

City Of Prosser



2014

**ANNUAL
REPORT**

Audited

2014 Annual Report

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**2014
Annual
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**Revenue &
Expenditure**
Schedule 1

MCAG	Fund	Fund Name	BARS Acct	Description	Amount
205	1	General Fu	3081000	Reserved B	1068014
205	1	General Fu	3088000	Unreservec	780552.4
205	1	General Fu	3111000	Property T	990362.4
205	1	General Fu	3131100	Loc Retail S	1187296
205	1	General Fu	3133100	Hotel/Motr	42705.75
205	1	General Fu	3133100	Hotel/Motr	42705.75
205	1	General Fu	3136100	Brokered N	161633.5
205	1	General Fu	3137100	Sales Tax -	103269.1
205	1	General Fu	3164100	Utility Tax -	458270.6
205	1	General Fu	3164200	Utility Tax -	395506.2
205	1	General Fu	3164300	Utility Tax -	62223.14
205	1	General Fu	3164400	Utility Tax -	474058.5
205	1	General Fu	3164500	Utility Tax-	43638.29
205	1	General Fu	3164600	Utility Tax -	37206.58
205	1	General Fu	3164700	Utility Tax -	67285.69
205	1	General Fu	3164800	Utility Tax -	84695.53
205	1	General Fu	3164900	PUD Privile	51551.97
205	1	General Fu	3172000	Leasehold I	11768.38
205	1	General Fu	3183500	REET - 2nd	30418.7
205	1	General Fu	3219100	Franchise F	32217.07
205	1	General Fu	3219900	General Bu	41629.14
205	1	General Fu	3219900	Rental Lice	9425
205	1	General Fu	3219900	Yard Sale P	400
205	1	General Fu	3221100	Building Str	51413.6
205	1	General Fu	3221200	Sign Permit	1540
205	1	General Fu	3221300	Fence Pern	650
205	1	General Fu	3221400	Plumbing P	1917.5
205	1	General Fu	3221500	Mechanica	1476.5
205	1	General Fu	3223000	Animal Lice	4245
205	1	General Fu	3229000	Other Non-	2768
205	1	General Fu	3340350	WA State S	300.24
205	1	General Fu	3340351	Traffic Safe	597.8
205	1	General Fu	3340421	Growth Ma	12315.03
205	1	General Fu	3350091	PUD Privile	21537.7
205	1	General Fu	3360621	Mot Veh E	1520.47
205	1	General Fu	3360626	Criminal Ju	5535.5
205	1	General Fu	3360651	DUI/Other	1046.06
205	1	General Fu	3360694	Liquor Exci	10917.38
205	1	General Fu	3360695	Liquor Boal	10800.66
205	1	General Fu	3360695	Liquor Boal	40823.3
205	1	General Fu	3413300	District Col	10309.35
205	1	General Fu	3416200	Word Proce	114.09
205	1	General Fu	3417000	Sale of Mei	184
205	1	General Fu	3421000	Law Enforc	1072.66
205	1	General Fu	3421100	Fingerprint	220
205	1	General Fu	3421200	Public Safe	1269.9

205	1 General Fu	3422100	Emergency	2753.33
205	1 General Fu	3423000	Housing &	4083.05
205	1 General Fu	3424000	Protective	1260
205	1 General Fu	3452300	Animal Cor	410
205	1 General Fu	3456000	Tourism Pr	18734.25
205	1 General Fu	3458100	Zoning And	321.27
205	1 General Fu	3458300	Plan Check	27885.93
205	1 General Fu	3458600	SEPA Revie	2241.14
205	1 General Fu	3458900	Variance/C	301.2
205	1 General Fu	3458900	Site Review	942.34
205	1 General Fu	3458900	Other Plan	903.34
205	1 General Fu	3473000	Activity Fee	122528
205	1 General Fu	3476000	Program Fee	14140
205	1 General Fu	3523000	Proof of M	2694.47
205	1 General Fu	3531000	Disabled Pa	51724.45
205	1 General Fu	3537000	Non-Traffic	1052.77
205	1 General Fu	3541000	Parking Fin	7079.1
205	1 General Fu	3552000	Driving Wh	6995.9
205	1 General Fu	3558000	Other Crim	19874.7
205	1 General Fu	3565100	Investigativ	132.84
205	1 General Fu	3569000	Other Crim	7302.49
205	1 General Fu	3573300	Public Defe	10656.83
205	1 General Fu	3573500	Court Inter	31.21
205	1 General Fu	3573900	Dist/Mun C	1424.61
205	1 General Fu	3611000	Investment	4286.26
205	1 General Fu	3611000	Investment	125.16
205	1 General Fu	3611000	Investment	756.44
205	1 General Fu	3611000	Investment	1317.93
205	1 General Fu	3611000	Investment	137.68
205	1 General Fu	3611000	Investment	155.73
205	1 General Fu	3611000	Investment	24.5
205	1 General Fu	3611000	Investment	236.43
205	1 General Fu	3611000	Investment	55.42
205	1 General Fu	3611000	Investment	107.48
205	1 General Fu	3611000	Investment	8.21
205	1 General Fu	3611000	Investment	71.67
205	1 General Fu	3611000	Investment	253.03
205	1 General Fu	3611000	Investment	4988.93
205	1 General Fu	3611400	Other Inter	3.37
205	1 General Fu	3613000	Gains (Loss	-126.88
205	1 General Fu	3613000	Gains (Loss	-32.27
205	1 General Fu	3613000	Gains (Loss	-60.28
205	1 General Fu	3613000	Gains (Loss	-6.28
205	1 General Fu	3613000	Gains (Loss	-5.21
205	1 General Fu	3613000	Gains (Loss	-1.29
205	1 General Fu	3613000	Gains (Loss	-10.06
205	1 General Fu	3613000	Gains (Loss	-3.08

205	1 General Fu	3613000 Gains (Loss	-4.09
205	1 General Fu	3613000 Gains (Loss	-0.2
205	1 General Fu	3613000 Gains (Loss	-3.27
205	1 General Fu	3613000 Gains (Loss	-11.51
205	1 General Fu	3613000 Gains (Loss	-217.35
205	1 General Fu	3614000 D/M intere	2982.46
205	1 General Fu	3614100 Interest on	438.68
205	1 General Fu	3624000 Space & Fa	2930
205	1 General Fu	3625000 Space & Fa	27669.23
205	1 General Fu	3671000 Contributic	3116.59
205	1 General Fu	3671000 Contributic	1702.16
205	1 General Fu	3691000 Sale Of Sur	1
205	1 General Fu	3693000 Confiscatec	500
205	1 General Fu	3694000 Judgments	70.5
205	1 General Fu	3698000 Cashier Ovr	43.08
205	1 General Fu	3699000 Other Misc	529.45
205	1 General Fu	3861000 Concealed	1471
205	1 General Fu	3861200 PSEA and C	102324.6
205	1 General Fu	3891400 State Buildi	427.5
205	1 General Fu	3891900 Planning &	6072.13
205	1 General Fu	3919000 Interfund L	460.41
205	1 General Fu	5116010 Salaries & \	82789.04
205	1 General Fu	5116020 Personnel I	27203.73
205	1 General Fu	5116030 Office & Op	838.19
205	1 General Fu	5116030 Fuel	421.2
205	1 General Fu	5116040 Professiona	1760
205	1 General Fu	5116040 Travel	3771.96
205	1 General Fu	5116040 Repair & M	29.67
205	1 General Fu	5116040 Miscellane	3721.38
205	1 General Fu	5116050 Intergov't F	100
205	1 General Fu	5125040 Professiona	31473.94
205	1 General Fu	5125050 Intergov't F	63638.59
205	1 General Fu	5142310 Salaries & \	263402.5
205	1 General Fu	5142320 Personnel I	124436.2
205	1 General Fu	5142330 Office & Op	7383.37
205	1 General Fu	5142340 Professiona	400.82
205	1 General Fu	5142340 Travel	1458.45
205	1 General Fu	5142340 Operating I	5732.28
205	1 General Fu	5142340 Repairs & M	5335.62
205	1 General Fu	5142340 Miscellane	5123.2
205	1 General Fu	5142350 Intergov't F	22665.58
205	1 General Fu	5143010 Salaries & \	58825.2
205	1 General Fu	5143020 Personnel I	24254.27
205	1 General Fu	5143040 Professiona	9874.38
205	1 General Fu	5143040 Travel	341.85
205	1 General Fu	5143040 External Ta	10.01
205	1 General Fu	5143040 Miscellane	1908.02

205	1 General Fu	5143050 Intergov't F	508.79
205	1 General Fu	5144050 Intergov't F	5679.29
205	1 General Fu	5153040 Professional	27353.42
205	1 General Fu	5179120 Personnel I	43702.71
205	1 General Fu	5181040 Professional	24447.6
205	1 General Fu	5183110 Salaries & \	23487.12
205	1 General Fu	5183120 Personnel I	20047.21
205	1 General Fu	5183130 Office & Op	7967.59
205	1 General Fu	5183140 Professional	1245.35
205	1 General Fu	5183140 Communicat	19644.75
205	1 General Fu	5183140 External Ta	5489.19
205	1 General Fu	5183140 Operating I	7806.22
205	1 General Fu	5183140 Insurance	99556.55
205	1 General Fu	5183140 Public Utilit	23040.19
205	1 General Fu	5183140 Repairs & M	7255.4
205	1 General Fu	5188810 Salaries and	15862.77
205	1 General Fu	5188820 Personnel I	2798.42
205	1 General Fu	5188830 Office & Op	9786.46
205	1 General Fu	5188830 Small Tools	16811.15
205	1 General Fu	5188840 Professional	11847.35
205	1 General Fu	5188840 Communicat	7010.75
205	1 General Fu	5188840 Repairs & M	6094.82
205	1 General Fu	5188840 Miscellane	75
205	1 General Fu	5212010 Salaries & \	849920.4
205	1 General Fu	5212010 Overtime	56919.05
205	1 General Fu	5212020 Personnel I	323204.9
205	1 General Fu	5212020 Uniforms &	9180.49
205	1 General Fu	5212030 Office & Op	12050.44
205	1 General Fu	5212030 Fuel Consu	38035.28
205	1 General Fu	5212030 Small Tools	11795.97
205	1 General Fu	5212040 Professional	15833.08
205	1 General Fu	5212040 Communicat	8441.25
205	1 General Fu	5212040 Travel	5456.44
205	1 General Fu	5212040 External Ta	50.06
205	1 General Fu	5212040 Repairs & M	16875.31
205	1 General Fu	5212040 Miscellane	7073.76
205	1 General Fu	5212050 Intergov't F	37673.31
205	1 General Fu	5221040 Property Ta	6.49
205	1 General Fu	5221050 Intergov't F	319200
205	1 General Fu	5222150 Intergov't F	93260
205	1 General Fu	5236040 Detention /	17.55
205	1 General Fu	5236050 Intergov't F	82385.32
205	1 General Fu	5242010 Salaries & \	98116.84
205	1 General Fu	5242020 Personnel I	48183.09
205	1 General Fu	5242030 Office & Op	357.76
205	1 General Fu	5242030 Fuel Consu	892.61
205	1 General Fu	5242030 Small Tools	1168.63

205	1 General Fu	5242040	Professiona	8858.08
205	1 General Fu	5242040	Travel	506.96
205	1 General Fu	5242040	External Ta	13.73
205	1 General Fu	5242040	Repairs & M	771.71
205	1 General Fu	5242040	Miscellane	685.98
205	1 General Fu	5586010	Salaries & \	49398.4
205	1 General Fu	5586020	Personnel I	22880.04
205	1 General Fu	5586030	Office & Op	213.17
205	1 General Fu	5586030	Small Tools	3026.44
205	1 General Fu	5586040	Professiona	23659.14
205	1 General Fu	5586040	Professionl	9990.03
205	1 General Fu	5586040	Travel	664.2
205	1 General Fu	5586040	Miscellane	865.7
205	1 General Fu	5586050	Intergov't F	30
205	1 General Fu	5587040	Professiona	57916.63
205	1 General Fu	5660050	Intergov't F	984.06
205	1 General Fu	5692130	Office & Op	907.8
205	1 General Fu	5692140	Professiona	400.71
205	1 General Fu	5692140	External Ta	6.48
205	1 General Fu	5692140	Insurance	3464.64
205	1 General Fu	5692140	Public Utilit	13629.72
205	1 General Fu	5692140	Repairs & M	3167.4
205	1 General Fu	5712230	Office & Op	3364.5
205	1 General Fu	5712240	Professiona	75555
205	1 General Fu	5712240	External Ta	1344.33
205	1 General Fu	5712240	Operating I	227.29
205	1 General Fu	5712240	Repairs & M	3.31
205	1 General Fu	5712250	Intergov't F	190
205	1 General Fu	5722050	Intergov't F	178438.9
205	1 General Fu	5725030	Office & Op	1224.52
205	1 General Fu	5725040	Professiona	195
205	1 General Fu	5725040	External Ta	6.49
205	1 General Fu	5725040	Insurance	7787.92
205	1 General Fu	5725040	Public Utilit	14441.56
205	1 General Fu	5725040	Repairs & M	3541.68
205	1 General Fu	5739040	Professiona	80000
205	1 General Fu	5739040	Professiona	22000
205	1 General Fu	5739140	Professiona	135
205	1 General Fu	5762010	Salaries & \	99337.87
205	1 General Fu	5762010	Overtime	2621.76
205	1 General Fu	5762020	Personnel I	15847.34
205	1 General Fu	5762020	Uniforms	642.4
205	1 General Fu	5762030	Office & Op	18006.81
205	1 General Fu	5762030	Small Tools	1573.5
205	1 General Fu	5762040	Professiona	5493.23
205	1 General Fu	5762040	Communic	2422.31
205	1 General Fu	5762040	External Ta	10930.02

205	1 General Fu	5762040 Operating I	1622.84
205	1 General Fu	5762040 Insurance	20876.01
205	1 General Fu	5762040 Public Utiliti	49917.04
205	1 General Fu	5762040 Repairs & M	564.79
205	1 General Fu	5762040 Miscellane	1163.84
205	1 General Fu	5762050 Intergov't F	430
205	1 General Fu	5768010 Salaries & \	86020.12
205	1 General Fu	5768010 Overtime	2308.64
205	1 General Fu	5768020 Personnel I	34215.91
205	1 General Fu	5768030 Office & Op	15317.57
205	1 General Fu	5768030 Fuel Consu	5823.81
205	1 General Fu	5768040 Professiona	18915.1
205	1 General Fu	5768040 External Ta	100.12
205	1 General Fu	5768040 Insurance	21828.79
205	1 General Fu	5768040 Public Utiliti	69082.2
205	1 General Fu	5768040 Repairs & M	2694.68
205	1 General Fu	5768040 Miscellane	2906.19
205	1 General Fu	5860000 Concealed	1329.5
205	1 General Fu	5860000 PSEA and C	106554.4
205	1 General Fu	5890000 Planning D	5972.13
205	1 General Fu	5922180 Interfund L	460.41
205	1 General Fu	5942160 Capital Exp	4940.83
205	1 General Fu	5942160 Capital Exp	83166
205	1 General Fu	5970000 Transfers C	12049.87
205	1 General Fu	5970000 Transfers C	102500
205	1 General Fu	5081000 Reserved E	1209540
205	1 General Fu	5088000 Unreserve	1049479
205	102 Street Func	3081000 Reserved B	4765.84
205	102 Street Func	3088000 Unreserve	739409.3
205	102 Street Func	3111000 Property T	385211.4
205	102 Street Func	3224000 Street & Cu	1475
205	102 Street Func	3360087 Motor Veh	119845.8
205	102 Street Func	3370700 Interlocal C	93549.65
205	102 Street Func	3611000 Investment	644.46
205	102 Street Func	3611000 Investment	718.88
205	102 Street Func	3611000 Investment	2830.76
205	102 Street Func	3613000 Gains (Loss	-10.07
205	102 Street Func	3613000 Gains (Loss	-33.99
205	102 Street Func	3613000 Gains (Loss	-127.68
205	102 Street Func	3699000 Other Misc	787.18
205	102 Street Func	3970000 Operating	12049.87
205	102 Street Func	5423030 Office & Op	14573.51
205	102 Street Func	5423040 Other Servi	969.66
205	102 Street Func	5423040 Professiona	30
205	102 Street Func	5423040 Operating I	3695.8
205	102 Street Func	5423050 Intergov't F	89244.93
205	102 Street Func	5425040 Professiona	71.48

205	102 Street Func	5425040	Repair & M	699.76
205	102 Street Func	5426140	Other Servi	580
205	102 Street Func	5426330	Office & Op	871.16
205	102 Street Func	5426340	Professiona	4036.21
205	102 Street Func	5426340	Public Utilit	67593.68
205	102 Street Func	5426430	Office & Op	9684.89
205	102 Street Func	5426440	Professiona	30
205	102 Street Func	5426440	Repairs & M	10613.4
205	102 Street Func	5426450	Intergov't F	3600.99
205	102 Street Func	5426540	Professiona	566
205	102 Street Func	5426630	Office & Op	3433.2
205	102 Street Func	5426730	Office & Op	2317.83
205	102 Street Func	5427030	Office & Op	2665.67
205	102 Street Func	5427040	Professiona	18246.5
205	102 Street Func	5427040	Miscellane	796.5
205	102 Street Func	5429010	Salaries & \	139859.9
205	102 Street Func	5429010	Overtime	4760.05
205	102 Street Func	5429020	Personnel I	60604.83
205	102 Street Func	5429030	Office & Op	11213.75
205	102 Street Func	5429030	Fuel Consu	5823.81
205	102 Street Func	5429030	Small Tools	2666
205	102 Street Func	5429040	Professiona	8986.27
205	102 Street Func	5429040	Communic	3483.21
205	102 Street Func	5429040	External Ta	44.69
205	102 Street Func	5429040	Operating I	50.92
205	102 Street Func	5429040	Insurance	12945.88
205	102 Street Func	5429040	Public Utilit	23563.46
205	102 Street Func	5429040	Repairs & M	4659.32
205	102 Street Func	5429040	Miscellane	2260.72
205	102 Street Func	5433010	Salaries & \	18136.87
205	102 Street Func	5433020	Total Perso	7597.55
205	102 Street Func	5433030	Office & Op	33.22
205	102 Street Func	5433040	Professiona	2408
205	102 Street Func	5433040	Professiona	273
205	102 Street Func	5433040	Communic	1242.68
205	102 Street Func	5433040	Communic	12.93
205	102 Street Func	5433040	Rental & Le	2.92
205	102 Street Func	5433040	Insurance	12749.8
205	102 Street Func	5433040	Insurance	3248.92
205	102 Street Func	5433040	Repairs & M	2319.74
205	102 Street Func	5433040	Repairs & M	3.8
205	102 Street Func	5433040	Miscellane	105.78
205	102 Street Func	5433050	Road & Str	501.6
205	102 Street Func	5919570	Intergov't L	5911.32
205	102 Street Func	5929580	Interest on	553.8
205	102 Street Func	5953460	Machinery	12049.87
205	102 Street Func	5970000	Interfund S	38600

205	102 Street Func	5970000	Transfers-C	2191
205	102 Street Func	5970000	Transfers-C	15697
205	102 Street Func	5081000	Reserved E	4997.39
205	102 Street Func	5088000	Unreserve	717235.2
205	221 LID Guaran	3081000	Reserved B	55637.91
205	221 LID Guaran	3611000	Investment	315.25
205	221 LID Guaran	3613000	Gains (Loss	-14.37
205	221 LID Guaran	5081000	Reserved E	55938.79
205	229 1996 GO B	3081000	Reserved B	5129.28
205	229 1996 GO B	3111000	Property T	156543.3
205	229 1996 GO B	3611000	Investment	279.06
205	229 1996 GO B	3613000	Gains (Loss	-1.86
205	229 1996 GO B	5912270	1996 GO B	145000
205	229 1996 GO B	5922280	Interest On	12474
205	229 1996 GO B	5081000	Reserved E	4475.8
205	233 2011 GO B	3081000	Reserved B	303.56
205	233 2011 GO B	3611000	Investment	116.47
205	233 2011 GO B	3613000	Gains (Loss	-6.08
205	233 2011 GO B	3970000	Operating	102500
205	233 2011 GO B	3970000	Operating	27000.05
205	233 2011 GO B	5917570	2011 Limit	50000
205	233 2011 GO B	5927580	Interest on	78612.5
205	233 2011 GO B	5927580	Bond Admi	301.75
205	233 2011 GO B	5081000	Reserved E	999.73
205	234 Local Impr	3611000	Investment	16.08
205	234 Local Impr	3613000	Gains (Loss	-0.67
205	234 Local Impr	3614100	Assesment	682.82
205	234 Local Impr	3614200	Assesment	72.7
205	234 Local Impr	3681000	Assesment	2822.33
205	234 Local Impr	5924880	Interest on	679.85
205	234 Local Impr	5081000	Reserved E	2913.41
205	301 REET - First	3081000	Reserved B	9996.54
205	301 REET - First	3183400	REET 1	30418.67
205	301 REET - First	3611000	Investment	54.18
205	301 REET - First	3613000	Gains (Loss	-3.04
205	301 REET - First	5970000	Transfers-C	27000.05
205	301 REET - First	5081000	Reserved E	13466.3
205	302 OIE Improv	3332020	WSDOT LA	79592.85
205	302 OIE Improv	3611000	Investment	121.47
205	302 OIE Improv	3613000	Gains (Loss	-9.96
205	302 OIE Improv	3970000	Transfers Ir	38600
205	302 OIE Improv	5951060	Engineering	115279.5
205	302 OIE Improv	5081000	Reserved E	3024.91
205	303 7th Street /	3611000	Investment	3.3
205	303 7th Street /	3970000	Interfund T	2191
205	303 7th Street /	5081000	Reserved E	2194.3
205	304 OIE Highwa	3611000	Investment	23.62

205	304 OIE Highwa	3970000 Interfund T	15697
205	304 OIE Highwa	5951040 Roads/Stre	14320.42
205	304 OIE Highwa	5081000 Reserved E	1400.2
205	403 Water Func	3081000 Reserved B	1005332
205	403 Water Func	3088000 Unreservec	961612.7
205	403 Water Func	3424000 Water Insp	600
205	403 Water Func	3434100 Water Rev	1980608
205	403 Water Func	3434200 Connectior	13146.68
205	403 Water Func	3434300 Bulk Water	100
205	403 Water Func	3439000 Irrigation F	326512.1
205	403 Water Func	3599000 Miscellane	3920
205	403 Water Func	3599000 Late Fee	27716.74
205	403 Water Func	3611000 Investment	4215.7
205	403 Water Func	3611000 Investment	161.69
205	403 Water Func	3611000 Investment	391.42
205	403 Water Func	3611000 Investment	314.27
205	403 Water Func	3611000 Investment	963.73
205	403 Water Func	3611000 Investment	235.96
205	403 Water Func	3611000 Investment	479.85
205	403 Water Func	3611000 Investment	2250.69
205	403 Water Func	3611000 Investment	2180.44
205	403 Water Func	3611000 Investment	380.13
205	403 Water Func	3613000 Gains (Loss	-219.3
205	403 Water Func	3613000 Gains (Loss	-10.18
205	403 Water Func	3613000 Gains (Loss	-87.43
205	403 Water Func	3613000 Gains (Loss	-1.85
205	403 Water Func	3613000 Gains (Loss	-43.92
205	403 Water Func	3613000 Gains (Loss	-7.03
205	403 Water Func	3613000 Gains (Loss	-21.87
205	403 Water Func	3613000 Gains (Loss	-0.38
205	403 Water Func	3613000 Gains (Loss	-96.3
205	403 Water Func	3613000 Gains (Loss	-4.84
205	403 Water Func	3699000 Other Misc	509.87
205	403 Water Func	3860000 Utility Dep	2325
205	403 Water Func	3890000 USDA Nortl	404046
205	403 Water Func	3890000 North Pros	102.68
205	403 Water Func	3918000 DWSRF	1500925
205	403 Water Func	3918000 DWSRF-Zor	104483.3
205	403 Water Func	5348010 Salaries & \	302604.6
205	403 Water Func	5348010 Overtime	13765.91
205	403 Water Func	5348020 Personnel I	134803.4
205	403 Water Func	5348030 Office & Op	62343.76
205	403 Water Func	5348030 Fuel Consu	5823.82
205	403 Water Func	5348030 Small Tools	10327.29
205	403 Water Func	5348040 Profession	67298.65
205	403 Water Func	5348040 Communic	5620.87
205	403 Water Func	5348040 Travel	1225.9

205	403 Water Func	5348040 External Ta	502834.2
205	403 Water Func	5348040 Operating I	242.28
205	403 Water Func	5348040 Insurance	66647.97
205	403 Water Func	5348040 Public Utilit	199023.7
205	403 Water Func	5348040 Repairs & M	29383.22
205	403 Water Func	5348040 Miscellane	10314.76
205	403 Water Func	5348050 Intergov'TI	9173.6
205	403 Water Func	5392010 Salaries & \	72887.65
205	403 Water Func	5392010 Overtime	2294.42
205	403 Water Func	5392020 Personnel I	32139.75
205	403 Water Func	5392030 Office & Op	3957.02
205	403 Water Func	5392030 Fuel Consu	5823.85
205	403 Water Func	5392030 Small Tools	227.48
205	403 Water Func	5392040 Professiona	9545.35
205	403 Water Func	5392040 Communic	1416.58
205	403 Water Func	5392040 External Ta	6.48
205	403 Water Func	5392040 Operating I	242.28
205	403 Water Func	5392040 Insurance	3439.58
205	403 Water Func	5392040 Public Utilit	160544.3
205	403 Water Func	5392040 Repairs & M	794.23
205	403 Water Func	5392040 Miscellane	2731.37
205	403 Water Func	5860000 Utility Depo	2675
205	403 Water Func	5890000 North Pros	186451.7
205	403 Water Func	5913470 Revenue Bc	51585.11
205	403 Water Func	5913470 Revenue Bc	28651.13
205	403 Water Func	5913470 Intergoverr	56981.36
205	403 Water Func	5923480 Interest On	7877.01
205	403 Water Func	5923480 Interest On	103326.9
205	403 Water Func	5923480 Interest On	50524.87
205	403 Water Func	5943440 Capital Pro	93388.52
205	403 Water Func	5943440 Capital Pro	110157.5
205	403 Water Func	5943440 Professiona	121463.3
205	403 Water Func	5943460 Capital Oth	1252657
205	403 Water Func	5943460 Capital Oth	232401.1
205	403 Water Func	5943460 Machinery	133272.6
205	403 Water Func	5081000 Reserved E	804860.4
205	403 Water Func	5088000 Unreservec	1389262
205	407 Sewer Func	3081000 Unreservec	321993.4
205	407 Sewer Func	3088000 Unreservec	3620552
205	407 Sewer Func	3436000 Sewer Revc	2253309
205	407 Sewer Func	3436100 Connector	7374
205	407 Sewer Func	3599000 Late Fee	9797.71
205	407 Sewer Func	3611000 Investment	5933.78
205	407 Sewer Func	3611000 Investment	9855.26
205	407 Sewer Func	3611000 Investment	137.73
205	407 Sewer Func	3611000 Investment	333.43
205	407 Sewer Func	3611000 Investment	1972.1

205	407 Sewer Func	3613000	Gains (Loss	-74.48
205	407 Sewer Func	3613000	Gains (Loss	-233.24
205	407 Sewer Func	3613000	Gains (Loss	-8.67
205	407 Sewer Func	3613000	Gains (Loss	-675.33
205	407 Sewer Func	3625000	Space & Fa	900
205	407 Sewer Func	3699000	Other Misc	197.65
205	407 Sewer Func	5358010	Salaries & \	340350.1
205	407 Sewer Func	5358010	Overtime	22725.36
205	407 Sewer Func	5358020	Personnel I	149121.8
205	407 Sewer Func	5358030	Office & Op	76189.95
205	407 Sewer Func	5358030	Fuel Consu	8600.11
205	407 Sewer Func	5358030	Small Tools	15415.32
205	407 Sewer Func	5358040	Professiona	92312.52
205	407 Sewer Func	5358040	Communic	5342.29
205	407 Sewer Func	5358040	Travel	372.9
205	407 Sewer Func	5358040	External Ta	544549.5
205	407 Sewer Func	5358040	Operating I	2921.17
205	407 Sewer Func	5358040	Insurance	131465.5
205	407 Sewer Func	5358040	Public Utilit	261628.7
205	407 Sewer Func	5358040	Repairs & M	41816.61
205	407 Sewer Func	5358040	Miscellane	19517.79
205	407 Sewer Func	5913570	Intergovern	77492.27
205	407 Sewer Func	5923580	Interest On	9258.02
205	407 Sewer Func	5943540	Engineering	239578
205	407 Sewer Func	5081000	Reserved E	2312394
205	407 Sewer Func	5088000	Unreserve	1880313
205	448 Garbage Fu	3081000	Reserved B	500
205	448 Garbage Fu	3088000	Unreserve	352330.1
205	448 Garbage Fu	3437100	Garbage Se	774913.2
205	448 Garbage Fu	3437200	Refuse Tax	42187.47
205	448 Garbage Fu	3437300	B&O Tax Co	3167.52
205	448 Garbage Fu	3437400	Administra	100690.6
205	448 Garbage Fu	3599000	Miscellane	11959.51
205	448 Garbage Fu	3599000	Late Fee	3942.36
205	448 Garbage Fu	3611000	Investment	2533.5
205	448 Garbage Fu	3613000	Gains (Loss	-108.47
205	448 Garbage Fu	3699000	Other Misc	0.05
205	448 Garbage Fu	3860000	Utility Dep	8500
205	448 Garbage Fu	5378010	Salaries & \	4501.75
205	448 Garbage Fu	5378020	Personnel I	1960.39
205	448 Garbage Fu	5378030	Office & Op	539.06
205	448 Garbage Fu	5378030	Small Tools	227.48
205	448 Garbage Fu	5378040	Professiona	19658.17
205	448 Garbage Fu	5378040	Communic	1668.72
205	448 Garbage Fu	5378040	External Ta	88269.67
205	448 Garbage Fu	5378040	Operating I	242.28
205	448 Garbage Fu	5378040	Insurance	189.64

205	448	Garbage Fu	5378040	Public Utilit	770351.6
205	448	Garbage Fu	5378040	Repairs & M	1759.77
205	448	Garbage Fu	5378040	Miscellane	5180.74
205	448	Garbage Fu	5378050	Intergov't F	1653.06
205	448	Garbage Fu	5860000	Utility Depo	8250
205	448	Garbage Fu	5081000	Reserved E	750
205	448	Garbage Fu	5088000	Unreservec	395413.6
205	606	Library Me	3081000	Reserved B	12041.37
205	606	Library Me	3611000	Investment	68.2
205	606	Library Me	3613000	Gains (Loss	-3.11
205	606	Library Me	5081000	Reserved E	12106.46

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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, 2014

		Total for All Funds (Memo Only)	001 General Fund	102 Street Fund	221 LID Guarantee Fund
Beginning Cash and Investments					
30810	Reserved	2,471,673	1,068,014	4,766	55,638
30880	Unreserved	6,454,456	780,552	739,409	-
388 & 588	Prior Period Adjustments, Net	-	-	-	-
Operating Revenues					
310	Taxes	4,816,769	4,244,596	385,211	-
320	Licenses and Permits	149,157	147,682	1,475	-
330	Intergovernmental Revenues	398,382	105,394	213,395	-
340	Charges for Goods and Services	5,712,283	209,674	-	-
350	Fines and Penalties	166,306	108,969	-	-
360	Miscellaneous Revenues	93,664	52,030	4,810	301
Total Operating Revenues:		<u>11,336,561</u>	<u>4,868,345</u>	<u>604,891</u>	<u>301</u>
Operating Expenditures					
510	General Government	1,134,418	1,134,418	-	-
520	Public Safety	2,046,934	2,046,934	-	-
530	Utilities	4,326,016	-	-	-
540	Transportation	563,881	-	563,881	-
550	Natural and Economic Environment	168,644	168,644	-	-
560	Social Services	22,561	22,561	-	-
570	Culture and Recreation	879,118	879,118	-	-
Total Operating Expenditures:		<u>9,141,572</u>	<u>4,251,675</u>	<u>563,881</u>	<u>-</u>
Net Operating Increase (Decrease):		<u>2,194,989</u>	<u>616,670</u>	<u>41,010</u>	<u>301</u>
Nonoperating Revenues					
370-380, 395 & 398	Other Financing Sources	525,269	110,295	-	-
391-393	Debt Proceeds	1,605,868	460	-	-
397	Transfers-In	198,038	-	12,050	-
Total Nonoperating Revenues:		<u>2,329,175</u>	<u>110,756</u>	<u>12,050</u>	<u>-</u>
Nonoperating Expenditures					
580, 596 & 599	Other Financing Uses	311,233	113,856	-	-
591-593	Debt Service	679,690	460	6,465	-
594-595	Capital Expenditures	2,412,675	88,107	12,050	-
597	Transfers-Out	198,038	114,550	56,488	-
Total Nonoperating Expenditures:		<u>3,601,636</u>	<u>316,973</u>	<u>75,003</u>	<u>-</u>
Net Increase (Decrease) in Cash and Investments:		<u>922,528</u>	<u>410,452</u>	<u>(21,943)</u>	<u>301</u>
Ending Cash and Investments					
50810	Reserved	4,416,955	1,209,540	4,997	55,939
50880	Unreserved	5,431,702	1,049,479	717,235	-

The accompanying notes are an integral part of this statement.

City of Prosser
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2014

		229 1996 GO Bond - Fire Station	233 2011 GO Bond - Pool	234 Local Improvement Dist. 10-23	301 REET - First Quarter %
Beginning Cash and Investments					
30810	Reserved	5,129	304	-	9,997
30880	Unreserved	-	-	-	-
388 & 588	Prior Period Adjustments, Net	-	-	-	-
Operating Revenues					
310	Taxes	156,543	-	-	30,419
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	-	-	-	-
340	Charges for Goods and Services	-	-	-	-
350	Fines and Penalties	-	-	-	-
360	Miscellaneous Revenues	277	110	3,593	51
Total Operating Revenues:		<u>156,821</u>	<u>110</u>	<u>3,593</u>	<u>30,470</u>
Operating Expenditures					
510	General Government	-	-	-	-
520	Public Safety	-	-	-	-
530	Utilities	-	-	-	-
540	Transportation	-	-	-	-
550	Natural and Economic Environment	-	-	-	-
560	Social Services	-	-	-	-
570	Culture and Recreation	-	-	-	-
Total Operating Expenditures:		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Operating Increase (Decrease):		156,821	110	3,593	30,470
Nonoperating Revenues					
370-380, 395 & 398	Other Financing Sources	-	-	-	-
391-393	Debt Proceeds	-	-	-	-
397	Transfers-In	-	129,500	-	-
Total Nonoperating Revenues:		<u>-</u>	<u>129,500</u>	<u>-</u>	<u>-</u>
Nonoperating Expenditures					
580, 596 & 599	Other Financing Uses	-	-	-	-
591-593	Debt Service	157,474	128,914	680	-
594-595	Capital Expenditures	-	-	-	-
597	Transfers-Out	-	-	-	27,000
Total Nonoperating Expenditures:		<u>157,474</u>	<u>128,914</u>	<u>680</u>	<u>27,000</u>
Net Increase (Decrease) in Cash and Investments:		(653)	696	2,913	3,470
Ending Cash and Investments					
50810	Reserved	4,476	1,000	2,913	13,466
50880	Unreserved	-	-	-	-

The accompanying notes are an integral part of this statement.

City of Prosser
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2014

		302 OIE Improvement Project Fund	303 7th Street ADA Sidewalk Ramp Improvement	304 OIE Highway Improvements - Phase 2 Fund	403 Water Fund
Beginning Cash and Investments					
30810	Reserved	-	-	-	1,005,332
30880	Unreserved	-	-	-	961,613
388 & 588	Prior Period Adjustments, Net	-	-	-	-
Operating Revenues					
310	Taxes	-	-	-	-
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	79,593	-	-	-
340	Charges for Goods and Services	-	-	-	2,320,967
350	Fines and Penalties	-	-	-	31,637
360	Miscellaneous Revenues	112	3	24	11,591
Total Operating Revenues:		<u>79,704</u>	<u>3</u>	<u>24</u>	<u>2,364,194</u>
Operating Expenditures					
510	General Government	-	-	-	-
520	Public Safety	-	-	-	-
530	Utilities	-	-	-	1,717,484
540	Transportation	-	-	-	-
550	Natural and Economic Environment	-	-	-	-
560	Social Services	-	-	-	-
570	Culture and Recreation	-	-	-	-
Total Operating Expenditures:		<u>-</u>	<u>-</u>	<u>-</u>	<u>1,717,484</u>
Net Operating Increase (Decrease):		79,704	3	24	646,710
Nonoperating Revenues					
370-380, 395 & 398	Other Financing Sources	-	-	-	406,474
391-393	Debt Proceeds	-	-	-	1,605,408
397	Transfers-In	38,600	2,191	15,697	-
Total Nonoperating Revenues:		<u>38,600</u>	<u>2,191</u>	<u>15,697</u>	<u>2,011,881</u>
Nonoperating Expenditures					
580, 596 & 599	Other Financing Uses	-	-	-	189,127
591-593	Debt Service	-	-	-	298,946
594-595	Capital Expenditures	115,279	-	14,320	1,943,341
597	Transfers-Out	-	-	-	-
Total Nonoperating Expenditures:		<u>115,279</u>	<u>-</u>	<u>14,320</u>	<u>2,431,414</u>
Net Increase (Decrease) in Cash and Investments:		3,025	2,194	1,401	227,178
Ending Cash and Investments					
50810	Reserved	3,025	2,194	1,400	804,860
50880	Unreserved	-	-	-	1,389,262

The accompanying notes are an integral part of this statement.

City of Prosser
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2014

		<u>407 Sewer Fund</u>	<u>448 Garbage Fund</u>
Beginning Cash and Investments			
30810	Reserved	321,993	500
30880	Unreserved	3,620,552	352,330
388 & 588	Prior Period Adjustments, Net	-	-
Operating Revenues			
310	Taxes	-	-
320	Licenses and Permits	-	-
330	Intergovernmental Revenues	-	-
340	Charges for Goods and Services	2,260,683	920,959
350	Fines and Penalties	9,798	15,902
360	Miscellaneous Revenues	18,338	2,425
Total Operating Revenues:		<u>2,288,819</u>	<u>939,286</u>
Operating Expenditures			
510	General Government	-	-
520	Public Safety	-	-
530	Utilities	1,712,330	896,202
540	Transportation	-	-
550	Natural and Economic Environment	-	-
560	Social Services	-	-
570	Culture and Recreation	-	-
Total Operating Expenditures:		<u>1,712,330</u>	<u>896,202</u>
Net Operating Increase (Decrease):		576,489	43,084
Nonoperating Revenues			
370-380, 395 & 398	Other Financing Sources	-	8,500
391-393	Debt Proceeds	-	-
397	Transfers-In	-	-
Total Nonoperating Revenues:		<u>-</u>	<u>8,500</u>
Nonoperating Expenditures			
580, 596 & 599	Other Financing Uses	-	8,250
591-593	Debt Service	86,750	-
594-595	Capital Expenditures	239,578	-
597	Transfers-Out	-	-
Total Nonoperating Expenditures:		<u>326,328</u>	<u>8,250</u>
Net Increase (Decrease) in Cash and Investments:		250,161	43,334
Ending Cash and Investments			
50810	Reserved	2,312,394	750
50880	Unreserved	1,880,313	395,414

The accompanying notes are an integral part of this statement.

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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, 2014

	Total for All Funds (Memo Only)	606 Library Memorial Fund	
308	Beginning Cash and Investments	12,041	12,041
388 & 588	Prior Period Adjustments, Net	-	-
310-360	Revenues	65	65
380-390	Other Increases and Financing Sources	-	-
510-570	Expenditures	-	-
580-590	Other Decreases and Financing Uses	-	-
	Net Increase (Decrease) in Cash and Investments:	65	65
508	Ending Cash and Investments	12,106	12,106

The accompanying notes are an integral part of this statement.

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**Disbursement
Activity**
Schedule 7

**SCHEDULE OF DISBURSEMENT ACTIVITY
For the Fiscal Year ended December 31, 2014**

1	2	3	4	5	6	7	8	9	10
Fund No.	Fund Title	Beginning Outstanding Items 01/01/2014	Issued During the Year	Redeemed During the Year	Canceled During the Year	Ending Outstanding Items 12/31/2014	Prior Year Open Period Items	Current Year Open Period Items	Disbursements 12/31/2014
1	General Fund	\$ 72,412.58	\$ 4,672,842.79	\$ 4,498,548.10	\$ 2,444.69	\$ 244,262.58	\$ 151,300.73	\$ -	\$ 4,519,097.37
102	City Street Fund	\$ 11,405.69	\$ 610,588.59	\$ 587,587.63	\$ 8,323.05	\$ 26,083.60	\$ 19,869.77	\$ -	\$ 582,395.77
221	LID Guarantee Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
229	1996 GO Bond Fund	\$ -	\$ 157,474.00	\$ 157,474.00	\$ -	\$ -	\$ -	\$ -	\$ 157,474.00
233	2011 GO Bond - Pool	\$ -	\$ 128,914.25	\$ 128,914.25	\$ -	\$ -	\$ -	\$ -	\$ 128,914.25
234	Local Improvement District 10-23	\$ 528.87	\$ 679.85	\$ 1,208.72	\$ -	\$ -	\$ -	\$ -	\$ 679.85
301	REET 1st Qtr	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
302	OIE Imporvement Fund	\$ -	\$ 155,137.45	\$ 92,014.85	\$ 39,858.00	\$ 23,264.60	\$ -	\$ -	\$ 115,279.45
303	7th Street ADA Sidewalk Ramp Impv	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
304	OIE Imporvement Fund-Phase 2	\$ -	\$ 14,320.42	\$ -	\$ -	\$ 14,320.42	\$ -	\$ -	\$ 14,320.42
311	Well No. 4B Construction Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
403	Water Fund	\$ 16,713.76	\$ 4,325,711.34	\$ 3,961,393.03	\$ 17,963.34	\$ 363,068.73	\$ 158,850.12	\$ -	\$ 4,148,897.88
407	Sewer Fund	\$ 25,061.94	\$ 2,143,633.84	\$ 1,884,642.11	\$ 26,777.79	\$ 257,275.88	\$ 78,198.23	\$ -	\$ 2,038,657.82
448	Garbage Fund	\$ 607.01	\$ 975,064.68	\$ 901,607.55	\$ 86.88	\$ 73,977.26	\$ 70,525.47	\$ -	\$ 904,452.33
606	Library Memorial Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL - all funds	\$ 126,729.85	\$ 13,184,367.21	\$12,213,390.24	\$ 95,453.75	\$ 1,002,253.07	\$ 478,744.32	\$ -	\$ 12,610,169.14

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Liabilities

Schedule 9

ID. No.	Description	Maturity Date	Beginning Balance 01/01/2014	Additions	Reductions	BARS Code for Redemption (Optional)	Ending Balance 12/31/2014
251.12	1996 GO Bond	12/1/2015	296,970.00	-	145,000.00	59122	151,970.00
251.11	2011 General Obligation Bond	12/1/2035	1,695,000.00	-	50,000.00	59176	1,645,000.00
252.11	1998 Water Revenue Bond- USDA	9/1/2036	2,309,222.38	-	51,585.11	59234	2,257,637.27
252.11	1999 Water Revenue Bond - USDA	6/1/2039	1,129,911.73	-	28,651.13	59134	1,101,260.60
263.82	PW01691052	7/1/2021	136,303.86	-	17,037.97	59134	119,265.89
263.82	C1999-128 (water portion 50%)	7/16/2016	22,954.14	-	5,325.63	59134	17,628.51
263.82	C1999-128 (Sewer portion 50%)	7/16/2016	22,954.14	-	5,325.64	59135	17,628.50
263.82	T2001-60 (Street Portion 33%)	7/1/2022	55,380.32	-	5,911.31	59141	49,469.01
263.82	T2001-60 (water Portion 33%)	7/1/2022	55,380.33	-	5,911.32	59134	49,469.01
263.82	T2001-60 (sewer Portion 33%)	7/1/2022	55,380.33	-	5,911.32	59135	49,469.01
263.82	L010025	11/1/2022	470,591.68	-	49,217.32	59135	421,374.36
263.82	Well 4B (01-65101-022)	10/1/2022	411,699.72	-	45,744.41	59134	365,955.31
263.62	North Prosser Interim Financing	3/1/2015	3,092,652.90	414,347.10	-	59134	3,507,000.00
263.82	Water Disinfection and Filtration Improvements	10/1/2035	479,075.48	1,520,724.52	-	59134	1,999,800.00
263.82	Zone 2.5 Water System Improvements	10/1/2037	-	113,298.25	-	59134	113,298.25
263.63	LID 10-23	9/11/2033	24,721.86	-	-	59134	24,721.86
259.12	Compensated Absences - Proprietary Funds		122,416.29	-	18,631.08		103,785.21
259.11	Compensated Absences- General Fund		158,341.90	35,586.70	-		193,928.60
263.11	Claims & Judgements- General Fund		-	888,427.33	-	51890	888,427.33
263.12	Claims & Judgements- Proprietary Funds		50,000.00	37,678.60	50,000.00	51890	37,678.60



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Cash Activity
Schedule 11

**SCHEDULE OF CASH ACTIVITY
For the Fiscal Year ended December 31, 2014**

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	\$ 1,848,566.75	\$ 5,044,099.39	\$ (0.00)	\$ -	\$ -	\$ 5,044,099.39	\$ 4,519,097.37	\$ 114,549.87	\$ -	\$ 4,633,647.24	\$ 2,259,019
102	City Street Fund	\$ 744,175.11	\$ 604,891.39	\$ 12,049.87	\$ -	\$ -	\$ 616,941.26	\$ 582,395.77	\$ 56,488.00	\$ -	\$ 638,883.77	\$ 722,233
221	LID Guarantee Fund	\$ 55,637.91	\$ 300.88	\$ -	\$ -	\$ -	\$ 300.88	\$ -	\$ -	\$ -	\$ -	\$ 55,939
229	1996 GO Bond Fund	\$ 5,129.28	\$ 156,820.52	\$ -	\$ -	\$ -	\$ 156,820.52	\$ 157,474.00	\$ -	\$ -	\$ 157,474.00	\$ 4,476
233	2011 GO Bond - Pool	\$ 303.56	\$ 110.39	\$ 129,500.00	\$ -	\$ -	\$ 129,610.39	\$ 128,914.25	\$ -	\$ -	\$ 128,914.25	\$ 1,000
234	Local Improvement District 10-23	\$ -	\$ 3,593.26	\$ -	\$ -	\$ -	\$ 3,593.26	\$ 679.85	\$ -	\$ -	\$ 679.85	\$ 2,913
301	Reet 1st Qtr	\$ 9,996.54	\$ 30,469.81	\$ -	\$ -	\$ -	\$ 30,469.81	\$ -	\$ 27,000.00	\$ -	\$ 27,000.00	\$ 13,466
302	OIE Imporvement Fund	\$ -	\$ 79,704.36	\$ 38,600.00	\$ -	\$ -	\$ 118,304.36	\$ 115,279.45	\$ -	\$ -	\$ 115,279.45	\$ 3,025
303	7th Street ADA Sidewalk Ramp Impv	\$ -	\$ 3.30	\$ 2,191.00	\$ -	\$ -	\$ 2,194.30	\$ -	\$ -	\$ -	\$ -	\$ 2,194
304	OIE Imporvement Fund-Phase 2	\$ -	\$ 23.62	\$ 15,697.00	\$ -	\$ -	\$ 15,720.62	\$ 14,320.42	\$ -	\$ -	\$ 14,320.42	\$ 1,400
311	Well No. 4B Construction Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
403	Water Fund	\$ 1,966,944.69	\$ 4,376,075.48	\$ -	\$ -	\$ -	\$ 4,376,075.48	\$ 4,148,897.88	\$ 0.00	\$ -	\$ 4,148,897.88	\$ 2,194,122
407	Sewer Fund	\$ 3,942,545.17	\$ 2,288,819.40	\$ -	\$ -	\$ -	\$ 2,288,819.40	\$ 2,038,657.82	\$ (0.00)	\$ -	\$ 2,038,657.82	\$ 4,192,707
448	Garbage Fund	\$ 352,830.10	\$ 947,785.81	\$ -	\$ -	\$ -	\$ 947,785.81	\$ 904,452.33	\$ -	\$ -	\$ 904,452.33	\$ 396,164
606	Library Memorial Fund	\$ 12,041.37	\$ 65.09	\$ -	\$ -	\$ -	\$ 65.09	\$ -	\$ -	\$ -	\$ -	\$ 12,106
	Total Fund Cash	\$ 8,938,170.48	\$ 13,532,762.70	\$ 198,037.87	\$ -	\$ -	\$ 13,730,800.57	\$ 12,610,169.14	\$ 198,037.87	\$ -	\$ 12,808,207.01	\$ 9,860,764
	Surplus Cash Invested	\$ -					\$ -				\$ -	\$ -

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Expenditure of
State Awards
Schedule 15

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**Expenditure of
Federal Awards**
Schedule 16

Federal Agency Name (Optional)	Federal Program Name (Optional)	Pass-Through Agency Name	Other Award I.D. Number	ARRA	Total	Footnote Ref.
Department of Agriculture	Water and Waste Disposal Loans and Grants		n/a	n/a	\$ 3,507,000.00	3.a.
Environmental Protection Agency	Capitalization Grant for Drinking Water State Revolving Funds	WA Public Works Board	DM11-952-030	n/a	\$ 1,242,501.36	3.b.
Environmental Protection Agency	Capitalization Grant for Drinking Water State Revolving Funds	WA Public Works Board	DM13 -952-140	n/a	\$ 130,278.34	3.c.
Department of Transportation	Highway Planning and Construction	WA DEPARTMENT OF TRANSPORTATION	LA 8286	n/a	\$ 99,716.72	
Department of Transportation	Highway Planning and Construction	WA DEPARTMENT OF TRANSPORTATION	LA 8499	n/a	\$ 12,387.16	
Department of Agriculture	Community Facilities Loans and Grants		n/a	n/a	\$ 43,600.00	
Department of Transportation	State and Community Highway Safety	WA Traffic Safety Commission	n/a	n/a	\$ 1,032.20	

CITY OF PROSSER, WASHINGTON

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2014**

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 2014, \$349,518.71 was paid for project related expenses. Of this amount \$223,910.48 were reimbursed with these loan funds. In prior periods, \$3,283,089.52 was spent, for a total loan expense to date of \$3,507,000, or the full loan amount. It may also be helpful to note that the City of Prosser contributed \$423,000 to this project. In March of 2015, the City will process the project completion and final bond documents. It also may be helpful to note that during the audit of the project the allocation of project expenses was adjusted amending the 2014 beginning project balance by \$13,055.73.

b. 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 2014, \$1,425,711.60 was paid for project related expenses. Of this amount \$1,242,501.36 were reimbursed with these loan funds. In prior periods \$757,298.64 was spent, for a total loan expense to date of \$1,999,800, or the full loan amount.

c. The City of Prosser was approved by the WA Public Works Board/Drinking Water Revolving Fund to receive a loan totaling \$890,315 for the Prosser Zone 2.5 Water Supply Improvement Project. The approved loan amount includes a 1% loan fee charged by DWRFS in the amount of \$8,815.00. This funding was received indirectly from the US Department of Environmental Protection Agency. In 2014, \$130,278.34 of these loan funds were spent. As the project began in 2014, there were no expenditures in prior periods.



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Labor Relations
Consultant
Schedule 19

**Labor Relations Consultant
For the Year Ended December 31, 2014**

Has your government engaged labor relations consultants? Yes ___ No

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

Name of firm: The Wesley Group
Name of consultant: Kevin Wesley
Business address: PO Box 7164 Kennewick, WA 99336-0616
Amount paid to consultant during fiscal year: \$24,447.60
Terms and conditions, as applicable, including: Rates (e.g., hourly, etc.) Monthly retainer of \$700.00 in addition to \$80/per hour Maximum compensation allowed: n/a Duration of services: November 1, 2013 to October 31, 2014 and November 1, 2014 to October 31, 2015. Services provided: Labor negotiations and human resource consulting.

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City of Prosser



**CITY OF PROSSER, WASHINGTON
NOTES TO FINANCIAL STATEMENTS
FOR THE PERIOD JANUARY 1, 2014 THROUGH DECEMBER 31, 2014**

Note 1 - Summary of Significant Accounting Policies

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).

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.

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 Fund

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

Special Revenue Funds

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

Debt Service Funds

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

Capital Projects Funds

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

Permanent Funds

These funds account for financial resources that are legally restricted to the extent that only earnings, and not principal, may be used for purposes that support programs for the benefit of the government or its citizenry.

PROPRIETARY FUND TYPES:

Enterprise Funds

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

Internal Service Funds

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

FIDUCIARY FUND TYPES:

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

Private-Purpose Trust Funds

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

Agency Funds

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

B. Basis of Accounting and Measurement Focus

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.

Fund/Department	Final Appropriated Amounts	Actual Expenditures	Variance
001 – General Fund	4,735,094.00	4,568,648.16	166,445.84
102 – Street Fund	659,971.00	638,883.77	21,087.23
229 – 1996 GO Bond	157,474.00	157,474.00	-
233 – 2011 GO Bond	129,113.00	128,914.25	198.75
234- LID 10-23	1,700.00	679.85	1,020.15
301 – REET	27,000.00	27,000.00	-
302 – OIE Improvement	285,700.00	115,279.45	170,420.55
303 – 7 th Street ADA	16,232.00	-	16,232.00
304 – OIE Highway (2)	116,277.00	14,320.42	101,956.58
403 – Water Fund	5,019,247.00	4,148,897.88	870,349.12
407 – Sewer Fund	2,340,507.00	2,038,657.82	301,849.18
448 – Garbage Fund	936,983.00	904,452.33	32,530.67
606 – Library Memorial	12,500.00	-	12,500.00
TOTALS	\$18,516,044.00	\$16,824,264.30	\$1,691,779.70

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.

D. Cash and Investments

See Note 3, *Deposits and Investments*.

E. Capital Assets

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

F. 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

G. Long-Term Debt

See Note 4, *Debt Service Requirements*.

H. 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.

I. 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 December 1, 2014, there are 223 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 \$3,329,396 to cap the total claims paid by the program in any one policy term.

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, with the exception of Pumps & Motors which is \$15,000 and is covered by CIAW.

Members contract to remain in the program for a minimum of one year, and must give notice before 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. On July 21, 2014, the Board passed a resolution changing the CIAW's renewal date from September 1st to December 1st beginning with the 2014-2015 policy term. An endorsement was added to the 2013-14 Memorandum

of Coverage, extending coverage to December 1, 2014. The next full policy year will begin on December 1, 2014. Premiums were prorated for the extension period. Invoices and certificates were issued.

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 December 1, 2014, were \$1,817,654.59.

J. Reserved Portion of Ending Cash and Investments

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

Fund	Ending Reserved Cash	Purpose	
001-General Fund	\$1,209,414.90	\$149,426.46	Real Estate Excise Tax
		\$56,096.40	Hotel/Motel Tax
		\$10,728.66	Tourism Promotion Area
		\$26,742.35	Public Safety Enhancement (Liquor Board Profits)
		\$12,719.53	Drug Enforcement
		\$44,937.14	Police Investigative
		\$908,764.36	Criminal Justice
		\$4,997.39	Transportation Benefit District
221 LID Guarantee	\$55,938.79	\$55,938.79	LID Debt Requirement
229-1996 GO Bond Fire Station	\$4,475.80	\$4,475.80	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	\$999.70	\$ 999.70	Debt Service
234- LID 10-23	\$2,913.41	\$ 2,913.41	Debt Service
301- REET 1	\$13,466.35	\$13,466.35	Real Estate Excise Tax
302-OIE Improvement Project	\$3,024.91	\$3,204.91	Capital Improvement
303-7 th Street ADA	\$2,194.30	\$2,194.30	Capital Improvement
304 OIE 2 Highway Improvements	\$1,400.20	\$1,400.20	Capital Improvement

403-Water Fund	\$804,860.40	\$ 100.00	Consumer Utility Deposits
		\$ 7,457.22	1998 Water Revenue Bond Redemption
		\$ 171,010.07	1998 Water Revenue Bond Reserve
		\$ 7,673.01	1999 Water Revenue Bond Redemption
		\$ 85,146.07	1999 Water Revenue Bond Res.
		\$ 343,512.17	North Prosser Water System Debt Redemptions
		\$ 189,943.86	North Prosser Water System Debt Reserve
407- Sewer Fund	\$2312,394.10	\$ 2,312,394.10	Waste Water Treatment Plant Improvement
448 Garbage Fund	\$750.00	\$ 750.00	Consumer Utility Deposits
TOTAL	\$4,416,830.25		

Note 2 - 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 2014 was \$2.93335488 per \$1,000 on an assessed valuation of \$472,724,254 for a total regular levy of \$1,386,668. In 2014, the City also levied \$0.3353709 per \$1,000 on an assessed valuation of \$469,629,283 for the 1996 General Obligation Bond repayment for the fire station for a total additional levy of \$157,500.

Note 3 – Deposits and Investments

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

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, 2014 are as follows:

Washington State Investment Pool	\$2,863,204.53
US Bank	\$5,989,341.55
TOTAL	\$8,852,546.08

Please note that the PAR value of the US Bank Investments are \$6,000,000.00 and the market value of the investment was \$5,964,544 as of December 31, 2014.

Note 4 – 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, 2014.

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

Year	General Obligation Bonds	Revenue Bonds	Other Debt	Total Debt
2014	\$286,086.50	\$392,161.78	\$679.85	\$678,928.13
2015	\$285,846.50	\$652,850.39	\$1,689.00	\$940,385.89
2016	\$126,312.50	\$943,356.82	\$1,689.00	\$1,071,358.32
2017	\$129,562.50	\$941,085.65	\$1,689.00	\$1,072,337.15
2018	\$127,637.50	\$925,867.72	\$1,689.00	\$1,055,194.22
2019-2023	\$637,400.00	\$4,440,048	\$8,445.00	\$5,085,892.71
2024-2028	\$636,887.50	\$3,859,136	\$8,445.00	\$4,504,468.86
2029-2033	\$639,306.26	\$3,060,312	\$8,419.50	\$4,469,365.85
2034-2038	\$253,193.76	\$2,578,357.76	\$0.00	\$2,831,551.52
2039-2043	\$0.00	\$932,944.47	\$0.00	\$932,944.47
2044-2048	\$0.00	\$799,600.00	\$0.00	\$799,600.00
2049-2053	\$0.00	\$799,600.00	\$0.00	\$799,600.00
2054-2058	\$0.00	\$159,645.91	\$0.00	\$159,645.91
TOTAL				

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 5 - Interfund Loans

The following table displays interfund loan activity during 2014:

Borrowing Fund	Lending Fund	Beginning Balance (2013)	Additions	Reductions	Ending Balance (2013)
General Fund (001)	Criminal Justice Fund (148)	0	\$0.00	\$64,999.08	\$10,833.23
TOTAL			\$0.00	\$64,999.08	\$10,833.23

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 2014:

Transfers To:	Transfer From:	Amount Transferred:
Street Fund (102)	General Fund (001)	\$12,049.87
2011 GO Bond – Pool (233)	General Fund (001)	\$102,500.00
2011 GO Bond – Pool (233)	REET – First Quarter % (301)	\$27,000.00
OIE Improvement (302)	Infrastructure Dev Reserve(152)	\$38,600.00
7 th Street ADA (303)	Arterial Street Fund (110)	\$2,191.00
OIE 2 Hwy Imp (304)	Arterial Street Fund (110)	\$15,697.00
TOTAL		\$198,037.87

- *JOINT VENTURES*

1. Benton County Emergency Services (BCES) - BCES was formed January 1, 1997 through an interlocal agreement entered into by the Cities of Richland, Kennewick, West Richland, Benton City and Prosser as well as Benton County. This agreement will continue indefinitely unless terminated by a participant. An Executive Board oversees the operations of BCES and consists of the City Managers (or designee) from the Cities of Kennewick and Richland, City Administrators from Prosser and West Richland, a Council member from Benton City and a Benton County Commissioner. The City of Richland serves as the operating jurisdiction providing all the necessary administrative support services and reporting for BCES.

2. Benton County Emergency Management (BCEM) - BCEM provides disaster response planning, exercise coordination, response assistance and disaster recovery for Benton County and its political subdivisions per RCW 38.52. Four grant programs fund BCEM: Radiological Emergency Preparedness, DOE Emergency Preparedness, State Homeland Security Program and Emergency Management Program. The six (6) participating jurisdictions of the Cities of Richland, Kennewick, West Richland, Benton City and Prosser as well as Benton County participate in the grant programs through the Interlocal Agreement for Emergency Management. Financial position is allocated based on equal shares of a predetermined basic charge and a variable charge calculated using population percentages and assessed valuations. The City of Prosser's equity interest in BCEM as of December 31, 2014 was \$23,717, which is reported as an asset in the government-wide Statement of Net Assets. The change in equity is reflected under Public Safety in the government-wide Statement of Activities. Upon dissolution of the Interlocal Agreement, the net assets will be shared equitably among the participants.

Complete and separate financial statements for all operations of Benton County Emergency Services may be obtained at the City of Richland, 505 Swift Blvd, Richland, Washington.

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 24th, 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 association nor is it liable for its debts. According to the Washington Secretary of State, this entity became in active on August 1, 2013, therefore if it is not reinstated within three years from this date, it will be dissolved by the State. The registered agent is Bill Jenkin, Prosser, Washington (P.O. Box 288).

8. Bi-County Police Information Network (BI-PIN). The Bi-County Police Information Network (BI-PIN) was established November 24, 1982, when an Interlocal Agreement was entered into by eight participating municipal corporations; the cities of Kennewick, Pasco, Richland, Connell, West Richland and Prosser, and Benton and Franklin Counties. 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 the City Manager of each of the cities and a member from each of the Boards of County Commissioners of Benton and Franklin Counties. A liaison from the Bi-County Chiefs 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 of Prosser's equity interest in BI-PIN was \$9,263 on December 31, 2014. 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 W. 6th Ave., Kennewick, Washington, 99336

- *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 believes the statute of limitation now bars any lawsuit to collect any tax refund.
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 is asking for \$75k in damages. Plaintiff alleges that the damage is ongoing as the basement still leaks. This matter is set for trial on April 20, 2015. The City previously reported that this matter had been settled, but that report was based upon a misunderstanding between the City and its insurance company.
3. 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. This matter has been settled and will not be reported in the future
4. The City has received a tort claim from Kevin R. Derrick in the amount of \$50,000 for an alleged violation by the City's Police Department of his Fourth Amendment rights. The City has forwarded this claim to its insurance company for evaluation but denies that the City violated any of Mr. Derrick's rights.
5. The City is included in a lawsuit filed by Peter and Consuelo Felicijan. In the tort claim filed Mr. and Mrs. Felicijan, they are seeking \$750,000 for costs associated with an alleged injury at the Prosser Aquatic Center. The City, along with the co-defendants, are currently litigating this matter.
6. Charles and Kathryn Florian have filed a lawsuit against the City in the amount of \$37,678.60 for damages associated with a sewer backup which occurred in 2013. The City is currently litigating this matter.

- *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. 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.