

# City of Prosser, WA



2015 Annual Report

# City of Prosser, WA



## Schedule C/4, C/5, 01

Detail of Revenues and Expenditures

**City of Prosser**  
**Fund Resources and Uses Arising from Cash Transactions**  
**For the Year Ended December 31, 2015**

|   |                                  | <u>Total for All<br/>Funds<br/>(Memo Only)</u> | <u>001 General<br/>Fund</u> | <u>102 Street Fund</u> | <u>221 LID<br/>Guarantee Fund</u> |
|---|----------------------------------|--|-----------------------------|------------------------|-----------------------------------|
| <b>Beginning Cash and Investments</b>                   |                                  |  |                             |                        |                                   |
| 30810   | Reserved                         | 4,415,980                                      | 1,209,415                   | 4,997                  | 55,939                            |
| 30880   | Unreserved                       | 5,431,827                                      | 1,049,604                   | 717,235                | -                                 |
| 388 & 588   | Prior Period Adjustments, Net    | -  | -                           | -                      | -                                 |
| <b>Operating Revenues</b>                               |                                  |  |                             |                        |                                   |
| 310   | Taxes                            | 5,193,613                                      | 4,578,299                   | 417,463                | -                                 |
| 320   | Licenses and Permits             | 227,122  | 225,522                     | 1,600                  | -                                 |
| 330   | Intergovernmental Revenues       | 1,415,562                                      | 164,895                     | 197,164                | -                                 |
| 340   | Charges for Goods and Services   | 5,653,136                                      | 254,811                     | -                      | -                                 |
| 350   | Fines and Penalties              | 184,868  | 117,908                     | -                      | -                                 |
| 360   | Miscellaneous Revenues           | 176,739  | 88,254                      | 29,795                 | 413                               |
| Total Operating Revenues:                               |                                  | <u>12,851,040</u>                              | <u>5,429,687</u>            | <u>646,022</u>         | <u>413</u>                        |
| <b>Operating Expenditures</b>                           |                                  |  |                             |                        |                                   |
| 510   | General Government               | 1,178,887                                      | 1,178,887                   | -                      | -                                 |
| 520   | Public Safety                    | 2,168,629                                      | 2,168,629                   | -                      | -                                 |
| 530   | Utilities                        | 4,562,762                                      | -                           | -                      | -                                 |
| 540   | Transportation                   | 647,845  | -                           | 647,845                | -                                 |
| 550   | Natural and Economic Environment | 164,889  | 164,889                     | -                      | -                                 |
| 560   | Social Services                  | 42,247   | 42,247                      | -                      | -                                 |
| 570   | Culture and Recreation           | 924,255  | 924,255                     | -                      | -                                 |
| 598   | Miscellaneous Expenses           | -  | -                           | -                      | -                                 |
| Total Operating Expenditures:                           |                                  | <u>9,689,513</u>                               | <u>4,478,905</u>            | <u>647,845</u>         | <u>-</u>                          |
| Net Operating Increase (Decrease):                      |                                  | <u>3,161,526</u>                               | <u>950,780</u>              | <u>(1,823)</u>         | <u>413</u>                        |
| <b>Nonoperating Revenues</b>                            |                                  |  |                             |                        |                                   |
| 370-380, 395 & 398                                      | Other Financing Sources          | 327,989  | 129,847                     | -                      | -                                 |
| 391-393   | Debt Proceeds                    | 9,258,272                                      | 14                          | -                      | -                                 |
| 397   | Transfers-In                     | 387,652  | 9                           | 58,143                 | -                                 |
| Total Nonoperating Revenues:                            |                                  | <u>9,973,913</u>                               | <u>129,870</u>              | <u>58,143</u>          | <u>-</u>                          |
| <b>Nonoperating Expenditures</b>                        |                                  |  |                             |                        |                                   |
| 580, 596 & 599  | Other Financing Uses             | 3,620,797                                      | 124,098                     | -                      | -                                 |
| 591-593   | Debt Service                     | 4,126,713                                      | 14                          | 14,793                 | -                                 |
| 594-595   | Capital Expenditures             | 3,091,802                                      | 224,431                     | -                      | -                                 |
| 597   | Transfers-Out                    | 387,643  | 360,643                     | -                      | -                                 |
| Total Nonoperating Expenditures:                        |                                  | <u>11,226,954</u>                              | <u>709,185</u>              | <u>14,793</u>          | <u>-</u>                          |
| <b>Net Increase (Decrease) in Cash and Investments:</b> |                                  | <b><u>1,908,484</u></b>                        | <b><u>371,464</u></b>       | <b><u>41,527</u></b>   | <b><u>413</u></b>                 |
| <b>Ending Cash and Investments</b>                      |                                  |  |                             |                        |                                   |
| 5081000   | Reserved                         | 5,596,003                                      | 1,265,230                   | 4,768                  | 56,352                            |
| 5088000   | Unreserved                       | 6,160,291                                      | 1,365,255                   | 758,991                | -                                 |
| <b>Total Ending Cash and Investments</b>                |                                  | <b><u>11,756,293</u></b>                       | <b><u>2,630,485</u></b>     | <b><u>763,759</u></b>  | <b><u>56,352</u></b>              |

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, 2015**

|   |                                  | <u>229 1996 GO<br/>Bond - Fire<br/>Station</u> | <u>233 2011 GO<br/>Bond - Pool</u> | <u>234 Local<br/>Improvement<br/>Dist. 10-23</u> | <u>301 REET - First<br/>Quarter %</u> |
|---|----------------------------------|--|------------------------------------|--|---------------------------------------|
| <b>Beginning Cash and Investments</b>                   |                                  |  |                                    |  |                                       |
| 30810   | Reserved                         | 4,476  | 1,000                              | 2,913  | 13,466                                |
| 30880   | Unreserved                       | -  | -                                  | -  | -                                     |
| 388 & 588   | Prior Period Adjustments, Net    | -  | -                                  | -  | -                                     |
| <b>Operating Revenues</b>                               |                                  |  |                                    |  |                                       |
| 310   | Taxes                            | 153,543  | -                                  | -  | 44,309                                |
| 320   | Licenses and Permits             | -  | -                                  | -  | -                                     |
| 330   | Intergovernmental Revenues       | -  | -                                  | -  | -                                     |
| 340   | Charges for Goods and Services   | -  | -                                  | -  | -                                     |
| 350   | Fines and Penalties              | -  | -                                  | -  | -                                     |
| 360   | Miscellaneous Revenues           | 612  | 305                                | 3,162  | 181                                   |
| Total Operating Revenues:                               |                                  | <u>154,154</u>                                 | <u>305</u>                         | <u>3,162</u>                                     | <u>44,490</u>                         |
| <b>Operating Expenditures</b>                           |                                  |  |                                    |  |                                       |
| 510   | General Government               | -  | -                                  | -  | -                                     |
| 520   | Public Safety                    | -  | -                                  | -  | -                                     |
| 530   | Utilities                        | -  | -                                  | -  | -                                     |
| 540   | Transportation                   | -  | -                                  | -  | -                                     |
| 550   | Natural and Economic Environment | -  | -                                  | -  | -                                     |
| 560   | Social Services                  | -  | -                                  | -  | -                                     |
| 570   | Culture and Recreation           | -  | -                                  | -  | -                                     |
| 598   | Miscellaneous Expenses           | -  | -                                  | -  | -                                     |
| Total Operating Expenditures:                           |                                  | <u>-</u>                                       | <u>-</u>                           | <u>-</u>   | <u>-</u>                              |
| Net Operating Increase (Decrease):                      |                                  | <u>154,154</u>                                 | <u>305</u>                         | <u>3,162</u>                                     | <u>44,490</u>                         |
| <b>Nonoperating Revenues</b>                            |                                  |  |                                    |  |                                       |
| 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>                              |
| <b>Nonoperating Expenditures</b>                        |                                  |  |                                    |  |                                       |
| 580, 596 & 599  | Other Financing Uses             | -  | -                                  | -  | -                                     |
| 591-593   | Debt Service                     | 158,243  | 127,941                            | 1,689  | -                                     |
| 594-595   | Capital Expenditures             | -  | -                                  | -  | -                                     |
| 597   | Transfers-Out                    | -  | -                                  | -  | 27,000                                |
| Total Nonoperating Expenditures:                        |                                  | <u>158,243</u>                                 | <u>127,941</u>                     | <u>1,689</u>                                     | <u>27,000</u>                         |
| <b>Net Increase (Decrease) in Cash and Investments:</b> |                                  | <b><u>(4,089)</u></b>                          | <b><u>1,864</u></b>                | <b><u>1,473</u></b>                              | <b><u>17,490</u></b>                  |
| <b>Ending Cash and Investments</b>                      |                                  |  |                                    |  |                                       |
| 5081000   | Reserved                         | 387  | 2,863                              | 4,387  | 30,957                                |
| 5088000   | Unreserved                       | -  | -                                  | -  | -                                     |
| <b>Total Ending Cash and Investments</b>                |                                  | <b><u>387</u></b>                              | <b><u>2,863</u></b>                | <b><u>4,387</u></b>                              | <b><u>30,957</u></b>                  |

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, 2015**

|   |                                  | <u>302 OIE<br/>Improvement<br/>Project Fund</u> | <u>303 7th Street<br/>ADA Sidewalk<br/>Ramp</u> | <u>304 OIE<br/>Highway<br/>Improvements -</u> | <u>305 Energy<br/>Efficiency<br/>Improvement</u> |
|---|----------------------------------|---|---|---|--|
| <b>Beginning Cash and Investments</b>                   |                                  |   |   |   |  |
| 30810   | Reserved                         | 3,025   | 2,194   | 1,400   | -  |
| 30880   | Unreserved                       | -   | -   | -   | -  |
| 388 & 588   | Prior Period Adjustments, Net    | -   | -   | -   | -  |
| <b>Operating Revenues</b>                               |                                  |   |   |   |  |
| 310   | Taxes                            | -   | -   | -   | -  |
| 320   | Licenses and Permits             | -   | -   | -   | -  |
| 330   | Intergovernmental Revenues       | 60,692  | 6,261   | 29,638  | 128,891  |
| 340   | Charges for Goods and Services   | -   | -   | -   | -  |
| 350   | Fines and Penalties              | -   | -   | -   | -  |
| 360   | Miscellaneous Revenues           | 110   | 7   | 69  | 1,230  |
| Total Operating Revenues:                               |                                  | <u>60,803</u>                                   | <u>6,268</u>                                    | <u>29,706</u>                                 | <u>130,121</u>                                   |
| <b>Operating Expenditures</b>                           |                                  |   |   |   |  |
| 510   | General Government               | -   | -   | -   | -  |
| 520   | Public Safety                    | -   | -   | -   | -  |
| 530   | Utilities                        | -   | -   | -   | -  |
| 540   | Transportation                   | -   | -   | -   | -  |
| 550   | Natural and Economic Environment | -   | -   | -   | -  |
| 560   | Social Services                  | -   | -   | -   | -  |
| 570   | Culture and Recreation           | -   | -   | -   | -  |
| 598   | Miscellaneous Expenses           | -   | -   | -   | -  |
| Total Operating Expenditures:                           |                                  | <u>-</u>  | <u>-</u>  | <u>-</u>                                      | <u>-</u>   |
| Net Operating Increase (Decrease):                      |                                  | <u>60,803</u>                                   | <u>6,268</u>                                    | <u>29,706</u>                                 | <u>130,121</u>                                   |
| <b>Nonoperating Revenues</b>                            |                                  |   |   |   |  |
| 370-380, 395 & 398                                      | Other Financing Sources          | -   | -   | -   | -  |
| 391-393   | Debt Proceeds                    | -   | -   | -   | 120,192  |
| 397   | Transfers-In                     | -   | -   | -   | 200,000  |
| Total Nonoperating Revenues:                            |                                  | <u>-</u>  | <u>-</u>  | <u>-</u>                                      | <u>320,192</u>                                   |
| <b>Nonoperating Expenditures</b>                        |                                  |   |   |   |  |
| 580, 596 & 599  | Other Financing Uses             | -   | -   | -   | -  |
| 591-593   | Debt Service                     | -   | -   | -   | -  |
| 594-595   | Capital Expenditures             | 50,747  | 7,545   | 20,113  | 391,064  |
| 597   | Transfers-Out                    | -   | -   | -   | -  |
| Total Nonoperating Expenditures:                        |                                  | <u>50,747</u>                                   | <u>7,545</u>                                    | <u>20,113</u>                                 | <u>391,064</u>                                   |
| <b>Net Increase (Decrease) in Cash and Investments:</b> |                                  | <b><u>10,056</u></b>                            | <b><u>(1,277)</u></b>                           | <b><u>9,593</u></b>                           | <b><u>59,249</u></b>                             |
| <b>Ending Cash and Investments</b>                      |                                  |   |   |   |  |
| 5081000   | Reserved                         | 13,080  | 917   | 10,994  | 59,248   |
| 5088000   | Unreserved                       | -   | -   | -   | -  |
| <b>Total Ending Cash and Investments</b>                |                                  | <b><u>13,080</u></b>                            | <b><u>917</u></b>                               | <b><u>10,994</u></b>                          | <b><u>59,248</u></b>                             |

*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, 2015**

|   |                                  | <b>306 WCR<br/>Crosswalk<br/>Project</b> | <b>403 Water Fund</b> | <b>407 Sewer Fund</b> | <b>448 Garbage<br/>Fund</b> |
|---|----------------------------------|--|-----------------------|-----------------------|-----------------------------|
| <b>Beginning Cash and Investments</b>                   |                                  |  |                       |                       |                             |
| 30810   | Reserved                         | -  | 804,760               | 2,312,394             | -                           |
| 30880   | Unreserved                       | -  | 1,389,262             | 1,880,313             | 395,414                     |
| 388 & 588   | Prior Period Adjustments, Net    | -  | -                     | -                     | -                           |
| <b>Operating Revenues</b>                               |                                  |  |                       |                       |                             |
| 310   | Taxes                            | -  | -                     | -                     | -                           |
| 320   | Licenses and Permits             | -  | -                     | -                     | -                           |
| 330   | Intergovernmental Revenues       | -  | 101,271               | 726,750               | -                           |
| 340   | Charges for Goods and Services   | -  | 2,273,699             | 2,208,845             | 915,781                     |
| 350   | Fines and Penalties              | -  | 34,451                | 8,138                 | 24,371                      |
| 360   | Miscellaneous Revenues           | 5,006                                    | 17,764                | 26,213                | 3,619                       |
| Total Operating Revenues:                               |                                  | 5,006                                    | 2,427,186             | 2,969,946             | 943,771                     |
| <b>Operating Expenditures</b>                           |                                  |  |                       |                       |                             |
| 510   | General Government               | -  | -                     | -                     | -                           |
| 520   | Public Safety                    | -  | -                     | -                     | -                           |
| 530   | Utilities                        | -  | 1,828,539             | 1,812,235             | 921,989                     |
| 540   | Transportation                   | -  | -                     | -                     | -                           |
| 550   | Natural and Economic Environment | -  | -                     | -                     | -                           |
| 560   | Social Services                  | -  | -                     | -                     | -                           |
| 570   | Culture and Recreation           | -  | -                     | -                     | -                           |
| 598   | Miscellaneous Expenses           | -  | -                     | -                     | -                           |
| Total Operating Expenditures:                           |                                  | -  | 1,828,539             | 1,812,235             | 921,989                     |
| Net Operating Increase (Decrease):                      |                                  | 5,006                                    | 598,647               | 1,157,711             | 21,782                      |
| <b>Nonoperating Revenues</b>                            |                                  |  |                       |                       |                             |
| 370-380, 395 & 398                                      | Other Financing Sources          | -  | 194,118               | 4,024                 | -                           |
| 391-393   | Debt Proceeds                    | -  | 7,619,694             | 1,518,373             | -                           |
| 397   | Transfers-In                     | -  | -                     | -                     | -                           |
| Total Nonoperating Revenues:                            |                                  | -  | 7,813,812             | 1,522,397             | -                           |
| <b>Nonoperating Expenditures</b>                        |                                  |  |                       |                       |                             |
| 580, 596 & 599  | Other Financing Uses             | -  | 3,496,699             | -                     | -                           |
| 591-593   | Debt Service                     | -  | 3,737,418             | 86,615                | -                           |
| 594-595   | Capital Expenditures             | -  | 1,069,259             | 1,328,642             | -                           |
| 597   | Transfers-Out                    | -  | -                     | -                     | -                           |
| Total Nonoperating Expenditures:                        |                                  | -  | 8,303,375             | 1,415,258             | -                           |
| <b>Net Increase (Decrease) in Cash and Investments:</b> |                                  | <b>5,006</b>                             | <b>109,083</b>        | <b>1,264,851</b>      | <b>21,782</b>               |
| <b>Ending Cash and Investments</b>                      |                                  |  |                       |                       |                             |
| 5081000   | Reserved                         | 5,006                                    | 855,143               | 3,286,672             | -                           |
| 5088000   | Unreserved                       | -  | 1,447,963             | 2,170,886             | 417,196                     |
| <b>Total Ending Cash and Investments</b>                |                                  | <b>5,006</b>                             | <b>2,303,106</b>      | <b>5,457,557</b>      | <b>417,196</b>              |

The accompanying notes are an integral part of this statement.

**City of Prosser**  
**Fiduciary Fund Resources and Uses Arising from Cash Transactions**  
**For the Year Ended December 31, 2015**

|           | <b>Total for All<br/>Funds<br/>(Memo Only)</b>   | <b>603 Consumer<br/>Utility Deposit<br/>Fund</b> | <b>606 Library<br/>Memorial Fund</b> |          |
|-----------|--|--|--------------------------------------|----------|
| 308       | Beginning Cash and Investments                   | 12,956   | 850                                  | 12,106   |
| 388 & 588 | Prior Period Adjustments, Net                    | -  | -                                    | -        |
| 310-360   | Revenues   | 9  | -                                    | 9        |
| 380-390   | Other Increases and Financing Sources            | 12,150   | 12,150                               | -        |
| 510-570   | Expenditures                                     | 12,106   | -                                    | 12,106   |
| 580-590   | Other Decreases and Financing Uses               | 10,959   | 10,950                               | 9        |
|           | Net Increase (Decrease) in Cash and Investments: | (10,906)   | 1,200                                | (12,106) |
| 508       | Ending Cash and Investments                      | 2,050  | 2,050                                | -        |

*The accompanying notes are an integral part of this statement.*

| MCAG | Fund | Fund Name    | BARS Acct | Description  | Amount       |
|------|------|--------------|-----------|--|--------------|
| 205  | 1    | General Fund | 3081000   | Reserved Beginning Balance                               | 1,209,414.90 |
| 205  | 1    | General Fund | 3088000   | Unreserved Beginning Balance                             | 1,049,604.00 |
| 205  | 1    | General Fund | 3111000   | Property Taxes   | 1,073,474.67 |
| 205  | 1    | General Fund | 3131100   | Loc Retail Sales & Use Taxes                             | 1,263,982.77 |
| 205  | 1    | General Fund | 3131500   | Public Safety Sales Tax                                  | 141,766.99   |
| 205  | 1    | General Fund | 3133100   | Hotel/Motel Transient Tax                                | 49,471.20    |
| 205  | 1    | General Fund | 3133100   | Hotel/Motel Special Tax                                  | 49,471.20    |
| 205  | 1    | General Fund | 3136100   | Brokered Natural Gas Use Tax                             | 141,890.93   |
| 205  | 1    | General Fund | 3137100   | Sales Tax - Criminal Justice                             | 113,836.69   |
| 205  | 1    | General Fund | 3164100   | Utility Tax - Electric                                   | 449,570.11   |
| 205  | 1    | General Fund | 3164200   | Utility Tax - Water                                      | 406,027.17   |
| 205  | 1    | General Fund | 3164300   | Utility Tax - Gas  | 60,213.35    |
| 205  | 1    | General Fund | 3164400   | Utility Tax - Sewer                                      | 504,527.93   |
| 205  | 1    | General Fund | 3164500   | Utility Tax-Garbage/Solid Wast                           | 43,452.04    |
| 205  | 1    | General Fund | 3164600   | Utility Tax - Cable                                      | 38,387.78    |
| 205  | 1    | General Fund | 3164700   | Utility Tax - Telephone                                  | 66,116.47    |
| 205  | 1    | General Fund | 3164800   | Utility Tax - Cell Phone                                 | 69,953.15    |
| 205  | 1    | General Fund | 3164900   | PUD Privilege Tax (County)                               | 51,419.42    |
| 205  | 1    | General Fund | 3172000   | Leasehold Excise Tax                                     | 12,258.05    |
| 205  | 1    | General Fund | 3183500   | REET - 2nd Quarter %                                     | 42,478.80    |
| 205  | 1    | General Fund | 3219100   | Franchise Fees   | 35,179.18    |
| 205  | 1    | General Fund | 3219900   | General Business Registrations                           | 44,713.33    |
| 205  | 1    | General Fund | 3219900   | Rental License   | 2,550.00     |
| 205  | 1    | General Fund | 3219900   | Yard Sale Permits  | 388.00       |
| 205  | 1    | General Fund | 3221100   | Building Structure & Equipment                           | 123,254.11   |
| 205  | 1    | General Fund | 3221200   | Sign Permits   | 1,944.50     |
| 205  | 1    | General Fund | 3221300   | Fence Permits  | 1,400.00     |
| 205  | 1    | General Fund | 3221400   | Plumbing Permits   | 4,565.00     |
| 205  | 1    | General Fund | 3221500   | Mechanical Permits                                       | 3,805.00     |
| 205  | 1    | General Fund | 3221800   | Grading Permit   | 53.75        |
| 205  | 1    | General Fund | 3223000   | Animal Licenses  | 4,785.00     |
| 205  | 1    | General Fund | 3229000   | Other Non-Bus Lic & Permits                              | 2,883.75     |
| 205  | 1    | General Fund | 3311076   | Federal Direct Grant From The Department Of Agriculture. | 43,600.00    |
| 205  | 1    | General Fund | 3340350   | WA State Sheriff's & Police Ch                           | 146.24       |
| 205  | 1    | General Fund | 3340351   | Traffic Safety Commission                                | 1,396.83     |
| 205  | 1    | General Fund | 3340421   | Growth Management  | 1,915.65     |
| 205  | 1    | General Fund | 3350091   | PUD Privilege Tax (state)                                | 23,948.92    |
| 205  | 1    | General Fund | 3360621   | Mot Veh Excise Tax - Pop                                 | 1,553.83     |
| 205  | 1    | General Fund | 3360626   | Criminal Just - Special Prog                             | 5,693.17     |
| 205  | 1    | General Fund | 3360641   | Marijuana Enforcement                                    | 18,974.70    |
| 205  | 1    | General Fund | 3360651   | DUI/Other Crim Just Assistance                           | 880.95       |
| 205  | 1    | General Fund | 3360694   | Liquor Excise Tax  | 15,831.60    |
| 205  | 1    | General Fund | 3360695   | Liquor Board Profits (20.23%)                            | 10,307.77    |
| 205  | 1    | General Fund | 3360695   | Liquor Board Profits                                     | 40,645.04    |
| 205  | 1    | General Fund | 3413300   | District Court Administrative                            | 9,953.94     |
| 205  | 1    | General Fund | 3416200   | Word Processing & Dup Service                            | 26.56        |
| 205  | 1    | General Fund | 3421000   | Law Enforcement Services                                 | 145.82       |
| 205  | 1    | General Fund | 3421000   | Law Enforcement Services                                 | 798.28       |
| 205  | 1    | General Fund | 3421100   | Fingerprinting Fees                                      | 205.00       |
| 205  | 1    | General Fund | 3421200   | Public Safety - Other                                    | 895.15       |
| 205  | 1    | General Fund | 3421300   | False Alarm Fee  | 1,800.00     |
| 205  | 1    | General Fund | 3422100   | Emergency Service - Dist Crt                             | 2,831.55     |
| 205  | 1    | General Fund | 3423000   | Housing & Monitoring of Prison                           | 4,416.49     |
| 205  | 1    | General Fund | 3423100   | Booking Fees   | 77.81        |
| 205  | 1    | General Fund | 3424000   | Protective Inspection -Rental                            | 705.00       |
| 205  | 1    | General Fund | 3452300   | Animal Control & Shelter Fees                            | 1,510.00     |
| 205  | 1    | General Fund | 3456000   | Tourism Promotion Services                               | 22,514.25    |
| 205  | 1    | General Fund | 3458100   | Zoning And Subdivision Fees                              | 1,353.76     |
| 205  | 1    | General Fund | 3458300   | Plan Checking Fees                                       | 71,157.11    |
| 205  | 1    | General Fund | 3458600   | SEPA Review Fees   | 3,331.34     |
| 205  | 1    | General Fund | 3458900   | Variance/Conditional Use Fees                            | 1,143.11     |
| 205  | 1    | General Fund | 3458900   | Site Review Fees   | 1,427.34     |
| 205  | 1    | General Fund | 3458900   | Other Planning & Development                             | 350.00       |
| 205  | 1    | General Fund | 3473000   | Activity Fees  | 115,348.00   |
| 205  | 1    | General Fund | 3476000   | Program Fees   | 14,820.00    |
| 205  | 1    | General Fund | 3523000   | Proof of Motor Vehicle Insuran                           | 1,881.89     |
| 205  | 1    | General Fund | 3531000   | Disabled Parking Penalties                               | 61,713.36    |
| 205  | 1    | General Fund | 3537000   | Non-Traffic Infraction Penalti                           | 1,267.90     |
| 205  | 1    | General Fund | 3541000   | Parking Fines  | 2,033.00     |
| 205  | 1    | General Fund | 3552000   | Driving While Intoxicated Pen                            | 7,668.25     |
| 205  | 1    | General Fund | 3558000   | Other CrimTraffic Misdemeanor                            | 23,375.29    |
| 205  | 1    | General Fund | 3565100   | Investigative Fund Assessments                           | 50.90        |

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| 205 | 1 General Fund | 3569000 Other Crim Non-Traffic Fines            | 6,700.84   |
| 205 | 1 General Fund | 3573100 Jury Demand Cost                        | 147.37     |
| 205 | 1 General Fund | 3573300 Public Defense Cost                     | 12,226.64  |
| 205 | 1 General Fund | 3573700 Dist/Mun Court Cost Recoup              | 842.54     |
| 205 | 1 General Fund | 3611000 Investment Interest                     | 7,883.58   |
| 205 | 1 General Fund | 3611000 Investment Interest                     | 0.89       |
| 205 | 1 General Fund | 3611000 Investment Interest                     | 1,174.19   |
| 205 | 1 General Fund | 3611000 Investment Interest                     | 567.07     |
| 205 | 1 General Fund | 3611000 Investment Interest                     | 165.68     |
| 205 | 1 General Fund | 3611000 Investment Interest                     | 177.45     |
| 205 | 1 General Fund | 3611000 Investment Interest                     | 34.04      |
| 205 | 1 General Fund | 3611000 Investment Interest                     | 218.93     |
| 205 | 1 General Fund | 3611000 Investment Interest                     | 41.29      |
| 205 | 1 General Fund | 3611000 Investment Interest                     | 210.12     |
| 205 | 1 General Fund | 3611000 Investment Interest                     | 86.26      |
| 205 | 1 General Fund | 3611000 Investment Interest                     | 304.94     |
| 205 | 1 General Fund | 3611000 Investment Interest                     | 6,181.85   |
| 205 | 1 General Fund | 3611000 Investment Interest                     | 236.02     |
| 205 | 1 General Fund | 3611000 Investment Interest                     | 0.59       |
| 205 | 1 General Fund | 3611400 Other Interest                          | 9.36       |
| 205 | 1 General Fund | 3611400 Local Sales Tax Interest                | 366.87     |
| 205 | 1 General Fund | 3613000 Gains (Losses) On Investments           | 731.73     |
| 205 | 1 General Fund | 3613000 Gains (Losses) On Investments           | 0.08       |
| 205 | 1 General Fund | 3613000 Gains (Losses) On Investments           | 110.59     |
| 205 | 1 General Fund | 3613000 Gains (Losses) On Investments           | 24.95      |
| 205 | 1 General Fund | 3613000 Gains (Losses) On Investments           | 14.89      |
| 205 | 1 General Fund | 3613000 Gains (Losses) On Investments           | 16.40      |
| 205 | 1 General Fund | 3613000 Gains (Losses) On Investments           | 3.06       |
| 205 | 1 General Fund | 3613000 Gains (Losses) On Investments           | 13.56      |
| 205 | 1 General Fund | 3613000 Gains (Losses) On Investments           | 3.31       |
| 205 | 1 General Fund | 3613000 Gains (Losses) On Investments           | 19.51      |
| 205 | 1 General Fund | 3613000 Gains (Losses) On Investments           | 7.75       |
| 205 | 1 General Fund | 3613000 Gains (Losses) On Investments           | 27.41      |
| 205 | 1 General Fund | 3613000 Gains (Losses) On Investments           | 518.04     |
| 205 | 1 General Fund | 3613000 Gains (Losses) On Investments           | 29.72      |
| 205 | 1 General Fund | 3614000 D/M interest income - dist crt          | 5,081.34   |
| 205 | 1 General Fund | 3614100 Interest on Contracts & Notes           | 333.40     |
| 205 | 1 General Fund | 3624000 Space & Facilities Rental (Sho          | 2,610.00   |
| 205 | 1 General Fund | 3625000 Space & Facilities Lease (Long          | 26,448.62  |
| 205 | 1 General Fund | 3625000 Space And Facilities Leases (Long-term) | 900.00     |
| 205 | 1 General Fund | 3671000 Contributions & Donations               | 3,572.93   |
| 205 | 1 General Fund | 3671000 Contributions And Donations             | 550.00     |
| 205 | 1 General Fund | 3693000 Confiscated Property                    | 134.35     |
| 205 | 1 General Fund | 3694000 Judgments And Settlements               | 28,504.63  |
| 205 | 1 General Fund | 3698000 Cashier Overages or Shortages           | (19.34)    |
| 205 | 1 General Fund | 3699100 Other Miscellaneous Revenue             | 957.77     |
| 205 | 1 General Fund | 3861000 Concealed Pistol Lic - State            | 1,719.25   |
| 205 | 1 General Fund | 3861200 PSEA and CVC distributions              | 119,370.71 |
| 205 | 1 General Fund | 3891400 State Building Fees                     | 617.00     |
| 205 | 1 General Fund | 3891900 Planning & Development Deposit          | 8,024.65   |
| 205 | 1 General Fund | 3899000 Leasehold Excise Tax                    | 115.56     |
| 205 | 1 General Fund | 3919000 Interfund Loan repymt interest          | 13.54      |
| 205 | 1 General Fund | 3970000 Operating Transfers - In                | 9.00       |
| 205 | 1 General Fund | 5116010 Salaries & Wages                        | 83,290.01  |
| 205 | 1 General Fund | 5116020 Personnel Benefits                      | 27,109.99  |
| 205 | 1 General Fund | 5116030 Office & Operating Supplies             | 239.01     |
| 205 | 1 General Fund | 5116030 Fuel Consumed                           | 84.72      |
| 205 | 1 General Fund | 5116040 Professional Services                   | 12,250.00  |
| 205 | 1 General Fund | 5116040 Communications                          | 5.53       |
| 205 | 1 General Fund | 5116040 Travel & Training                       | 3,254.84   |
| 205 | 1 General Fund | 5116040 Miscellaneous                           | 2,604.26   |
| 205 | 1 General Fund | 5116050 Intergov                                | 100.00     |
| 205 | 1 General Fund | 5125040 Professional Services                   | 36,989.95  |
| 205 | 1 General Fund | 5125050 Intergov                                | 100,711.73 |
| 205 | 1 General Fund | 5142310 Salaries & Wages                        | 272,349.47 |
| 205 | 1 General Fund | 5142310 Overtime                                | 176.33     |
| 205 | 1 General Fund | 5142320 Personnel Benefits                      | 136,633.45 |
| 205 | 1 General Fund | 5142330 Office & Operating Supplies             | 7,771.76   |
| 205 | 1 General Fund | 5142330 Small Tools & Minor Equipment           | 4,506.88   |
| 205 | 1 General Fund | 5142340 Professional Services                   | 214.05     |
| 205 | 1 General Fund | 5142340 Communications                          | 12.78      |
| 205 | 1 General Fund | 5142340 Travel & Training                       | 3,070.25   |
| 205 | 1 General Fund | 5142340 Operating Rentals & Leases              | 5,461.33   |

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| 205 | 1 General Fund | 5142340 Repairs & Maintenance                         | 4,419.27   |
| 205 | 1 General Fund | 5142340 Miscellaneous                                 | 5,414.01   |
| 205 | 1 General Fund | 5142350 Intergov                                      | 14,179.56  |
| 205 | 1 General Fund | 5143010 Salaries & Wages                              | 63,583.52  |
| 205 | 1 General Fund | 5143020 Personnel Benefits                            | 26,495.16  |
| 205 | 1 General Fund | 5143030 Office & Operating Supplies                   | 100.00     |
| 205 | 1 General Fund | 5143040 Professional Services                         | 9,168.43   |
| 205 | 1 General Fund | 5143040 Travel & Training                             | 637.56     |
| 205 | 1 General Fund | 5143040 External Taxes                                | 2.11       |
| 205 | 1 General Fund | 5143040 Miscellaneous                                 | 3,953.04   |
| 205 | 1 General Fund | 5144050 Intergov                                      | 5,902.91   |
| 205 | 1 General Fund | 5153040 Professional Services                         | 24,951.68  |
| 205 | 1 General Fund | 5179120 Personnel Benefits                            | 45,861.51  |
| 205 | 1 General Fund | 5181040 Professional Services                         | 31,504.28  |
| 205 | 1 General Fund | 5183110 Salaries & Wages                              | 24,116.40  |
| 205 | 1 General Fund | 5183120 Personnel Benefits                            | 21,386.58  |
| 205 | 1 General Fund | 5183130 Office & Operating Supplies                   | 5,473.53   |
| 205 | 1 General Fund | 5183140 Professional Services                         | 20.00      |
| 205 | 1 General Fund | 5183140 Communications                                | 20,828.27  |
| 205 | 1 General Fund | 5183140 External Taxes                                | 5,064.87   |
| 205 | 1 General Fund | 5183140 Operating Rentals & Leases                    | 8,032.91   |
| 205 | 1 General Fund | 5183140 Insurance                                     | 60,794.78  |
| 205 | 1 General Fund | 5183140 Public Utility Services                       | 20,726.56  |
| 205 | 1 General Fund | 5183140 Repairs & Maintenance                         | 6,634.45   |
| 205 | 1 General Fund | 5183140 Miscellaneous                                 | 75.80      |
| 205 | 1 General Fund | 5188810 Salaries & Wages                              | 10,826.70  |
| 205 | 1 General Fund | 5188820 Personnel Benefits                            | 1,970.83   |
| 205 | 1 General Fund | 5188830 Office & Operating Supplies                   | 5,407.87   |
| 205 | 1 General Fund | 5188830 Small Tools & Minor Equipment                 | 29,107.71  |
| 205 | 1 General Fund | 5188840 Professional Services                         | 11,040.57  |
| 205 | 1 General Fund | 5188840 Communications                                | 6,831.94   |
| 205 | 1 General Fund | 5188840 Repairs & Maintenance                         | 7,537.73   |
| 205 | 1 General Fund | 5212010 Salaries & Wages                              | 821,526.96 |
| 205 | 1 General Fund | 5212010 Overtime                                      | 48,498.77  |
| 205 | 1 General Fund | 5212020 Personnel Benefits                            | 330,250.58 |
| 205 | 1 General Fund | 5212020 Uniforms                                      | 6,760.08   |
| 205 | 1 General Fund | 5212020 Law Enforcement - Uniform                     | 4,033.22   |
| 205 | 1 General Fund | 5212030 Office & Operating Supplies                   | 11,774.55  |
| 205 | 1 General Fund | 5212030 Office & Operating Supplies                   | 3.09       |
| 205 | 1 General Fund | 5212030 Law Enforcement - Office & Operating Supplies | 350.39     |
| 205 | 1 General Fund | 5212030 Fuel Consumed                                 | 27,588.77  |
| 205 | 1 General Fund | 5212030 Small Tools & Minor Equipment                 | 7,307.18   |
| 205 | 1 General Fund | 5212040 Professional Services                         | 15,301.83  |
| 205 | 1 General Fund | 5212040 Professional Services                         | 491.45     |
| 205 | 1 General Fund | 5212040 Law Enforcement - Miscellaneous               | 365.70     |
| 205 | 1 General Fund | 5212040 Communications                                | 10,517.69  |
| 205 | 1 General Fund | 5212040 Travel & Training                             | 2,467.35   |
| 205 | 1 General Fund | 5212040 External Taxes                                | 325.62     |
| 205 | 1 General Fund | 5212040 Public Utility Service                        | 503.67     |
| 205 | 1 General Fund | 5212040 Repairs & Maintenance                         | 20,496.34  |
| 205 | 1 General Fund | 5212040 Repairs & Maintenance                         | 81.23      |
| 205 | 1 General Fund | 5212040 Law Enforcement - Repairs & Maintenance       | 4,030.44   |
| 205 | 1 General Fund | 5212040 Miscellaneous                                 | 4,747.57   |
| 205 | 1 General Fund | 5212040 Miscellaneous                                 | 39,871.52  |
| 205 | 1 General Fund | 5212040 Law Enforcement - Miscellaneous               | 90.00      |
| 205 | 1 General Fund | 5212050 Intergov                                      | 35,095.02  |
| 205 | 1 General Fund | 5212210 Law Enforcement - Salaries & Wages            | 64,924.92  |
| 205 | 1 General Fund | 5212210 Overtime                                      | 43.92      |
| 205 | 1 General Fund | 5212220 Law Enforcement - Personnel Benefits          | 30,498.39  |
| 205 | 1 General Fund | 5221040 Property Tax-Fire                             | 6.49       |
| 205 | 1 General Fund | 5221050 Intergov                                      | 334,200.00 |
| 205 | 1 General Fund | 5222150 Intergov                                      | 94,748.00  |
| 205 | 1 General Fund | 5236050 Intergov                                      | 79,756.98  |
| 205 | 1 General Fund | 5242010 Salaries & Wages                              | 104,650.92 |
| 205 | 1 General Fund | 5242020 Personnel Benefits                            | 52,147.39  |
| 205 | 1 General Fund | 5242030 Office & Operating Supplies                   | 1,026.71   |
| 205 | 1 General Fund | 5242030 Fuel Consumed                                 | 692.15     |
| 205 | 1 General Fund | 5242040 Professional Services                         | 11,464.37  |
| 205 | 1 General Fund | 5242040 Travel & Training                             | 957.70     |
| 205 | 1 General Fund | 5242040 Repairs & Maintenance                         | 164.59     |
| 205 | 1 General Fund | 5242040 Miscellaneous                                 | 860.00     |
| 205 | 1 General Fund | 5242050 Intergov                                      | 7.00       |
| 205 | 1 General Fund | 5586010 Salaries & Wages                              | 54,385.08  |

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| 205 | 1 General Fund | 5586020 Personnel Benefits                                    | 24,886.42    |
| 205 | 1 General Fund | 5586030 Office & Operating Supplies                           | 581.00       |
| 205 | 1 General Fund | 5586040 Professional Services                                 | 25,018.05    |
| 205 | 1 General Fund | 5586040 Professional Services-SMP                             | 1,247.50     |
| 205 | 1 General Fund | 5586040 Travel & Training                                     | 447.21       |
| 205 | 1 General Fund | 5586040 Miscellaneous   | 130.00       |
| 205 | 1 General Fund | 5586050 Intergov  | 109.90       |
| 205 | 1 General Fund | 5587040 Professional Services                                 | 58,083.37    |
| 205 | 1 General Fund | 5660040 Chemical Dependency - Professional Services           | 20,000.00    |
| 205 | 1 General Fund | 5660050 Intergov  | 1,338.87     |
| 205 | 1 General Fund | 5692130 Office & Operating Supplies                           | 236.08       |
| 205 | 1 General Fund | 5692140 External Taxes  | 6.48         |
| 205 | 1 General Fund | 5692140 Insurance   | 3,651.69     |
| 205 | 1 General Fund | 5692140 Public Utility Services                               | 13,497.95    |
| 205 | 1 General Fund | 5692140 Repairs & Maintenance                                 | 3,515.75     |
| 205 | 1 General Fund | 5712230 Office & Operating Supplies                           | 4,235.75     |
| 205 | 1 General Fund | 5712240 Professional Services                                 | 75,575.00    |
| 205 | 1 General Fund | 5712240 External Taxes  | 182.48       |
| 205 | 1 General Fund | 5712240 Operating Rentals & Leases                            | 349.63       |
| 205 | 1 General Fund | 5712240 Repairs & Maintenance                                 | 254.09       |
| 205 | 1 General Fund | 5712250 Intergov  | 210.00       |
| 205 | 1 General Fund | 5722050 Intergov  | 183,860.61   |
| 205 | 1 General Fund | 5725030 Office & Operating Supplies                           | 3,185.91     |
| 205 | 1 General Fund | 5725040 Professional Services                                 | 40.00        |
| 205 | 1 General Fund | 5725040 External Taxes  | 6.49         |
| 205 | 1 General Fund | 5725040 Insurance   | 10,511.27    |
| 205 | 1 General Fund | 5725040 Public Utility Services                               | 14,013.97    |
| 205 | 1 General Fund | 5725040 Repairs & Maintenance                                 | 2,367.73     |
| 205 | 1 General Fund | 5739040 Professional Services - Chamb                         | 110,000.00   |
| 205 | 1 General Fund | 5739040 Professional Services                                 | 22,000.00    |
| 205 | 1 General Fund | 5739140 Professional Services - Legal                         | 562.00       |
| 205 | 1 General Fund | 5762010 Salaries & Wages                                      | 109,779.11   |
| 205 | 1 General Fund | 5762010 Overtime  | 384.75       |
| 205 | 1 General Fund | 5762020 Personnel Benefits                                    | 19,570.46    |
| 205 | 1 General Fund | 5762020 Uniforms  | 251.89       |
| 205 | 1 General Fund | 5762030 Office & Operating Supplies                           | 25,228.81    |
| 205 | 1 General Fund | 5762030 Small Tools & Minor Equipment                         | 2,959.47     |
| 205 | 1 General Fund | 5762040 Professional Services                                 | 6,721.93     |
| 205 | 1 General Fund | 5762040 Communications  | 3,425.17     |
| 205 | 1 General Fund | 5762040 External Taxes  | 11,297.67    |
| 205 | 1 General Fund | 5762040 Operating Rentals & Leases                            | 705.90       |
| 205 | 1 General Fund | 5762040 Insurance   | 12,733.06    |
| 205 | 1 General Fund | 5762040 Public Utility Services                               | 44,168.19    |
| 205 | 1 General Fund | 5762040 Repairs & Maintenance                                 | 24,095.89    |
| 205 | 1 General Fund | 5762040 Miscellaneous   | 857.31       |
| 205 | 1 General Fund | 5762050 Intergov  | 310.00       |
| 205 | 1 General Fund | 5768010 Salaries & Wages                                      | 87,385.93    |
| 205 | 1 General Fund | 5768010 Overtime  | 2,133.49     |
| 205 | 1 General Fund | 5768020 Personnel Benefits                                    | 35,104.18    |
| 205 | 1 General Fund | 5768030 Office & Operating Supplies                           | 13,905.54    |
| 205 | 1 General Fund | 5768030 Fuel Consumed   | 4,404.11     |
| 205 | 1 General Fund | 5768040 Professional Services                                 | 1,671.75     |
| 205 | 1 General Fund | 5768040 Travel & Training                                     | 431.84       |
| 205 | 1 General Fund | 5768040 External Taxes  | 98.96        |
| 205 | 1 General Fund | 5768040 Insurance   | 15,547.03    |
| 205 | 1 General Fund | 5768040 Public Utility Services                               | 68,573.86    |
| 205 | 1 General Fund | 5768040 Repairs & Maintenance                                 | 2,631.22     |
| 205 | 1 General Fund | 5768040 Miscellaneous   | 2,522.25     |
| 205 | 1 General Fund | 5860000 Concealed Pistol Lic Disburse                         | 1,551.50     |
| 205 | 1 General Fund | 5860000 PSEA and CVC Disbursement                             | 115,978.38   |
| 205 | 1 General Fund | 5890000 State Building Fee Disbursmts                         | 621.50       |
| 205 | 1 General Fund | 5890000 Animal Traps Deposit Disburse                         | 25.00        |
| 205 | 1 General Fund | 5890000 Planning Deposit Disbursement                         | 5,921.65     |
| 205 | 1 General Fund | 5922180 Interfund Loan Interest                               | 13.54        |
| 205 | 1 General Fund | 5942140 Capital Expenditures/Expenses - Professional Services | 5,800.00     |
| 205 | 1 General Fund | 5942160 Land Acquisition                                      | 201,853.59   |
| 205 | 1 General Fund | 5942160 Capital Outlay  | 1,900.00     |
| 205 | 1 General Fund | 5947260 Improvements - Library                                | 14,877.54    |
| 205 | 1 General Fund | 5970000 Operating Transfers - Out                             | 102,500.00   |
| 205 | 1 General Fund | 5970000 Operating Transfers - Out                             | 28,245.00    |
| 205 | 1 General Fund | 5970000 Operating Transfers - Out                             | 29,897.76    |
| 205 | 1 General Fund | 5970000 Operating Transfers - Out                             | 200,000.00   |
| 205 | 1 General Fund | 5081000 Reserved Ending Balance                               | 1,265,229.89 |

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|-----|------------------------|---|--------------|
| 205 | 1 General Fund         | 5088000 Unreserved Ending Balance                                     | 1,365,255.14 |
| 205 | 102 Street Fund        | 3081000 Reserved Beginning Balance                                    | 4,997.39     |
| 205 | 102 Street Fund        | 3088000 Unreserved Beginning Balance                                  | 717,235.21   |
| 205 | 102 Street Fund        | 3111000 Property Taxes  | 417,462.89   |
| 205 | 102 Street Fund        | 3224000 Encroachment Permits  | 1,600.00     |
| 205 | 102 Street Fund        | 3360087 Motor Veh Fuel Tax - City St                                  | 122,533.54   |
| 205 | 102 Street Fund        | 3370700 Interlocal Grants   | 74,630.22    |
| 205 | 102 Street Fund        | 3611000 Investment Interest   | 1,055.46     |
| 205 | 102 Street Fund        | 3611000 Investment Interest   | 775.83       |
| 205 | 102 Street Fund        | 3611000 Investment Interest   | 3,370.46     |
| 205 | 102 Street Fund        | 3613000 Gains (Losses) On Investments                                 | 93.08        |
| 205 | 102 Street Fund        | 3613000 Gains (Losses) On Investments                                 | 69.72        |
| 205 | 102 Street Fund        | 3613000 Gains (Losses) On Investments                                 | 302.87       |
| 205 | 102 Street Fund        | 3699100 Other Miscellaneous Revenue                                   | 24,127.46    |
| 205 | 102 Street Fund        | 3970000 Operating Transfers - In                                      | 28,245.00    |
| 205 | 102 Street Fund        | 3970000 Operating Transfers - In                                      | 29,897.76    |
| 205 | 102 Street Fund        | 5423030 Office & Operating Supplies                                   | 15,306.67    |
| 205 | 102 Street Fund        | 5423030 Office & Operating Supplies                                   | 78.53        |
| 205 | 102 Street Fund        | 5423040 Other Services & Charges                                      | 33,137.91    |
| 205 | 102 Street Fund        | 5423040 Professional Service  | 184.50       |
| 205 | 102 Street Fund        | 5423040 Operating Rentals & Leases                                    | 3,692.40     |
| 205 | 102 Street Fund        | 5423050 Intergov  | 71,150.65    |
| 205 | 102 Street Fund        | 5426330 Office & Operating Supplies                                   | 896.64       |
| 205 | 102 Street Fund        | 5426340 Professional Services   | 180.00       |
| 205 | 102 Street Fund        | 5426340 Public Utility Services                                       | 61,532.27    |
| 205 | 102 Street Fund        | 5426340 Repairs & Maintenance   | 3,247.81     |
| 205 | 102 Street Fund        | 5426430 Office & Operating Supplies                                   | 15,616.62    |
| 205 | 102 Street Fund        | 5426440 Repairs & Maintenance   | 11,964.88    |
| 205 | 102 Street Fund        | 5426450 Intergov  | 1,776.02     |
| 205 | 102 Street Fund        | 5426630 Office & Operating Supplies                                   | 4,399.36     |
| 205 | 102 Street Fund        | 5426730 Office & Operating Supplies                                   | 6,984.93     |
| 205 | 102 Street Fund        | 5427030 Office & Operating Supplies                                   | 3,944.84     |
| 205 | 102 Street Fund        | 5427040 Professional Services   | 73,824.59    |
| 205 | 102 Street Fund        | 5427040 Travel & Training   | 300.00       |
| 205 | 102 Street Fund        | 5427040 Repairs & Maintenance   | 357.79       |
| 205 | 102 Street Fund        | 5427040 Total Other Services & Charge                                 | 236.50       |
| 205 | 102 Street Fund        | 5429010 Salaries & Wages  | 143,603.40   |
| 205 | 102 Street Fund        | 5429010 Overtime  | 4,653.26     |
| 205 | 102 Street Fund        | 5429020 Personnel Benefits  | 64,215.35    |
| 205 | 102 Street Fund        | 5429030 Office & Operating Supplies                                   | 8,318.00     |
| 205 | 102 Street Fund        | 5429030 Fuel Consumed   | 4,404.09     |
| 205 | 102 Street Fund        | 5429030 Small Tools & Minor Equipment                                 | 2,975.00     |
| 205 | 102 Street Fund        | 5429040 Professional Services   | 24,510.02    |
| 205 | 102 Street Fund        | 5429040 Communications  | 4,925.05     |
| 205 | 102 Street Fund        | 5429040 Travel & Training   | 90.00        |
| 205 | 102 Street Fund        | 5429040 External Taxes  | 45.41        |
| 205 | 102 Street Fund        | 5429040 Operating Rentals & Leases                                    | 46.80        |
| 205 | 102 Street Fund        | 5429040 Insurance   | 6,825.11     |
| 205 | 102 Street Fund        | 5429040 Public Utility Services                                       | 28,113.47    |
| 205 | 102 Street Fund        | 5429040 Repairs & Maintenance   | 2,321.20     |
| 205 | 102 Street Fund        | 5429040 Miscellaneous   | 2,287.84     |
| 205 | 102 Street Fund        | 5433010 Salaries & Wages  | 18,500.86    |
| 205 | 102 Street Fund        | 5433020 Total Personnel Benefits                                      | 8,550.27     |
| 205 | 102 Street Fund        | 5433030 Office & Operating Supplies                                   | 38.21        |
| 205 | 102 Street Fund        | 5433040 Professional Services   | 378.00       |
| 205 | 102 Street Fund        | 5433040 Professional Service  | 256.00       |
| 205 | 102 Street Fund        | 5433040 Communications  | 1,202.40     |
| 205 | 102 Street Fund        | 5433040 Communications  | 34.09        |
| 205 | 102 Street Fund        | 5433040 Travel & Training   | 41.84        |
| 205 | 102 Street Fund        | 5433040 Rental & Lease  | 2.69         |
| 205 | 102 Street Fund        | 5433040 Insurance   | 6,825.11     |
| 205 | 102 Street Fund        | 5433040 Insurance   | 2,618.14     |
| 205 | 102 Street Fund        | 5433040 Repairs & Maintenance   | 2,364.80     |
| 205 | 102 Street Fund        | 5433040 Repairs & Maintenance   | 3.66         |
| 205 | 102 Street Fund        | 5433050 Intergov  | 350.82       |
| 205 | 102 Street Fund        | 5433050 Road & Street Administration & Overhead - Intergovernmental P | 531.60       |
| 205 | 102 Street Fund        | 5919570 Intergovernmental Loans                                       | 5,970.43     |
| 205 | 102 Street Fund        | 5929580 Interest on Long-Term External                                | 8,822.47     |
| 205 | 102 Street Fund        | 5081000 Reserved Ending Balance                                       | 4,767.75     |
| 205 | 102 Street Fund        | 5088000 Unreserved Ending Balance                                     | 758,990.84   |
| 205 | 221 LID Guarantee Fund | 3081000 Reserved Beginning Balance                                    | 55,938.79    |
| 205 | 221 LID Guarantee Fund | 3611000 Investment Interest   | 379.29       |
| 205 | 221 LID Guarantee Fund | 3613000 Gains (Losses) On Investments                                 | 34.08        |

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| 205 | 221 LID Guarantee Fund                    | 5081000 | Reserved Ending Balance   | 56,352.16    |
| 205 | 229 1996 GO Bond - Fire Station           | 3081000 | Reserved Beginning Balance  | 4,475.80     |
| 205 | 229 1996 GO Bond - Fire Station           | 3111000 | Property Taxes  | 153,542.66   |
| 205 | 229 1996 GO Bond - Fire Station           | 3611000 | Investment Interest   | 558.38       |
| 205 | 229 1996 GO Bond - Fire Station           | 3613000 | Gains (Losses) On Investments                                     | 53.25        |
| 205 | 229 1996 GO Bond - Fire Station           | 5912270 | 1996 GO Bonds   | 151,970.00   |
| 205 | 229 1996 GO Bond - Fire Station           | 5922280 | Interest On Long-Term External                                    | 6,273.46     |
| 205 | 229 1996 GO Bond - Fire Station           | 5081000 | Reserved Ending Balance   | 386.63       |
| 205 | 233 2011 GO Bond - Pool                   | 3081000 | Reserved Beginning Balance  | 999.70       |
| 205 | 233 2011 GO Bond - Pool                   | 3611000 | Investment Interest   | 274.36       |
| 205 | 233 2011 GO Bond - Pool                   | 3613000 | Gains (Losses) On Investments                                     | 30.49        |
| 205 | 233 2011 GO Bond - Pool                   | 3970000 | Operating Transfers - In  | 102,500.00   |
| 205 | 233 2011 GO Bond - Pool                   | 3970000 | Operating Transfers - In  | 27,000.00    |
| 205 | 233 2011 GO Bond - Pool                   | 5917570 | 2011 Limited Tax GO Bonds   | 50,000.00    |
| 205 | 233 2011 GO Bond - Pool                   | 5927580 | Interest on Long-Term External                                    | 77,462.50    |
| 205 | 233 2011 GO Bond - Pool                   | 5927580 | Bond Admin Fees   | 478.64       |
| 205 | 233 2011 GO Bond - Pool                   | 5081000 | Reserved Ending Balance   | 2,863.41     |
| 205 | 234 Local Improvement Dist. 10-23         | 3081000 | Reserved Beginning Balance  | 2,913.41     |
| 205 | 234 Local Improvement Dist. 10-23         | 3611000 | Investment Interest   | 35.58        |
| 205 | 234 Local Improvement Dist. 10-23         | 3613000 | Gains (Losses) On Investments                                     | 3.68         |
| 205 | 234 Local Improvement Dist. 10-23         | 3614100 | Assesment Interest  | 623.31       |
| 205 | 234 Local Improvement Dist. 10-23         | 3614200 | Assesment Penalty   | 80.51        |
| 205 | 234 Local Improvement Dist. 10-23         | 3681000 | Assesment Principal   | 2,419.32     |
| 205 | 234 Local Improvement Dist. 10-23         | 5914870 | Special Assesment Bonds   | 1,009.15     |
| 205 | 234 Local Improvement Dist. 10-23         | 5924880 | Interest on Long-Term External                                    | 679.85       |
| 205 | 234 Local Improvement Dist. 10-23         | 5081000 | Reserved Ending Balance   | 4,386.81     |
| 205 | 301 REET - First Quarter %                | 3081000 | Reserved Beginning Balance  | 13,466.35    |
| 205 | 301 REET - First Quarter %                | 3183400 | REET 1  | 44,309.16    |
| 205 | 301 REET - First Quarter %                | 3611000 | Investment Interest   | 163.42       |
| 205 | 301 REET - First Quarter %                | 3613000 | Gains (Losses) On Investments                                     | 17.72        |
| 205 | 301 REET - First Quarter %                | 5970000 | Operating Transfers - Out   | 27,000.00    |
| 205 | 301 REET - First Quarter %                | 5081000 | Reserved Ending Balance   | 30,956.65    |
| 205 | 302 OIE Improvement Project Fund          | 3081000 | Reserved Beginning Balance  | 3,024.91     |
| 205 | 302 OIE Improvement Project Fund          | 3332020 | WSDOT LA 8286   | 60,692.48    |
| 205 | 302 OIE Improvement Project Fund          | 3611000 | Investment Interest   | 99.82        |
| 205 | 302 OIE Improvement Project Fund          | 3613000 | Gains (Losses) On Investments                                     | 10.45        |
| 205 | 302 OIE Improvement Project Fund          | 5951040 | Roads/Streets Const. & Other Infrastructure - Professional Servic | 7,748.77     |
| 205 | 302 OIE Improvement Project Fund          | 5951060 | Engineering   | 42,998.50    |
| 205 | 302 OIE Improvement Project Fund          | 5081000 | Reserved Ending Balance   | 13,080.39    |
| 205 | 303 7th Street ADA Sidewalk Ramp Improv   | 3081000 | Reserved Beginning Balance  | 2,194.30     |
| 205 | 303 7th Street ADA Sidewalk Ramp Improv   | 3332020 | Federal Direct Grant From The Department Of Transportation.       | 6,260.96     |
| 205 | 303 7th Street ADA Sidewalk Ramp Improv   | 3611000 | Investment Interest   | 5.99         |
| 205 | 303 7th Street ADA Sidewalk Ramp Improv   | 3613000 | Gains (Losses) On Investments                                     | 0.75         |
| 205 | 303 7th Street ADA Sidewalk Ramp Improv   | 5951040 | Roads/Streets Const. & Other Infrastructure - Professional Servic | 7,545.44     |
| 205 | 303 7th Street ADA Sidewalk Ramp Improv   | 5081000 | Reserved Ending Balance   | 916.56       |
| 205 | 304 OIE Highway Improvements - Phase 2 f  | 3081000 | Reserved Beginning Balance  | 1,400.20     |
| 205 | 304 OIE Highway Improvements - Phase 2 f  | 3332020 | WSDOT - OIE Phase 2   | 29,637.78    |
| 205 | 304 OIE Highway Improvements - Phase 2 f  | 3611000 | Investment Interest   | 61.68        |
| 205 | 304 OIE Highway Improvements - Phase 2 f  | 3613000 | Gains (Losses) On Investments                                     | 6.83         |
| 205 | 304 OIE Highway Improvements - Phase 2 f  | 5951040 | Roads/Streets Const. & Other Infrastructure - Professional Servic | 20,112.99    |
| 205 | 304 OIE Highway Improvements - Phase 2 f  | 5081000 | Reserved Ending Balance   | 10,993.50    |
| 205 | 305 Energy Efficiency Improvement Project | 3340420 | State Direct/Indirect Grant From Department Of Commerce           | 128,890.72   |
| 205 | 305 Energy Efficiency Improvement Project | 3611000 | Investment Interest   | 1,086.22     |
| 205 | 305 Energy Efficiency Improvement Project | 3613000 | Gains (Losses) On Investments                                     | 143.58       |
| 205 | 305 Energy Efficiency Improvement Project | 3918000 | WA Treasurer Loan   | 120,191.72   |
| 205 | 305 Energy Efficiency Improvement Project | 3970000 | Operating Transfers - In  | 200,000.00   |
| 205 | 305 Energy Efficiency Improvement Project | 5956340 | Roads/Streets Const. & Other Infrastructure - Professional Servic | 113,761.20   |
| 205 | 305 Energy Efficiency Improvement Project | 5956360 | Roads/Streets Const. & Other Infrastructure - Other Improvemer    | 277,302.59   |
| 205 | 305 Energy Efficiency Improvement Project | 5081000 | Reserved Ending Balance   | 59,248.45    |
| 205 | 306 WCR Crosswalk Project                 | 3611000 | Investment Interest   | 5.58         |
| 205 | 306 WCR Crosswalk Project                 | 3671000 | Contributions & Donations   | 5,000.00     |
| 205 | 306 WCR Crosswalk Project                 | 5081000 | Reserved Ending Balance   | 5,005.58     |
| 205 | 403 Water Fund                            | 3081000 | Reserved Beginning Balance  | 804,760.40   |
| 205 | 403 Water Fund                            | 3088000 | Unreserved Beginning Balance                                      | 1,389,261.88 |
| 205 | 403 Water Fund                            | 3340420 | State Direct/Indirect Grant From Department Of Commerce           | 101,271.28   |
| 205 | 403 Water Fund                            | 3424000 | Water Inspections   | 166.66       |
| 205 | 403 Water Fund                            | 3434100 | Water Revenues  | 1,909,829.42 |
| 205 | 403 Water Fund                            | 3434200 | Connection Fees   | 41,221.78    |
| 205 | 403 Water Fund                            | 3439000 | Irrigation Fees & Charges   | 322,481.63   |
| 205 | 403 Water Fund                            | 3599000 | Miscellaneous Penalties   | 510.00       |
| 205 | 403 Water Fund                            | 3599000 | Late Fee  | 33,941.20    |
| 205 | 403 Water Fund                            | 3611000 | Investment Interest   | 5,907.33     |
| 205 | 403 Water Fund                            | 3611000 | Investment Interest   | 238.88       |

|     |                |  |              |
|-----|----------------|--|--------------|
| 205 | 403 Water Fund | 3611000 Investment Interest                        | 1,159.57     |
| 205 | 403 Water Fund | 3611000 Investment Interest                        | 236.55       |
| 205 | 403 Water Fund | 3611000 Investment Interest                        | 577.33       |
| 205 | 403 Water Fund | 3611000 Investment Interest                        | 4,055.97     |
| 205 | 403 Water Fund | 3611000 Investment Interest                        | 2,270.38     |
| 205 | 403 Water Fund | 3611000 Investment Interest                        | 1,287.92     |
| 205 | 403 Water Fund | 3611000 Investment Interest                        | 469.94       |
| 205 | 403 Water Fund | 3611000 Investment Interest                        | 4.12         |
| 205 | 403 Water Fund | 3613000 Gains (Losses) On Investments              | 574.84       |
| 205 | 403 Water Fund | 3613000 Gains (Losses) On Investments              | 3.12         |
| 205 | 403 Water Fund | 3613000 Gains (Losses) On Investments              | 104.20       |
| 205 | 403 Water Fund | 3613000 Gains (Losses) On Investments              | 29.64        |
| 205 | 403 Water Fund | 3613000 Gains (Losses) On Investments              | 51.88        |
| 205 | 403 Water Fund | 3613000 Gains (Losses) On Investments              | 364.47       |
| 205 | 403 Water Fund | 3613000 Gains (Losses) On Investments              | 209.26       |
| 205 | 403 Water Fund | 3613000 Gains (Losses) On Investments              | 115.73       |
| 205 | 403 Water Fund | 3613000 Gains (Losses) On Investments              | 42.49        |
| 205 | 403 Water Fund | 3691000 Sale Of Scrap & Junk                       | 60.00        |
| 205 | 403 Water Fund | 3699100 Other Miscellaneous Revenue                | 0.27         |
| 205 | 403 Water Fund | 3890000 North Prosser - City Reimburse             | 186,348.98   |
| 205 | 403 Water Fund | 3891900 Planning & Development Deposits            | 7,769.25     |
| 205 | 403 Water Fund | 3912000 Revenue Bond                               | 29,682.00    |
| 205 | 403 Water Fund | 3912000 Revenue Bond                               | 2,219,191.02 |
| 205 | 403 Water Fund | 3912000 Revenue Bond                               | 1,106,339.80 |
| 205 | 403 Water Fund | 3912000 Revenue Bond                               | 3,695.22     |
| 205 | 403 Water Fund | 3918000 State Treasurer Loan ESCO                  | 94,436.37    |
| 205 | 403 Water Fund | 3918000 DWSRF-Zone 2.5                             | 659,349.53   |
| 205 | 403 Water Fund | 3919000 USDA North Prosser                         | 3,507,000.00 |
| 205 | 403 Water Fund | 5348010 Salaries & Wages                           | 350,872.88   |
| 205 | 403 Water Fund | 5348010 Overtime                                   | 12,512.91    |
| 205 | 403 Water Fund | 5348020 Personnel Benefits                         | 168,134.67   |
| 205 | 403 Water Fund | 5348030 Office & Operating Supplies                | 76,918.06    |
| 205 | 403 Water Fund | 5348030 Fuel Consumed                              | 4,404.15     |
| 205 | 403 Water Fund | 5348030 Small Tools & Minor Equipment              | 27,284.21    |
| 205 | 403 Water Fund | 5348040 Professional Services                      | 55,134.31    |
| 205 | 403 Water Fund | 5348040 Communications                             | 5,560.48     |
| 205 | 403 Water Fund | 5348040 Travel & Training                          | 2,625.33     |
| 205 | 403 Water Fund | 5348040 External Taxes                             | 483,654.33   |
| 205 | 403 Water Fund | 5348040 Operating Rentals & Leases                 | 2,351.46     |
| 205 | 403 Water Fund | 5348040 Insurance                                  | 63,543.11    |
| 205 | 403 Water Fund | 5348040 Public Utility Services                    | 186,090.86   |
| 205 | 403 Water Fund | 5348040 Repairs & Maintenance                      | 51,144.67    |
| 205 | 403 Water Fund | 5348040 Miscellaneous                              | 21,376.33    |
| 205 | 403 Water Fund | 5348050 Intergov                                   | 13,197.87    |
| 205 | 403 Water Fund | 5392010 Salaries & Wages                           | 75,217.40    |
| 205 | 403 Water Fund | 5392010 Overtime                                   | 1,755.24     |
| 205 | 403 Water Fund | 5392020 Personnel Benefits                         | 34,253.82    |
| 205 | 403 Water Fund | 5392030 Office & Operating Supplies                | 5,304.24     |
| 205 | 403 Water Fund | 5392030 Fuel Consumed                              | 4,404.15     |
| 205 | 403 Water Fund | 5392040 Professional Services                      | 9,159.08     |
| 205 | 403 Water Fund | 5392040 Communications                             | 1,707.63     |
| 205 | 403 Water Fund | 5392040 Travel & Training                          | 131.85       |
| 205 | 403 Water Fund | 5392040 External Taxes                             | 6.48         |
| 205 | 403 Water Fund | 5392040 Operating Rentals & Leases                 | 225.09       |
| 205 | 403 Water Fund | 5392040 Insurance                                  | 663.79       |
| 205 | 403 Water Fund | 5392040 Public Utility Services                    | 166,420.44   |
| 205 | 403 Water Fund | 5392040 Repairs & Maintenance                      | 1,375.35     |
| 205 | 403 Water Fund | 5392040 Miscellaneous                              | 3,108.52     |
| 205 | 403 Water Fund | 5890000 North Prosser - City Reimb                 | 3,496,698.90 |
| 205 | 403 Water Fund | 5913470 Revenue Bonds                              | 2,257,637.27 |
| 205 | 403 Water Fund | 5913470 Revenue Bonds                              | 1,101,260.60 |
| 205 | 403 Water Fund | 5913470 Intergovernmental Loans                    | 157,296.76   |
| 205 | 403 Water Fund | 5923480 Interest On Long-Term External             | 60,901.17    |
| 205 | 403 Water Fund | 5923480 Interest On Long-Term External             | 115,922.43   |
| 205 | 403 Water Fund | 5923480 Interest On Long-Term External             | 44,399.36    |
| 205 | 403 Water Fund | 5943440 Capital Professional Services - Water Plan | 57,893.07    |
| 205 | 403 Water Fund | 5943440 Capital Professional Services -ESCO        | 89,383.81    |
| 205 | 403 Water Fund | 5943440 Professional Services                      | 108,836.44   |
| 205 | 403 Water Fund | 5943460 Capital Other Improvements-North Prosser   | 28,020.47    |
| 205 | 403 Water Fund | 5943460 Capital Expenditures/Expenses - ESCO       | 217,880.60   |
| 205 | 403 Water Fund | 5943460 Improvements Other than Build              | 543,064.74   |
| 205 | 403 Water Fund | 5943460 Machinery & Equipment                      | 24,179.74    |
| 205 | 403 Water Fund | 5081000 Reserved Ending Balance                    | 855,143.36   |

|     |                                   |   |              |
|-----|-----------------------------------|---|--------------|
| 205 | 403 Water Fund                    | 5088000 Unreserved Ending Balance                           | 1,447,962.88 |
| 205 | 407 Sewer Fund                    | 3081000 Reserved Beginning Balance                          | 2,312,394.10 |
| 205 | 407 Sewer Fund                    | 3088000 Unreserved Beginning Balance                        | 1,880,312.66 |
| 205 | 407 Sewer Fund                    | 3340420 PWTF PC12-951-068                                   | 726,750.00   |
| 205 | 407 Sewer Fund                    | 3424000 Sewer Inspections                                   | 752.63       |
| 205 | 407 Sewer Fund                    | 3435000 Sewer Revenues                                      | 2,192,290.92 |
| 205 | 407 Sewer Fund                    | 3435100 Connection Fees                                     | 15,801.40    |
| 205 | 407 Sewer Fund                    | 3599000 Late Fee  | 8,138.07     |
| 205 | 407 Sewer Fund                    | 3611000 Investment Interest                                 | 10,309.94    |
| 205 | 407 Sewer Fund                    | 3611000 Investment Interest                                 | 4,256.95     |
| 205 | 407 Sewer Fund                    | 3611000 Investment Interest                                 | 7,442.41     |
| 205 | 407 Sewer Fund                    | 3613000 Gains (Losses) On Investments                       | 947.19       |
| 205 | 407 Sewer Fund                    | 3613000 Gains (Losses) On Investments                       | 382.53       |
| 205 | 407 Sewer Fund                    | 3613000 Gains (Losses) On Investments                       | 578.36       |
| 205 | 407 Sewer Fund                    | 3625000 Space & Facilities Lease (Long                      | 900.00       |
| 205 | 407 Sewer Fund                    | 3699100 Other Miscellaneous Revenue                         | 1,395.82     |
| 205 | 407 Sewer Fund                    | 3891900 Planning & Development Deposits                     | 4,024.00     |
| 205 | 407 Sewer Fund                    | 3912000 Revenue Bond  | 13,968.00    |
| 205 | 407 Sewer Fund                    | 3912000 Revenue Bond  | 1,504,404.91 |
| 205 | 407 Sewer Fund                    | 5358010 Salaries & Wages                                    | 338,719.17   |
| 205 | 407 Sewer Fund                    | 5358010 Overtime  | 25,570.77    |
| 205 | 407 Sewer Fund                    | 5358020 Personnel Benefits                                  | 156,205.27   |
| 205 | 407 Sewer Fund                    | 5358030 Office & Operating Supplies                         | 94,423.32    |
| 205 | 407 Sewer Fund                    | 5358030 Fuel Consumed                                       | 5,206.32     |
| 205 | 407 Sewer Fund                    | 5358030 Small Tools & Minor Equipment                       | 12,195.39    |
| 205 | 407 Sewer Fund                    | 5358040 Professional Services                               | 135,522.57   |
| 205 | 407 Sewer Fund                    | 5358040 Communications                                      | 6,154.96     |
| 205 | 407 Sewer Fund                    | 5358040 Travel & Training                                   | 251.35       |
| 205 | 407 Sewer Fund                    | 5358040 External Taxes                                      | 529,981.77   |
| 205 | 407 Sewer Fund                    | 5358040 Operating Rentals & Leases                          | 3,773.40     |
| 205 | 407 Sewer Fund                    | 5358040 Insurance   | 137,738.62   |
| 205 | 407 Sewer Fund                    | 5358040 Public Utility Services                             | 242,486.03   |
| 205 | 407 Sewer Fund                    | 5358040 Repairs & Maintenance                               | 59,289.65    |
| 205 | 407 Sewer Fund                    | 5358040 Miscellaneous                                       | 19,243.97    |
| 205 | 407 Sewer Fund                    | 5358050 Intergov  | 45,472.48    |
| 205 | 407 Sewer Fund                    | 5913570 Intergovernmental Loans                             | 78,558.67    |
| 205 | 407 Sewer Fund                    | 5923580 Interest On Long-Term External                      | 8,056.73     |
| 205 | 407 Sewer Fund                    | 5943540 Engineering   | 595,693.75   |
| 205 | 407 Sewer Fund                    | 5943560 Improvements  | 669,204.45   |
| 205 | 407 Sewer Fund                    | 5943560 Machinery & Equipment                               | 63,743.96    |
| 205 | 407 Sewer Fund                    | 5081000 Reserved Ending Balance                             | 3,286,671.58 |
| 205 | 407 Sewer Fund                    | 5088000 Unreserved Ending Balance                           | 2,170,885.71 |
| 205 | 448 Garbage Fund                  | 3088000 Unreserved Beginning Balance                        | 395,413.58   |
| 205 | 448 Garbage Fund                  | 3437100 Garbage Service Charges                             | 801,326.15   |
| 205 | 448 Garbage Fund                  | 3437200 Refuse And B&O Tax Collection                       | 45,384.21    |
| 205 | 448 Garbage Fund                  | 3437400 Administrative Fee                                  | 69,070.75    |
| 205 | 448 Garbage Fund                  | 3599000 Billing Fee   | 20,969.34    |
| 205 | 448 Garbage Fund                  | 3599000 Late Fee  | 3,401.73     |
| 205 | 448 Garbage Fund                  | 3611000 Investment Interest                                 | 3,228.50     |
| 205 | 448 Garbage Fund                  | 3613000 Gains (Losses) On Investments                       | 295.12       |
| 205 | 448 Garbage Fund                  | 3692000 Miscellaneous Revenue                               | 95.06        |
| 205 | 448 Garbage Fund                  | 5378010 Salaries & Wages                                    | 4,590.91     |
| 205 | 448 Garbage Fund                  | 5378020 Personnel Benefits                                  | 2,068.04     |
| 205 | 448 Garbage Fund                  | 5378030 Office & Operating Supplies                         | 271.74       |
| 205 | 448 Garbage Fund                  | 5378030 Small Tools & Minor Equipment                       | 123.61       |
| 205 | 448 Garbage Fund                  | 5378040 Professional Services                               | 8,931.62     |
| 205 | 448 Garbage Fund                  | 5378040 Communications                                      | 1,704.04     |
| 205 | 448 Garbage Fund                  | 5378040 Travel & Training                                   | 46.34        |
| 205 | 448 Garbage Fund                  | 5378040 External Taxes                                      | 87,990.26    |
| 205 | 448 Garbage Fund                  | 5378040 Operating Rentals & Leases                          | 225.09       |
| 205 | 448 Garbage Fund                  | 5378040 Public Utility Services                             | 805,336.12   |
| 205 | 448 Garbage Fund                  | 5378040 Repairs & Maintenance                               | 2,439.04     |
| 205 | 448 Garbage Fund                  | 5378040 Miscellaneous                                       | 5,460.77     |
| 205 | 448 Garbage Fund                  | 5378050 Intergov  | 2,800.93     |
| 205 | 448 Garbage Fund                  | 5088000 Unreserved Ending Balance                           | 417,195.93   |
| 205 | 603 Consumer Utility Deposit Fund | 3081000 Reserved Beginning Balance                          | 850.00       |
| 205 | 603 Consumer Utility Deposit Fund | 3860000 Utility Deposits Received                           | 12,150.00    |
| 205 | 603 Consumer Utility Deposit Fund | 5860000 Utility Deposits Refunded                           | 10,950.00    |
| 205 | 603 Consumer Utility Deposit Fund | 5081000 Reserved Ending Balance                             | 2,050.00     |
| 205 | 606 Library Memorial Fund         | 3081000 Reserved Beginning Balance                          | 12,106.46    |
| 205 | 606 Library Memorial Fund         | 3611000 Investment Interest                                 | 9.00         |
| 205 | 606 Library Memorial Fund         | 5722050 Libraries - Intergovernmental Professional Services | 12,106.46    |
| 205 | 606 Library Memorial Fund         | 5970000 Operating Transfers - Out                           | 9.00         |

# City of Prosser, WA



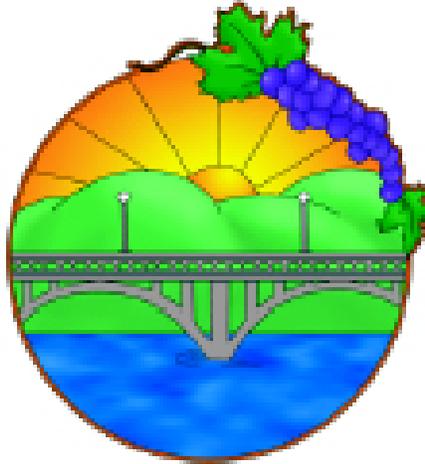
## Schedule 07

Disbursement Activity

**SCHEDULE OF DISBURSEMENT ACTIVITY  
For the Fiscal Year ended December 31, 2015**

| 1        | 2                                 | 3   | 4                       | 5                        | 6                        | 7                                      | 8                            | 9                              | 10                          |
|----------|-----------------------------------|---|-------------------------|--------------------------|--------------------------|--|------------------------------|--------------------------------|-----------------------------|
| Fund No. | Fund Title                        | Beginning Outstanding Items<br>01/01/2014 | Issued During the Year  | Redeemed During the Year | Canceled During the Year | Ending Outstanding Items<br>12/31/2014 | Prior Year Open Period Items | Current Year Open Period Items | Disbursements<br>12/31/2014 |
| 1        | General Fund                      | \$ 244,262.58                             | \$ 5,029,193.79         | \$ 4,762,217.60          | \$ 175,007.40            | \$ 336,231.37                          | \$ -                         | \$ -                           | \$ 4,854,186.39             |
| 102      | City Street Fund                  | \$ 26,083.60                              | \$ 671,201.83           | \$ 645,403.89            | \$ 7,401.32              | \$ 44,480.22                           | \$ -                         | \$ -                           | \$ 663,800.51               |
| 221      | LID Guarantee Fund                | \$ -                                      | \$ -                    | \$ -                     | \$ -                     | \$ -                                   | \$ -                         | \$ -                           | \$ -                        |
| 229      | 1996 GO Bond Fund                 | \$ -                                      | \$ 158,243.46           | \$ 158,243.46            | \$ -                     | \$ -                                   | \$ -                         | \$ -                           | \$ 158,243.46               |
| 233      | 2011 GO Bond - Pool               | \$ -                                      | \$ 128,366.14           | \$ 127,941.14            | \$ 425.00                | \$ -                                   | \$ -                         | \$ -                           | \$ 127,941.14               |
| 234      | Local Improvement District 10-23  | \$ -                                      | \$ 2,041.58             | \$ 1,689.00              | \$ -                     | \$ 352.58                              | \$ -                         | \$ -                           | \$ 2,041.58                 |
| 301      | REET 1st Qtr                      | \$ -                                      | \$ -                    | \$ -                     | \$ -                     | \$ -                                   | \$ -                         | \$ -                           | \$ -                        |
| 302      | OIE Imporvement Fund              | \$ 23,264.60                              | \$ 50,964.21            | \$ 70,244.70             | \$ -                     | \$ 3,984.11                            | \$ -                         | \$ -                           | \$ 50,964.21                |
| 303      | 7th Street ADA Sidewalk Ramp Impv | \$ -                                      | \$ 7,742.38             | \$ 7,298.10              | \$ -                     | \$ 444.28                              | \$ -                         | \$ -                           | \$ 7,742.38                 |
| 304      | OIE Imporvement Fund-Phase 2      | \$ 14,320.42                              | \$ 20,349.93            | \$ 34,363.32             | \$ -                     | \$ 307.03                              | \$ -                         | \$ -                           | \$ 20,349.93                |
| 305      | Energy Efficiency Project         | \$ -                                      | \$ 391,063.79           | \$ 249,082.45            | \$ -                     | \$ 141,981.34                          | \$ -                         | \$ -                           | \$ 391,063.79               |
| 306      | WCR Sidewalk Project              | \$ -                                      | \$ -                    | \$ -                     | \$ -                     | \$ -                                   | \$ -                         | \$ -                           | \$ -                        |
| 307      | City Park Restrooms Improvement   | \$ -                                      | \$ -                    | \$ -                     | \$ -                     | \$ -                                   | \$ -                         | \$ -                           | \$ -                        |
| 403      | Water Fund                        | \$ 363,015.51                             | \$ 10,171,415.83        | \$ 10,269,583.19         | \$ 25,017.09             | \$ 239,831.06                          | \$ -                         | \$ -                           | \$ 10,146,398.74            |
| 407      | Sewer Fund                        | \$ 257,275.88                             | \$ 3,239,204.47         | \$ 2,569,153.24          | \$ 17,438.87             | \$ 909,888.24                          | \$ -                         | \$ -                           | \$ 3,221,765.60             |
| 448      | Garbage Fund                      | \$ 73,977.26                              | \$ 923,132.12           | \$ 917,254.64            | \$ 61.74                 | \$ 79,793.00                           | \$ -                         | \$ -                           | \$ 923,070.38               |
| 603      | Consumer Utility Deposit Fund     | \$ 53.22                                  | \$ 1,583.18             | \$ 1,833.18              | \$ -                     | \$ (196.78)                            | \$ -                         | \$ -                           | \$ 1,583.18                 |
| 606      | Library Memorial Fund             | \$ -                                      | \$ 12,106.46            | \$ 12,106.46             | \$ -                     | \$ -                                   | \$ -                         | \$ -                           | \$ 12,106.46                |
|          |                                   |   |                         |                          |                          |  |                              |                                |                             |
|          | <b>TOTAL - all funds</b>          | <b>\$ 1,002,253.07</b>                    | <b>\$ 20,806,609.17</b> | <b>\$ 19,826,414.37</b>  | <b>\$ 225,351.42</b>     | <b>\$ 1,757,096.45</b>                 | <b>\$ -</b>                  | <b>\$ -</b>                    | <b>\$ 20,581,257.75</b>     |

# City of Prosser, WA

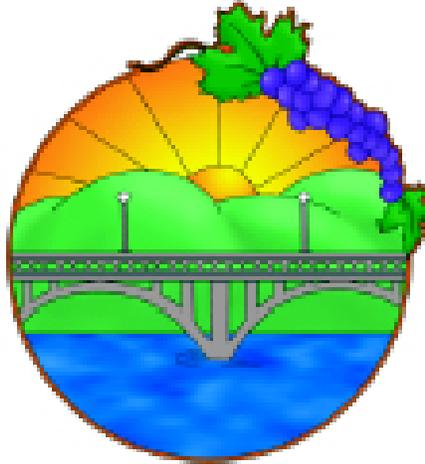


## Schedule 09

### Liabilities

| ID. No. | Description                                    | Maturity Date | Beginning Balance<br>01/01/2015 | Additions    | Reductions   | BARS Code for<br>Redemption<br>(Optional) | Ending Balance<br>12/31/2015 |
|---------|--|---------------|---------------------------------|--------------|--------------|---|------------------------------|
| 251.12  | 1996 GO Bond                                   | 12/1/2015     | 151,970.00                      | -            | 151,970.00   | 59122                                     | -                            |
| 251.11  | 2011 General Obligation Bond                   | 12/1/2035     | 1,645,000.00                    | -            | 50,000.00    | 59176                                     | 1,595,000.00                 |
| 252.11  | 1998 Water Revenue Bond- USDA                  | 9/1/2036      | 2,257,637.27                    | -            | 2,257,637.27 | 59134                                     | -                            |
| 252.11  | 1999 Water Revenue Bond - USDA                 | 6/1/2039      | 1,101,260.60                    | -            | 1,101,260.60 | 59134                                     | -                            |
| 263.82  | PW01691052                                     | 7/1/2021      | 119,265.09                      | -            | 17,037.98    | 59135                                     | 102,227.11                   |
| 263.82  | C1999-128 (water portion 50%)                  | 7/16/2016     | 17,628.51                       | -            | 5,591.92     | 59134                                     | 12,036.59                    |
| 263.83  | C1999-128 (sewer portion 50%)                  | 7/16/2016     | 17,628.50                       | -            | 5,591.91     | 59135                                     | 12,036.59                    |
| 263.82  | T2001-60 (water portion 33%)                   | 7/1/2022      | 49,469.01                       | -            | 5,970.43     | 59134                                     | 43,498.58                    |
| 263.82  | T2001-60 (sewer portion 33%)                   | 7/1/2022      | 49,469.01                       | -            | 5,970.43     | 59135                                     | 43,498.58                    |
| 263.82  | T2001-60 (street portion 33%)                  | 7/1/2022      | 49,469.01                       | -            | 5,970.43     | 59135                                     | 43,498.58                    |
| 263.82  | L010025  | 11/1/2022     | 421,374.36                      | -            | 49,958.35    | 59135                                     | 371,416.01                   |
| 263.82  | Well 4B (01-65101-022)                         | 10/1/2022     | 365,955.31                      | -            | 45,744.41    | 59134                                     | 320,210.90                   |
| 263.62  | North Prosser                                  | 2/25/2056     | 3,507,000.00                    | -            | -            | 59134                                     | 3,507,000.00                 |
| 263.82  | Water Disinfection and Filtration Improvements | 10/1/2034     | 1,999,800.00                    | -            | 99,990.00    | 59134                                     | 1,899,810.00                 |
| 263.82  | Zone 2.5 Water System Improvements             | 10/1/2037     | 113,298.50                      | 659,349.53   | -            | 59134                                     | 772,648.03                   |
| 253.63  | LID 10-23                                      | 9/11/2033     | 24,721.86                       | -            | 1,009.15     | 59134                                     | 23,712.71                    |
| 259.12  | Compensated Absences - Proprietary Funds       |               | 103,785.21                      | 21,405.67    | -            |   | 125,190.88                   |
| 259.12  | Compensated Absences- General Fund             |               | 193,928.60                      | -            | 29,465.29    |   | 164,463.31                   |
| 263.12  | Claims & Judgements- General Fund              |               | 888,427.33                      | -            | 763,427.33   | 51890                                     | 125,000.00                   |
| 263.12  | Claims & Judgements- Proprietary Funds         |               | 37,678.60                       | -            | 37,678.60    | 51890                                     | -                            |
| 263.82  | Energy Efficiency Improvement Project          | 6/1/2027      | -                               | 214,628.09   | -            | 59195                                     | 214,628.09                   |
| 252.11  | 2015 Water Bond Refinancing Bond               | Dec-35        | -                               | 3,075,000.00 | -            | 59134                                     | 3,075,000.00                 |
| 252.11  | 2015 Sewer Bond                                | Dec-39        | -                               | 1,525,000.00 | -            | 59135                                     | 1,525,000.00                 |
| 263.93  | Pension Liabilities                            |               | -                               | 1,340,453.16 | -            |   | 1,340,453.16                 |
| 252.11  | PC12-951-068                                   | 6/1/2034      | 0                               | 726,750      | 0            | 59135                                     | 726,750                      |

# City of Prosser, WA



## Schedule 11

Cash Activity

**SCHEDULE OF CASH ACTIVITY  
For the Fiscal Year ended December 31, 2015**

| 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                      | \$ 2,259,018.90              | \$ 5,584,441.90  | \$ 9.00       | \$ 2,827.63    | \$ -                | \$ 5,587,278.53          | \$ 4,854,186.39  | \$ 360,642.76 | \$ 983.25          | \$ 5,215,812.40            | \$ 2,630,485.03                    |
| 102      | City Street Fund                  | \$ 722,232.60                | \$ 656,362.38    | \$ 58,142.76  | \$ (8,527.82)  | \$ -                | \$ 705,977.32            | \$ 663,800.51    | \$ -          | \$ 650.82          | \$ 664,451.33              | \$ 763,758.59                      |
| 221      | LID Guarantee Fund                | \$ 55,938.79                 | \$ 379.29        | \$ -          | \$ 34.08       | \$ -                | \$ 413.37                | \$ -             | \$ -          | \$ -               | \$ -                       | \$ 56,352.16                       |
| 229      | 1996 GO Bond Fund                 | \$ 4,475.80                  | \$ 154,064.12    | \$ -          | \$ 90.17       | \$ -                | \$ 154,154.29            | \$ 158,243.46    | \$ -          | \$ -               | \$ 158,243.46              | \$ 386.63                          |
| 233      | 2011 GO Bond - Pool               | \$ 999.70                    | \$ 274.36        | \$ 129,500.00 | \$ 30.49       | \$ -                | \$ 129,804.85            | \$ 127,941.14    | \$ -          | \$ -               | \$ 127,941.14              | \$ 2,863.41                        |
| 234      | Local Improvement District 10-23  | \$ 2,913.41                  | \$ 3,158.72      | \$ -          | \$ 356.26      | \$ -                | \$ 3,514.98              | \$ 2,041.58      | \$ -          | \$ -               | \$ 2,041.58                | \$ 4,386.81                        |
| 301      | Reet 1st Qtr                      | \$ 13,466.35                 | \$ 36,171.06     | \$ -          | \$ 8,319.24    | \$ -                | \$ 44,490.30             | \$ -             | \$ 27,000.00  | \$ -               | \$ 27,000.00               | \$ 30,956.65                       |
| 302      | OIE Imporvement Fund              | \$ 3,024.91                  | \$ 60,792.30     | \$ -          | \$ 10.45       | \$ -                | \$ 60,802.75             | \$ 50,964.21     | \$ -          | \$ (216.94)        | \$ 50,747.27               | \$ 13,080.39                       |
| 303      | 7th Street ADA Sidewalk Ramp Impv | \$ 2,194.30                  | \$ 6,266.95      | \$ -          | \$ 0.75        | \$ -                | \$ 6,267.70              | \$ 7,742.38      | \$ -          | \$ (196.94)        | \$ 7,545.44                | \$ 916.56                          |
| 304      | OIE Imporvement Fund-Phase 2      | \$ 1,400.20                  | \$ 29,699.46     | \$ -          | \$ 6.83        | \$ -                | \$ 29,706.29             | \$ 20,349.93     | \$ -          | \$ (236.94)        | \$ 20,112.99               | \$ 10,993.50                       |
| 305      | Energy Efficiency Project         | \$ -                         | \$ 344,605.03    | \$ 200,000.00 | \$ (94,292.79) | \$ -                | \$ 450,312.24            | \$ 391,063.79    | \$ -          | \$ -               | \$ 391,063.79              | \$ 59,248.45                       |
| 306      | WCR Sidewalk Project              | \$ -                         | \$ 5,005.58      | \$ -          | \$ -           | \$ -                | \$ 5,005.58              | \$ -             | \$ -          | \$ -               | \$ -                       | \$ 5,005.58                        |
| 307      | City Park Restrooms               | \$ -                         | \$ -             | \$ -          | \$ -           | \$ -                | \$ -                     | \$ -             | \$ -          | \$ -               | \$ -                       | \$ -                               |
| 403      | Water Fund                        | \$ 2,194,022.28              | \$ 10,155,057.09 | \$ -          | \$ 94,065.03   | \$ -                | \$ 10,249,122.12         | \$ 10,146,398.74 | \$ -          | \$ (6,360.58)      | \$ 10,140,038.16           | \$ 2,303,106.24                    |
| 407      | Sewer Fund                        | \$ 4,192,706.76              | \$ 4,491,856.11  | \$ -          | \$ 1,120.60    | \$ -                | \$ 4,492,976.71          | \$ 3,221,765.60  | \$ -          | \$ 6,360.58        | \$ 3,228,126.18            | \$ 5,457,557.29                    |
| 448      | Garbage Fund                      | \$ 395,413.58                | \$ 945,079.28    | \$ -          | \$ (226.55)    | \$ -                | \$ 944,852.73            | \$ 923,070.38    | \$ -          | \$ -               | \$ 923,070.38              | \$ 417,195.93                      |
| 603      | Consumer Utility Deposit Fund     | \$ 850.00                    | \$ 1,963.36      | \$ -          | \$ 118.77      | \$ -                | \$ 2,082.13              | \$ 1,583.18      | \$ -          | \$ (701.05)        | \$ 882.13                  | \$ 2,050.00                        |
| 606      | Library Memorial Fund             | \$ 12,106.46                 | \$ 9.00          | \$ -          | \$ -           | \$ -                | \$ 9.00                  | \$ 12,106.46     | \$ 9.00       | \$ -               | \$ 12,115.46               | \$ -                               |
|          | Total Fund Cash                   | \$ 9,860,764.04              | \$ 22,475,185.99 | \$ 387,651.76 | \$ 3,933.14    | \$ -                | \$ 22,866,770.89         | \$ 20,581,257.75 | \$ 387,651.76 | \$ 282.20          | \$ 20,969,191.71           | \$ 11,758,343.22                   |
|          | Surplus Cash Invested             | \$ -                         |                  |               |                |                     | \$ -                     |                  |               |                    | \$ -                       | \$ -                               |

# City of Prosser, WA



## Schedule 15

Schedule of State and Local Awards



# City of Prosser, WA



## Schedule 16

Schedule of Federal Awards

| CFDA # | Federal Agency Name (Optional)          | Federal Program Name (Optional)                               | Pass-Through Agency Name                         | Other Award I.D. Number | ARRA | Total      | Footnote Ref.          |   |
|--------|---|---|--|-------------------------|------|------------|------------------------|---|
| 66.468 | Environmental Protection Agency         | Capitalization Grant for Drinking Water State Revolving Funds | WA Public Works Board                            | DM13 -952-140           | \$   | 651,901.18 | 3 zone 2.5 - 2015 only | 1 |
| 20.205 | Department of Transportation            | Highway Planning and Construction                             | WA DEPARTMENT OF TRANSPORTATION                  | LA 8286                 | \$   | 43,896.39  | OIE - 86.5% of total   | 2 |
| 20.205 | Department of Transportation            | Highway Planning and Construction                             | WA DEPARTMENT OF TRANSPORTATION                  | LA 8499                 | \$   | 17,397.74  | OIE2 - 86.5% of total  | 3 |
| 93.276 | Department of Health and Human Services | Drug-Free Communities Support Program                         | Prosser Community Involvement & Action Committee | 5 SP020753-02           | \$   | -          | DFC program            | 4 |
| 20.600 | Department of Transportation            | State and Community Highway Safety                            | WA Traffic Safety Commission                     | N/A                     | \$   | 1,058.27   | DUI Patrols            | 5 |
| 20.205 | Department of Transportation            | Highway Planning and Construction                             | WA DEPARTMENT OF TRANSPORTATION                  | LA 8501                 | \$   | 6,526.81   | 7th St ADA -86.5% c    | 6 |

CITY OF PROSSER, WASHINGTON

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the Year Ended December 31, 2015**

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. Such expenditures are recognized following, as applicable, either the cost principles in the OMB Circular A-87, Cost Principles for State, Local, and Indian Tribal Governments, or the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

NOTE 3 - FEDERAL LOANS

a. 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 2015, \$651,901.18 of these loan funds were spent. In prior periods, \$130,905.45 was spent, for a total loan expense to date of \$782,179.52. It may also be helpful to note that during an audit of the project the allocation of project expenses was adjusted to include \$627.11 in project expenses previously not reported in 2014. Per the BARS manual, it was determined that this amount was not significant, and therefore was added to the 2015 reported expenditures rather than adjusting the 2015 beginning balance.

# City of Prosser, WA



## Schedule 19

Labor Relations Consultant

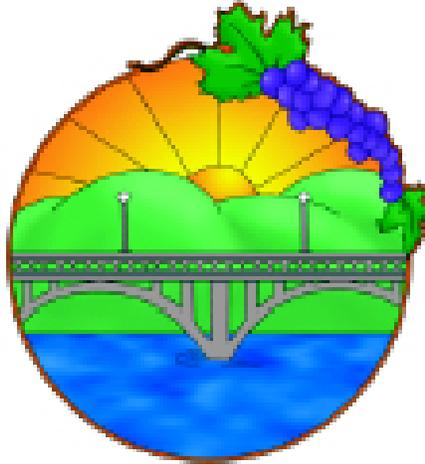
**Labor Relations Consultant  
For the Year Ended December 31, 2015**

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:<br>PO Box 7164<br>Kennewick, WA 99336-0616   |
| Amount paid to consultant during fiscal year: \$27,873.28  |
| Terms and conditions, as applicable, including:<br><br>Rates (e.g., hourly, etc.) Monthly retainer of \$700.00 in addition to \$80/per hour<br><br>Maximum compensation allowed: n/a<br><br>Duration of services: November 1, 2014 to October 31, 2015 and November 1, 2015 to October 31, 2016.<br><br>Services provided: Labor negotiations and human resource consulting. |

# City of Prosser, WA



## Notes to Financial Statements

2015 Annual Report

**CITY OF PROSSER, WASHINGTON**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE PERIOD JANUARY 1, 2015 THROUGH DECEMBER 31, 2015**

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

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

A. Fund Accounting

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.

| <b>Fund/Department</b>           | <b>Final Appropriated Amounts</b> | <b>Actual Expenditures</b> | <b>Variance</b>        |
|----------------------------------|-----------------------------------|----------------------------|------------------------|
| 001 – General Fund               | 7,270,034.77                      | 5,188,090.94               | \$2,081,943.83         |
| 102 – Street Fund                | 1,421,705.00                      | 662,638.30                 | 759,066.70             |
| 229 – 1996 GO Bond               | 168,829.00                        | 158,243.46                 | 10,585.54              |
| 233 – 2011 GO Bond               | 128,766.00                        | 127,941.14                 | 824.86                 |
| 234 - LID 10-23                  | 3,400.00                          | 1,689.00                   | 1,711.00               |
| 301 – REET                       | 38,197.00                         | 27,000                     | 11,197                 |
| 302 – OIE Improvement            | 193,000                           | 50,747.27                  | 142,252.73             |
| 303 – 7 <sup>th</sup> Street ADA | 16,232.00                         | 7,545.44                   | 8,686.56               |
| 304 – OIE Highway (2)            | 116,277.00                        | 20,112.99                  | 96,164.01              |
| 305 – Energy Efficiency          | 1,125,000.00                      | 391,063.79                 | 733,936.21             |
| 306 – WCR Crosswalk              | 30,000.00                         | 0                          | 30,000.00              |
| 307 – City Park                  | 175,600.00                        | 0                          | 175,600.00             |
| 403 – Water Fund                 | 11,812,338.00                     | 10,131,914.07              | 1,680,423.93           |
| 407 – Sewer Fund                 | 9,217,827.00                      | 3,227,492.60               | 5,990,334.40           |
| 448 – Garbage Fund               | 1,352,756.00                      | 921,988.51                 | 430,767.49             |
| 603 – Consumer Deposit           | 16,050.00                         | 10,950.00                  | 5,100.00               |
| 606 – Library Memorial           | 13,000.00                         | 12,115.46                  | 884.54                 |
| <b>TOTALS</b>                    | <b>\$33,099,011.77</b>            | <b>\$20,939,532.97</b>     | <b>\$12,159,478.80</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.

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, 2015, there are 210 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, with the exception of Wrongful Acts of Law Enforcement Liability which have a self-insured retention of \$25,000. 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 as another layer of protection to its membership with an attached point of \$2,140,107.

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 additional 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 December 1, terminating participation the following December 1. The Interlocal Agreement is renewed automatically each year. In the event of termination, a member is still responsible for contributions to the program for any unresolved, unreported, and in-process claims for the period they were a signatory to the Interlocal Agreement.

A board of ten members is selected by the membership from three geographic areas of the state on a staggered term basis and is responsible for conducting the business affairs of the program.

The program has no employees. Claims are filed by members with Clear Risk Solutions, who 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, 2015, were \$627,702.49.

**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.

| <b>Fund</b>                   | <b>Ending Reserved Cash</b> | <b>Purpose</b> |  |
|-------------------------------|-----------------------------|----------------|--|
| 001-General Fund              | \$ 1,265,229.89             | \$ 193,190.04  | Real Estate Excise Tax                           |
|                               |                             | \$ 44,709.29   | Hotel/Motel Tax                                  |
|                               |                             | \$ 11,296.87   | Tourism Promotion Area                           |
|                               |                             | \$ 37,279.75   | Public Safety Enhancement (Liquor Board Profits) |
|                               |                             | \$ 550.59      | Community Involvement & Action Fund              |
|                               |                             | \$ 12,813.54   | Drug Enforcement                                 |
|                               |                             | \$ 45,320.39   | Police Investigative                             |
|                               |                             | \$ 851,575.39  | Criminal Justice                                 |
|                               |                             | \$ 68,494.03   | Public Safety Sales Tax                          |
| 102 - Street Fund             | \$ 4,767.75                 | \$ 4,767.75    | Transportation Benefit District                  |
| 221 LID Guarantee             | \$ 56,352.16                | \$ 56,352.16   | LID Debt Requirement                             |
| 229-1996 GO Bond Fire Station | \$ 386.63                   | \$ 386.63      | Fire Levy Tax - Debt Payment                     |

|                                     |           |                     |           |                     |   |
|-------------------------------------|-----------|---------------------|-----------|---------------------|---|
| 233- GO Bond-Pool                   | \$        | 2,863.41            | \$        | 2,863.41            | Debt Service                                |
| 234 - LID 10-23                     | \$        | 4,386.81            | \$        | 4,386.81            | Debt Service                                |
| 301- REET 1                         | \$        | 30,956.65           | \$        | 30,956.65           | Real Estate Excise Tax                      |
| 302 - OIE Improvement Project       | \$        | 13,080.39           | \$        | 13,080.39           | Project Funds                               |
| 303 - 7th Street ADA                | \$        | 916.56              | \$        | 916.56              | Project Funds                               |
| 304 - OIE Improvement Phase 2       | \$        | 10,993.50           | \$        | 10,993.50           | Project Funds                               |
| 305 - Energy Efficiency Improvement | \$        | 59,248.45           | \$        | 59,248.45           | Project Funds                               |
| 306 - WCR Crosswalk                 | \$        | 5,005.58            | \$        | 5,005.58            | Project Funds                               |
| 403-Water Fund                      | \$        | 855,143.36          | \$        | -                   | 2015 Water Revenue Bond Red                 |
|                                     |           |                     | \$        | 3,699.34            | 2015 Water Revenue Bond Res                 |
|                                     |           |                     | \$        | 8,260.54            | 1998 Water Revenue Bond Redemption          |
|                                     |           |                     | \$        | 172,273.84          | 1998 Water Revenue Bond Reserve             |
|                                     |           |                     | \$        | 47,795.04           | 1999 Water Revenue Bond Redemption          |
|                                     |           |                     | \$        | 85,775.28           | 1999 Water Revenue Bond Res.                |
|                                     |           |                     | \$        | 345,991.81          | North Prosser Water System Debt Redemptions |
|                                     |           |                     | \$        | 191,347.51          | North Prosser Water System Debt Reserve     |
| 407- Sewer Fund                     | \$        | 3,286,671.58        | \$        | -                   | 2015 Sewer Revenue Bond Red                 |
|                                     |           |                     | \$        | 3,286,671.58        | 2015 Sewer Revenue Bond Res                 |
| <b>TOTAL</b>                        | <b>\$</b> | <b>5,596,002.72</b> | <b>\$</b> | <b>5,596,002.72</b> |   |

**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 2015 was \$2.97764140 per \$1,000 on an assessed valuation of \$493,162,138 for a total regular levy of \$1,468,460. In 2015, the City also levied \$0.31230460 per \$1,000 on an assessed valuation of \$489,217,888 for the 1996 General Obligation Bond repayment for the fire station for a total additional levy of \$152,758.

For informational purposes only, the City statutory maximum levy rate is \$3.3375 which would result in a levy amount of \$1,664,442.

**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, 2015 are as follows:

|                                  |                       |
|----------------------------------|-----------------------|
| Washington State Investment Pool | \$2,868,514.29        |
| US Bank                          | \$7,000,409.53        |
| <b>TOTAL</b>                     | <b>\$9,868,923.82</b> |

Please note that the PAR value of the US Bank Investments are \$7,015,000.00 and the market value of the investment was \$7,000,409.53 as of December 31, 2015.

**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, 2015.

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     |
|-----------|--------------------------|----------------|--------------|----------------|
| 2015      | \$285,846.50             | \$3,825,004.55 | \$1,689.00   | \$4,112,540.05 |
| 2016      | \$126,312.50             | \$978,718.63   | \$61,514.00  | \$1,166,545.13 |
| 2017      | \$129,562.50             | \$1,023,784.65 | \$59,664.00  | \$1,213,011.15 |
| 2018      | \$127,637.50             | \$1,010,266.72 | \$62,889.00  | \$1,200,793.22 |
| 2019      | \$125,437.50             | \$1,009,595.55 | \$60,889.00  | \$1,195,922.05 |
| 2020-2024 | \$638,537.50             | \$4,724,173    | \$310,175.00 | \$5,672,885.50 |
| 2025-2029 | \$637,750.00             | \$4,276,107    | \$186,795.00 | \$5,100,652.00 |
| 2030-2034 | \$638,912.52             | \$4,243,011    | \$6,730.50   | \$4,888,654.02 |

|              |                       |                        |                     |                        |
|--------------|-----------------------|------------------------|---------------------|------------------------|
| 2035-2039    | \$126,150.00          | \$1,809,233.00         | \$0.00              | \$1,935,383.00         |
| 2040-2044    | \$0.00                | \$857,806.00           | \$0.00              | \$857,806.00           |
| 2045-2049    | \$0.00                | \$768,910.00           | \$0.00              | \$768,910.00           |
| 2050-2054    | \$0.00                | \$768,910.00           | \$0.00              | \$768,910.00           |
| 2055-2059    | \$0.00                | \$156,187.01           | \$0.00              | \$156,187.01           |
| <b>TOTAL</b> | <b>\$2,836,146.52</b> | <b>\$25,451,707.11</b> | <b>\$750,345.50</b> | <b>\$29,038,199.13</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.

### Debt Refunding

The City Of Prosser issued \$3,075,000 of revenue refunding bonds to retire \$3,290,087.78 of existing USDA series bonds. This refunding was undertaken to reduce total debt service payments over the next 23 years by \$859,113.

### Note 5 - Interfund Loans

The following table displays interfund loan activity during 2015:

| <b>Borrowing Fund</b> | <b>Lending Fund</b>         | <b>Beginning Balance (2015)</b> | <b>Additions</b> | <b>Reductions</b> | <b>Ending Balance (2015)</b> |
|-----------------------|-----------------------------|---------------------------------|------------------|-------------------|------------------------------|
| General Fund (001)    | Criminal Justice Fund (148) | 10,833.23                       | \$0.00           | 10,833.23         | \$0                          |
| <b>TOTAL</b>          |                             | <b>10,833.23</b>                | <b>\$0.00</b>    | <b>10,833.23</b>  | <b>\$0</b>                   |

### Note 6 - Pension Plans

#### A. State Sponsored Pension Plans

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

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

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

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

Also, the DRS CAFR may be downloaded from the DRS website at [www.drs.wa.gov](http://www.drs.wa.gov).

At June 30, 2015 (the measurement date of the plans), the City of Prosser’s proportionate share of the collective net pension liabilities, as reported on the Schedule 09, was as follows:

|          | Allocation %                               | Ending Net Pension | Liability (Asset) |
|----------|--|--------------------|-------------------|
| PERS 1   | 0.000013%<br><u>+0.013607%</u><br>0.01362% | \$5,230,930,000    | \$712,452.67      |
| PERS 2/3 | 0.017576%                                  | \$3,573,057,000    | \$628,000.50      |
| LEOFF 1  | 0.006722%                                  | -\$1,205,221,000   | -\$81,014.96      |
| LEOFF 2  | 0.028719%                                  | -\$1,027,800,000   | -\$295,173.88     |

**LEOFF Plan 1**

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

**LEOFF Plan 2**

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

**Note 7 - Other Disclosures**

- *INTERFUND TRANSFERS*

The following table displays interfund transfer activity during 2015:

| <b>Transfers To:</b>            | <b>Transfer From:</b>       | <b>Amount Transferred:</b> |
|---------------------------------|-----------------------------|----------------------------|
| General Fund (001)              | Library Memorial Fund (606) | \$ 9.00                    |
| Street Fund (102)               | General Fund (001)          | \$ 58,142.76               |
| 2011 Pool Bond (233)            | General Fund (001)          | \$ 102,500.00              |
| 2011 Pool Bond (233)            | REET 1 (301)                | \$ 27,000.00               |
| Energy Efficiency Project (305) | General Fund (001)          | \$ 200,000.00              |
|                                 |                             |                            |
| <b>Total</b>                    |                             | <b>\$387,651.76</b>        |

- *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. The total amount paid by BCEM in 2015 for these services was \$29,253. No distributions of income to the City are expected since charges are assessed only to recover anticipated expenses.

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, 2015 was \$19,593, 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 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 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 \$7,739 on December 31, 2015. 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. 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 \$75,000 in damages. Plaintiff alleges that the damage is ongoing as the basement still leaks. This matter is ongoing and the city is being

defended by its insurance company.

2. 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. No lawsuit has been filed.

3. The City previously reported a lawsuit filed by Peter and Consuelo Felicijan. The City, along with the co-defendants, has settled this matter for \$30,000 payable to Mr. Felicijan.

4. 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. This lawsuit has been dismissed.

- *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.