857
0197	400	Sewer M & O Fund	5923580	Interest and Other Debt Service Cost - Sewer/Reclaimed Water Utilities	\$3,520
0197	400	Sewer M & O Fund	5923580	Interest and Other Debt Service Cost - Sewer/Reclaimed Water Utilities	\$15,151
0197	400	Sewer M & O Fund	5081000	Reserved Cash and Investments - Ending	\$300,678
0197	400	Sewer M & O Fund	5081000	Reserved Cash and Investments - Ending	\$345,000
0197	400	Sewer M & O Fund	5081000	Reserved Cash and Investments - Ending	\$82,600
0197	409	Stormwater O & M	5088000	Unreserved Cash and Investments - Ending	\$27,052
0197	409	Stormwater O & M	5311010	Storm Drainage Utilities	\$14,642
0197	409	Stormwater O & M	5311020	Storm Drainage Utilities	\$1,119
0197	409	Stormwater O & M	5311020	Storm Drainage Utilities	\$1,625
0197	409	Stormwater O & M	5311020	Storm Drainage Utilities	\$91
0197	409	Stormwater O & M	5311020	Storm Drainage Utilities	\$3,653
0197	409	Stormwater O & M	5311020	Storm Drainage Utilities	\$273
0197	409	Stormwater O & M	5311020	Storm Drainage Utilities	\$57
0197	409	Stormwater O & M	5311020	Storm Drainage Utilities	\$47
0197	409	Stormwater O & M	5311030	Storm Drainage Utilities	\$685
0197	409	Stormwater O & M	5311030	Storm Drainage Utilities	\$686
0197	409	Stormwater O & M	5311030	Storm Drainage Utilities	\$761
0197	409	Stormwater O & M	5311040	Storm Drainage Utilities	\$100
0197	409	Stormwater O & M	5311040	Storm Drainage Utilities	\$4,640
0197	409	Stormwater O & M	5311040	Storm Drainage Utilities	\$4,477
0197	409	Stormwater O & M	5311040	Storm Drainage Utilities	\$2,000
0197	409	Stormwater O & M	5311040	Storm Drainage Utilities	\$3,000
0197	409	Stormwater O & M	5311040	Storm Drainage Utilities	\$7,268
0197	409	Stormwater O & M	5311040	Storm Drainage Utilities	\$331
0197	409	Stormwater O & M	5311040	Storm Drainage Utilities	\$286,060
0197	409	Stormwater O & M	5311040	Storm Drainage Utilities	\$1,617

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	409	Stormwater O & M	5311040	Storm Drainage Utilities	\$1,391
0197	409	Stormwater O & M	5311050	Storm Drainage Utilities	\$5,167
0197	409	Stormwater O & M	5311050	Storm Drainage Utilities	\$1,314
0197	409	Stormwater O & M	5943160	Capital Expenditures/Expenses - Storm Drainage Utilities	\$3,724
0197	410	Sanitation O & M Fund	5088000	Unreserved Cash and Investments - Ending	\$119,084
0197	410	Sanitation O & M Fund	5371040	Solid Waste Utilities	\$1,262
0197	410	Sanitation O & M Fund	5371040	Solid Waste Utilities	\$1,366
0197	410	Sanitation O & M Fund	5371040	Solid Waste Utilities	\$22,738
0197	410	Sanitation O & M Fund	5371040	Solid Waste Utilities	\$7,007
0197	410	Sanitation O & M Fund	5371040	Solid Waste Utilities	\$21,716
0197	410	Sanitation O & M Fund	5371040	Solid Waste Utilities	\$1,617
0197	410	Sanitation O & M Fund	5371040	Solid Waste Utilities	\$1,406
0197	410	Sanitation O & M Fund	5371050	Solid Waste Utilities	\$3,446
0197	410	Sanitation O & M Fund	5377010	Solid Waste Utilities	\$85,155
0197	410	Sanitation O & M Fund	5377020	Solid Waste Utilities	\$6,498
0197	410	Sanitation O & M Fund	5377020	Solid Waste Utilities	\$9,460
0197	410	Sanitation O & M Fund	5377020	Solid Waste Utilities	\$419
0197	410	Sanitation O & M Fund	5377020	Solid Waste Utilities	\$13,742
0197	410	Sanitation O & M Fund	5377020	Solid Waste Utilities	\$1,265
0197	410	Sanitation O & M Fund	5377020	Solid Waste Utilities	\$210
0197	410	Sanitation O & M Fund	5377020	Solid Waste Utilities	\$218
0197	410	Sanitation O & M Fund	5378010	Solid Waste Utilities	\$299,003
0197	410	Sanitation O & M Fund	5378010	Solid Waste Utilities	\$6,479
0197	410	Sanitation O & M Fund	5378020	Solid Waste Utilities	\$22,655
0197	410	Sanitation O & M Fund	5378020	Solid Waste Utilities	\$33,337
0197	410	Sanitation O & M Fund	5378020	Solid Waste Utilities	\$13,423
0197	410	Sanitation O & M Fund	5378020	Solid Waste Utilities	\$108,219
0197	410	Sanitation O & M Fund	5378020	Solid Waste Utilities	\$4,990
0197	410	Sanitation O & M Fund	5378020	Solid Waste Utilities	\$1,907
0197	410	Sanitation O & M Fund	5378020	Solid Waste Utilities	\$860
0197	410	Sanitation O & M Fund	5378020	Solid Waste Utilities	\$1,000
0197	410	Sanitation O & M Fund	5378030	Solid Waste Utilities	\$778

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	410	Sanitation O & M Fund	5378030	Solid Waste Utilities	\$686
0197	410	Sanitation O & M Fund	5378030	Solid Waste Utilities	\$4,816
0197	410	Sanitation O & M Fund	5378030	Solid Waste Utilities	\$376
0197	410	Sanitation O & M Fund	5378030	Solid Waste Utilities	\$827
0197	410	Sanitation O & M Fund	5378030	Solid Waste Utilities	\$25,934
0197	410	Sanitation O & M Fund	5378030	Solid Waste Utilities	\$1,814
0197	410	Sanitation O & M Fund	5378030	Solid Waste Utilities	\$13,842
0197	410	Sanitation O & M Fund	5378040	Solid Waste Utilities	\$523
0197	410	Sanitation O & M Fund	5378040	Solid Waste Utilities	\$424
0197	410	Sanitation O & M Fund	5378040	Solid Waste Utilities	\$4,726
0197	410	Sanitation O & M Fund	5378040	Solid Waste Utilities	\$4,000
0197	410	Sanitation O & M Fund	5378040	Solid Waste Utilities	\$20,000
0197	410	Sanitation O & M Fund	5378040	Solid Waste Utilities	\$242,706
0197	410	Sanitation O & M Fund	5378040	Solid Waste Utilities	\$59,358
0197	410	Sanitation O & M Fund	5378040	Solid Waste Utilities	\$21,988
0197	410	Sanitation O & M Fund	5378040	Solid Waste Utilities	\$7,304
0197	410	Sanitation O & M Fund	5378040	Solid Waste Utilities	\$204
0197	410	Sanitation O & M Fund	5378040	Solid Waste Utilities	\$1,148
0197	410	Sanitation O & M Fund	5913770	Debt Repayment - Solid Waste Utilities	\$27,280
0197	410	Sanitation O & M Fund	5923780	Interest and Other Debt Service Cost - Solid Waste Utilities	\$8,626
0197	410	Sanitation O & M Fund	5943760	Capital Expenditures/Expenses - Solid Waste Utilities	\$3,724
0197	410	Sanitation O & M Fund	5893000	Agency Type Remittances	\$40,639
0197	635	Agency Fund-Trust Acct	5088000	Unreserved Cash and Investments - Ending	(\$4,497)
0197	635	Agency Fund-Trust Acct	5860100	Court Remittances	\$198
0197	635	Agency Fund-Trust Acct	5868200	Court Remittances	\$49
0197	635	Agency Fund-Trust Acct	5868300	Court Remittances	\$857
0197	635	Agency Fund-Trust Acct	5868300	Court Remittances	\$1,677
0197	635	Agency Fund-Trust Acct	5868300	Court Remittances	\$285
0197	635	Agency Fund-Trust Acct	5868800	Court Remittances	\$506
0197	635	Agency Fund-Trust Acct	5868900	Court Remittances	\$104

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	635	Agency Fund-Trust Acct	5868900	Court Remittances	\$100
0197	635	Agency Fund-Trust Acct	5868900	Court Remittances	\$100
0197	635	Agency Fund-Trust Acct	5868900	Court Remittances	\$85
0197	635	Agency Fund-Trust Acct	5868900	Court Remittances	\$481
0197	635	Agency Fund-Trust Acct	5869100	Court Remittances	\$18,438
0197	635	Agency Fund-Trust Acct	5869200	Court Remittances	\$10,098
0197	635	Agency Fund-Trust Acct	5869700	Court Remittances	\$3,721
0197	635	Agency Fund-Trust Acct	5869900	Court Remittances	\$226
0197	635	Agency Fund-Trust Acct	5891400	Refund of Deposits	\$1,126
0197	635	Agency Fund-Trust Acct	5891500	Refund of Deposits	\$22

MCAG NO. 0197

SCHEDULE OF DISBURSEMENT ACTIVITY**For the Year Ending December 31, 2016**

Fund No.	Fund Title	Beginning Outstanding Items 01/01/2016	Issued During the Year	Redeemed During the Year	Canceled During the Year	Ending Outstanding Items 12/31/2016	Prior Year Open Period Items	
001	Current Expense Fund	\$186,956	\$4,104,635	\$4,099,981	(\$1,250)	\$192,860	\$124,586	
103	Street Fund	\$22,100	\$649,784	\$646,976	\$0	\$24,908	\$13,008	
104	Transportation Benefit Dist.	\$0	\$140	\$140	\$0	\$0	\$0	
108	Drug Enforcement Fund	\$0	\$15,004	\$15,004	\$0	\$0	\$0	
120	Ambulance / Ems Fund	\$64,503	\$993,183	\$992,763	\$0	\$64,923	\$7,528	
130	Lodging Tax Fund	\$0	\$98,717	\$98,717	\$0	\$0	\$0	
400	Sewer M & O Fund	\$38,533	\$1,903,341	\$1,906,748	\$0	\$35,125	\$35,089	
409	Stormwater O & M	\$6,039	\$417,773	\$422,301	\$0	\$1,511	\$98,063	
410	Sanitation O & M Fund	\$37,781	\$1,140,379	\$1,140,439	\$0	\$37,722	\$26,595	
635	Agency Fund-Trust Acct	\$0	\$38,952	\$38,952	\$0	\$0	\$2,976	
TOTAL		\$355,912	\$9,361,909	\$9,362,022	(\$1,250)	\$357,050	\$307,846	

City of Clarkston
Schedule of Liabilities
For the Year Ended December 31, 2016

ID. No.	Description	Due Date	Beginning Balance	Additions	Reductions	Ending Balance
General Obligation Debt/Liabilities						
251.11	GO Bond, City Hall	12/1/2030	1,035,000	-	50,000	985,000
263.96	LOCAL #0197-4-1	6/1/2018	151,375	-	47,957	103,418
263.96	LOCAL #0197-5-1	6/1/2021	186,157	-	27,280	158,877
Total General Obligation Debt/Liabilities:			1,372,532	-	125,237	1,247,295
Revenue and Other (non G.O.) Debt/Liabilities						
263.82	SRF Loan #L9700039	3/15/2018	90,539	-	35,064	55,475
263.82	SRF Loan #L1200009	6/30/2032	586,761	-	28,857	557,904
252.11	SEWER REVENUE BOND 2011	12/1/2041	2,015,000	-	50,000	1,965,000
252.11	SEWER REVENUE BOND 2013	12/1/2043	3,270,000	-	70,000	3,200,000
263.82	PWTF Loan, PC 12-951-035	6/1/2041	9,093,384	-	349,746	8,743,638
264.30	Pension Liability		1,145,578	1,354,240	-	2,499,818
259.12	Compensated Absences		677,520	376,787	382,430	671,877
Total Revenue and Other (non G.O.) Debt/Liabilities:			16,878,782	1,731,027	916,097	17,693,712
Total Liabilities:			18,251,314	1,731,027	1,041,334	18,941,007

City of Clarkston

SCHEDULE OF CASH ACTIVITY

For the Year Ended December 31, 2016

Fund Number	Fund Title	Beginning Cash and Investments	Receipts	Transfers-In	Other
001	Current Expense Fund	\$2,029,850.42	\$4,117,969.64	\$8,585.00	\$
102	Rescue Unit One Fund	\$6,559.04	\$1,424.90	\$0.00	
103	Street Fund	\$213,468.51	\$626,351.54	\$20,000.00	\$
104	Transportation Benefit Dist.	\$51,153.57	\$334,585.83	\$0.00	
108	Drug Enforcement Fund	\$40,016.53	\$1,991.83	\$0.00	
120	Ambulance / Ems Fund	\$350,582.99	\$998,990.79	\$0.00	
130	Lodging Tax Fund	\$558,594.43	\$104,744.25	\$0.00	
306	Municipal Cap Imprvment	\$204,413.97	\$68,130.74	\$0.00	
400	Sewer M & O Fund	\$2,422,144.32	\$1,906,725.58	\$0.00	
409	Stormwater O & M	\$29,377.12	\$342,425.16	\$0.00	
410	Sanitation O & M Fund	\$61,209.31	\$1,219,005.70	\$0.00	
635	Agency Fund-Trust Acct	(\$4,532.04)	\$38,086.66	\$0.00	
640	TBD Agency Fund	\$0.00	\$0.00	\$0.00	
999	Treasurer's Surplus Cash	\$0.00	\$0.00	\$0.00	
TOTAL		\$5,962,838.17	\$9,760,432.62	\$28,585.00	\$

Total Increase (4+5+6-7)	Disbursements	Transfers-Out	Other Expenditures	Total Decrease (9+10+11-7)	Ending Cash & Investments (3+8- 12)
\$4,133,205.72	\$4,022,449.04	\$20,000.00	\$0.00	\$4,037,100.12	\$2,125,956.02
\$1,424.90	\$0.00	\$0.00	\$0.00	\$0.00	\$7,983.94
\$666,351.54	\$648,232.75	\$0.00	\$2,000.00	\$650,232.75	\$229,587.30
\$334,445.83	\$140.00	\$0.00	\$0.00	\$0.00	\$385,599.40
\$1,966.83	\$15,004.18	\$0.00	\$0.00	\$14,979.18	\$27,004.18
\$991,647.26	\$993,438.36	\$8,585.00	\$0.00	\$994,679.83	\$347,550.42
\$104,744.25	\$98,717.37	\$0.00	\$0.00	\$98,717.37	\$564,621.31
\$68,130.74	\$0.00	\$0.00	\$0.00	\$0.00	\$272,544.71
\$1,904,040.49	\$1,936,598.36	\$0.00	\$4,000.00	\$1,937,913.27	\$2,388,271.54
\$342,402.80	\$342,750.51	\$0.00	\$2,000.00	\$344,728.15	\$27,051.77
\$1,218,996.68	\$1,137,130.98	\$0.00	\$24,000.00	\$1,161,121.96	\$119,084.03
\$38,108.53	\$38,051.16	\$0.00	\$0.00	\$38,073.03	(\$4,496.54)
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
\$9,805,465.57	\$9,232,512.71	\$28,585.00	\$32,000.00	\$9,277,545.66	\$6,490,758.08

City of Clarkston
SCHEDULE OF STATE FINANCIAL ASSISTANCE (unaudited)
For Fiscal Year ended December 31, 2016

Grantor	Program Title	Identificaton Number	An
State Grant from State Patrol			
	Basic Firefighter Training	n/a	5,8
			Sub-total: 5,8
State Grant from Department of Health			
	Pre-hospital	n/a	1,2
			Sub-total: 1,2
			Grand total: 7,1

Report based on unaudited annual report submissions as of 5/25/2017

City of Clarkston
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2016

Federal Agency (Pass-Through Agency)	Federal Program	CFDA Number	Other Award Number	Expenditures		To
				From Pass- Through Awards	From Direct Awards	
Violence Against Women Office, Department Of Justice (via Department of Commerce)	Violence Against Women Formula Grants	16.588	2015-WF-AX- 0033	15,000	-	
Bureau Of Justice Assistance, Department Of Justice	Bulletproof Vest Partnership Program	16.607	N/A	-	665	
Bureau Of Justice Assistance, Department Of Justice (via Whitman County)	Edward Byrne Memorial Justice Assistance Grant Program	16.738	F15-31440-018	9,343	-	
Bureau Of Justice Assistance, Department Of Justice (via Whitman County)	Edward Byrne Memorial Justice Assistance Grant Program	16.738	F16-31440-019	4,737	-	
Total CFDA 16.738:				14,080	-	
Highway Safety Cluster						
National Highway Traffic Safety Administration (nhtsa), Department Of Transportation (via WASPC)	State and Community Highway Safety	20.600	n/a	1,000	-	
National Highway Traffic Safety Administration (nhtsa), Department Of Transportation (via WA Traffic Safety Commission)	State and Community Highway Safety	20.600	n/a	1,510	-	
Total Highway Safety Cluster:				2,510	-	
Federal Emergency Management Agency (fema), Department Of Homeland Security	Assistance to Firefighters Grant	97.044	EMW-2014-FO- 04183	-	51,896	
Federal Emergency Management Agency (fema), Department Of Homeland Security	Assistance to Firefighters Grant	97.044	EMW-2014-FV- 01815	-	190,477	1

The accompanying notes are an integral part of this schedule.

City of Clarkston
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2016

Federal Agency (Pass-Through Agency)	Federal Program	CFDA Number	Other Award Number	Expenditures		To
				From Pass- Through Awards	From Direct Awards	
			Total CFDA 97.044:	-	242,373	2
Federal Emergency Management Agency (fema), Department Of Homeland Security (via Asotin County)	Homeland Security Grant Program	97.067	E16-201 FFY15 EMPG	5,854	-	
			Total Federal Awards Expended:	37,443	243,038	2

The accompanying notes are an integral part of this schedule.

**Labor Relations Consultant(S)
For the Year Ended December 31, 2016**Has your government engaged labor relations consultants? ☒ Yes ☐ No

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

Name of firm: The Wesley Group
Name of consultant: Kevin Wesley
Business address: P O Box 7164 Kennewick WA 99336
Amount paid to consultant during fiscal year: \$15,897.70
Terms and conditions, as applicable, including: Rates (e.g., hourly, etc.) \$8,400 annually, plus \$80 per hour for Arbitration, Mediation, ULP's, etc and Travel Expenses Maximum compensation allowed: N/A Duration of services: January 1, 2016 through December 31, 2016 Services provided: labor Negotiations and Contract Administration

LOCAL GOVERNMENT RISK-ASSUMPTION
For the Year Ended December 31, 2016

Program Manager: Steve Austin

Address: 829 5th Street, Clarkston WA 99403

Phone: (509)758-5541

Email: clarkstoncity@cableone.net

1. No Does the entity self-insure for any class of risk, including liability, property, health and welfare, unemployment compensation, workers' compensation? (yes/no)

If NO, STOP, you do not need to complete the rest of this Schedule.

If YES, continue below.

- a. Which class of risk does the entity self-insure? Check all that apply.

- i. ☐ Liability
- ii. ☐ Property
- iii. ☐ Health and Welfare (medical, vision, dental, prescription)
- iv. ☐ Unemployment Compensation
- v. ☐ Workers' Compensation
- vi. ☐ Other - please describe: _____

- b. ☐ Does the entity self-insure as an individual program? (yes/no)

- i. ☐ If answered YES, does the entity allow another separate legal entity into its self-insurance program(s)? (yes/no) For example, employees of a different organization participate in a health and welfare program of a city.

If so, list the entity or entities: _____

- c. ☐ Does the entity self-insure as a joint program? (yes/no)

☐ If answered YES, list the other member(s): _____

2. ____ Does the entity administer its own claims? (yes/no)
3. ____ Does the entity contract with a third party administrator for claims administration? (yes/no)
4. ____ Did the entity receive a claims audit in the last three years, regardless of who administered the claims? (yes/no)
5. ____ Were the program's revenues sufficient to cover the program's expenses? (yes/no)
6. ____ Did the program use an actuary to determine its liabilities? (yes/no)

EXAMPLE

Description of Risk Type	Number of claims received during the period	Number of claims paid during the period	Total amount of claims paid during the period
Liability (automobile)	354	279	\$104,366

[illegible]