

City Of Prosser

# 2013 Annual Report

# 2013 Annual Report

Revenue &  
Expenditure  
Schedule 1

Fund  
Resources &  
Uses Arising  
from Cash  
Transactions  
Schedule C4

Fiduciary  
Fund  
Resources &  
Uses Arising  
from Cash  
Transactions  
Schedule C5

Disbursement  
Activity  
Schedule 7

Liabilities  
Schedule 9

Cash Activity  
Schedule 11

Expenditures  
of Federal  
Awards  
Schedule 16

Expenditures  
of State  
Awards  
Schedule 16

Labor  
Relations  
Consultant  
Schedule 19

City of Prosser 

ANNUAL REPORT CERTIFICATION

City of Prosser

(Official Name of Government)

0205

MCAG No.

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

For the Fiscal Year Ended **December**, 2014

GOVERNMENT INFORMATION:

Official Mailing Address 601 7th Street, Prosser, WA 99350

Official Website Address www.cityofprosser.com

Official E-mail Address rmauras@cityofprosser.com

Official Phone Number (509) 786-2332

PREPARER INFORMATION and CERTIFICATION:

Preparer Name and Title Regina Maurus, Finance Director

Contact Phone Number (509) 786-2332

Contact E-mail Address rmauras@cityofprosser.com

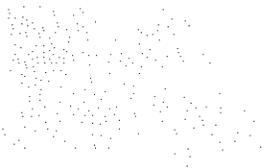
I do hereby certify 21<sup>st</sup> day of May, 2014, that annual report information is complete, accurate and in conformity with the Budgeting, Accounting and Reporting Systems Manual, to the best of my knowledge and belief, having reviewed this information and taken all appropriate steps in order to provide such certification.

Moreover, I acknowledge and understand that management and the governing body are responsible for:

- The design and implementation of policies and procedures to safeguard public resources and ensure compliance with applicable laws and regulations, including internal controls to prevent and detect fraud.
- Compliance with applicable state and local laws and regulations.
- Immediately submitting corrected annual report information if any error in submitted information is subsequently identified.

Preparer Signature:

Regina Maurus



---



**2013**  
Annual  
Report

# **Fund Resources & Uses Arising from Cash Transactions**

## Schedule C4

City of Prosser 

## FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS

For the Year Ended December 31, 2013

BARS Code		Total for All funds*	001 General Fund	102 Street Fund	221 LID Guarantee Fund
<b>Beginning Cash and Investments</b>					
30810	Beg Fund Bal-Reserved	2,418,821	1,204,898	903	55,399
30880	Beg Fund Bal-Unreserved	6,560,087	780,910	714,900	0
38800/58800	Prior Period Adjustments, net	0	0	0	0
<b>Operating Revenues</b>					
310	Taxes	4,560,123	4,042,222	360,749	0
320	Licenses & Permits	171,766	170,491	1,275	0
330	Intergovernmental Revenues	433,443	177,624	255,819	0
340	Charges for Goods and Services	5,328,682	227,469	66,716	0
350	Fines & Penalties	145,038	93,364	0	0
360	Miscellaneous Revenues	96,993	39,754	7,808	239
<b>Total Operating Revenues:</b>		<b>10,736,045</b>	<b>4,750,925</b>	<b>692,367</b>	<b>239</b>
<b>Operating Expenditures</b>					
510	General Government	1,070,736	1,070,736	0	0
520	Public Safety	2,313,530	2,313,530	0	0
530	Utilities	3,861,472	0	0	0
540	Transportation	618,884	0	618,884	0
550	Natural and Economic Environment	221,077	221,077	0	0
560	Social Services	26,025	26,025	0	0
570	Culture And Recreation	820,371	820,371	0	0
598	Intergovernmental Payments	0	0	0	0
<b>Total Operating Expenditures:</b>		<b>8,932,095</b>	<b>4,451,739</b>	<b>618,884</b>	
<b>Net Operating Increase (Decrease):</b>		<b>1,803,950</b>	<b>299,185</b>	<b>73,483</b>	<b>239</b>
<b>Nonoperating Revenues</b>					
370, 380, 395, 398	Other Financing Sources	113,467	94,222	0	0
391-393	Debt Proceeds	657,886	840	0	0
397	Transfers-In	195,250	19,496	18,582	0
<b>Total Nonoperating Revenues:</b>		<b>966,603</b>	<b>114,558</b>	<b>18,582</b>	
<b>Nonoperating Expenditures</b>					
580, 596, 599	Other Financing Uses	113,487	94,142	0	0
591-593	Debt Service	947,717	840	6,465	0
594-595	Capital Expenditures	1,586,372	318,504	57,228	0
597	Transfers-Out	175,754	137,499	0	0
<b>Total Nonoperating Expenditures:</b>		<b>2,823,330</b>	<b>550,985</b>	<b>63,693</b>	
<b>Increase (Decrease) in Cash and Investments</b>		<b>-52,777</b>	<b>-137,242</b>	<b>28,372</b>	<b>239</b>
<b>Ending Cash and Investments</b>					
50810	End Fund Bal-Reserved	2,471,673	1,068,014	4,766	55,638
50880	End Fund Balance-Unreserved	6,454,456	780,552	739,409	0

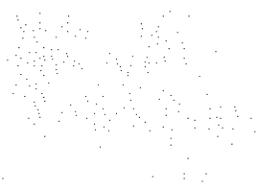
The accompanying notes are an integral part of this Statement.

BARS Code		229 1996 GO Bond - Fire Station	232 ULID 99-1 E Prosser Indust Pk	233 2011 GO Bond - Pool	234 Local Improvmnt Dist 10-23
<b>Beginning Cash and Investments</b>					
30810	Beg Fund Bal-Reserved	5,526	331	9	0
30880	Beg Fund Bal-Unreserved	0	0	0	0
38800/58800	Prior Period Adjustments, net	0	0	0	0
<b>Operating Revenues</b>					
310	Taxes	154,666	0	0	0
320	Licenses & Permits	0	0	0	0
330	Intergovernmental Revenues	0	0	0	0
340	Charges for Goods and Services	0	0	0	0
350	Fines & Penalties	0	0	0	0
360	Miscellaneous Revenues	196	1	83	13,201
<b>Total Operating Revenues:</b>		<b>154,862</b>	<b>1</b>	<b>83</b>	<b>13,201</b>
<b>Operating Expenditures</b>					
510	General Government	0	0	0	0
520	Public Safety	0	0	0	0
530	Utilities	0	0	0	0
540	Transportation	0	0	0	0
550	Natural and Economic Environment	0	0	0	0
560	Social Services	0	0	0	0
570	Culture And Recreation	0	0	0	0
598	Intergovernmental Payments	0	0	0	0
<b>Total Operating Expenditures:</b>					
<b>Net Operating Increase (Decrease):</b>		<b>154,862</b>	<b>1</b>	<b>83</b>	<b>13,201</b>
<b>Nonoperating Revenues</b>					
370, 380, 395, 398	Other Financing Sources	0	0	0	0
391-393	Debt Proceeds	0	0	0	24,722
397	Transfers-In	0	0	130,000	0
<b>Total Nonoperating Revenues:</b>		<b>0</b>	<b>0</b>	<b>130,000</b>	<b>24,722</b>
<b>Nonoperating Expenditures</b>					
580, 596, 599	Other Financing Uses	0	0	0	0
591-593	Debt Service	155,258	0	129,788	0
594-595	Capital Expenditures	0	0	0	0
597	Transfers-Out	0	332	0	37,923
<b>Total Nonoperating Expenditures:</b>		<b>155,258</b>	<b>332</b>	<b>129,788</b>	<b>37,923</b>
<b>Increase (Decrease) in Cash and Investments</b>		<b>-396</b>	<b>-331</b>	<b>295</b>	<b>0</b>
<b>Ending Cash and Investments</b>					
50810	End Fund Bal-Reserved	5,129	0	304	0
50880	End Fund Balance-Unreserved	0	0	0	0

The accompanying notes are an integral part of this Statement.

BARS Code		301 REET - First Quarter %	403 Water Fund	407 Sewer Fund	448 Garbage Fund
<b>Beginning Cash and Investments</b>					
30810	Beg Fund Bal-Reserved	0	830,620	320,385	750
30880	Beg Fund Bal-Unreserved	0	1,097,884	3,652,295	314,097
38800/58800	Prior Period Adjustments, net	0	0	0	0
<b>Operating Revenues</b>					
310	Taxes	2,486	0	0	0
320	Licenses & Permits	0	0	0	0
330	Intergovernmental Revenues	0	0	0	0
340	Charges for Goods and Services	0	2,131,080	1,956,789	946,628
350	Fines & Penalties	0	34,371	13,245	4,057
360	Miscellaneous Revenues	11	14,922	19,032	1,746
<b>Total Operating Revenues:</b>		<b>2,498</b>	<b>2,180,373</b>	<b>1,989,066</b>	<b>952,432</b>
<b>Operating Expenditures</b>					
510	General Government	0	0	0	0
520	Public Safety	0	0	0	0
530	Utilities	0	1,481,232	1,466,040	914,199
540	Transportation	0	0	0	0
550	Natural and Economic Environment	0	0	0	0
560	Social Services	0	0	0	0
570	Culture And Recreation	0	0	0	0
598	Intergovernmental Payments	0	0	0	0
<b>Total Operating Expenditures:</b>			<b>1,481,232</b>	<b>1,466,040</b>	<b>914,199</b>
<b>Net Operating Increase (Decrease):</b>		<b>2,498</b>	<b>699,141</b>	<b>523,026</b>	<b>38,232</b>
<b>Nonoperating Revenues</b>					
370, 380, 395, 398	Other Financing Sources	0	9,495	0	9,750
391-393	Debt Proceeds	0	632,324	0	0
397	Transfers-In	7,499	19,507	166	0
<b>Total Nonoperating Revenues:</b>		<b>7,499</b>	<b>661,325</b>	<b>166</b>	<b>9,750</b>
<b>Nonoperating Expenditures</b>					
580, 596, 599	Other Financing Uses	0	9,345	0	10,000
591-593	Debt Service	0	444,837	210,528	0
594-595	Capital Expenditures	0	867,842	342,799	0
597	Transfers-Out	0	0	0	0
<b>Total Nonoperating Expenditures:</b>		<b>0</b>	<b>1,322,024</b>	<b>553,327</b>	<b>10,000</b>
<b>Increase (Decrease) in Cash and Investments</b>		<b>9,997</b>	<b>38,443</b>	<b>-30,135</b>	<b>37,982</b>
<b>Ending Cash and Investments</b>					
50810	End Fund Bal-Reserved	9,997	1,005,332	321,993	500
50880	End Fund Balance-Unreserved	0	961,613	3,620,552	352,330

The accompanying notes are an integral part of this Statement.



---



**2013**  
Annual  
Report

**Fiduciary Fund  
Resources & Uses  
Arising from Cash  
Transactions**  
Schedule C5

City of Prosser 

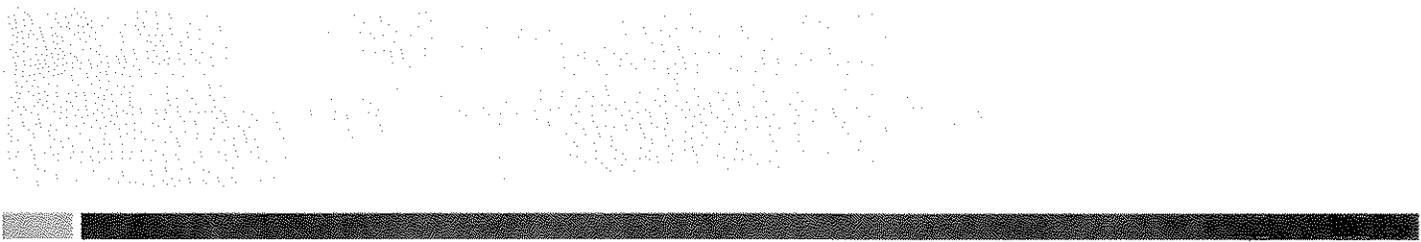
FIDUCIARY FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS

For the Year Ended December 31, 2013

BARS Code		Total for All funds	606 Library Memorial Fund	612 IRS Section 125 Fund	636 Advance Travel Expense Fund
308	Beginning Cash and Investments	31,485	11,990	1,140	1,000
388 and 588	Prior Period Adjustments, net	0	0	0	0
310-360	Revenues	52	52	0	0
380-390	Other Increases and Financing Sources	0	0	0	0
510-570	Expenditures	0	0	0	0
580-590	Other Decreases and Financing Uses	19,496	0	1,140	1,000
Increase (Decrease) in Cash and Investments		-19,444	52	-1,140	-1,000
508	Ending Cash and Investments	12,041	12,041	0	0

BARS Code		637 PFD Liquidation Fund
308	Beginning Cash and Investments	17,355
388 and 588	Prior Period Adjustments, net	0
310-360	Revenues	0
380-390	Other Increases and Financing Sources	0
510-570	Expenditures	0
580-590	Other Decreases and Financing Uses	17,355
Increase (Decrease) in Cash and Investments		-17,355
508	Ending Cash and Investments	0

The accompanying notes are an integral part of this Statement.



**2013**  
**Annual**  
**Report**

**Revenue &  
Expenditure**  
Schedule 1

City of Prosser 

## CITY OF PROSSER

## DETAIL OF REVENUES AND OTHER SOURCES

For the Year Ended December 31, 2013

MCAG NO.	Fund Number	Fund Name	Account Code	Account Description	Amount
0205	001	General Fund	3081000	Beginning Fund Balance	1,204,897.74
0205	001	General Fund	3088000	Beginning Fund Balance	780,910.19
0205	001	General Fund	3111000	Property Taxes	927,470.12
0205	001	General Fund	3131100	Loc Retail Sales & Use Taxes	1,125,386.59
0205	001	General Fund	3133100	Hotel/Motel Transient Tax	40,888.24
0205	001	General Fund	3133101	Hotel/Motel Special Tax	40,888.24
0205	001	General Fund	3136100	Brokered Natural Gas Use Tax	127,827.65
0205	001	General Fund	3137100	Sales Tax - Criminal Justice	102,835.80
0205	001	General Fund	3164100	Utility Tax - Electric	448,314.28
0205	001	General Fund	3164200	Utility Tax - Water	365,803.10
0205	001	General Fund	3164300	Utility Tax - Gas	50,282.98
0205	001	General Fund	3164400	Utility Tax - Sewer	436,263.19
0205	001	General Fund	3164500	Utility Tax-Garbage/Solid Wast	41,094.78
0205	001	General Fund	3164600	Utility Tax - Cable	36,260.92
0205	001	General Fund	3164700	Utility Tax - Telephone	67,410.86
0205	001	General Fund	3164800	Utility Tax - Cell Phone	95,400.79
0205	001	General Fund	3164900	PUD Privilege Tax (County)	49,703.06
0205	001	General Fund	3172000	Leasehold Excise Tax	11,126.60
0205	001	General Fund	3183400	Real Estate Excise - Local	36,389.18
0205	001	General Fund	3183500	REET - 2nd Quarter %	38,875.61
0205	001	General Fund	3219900	General Business Registrations	39,704.11
0205	001	General Fund	3216100	Itinerant Merchant Fees	-
0205	001	General Fund	3219100	Yard Sale Permits	362.00
0205	001	General Fund	3219101	Franchise Fees	30,260.33
0205	001	General Fund	3219901	Rental License	6,145.00
0205	001	General Fund	3221100	Building Structure & Equipment	78,425.50
0205	001	General Fund	3221200	Sign Permits	3,820.00
0205	001	General Fund	3221300	Fence Permits	710.00
0205	001	General Fund	3221400	Plumbing Permits	1,545.00
0205	001	General Fund	3221500	Mechanical Permits	2,722.85
0205	001	General Fund	3221600	Mobile Home Permits	-
0205	001	General Fund	3221700	Building Relocation Permit	-
0205	001	General Fund	3223000	Animal Licenses	4,925.00
0205	001	General Fund	3229000	Other Non-Bus Lic & Permits	1,871.00
0205	001	General Fund	3229100	Land Use Application Fee	-
0205	001	General Fund	3311607	Homeland Security Gr. C#16.007	-
0205	001	General Fund	3311671	Office of Justice Programs	-
0205	001	General Fund	3319700	Emergency Management Training	-
0205	001	General Fund	3331654	Office of Juvenile Justice	-
0205	001	General Fund	3331671	Cops In Schools	-
0205	001	General Fund	3332061	US Dept of Transportation	-
0205	001	General Fund	3340038	Secretary of State - Records	-
0205	001	General Fund	3340271	Interagency Comm for Outdoor	-
0205	001	General Fund	3340351	Traffic Safety Commission	-
0205	001	General Fund	3340421	Growth Management	91,853.29

0205	001	General Fund	3340520	Work Source OnSite Training	-
0205	001	General Fund	3340350	WA State Sheriff's & Police Ch	-
0205	001	General Fund	3350091	PUD Privilege Tax	22,256.50
0205	001	General Fund	3360098	Local Gov't Assistance	-
0205	001	General Fund	3360099	Streamlined Sales Tax Mitigtn	-
0205	001	General Fund	3360621	Mot Veh Excise Tax - Pop	1,391.68
0205	001	General Fund	3360626	Criminal Just - Special Prog	5,179.90
0205	001	General Fund	3360651	DUI/Other Crim Just Assistance	1,051.33
0205	001	General Fund	3360694	Liquor Excise Tax	3,876.74
0205	001	General Fund	3360695	Liquor Board Profits	52,014.74
0205	001	General Fund	3413300	District Court Administrative	6,588.92
0205	001	General Fund	3414300	Budgeting and Accounting Serv	-
0205	001	General Fund	3414301	TBD Admin Reimbursements	-
0205	001	General Fund	3416200	Word Processing & Dup Service	365.37
0205	001	General Fund	3417000	Sale of Merchandise	-
0205	001	General Fund	3419100	Election Candidate Filing Fee	-
0205	001	General Fund	3419300	Janitorial Services	-
0205	001	General Fund	3421000	Law Enforcement Services	-
0205	001	General Fund	3421100	Fingerprinting Fees	170.00
0205	001	General Fund	3421200	Public Safety - Other	1,718.84
0205	001	General Fund	3422101	DUI Emergency Fire	-
0205	001	General Fund	3422100	Emergency Service - Dist Crt	2,758.41
0205	001	General Fund	3422102	Fire Protection Services	-
0205	001	General Fund	3423000	Housing & Monitoring of Prison	5,741.26
0205	001	General Fund	3423100	Booking Fees	7.02
0205	001	General Fund	3424000	Protective Inspection -Rental	5,810.00
0205	001	General Fund	3428000	Communication Services	-
0205	001	General Fund	3452300	Animal Control & Shelter Fees	325.00
0205	001	General Fund	3452301	Animal Adoption Fees	-
0205	001	General Fund	3452900	Abatements	-
0205	001	General Fund	3456000	Tourism Promotion Services	13,918.50
0205	001	General Fund	3458100	Zoning And Subdivision Fees	-
0205	001	General Fund	3458300	Plan Checking Fees	48,062.64
0205	001	General Fund	3458600	SEPA Review Fees	1,062.91
0205	001	General Fund	3458901	Annexation Fees	-
0205	001	General Fund	3458902	Variance/Conditional Use Fees	853.36
0205	001	General Fund	3458903	Site Review Fees	1,748.25
0205	001	General Fund	3458904	Other Planning & Development	1,500.00
0205	001	General Fund	3458905	Planning/Development Legal Fee	-
0205	001	General Fund	3473000	Activity Fees	125,394.00
0205	001	General Fund	3476000	Program Fees	11,445.00
0205	001	General Fund	3479000	Other Fees & Charges	-
0205	001	General Fund	3523000	Proof of Motor Vehicle Insuran	1,754.65
0205	001	General Fund	3531000	Disabled Parking Penalties	38,913.88
0205	001	General Fund	3531001	Traffic Infraction Penalties	-
0205	001	General Fund	3537000	Non-Traffic Infraction Penalti	1,796.36
0205	001	General Fund	3541000	Parking Fines	3,123.02
0205	001	General Fund	3552000	Driving While Intoxicated Pen	8,227.13
0205	001	General Fund	3558000	Other CrimTraffic Misdemeanor	17,684.29
0205	001	General Fund	3565100	Investigative Fund Assessments	198.58
0205	001	General Fund	3569000	Other Crim Non-Traffic Fines	9,602.89

0205	001	General Fund	3573100	Jury Demand Cost	-
0205	001	General Fund	3573200	Witness Cost	-
0205	001	General Fund	3573300	Public Defense Cost	11,867.12
0205	001	General Fund	3573500	Court Interpreter Cost	-
0205	001	General Fund	3573600	Collection Agency Costs	-
0205	001	General Fund	3573900	Dist/Mun Court Cost Recoup	196.50
0205	001	General Fund	3591000	Business Registration Penalty	-
0205	001	General Fund	3599000	Miscellaneous Penalties	-
0205	001	General Fund	3611000	Investment Interest	7,674.12
0205	001	General Fund	3611400	Other Interest	0.99
0205	001	General Fund	3613000	Investment Gains/Losses	-
0205	001	General Fund	3614000	Interest Income - Dist Court	2,633.73
0205	001	General Fund	3614100	Interest on Contracts & Notes	232.05
0205	001	General Fund	3624000	Space & Facilities Rental (Sho	-
0205	001	General Fund	3625000	Space & Facilities Lease (Long	19,931.71
0205	001	General Fund	3628000	Concession Proceeds	-
0205	001	General Fund	3671000	Contributions & Donations	5,025.00
0205	001	General Fund	3671101	Private Source Gift & Grant	-
0205	001	General Fund	3691000	Sale of Scrap or Junk	-
0205	001	General Fund	3692000	Unclaimed Property	-
0205	001	General Fund	3693000	Confiscated Property	-
0205	001	General Fund	3694000	Judgments And Settlements	-
0205	001	General Fund	3698000	Cashier Overages or Shortages	(29.89)
0205	001	General Fund	3699000	Other Miscellaneous Revenue	2,667.94
0205	001	General Fund	3699001	Miscellaneous - AP Refunds Reim	1,618.46
0205	001	General Fund	3811000	Receipt of Interfund Loan	-
0205	001	General Fund	3812000	Interfund Loan repymt Principal	-
0205	001	General Fund	3861001	Concealed Pistol Lic - State	1,872.50
0205	001	General Fund	3861100	State Remittances - Trauma Ser	-
0205	001	General Fund	3861200	PSEA and CVC distributions	83,293.88
0205	001	General Fund	3890000	Misc Nonrevenues (Suspense)	-
0205	001	General Fund	3891300	Bail Receipts	-
0205	001	General Fund	3891400	State Building Fees	600.50
0205	001	General Fund	3891500	Booking Fees County	-
0205	001	General Fund	3891600	Animal Trap Deposits	125.00
0205	001	General Fund	3891700	Park Concessions Deposits	300.00
0205	001	General Fund	3891800	Animal Adoption Fees	15.00
0205	001	General Fund	3891900	Planning & Development Deposit	8,015.51
0205	001	General Fund	3911000	GO Bond Proceeds	-
0205	001	General Fund	3919000	Interfund Loan repymt interest	840.24
0205	001	General Fund	3951000	Proc from Sales - Fixed Assets	-
0205	001	General Fund	3952000	Compensation for Loss of Fixed	-
0205	001	General Fund	3970000	Operating Transfers - In	19,495.70
0205	001	General Fund	3980000	Insurance Recoveries	-
0205	001	General Fund	5081000	Ending Fund Balance	1,068,014.31
0205	001	General Fund	5088000	Ending Fund Balance	780,552.44
0205	001	General Fund	5116010	Salaries & Wages	77,756.08
0205	001	General Fund	5116020	Personnel Benefits	24,767.78
0205	001	General Fund	5116031	Office & Operating Supplies	1,111.57
0205	001	General Fund	5116032	Fuel	345.52
0205	001	General Fund	5116035	Small Tools & Minor Equipment	-

0205	001	General Fund	5116041	Professional Services	-
0205	001	General Fund	5116042	Communications	-
0205	001	General Fund	5116043	Travel & Training	4,427.43
0205	001	General Fund	5116044	External Taxes	-
0205	001	General Fund	5116045	Operating Rentals & Leases	-
0205	001	General Fund	5116046	Insurance	57.80
0205	001	General Fund	5116048	Repairs and Maintenance	490.23
0205	001	General Fund	5116049	Miscellaneous	1,420.59
0205	001	General Fund	5116051	Intergov't Professional Servic	26.00
0205	001	General Fund	5125041	Professional Services	40,014.21
0205	001	General Fund	5125051	Intergov't Professional Servic	51,730.54
0205	001	General Fund	5131010	Salaries & Wages	-
0205	001	General Fund	5131012	Overtime	-
0205	001	General Fund	5131020	Personnel Benefits	-
0205	001	General Fund	5131021	Uniforms	-
0205	001	General Fund	5131031	Office & Operating Supplies	-
0205	001	General Fund	5131035	Small Tools & Minor Equipment	-
0205	001	General Fund	5131041	Professional Services	-
0205	001	General Fund	5131042	Communications	-
0205	001	General Fund	5131043	Travel & Training	-
0205	001	General Fund	5131044	External Taxes	-
0205	001	General Fund	5131045	Operating Rentals & Leases	-
0205	001	General Fund	5131046	Insurance	-
0205	001	General Fund	5131048	Repair & Maintenance	-
0205	001	General Fund	5131049	Miscellaneous	-
0205	001	General Fund	5131051	Intergovernmental Services	-
0205	001	General Fund	5142310	Salaries & Wages	236,753.19
0205	001	General Fund	5142312	Overtime	-
0205	001	General Fund	5142320	Personnel Benefits	107,243.15
0205	001	General Fund	5142321	Uniforms	-
0205	001	General Fund	5142331	Office & Operating Supplies	6,645.75
0205	001	General Fund	5142332	Fuel	218.44
0205	001	General Fund	5142335	Small Tools & Minor Equipment	-
0205	001	General Fund	5142341	Professional Services	11,174.77
0205	001	General Fund	5142342	Communication	-
0205	001	General Fund	5142343	Travel & Training	7,502.93
0205	001	General Fund	5142344	External Taxes	-
0205	001	General Fund	5142345	Operating Rentals & Leases	7,348.44
0205	001	General Fund	5142346	Insurance	132.80
0205	001	General Fund	5142348	Repairs & Maintenance	4,040.38
0205	001	General Fund	5142349	Miscellaneous	7,352.30
0205	001	General Fund	5142351	Intergov't Professional Servic	11,574.29
0205	001	General Fund	5143010	Salaries & Wages	56,567.28
0205	001	General Fund	5143012	Overtime	-
0205	001	General Fund	5143020	Personnel Benefits	22,809.17
0205	001	General Fund	5143031	Office & Operating Supplies	-
0205	001	General Fund	5143035	Small Tools & Minor Equipment	-
0205	001	General Fund	5143041	Professional Services	6,986.78
0205	001	General Fund	5143042	Communications	-
0205	001	General Fund	5143043	Travel & Training	2,569.03
0205	001	General Fund	5143044	External Taxes	32.04

0205	001	General Fund	5143045	Operating Rentals & Leases	-
0205	001	General Fund	5143046	Insurance	57.80
0205	001	General Fund	5143048	Repairs & Maintenance	152.32
0205	001	General Fund	5143049	Miscellaneous	2,044.55
0205	001	General Fund	5143051	Intergov't Professional Servic	469.88
0205	001	General Fund	5144051	Intergovernmental Service	7,609.07
0205	001	General Fund	5149049	Payments made to Claimants	-
0205	001	General Fund	5153041	Professional Services	17,461.06
0205	001	General Fund	5153051	Intergov't Professional Servic	-
0205	001	General Fund	5179120	Personnel Benefits	47,709.07
0205	001	General Fund	5181031	Office & Operating Supplies	-
0205	001	General Fund	5181041	Professional Services	23,711.00
0205	001	General Fund	5181042	Communication	-
0205	001	General Fund	5181043	Travel & Training	-
0205	001	General Fund	5181045	Operating Rentals & Leases	-
0205	001	General Fund	5181049	Miscellaneous	-
0205	001	General Fund	5181841	Professional Services	-
0205	001	General Fund	5183110	Salaries & Wages	16,875.56
0205	001	General Fund	5183112	Overtime	-
0205	001	General Fund	5183120	Personnel Benefits	16,820.24
0205	001	General Fund	5183131	Office & Operating Supplies	5,319.11
0205	001	General Fund	5183135	Machinery & Equipment	-
0205	001	General Fund	5183141	Professional Services	2,568.35
0205	001	General Fund	5183142	Communications	20,410.63
0205	001	General Fund	5183144	External Taxes	4,480.56
0205	001	General Fund	5183145	Operating Rentals & Leases	7,586.13
0205	001	General Fund	5183146	Insurance	74,762.84
0205	001	General Fund	5183147	Public Utility Service	21,986.78
0205	001	General Fund	5183148	Repairs & Maintenance	23,308.36
0205	001	General Fund	5183149	Other Interfund Svcs & Chgs	241.75
0205	001	General Fund	5188810	Salaries and Wages	5,175.53
0205	001	General Fund	5188820	Personnel Benefits	2,922.24
0205	001	General Fund	5188831	Office & Operating Supplies	8,153.49
0205	001	General Fund	5188835	Small Tools & Minor Equipment	28,759.86
0205	001	General Fund	5188841	Professional Services	12,887.97
0205	001	General Fund	5188842	Communications	5,363.76
0205	001	General Fund	5188843	Travel and Training	631.53
0205	001	General Fund	5188844	External Taxes	-
0205	001	General Fund	5188845	Operating Rentals & Leases	-
0205	001	General Fund	5188848	Repairs & Maintenance	6,920.61
0205	001	General Fund	5188849	Miscellaneous	1,131.90
0205	001	General Fund	5188851	Intergov't Professional Srvc	14,115.47
0205	001	General Fund	5189049	Payments made to Claimants	-
0205	001	General Fund	5212010	Salaries & Wages	786,854.34
0205	001	General Fund	5212012	Overtime	90,775.31
0205	001	General Fund	5212020	Personnel Benefits	297,704.41
0205	001	General Fund	5212021	Uniforms	8,818.35
0205	001	General Fund	5212031	Office & Operating Supplies	15,985.40
0205	001	General Fund	5212032	Fuel Consumed	38,685.98
0205	001	General Fund	5212035	Small Tools & Minor Equipment	113,553.11
0205	001	General Fund	5212041	Professional Services	15,852.08

0205	001	General Fund	5212042	Communications	9,184.21
0205	001	General Fund	5212043	Travel & Training	8,179.51
0205	001	General Fund	5212044	External Taxes	413.38
0205	001	General Fund	5212045	Operating Rentals & Leases	-
0205	001	General Fund	5212046	Insurance	995.38
0205	001	General Fund	5212048	Repairs & Maintenance	24,432.65
0205	001	General Fund	5212049	Miscellaneous	6,796.62
0205	001	General Fund	5212051	Intergov't Professional Servc	109,184.45
0205	001	General Fund	5212110	Salaries & Wages	-
0205	001	General Fund	5212120	Personnel Benefits	-
0205	001	General Fund	5212131	Office & Operating Supplies	-
0205	001	General Fund	5212141	Professional Services	-
0205	001	General Fund	5212143	Travel & Training	-
0205	001	General Fund	5212149	Miscellaneous	-
0205	001	General Fund	5212231	Office & Operating Supplies	-
0205	001	General Fund	5212241	Professional Services	-
0205	001	General Fund	5212243	Travel & Training	-
0205	001	General Fund	5221041	Professional Services	-
0205	001	General Fund	5221043	Travel & Training	-
0205	001	General Fund	5221044	External Taxes	6.49
0205	001	General Fund	5221051	Intergov't Professional Srvc	303,759.96
0205	001	General Fund	5222151	Intergovmnt Professional Serv	89,031.00
0205	001	General Fund	5232042	Communications	-
0205	001	General Fund	5232051	Intergov't Professional Servc	-
0205	001	General Fund	5236031	Office & Operating Supplies	-
0205	001	General Fund	5236035	Small Tools & Minor Equipment	-
0205	001	General Fund	5236041	Professional Services	12,382.85
0205	001	General Fund	5236048	Repair & Maintenance	-
0205	001	General Fund	5236049	Miscellaneous	-
0205	001	General Fund	5236051	Intergov't Professional Servc	80,293.17
0205	001	General Fund	5242010	Salaries & Wages	103,825.75
0205	001	General Fund	5242012	Overtime	114.90
0205	001	General Fund	5242020	Personnel Benefits	45,964.28
0205	001	General Fund	5242021	Uniforms	117.49
0205	001	General Fund	5242031	Office & Operating Supplies	1,993.44
0205	001	General Fund	5242032	Fuel Consumed	898.47
0205	001	General Fund	5242035	Small Tools & Minor Equipment	-
0205	001	General Fund	5242041	Professional Services	6,134.70
0205	001	General Fund	5242042	Communications	-
0205	001	General Fund	5242043	Travel & Training	2,130.73
0205	001	General Fund	5242044	External Taxes	9.75
0205	001	General Fund	5242045	Operating Rentals & Leases	-
0205	001	General Fund	5242046	Insurance	57.81
0205	001	General Fund	5242048	Repairs & Maintenance	152.33
0205	001	General Fund	5242049	Miscellaneous	1,613.97
0205	001	General Fund	5242051	Intergov't Professional Srvc	12.33
0205	001	General Fund	5256051	Intergov't Professional Servc	-
0205	001	General Fund	5288010	Salaries & Wages	117,198.02
0205	001	General Fund	5288012	Shift Differentials	1,389.05
0205	001	General Fund	5288020	Personnel Benefits	19,004.31
0205	001	General Fund	5288021	Uniforms	-

0205	001	General Fund	5288031	Office & Operating Supplies	-
0205	001	General Fund	5288035	Small Tools & Minor Equipment	-
0205	001	General Fund	5288041	Professional Services	-
0205	001	General Fund	5288042	Communication	-
0205	001	General Fund	5288043	Travel & Training	24.50
0205	001	General Fund	5288044	External Taxes	-
0205	001	General Fund	5288045	Operating Rentals & Leases	-
0205	001	General Fund	5288046	Insurance	-
0205	001	General Fund	5288048	Repairs & Maintenance	-
0205	001	General Fund	5288049	Miscellaneous	-
0205	001	General Fund	5288051	Intergov't Professional Servic	-
0205	001	General Fund	5397051	Intergov't Professional Servic	-
0205	001	General Fund	5433031	Supplies	-
0205	001	General Fund	5433042	Communication	-
0205	001	General Fund	5442041	Professional Services	-
0205	001	General Fund	5543010	Salaries & Wages	-
0205	001	General Fund	5543012	Overtime	-
0205	001	General Fund	5543020	Personnel Benefits	-
0205	001	General Fund	5543021	Uniforms	-
0205	001	General Fund	5543031	Office & Operating Supplies	-
0205	001	General Fund	5543032	Fuel Consumed	-
0205	001	General Fund	5543035	Small Tools & Minor Equipment	-
0205	001	General Fund	5543041	Professional Services	-
0205	001	General Fund	5543042	Communications	-
0205	001	General Fund	5543043	Travel & Training	-
0205	001	General Fund	5543046	Insurance	-
0205	001	General Fund	5543047	Public Utility Service	-
0205	001	General Fund	5543048	Repairs & Maintenance	-
0205	001	General Fund	5543049	Miscellaneous	-
0205	001	General Fund	5586010	Salaries & Wages	46,378.14
0205	001	General Fund	5586012	Overtime	-
0205	001	General Fund	5586020	Personnel Benefits	21,349.89
0205	001	General Fund	5586031	Office & Operating Supplies	230.96
0205	001	General Fund	5586035	Small Tools & Minor Equipment	-
0205	001	General Fund	5586041	Professional Services	91,258.56
0205	001	General Fund	5586042	Communications	-
0205	001	General Fund	5586043	Travel & Training	169.72
0205	001	General Fund	5586045	Operating Rentals & Leases	-
0205	001	General Fund	5586046	Insurance	57.81
0205	001	General Fund	5586048	Repairs & Maintenance	152.33
0205	001	General Fund	5586049	Miscellaneous	479.97
0205	001	General Fund	5586051	Intergov't Professional Servic	500.00
0205	001	General Fund	5587041	Professional Services	60,500.00
0205	001	General Fund	5587045	Operating Rentals & Leases	-
0205	001	General Fund	5587049	Miscellaneous	-
0205	001	General Fund	5660051	Intergov't Professional Servic	1,040.29
0205	001	General Fund	5692131	Office & Operating Supplies	453.59
0205	001	General Fund	5692135	Small Tools & Minor Equipment	5,070.97
0205	001	General Fund	5692141	Professional Services	-
0205	001	General Fund	5692144	External Taxes	6.48
0205	001	General Fund	5692146	Insurance	2,842.67

0205	001	General Fund	5692147	Public Utility Services	12,934.46
0205	001	General Fund	5692148	Repairs & Maintenance	3,676.08
0205	001	General Fund	5692149	Miscellaneous	-
0205	001	General Fund	5712210	Salaries & Wages	-
0205	001	General Fund	5712212	Overtime	-
0205	001	General Fund	5712220	Personnel Benefits	-
0205	001	General Fund	5712221	Uniforms	-
0205	001	General Fund	5712231	Office & Operating Supplies	1,768.47
0205	001	General Fund	5712232	Fuel Consumed	-
0205	001	General Fund	5712235	Small Tools & Minor Equipment	-
0205	001	General Fund	5712241	Professional Services	72,175.83
0205	001	General Fund	5712242	Communications	-
0205	001	General Fund	5712243	Travel & Training	-
0205	001	General Fund	5712244	External Taxes	567.51
0205	001	General Fund	5712245	Operating Rentals & Leases	-
0205	001	General Fund	5712246	Insurance	-
0205	001	General Fund	5712247	Public Utility Services	-
0205	001	General Fund	5712248	Repairs & Maintenance	-
0205	001	General Fund	5712249	Miscellaneous	125.00
0205	001	General Fund	5712251	Intergov't Professional Servic	-
0205	001	General Fund	5722044	External Taxes	6.49
0205	001	General Fund	5722051	Intergov't Professional Servic	168,270.84
0205	001	General Fund	5725010	Salaries & Wages	-
0205	001	General Fund	5725031	Office & Operating Supplies	1,412.42
0205	001	General Fund	5725035	Small Tools & Minor Equipment	-
0205	001	General Fund	5725041	Professional Services	-
0205	001	General Fund	5725046	Insurance	8,271.70
0205	001	General Fund	5725047	Public Utility Service	7,837.86
0205	001	General Fund	5725048	Repairs & Maintenance	1,991.20
0205	001	General Fund	5725049	Miscellaneous	-
0205	001	General Fund	5739012	Overtime	-
0205	001	General Fund	5739031	Supplies	-
0205	001	General Fund	5739041	Professional Services - Chamb	70,000.00
0205	001	General Fund	5739049	Miscellaneous	-
0205	001	General Fund	5739141	Professional Services - Legal	147.00
0205	001	General Fund	5752035	Small Tools & Minor Equipment	-
0205	001	General Fund	5752041	Professional Services	-
0205	001	General Fund	5752049	Miscellaneous	-
0205	001	General Fund	5762010	Salaries & Wages	100,310.87
0205	001	General Fund	5762012	Overtime	313.32
0205	001	General Fund	5762020	Personnel Benefits	15,914.30
0205	001	General Fund	5762021	Uniforms	467.04
0205	001	General Fund	5762031	Office & Operating Supplies	22,875.64
0205	001	General Fund	5762035	Small Tools & Minor Equipment	1,028.69
0205	001	General Fund	5762041	Professional Services	6,368.95
0205	001	General Fund	5762042	Communications	1,758.70
0205	001	General Fund	5762043	Travel & Training	752.00
0205	001	General Fund	5762044	External Taxes	11,552.20
0205	001	General Fund	5762045	Operating Rentals & Leases	586.36
0205	001	General Fund	5762046	Insurance	17,712.10
0205	001	General Fund	5762047	Public Utility Services	47,195.17

0205	001	General Fund	5762048	Repairs & Maintenance	-
0205	001	General Fund	5762049	Miscellaneous	556.60
0205	001	General Fund	5762051	Intergov't Professional Servic	-
0205	001	General Fund	5768010	Salaries & Wages	83,441.88
0205	001	General Fund	5768012	Standby	2,461.19
0205	001	General Fund	5768020	Personnel Benefits	33,586.63
0205	001	General Fund	5768021	Uniforms	495.00
0205	001	General Fund	5768031	Office & Operating Supplies	13,639.78
0205	001	General Fund	5768032	Fuel Consumed	5,386.67
0205	001	General Fund	5768035	Small Tools & Minor Equipment	1,402.06
0205	001	General Fund	5768041	Professional Services	20,556.21
0205	001	General Fund	5768042	Communications	-
0205	001	General Fund	5768043	Travel & Training	23.07
0205	001	General Fund	5768044	External Taxes	98.96
0205	001	General Fund	5768045	Operating Rentals & Leases	-
0205	001	General Fund	5768046	Insurance	15,479.58
0205	001	General Fund	5768047	Public Utility Service	64,730.60
0205	001	General Fund	5768048	Repairs & Maintenance	16,733.88
0205	001	General Fund	5768049	Miscellaneous	2,369.28
0205	001	General Fund	5768051	Intergov't Professional Servic	-
0205	001	General Fund	5811000	Interfund Loan Payment	-
0205	001	General Fund	5812000	Loan Repayment Issued-Prncpl	-
0205	001	General Fund	5812100	Interfund Loan Principal	-
0205	001	General Fund	5860001	Concealed Pistol Lic Disbursmt	2,049.50
0205	001	General Fund	5860002	Inactive (Animal)	-
0205	001	General Fund	5860003	PSEA and CVC Disbursement	85,365.91
0205	001	General Fund	5888000	Prior Period Adjustments	-
0205	001	General Fund	5890001	Bail Receipts Disbursement	-
0205	001	General Fund	5890002	State Building Fee Disburse	-
0205	001	General Fund	5890003	Booking Fee County Disburse	-
0205	001	General Fund	5890004	Animal Traps Deposit Disburse	125.00
0205	001	General Fund	5890005	Park Concessions Deposits Dis	200.00
0205	001	General Fund	5890006	Animal Adoption Fees Disbrsmt	-
0205	001	General Fund	5890007	Planning Deposit Disbursement	6,401.82
0205	001	General Fund	5917571	2011 GO Debt Principal - Pool	-
0205	001	General Fund	5921882	Interfund Loan Interest Repay	-
0205	001	General Fund	5922182	Interfund Loan Interest	840.24
0205	001	General Fund	5927583	2011 GO Debt Interest - Pool	-
0205	001	General Fund	5927589	Interest & Other Debt Costs	-
0205	001	General Fund	5941163	Improvements Other Than Bldgs	-
0205	001	General Fund	5941863	Other Improvements	-
0205	001	General Fund	5941864	Machinery & Equipment	15,833.84
0205	001	General Fund	5942131	Office & Operating Supplies	-
0205	001	General Fund	5942141	Professional Services-Pol Fac	-
0205	001	General Fund	5942143	Travel & Training	-
0205	001	General Fund	5942147	Public Utility Service	-
0205	001	General Fund	5942149	Miscellaneous	-
0205	001	General Fund	5942161	Land Acquisition	-
0205	001	General Fund	5942162	Buildings & Structures	-
0205	001	General Fund	5942163	Other Improvements	-
0205	001	General Fund	5942164	Capital Expense - Police	237,093.86

0205	001	General Fund	5942165	Construction Project-Pol Fac	-
0205	001	General Fund	5947263	Improvements - Library	-
0205	001	General Fund	5947541	Professional Services	195.00
0205	001	General Fund	5947543	Travel & Training	-
0205	001	General Fund	5947549	Miscellaneous	-
0205	001	General Fund	5947562	Buildings & Structures	32,768.97
0205	001	General Fund	5947563	Improvements Other Than Bldgs	27,787.82
0205	001	General Fund	5947564	Capital Outlays - PAC	4,824.23
0205	001	General Fund	5947583	Issuance Discount LT Debt	-
0205	001	General Fund	5947663	Improvements - Parks	-
0205	001	General Fund	5951041	Professional Services-Sheridan	-
0205	001	General Fund	5952041	Professional Services	-
0205	001	General Fund	5953063	Imprvmts Oth Thn Bldg-Sheridan	-
0205	001	General Fund	5953441	Professional Services	-
0205	001	General Fund	5953463	Improvements Other Than Bldgs	-
0205	001	General Fund	5959041	Admin Prof Srvcs-Sheridan	-
0205	001	General Fund	5970000	Interfund Subsidies	137,498.95
0205	102	Street Fund	3081000	Beginning Fund Balance	903.11
0205	102	Street Fund	3088000	Beginning Fund Balance	714,900.47
0205	102	Street Fund	3111000	Property Taxes	360,748.78
0205	102	Street Fund	3224000	Street & Curb Permits	1,275.00
0205	102	Street Fund	3311070	USDA Grant	-
0205	102	Street Fund	3311071	USDA Loan	-
0205	102	Street Fund	3331420	CDBG Grant	-
0205	102	Street Fund	3332020	Federal Highway Admin	-
0205	102	Street Fund	3340231	Dept of Natural Resources	-
0205	102	Street Fund	3340380	Tranportation Improvement Brd	95,768.83
0205	102	Street Fund	3350091	PUD Privilege Tax (State)	-
0205	102	Street Fund	3360087	Motor Veh Fuel Tax - City St	119,624.14
0205	102	Street Fund	3370700	Interlocal Grants	5,469.61
0205	102	Street Fund	3370701	Benton Franklin STP Funds	34,956.33
0205	102	Street Fund	3392202	CFDA 20.205 ARRA Highway Cnstr	-
0205	102	Street Fund	3414300	Budgeting & Accounting Service	6,938.01
0205	102	Street Fund	3441000	Street Maintenance and Repair	59,777.89
0205	102	Street Fund	3447000	TBD License Fees	-
0205	102	Street Fund	3458901	Street Vacation Fees	-
0205	102	Street Fund	3611000	Investment Interest	3,402.56
0205	102	Street Fund	3613000	Investment Gains/Losses	-
0205	102	Street Fund	3671000	Contributions & Donations	-
0205	102	Street Fund	3671100	Gifts, Pledges & Grants - Priv	-
0205	102	Street Fund	3672000	Spec Street Fund Donation	-
0205	102	Street Fund	3694000	Judgments & Settlements	-
0205	102	Street Fund	3699000	Other Miscellaneous Revenue	4,296.12
0205	102	Street Fund	3699001	Miscellaous - AP refund/reimb	109.38
0205	102	Street Fund	3811000	Interfund Loan Received	-
0205	102	Street Fund	3812000	Loan Repayment Received	-
0205	102	Street Fund	3888000	Prior Year Corrections	-
0205	102	Street Fund	3951000	Proc From Sales - Fixed Assets	-
0205	102	Street Fund	3970000	Operating Transfers - In	18,582.06
0205	102	Street Fund	5081000	Ending Fund Balance	4,765.84
0205	102	Street Fund	5088000	Ending Fund Balance	739,409.27

0205	102	Street Fund	5421041	Professional Services	-
0205	102	Street Fund	5423031	Office & Operating Supplies	27,431.70
0205	102	Street Fund	5423041	Professional Services	67,666.74
0205	102	Street Fund	5423045	Operating Rentals & Leases	5,748.56
0205	102	Street Fund	5423048	Repairs & Maintenance	-
0205	102	Street Fund	5423051	Intergov't Professional Servic	35,000.00
0205	102	Street Fund	5424049	Miscellaneous	-
0205	102	Street Fund	5425031	Office & Operating Supplies	-
0205	102	Street Fund	5425041	Professional Services	-
0205	102	Street Fund	5425048	Repair & Maintenance	2,495.90
0205	102	Street Fund	5425049	Miscellaneous	-
0205	102	Street Fund	5426131	Office & Operating Supplies	26.70
0205	102	Street Fund	5426141	Professional Services	2,594.74
0205	102	Street Fund	5426145	Operating Rentals & Leases	-
0205	102	Street Fund	5426148	Repairs & Maintenance	-
0205	102	Street Fund	5426331	Office & Operating Supplies	4,470.82
0205	102	Street Fund	5426341	Professional Services	3,658.92
0205	102	Street Fund	5426347	Public Utility Services	64,003.59
0205	102	Street Fund	5426348	Repairs & Maintenance	7,020.01
0205	102	Street Fund	5426431	Office & Operating Supplies	14,328.85
0205	102	Street Fund	5426441	Professional Services	-
0205	102	Street Fund	5426443	Travel & Training	-
0205	102	Street Fund	5426448	Repairs & Maintenance	10,613.40
0205	102	Street Fund	5426449	Miscellaneous	-
0205	102	Street Fund	5426451	Intergov't Professional Servic	5,322.52
0205	102	Street Fund	5426548	Repairs & Maintenance	-
0205	102	Street Fund	5426549	Miscellaneous	-
0205	102	Street Fund	5426631	Office & Operating Supplies	776.86
0205	102	Street Fund	5426648	Repairs & Maintenance	-
0205	102	Street Fund	5426731	Office & Operating Supplies	2,789.00
0205	102	Street Fund	5426735	Small Tools & Minor Equipment	-
0205	102	Street Fund	5426745	Operating Rentals & Leases	-
0205	102	Street Fund	5426748	Repairs & Maintenance	917.55
0205	102	Street Fund	5426751	Intergov't Professional Servic	-
0205	102	Street Fund	5427031	Office & Operating Supplies	3,152.78
0205	102	Street Fund	5427035	Small Tools & Minor Equipment	-
0205	102	Street Fund	5427041	Professional Services	27,221.88
0205	102	Street Fund	5427043	Travel & Training	-
0205	102	Street Fund	5427048	Repairs & Maintenance	3,273.31
0205	102	Street Fund	5427049	Miscellaneous	-
0205	102	Street Fund	5429010	Salaries & Wages	134,916.99
0205	102	Street Fund	5429012	Standby	4,952.74
0205	102	Street Fund	5429020	Personnel Benefits	57,466.87
0205	102	Street Fund	5429021	Uniforms	1,035.00
0205	102	Street Fund	5429031	Office & Operating Supplies	9,158.57
0205	102	Street Fund	5429032	Fuel Consumed	5,386.63
0205	102	Street Fund	5429035	Small Tools & Minor Equipment	1,231.37
0205	102	Street Fund	5429041	Professional Services	15,164.05
0205	102	Street Fund	5429042	Communications	3,430.10
0205	102	Street Fund	5429043	Travel & Training	-
0205	102	Street Fund	5429044	External Taxes	38.93

0205	102	Street Fund	5429045	Operating Rentals & Leases	105.05
0205	102	Street Fund	5429046	Insurance	1,338.58
0205	102	Street Fund	5429047	Public Utility Services	28,340.78
0205	102	Street Fund	5429048	Repairs & Maintenance	3,671.95
0205	102	Street Fund	5429049	Miscellaneous	2,339.79
0205	102	Street Fund	5429051	Intergov't Professional Servic	150.92
0205	102	Street Fund	5433010	Salaries & Wages	17,762.31
0205	102	Street Fund	5433012	Overtime	-
0205	102	Street Fund	5433020	Personnel Benefits	7,186.74
0205	102	Street Fund	5433021	Uniforms	-
0205	102	Street Fund	5433031	Office & Operating Supplies	4.64
0205	102	Street Fund	5433035	Small Tools & Minor Equipment	13,215.27
0205	102	Street Fund	5433041	Professional Services	543.00
0205	102	Street Fund	5433042	Communication	1,289.37
0205	102	Street Fund	5433043	Travel & Training	24.33
0205	102	Street Fund	5433044	External Taxes	-
0205	102	Street Fund	5433045	Operating Rentals & Leases	4.25
0205	102	Street Fund	5433046	Insurance	21,229.92
0205	102	Street Fund	5433047	Public Utility Service	-
0205	102	Street Fund	5433048	Repairs & Maintenance	158.08
0205	102	Street Fund	5433049	Miscellaneous	40.40
0205	102	Street Fund	5433051	Intergov't Professional Servic	184.00
0205	102	Street Fund	5811000	Interfund Loan Disbursements	-
0205	102	Street Fund	5860002	Unclaimed Property	-
0205	102	Street Fund	5888000	Prior Year Corrections	-
0205	102	Street Fund	5919578	Intergov't Loans	5,852.79
0205	102	Street Fund	5929583	Interest on Long-Term External	612.33
0205	102	Street Fund	5953063	Improvements Other Than Bldgs	55,927.04
0205	102	Street Fund	5953065	Construction Projects	-
0205	102	Street Fund	5953441	Professional Services	792.32
0205	102	Street Fund	5953443	Travel & Training	-
0205	102	Street Fund	5953451	Intergov't Professional Servic	-
0205	102	Street Fund	5953463	Improvements Other Than Bldgs	508.24
0205	102	Street Fund	5953464	Machinery & Equipment	-
0205	102	Street Fund	5970000	Transfes Out	-
0205	221	LID Guarantee Fund	3081000	Beginning Fund Balance	55,398.51
0205	221	LID Guarantee Fund	3611000	Investment Interest	239.40
0205	221	LID Guarantee Fund	3613000	Investment Gains/Losses	-
0205	221	LID Guarantee Fund	5081000	Ending Fund Balance	55,637.91
0205	229	1996 GO Bond - Fire Station	3081000	Beginning Fund Balance	5,525.73
0205	229	1996 GO Bond - Fire Station	3111000	Property Taxes	154,665.52
0205	229	1996 GO Bond - Fire Station	3611000	Investment Interest	196.03
0205	229	1996 GO Bond - Fire Station	3613000	Investment Gains/Losses	-
0205	229	1996 GO Bond - Fire Station	3811000	Interfund Loan Received	-
0205	229	1996 GO Bond - Fire Station	5081000	Ending Fund Balance	5,129.28
0205	229	1996 GO Bond - Fire Station	5812000	Loan Repayment Issued	-
0205	229	1996 GO Bond - Fire Station	5912271	1996 GO Bonds	137,030.00
0205	229	1996 GO Bond - Fire Station	5922283	Interest On Long-Term External	18,228.00
0205	229	1996 GO Bond - Fire Station	5922285	Bond Registration Costs	-
0205	229	1996 GO Bond - Fire Station	5922289	Other Interest and Debt Costs	-
0205	232	ULID 99-1 E Prosser Indust Pk	3081000	Beginning Fund Balance	331.44

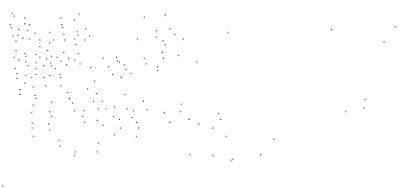
0205	232	ULID 99-1 E Prosser Indust Pk	3611000	Investment Interest	0.86
0205	232	ULID 99-1 E Prosser Indust Pk	3613000	Investment Gains/Losses	-
0205	232	ULID 99-1 E Prosser Indust Pk	3614100	Interest	-
0205	232	ULID 99-1 E Prosser Indust Pk	3681000	Assessment Principal	-
0205	232	ULID 99-1 E Prosser Indust Pk	3811000	Interfund Loan Received	-
0205	232	ULID 99-1 E Prosser Indust Pk	3970000	Operating Transfers - In	-
0205	232	ULID 99-1 E Prosser Indust Pk	5081000	Ending Fund Balance	-
0205	232	ULID 99-1 E Prosser Indust Pk	5812000	Loan Repayment Issued	-
0205	232	ULID 99-1 E Prosser Indust Pk	5917673	Special Assesment Bond	-
0205	232	ULID 99-1 E Prosser Indust Pk	5927683	Interest on Long Term External	-
0205	232	ULID 99-1 E Prosser Indust Pk	5970000	Transfers Out	332.30
0205	233	2011 GO Bond - Pool	3081000	Beginning Fund Balance	9.19
0205	233	2011 GO Bond - Pool	3611000	Investment Interest	82.80
0205	233	2011 GO Bond - Pool	3613000	Investment Gains/Losses	-
0205	233	2011 GO Bond - Pool	3970000	Operating Transfers In	130,000.00
0205	233	2011 GO Bond - Pool	5081000	Ending Fund Balance	303.56
0205	233	2011 GO Bond - Pool	5917571	2011 Limited Tax GO Bonds	50,000.00
0205	233	2011 GO Bond - Pool	5927583	Interest on Long-Term External	79,487.50
0205	233	2011 GO Bond - Pool	5927585	Bond Admin Fees	300.93
0205	233	2011 GO Bond - Pool	5970000	Interfund Subsidies	-
0205	234	Local Improvment Dist 10-23	3081000	Beginning Fund Balance	-
0205	234	Local Improvment Dist 10-23	3611000	Investment Interest	36.09
0205	234	Local Improvment Dist 10-23	3614100	Assesment Interest	-
0205	234	Local Improvment Dist 10-23	3614200	Assesment Penalty	-
0205	234	Local Improvment Dist 10-23	3681000	Assesment Principal	13,164.62
0205	234	Local Improvment Dist 10-23	3913000	Special Assesment Bond Proceed	24,721.86
0205	234	Local Improvment Dist 10-23	3970000	Operating Transfers - In	-
0205	234	Local Improvment Dist 10-23	5081000	Ending Fund Balance	-
0205	234	Local Improvment Dist 10-23	5914873	Special Assesment Bond	-
0205	234	Local Improvment Dist 10-23	5924883	Interest on Long Term External	-
0205	234	Local Improvment Dist 10-23	5970000	Transfers Our	37,922.57
0205	301	REET - First Quarter %	3081000	Beginning Fund Balance	-
0205	301	REET - First Quarter %	3183400	REET 1	2,486.45
0205	301	REET - First Quarter %	3611000	Investment Interest	11.14
0205	301	REET - First Quarter %	3613000	Investment Gains/Losses	-
0205	301	REET - First Quarter %	3970000	Operating Transfers - In	7,498.95
0205	301	REET - First Quarter %	5081000	Ending Fund Balance	9,996.54
0205	301	REET - First Quarter %	5970000	Transfers Out	-
0205	403	Water Fund	3081000	Beginning Fund Balance	830,619.76
0205	403	Water Fund	3088000	Beginning Fund Balance	1,097,883.53
0205	403	Water Fund	3311070	USDA Grant	-
0205	403	Water Fund	3311071	USDA Loan	-
0205	403	Water Fund	3331420	CDBG Grant	-
0205	403	Water Fund	3340421	CTED PWTF 05-691-PRE-115	-
0205	403	Water Fund	3424000	Water Inspections	-
0205	403	Water Fund	3434100	Water Revenues	1,779,509.72
0205	403	Water Fund	3434200	Connection Fees	15,411.00
0205	403	Water Fund	3434300	Bulk Water Application Fee	325.00
0205	403	Water Fund	3439000	Irrigation Fees & Charges	335,834.11
0205	403	Water Fund	3599000	Miscellaneous Penalties	23,346.56
0205	403	Water Fund	3599001	Late Fee	11,024.48

0205	403	Water Fund	3611000	Investment Interest	9,190.92
0205	403	Water Fund	3613000	Investment Gains/Losses	-
0205	403	Water Fund	3625000	Space & Facilities Lease (Long	-
0205	403	Water Fund	3671000	Contributions & Donations	-
0205	403	Water Fund	3692000	Unclaimed Property	-
0205	403	Water Fund	3694000	Judgments And Settlements	-
0205	403	Water Fund	3699000	Other Miscellaneous Revenue	5,717.17
0205	403	Water Fund	3699001	Miscellaous - AP refund/reimb	13.63
0205	403	Water Fund	3811000	Interfund Loan Received	-
0205	403	Water Fund	3811082	Interfund Loan Rcvd-Interest	-
0205	403	Water Fund	3812000	Loan Repayment Received	-
0205	403	Water Fund	3812079	Loan Repayment Rcvd-Principal	-
0205	403	Water Fund	3812082	Loan Repayment Rcvd-Interest	-
0205	403	Water Fund	3860000	Utility Deposits Received	2,125.00
0205	403	Water Fund	3890001	North Prosser - City Reimburse	7,370.04
0205	403	Water Fund	3918000	Drinking Water Revolving Fund	479,075.48
0205	403	Water Fund	3919000	USDA North Prosser Loan	153,248.10
0205	403	Water Fund	3951000	Proc.From Sales-Fixed Assets	-
0205	403	Water Fund	3970000	Operating Transfers - In	19,506.66
0205	403	Water Fund	5081000	Ending Fund Balance	1,005,332.03
0205	403	Water Fund	5088000	Ending Fund Balance	961,612.66
0205	403	Water Fund	5312031	Supplies	-
0205	403	Water Fund	5348010	Salaries & Wages	250,047.47
0205	403	Water Fund	5348012	Standby	9,804.59
0205	403	Water Fund	5348020	Personnel Benefits	104,982.67
0205	403	Water Fund	5348021	Uniforms	1,620.00
0205	403	Water Fund	5348031	Office & Operating Supplies	32,672.53
0205	403	Water Fund	5348032	Fuel Consumed	5,386.65
0205	403	Water Fund	5348035	Small Tools & Minor Equipment	25,048.02
0205	403	Water Fund	5348041	Professional Services	52,220.59
0205	403	Water Fund	5348042	Communications	5,260.49
0205	403	Water Fund	5348043	Travel & Training	874.86
0205	403	Water Fund	5348044	Interfund Taxes	451,402.68
0205	403	Water Fund	5348045	Operating Rentals & Leases	653.93
0205	403	Water Fund	5348046	Insurance	54,587.91
0205	403	Water Fund	5348047	Public Utility Service	167,472.52
0205	403	Water Fund	5348048	Repairs & Maintenance	11,214.82
0205	403	Water Fund	5348049	Other Interfund Srvcs & Chgs	12,380.72
0205	403	Water Fund	5348051	Intergov't Professional Servic	507.92
0205	403	Water Fund	5392010	Salaries & Wages	70,759.54
0205	403	Water Fund	5392012	Standby	2,117.58
0205	403	Water Fund	5392020	Personnel Benefits	30,469.28
0205	403	Water Fund	5392021	Uniforms	450.00
0205	403	Water Fund	5392031	Office & Operating Supplies	8,929.56
0205	403	Water Fund	5392032	Fuel Consumed	5,386.69
0205	403	Water Fund	5392035	Small Tools & Minor Equipment	1,402.06
0205	403	Water Fund	5392041	Professional Services	7,964.49
0205	403	Water Fund	5392042	Communications	1,883.17
0205	403	Water Fund	5392043	Travel & Training	23.63
0205	403	Water Fund	5392044	External Taxes	6.48
0205	403	Water Fund	5392045	Operating Rentals & Leases	261.72

0205	403	Water Fund	5392046	Insurance	2,825.94
0205	403	Water Fund	5392047	Public Utility Services	152,854.52
0205	403	Water Fund	5392048	Repairs & Maintenance	1,602.58
0205	403	Water Fund	5392049	Miscellaneous	8,056.72
0205	403	Water Fund	5392051	Intergov't Professional Servic	100.00
0205	403	Water Fund	5811000	Interfund Loan Disbursements	-
0205	403	Water Fund	5860000	Utility Deposits Refunded	1,975.00
0205	403	Water Fund	5860002	Unclaimed Property Disbursemnt	-
0205	403	Water Fund	5888000	Prior Period Adjustments	-
0205	403	Water Fund	5890001	North Prosser - City Reimb	7,370.04
0205	403	Water Fund	5913472	Revenue Bonds	76,743.92
0205	403	Water Fund	5913477	Refunding Bonds	137,700.00
0205	403	Water Fund	5913478	Intergovernmental Loans	56,669.23
0205	403	Water Fund	5923483	Interest On Long-Term External	173,724.11
0205	403	Water Fund	5923485	Bond Registration Costs	-
0205	403	Water Fund	5943161	Land	-
0205	403	Water Fund	5943441	Professional Services	255,187.75
0205	403	Water Fund	5943443	Travel & Training	-
0205	403	Water Fund	5943451	Intergov't Professional Servic	10,486.40
0205	403	Water Fund	5943461	Land	-
0205	403	Water Fund	5943462	Buildings & Structures	-
0205	403	Water Fund	5943463	Improvements Other Than Bldgs	601,501.17
0205	403	Water Fund	5943464	Machinery & Equipment	666.52
0205	403	Water Fund	5943563	Improvements other than Bldgs	-
0205	403	Water Fund	5953464	Machinery & Equipment	-
0205	403	Water Fund	5970000	Interfund Subsidies	-
0205	407	Sewer Fund	3081000	Beginning Fund Balance	320,385.03
0205	407	Sewer Fund	3088000	Beginning Fund Balance	3,652,295.14
0205	407	Sewer Fund	3340421	CTED PWTF 05-691-PRE-115	-
0205	407	Sewer Fund	3436000	Sewer Revenues	1,950,025.53
0205	407	Sewer Fund	3436100	Connection Fees	6,763.00
0205	407	Sewer Fund	3599000	Miscellaneous Penalties	-
0205	407	Sewer Fund	3599001	Late Fee	13,245.13
0205	407	Sewer Fund	3611000	Investment Interest	15,584.06
0205	407	Sewer Fund	3613000	Investment Gains/Losses	-
0205	407	Sewer Fund	3625000	Space & Facilities Lease (Long	900.00
0205	407	Sewer Fund	3671000	Contributions & Donations	-
0205	407	Sewer Fund	3692000	Unclaimed Property	-
0205	407	Sewer Fund	3699000	Other Miscellaneous Revenue	2,414.74
0205	407	Sewer Fund	3699001	Miscellaous - AP refund/reimb	133.19
0205	407	Sewer Fund	3811000	Interfund Loan Received	-
0205	407	Sewer Fund	3811082	Interfund Loan Rcvd-Interest	-
0205	407	Sewer Fund	3812000	Loan Repayment Received	-
0205	407	Sewer Fund	3970000	Operating Transfers - In	166.15
0205	407	Sewer Fund	5081000	Ending Fund Balance	321,993.35
0205	407	Sewer Fund	5088000	Ending Fund Balance	3,620,551.82
0205	407	Sewer Fund	5358010	Salaries & Wages	329,049.20
0205	407	Sewer Fund	5358012	Standby	24,069.72
0205	407	Sewer Fund	5358020	Personnel Benefits	141,528.40
0205	407	Sewer Fund	5358021	Uniforms	2,250.00
0205	407	Sewer Fund	5358031	Office & Operating Supplies	73,116.42

0205	407	Sewer Fund	5358032	Fuel Consumed	8,372.41
0205	407	Sewer Fund	5358035	Small Tools & Minor Equipment	21,007.44
0205	407	Sewer Fund	5358041	Professional Services	45,559.69
0205	407	Sewer Fund	5358042	Communications	5,168.90
0205	407	Sewer Fund	5358043	Travel & Training	84.12
0205	407	Sewer Fund	5358044	Interfund Taxes	473,550.32
0205	407	Sewer Fund	5358045	Operating Rentals & Leases	2,603.26
0205	407	Sewer Fund	5358046	Insurance	85,991.99
0205	407	Sewer Fund	5358047	Public Utility Service	215,167.33
0205	407	Sewer Fund	5358048	Repairs & Maintenance	22,927.43
0205	407	Sewer Fund	5358049	Miscellaneous	15,342.26
0205	407	Sewer Fund	5358051	Intergov't Professional Servic	250.92
0205	407	Sewer Fund	5811000	Interfund Loan Disbursements	-
0205	407	Sewer Fund	5860002	Unclaimed Property Disbursemnt	-
0205	407	Sewer Fund	5888000	Prior Period Adjustments	-
0205	407	Sewer Fund	5913477	Refunding Bonds	117,300.00
0205	407	Sewer Fund	5913578	Intergovernmental Loans	76,450.09
0205	407	Sewer Fund	5923483	Interest On Long-Term External	6,392.77
0205	407	Sewer Fund	5923485	Bond Registration Costs	-
0205	407	Sewer Fund	5923583	Interest On Long-Term External	10,385.38
0205	407	Sewer Fund	5943541	Professional Services	-
0205	407	Sewer Fund	5943561	Land	-
0205	407	Sewer Fund	5943563	Improvements Other Than Bldgs	-
0205	407	Sewer Fund	5943564	Machinery & Equipment	342,798.75
0205	407	Sewer Fund	5970000	Interfund Subsidies	-
0205	448	Garbage Fund	3081000	Beginning Fund Balance	750.00
0205	448	Garbage Fund	3088000	Beginning Fund Balance	314,097.40
0205	448	Garbage Fund	3437100	Garbage Service Charges	782,447.42
0205	448	Garbage Fund	3437200	Refuse Tax Collection	32,591.50
0205	448	Garbage Fund	3437300	B&O Tax Collection	13,416.93
0205	448	Garbage Fund	3437400	Administrative Fee	118,172.56
0205	448	Garbage Fund	3599000	Miscellaneous Penalties	-
0205	448	Garbage Fund	3599001	Late Fee	4,057.41
0205	448	Garbage Fund	3611000	Investment Interest	1,736.17
0205	448	Garbage Fund	3613000	Investment Gains/Losses	-
0205	448	Garbage Fund	3692000	Miscellaneous Revenue	-
0205	448	Garbage Fund	3699000	Other Miscellaneous Revenue	-
0205	448	Garbage Fund	3699001	Miscellaous - AP refund/reimb	10.19
0205	448	Garbage Fund	3860000	Utility Deposits Received	9,750.00
0205	448	Garbage Fund	3970000	Operating Transfers - In	-
0205	448	Garbage Fund	5081000	Ending Fund Balance	500.00
0205	448	Garbage Fund	5088000	Ending Fund Balance	352,330.10
0205	448	Garbage Fund	5378010	Salaries & Wages	4,409.04
0205	448	Garbage Fund	5378012	Overtime	-
0205	448	Garbage Fund	5378020	Personnel Benefits	1,856.86
0205	448	Garbage Fund	5378021	Uniforms	-
0205	448	Garbage Fund	5378031	Office & Operating Supplies	550.51
0205	448	Garbage Fund	5378035	Small Tools & Minor Equipment	9,360.42
0205	448	Garbage Fund	5378041	Professional Services	19,372.81
0205	448	Garbage Fund	5378042	Communications	1,530.05
0205	448	Garbage Fund	5378043	Travel & Training	21.25

0205	448	Garbage Fund	5378044	External Taxes	88,512.49
0205	448	Garbage Fund	5378045	Operating Rentals & Leases	261.72
0205	448	Garbage Fund	5378046	Insurance	206.18
0205	448	Garbage Fund	5378047	Public Utility Service	779,393.38
0205	448	Garbage Fund	5378048	Repairs & Maintenance	1,890.77
0205	448	Garbage Fund	5378049	Miscellaneous	4,679.40
0205	448	Garbage Fund	5378051	Intergov't Professional Servic	2,154.60
0205	448	Garbage Fund	5860000	Utility Deposits Refunded	10,000.00
0205	448	Garbage Fund	5860002	Unclaimed Property	-
0205	448	Garbage Fund	5943764	Machinery & Equipment	-
0205	448	Garbage Fund	5970000	Interfund Subsidies	-
0205	606	Library Memorial Fund	3081000	Beginning Fund Balance	11,989.54
0205	606	Library Memorial Fund	3611000	Investment Interest	51.83
0205	606	Library Memorial Fund	3613000	Investment Gains/Losses	-
0205	606	Library Memorial Fund	5081000	Ending Fund Balance	12,041.37
0205	606	Library Memorial Fund	5722031	Office & Operating Supplies	-
0205	612	IRS Section 125 Fund	3081000	Beginning Fund Balance	1,140.46
0205	612	IRS Section 125 Fund	3890000	Other Nonrevenues	-
0205	612	IRS Section 125 Fund	5081000	Ending Fund Balance	-
0205	612	IRS Section 125 Fund	5890000	Nonexpenditure	-
0205	612	IRS Section 125 Fund	5970000	Transfers Out	1,140.46
0205	636	Advance Travel Expense Fund	3081000	Beginning Fund Balance	1,000.00
0205	636	Advance Travel Expense Fund	3890000	Other Nonrevenues	-
0205	636	Advance Travel Expense Fund	5081000	Ending Fund Balance	-
0205	636	Advance Travel Expense Fund	5890000	Other Nonexpenditures	-
0205	636	Advance Travel Expense Fund	5970000	Transfers Out	1,000.00
0205	637	PFD Liquidation Fund	3081000	Beginning Fund Balance	17,355.24
0205	637	PFD Liquidation Fund	3699000	Other Miscellaneous Revenue	-
0205	637	PFD Liquidation Fund	5081000	Ending Fund Balance	-
0205	637	PFD Liquidation Fund	5970000	Transfers Out	17,355.24
0205	636	Advance Travel Expense Fund	3081000	Beginning Fund Balance	1,000.00
0205	636	Advance Travel Expense Fund	3890000	Other Nonrevenues	-
0205	636	Advance Travel Expense Fund	5081000	Ending Fund Balance	-
0205	636	Advance Travel Expense Fund	5890000	Other Nonexpenditures	-
0205	636	Advance Travel Expense Fund	5970000	Transfers Out	1,000.00
0205	637	PFD Liquidation Fund	3081000	Beginning Fund Balance	17,355.24
0205	637	PFD Liquidation Fund	3699000	Other Miscellaneous Revenue	-
0205	637	PFD Liquidation Fund	5081000	Ending Fund Balance	-
0205	637	PFD Liquidation Fund	5970000	Transfers Out	17,355.24



---



**2013**  
**Annual**  
**Report**

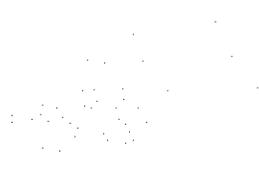
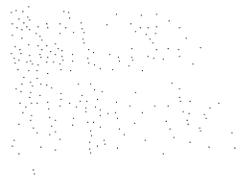
**Disbursement**  
**Activity**  
Schedule 7

City of Prosser 

SCHEDULE OF DISBURSEMENT ACTIVITY

For the Fiscal Year ended December 31, 2013

1	2	3	4	5	6	7	8	9	10
Fund No.	Fund Title	Beginning Outstanding Items 01/01/2013	Issued During the Year	Redeemed During the Year 4+3-6-7	Canceled During the Year	Ending Outstanding Items 12/31/2013	Prior Year Open Period Items	Current Year Open Period Items	Disbursements 12/31/2012
001	General Fund	\$ 116,011.36	4,373,866.94	4,414,810.77	4,576.15	70,491.38	86,054.12	148,609.50	4,431,846.17
102	City Street Fund	\$ 20,046.24	559,683.76	564,228.66	4,095.65	11,405.69	11,639.91	14,379.16	558,327.36
103	Transportation Benefit District	\$ -	62,880.17	62,880.17	-	-	48.00	5,490.61	68,322.78
110	Arterial Street Fund	\$ -	56,464.58	56,464.58	-	-	537.54	-	55,927.04
111	Municipal Capital Imp Res Fund	\$ -	-	-	-	-	-	-	-
115	General Fund Reserve	\$ -	-	-	-	-	-	-	-
116	City Facilities Reserve	\$ -	63,262.31	60,560.56	2,701.75	-	-	191.23	60,751.79
117	Employee Benefit Security Fund	\$ 3,001.25	47,709.07	48,789.12	-	1,921.20	-	-	47,709.07
118	General Fund Capital Reserve	\$ -	-	-	-	-	-	-	-
125	Contingency Fund	\$ -	-	-	-	-	-	-	-
130	Hotel/Motel Tax Fund	\$ -	67,737.00	67,737.00	-	-	90.00	2,500.00	70,147.00
131	TPA	\$ -	-	-	-	-	-	-	-
141	Public Works Equip Res Fund	\$ -	-	-	-	-	-	-	-
144	PS Enhancement Fund	\$ -	-	-	-	-	-	-	-
145	Narcotics Dog Operations Fund	\$ -	-	-	-	-	-	-	-
146	Drug Enforcement Fund	\$ -	-	-	-	-	-	-	-
147	Police Investigative Fund	\$ -	-	-	-	-	-	-	-
148	Criminal Justice Fund	\$ -	261,886.83	261,886.83	-	-	7,115.31	-	254,771.52
150	Water Debt Payoff Reserve Fund	\$ -	-	-	-	-	-	-	-
152	Infrastructure Development Res Fund	\$ -	-	-	-	-	-	-	-
221	LID Guarantee Fund	\$ -	-	-	-	-	-	-	-
227	1993 GO Bond Fund	\$ -	-	-	-	-	-	-	-
228	1994 GO Bond Fund	\$ -	-	-	-	-	-	-	-
229	1996 GO Bond Fund	\$ -	155,258.00	155,258.00	-	-	-	-	155,258.00
230	LID 94-1 Bond Fund	\$ -	-	-	-	-	-	-	-
231	1999 GO Bond Fund	\$ -	-	-	-	-	-	-	-
232	ULID 99-1 Bond Fund	\$ -	-	-	-	-	-	-	-
233	2011 GO Bond - Pool	\$ -	129,788.43	129,788.43	-	-	-	-	129,788.43
234	Local Improvement District 10-23	\$ -	352.58	(528.87)	352.58	528.87	-	-	-
301	REET 1st Quarter	\$ -	-	-	-	-	-	-	-



---



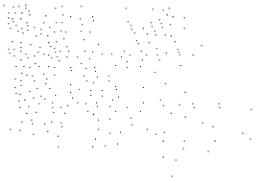
**2013**  
Annual  
Report

# Liabilities

## Schedule 9

City of Prosser 

ID. No.	Description	Maturity/Payment Due Date	Beginning Balance 01/01/2013	Additions	Reductions	BARS Code for Redemption of Debt Only	Ending Balance 12/31/2013
251.12	1996 GO Bond	12/1/2015	434,000.00	-	137,030.00	229-591-22-71	296,970.00
251.11	2011 General Obligation Bond	12/1/2035	1,745,000.00	-	50,000.00	233-591-76-71	1,695,000.00
252.11	1998 Water Revenue Bond- USDA	9/1/2036	2,358,562.23	-	49,339.85	444-591-34-72	2,309,222.38
252.11	1999 Water Revenue Bond - USDA	6/1/2039	1,157,315.80	-	27,404.07	449-591-34-72	1,129,911.73
252.11	1997 Refunding Bond	9/1/2013	255,000.00	-	255,000.00	442-591-34-77	-
263.82	PW01691052	7/1/2021	153,341.84	-	17,037.98	407-591-35-78	136,303.86
263.82	C1999-128	7/16/2016	56,052.34	-	10,144.06	split equally with the following funds: 403-591-34-78 407-591-35-78	45,908.28
263.82	T2001-60	7/1/2022	183,699.35	-	17,558.37	split equally with the following funds: 102-591-41-78 403-591-34-78 407-591-35-78	166,140.98
263.82	L010025	11/1/2022	519,078.97	-	48,487.29	407-591-35-78	470,591.68
263.82	Well 4B	10/1/2022	457,444.14	-	45,744.41	403-591-34-78	411,699.73
263.62	North Prosser Interim Financing	11/1/2013	3,071,627.86	21,025.04		403-591-34-78	3,092,652.90
263.82	Water Disinfection and Filtration Improvements	10/1/2035	151,126.50	327,948.98			479,075.48
263.82	Zone 2.5 Water System Improvements	10/1/2037	-	-			-
263.82	Waste Water Facility Improvements	6/1/2034	-	-			-
253.63	LID 10-23	9/11/2033		24,721.86			24,721.86
259.12	Compensated Absences - Proprietary Funds	n/a	93,474.38	110,818.29	81,876.38		122,416.29
259.11	Compensated Absences- General Fund	n/a	231,389.00	15,973.64	89,020.74		158,341.90
263.11	Claims & Judgements- General Fund	n/a	13,427.33		13,427.33		-
263.12	Claims & Judgements- Proprietary Funds	n/a	75,000.00	50,000.00	75,000.00		50,000.00
263.91	Office of Local Internation Employees Union #11 - Dispatch Severance	1/8/2013	91,324.99	23,560.84	114,885.83	001-528-80-10	-



---



**2013**  
Annual  
Report

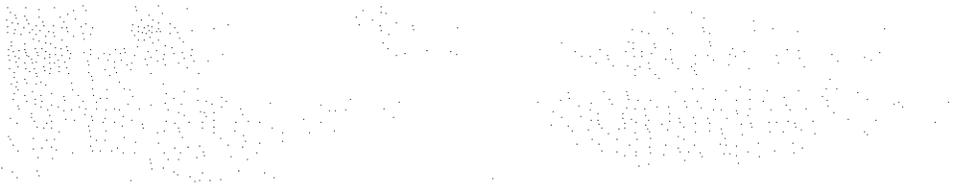
# Cash Activity

## Schedule 11

City of Prosser 

SCHEDULE OF CASH ACTIVITY  
For the Fiscal Year ended December 31, 2013

1	2	3	4	5	6	7	8	9	10	11	12	13
Fund No.	Fund Title	Beginning Cash & Investments	Receipts	Transfers-In	Other Revenue	Netted Transactions	Total Increase (4+5+6-7)	Disbursements	Transfers-Out	Other Expenditures	Total Decrease (9+10+11-7)	Ending Cash & Investments (3+8-12)
1	General Fund	\$ 1,985,807.93	\$ 4,845,987.62	\$ 19,495.70	\$ -	\$ 1,610.46	\$ 4,863,872.86	\$ 4,865,225.55	\$ 137,498.95	\$ -	\$ 5,001,114.04	\$ 1,848,566.75
102	City Street Fund	\$ 715,803.58	\$ 692,366.65	\$ 18,582.06	\$ -	\$ 109.38	\$ 710,839.33	\$ 682,577.18	\$ -	\$ -	\$ 682,467.80	\$ 744,175.11
221	LID Guarantee Fund	\$ 55,398.51	\$ 239.40	\$ -	\$ -	\$ -	\$ 239.40	\$ -	\$ -	\$ -	\$ -	\$ 55,637.91
227	1993 GO Bond Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
228	1994 GO Bond Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
229	1996 GO Bond Fund	\$ 5,525.73	\$ 154,861.55	\$ -	\$ -	\$ -	\$ 154,861.55	\$ 155,258.00	\$ -	\$ -	\$ 155,258.00	\$ 5,129.28
230	LID 94-1 Bond Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
231	1999 GO Bond Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
232	UJLD 99-1 Bond Fund	\$ 331.44	\$ 0.86	\$ -	\$ -	\$ -	\$ 0.86	\$ -	\$ 332.30	\$ -	\$ 332.30	\$ -
233	2011 GO Bond - Pool	\$ 9.19	\$ 82.80	\$ 130,000.00	\$ -	\$ -	\$ 130,082.80	\$ 129,788.43	\$ -	\$ -	\$ 129,788.43	\$ 303.56
234	Local Improvement District 10-23	\$ -	\$ 37,922.57	\$ -	\$ -	\$ -	\$ 37,922.57	\$ -	\$ 37,922.57	\$ -	\$ 37,922.57	\$ -
301	Reet 1st Qtr	\$ -	\$ 2,497.59	\$ 7,498.95	\$ -	\$ -	\$ 9,996.54	\$ -	\$ -	\$ -	\$ -	\$ 9,996.54
305	City Hall Remodel Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
307	Wine Country Road Imp Cons Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
310	N Pros Bsns Park Infrastructure Cons Fu	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
311	Well No. 4B Construction Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
313	Skatepark Construction Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
403	Water Fund	\$ 1,928,503.29	\$ 2,822,191.21	\$ 19,506.58	\$ -	\$ 13.63	\$ 2,841,684.16	\$ 2,803,256.39	\$ -	\$ -	\$ 2,803,242.76	\$ 1,966,944.69
407	Sewer Fund	\$ 3,972,680.17	\$ 1,989,065.65	\$ 166.23	\$ -	\$ 133.19	\$ 1,989,098.69	\$ 2,019,366.88	\$ -	\$ -	\$ 2,019,233.69	\$ 3,942,545.17
448	Garbage Fund	\$ 314,847.40	\$ 962,182.18	\$ -	\$ -	\$ 10.19	\$ 962,171.99	\$ 924,199.48	\$ -	\$ -	\$ 924,189.29	\$ 352,830.10
606	Library Memorial Fund	\$ 11,989.54	\$ 51.83	\$ -	\$ -	\$ -	\$ 51.83	\$ -	\$ -	\$ -	\$ -	\$ 12,041.37
612	IRS Section 125 Fund	\$ 1,140.46	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,140.46	\$ -	\$ 1,140.46	\$ -
631	Claims Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
632	Payroll Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
633	Fiscal Agency Clearing Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
635	Petty Cash Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
636	Advance Travel Expense Fund	\$ 1,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000.00	\$ -	\$ 1,000.00	\$ -
637	PFD Liquidation Fund	\$ 17,355.24	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,355.24	\$ -	\$ 17,355.24	\$ -
	Total Fund Cash	\$ 9,010,392.48	\$ 11,507,449.91	\$ 195,249.52	\$ -	\$ 1,876.85	\$ 11,700,822.58	\$ 11,579,671.91	\$ 195,249.52	\$ -	\$ 11,773,044.58	\$ 8,938,170.48
	Surplus Cash Invested	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



---



**2013**  
Annual  
Report

# **Expenditure of Federal Awards**

## Schedule 16

City of Prosser 

City of Prosser, WA

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

**For the Year Ended December 31, 2013**

CFDA #	Federal Agency Name	Federal Program Name	Pass-Through Agency Name	Other Award I.D. Number	ARRA	Total	Footnote Ref.
10.770	Department of Agriculture	Water and Waste Disposal Loans and Grants	n/a		n/a	\$ 3,270,033.79	3.a
10.770	Department of Agriculture	Water and Waste Disposal Loans and Grants	n/a		n/a	\$ 24,721.86	3.b
66.468	Enviromental Protection Agency	Capitalization Grant for Drinking Water State Revolving Funds	WA Public Works Board	DM11-952-030	n/a	\$ 606,172.14	3.c

CITY OF PROSSER, WASHINGTON

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the Year Ended December 31, 2013**

NOTE 1 - BASIS OF ACCOUNTING

This schedule is prepared on the same basis of accounting as the City of Prosser's financial statements. The City uses cash basis accounting, which is a departure from generally accepted accounting principles (GAAP).

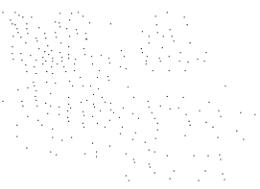
NOTE 2 - PROGRAM COSTS

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

NOTE 3 - FEDERAL LOANS

- a. The City of Prosser was approved by the USDA Rural Utilities Service to receive a loan totaling \$3,507,000 for the North Prosser Water System Improvement Project. As part of the loan process it was necessary for the City of Prosser to obtain interim financing. Washington Trust Bank provided the City of Prosser with interim financing for this loan. In 2013, \$198,405.93 of these loan funds was spent. In prior periods, \$3,071,627.86 was spent, for a total loan expense to date of \$3,270,033.79. Due to loan draw requests in transit, the loan balance as of December 31, 2013 is \$3,092,652.90. It may also be helpful to note that the City of Prosser contributed \$423,000 to this project.
- b. The City of Prosser was approved by the USDA Rural Utilities Service to receive a loan totaling \$63,000 for the Village Park Subdivision Improvement Project. In 2013, \$24,721.86 of these loan funds was spent. This loan is associated with City of Prosser LID 10-23. The remaining funding of \$38,278.14 was released by the City of Prosser to USDA for reallocation.
- c. The City of Prosser was approved by the WA Public Works Board/Drinking Water Revolving Fund to receive a loan totaling \$1,999,800 for the Prosser Disinfection, Filtration, and Source Project. The approved loan amount includes a 1% loan fee charged by DWRFS in the amount of \$19,800. This funding was received indirectly from the US Department of Environmental Protection Agency. In 2013, \$606,172.14 of these loan funds was spent. In prior periods \$151,126.50 was spent, for a total loan expense to date of \$757,298.64. Due to loan draw requests in transit, the loan balance as of December 31, 2013 is \$479,075.48.

The amount listed for each loan includes the proceeds received during the year and the outstanding loan balance from prior years. Both the current and prior year loans are also reported on the City of Prosser's Schedule of Long-Term Liabilities.



---



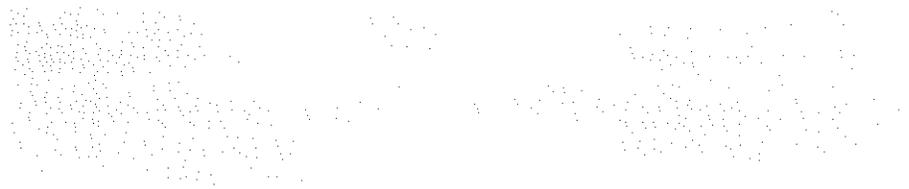
**2013**  
Annual  
Report

# **Expenditure of State Awards**

## Schedule 16

City of Prosser 

State Agency BARS Account	Grantor	Program Title	Identification #	Amount
3340310	Ecology	Shoreline	G1200039	78,890
3340380	Transportation Improvement Board	Expanded Preservation Project	3-E-923(001)-1	9,561
3340380	Transportation Improvement Board	Sheridan Avenue, 6th Street to Wine Country Road	8-4-923(003)-1	39,482



---



**2013**  
Annual  
Report

**Labor Relations  
Consultant  
Schedule 19**

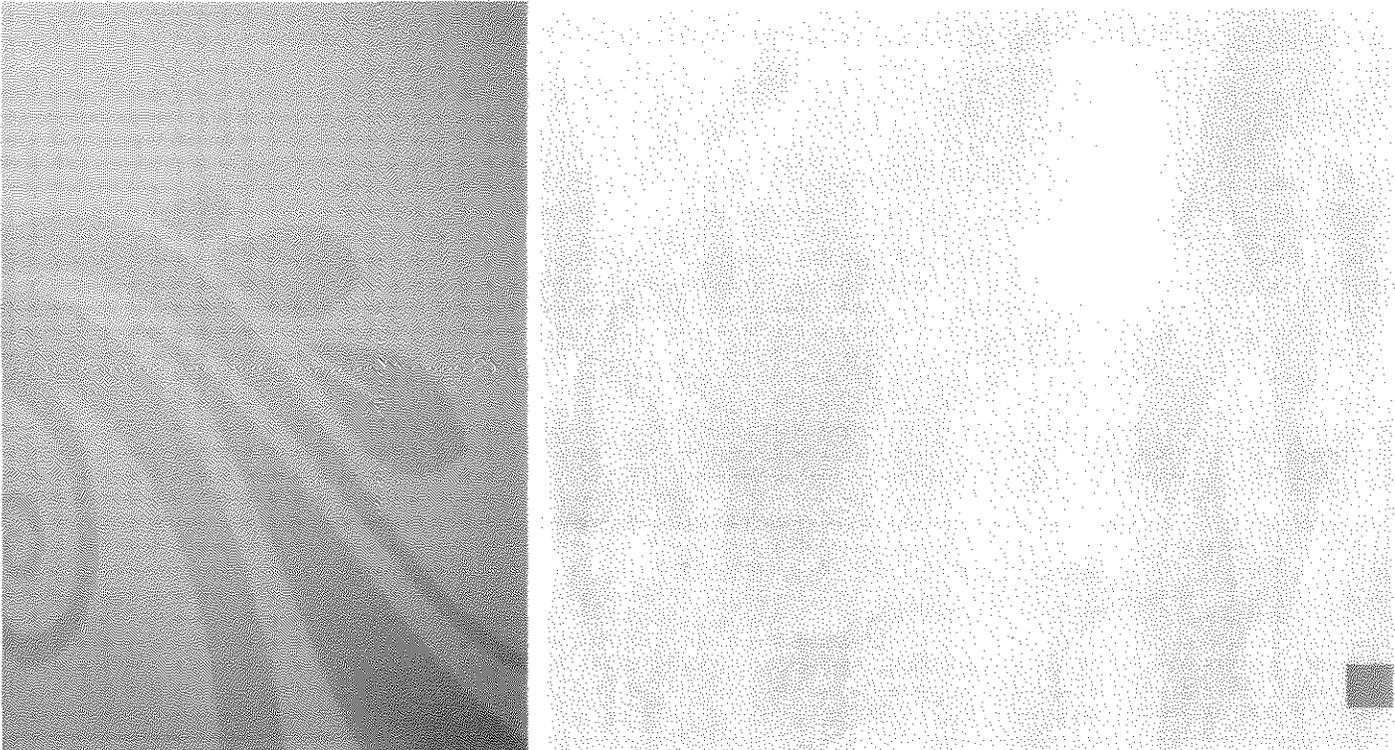
City of Prosser 

**Labor Relations Consultant  
For the Year Ended December 31, 2013**

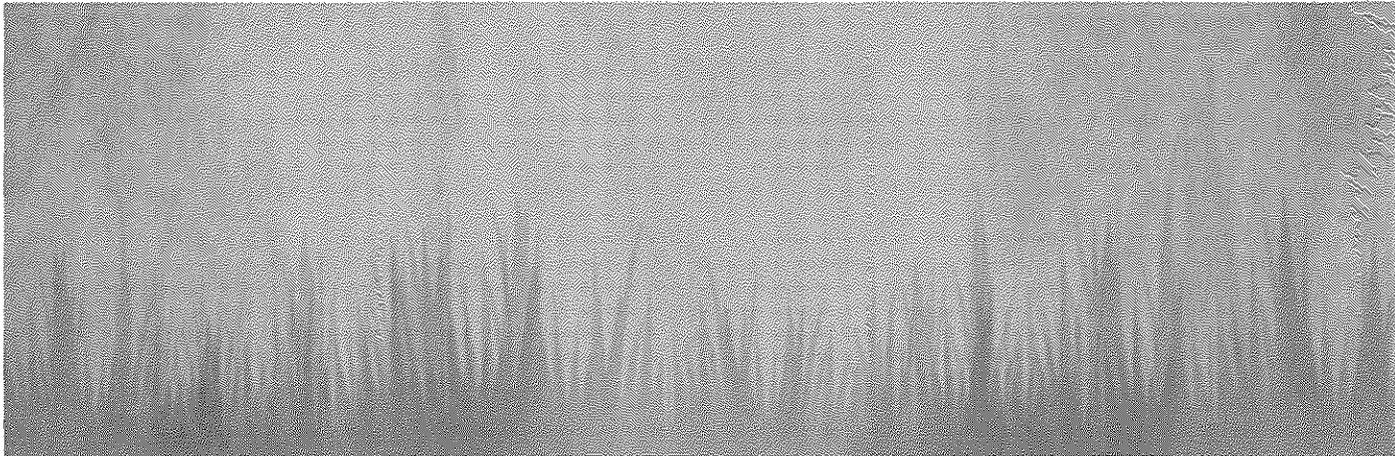
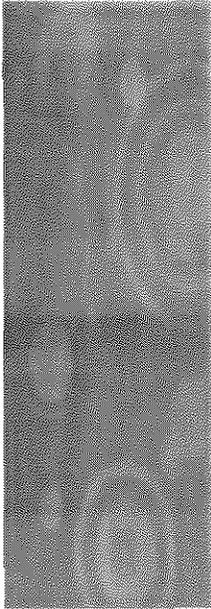
Has your government engaged labor relations consultants?  Yes  No

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 764 Kennewick, WA 99336
Amount paid to consultant during fiscal year: \$20,152.00
Terms and conditions, as applicable, including:  Rates (e.g., hourly, etc.) : Monthly retainer of \$700, hourly rate of \$80, and related expenses  Maximum compensation allowed: n/a  Duration of services: 11/1/2012 to 10/31/2013 and 11/1/2013 to 10/31/2014  Services provided: Labor Negotiations and Human Resource Management



**2013**  
**Annual Report**



**CITY OF PROSSER, WASHINGTON**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE PERIOD JANUARY 1, 2013 THROUGH DECEMBER 31, 2013**

**Note 1 - Summary of Significant Accounting Policies**

The City of Prosser uses the revenue and expenditure classifications contained in the *Budgeting, Accounting and Reporting System* (BARS) manual. The manual is prescribed by the State Auditor's Office under the authority of Washington State law, Chapter 43.09 RCW.

The City of Prosser was incorporated in 1899 and operates under the laws of the State of Washington applicable to a Non-Charter Code City with a Mayor-Council form of government. The City is a general purpose government and provides a full range of municipal services which include, police, parks, street, solid waste, and administrative services. In addition, the City owns and operates water, sewer and irrigation systems. The City uses cash basis accounting, which is a departure from generally accepted accounting principles (GAAP).

A. Fund Accounting

The accounts of the City are organized on the basis of funds, each of which is considered a separate accounting entity. Each fund is accounted for with a separate set of accounts that comprises its cash, investments, revenues and expenditures as appropriate. The City's resources are allocated to and accounted for in individual funds depending on their intended purpose. The following are the fund types used by the City:

GOVERNMENTAL FUND TYPES:

General (Current Expense) Fund

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

Special Revenue Funds

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

Debt Service Funds

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

Capital Projects Funds

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

PROPRIETARY FUND TYPES:

### Enterprise Funds

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

### FIDUCIARY FUND TYPES:

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

### Agency Funds

These funds are used to account assets that City holds for others in an agency capacity.

## B. Basis of Accounting

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Revenues are recognized only when cash is received and expenditures are recognized when paid, including those properly chargeable against the report year(s) budget appropriations as required by state law.

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.

Purchases of capital assets are expensed during the year of acquisition. There is no capitalization of capital assets, nor allocation of depreciation expense. Inventory is expensed when purchased.

The basis of accounting described above represents a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

## 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.

<b>Fund</b>	<b>Budget (w/amendments)</b>	<b>Actual Expenditures</b>	<b>Variance</b>
001 – General Fund	\$ 6,917,118.00	\$ 5,002,724.48	\$ (1,914,394.28)
102 – Street Fund	\$ 1,452,820.00	\$ 682,577.18	\$ (770,242.82)
221 – LID Guarantee Fund	\$ 55,800.00	\$ -	\$ (55,800.00)
229 – 1996 GO Bond Fund	\$ 162,081.00	\$ 155,258.00	\$ (6,823.00)
232 - ULID 99-1 E Prosser Industrial Park	\$ -	\$ 332.30	\$ 332.30
233 – 2011 GO Bond Fund	\$ 131,530.00	\$ 129,788.43	\$ (1,741.57)
234 – Local Improvement District 10-23 Fund	\$ 69,300.00	\$ 37,922.57	\$ (31,377.43)
301 - REET 1	\$ 30,000.00	\$ -	\$ (30,000.00)
403 – Water Fund	\$ 8,083,508.48	\$ 2,803,256.47	\$ (5,280,252.01)
407 – Sewer Fund	\$ 8,975,549.22	\$ 2,019,366.80	\$ (6,956,182.42)
448 – Garbage Fund	\$ 1,209,026.30	\$ 924,199.48	\$ (284,826.82)
606 – Library Memorial Fund	\$ 12,004.00	\$ -	\$ (12,004.00)
612 – IRS Section 125 Fund	\$ 1,141.00	\$ 1,140.46	\$ (0.54)
636 – Advance Travel Fund	\$ 1,000.00	\$ 1,000.00	\$ -
637 - Public Facilities District	\$ 17,356.00	\$ 17,355.24	\$ -
<b>TOTAL</b>	<b>\$ 27,118,234.00</b>	<b>\$ 11,774,921.41</b>	<b>\$(15,343,312.59)</b>

Budgeted amounts are authorized to be transferred between departments within any fund or 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 Council. In additions interfund transfers between funds which are combined for reporting purposes have been removed to avoid double counting.

It is important to note the cause for the following budget versus actual expense differences:

001 General Fund: A majority of the difference between the amount budgeted and spent can be attributed to the balance of cash budgeted in fund 148, the Criminal Justice Fund, fund 111, Municipal Capital Improvements Fund, and fund 115, General Fund Reserve. It has been the practice of the City to budget the cash balance of funds for undetermined projects or needs. The difference between the amount budgeted and expended can be attributed to these undetermined projects and that funds were not used during the budget period.

102: Street Fund: A majority of the difference between the amount budgeted and spent can be attributed to the balance of cash budgeted in fund 152, the Infrastructure Development Reserve Fund. It has been the practice of the City to budget the cash balance of funds for undetermined projects or needs. The difference between the amount budgeted and expended can be attributed to these undetermined projects and that funds were not used during the budget period.

232 ULID 99-1 Fund: On October 8, 2013 City Council adopted Ordinance 13-2843 closing this fund. The remaining balance of the fund was returned to the Water and Street Funds, the funds that provided the support of the associated improvements.

403 Water Fund: During the preparation of the Water Fund's budget for 2013 capital improvements and construction improvements were budgeted for in excess of the work which was actually complete. This accounts for some of the difference between the amount budgeted and expended. In addition, it has been the practice of the City to budget the cash balance of funds for undetermined projects or needs. The difference between the amount budgeted and expended can be attributed to these undetermined projects and that funds were not used during the budget period.

407 Sewer Fund: During the preparation of the Sewer Fund's budget for 2013 capital improvements and construction improvements were budgeted for in excess of the work which was actually complete. This accounts for some of the difference between the amount budgeted and expended. In addition, it has been the practice of the City to budget the cash balance of funds for undetermined projects or needs. The difference between the amount budgeted and expended can be attributed to these undetermined projects and that funds were not used during the budget period.

#### D. Cash

It is the City's policy to invest all temporary cash surpluses. The amount is included in the cash and investments shown on the statements of fund resources and uses arising from cash transactions. The interest on these investments is prorated to the various funds. For more information please reference the City's Investment Policy.

#### E. Deposits

The City deposits and certificates of deposit are covered by the Federal Deposit Insurance Corporation and/or the Washington Public Deposit Protection Commission.

F. Investments See Note 2, *Investments*.

G. Capital Assets

Capital assets are assets with an initial individual cost of more than \$5,000 and an estimated useful life in excess of five years. The capital assets of the City's are recorded as expenditures when purchased.

H. Compensated Absences

Vacation leave may be accumulated up to 240 hours and is payable upon separation or retirement.

Sick leave may be accumulated up to 720 hours or 960 hours depending upon the applicable collective bargaining agreement or personnel policy. Upon resignation or retirement employees do receive payment for unused sick leave at 50% if the employee has accumulated a minimum of 360 hours to a maximum of 720 hours or 960 hours, and if two weeks' notice of resignation or retirement has been given. In the event of the death of an employee, 100% of sick leave is paid out to the beneficiary.

Please see schedule 9

I. Long-Term Debt See Note 5, *Debt Service Requirements*.

J. Other Financing Sources or Uses

The City's "Other Financing Sources or Uses" consist of the following: Bond Proceeds, Disposition of Capital Assets, Operating Transfers In, Operating Transfers Out, Debt Service: Principal, Debt Service: Interest, Capital Expenditures, and Interest on Interfund Debt.

K. Risk Management

The City of Prosser is a member of the Cities Insurance Association of Washington. Chapter 48.62 RCW authorizes the governing body of any one or more governmental entities to form together into or join a program or organization for the joint purchasing of insurance, and/or joint self-insuring, and/or joint hiring or contracting for risk management services to the same extent that they may individually purchase insurance, self-insure, or hire or contract for risk management services. An agreement to form a pooling arrangement was made pursuant to the provisions of Chapter 39.34 RCW, the Interlocal Cooperation Act. The program was formed on September 1, 1988 when 34 cities in the State of Washington joined together by signing an Interlocal Governmental Agreement to pool their self-insured losses and jointly purchase insurance and administrative services. As of September 1, 2013, there are 236 members in the program.

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

The program acquires liability insurance through their Administrator, Canfield, that is subject to a per-occurrence self insured retention of \$100,000. Members are responsible for a \$1,000 deductible for each claim, while the program is responsible for the \$100,000 self-insured retention. Insurance carriers cover insured losses over \$101,000 to the limits of each policy. Since the program is a cooperative program, there is a joint liability among the participating members towards the sharing of the \$100,000 of the self-insured retention. The program also purchases a Stop Loss Policy with an attached point of \$3.247,000 to cap the total claims paid by the program in any one year.

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.

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

Members contract to remain in the program for a minimum of one year, and must give notice before August 31 terminating participation the following September 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 with Canfield, which has been contracted to perform program administration, claims adjustment and administration, and loss prevention for the program. Fees paid the third party administrator under this arrangement for year ended August 31, 2013, were \$1,423,059.12.

L. Reserved Fund Balance

Fund	Ending Reserved Cash	Purpose	
001-General Fund	\$1,068,014.31	\$ 118,283.59	Real Estate Excise Tax
		\$ 50,593.53	Hotel/Motel Tax
		\$ 13,938.70	Tourism Promotion Area

		\$ 15,838.30	Public Safety Enhancement (Liquor Board Profits)
		\$ 772.06	Narcotics Dog Operations(Community Donations)
		\$ 12,651.13	Drug Enforcement
		\$ 44,562.78	Police Investigative
		\$ 811,374.22	Criminal Justice
102 - Street Fund	\$4,765.84	\$ 4,765.84	Transportation Benefit District
221 LID Guarantee	\$55,637.91	\$ 55,637.91	LID Debt Requirement
229-1996 GO Bond Fire Station	\$5,129.28	\$ 5,129.28	Fire Levy Tax - Debt Payment
230-LID 94-1 Gap Road	\$ -	\$ -	Debt Service
232-ULID 99-1 E Prosser Industrial Park	\$ -	\$ -	Debt Service
233- GO Bond-Pool	\$303.56	\$ 303.56	Debt Service
301- REET 1	\$9,996.54	\$ 9,996.54	Real Estate Excise Tax
403-Water Fund	\$1,005,332.03	\$ 450.00	Consumer Utility Deposits
		\$ 39,418.37	1997 Water/Sewer Refunding Bond Redemption
		\$ 338,573.82	1997 Water/Sewer Refunding Bond Reserve
		\$ 7,162.80	1998 Water Revenue Bond Redemption
		\$ 170,090.26	1998 Water Revenue Bond Reserve
		\$ 7,444.08	1999 Water Revenue Bond Redemption
		\$ 84,688.09	1999 Water Revenue Bond Res.
		\$ 341,428.03	North Prosser Water System Debt Redemptions
		\$ 16,076.57	North Prosser Water System Debt Reserve
407- Sewer Fund	\$321,993.35	\$ 33,578.62	1997 Water/Sewer Refunding Bond Reserve
		\$ 288,414.74	1997 Water/Sewer Refunding Bond Reserve
448 Garbage Fund	\$500.00	\$ 500.00	Consumer Utility Deposits
<b>TOTAL</b>	<b>\$2,471,672.82</b>		

**Note 2 - Investments**

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

Investments by type at December 31, 2013 are as follows:

Washington State Investment Pool	\$2,860,348.25
US Bank	\$5,997,910.77
<b>TOTAL</b>	<b>\$8,858,259.02</b>

Please note that the PAR value of the US Bank Investments are \$6,000,000.00 and the market value of the investment was \$5,935,539 as of December 31, 2013.

**Note 3 - Property Tax**

The County Treasurer acts as an agent to collect property taxes levied in the County for all taxing authorities. Collections are distributed by electronic fund transfers into the City's bank account during 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 taxes are levied.

The City's regular levy for the year 2013 was \$2.91588271 per \$1,000 on an assessed valuation of \$444,413,791 for a total regular levy of \$1,295,858. In 2013, the City also levied \$0.353542 per \$1,000 on an assessed valuation of \$441,248,836 for the 1996 General Obligation Bond repayment for the fire station for a total additional levy of \$156,000.

**Note 4 - Interfund Loans**

The following table displays interfund loan activity during 2013:

<b>Borrowing Fund</b>	<b>Lending Fund</b>	<b>Beginning Balance (2013)</b>	<b>Additions</b>	<b>Reductions</b>	<b>Ending Balance (2013)</b>
General Fund (001)	Criminal Justice Fund (148)	0	\$128,000	\$52,167.69	\$75,832.31
<b>TOTAL</b>			<b>\$128,000</b>	<b>\$52,167.69</b>	<b>\$75,832.31</b>

### **Note 5 – Debt Service Requirements**

The accompanying Schedule of Long-Term Debt (Schedule 9) provides more details of the outstanding debt and liabilities of the City of Prosser and summarizes the City’s debt transactions for the year ending December 31, 2013.

The debt service requirements for general obligation bonds, revenue bonds, and other debt, including principle and interest, are as follows:

<b>Year</b>	<b>General Obligation Bonds</b>	<b>Revenue Bonds</b>	<b>Other Debt</b>	<b>Total Debt</b>
2013	\$284,745.50	\$831,830.64	\$0.00	\$1,116,576.14
2014	\$286,086.50	\$662,000.00	\$1,700.02	\$949,786.52
2015	\$285,846.50	\$881,111.07	\$1,700.02	\$1,168,657.59
2014	\$126,312.50	\$880,339.74	\$1,700.02	\$1,008,352.26
2017	\$129,562.50	\$879,568.37	\$1,700.02	\$1,010,830.89
2018-2022	\$635,137.50	\$4,304,500.11	\$8,500.10	\$4,948,137.71
2023-2027	\$640,100.00	\$3,619,043.30	\$8,500.10	\$4,267,643.40
2028-2032	\$638,312.50	\$3,617,673.70	\$8,500.15	\$4,264,486.35
2033-2037	\$380,875.02	\$2,144,879.98	\$0.00	\$2,525,755.00
2038-2042	\$0.00	\$150,426.15	\$0.00	\$150,426.15
<b>TOTAL</b>	<b>\$3,406,978.52</b>	<b>\$17,971,373.06</b>	<b>\$32,300.43</b>	<b>\$21,410,652.01</b>

It may be helpful to note that debt listed in the “Other Debt” section is reflective of payments made in conjunction with LID 10-23.

### **Note 6 - Pension Plans**

Substantially all City full-time and qualifying part-time employees participate in Public Employees Retirement System or Law Enforcement Officers and Fire Fighters Retirement System administered by the Washington State Department of Retirement Systems, under cost-sharing multiple-employer public employee defined benefit and defined contribution retirement plans. Actuarial information is on a system-wide basis and is not considered pertinent to the City’s financial statements. Contributions to the systems by both employee and employer are based upon gross wages covered by plan benefits.

Historical trend or other information regarding each plan is presented in the Washington State Department of Retirement Systems annual financial report. A copy of this report may be obtained by writing to:

Department of Retirement Systems  
 Communications Unit  
 P. O. Box 48380  
 Olympia, WA 98504-8380

The City also offers its employees a choice of deferred compensation plans created in accordance with Internal Revenue Code Section 457. These plans are offered through the International City Management Association or the State of Washington Department of Retirement Systems. The plans, available to all employees, permit them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency.

Compensation deferred under the plan and all income attributable to the plan is solely the property of the City. The City's rights to this property are subject only to the claims of the City's general creditors until paid to the employee or other beneficiary and are not restricted to the benefit provisions under the plan.

It is the opinion of the City's legal counsel that the City has no liability for losses under the plan but does have the duty of due care that would be required of an ordinary prudent investor. The City believes that it is highly unlikely that it will use the assets to satisfy the claims of general creditors in the future.

**Note 7 - Other Disclosures**

- *INTERFUND TRANSFERS*

The following table displays interfund transfer activity during 2013:

<b>Transfers To:</b>	<b>Transfer From:</b>	<b>Amount Transferred:</b>
General Fund (001)	Advance Travel Fund (636)	\$1,000.00
2011 GO Bond – Pool (233)	General Fund (001)	\$100,000.00
2011 GO Bond – Pool (233)	Municipal Capital Improvements (111)	\$30,000.00
General Fund (001)	Public Facilities District Fund (637)	\$17,355.24
General Fund (001)	IRS Section 125 (612)	\$1,140.46
Street Fund (102)	LID 10-23 (234)	\$18,582.06
Water Fund (403)	LID 10-23 (234)	\$19,340.51
Water Fund (403)	LID 99-1 (232)	\$166.15
Sewer Fund (407)	LID 99-1 (232)	\$166.15
REET 1 (301)	Municipal Capital Improvements (111)	\$7,498.95
<b>TOTAL</b>		<b>\$195,249.52</b>

- *JOINT VENTURES*

1. Interlocal Agreement for Benton County Emergency Services (Benton County, All Cities in Benton County, and Fire Districts 1 - 4). The Interlocal Agreement established two divisions, namely Benton County Emergency Management (BCEM) and Southeast Communications Center (SECOMM). The City does not make a financial contribution to SECOMM other than through the 911 tax imposed upon its residents by State Law and contract payments for dispatch services. The Executive Board established under the Interlocal has the authority to establish a fair and equitable contribution from each participating entity for BCEM. The Interlocal provides emergency management services and enhanced 911 services. The City is represented on the Executive Board by its Mayor, or his designee. The property acquired by BCEM is shared by the participants in the Agreement to the same extent as they have made financial contributions to BCEM. Prosser has no ownership over the assets of SECOMM. The Agreement commenced on September 1, 2006 (replacing a previous Agreement). The term of the agreement is ten years and it may be extended for additional five-year terms unless any party objects no later than six months prior to the termination of the term. Prosser may withdraw from the agreement upon six months notice but would remain liable for payments authorized before the effective date of the withdrawal. Upon withdrawal, Prosser would lose its right to any property acquired under the Interlocal.

2. Interlocal Agreement between the City of Prosser and Benton County Fire Protection District Number Three for the Joint Operation of a Combined Fire Department as a Separate Agency. The Interlocal Agreement establishes a partnership between the entities to provide Fire Protection Services to each participating entity. Management is through a Joint Board comprised of three City Council Members and three Fire District Commissioners. All the property contributed by either entity would be returned to the Entity which originally contributed such property and all property acquired during the Agreement would be distributed pro-rata (by the level of contribution made by each entity over the duration of the Agreement) to each entity. The City is financially obligated to pay an amount established by the Joint Board each year. Each entity is required to contribute to a budget in amount determined by a formula, which averages call loads from each entity, the assessed valuation of each entity, and the population of each entity. Benton County vouchers are issued to pay all debts of the partnership. The Agreement was originally executed on November 4, 2002 and has had several minor, non-material, amendments. The agreement is for five years and automatically extends for an additional year at the end of the first year unless either party provides notice six months in advance of the end of any year that it desires to terminate the Agreement (therefore the agreement is always in its first year).

3. Interlocal Agreement Regarding Solid Waste Management Benton County. The Agreement unites Benton County and the Cities within Benton County to fulfill the requirement for a solid waste plan under Chapters 70.95 and 70.105 RCW. The Agreement is overseen by a committee comprising a representative from each participating entity. The committee (with the

Approval of the County Commissioners) proposes a budget and establishes an annual fee for each participant. The Agreement is for six years. Any entity may terminate their participation upon one year's prior notice. Assets will be distributed as agreed between the entities upon dissolution/termination or as determined by arbitration if the parties cannot agree.

4. Articles of Association Benton-Franklin Council of Governments. The Articles provide the framework for an association to which the City belongs. The City makes an annual contribution based upon the budget of the Association. The Agreement is ongoing and provides regional planning services for Benton and Franklin Counties and the cities within those two counties.

5. Inter-Local Agreement for the formation of a Special Investigations Unit. Resolution 11-1347 adopted, February 22, 2011 approved an inter-local agreement between Benton and Franklin counties and the municipalities of Kennewick, Richland, West Richland, Prosser, Pasco, and Connell. The parties established a Special Investigations Unit consisting of law enforcement officers from the various local law enforcement agencies to help facilitate orderly, thorough and objective investigations of incidents involving law enforcement officers that result in grievous or fatal injury to another person or to an officer resulting from acts of another person.

6. Inter-Local Agreement regarding child abuse investigations. Resolution 12-1376, adopted January 24<sup>th</sup>, 2012 approved an inter-local agreement between Benton and Franklin counties and the municipalities of Pasco, Kennewick, Richland, West Richland, Prosser, and Connell. The participating agencies desire the service of the child interviewer qualified and trained to provide objective, forensic interviews of children to determine if abuse occurred and the details of any abuse for their own investigations and prosecution, have agreed to pay for a portion of the salary and associated costs of the child interviewer. The child abuse investigation agreement with other cities and Benton County approved by Resolution 12-1376.

7. Prosser Sister Cities Association. Resolution 12-1384, adopted February 28, 2012, approved and adopted a Sister Cities Affiliation Policy. The City of Prosser supports and encourages the establishment of a Prosser Sister Cities Association (PSCA) which serves to provide an opportunity for citizen to interact and exchange social, technical, and educational ideas within the global community; and, to provide awareness of and sensitivity to cultural diversity; and, to share expertise in solving municipal problems; and, to develop business and economic ties in Prosser and other parts of the world. It is important to note that the City of Prosser has some control in this association but does not own the associations nor is it liable for its debts. According to the Washington Secretary of State, this entity became in active on April 30, 2013, therefore if it is not reinstated within three years fo this date, it will be dissolved by the State. The registered agent is Bill Jenkin, Prosser, Washington (P.O. Box 288).

8. Bi-Pin. The Bi-County Police Information Network (BI-PIN) was established November 24, 1982, when an Interlocal Agreement was entered into by five participating municipal corporations; the cities of Kennewick, Pasco, and Richland, and Benton and Franklin Counties. On November 12, 2012 the Prosser City Council adopted Resolution 12-1408 approving the Interlocal Agreement and Addendum No. 1 with BI-PIN. BI-PIN was established to assist the

participating police and sheriff's departments in the deterrence and solution of criminal incidents. BI-PIN is served by an Executive Committee composed of City Managers of each of the cities and a member from each of the Board of County Commissioners of Benton and Franklin Counties. A liason from the Bi-County Chief's and Sheriffs is an ex officio, non-voting member. The allocation of financial participation among the participating jurisdictions is based upon the approved budget for that year and is billed quarterly in advance to each agency. On dissolution of the Interlocal Agreement, the net position will be shared based upon participant contribution. The City does not anticipate any income distributions from BI-PIN since charges are assessed only to recover anticipated expenses. Complete separate financial statements for BI-PIN may be obtained at the City of Kennewick, 210 West Sixth Avenue, Kennewick, Washington .

- *CONTINGENCIES AND LITIGATIONS*

There have been no material violations of finance-related legal or contractual provisions.

There have been no expenditures exceeding legal appropriations in any of the funds of the City.

The City has the following claims that are open and active litigated or non-litigated claims:

1. AT&T Mobility and its affiliated companies have filed refund claims related to the overpayment of utility tax associated with cellular phone data services. The claim indicates that from November 1, 2005 through September 30, 2010 utility taxes were inappropriately collected from customers and remitted to our jurisdiction. This refund relates solely to receipts from Data Services sold to customers who used various types of wireless devices. Data services are distinct from and sold separately from the various types of voice telecommunications services that are also sold by AT&T Mobility. AT&T Mobility is seeking a refund of those taxes collected and remitted which are associated with the data services. Estimates provided by the taxpayer request a refund of \$13,427.33. There is no litigation pending. The city denies the claim is valid.
2. A&B asphalt was hired by the City to do work on certain streets and sidewalks in downtown Prosser. Plaintiff owns a building in the construction area. It is an old building and he operated a restaurant/lounge that utilized the basement of the building. Workers apparently made a hole in the sidewalk that went through the ceiling of a room being used by the property owner. There is an attached room to plaintiff's property that extends under the city right-of-way. It is not in the property description of the plaintiff's property but was added some time many years ago for storage or some other purpose by the city. Other buildings in the area have a similar feature. Water got into the hole and has caused damage to the plaintiff's property. Plaintiff claims that although the contractor attempted to fix the hole, water still leaks into the basement. It is the City's understanding that the water damage is limited to the area that is connected to plaintiff's property, and used by the plaintiff, but not including plaintiff's property. Plaintiff was asking for \$75k in damages. Plaintiff alleges that the damage is ongoing as the basement

still leaks. Motion for Summary Judgment Hearing April 20, 2012. Trial Date June 25, 2012. This matter has been settled and will not be reported in the future.

3. On October 9, 2012 the City of Prosser entered into a Memorandum of Agreement with the Office of Professional Employees International Union. Local 11 (OPEIU) regarding the contracting of emergency dispatch services. In part this agreement addressed the severance package and benefits provided to impacted dispatch employees. The cost of the severance package is estimated to be \$91,324.99, although it is important to note that this amount is subject to fluctuations in the individual employee's accrual balances. The dispatch transition occurred on January 8, 2013 and the negotiated severance was paid.

4. Barbara J. Seymour vs. the City of Prosser. This is a lawsuit filed against the city by Barbara J. Seymour for alleged injuries sustained when she fell into a water meter box. She has offered to settle the matter for \$50,000. The matter is being defended by legal counsel retained by the city's insurance pool. The firm is (Ken Harper is the lead attorney):

MENKE JACKSON BEYER, LLP  
807 North 39th Avenue  
Yakima, WA 98902  
Telephone (509)575-0313  
Fax (509)575-0351

- *OTHER DISCLOSURE ITEMS*

1. Tourism Promotion Area: Resolution 12-1405 adopted November 13, 2012, established the City of Prosser's intent to create a Tourism Promotion Area (TPA) pursuant to RCW 35.101. Subsequently on January 8, 2013, the City Council adopted Ordinance 13-2810 establishing the Prosser Tourism Promotion Area (TPA) and entered into an agreement with Washington State Department Revenue for the administration of the Prosser Tourism Promotion Area lodging charge. Implementation of the TPA and charge began April 1, 2013.
2. Closure of Dispatch Center: In January of 2013, the Prosser Dispatch Center was closed. This closure came in conjunction with the contracting of emergency dispatch services with SECOMM. As a result in January, a negotiated severance package was paid to impacted union member, the City began payment to SECOMM for their services, and continuing dispatch center costs were eliminated.
3. Transportation Benefit District: The City of Prosser formed a Transportation Benefit District (TBD) on January 20, 2009. The TBD is its own independent taxing entity that files its own annual report.

In order to make the most efficient use of public monies, to avoid duplication of effort and to coordinate their efforts, the TBD and City entered into an interlocal agreement on

April 7, 2009. For more information about this agreement please reference Prosser Transportation Benefit District Resolution 09-TBD-04.