

City Of
Prosser

2016 Annual
Report



2016 Annual Report

*Fund Resources and Uses
Arising from Cash
Transactions- C4*

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

		<u>Total for All Funds (Memo Only)</u>	<u>001 General Fund</u>	<u>102 Street Fund</u>	<u>221 LID Guarantee Fund</u>
Beginning Cash and Investments					
30810	Reserved	5,596,003	1,265,230	4,768	56,352
30880	Unreserved	6,160,291	1,365,255	758,991	-
388 / 588	Prior Period Adjustments, Net	-	-	-	-
Revenues					
310	Taxes	4,927,854	4,362,723	479,889	-
320	Licenses and Permits	226,475	224,800	1,675	-
330	Intergovernmental Revenues	543,880	347,133	132,162	-
340	Charges for Goods and Services	6,037,441	216,092	91,325	-
350	Fines and Penalties	151,448	82,635	-	-
360	Miscellaneous Revenues	184,023	89,731	7,084	427
Total Revenues:		<u>12,071,122</u>	<u>5,323,114</u>	<u>712,135</u>	<u>427</u>
Expenditures					
510	General Government	1,334,734	1,334,734	-	-
520	Public Safety	1,948,864	1,948,864	-	-
530	Utilities	4,589,511	-	-	-
540	Transportation	549,517	-	549,517	-
550	Natural and Economic Environment	157,126	157,126	-	-
560	Social Services	246,606	246,606	-	-
570	Culture and Recreation	1,071,103	1,071,103	-	-
Total Expenditures:		<u>9,897,461</u>	<u>4,758,433</u>	<u>549,517</u>	<u>-</u>
Excess (Deficiency) Revenues over Expenditures:		2,173,659	564,681	162,618	427
Other Increases in Fund Resources					
391-393, 596	Debt Proceeds	3,884,006	-	-	-
397	Transfers-In	811,994	394	442,000	-
385	Special or Extraordinary Items	-	-	-	-
386 / 389	Custodial Activities	104,057	104,057	-	-
381, 395, 398	Other Resources	-	-	-	-
Total Other Increases in Fund Resources:		<u>4,800,058</u>	<u>104,451</u>	<u>442,000</u>	<u>-</u>
Other Decreases in Fund Resources					
594-595	Capital Expenditures	7,597,994	218,867	31,642	-
591-593, 599	Debt Service	1,124,469	-	39,967	-
597	Transfers-Out	811,994	734,600	50,000	-
585	Special or Extraordinary Items	-	-	-	-
586 / 589	Custodial Activities	97,778	97,778	-	-
581	Other Uses	-	-	-	-
Total Other Decreases in Fund Resources:		<u>9,632,236</u>	<u>1,051,245</u>	<u>121,609</u>	<u>-</u>
Increase (Decrease) in Cash and Investments:		(2,658,520)	(382,113)	483,009	427
Ending Cash and Investments					
5081000	Reserved	2,946,814	1,455,447	3,242	56,779
5088000	Unreserved	6,150,961	792,925	1,243,526	-
Total Ending Cash and Investments		9,097,775	2,248,372	1,246,767	56,779

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, 2016

		229 1996 GO Bond - Fire Station	233 2011 GO Bond - Pool	234 Local Improvement Dist. 10-23	301 REET - First Quarter %
Beginning Cash and Investments					
30810	Reserved	387	2,863	4,387	30,957
30880	Unreserved	-	-	-	-
388 / 588	Prior Period Adjustments, Net	-	-	-	-
Revenues					
310	Taxes	-	-	-	70,242
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	-	-	-	-
340	Charges for Goods and Services	-	-	-	-
350	Fines and Penalties	-	-	-	-
360	Miscellaneous Revenues	8	237	7,035	362
Total Revenues:		8	237	7,035	70,604
Expenditures					
510	General Government	-	-	-	-
520	Public Safety	-	-	-	-
530	Utilities	-	-	-	-
540	Transportation	-	-	-	-
550	Natural and Economic Environment	-	-	-	-
560	Social Services	-	-	-	-
570	Culture and Recreation	-	-	-	-
Total Expenditures:		-	-	-	-
Excess (Deficiency) Revenues over Expenditures:		8	237	7,035	70,604
Other Increases in Fund Resources					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	-	127,000	-	-
385	Special or Extraordinary Items	-	-	-	-
386 / 389	Custodial Activities	-	-	-	-
381, 395, 398	Other Resources	-	-	-	-
Total Other Increases in Fund Resources:		-	127,000	-	-
Other Decreases in Fund Resources					
594-595	Capital Expenditures	-	-	-	-
591-593, 599	Debt Service	-	126,313	1,689	-
597	Transfers-Out	394	-	-	27,000
585	Special or Extraordinary Items	-	-	-	-
586 / 589	Custodial Activities	-	-	-	-
581	Other Uses	-	-	-	-
Total Other Decreases in Fund Resources:		394	126,313	1,689	27,000
Increase (Decrease) in Cash and Investments:		(386)	925	5,346	43,604
Ending Cash and Investments					
5081000	Reserved	-	3,788	9,733	74,560
5088000	Unreserved	-	-	-	-
Total Ending Cash and Investments		-	3,788	9,733	74,560

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

		302 OIE Improvement Project Fund	303 7th Street Project Fund	304 OIE Highway Improvements -	305 Energy Efficiency Improvement
Beginning Cash and Investments					
30810	Reserved	13,080	917	10,994	59,248
30880	Unreserved	-	-	-	-
388 / 588	Prior Period Adjustments, Net	-	-	-	-
Revenues					
310	Taxes	-	-	-	-
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	8,104	56,334	147	-
340	Charges for Goods and Services	-	-	-	-
350	Fines and Penalties	-	-	-	-
360	Miscellaneous Revenues	113	20	84	1,316
Total Revenues:		<u>8,218</u>	<u>56,354</u>	<u>231</u>	<u>1,316</u>
Expenditures					
510	General Government	-	-	-	-
520	Public Safety	-	-	-	-
530	Utilities	-	-	-	-
540	Transportation	-	-	-	-
550	Natural and Economic Environment	-	-	-	-
560	Social Services	-	-	-	-
570	Culture and Recreation	-	-	-	-
Total Expenditures:		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) Revenues over Expenditures:		<u>8,217</u>	<u>56,354</u>	<u>231</u>	<u>1,316</u>
Other Increases in Fund Resources					
391-393, 596	Debt Proceeds	-	-	-	223,351
397	Transfers-In	-	50,000	-	-
385	Special or Extraordinary Items	-	-	-	-
386 / 389	Custodial Activities	-	-	-	-
381, 395, 398	Other Resources	-	-	-	-
Total Other Increases in Fund Resources:		<u>-</u>	<u>50,000</u>	<u>-</u>	<u>223,351</u>
Other Decreases in Fund Resources					
594-595	Capital Expenditures	5,982	70,128	-	59,192
591-593, 599	Debt Service	-	-	-	-
597	Transfers-Out	-	-	-	-
585	Special or Extraordinary Items	-	-	-	-
586 / 589	Custodial Activities	-	-	-	-
581	Other Uses	-	-	-	-
Total Other Decreases in Fund Resources:		<u>5,982</u>	<u>70,128</u>	<u>-</u>	<u>59,192</u>
Increase (Decrease) in Cash and Investments:		<u>2,235</u>	<u>36,226</u>	<u>231</u>	<u>165,476</u>
Ending Cash and Investments					
5081000	Reserved	15,316	37,143	11,225	224,724
5088000	Unreserved	-	-	-	-
Total Ending Cash and Investments		<u>15,316</u>	<u>37,143</u>	<u>11,225</u>	<u>224,724</u>

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

		306 WCR Crosswalk Project	307 City Park Restroom Improvement	403 Water Fund	407 Sewer Fund
Beginning Cash and Investments					
30810	Reserved	5,006	-	855,143	3,286,672
30880	Unreserved	-	-	1,447,963	2,170,886
388 / 588	Prior Period Adjustments, Net	-	-	-	-
Revenues					
310	Taxes	15,000	-	-	-
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	-	-	-	-
340	Charges for Goods and Services	-	-	2,433,813	2,351,871
350	Fines and Penalties	-	-	36,430	7,518
360	Miscellaneous Revenues	7,585	2,160	21,809	42,309
Total Revenues:		22,585	2,160	2,492,051	2,401,698
Expenditures					
510	General Government	-	-	-	-
520	Public Safety	-	-	-	-
530	Utilities	-	-	1,756,327	1,835,161
540	Transportation	-	-	-	-
550	Natural and Economic Environment	-	-	-	-
560	Social Services	-	-	-	-
570	Culture and Recreation	-	-	-	-
Total Expenditures:		-	-	1,756,327	1,835,161
Excess (Deficiency) Revenues over Expenditures:		22,585	2,160	735,725	566,537
Other Increases in Fund Resources					
391-393, 596	Debt Proceeds	-	-	212,405	3,448,250
397	Transfers-In	-	192,600	-	-
385	Special or Extraordinary Items	-	-	-	-
386 / 389	Custodial Activities	-	-	-	-
381, 395, 398	Other Resources	-	-	-	-
Total Other Increases in Fund Resources:		-	192,600	212,405	3,448,250
Other Decreases in Fund Resources					
594-595	Capital Expenditures	21,120	175,561	299,567	6,709,529
591-593, 599	Debt Service	-	-	601,153	355,348
597	Transfers-Out	-	-	-	-
585	Special or Extraordinary Items	-	-	-	-
586 / 589	Custodial Activities	-	-	-	-
581	Other Uses	-	-	-	-
Total Other Decreases in Fund Resources:		21,120	175,561	900,720	7,064,877
Increase (Decrease) in Cash and Investments:		1,465	19,199	47,410	(3,050,090)
Ending Cash and Investments					
5081000	Reserved	6,471	19,199	773,378	255,810
5088000	Unreserved	-	-	1,577,138	2,151,657
Total Ending Cash and Investments		6,471	19,199	2,350,517	2,407,467

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

		448 Garbage Fund
Beginning Cash and Investments		
30810	Reserved	-
30880	Unreserved	417,196
388 / 588	Prior Period Adjustments, Net	-
Revenues		
310	Taxes	-
320	Licenses and Permits	-
330	Intergovernmental Revenues	-
340	Charges for Goods and Services	944,340
350	Fines and Penalties	24,866
360	Miscellaneous Revenues	3,743
Total Revenues:		972,949
Expenditures		
510	General Government	-
520	Public Safety	-
530	Utilities	998,023
540	Transportation	-
550	Natural and Economic Environment	-
560	Social Services	-
570	Culture and Recreation	-
Total Expenditures:		998,023
Excess (Deficiency) Revenues over Expenditures:		(25,074)
Other Increases in Fund Resources		
391-393, 596	Debt Proceeds	-
397	Transfers-In	-
385	Special or Extraordinary Items	-
386 / 389	Custodial Activities	-
381, 395, 398	Other Resources	-
Total Other Increases in Fund Resources:		-
Other Decreases in Fund Resources		
594-595	Capital Expenditures	6,406
591-593, 599	Debt Service	-
597	Transfers-Out	-
585	Special or Extraordinary Items	-
586 / 589	Custodial Activities	-
581	Other Uses	-
Total Other Decreases in Fund Resources:		6,406
Increase (Decrease) in Cash and Investments:		(31,480)
Ending Cash and Investments		
5081000	Reserved	-
5088000	Unreserved	385,715
Total Ending Cash and Investments		385,715

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*Fiduciary Fund
Resources and Uses
Arising from Cash
Transactions
Schedule C-5*



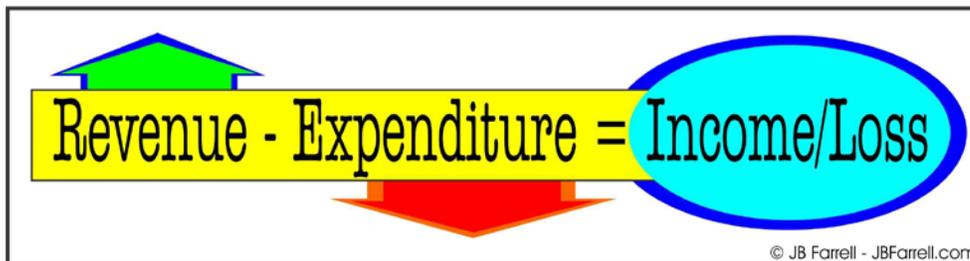
City of Prosser
Fiduciary Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2016

		Total for All Funds (Memo Only)	603 Consumer Utility Deposit Fund
308	Beginning Cash and Investments	2,050	2,050
388 & 588	Prior Period Adjustments, Net	-	-
310-360	Revenues	-	-
380-390	Other Increases and Financing Sources	11,150	11,150
510-570	Expenditures	-	-
580-590	Other Decreases and Financing Uses	10,000	10,000
	Net Increase (Decrease) in Cash and Investments:	1,150	1,150
508	Ending Cash and Investments	3,200	3,200

The accompanying notes are an integral part of this statement.

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*Revenues/Expenditures/
Expenses
Schedule 1*



CITY OF PROSSER

MCAG #: 0205

SCHEDULE 01 REVENUES

Detail of Revenues & Other Sources
For Year Ending: December 31, 2016

001 General Fund

BAS EL OB LA

308 10 00 111	Beginning Fund Balance	193,190.04
308 10 00 130	Beginning Fund Balance	44,709.29
308 10 00 131	Beginning Fund Balance	11,296.87
308 10 00 144	Beginning Fund Balance	37,279.75
308 10 00 146	Beginning Fund Balance	12,813.54
308 10 00 147	Beginning Fund Balance	45,320.39
308 10 00 148	Beginning Fund Balance	851,575.39
308 10 00 149	Beginning Fund Balance	68,494.03
308 10 00 153	Beginning Fund Balance	550.59
308 80 00 001	Beginning Fund Balance	1,276,498.34
308 80 00 105	Beginning Fund Balance	126.13
308 80 00 115	Beginning Fund Balance	21,265.33
308 80 00 116	Beginning Fund Balance	24,616.83
308 80 00 117	Beginning Fund Balance	37,688.20
308 80 00 119	Beginning Fund Balance	5,060.31
308.00	TOTAL BEGINNING NET CASH & INVESTMENTS	2,630,485.03
311 10 00 001	Property Taxes	718,273.12
311.00	TOTAL GENERAL PROPERTY TAXES	718,273.12
313 11 00 001	Loc Retail Sales & Use Taxes	1,341,213.60
313 15 00 000	Public Safety Sales Tax	176,942.06
313 31 00 000	Hotel/Motel Transient Tax	50,958.99
313 31 01 000	Hotel/Motel Special Tax	50,958.99
313 61 00 000	Brokered Natural Gas Use Tax	119,521.34
313 71 00 000	Sales Tax - Criminal Justice	118,743.97
313.00	TOTAL RETAIL SALES AND USE TAX	1,858,338.95
316 41 00 000	Utility Tax - Electric	455,807.54
316 42 00 000	Utility Tax - Water	421,509.24
316 43 00 000	Utility Tax - Gas	53,718.52
316 44 00 000	Utility Tax - Sewer	506,765.66
316 45 00 000	Utility Tax-Garbage/Solid Wast	44,817.70
316 46 00 000	Utility Tax - Cable	39,482.85
316 47 00 000	Utility Tax - Telephone	70,992.17
316 48 00 000	Utility Tax - Cell Phone	61,459.35
316 49 00 000	PUD Privilege Tax (County)	50,862.57
316.00	TOTAL BUSINESS AND OCCUPATION TAXES	1,705,415.60
317 20 00 000	Leasehold Excise Tax	10,453.21
317.00	TOTAL EXCISE TAXES	10,453.21
318 35 00 000	REET - 2nd Quarter %	70,242.25
318.00	TOTAL OTHER TAXES	70,242.25

CITY OF PROSSER

MCAG #: 0205

SCHEDULE 01 REVENUES

Detail of Revenues & Other Sources
For Year Ending: December 31, 2016

001 General Fund

BAS EL OB LA

310.00	TOTAL	4,362,723.13
321 91 01 000	Franchise Fees	38,514.43
321 99 00 000	General Business Registrations	47,504.19
321 99 01 000	Rental License	6,335.00
321 99 02 000	Yard Sale Permits	326.00
321.00	TOTAL BUSINESS LICENSES & PERMITS	92,679.62
322 11 00 000	Building Structure & Equipment	110,030.24
322 12 00 000	Sign Permits	5,520.00
322 13 00 000	Fence Permits	950.00
322 14 00 000	Plumbing Permits	4,331.50
322 15 00 000	Mechanical Permits	3,645.55
322 30 00 000	Animal Licenses	5,285.00
322 90 00 000	Other Non-Bus Lic & Permits	2,358.00
322.00	TOTAL NON-BUSINESS LICENSES & PERMITS	132,120.29
320.00	TOTAL	224,799.91
331 93 00 001	Federal Direct Grant From Department Of Health And	7,904.45
331 93 00 151	Federal Direct Grant From The Department Of Health	103,109.75
331.00	TOTAL DIRECT FEDERAL GRANTS	111,014.20
333 93 24 001	PFS (CIA)	2,266.00
333 93 24 153	PFS	26,072.00
333 93 75 000	PHBG CBP Tobacco PPHF	3,999.43
333 93 95 153	SABG Prevention	35,001.39
333.00	TOTAL INDIRECT FEDERAL GRANTS	67,338.82
334 03 51 000	Traffic Safety Commission	1,280.79
334 04 61 001	GFS (CIA)	2,768.66
334 04 61 153	GFS	800.38
334 04 62 001	Dedicate Marijuana (CIA)	2,055.00
334 04 62 153	Dedicated Marijuana	23,943.36
334.00	TOTAL STATE GRANTS	30,848.19
335 00 91 001	PUD Privilege Tax (state)	21,063.71
335.00	TOTAL STATE SHARED REVENUES	21,063.71
336 06 21 000	Mot Veh Excise Tax - Pop	1,609.88
336 06 26 000	Criminal Just - Special Prog	5,869.76
336 06 41 000	Marijuana Excise Tax (City Share)	30,856.26
336 06 51 000	DUI/Other Crim Just Assistance	911.34
336 06 94 000	Liquor Excise Tax	27,270.75
336 06 95 000	Liquor Board Profits (20.23%)	10,185.89
336 06 95 001	Liquor Board Profits	40,164.57

CITY OF PROSSER

MCAG #: 0205

SCHEDULE 01 REVENUES

Detail of Revenues & Other Sources
For Year Ending: December 31, 2016

001 General Fund

BAS EL OB LA

336.00	TOTAL STATE ENTITLEMENTS, IMPACT PAYMENTS, ETC	116,868.45
330.00	TOTAL	347,133.37
341 33 00 000	District Court Administrative	3,918.88
341 43 00 001	Budgeting and Accounting Serv	122.50
341 62 00 000	Word Processing & Dup Service	159.47
341.00	TOTAL GENERAL GOVERNMENT	4,200.85
342 10 00 000	Law Enforcement Services	534.74
342 11 00 000	Fingerprinting Fees	240.00
342 12 00 000	Public Safety - Other	218.46
342 13 00 000	False Alarm Fee	1,800.00
342 21 00 000	Emergency Service - Dist Crt	1,990.49
342 30 00 000	Housing & Monitoring of Prison	4,828.42
342 40 00 000	Protective Inspection -Rental	450.00
342.00	TOTAL PUBLIC SAFETY	10,062.11
345 23 00 000	Animal Control & Shelter Fees	2,020.40
345 60 00 000	Tourism Promotion Services	23,550.75
345 81 00 000	Zoning And Subdivision Fees	238.27
345 83 00 000	Plan Checking Fees	60,769.47
345 86 00 000	SEPA Review Fees	1,533.34
345 89 02 000	Variance/Conditional Use Fees	157.74
345 89 03 000	Site Review Fees	1,333.47
345 89 04 000	Other Planning & Development	250.00
345.00	TOTAL NATURAL AND ECONOMIC ENVIRONMENT	89,853.44
347 30 00 000	PAC Daily Admission	80,218.00
347 30 00 001	PAC Passes & Punch Cards	16,105.00
347 60 00 000	Little League Program Fees	2,410.00
347 60 00 001	Swim Lessons	11,510.00
347 60 00 002	Misc Rec Program Fees	1,732.72
347.00	TOTAL CULTURE & RECREATION	111,975.72
340.00	TOTAL	216,092.12
352 30 00 000	Proof of Motor Vehicle Insuran	922.08
352.00	TOTAL CIVIL PENALTIES	922.08
353 10 00 000	Traffic Infraction Penalties	47,645.67
353 70 00 000	Non-Traffic Infraction Penalti	918.30
353.00	TOTAL CIVIL INFRACTION PENALTIES	48,563.97
354 10 00 000	Civil Parking Infraction Penalties	2,355.00

CITY OF PROSSER

MCAG #: 0205

SCHEDULE 01 REVENUES

Detail of Revenues & Other Sources
For Year Ending: December 31, 2016

001 General Fund

BAS EL OB LA

354.00	TOTAL CIVIL PARKING INFRACTION PENALTIES	2,355.00
355 20 00 000	Driving Under Influence (DUI) Fines	4,574.88
355 80 00 000	Other CrimTraffic Misdemeanor	14,045.60
355.00	TOTAL CRIMINAL TRAFFIC MISDEMEANOR FINES	18,620.48
356 51 00 000	Investigative Fund Assessments	13.73
356 90 00 000	Other Crim Non-Traffic Fines	4,359.85
356.00	TOTAL CRIMINAL NON-TRAFFIC FINES	4,373.58
357 33 00 000	Public Defense Cost	7,653.20
357 37 00 000	Dist/Mun Court Cost Recoup	106.30
357.00	TOTAL CRIMINAL COSTS	7,759.50
359 90 00 001	Miscellaneous Penalties	40.00
359.00	TOTAL NON-COURT FINES, FORFEITURES & PENALTIES	40.00
350.00	TOTAL	82,634.61
361 10 00 001	Investment Interest	5,662.14
361 10 00 105	Investment Interest	0.91
361 10 00 107	Investment Interest	25.70
361 10 00 111	Investment Interest	1,668.69
361 10 00 115	Investment Interest	1,064.77
361 10 00 116	Investment Interest	182.68
361 10 00 117	Investment Interest	249.46
361 10 00 119	Investment Interest	37.55
361 10 00 130	Investment Interest	115.63
361 10 00 131	Investment Interest	38.75
361 10 00 144	Investment Interest	301.77
361 10 00 146	Investment Interest	95.10
361 10 00 147	Investment Interest	334.05
361 10 00 148	Investment Interest	6,507.91
361 10 00 149	Investment Interest	403.19
361 10 00 151	Investment Interest	328.55
361 10 00 153	Investment Interest	55.79
361 14 00 000	Other Interest	14.25
361 14 00 001	Local Sales Interest	1,049.04
361 30 00 000	Gains (Losses) On Investments	581.69
361 30 00 105	Gains (Losses) On Investments	0.02
361 30 00 107	Gains (Losses) On Investments	-5.06
361 30 00 111	Gains (Losses) On Investments	10.30
361 30 00 115	Gains (Losses) On Investments	-129.97
361 30 00 116	Gains (Losses) On Investments	3.64
361 30 00 117	Gains (Losses) On Investments	-2.49
361 30 00 119	Gains (Losses) On Investments	0.75
361 30 00 130	Gains (Losses) On Investments	-11.28

CITY OF PROSSER

MCAG #: 0205

SCHEDULE 01 REVENUES

Detail of Revenues & Other Sources
For Year Ending: December 31, 2016

001 General Fund

BAS EL OB LA

361 30 00 131	Gains (Losses) On Investments	-4.54
361 30 00 144	Gains (Losses) On Investments	3.55
361 30 00 146	Gains (Losses) On Investments	1.90
361 30 00 147	Gains (Losses) On Investments	6.70
361 30 00 148	Gains (Losses) On Investments	109.06
361 30 00 149	Gains (Losses) On Investments	0.71
361 30 00 151	Gains (Losses) On Investments	11.03
361 30 00 153	Gains (Losses) On Investments	-13.48
361 40 00 001	D/M interest income - dist crt	5,252.98
361.00	TOTAL INTEREST AND OTHER EARNINGS	23,951.44
362 00 00 000	Park Facilities Rental (Sho	3,200.00
362 00 00 001	Space & Facilities Lease (Long	22,587.85
362 00 00 002	Pavillion & BBQ Rental	10,285.00
362 00 00 003	PAC Concessions Lease & Boys And Girls Club Rental	2,911.22
362 00 00 004	Community Center Lease	280.00
362 00 00 148	Space And Facilities Leases (Long-term)	5,850.00
362.00	TOTAL RENTS, LEASES AND CONCESSIONS	45,114.07
367 10 00 001	Contributions & Donations	5,136.78
367 10 00 153	Contributions & Donations	6,500.00
367.00	TOTAL CONTRIBUTIONS/DONATIONS FROM PRIVATE SOURCE	11,636.78
369 10 00 001	Sale Of Surplus	500.00
369 20 00 001	Proceeds Unclaimed Property	171.02
369 40 00 001	Judgments And Settlements	6,698.32
369 80 00 000	Cashier Overages or Shortages	-8.33
369 91 00 001	Other Miscellaneous Revenue	1,667.53
369.00	TOTAL OTHER MISCELLANEOUS REVENUES	9,028.54
360.00	TOTAL	89,730.83
389 10 02 000	Planning & Development Deposit	8,140.68
389 30 00 000	Concealed Pistol Lic - State	1,538.25
389 30 00 001	PSEA and CVC distributions	92,863.64
389 30 00 002	State Building Fees	763.00
389 30 00 148	Leasehold Tax	751.14
389.00	TOTAL OTHER NONREVENUES	104,056.71
380.00	TOTAL	104,056.71
397 00 00 025	Transfer In	394.46
397.00	TOTAL TRANSFERS-IN	394.46

CITY OF PROSSER

MCAG #: 0205

SCHEDULE 01 REVENUES

Detail of Revenues & Other Sources
For Year Ending: December 31, 2016

001 General Fund

BAS EL OB LA

390.00 **TOTAL**

394.46

300.00 **TOTAL RESOURCES**

8,058,050.17

CITY OF PROSSER

MCAG #: 0205

SCHEDULE 01 EXPENDITURE

Detail of Expenditures & Other Uses
For Year Ending: December 31, 2016

001 General Fund

BAS EL

511.60	Legislative Services (Commission Or Council)	
10	Salaries & Wages	26,765.00
20	Personnel Benefits	2,136.19
31	Office & Operating Supplies	12.51
41	Professional Services	11,000.00
43	Travel	3,020.85
49	Miscellaneous	1,765.37
		<hr/>
511.00	TOTAL LEGISLATIVE	44,699.92
512.50	Municipal Court	
41	Professional Services	36,000.00
51	Intergovernmental Professional Services	126,924.87
		<hr/>
512.00	TOTAL JUDICIAL	162,924.87
513.10	Executive Office	
10	Salaries & Wages	98,236.88
20	Personnel Benefits	36,215.47
31	Office & Operating Supplies	403.07
32	Fuel Consumed	162.88
41	Professional Services	106.03
43	Travel	677.43
45	Operating Rentals & Leases	550.00
48	Repairs & Maintenance	504.33
49	Miscellaneous	6,965.20
		<hr/>
513.00	TOTAL EXECUTIVE	143,821.29
514.23		
10	Salaries & Wages	247,654.33
20	Personnel Benefits	121,072.49
31	Office & Operating Supplies	9,188.48
41	Professional Services	298.00
42	Communications	5.95
43	Travel	1,565.51
45	Operating Rentals & Leases	6,106.32
48	Repairs & Maintenance	3,629.33
49	Miscellaneous	3,399.50
51	Intergovernmental Professional Services	17,736.38
514.30	Records Services	
10	Salaries & Wages	95,108.59
12	Salaries & Wages	212.08
20	Personnel Benefits	48,453.43
41	Professional Services	6,470.26
43	Travel	1,293.00
44	Taxes And Operating Assessments	14.46
49	Miscellaneous	4,789.26
51	Intergovernmental Professional Services	2,321.52
514.40	Election Services	
51	Intergovernmental Professional Services	6,156.65
		<hr/>
514.00	TOTAL FINANCIAL & RECORD SERVICES	575,475.54
515.30	Legal Services	
41	Professional Services	20,476.00

CITY OF PROSSER

MCAG #: 0205

SCHEDULE 01 EXPENDITURE

Detail of Expenditures & Other Uses
For Year Ending: December 31, 2016

001 General Fund

BAS EL

515.00	TOTAL LEGAL	20,476.00
517.91		
20	Personnel Benefits	60,253.35
517.00	TOTAL EMPLOYEE BENEFIT PROGRAMS	60,253.35
518.10	Personnel Services	
41	Professional Services	29,665.68
518.31		
10	Salaries & Wages	25,670.64
20	Personnel Benefits	21,486.26
31	Office & Operating Supplies	9,331.22
42	Communications	11,022.48
44	Taxes And Operating Assessments	5,082.97
45	Operating Rentals & Leases	250.00
46	Insurance	95,574.75
47	Utility Services	19,649.95
48	Repairs & Maintenance	24,191.09
49	Miscellaneous	318.75
518.88		
31	Office & Operating Supplies	7,357.54
35	Small Tools And Minor Equipment	23,355.94
41	Professional Services	31,252.64
42	Communications	7,342.90
48	Repairs & Maintenance	15,529.95
518.00	TOTAL CENTRAL SERVICES	327,082.76
510.00		1,334,733.73
521.20	Police Operations	
10	Salaries & Wages	848,310.73
12	Salaries & Wages	59,919.89
20	Personnel Benefits	354,152.29
21	Personnel Benefits	8,948.17
31	Office & Operating Supplies	16,654.05
32	Fuel Consumed	25,415.97
35	Small Tools And Minor Equipment	20,527.05
41	Professional Services	16,970.99
42	Communications	10,550.14
43	Travel	2,282.98
44	Taxes And Operating Assessments	989.70
46	Insurance	1,119.80
47	Utility Services	-190.12
48	Repairs & Maintenance	17,446.35
49	Miscellaneous	7,038.53
51	Intergovernmental Professional Services	29,974.92
521.21		
10	Salaries & Wages	91,148.75
12	Salaries & Wages	1,401.85
20	Personnel Benefits	45,433.25
21	Personnel Benefits	556.34
31	Office & Operating Supplies	133.81

CITY OF PROSSER

MCAG #: 0205

SCHEDULE 01 EXPENDITURE

Detail of Expenditures & Other Uses

For Year Ending: December 31, 2016

001 General Fund

BAS EL

35	Small Tools And Minor Equipment	13,727.78
41	Professional Services	70.00
43	Travel	172.25
48	Repairs & Maintenance	293.05
49	Miscellaneous	533.00
521.00	TOTAL LAW ENFORCEMENT	1,573,581.52
522.21		
51	Intergovernmental Professional Services	95,274.00
522.00	TOTAL FIRE SUPPRESSION AND EMERGENCY MEDICAL SERVI	95,274.00
523.60	Care & Custody Of Prisoners	
51	Intergovernmental Professional Services	77,417.71
523.00	TOTAL DETENTION AND/OR CORRECTION	77,417.71
524.20	Inspections, Permits, Certificates & Licenses	
10	Salaries & Wages	124,238.84
20	Personnel Benefits	56,637.49
31	Office & Operating Supplies	3,017.84
32	Fuel Consumed	543.74
41	Professional Services	9,737.20
43	Travel	3,290.08
44	Taxes And Operating Assessments	52.03
48	Repairs & Maintenance	2,253.18
49	Miscellaneous	2,820.45
524.00	TOTAL PROTECTIVE INSPECTIONS	202,590.85
520.00		1,948,864.08
558.60	Planning	
10	Salaries & Wages	64,838.26
20	Personnel Benefits	26,889.92
31	Office & Operating Supplies	374.66
41	Professional Services	3,613.00
43	Travel	36.61
49	Miscellaneous	228.00
51	Intergovernmental Professional Services	3,145.22
558.70	Economic Development	
41	Professional Services	58,000.00
558.00	TOTAL PLANNING AND ECONOMIC DEVELOPMENT	157,125.67
550.00		157,125.67
566.00	Chemical Dependency Services	
41	Professional Services	219,472.05
51	Intergovernmental Professional Services	1,555.58
566.00	TOTAL CHEMICAL DEPENDENCY SERVICES	221,027.63
569.21		
31	Office & Operating Supplies	1,743.07

CITY OF PROSSER

MCAG #: 0205

SCHEDULE 01 EXPENDITURE

Detail of Expenditures & Other Uses
For Year Ending: December 31, 2016

001 General Fund

BAS EL

41	Professional Services	642.28
44	Taxes And Operating Assessments	6.48
46	Insurance	2,806.92
47	Utility Services	12,184.39
48	Repairs & Maintenance	8,195.72
		25,578.86
569.00	TOTAL AGING AND DISABILITY SERVICES	25,578.86
		246,606.49
571.22		
10	Salaries & Wages	5,359.27
20	Personnel Benefits	2,200.36
31	Office & Operating Supplies	5,623.54
41	Professional Services	75,697.89
43	Travel	1,057.58
44	Taxes And Operating Assessments	1,247.37
45	Operating Rentals & Leases	453.57
48	Repairs & Maintenance	434.52
49	Miscellaneous	1,464.71
51	Intergovernmental Professional Services	276.00
		93,814.81
571.00	TOTAL EDUCATIONAL AND RECREATIONAL ACTIVITIES	93,814.81
572.20	Library Services	
51	Intergovernmental Professional Services	186,662.28
572.50	Facilities	
31	Office & Operating Supplies	1,945.46
35	Small Tools And Minor Equipment	505.00
41	Professional Services	1,858.46
44	Taxes And Operating Assessments	49.92
46	Insurance	8,079.65
47	Utility Services	11,903.93
48	Repairs & Maintenance	3,395.15
		214,399.85
572.00	TOTAL LIBRARIES	214,399.85
573.90	Other	
41	Professional Services	137,000.00
573.91		
41	Professional Services	125.00
		137,125.00
573.00	TOTAL CULTURAL AND COMMUNITY ACTIVITIES	137,125.00
576.20	Swimming Pools	
10	Salaries & Wages	111,351.04
12	Salaries & Wages	4,154.48
20	Personnel Benefits	18,339.78
21	Personnel Benefits	49.96
31	Office & Operating Supplies	25,272.53
35	Small Tools And Minor Equipment	9,615.12
41	Professional Services	3,894.17
42	Communications	2,349.71
44	Taxes And Operating Assessments	9,898.49
45	Operating Rentals & Leases	683.51

CITY OF PROSSER

MCAG #: 0205

SCHEDULE 01 EXPENDITURE

Detail of Expenditures & Other Uses
For Year Ending: December 31, 2016

001 General Fund

BAS EL

	46 Insurance	18,255.82
	47 Utility Services	49,622.82
	48 Repairs & Maintenance	5,037.83
	49 Miscellaneous	2,809.84
	51 Intergovernmental Professional Services	576.00
576.80	General Parks	
	10 Salaries & Wages	160,494.51
	12 Salaries & Wages	3,834.63
	20 Personnel Benefits	73,668.57
	31 Office & Operating Supplies	16,247.50
	32 Fuel Consumed	3,902.41
	41 Professional Services	4,129.91
	43 Travel	20.83
	44 Taxes And Operating Assessments	92.48
	45 Operating Rentals & Leases	293.22
	46 Insurance	16,215.27
	47 Utility Services	70,244.28
	48 Repairs & Maintenance	11,845.62
	49 Miscellaneous	2,862.58
	576.00 TOTAL PARK FACILITIES	625,762.91
	570.00	1,071,102.57
589.19	00	3,540.68
589.30	Agency Type Remittances	
	00	94,237.63
	589.00 TOTAL OTHER NON-EXPENDITURES	97,778.31
	580.00	97,778.31
594.13	Executive	
	64 Machinery & Equipment	39,714.31
594.18	Centralized Services	
	64 Machinery & Equipment	14,356.25
594.21	Law Enforcement	
	64 Machinery & Equipment	138,976.92
594.69	Aging And Disability Services	
	64 Machinery & Equipment	11,674.50
594.75	Stadiums And Auditoriums	
	62 Buildings & Structures	7,499.00
	64 Machinery & Equipment	5,967.33
594.76	Park Facilities	
	63 Other Improvements	678.75
	594.00 TOTAL CAPITAL EXPENDITURES/EXPENSES	218,867.06
597.00	00	734,600.00
	597.00 TOTAL TRANSFERS-OUT	734,600.00

CITY OF PROSSER

MCAG #: 0205

SCHEDULE 01 EXPENDITURE

Detail of Expenditures & Other Uses
For Year Ending: December 31, 2016

001 General Fund

BAS EL

590.00	953,467.06
500.00 TOTAL EXPENDITURES AND OTHER FINANCING USES	5,809,677.91
508.80.00 Unreserved	792,924.77
508.10.00 Reserved	1,455,447.49

CITY OF PROSSER

MCAG #: 0205

SCHEDULE 01 REVENUES

Detail of Revenues & Other Sources
For Year Ending: December 31, 2016

102 Street Fund

BAS EL OB LA

308 10 00 103	Beginning Fund Balance	4,767.75
308 80 00 102	Beginning Fund Balance	142,971.39
308 80 00 110	Beginning Fund Balance	115,266.94
308 80 00 152	Beginning Fund Balance	500,752.51
308.00	TOTAL BEGINNING NET CASH & INVESTMENTS	763,758.59
311 10 00 102	Property Taxes	479,888.88
311.00	TOTAL GENERAL PROPERTY TAXES	479,888.88
310.00	TOTAL	479,888.88
322 40 00 000	Street & Curb Permits	1,675.00
322.00	TOTAL NON-BUSINESS LICENSES & PERMITS	1,675.00
320.00	TOTAL	1,675.00
336 00 71 000	Multimodal Transportation	5,980.82
336 00 87 000	Motor Veh Fuel Tax - St Impr	2,616.65
336 00 87 102	Motor Veh Fuel Tax - City St	123,564.22
336.00	TOTAL STATE ENTITLEMENTS, IMPACT PAYMENTS, ETC	132,161.69
330.00	TOTAL	132,161.69
342 40 00 102	Protective Inspection Fees	26,325.46
342.00	TOTAL PUBLIC SAFETY	26,325.46
344 10 00 000	Street Maintenance and Repair	65,000.00
344.00	TOTAL TRANSPORTATION	65,000.00
340.00	TOTAL	91,325.46
361 10 00 102	Investment Interest	1,925.35
361 10 00 104	Investment Interest	700.88
361 10 00 110	Investment Interest	814.55
361 10 00 152	Investment Interest	3,716.31
361 30 00 102	Gains (Losses) On Investments	-51.47
361 30 00 104	Gains (Losses) On Investments	-137.92
361 30 00 110	Gains (Losses) On Investments	41.82
361 30 00 152	Gains (Losses) On Investments	74.07
361.00	TOTAL INTEREST AND OTHER EARNINGS	7,083.59
360.00	TOTAL	7,083.59

CITY OF PROSSER

MCAG #: 0205

SCHEDULE 01 REVENUES

Detail of Revenues & Other Sources
For Year Ending: December 31, 2016

102 Street Fund

BAS EL OB LA

397 00 00 021	Transfer In	300,000.00
397 00 00 023	Transfer In	142,000.00
397.00	TOTAL TRANSFERS-IN	<u>442,000.00</u>
390.00	TOTAL	<u>442,000.00</u>
300.00	TOTAL RESOURCES	<u>1,917,893.21</u>

CITY OF PROSSER

MCAG #: 0205

SCHEDULE 01 EXPENDITURE

Detail of Expenditures & Other Uses

For Year Ending: December 31, 2016

102 Street Fund

BAS EL

542.30	Roadway		
	31	Office & Operating Supplies	7,195.05
	41	Professional Services	66,477.94
	45	Operating Rentals & Leases	2,172.00
542.61	Sidewalks		
	41	Professional Services	10,968.60
542.63	Street Lighting		
	31	Office & Operating Supplies	1,453.82
	41	Professional Services	842.33
	47	Utility Services	51,410.17
	48	Repairs & Maintenance	48.56
542.64	Traffic Control Devices		
	31	Office & Operating Supplies	11,850.11
	48	Repairs & Maintenance	9,500.00
	51	Intergovernmental Professional Services	1,586.37
542.66	Snow & Ice Control		
	31	Office & Operating Supplies	6,982.39
	48	Repairs & Maintenance	2,949.54
542.67	Street Cleaning		
	31	Office & Operating Supplies	9,398.24
542.70	Roadside		
	31	Office & Operating Supplies	3,748.12
	41	Professional Services	17,035.00
	48	Repairs & Maintenance	246.31
	49	Miscellaneous	260.84
542.90	Maintenance Administration & Overhead		
	10	Salaries & Wages	139,802.39
	12	Salaries & Wages	5,008.78
	20	Personnel Benefits	68,860.52
	31	Office & Operating Supplies	11,450.75
	32	Fuel Consumed	3,902.43
	41	Professional Services	17,585.92
	42	Communications	7,514.99
	44	Taxes And Operating Assessments	388.76
	45	Operating Rentals & Leases	36.07
	46	Insurance	9,350.95
	47	Utility Services	25,648.55
	48	Repairs & Maintenance	5,664.78
	49	Miscellaneous	2,769.93
	51	Intergovernmental Professional Services	307.86
	542.00	TOTAL ROADS & STREETS ORDINARY MAINTENANCE	502,418.07
543.30	General Services		
	10	Salaries & Wages	21,930.93
	20	Personnel Benefits	9,635.13
	31	Office & Operating Supplies	28.38
	41	Professional Services	204.00
	42	Communications	894.06
	43	Travel	20.83
	45	Operating Rentals & Leases	7.13
	46	Insurance	12,019.08
	48	Repairs & Maintenance	2,339.24
	49	Miscellaneous	20.17

CITY OF PROSSER

MCAG #: 0205

SCHEDULE 01 EXPENDITURE

Detail of Expenditures & Other Uses
For Year Ending: December 31, 2016

102 Street Fund

BAS EL

	543.00 TOTAL ROADS & STREETS ADMINISTRATION & OVERHEAD	47,098.95
	540.00	549,517.02
591.95	Road/Street Constructions and Other Infrastructure	
	78 Intergovernmental Loans	25,570.43
	591.00 TOTAL REDEMPTION OF LONG TERM DEBT	25,570.43
592.95	Road/Street Constructions and Other Infrastructure	
	83 Interest On Long-Term External Debt	14,396.69
	592.00 TOTAL INTEREST AND OTHER DEBT SERVICE COSTS	14,396.69
595.34	Water Utilities	
	64 Machinery & Equipment	31,641.58
	595.00 TOTAL ROADS/STREETS CONST. & OTHER INFRASTRUCTURE	31,641.58
597.00		
	00	50,000.00
	597.00 TOTAL TRANSFERS-OUT	50,000.00
	590.00	121,608.70
	500.00 TOTAL EXPENDITURES AND OTHER FINANCING USES	671,125.72
	508.80.00 Unreserved	1,243,525.76
	508.10.00 Reserved	3,241.73

CITY OF PROSSER

MCAG #: 0205

SCHEDULE 01 REVENUES

Detail of Revenues & Other Sources
For Year Ending: December 31, 2016

118 General Fund Capital Reserve

BAS EL OB LA

300.00 TOTAL RESOURCES

0.00

CITY OF PROSSER

MCAG #: 0205

SCHEDULE 01 EXPENDITURE

Detail of Expenditures & Other Uses
For Year Ending: December 31, 2016

118 General Fund Capital Reserve

BAS EL

500.00 TOTAL EXPENDITURES AND OTHER FINANCING USES	0.00
508.80.00 Unreserved	0.00
508.10.00 Reserved	0.00

CITY OF PROSSER

MCAG #: 0205

SCHEDULE 01 REVENUES

Detail of Revenues & Other Sources
For Year Ending: December 31, 2016

150 Forfeitures & Seizures Fund

BAS EL OB LA

300.00 TOTAL RESOURCES

0.00

CITY OF PROSSER

MCAG #: 0205

SCHEDULE 01 EXPENDITURE

Detail of Expenditures & Other Uses
For Year Ending: December 31, 2016

150 Forfeitures & Seizures Fund

BAS EL

500.00 TOTAL EXPENDITURES AND OTHER FINANCING USES	0.00
508.80.00 Unreserved	0.00
508.10.00 Reserved	0.00

CITY OF PROSSER

MCAG #: 0205

SCHEDULE 01 REVENUES

Detail of Revenues & Other Sources
For Year Ending: December 31, 2016

221 LID Guarantee Fund

BAS EL OB LA

308 10 00 221	Beginning Fund Balance	56,352.16
308.00	TOTAL BEGINNING NET CASH & INVESTMENTS	56,352.16
361 10 00 221	Investment Interest	418.23
361 30 00 221	Gains (Losses) On Investments	8.34
361.00	TOTAL INTEREST AND OTHER EARNINGS	426.57
360.00	TOTAL	426.57
300.00	TOTAL RESOURCES	56,778.73

CITY OF PROSSER

MCAG #: 0205

SCHEDULE 01 EXPENDITURE

Detail of Expenditures & Other Uses
For Year Ending: December 31, 2016

221 LID Guarantee Fund

BAS EL

500.00 TOTAL EXPENDITURES AND OTHER FINANCING USES	0.00
508.80.00 Unreserved	0.00
508.10.00 Reserved	56,778.73

CITY OF PROSSER

MCAG #: 0205

SCHEDULE 01 REVENUES

Detail of Revenues & Other Sources
For Year Ending: December 31, 2016

229 1996 GO Bond - Fire Station

BAS EL OB LA

308 10 00 229	Beginning Fund Balance	386.63
308.00	TOTAL BEGINNING NET CASH & INVESTMENTS	386.63
361 10 00 229	Investment Interest	6.51
361 30 00 229	Gains (Losses) On Investments	1.32
361.00	TOTAL INTEREST AND OTHER EARNINGS	7.83
360.00	TOTAL	7.83
300.00	TOTAL RESOURCES	394.46

CITY OF PROSSER

MCAG #: 0205

SCHEDULE 01 EXPENDITURE

Detail of Expenditures & Other Uses
For Year Ending: December 31, 2016

229 1996 GO Bond - Fire Station

BAS EL

597.00

00

394.46

597.00 TOTAL TRANSFERS-OUT

394.46

590.00

394.46

500.00 TOTAL EXPENDITURES AND OTHER FINANCING USES

394.46

508.80.00 Unreserved

0.00

508.10.00 Reserved

0.00

CITY OF PROSSER

MCAG #: 0205

SCHEDULE 01 REVENUES

Detail of Revenues & Other Sources
For Year Ending: December 31, 2016

233 2011 GO Bond - Pool

BAS EL OB LA

308 10 00 233	Beginning Fund Balance	2,863.41
		2,863.41
308.00	TOTAL BEGINNING NET CASH & INVESTMENTS	2,863.41
361 10 00 233	Investment Interest	208.74
361 30 00 233	Gains (Losses) On Investments	28.15
		236.89
361.00	TOTAL INTEREST AND OTHER EARNINGS	236.89
		236.89
360.00	TOTAL	236.89
397 00 00 003	Transfer In	100,000.00
397 00 00 006	Transfer In	27,000.00
		127,000.00
397.00	TOTAL TRANSFERS-IN	127,000.00
		127,000.00
390.00	TOTAL	127,000.00
		130,100.30
300.00	TOTAL RESOURCES	130,100.30

CITY OF PROSSER

MCAG #: 0205

SCHEDULE 01 EXPENDITURE

Detail of Expenditures & Other Uses
For Year Ending: December 31, 2016

233 2011 GO Bond - Pool

BAS EL

591.75	Stadiums And Auditoriums	
	71 G.O. Bonds	50,000.00
		<hr/>
591.00	TOTAL REDEMPTION OF LONG TERM DEBT	50,000.00
592.75	Stadiums And Auditoriums	
	83 Interest On Long-Term External Debt	76,312.50
		<hr/>
592.00	TOTAL INTEREST AND OTHER DEBT SERVICE COSTS	76,312.50
		<hr/>
590.00		126,312.50
		<hr/>
500.00	TOTAL EXPENDITURES AND OTHER FINANCING USES	126,312.50
		<hr/>
	508.80.00 Unreserved	0.00
	508.10.00 Reserved	3,787.80

CITY OF PROSSER

MCAG #: 0205

SCHEDULE 01 REVENUES

Detail of Revenues & Other Sources
 For Year Ending: December 31, 2016

234 Local Improvement Dist. 10-23

BAS EL OB LA

308 10 00 234	Beginning Fund Balance	4,386.81
308.00	TOTAL BEGINNING NET CASH & INVESTMENTS	4,386.81
361 10 00 234	Investment Interest	59.84
361 30 00 234	Gains (Losses) On Investments	1.27
361 41 00 000	Assesment Interest	677.58
361 42 00 000	Assesment Penalty	127.84
361.00	TOTAL INTEREST AND OTHER EARNINGS	866.53
368 10 00 000	Assesment Principal	6,168.69
368.00	TOTAL SPECIAL ASSESSMENTS	6,168.69
360.00	TOTAL	7,035.22
300.00	TOTAL RESOURCES	11,422.03

CITY OF PROSSER

MCAG #: 0205

SCHEDULE 01 EXPENDITURE

Detail of Expenditures & Other Uses
For Year Ending: December 31, 2016

234 Local Improvement Dist. 10-23

BAS EL

591.48	Pits, Quarries And Asphalt Plants	
	73 Special Assessment Bonds	1,036.90
	591.00 TOTAL REDEMPTION OF LONG TERM DEBT	1,036.90
592.48	Pits, Quarries And Asphalt Plants	
	83 Interest On Long-Term External Debt	652.10
	592.00 TOTAL INTEREST AND OTHER DEBT SERVICE COSTS	652.10
	590.00	1,689.00
	500.00 TOTAL EXPENDITURES AND OTHER FINANCING USES	1,689.00
	508.80.00 Unreserved	0.00
	508.10.00 Reserved	9,733.03

CITY OF PROSSER

MCAG #: 0205

SCHEDULE 01 REVENUES

Detail of Revenues & Other Sources
For Year Ending: December 31, 2016

301 REET - First Quarter %

BAS EL OB LA

308 10 00 301	Beginning Fund Balance	30,956.65
308.00	TOTAL BEGINNING NET CASH & INVESTMENTS	30,956.65
318 34 00 000	REET 1	70,242.27
318.00	TOTAL OTHER TAXES	70,242.27
310.00	TOTAL	70,242.27
361 10 00 301	Investment Interest	368.78
361 30 00 301	Gains (Losses) On Investments	-7.25
361.00	TOTAL INTEREST AND OTHER EARNINGS	361.53
360.00	TOTAL	361.53
300.00	TOTAL RESOURCES	101,560.45

CITY OF PROSSER

MCAG #: 0205

SCHEDULE 01 EXPENDITURE

Detail of Expenditures & Other Uses
For Year Ending: December 31, 2016

301 REET - First Quarter %

BAS EL

597.00		
	00	27,000.00
	597.00 TOTAL TRANSFERS-OUT	27,000.00
		<hr/>
590.00		27,000.00
		<hr/>
500.00 TOTAL EXPENDITURES AND OTHER FINANCING USES		27,000.00
		<hr/>
	508.80.00 Unreserved	0.00
	508.10.00 Reserved	74,560.45

CITY OF PROSSER

MCAG #: 0205

SCHEDULE 01 REVENUES

Detail of Revenues & Other Sources
For Year Ending: December 31, 2016

302 OIE Improvement Project Fund

BAS EL OB LA

308 10 00 302	Beginning Fund Balance	13,080.39
308.00	TOTAL BEGINNING NET CASH & INVESTMENTS	13,080.39
333 20 20 302	WSDOT LA 8286	8,104.25
333.00	TOTAL INDIRECT FEDERAL GRANTS	8,104.25
330.00	TOTAL	8,104.25
361 10 00 302	Investment Interest	110.94
361 30 00 302	Gains (Losses) On Investments	2.43
361.00	TOTAL INTEREST AND OTHER EARNINGS	113.37
360.00	TOTAL	113.37
300.00	TOTAL RESOURCES	21,298.01

CITY OF PROSSER

MCAG #: 0205

SCHEDULE 01 EXPENDITURE

Detail of Expenditures & Other Uses
For Year Ending: December 31, 2016

302 OIE Improvement Project Fund

BAS EL

595.10

41	Professional Services	1,177.84
60	Capital Outlays	4,804.59

595.00	TOTAL ROADS/STREETS CONST. & OTHER INFRASTRUCTURE	5,982.43
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590.00		5,982.43
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500.00	TOTAL EXPENDITURES AND OTHER FINANCING USES	5,982.43
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508.80.00	Unreserved	0.00
508.10.00	Reserved	15,315.58

CITY OF PROSSER

MCAG #: 0205

SCHEDULE 01 REVENUES

Detail of Revenues & Other Sources
For Year Ending: December 31, 2016

303 7th Street Project Fund

BAS EL OB LA

308 10 00 000	Estimated Beginning Balance	916.56
308.00	TOTAL BEGINNING NET CASH & INVESTMENTS	916.56
333 20 20 000	Federal Direct Grant From The Department Of Transp	1,737.92
333.00	TOTAL INDIRECT FEDERAL GRANTS	1,737.92
334 03 80 303	State Direct/Indirect Grant From Transportation Im	54,596.06
334.00	TOTAL STATE GRANTS	54,596.06
330.00	TOTAL	56,333.98
361 10 00 303	Investment Interest	28.24
361 30 00 303	Gains (Losses) On Investments	-7.99
361.00	TOTAL INTEREST AND OTHER EARNINGS	20.25
360.00	TOTAL	20.25
397 00 00 026	Transfer In	50,000.00
397.00	TOTAL TRANSFERS-IN	50,000.00
390.00	TOTAL	50,000.00
300.00	TOTAL RESOURCES	107,270.79

CITY OF PROSSER

MCAG #: 0205

SCHEDULE 01 EXPENDITURE

Detail of Expenditures & Other Uses
For Year Ending: December 31, 2016

303 7th Street Project Fund

BAS EL

595.10			
	41	Professional Services	70,127.75
			<hr/>
595.00		TOTAL ROADS/STREETS CONST. & OTHER INFRASTRUCTURE	70,127.75
			<hr/>
590.00			70,127.75
			<hr/>
500.00		TOTAL EXPENDITURES AND OTHER FINANCING USES	70,127.75
			<hr/>
	508.80.00	Unreserved	0.00
	508.10.00	Reserved	37,143.04

CITY OF PROSSER

MCAG #: 0205

SCHEDULE 01 REVENUES

Detail of Revenues & Other Sources
For Year Ending: December 31, 2016

304 OIE Highway Improvements - Phase 2 Fund

BAS EL OB LA

308 10 00 304	Beginning Fund Balance	10,993.50
308.00	TOTAL BEGINNING NET CASH & INVESTMENTS	10,993.50
333 20 20 304	WSDOT - OIE Phase 2	147.13
333.00	TOTAL INDIRECT FEDERAL GRANTS	147.13
330.00	TOTAL	147.13
361 10 00 304	Investment Interest	82.56
361 30 00 304	Gains (Losses) On Investments	1.65
361.00	TOTAL INTEREST AND OTHER EARNINGS	84.21
360.00	TOTAL	84.21
300.00	TOTAL RESOURCES	11,224.84

CITY OF PROSSER

MCAG #: 0205

SCHEDULE 01 EXPENDITURE

Detail of Expenditures & Other Uses
For Year Ending: December 31, 2016

304 OIE Highway Improvements - Phase 2 Fund

BAS EL

500.00 TOTAL EXPENDITURES AND OTHER FINANCING USES	0.00
508.80.00 Unreserved	0.00
508.10.00 Reserved	11,224.84

CITY OF PROSSER

MCAG #: 0205

SCHEDULE 01 REVENUES

Detail of Revenues & Other Sources
For Year Ending: December 31, 2016

305 Energy Efficiency Improvement Project

BAS EL OB LA

308 10 00 305	Beginning Fund Balance	59,248.45
308.00	TOTAL BEGINNING NET CASH & INVESTMENTS	59,248.45
361 10 00 305	Investment Interest	1,309.59
361 30 00 305	Gains (Losses) On Investments	6.07
361.00	TOTAL INTEREST AND OTHER EARNINGS	1,315.66
360.00	TOTAL	1,315.66
391 80 00 305	WA Treasurer Loan	223,351.02
391.00	TOTAL PROCEEDS OF LONG-TERM DEBT	223,351.02
390.00	TOTAL	223,351.02
300.00	TOTAL RESOURCES	283,915.13

CITY OF PROSSER

MCAG #: 0205

SCHEDULE 01 EXPENDITURE

Detail of Expenditures & Other Uses
For Year Ending: December 31, 2016

305 Energy Efficiency Improvement Project

BAS EL

595.63	Medical Examiner	
41	Professional Services	32,994.66
63	Other Improvements	26,196.84
595.00	TOTAL ROADS/STREETS CONST. & OTHER INFRASTRUCTURE	59,191.50
590.00		59,191.50
500.00	TOTAL EXPENDITURES AND OTHER FINANCING USES	59,191.50
508.80.00	Unreserved	0.00
508.10.00	Reserved	224,723.63

CITY OF PROSSER

MCAG #: 0205

SCHEDULE 01 REVENUES

Detail of Revenues & Other Sources
 For Year Ending: December 31, 2016

306 WCR Crosswalk Project

BAS EL OB LA

308 10 00 306	Beginning Fund Balance	5,005.58
		5,005.58
308.00	TOTAL BEGINNING NET CASH & INVESTMENTS	5,005.58
311 10 00 306	Payment In Lieu Of Property Taxes	15,000.00
		15,000.00
311.00	TOTAL GENERAL PROPERTY TAXES	15,000.00
		15,000.00
310.00	TOTAL	15,000.00
361 10 00 306	Investment Interest	121.17
361 30 00 306	Gains (Losses) On Investments	13.75
		134.92
361.00	TOTAL INTEREST AND OTHER EARNINGS	134.92
367 10 00 306	Contributions & Donations	7,450.00
		7,450.00
367.00	TOTAL CONTRIBUTIONS/DONATIONS FROM PRIVATE SOURCE	7,450.00
		7,584.92
360.00	TOTAL	7,584.92
		27,590.50
300.00	TOTAL RESOURCES	27,590.50

CITY OF PROSSER

MCAG #: 0205

SCHEDULE 01 EXPENDITURE

Detail of Expenditures & Other Uses
For Year Ending: December 31, 2016

306 WCR Crosswalk Project

BAS EL

595.64	Mental Health	
63	Other Improvements	21,119.87
595.00	TOTAL ROADS/STREETS CONST. & OTHER INFRASTRUCTURE	21,119.87
590.00		21,119.87
500.00	TOTAL EXPENDITURES AND OTHER FINANCING USES	21,119.87
508.80.00	Unreserved	0.00
508.10.00	Reserved	6,470.63

CITY OF PROSSER

MCAG #: 0205

SCHEDULE 01 REVENUES

Detail of Revenues & Other Sources
 For Year Ending: December 31, 2016

307 City Park Restroom Improvement

BAS EL OB LA

361 10 00 307	Investment Interest	157.99
361 30 00 307	Gains (Losses) On Investments	2.01
361.00	TOTAL INTEREST AND OTHER EARNINGS	160.00
367 10 00 307	Contributions & Dontations	2,000.00
367.00	TOTAL CONTRIBUTIONS/DONATIONS FROM PRIVATE SOURCE	2,000.00
360.00	TOTAL	2,160.00
397 00 00 013	Transfer In	167,600.00
397 00 00 020	Transfer In	25,000.00
397.00	TOTAL TRANSFERS-IN	192,600.00
390.00	TOTAL	192,600.00
300.00	TOTAL RESOURCES	194,760.00

CITY OF PROSSER

MCAG #: 0205

SCHEDULE 01 EXPENDITURE

Detail of Expenditures & Other Uses
For Year Ending: December 31, 2016

307 City Park Restroom Improvement

BAS EL

594.76	Park Facilities	
41	Professional Services	32,449.21
62	Buildings & Structures	142,607.89
63	Other Improvements	503.95
		<hr/>
594.00	TOTAL CAPITAL EXPENDITURES/EXPENSES	175,561.05
		<hr/>
590.00		175,561.05
		<hr/>
500.00	TOTAL EXPENDITURES AND OTHER FINANCING USES	175,561.05
		<hr/>
	508.80.00 Unreserved	0.00
	508.10.00 Reserved	19,198.95

CITY OF PROSSER

MCAG #: 0205

SCHEDULE 01 REVENUES

Detail of Revenues & Other Sources
 For Year Ending: December 31, 2016

403 Water Fund

BAS EL OB LA

308 10 00 444	Beginning Fund Balance	8,260.54
308 10 00 445	Beginning Fund Balance	172,273.84
308 10 00 449	Beginning Fund Balance	47,795.04
308 10 00 450	Beginning Fund Balance	85,775.28
308 10 00 453	Beginning Fund Balance	345,991.81
308 10 00 454	Beginning Fund Balance	191,347.51
308 10 00 457	Beginning Fund Balance	3,699.34
308 80 00 403	Beginning Fund Balance	784,643.53
308 80 00 420	Beginning Fund Balance	-9,531.74
308 80 00 451	Beginning Fund Balance	602,598.66
308 80 00 455	Estimated Beginning Balance	70,252.43
308.00	TOTAL BEGINNING NET CASH & INVESTMENTS	2,303,106.24
342 40 00 403	Water Inspections	10,539.51
342.00	TOTAL PUBLIC SAFETY	10,539.51
343 41 00 000	Water Revenues	2,063,667.28
343 42 00 000	Connection Fees Water	11,219.18
343 90 00 000	Irrigation Fees & Charges	348,386.59
343.00	TOTAL UTILITIES	2,423,273.05
340.00	TOTAL	2,433,812.56
359 90 00 403	NSF Penalties	540.00
359 90 01 403	Late Fees & Shut Offs	35,889.63
359.00	TOTAL NON-COURT FINES, FORFEITURES & PENALTIES	36,429.63
350.00	TOTAL	36,429.63
361 10 00 403	Investment Interest	5,981.39
361 10 00 444	Investment Interest	0.79
361 10 00 445	Investment Interest	16.47
361 10 00 449	Investment Interest	4.57
361 10 00 450	Investment Interest	8.20
361 10 00 451	Investment Interest	4,838.41
361 10 00 453	Investment Interest	1,952.51
361 10 00 454	Investment Interest	1,420.07
361 10 00 455	Investment Interest	630.44
361 10 00 456	Investment Interest	796.03
361 10 00 457	Investment Interest	1,917.90
361 30 00 403	Gains (Losses) On Investments	47.30
361 30 00 451	Gains (Losses) On Investments	96.53
361 30 00 453	Gains (Losses) On Investments	35.56
361 30 00 454	Gains (Losses) On Investments	28.31
361 30 00 455	Gains (Losses) On Investments	13.15
361 30 00 456	Gains (Losses) On Investments	52.14

CITY OF PROSSER

MCAG #: 0205

SCHEDULE 01 REVENUES

Detail of Revenues & Other Sources
For Year Ending: December 31, 2016

403 Water Fund

BAS EL OB LA

361 30 00 457	Gains (Losses) On Investments	38.72
361.00	TOTAL INTEREST AND OTHER EARNINGS	17,878.49
369 10 00 403	Sale Of Surplus	3,242.16
369 91 00 403	Other Miscellaneous Revenue	688.64
369.00	TOTAL OTHER MISCELLANEOUS REVENUES	3,930.80
360.00	TOTAL	21,809.29
391 80 00 420	DWSRF-Zone 2.5	36,915.23
391 80 01 403	WA Treasurer Loan	175,490.11
391.00	TOTAL PROCEEDS OF LONG-TERM DEBT	212,405.34
390.00	TOTAL	212,405.34
300.00	TOTAL RESOURCES	5,007,563.06

CITY OF PROSSER

MCAG #: 0205

SCHEDULE 01 EXPENDITURE

Detail of Expenditures & Other Uses

For Year Ending: December 31, 2016

403 Water Fund

BAS EL

534.80			
	10	Salaries & Wages	308,923.46
	12	Salaries & Wages	13,970.25
	20	Personnel Benefits	145,919.96
	31	Office & Operating Supplies	101,638.88
	32	Fuel Consumed	3,902.49
	35	Small Tools And Minor Equipment	12,047.00
	41	Professional Services	52,424.51
	42	Communications	5,619.55
	43	Travel	1,985.64
	44	Taxes And Operating Assessments	525,622.70
	45	Operating Rentals & Leases	870.25
	46	Insurance	56,502.02
	47	Utility Services	181,041.99
	48	Repairs & Maintenance	35,470.13
	49	Miscellaneous	12,130.28
	51	Intergovernmental Professional Services	6,230.06
			<hr/>
	534.00	TOTAL WATER UTILITIES	1,464,299.17
539.20			
	10	Salaries & Wages	63,774.27
	12	Salaries & Wages	2,573.35
	20	Personnel Benefits	29,141.38
	31	Office & Operating Supplies	4,823.90
	32	Fuel Consumed	3,902.45
	41	Professional Services	1,994.09
	42	Communications	894.06
	43	Travel	20.83
	44	Taxes And Operating Assessments	6.48
	45	Operating Rentals & Leases	209.33
	46	Insurance	4,960.34
	47	Utility Services	169,244.33
	48	Repairs & Maintenance	1,039.13
	49	Miscellaneous	3,693.18
	51	Intergovernmental Professional Services	5,750.30
			<hr/>
	539.00	TOTAL IRRIGATION/RECLAMATION UTILITIES	292,027.42
			<hr/>
	530.00		1,756,326.59
591.34		Water Utilities	
	72	Revenue Bonds	100,000.00
	78	Intergovernmental Loans	213,174.91
			<hr/>
	591.00	TOTAL REDEMPTION OF LONG TERM DEBT	313,174.91
592.34		Water Utilities	
	83	Interest On Long-Term External Debt	287,977.79
			<hr/>
	592.00	TOTAL INTEREST AND OTHER DEBT SERVICE COSTS	287,977.79
594.34		Water Utilities	
	41	Professional Services	27,398.81
	63	Other Improvements	47,966.70

CITY OF PROSSER

MCAG #: 0205

SCHEDULE 01 EXPENDITURE

Detail of Expenditures & Other Uses
For Year Ending: December 31, 2016

403 Water Fund

BAS EL

64 Machinery & Equipment	224,201.67
594.00 TOTAL CAPITAL EXPENDITURES/EXPENSES	299,567.18
590.00	900,719.88
500.00 TOTAL EXPENDITURES AND OTHER FINANCING USES	2,657,046.47
508.80.00 Unreserved	1,577,138.46
508.10.00 Reserved	773,378.13

CITY OF PROSSER

MCAG #: 0205

SCHEDULE 01 REVENUES

Detail of Revenues & Other Sources
For Year Ending: December 31, 2016

407 Sewer Fund

BAS EL OB LA

308 10 00 470	Beginning Fund Balance	3,286,671.58
308 80 00 407	Beginning Fund Balance	1,538,423.90
308 80 00 452	Beginning Fund Balance	632,461.81
308.00	TOTAL BEGINNING NET CASH & INVESTMENTS	5,457,557.29
342 40 00 407	Sewer Inspections	3,997.99
342.00	TOTAL PUBLIC SAFETY	3,997.99
343 50 00 000	Sewer Revenues	2,340,674.82
343 51 00 000	Connection Fees Wastewater	7,198.60
343.00	TOTAL UTILITIES	2,347,873.42
340.00	TOTAL	2,351,871.41
359 90 01 407	Late Fee	7,518.03
359.00	TOTAL NON-COURT FINES, FORFEITURES & PENALTIES	7,518.03
350.00	TOTAL	7,518.03
361 10 00 407	Investment Interest	8,987.46
361 10 00 452	Investment Interest	5,060.05
361 10 00 458	Investment Interest	102.31
361 10 00 459	Investment Interest	952.31
361 10 00 470	Investment Interest	3,828.32
361 30 00 407	Gains (Losses) On Investments	216.10
361 30 00 452	Gains (Losses) On Investments	100.95
361 30 00 458	Gains (Losses) On Investments	19.64
361 30 00 459	Gains (Losses) On Investments	19.22
361 30 00 470	Gains (Losses) On Investments	223.57
361.00	TOTAL INTEREST AND OTHER EARNINGS	19,509.93
362 00 00 407	Space & Facilities Lease (Long	900.00
362.00	TOTAL RENTS, LEASES AND CONCESSIONS	900.00
369 10 00 000	Sale Of Surplus	5.00
369 91 00 407	Other Miscellaneous Revenue	5,863.00
369 91 00 470	Miscellaneous Other Revenue	16,031.00
369.00	TOTAL OTHER MISCELLANEOUS REVENUES	21,899.00
360.00	TOTAL	42,308.93
391 20 00 000	PWTF PC12-951-068	3,448,250.00
391.00	TOTAL PROCEEDS OF LONG-TERM DEBT	3,448,250.00

CITY OF PROSSER

MCAG #: 0205

SCHEDULE 01 REVENUES

Detail of Revenues & Other Sources
For Year Ending: December 31, 2016

407 Sewer Fund

BAS EL OB LA

390.00 TOTAL

3,448,250.00

300.00 TOTAL RESOURCES

11,307,505.66

CITY OF PROSSER

MCAG #: 0205

SCHEDULE 01 EXPENDITURE

Detail of Expenditures & Other Uses

For Year Ending: December 31, 2016

407 Sewer Fund

BAS EL

535.80

10	Salaries & Wages	367,615.92
12	Salaries & Wages	28,450.93
20	Personnel Benefits	179,065.96
31	Office & Operating Supplies	110,045.54
32	Fuel Consumed	4,636.58
35	Small Tools And Minor Equipment	16,880.89
41	Professional Services	159,197.34
42	Communications	6,546.97
43	Travel	1,769.43
44	Taxes And Operating Assessments	565,622.09
45	Operating Rentals & Leases	3,013.89
46	Insurance	118,670.15
47	Utility Services	219,917.91
48	Repairs & Maintenance	32,957.36
49	Miscellaneous	15,019.84
51	Intergovernmental Professional Services	5,750.29

535.00	TOTAL SEWER/RECLAIMED WATER UTILITIES	1,835,161.09
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530.00		1,835,161.09
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591.35 Sewer Utilities

72	Revenue Bonds	40,000.00
78	Intergovernmental Loans	243,419.83

591.00	TOTAL REDEMPTION OF LONG TERM DEBT	283,419.83
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592.35 Sewer Utilities

83	Interest On Long-Term External Debt	71,928.17
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592.00	TOTAL INTEREST AND OTHER DEBT SERVICE COSTS	71,928.17
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594.35 Sewer Utilities

41	Professional Services	558,192.09
63	Other Improvements	6,072,262.52
64	Machinery & Equipment	79,074.67

594.00	TOTAL CAPITAL EXPENDITURES/EXPENSES	6,709,529.28
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590.00		7,064,877.28
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500.00	TOTAL EXPENDITURES AND OTHER FINANCING USES	8,900,038.37
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508.80.00	Unreserved	2,151,657.28
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508.10.00	Reserved	255,810.01
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CITY OF PROSSER

MCAG #: 0205

SCHEDULE 01 REVENUES

Detail of Revenues & Other Sources
For Year Ending: December 31, 2016

448 Garbage Fund

BAS EL OB LA

308 80 00 448	Beginning Fund Balance	417,195.93
308.00	TOTAL BEGINNING NET CASH & INVESTMENTS	417,195.93
343 71 00 000	Garbage Service Charges	831,365.89
343 72 00 000	Refuse Tax Collection	46,729.98
343 74 00 000	Administrative Fee	66,243.85
343.00	TOTAL UTILITIES	944,339.72
340.00	TOTAL	944,339.72
359 90 00 000	Billing Fee	21,111.73
359 90 01 000	Late Fee	3,754.22
359.00	TOTAL NON-COURT FINES, FORFEITURES & PENALTIES	24,865.95
350.00	TOTAL	24,865.95
361 10 00 448	Investment Interest	3,661.26
361 30 00 448	Gains (Losses) On Investments	82.15
361.00	TOTAL INTEREST AND OTHER EARNINGS	3,743.41
360.00	TOTAL	3,743.41
300.00	TOTAL RESOURCES	1,390,145.01

CITY OF PROSSER

MCAG #: 0205

SCHEDULE 01 EXPENDITURE

Detail of Expenditures & Other Uses
For Year Ending: December 31, 2016

448 Garbage Fund

BAS EL

537.80		
10	Salaries & Wages	19,350.80
20	Personnel Benefits	8,501.84
31	Office & Operating Supplies	352.28
41	Professional Services	20,997.25
42	Communications	894.04
43	Travel	20.85
44	Taxes And Operating Assessments	90,868.07
45	Operating Rentals & Leases	209.34
46	Insurance	3,960.57
47	Utility Services	838,650.89
48	Repairs & Maintenance	2,026.30
49	Miscellaneous	6,440.98
51	Intergovernmental Professional Services	5,750.15
537.00	TOTAL SOLID WASTE UTILITIES	998,023.36
530.00		998,023.36
594.37	Garbage/Solid Waste	
64	Machinery & Equipment	6,406.48
594.00	TOTAL CAPITAL EXPENDITURES/EXPENSES	6,406.48
590.00		6,406.48
500.00	TOTAL EXPENDITURES AND OTHER FINANCING USES	1,004,429.84
508.80.00	Unreserved	385,715.17
508.10.00	Reserved	0.00

CITY OF PROSSER

MCAG #: 0205

SCHEDULE 01 REVENUES

Detail of Revenues & Other Sources
For Year Ending: December 31, 2016

603 Consumer Utility Deposit Fund

BAS EL OB LA

308 10 00 603	Beginning Fund Balance	2,050.00
308.00	TOTAL BEGINNING NET CASH & INVESTMENTS	2,050.00
389 10 00 000	Deposits	11,150.00
389.00	TOTAL OTHER NONREVENUES	11,150.00
380.00	TOTAL	11,150.00
300.00	TOTAL RESOURCES	13,200.00

CITY OF PROSSER

MCAG #: 0205

SCHEDULE 01 EXPENDITURE

Detail of Expenditures & Other Uses
For Year Ending: December 31, 2016

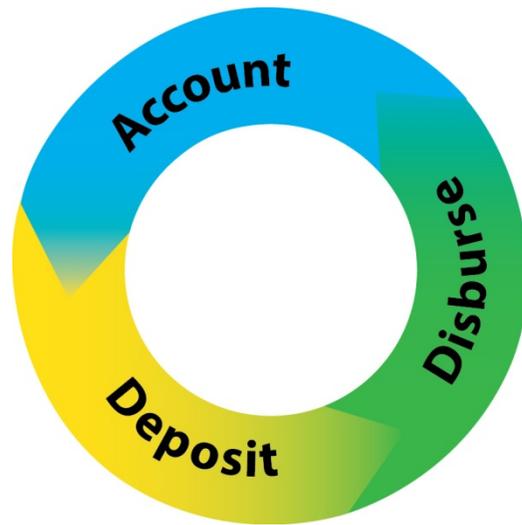
603 Consumer Utility Deposit Fund

BAS EL

589.10 Refunds Of Deposits	
00	10,000.00
589.00 TOTAL OTHER NON-EXPENDITURES	10,000.00
	<hr/>
580.00	10,000.00
	<hr/>
500.00 TOTAL EXPENDITURES AND OTHER FINANCING USES	10,000.00
	<hr/>
508.80.00 Unreserved	0.00
508.10.00 Reserved	3,200.00

2016
Annual
Report

Disbursement Activities
Schedule 7



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

1	2	3	4	5	6	7	8	9	10
Fund No.	Fund Title	Beginning Outstanding Items 01/01/2014	Issued During the Year	Redeemed During the Year	Canceled During the Year	Ending Outstanding Items 12/31/2014	Prior Year Open Period Items	Current Year Open Period Items	Disbursements 12/31/2014
1	General Fund	\$ 336,231.37	\$ 5,158,528.12	\$ 5,206,865.91	\$ 35,148.98	\$ 252,744.60	\$ -	\$ -	\$ 5,123,379.14
102	City Street Fund	\$ 44,480.22	\$ 632,456.34	\$ 623,862.46	\$ 119.79	\$ 52,954.31	\$ -	\$ -	\$ 632,336.55
221	LID Guarantee Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
229	1996 GO Bond Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
233	2011 GO Bond - Pool	\$ -	\$ 126,312.50	\$ 126,312.50	\$ -	\$ -	\$ -	\$ -	\$ 126,312.50
234	Local Improvement District 10-23	\$ 352.58	\$ 3,378.00	\$ 2,041.58	\$ 1,689.00	\$ -	\$ -	\$ -	\$ 1,689.00
301	REET 1st Qtr	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
302	OIE Imporvement Fund	\$ 3,984.11	\$ 6,119.68	\$ 9,643.27	\$ -	\$ 460.52	\$ -	\$ -	\$ 6,119.68
303	7th Street ADA Sidewalk Ramp Impv	\$ 444.28	\$ 70,265.00	\$ 47,630.55	\$ -	\$ 23,078.73	\$ -	\$ -	\$ 70,265.00
304	OIE Imporvement Fund-Phase 2	\$ 307.03	\$ -	\$ 307.03	\$ -	\$ -	\$ -	\$ -	\$ -
305	Energy Efficiency Project	\$ 141,981.34	\$ 59,191.50	\$ 201,172.84	\$ -	\$ -	\$ -	\$ -	\$ 59,191.50
306	WCR Sidewalk Project	\$ -	\$ 21,119.87	\$ 21,119.87	\$ -	\$ -	\$ -	\$ -	\$ 21,119.87
307	City Park Restrooms Improvement	\$ -	\$ 162,954.55	\$ 158,054.59	\$ -	\$ 4,899.96	\$ -	\$ -	\$ 162,954.55
403	Water Fund	\$ 239,831.06	\$ 2,766,194.70	\$ 2,891,019.72	\$ 32,999.24	\$ 82,006.80	\$ -	\$ -	\$ 2,733,195.46
407	Sewer Fund	\$ 909,888.24	\$ 9,045,430.21	\$ 9,607,856.24	\$ 142,809.51	\$ 204,652.70	\$ -	\$ -	\$ 8,902,620.70
448	Garbage Fund	\$ 79,793.00	\$ 936,131.93	\$ 927,420.30	\$ 4,345.26	\$ 84,159.37	\$ -	\$ -	\$ 931,786.67
603	Consumer Utility Deposit Fund	\$ (196.78)	\$ (145.12)	\$ (395.12)	\$ -	\$ 53.22	\$ -	\$ -	\$ (145.12)
	TOTAL - all funds	\$ 1,757,096.45	\$ 18,987,937.28	\$19,822,911.74	\$ 217,111.78	\$ 705,010.21	\$ -	\$ -	\$ 18,770,825.50

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Liabilities
Schedule 9

**CURRENT
LIABILITIES**

ID. No.	Description	Maturity Date	Beginning Balance 01/01/2016	Additions	Reductions	BARS Code for Redemption (Optional)	Ending Balance 12/31/2016	
251.11	2011 General Obligation Bond	12/1/2035	1,595,000.00		50,000.00	59176	1,545,000.00	<i>Pool Bond</i>
263.82	PW01691052	7/1/2021	102,227.11		17,037.99	59135	85,189.12	<i>WWTP Improvements</i>
263.82	C1999-128 (water portion 50%)	7/16/2016	12,036.59		5,591.92	59134	6,444.67	<i>East Prosser Industrial</i>
263.83	C1999-128 (sewer portion 50%)	7/16/2016	12,036.59		5,591.91	59135	6,444.68	<i>East Prosser Industrial</i>
263.82	T2001-60 (water portion 33%)	7/1/2022	43,498.58		5,970.43	59134	37,528.15	<i>N Prosser Industrial</i>
263.82	T2001-60 (sewer portion 33%)	7/1/2022	43,498.58		5,970.43	59135	37,528.15	<i>N Prosser Industrial</i>
263.82	T2001-60 (street portion 33%)	7/1/2022	43,498.58		5,970.43	59195	37,528.15	<i>N Prosser Industrial</i>
263.82	L010025	11/1/2022	371,416.01		50,710.53	59135	320,705.48	<i>Waste Water Improv</i>
263.82	01-65101-022	10/1/2022	320,210.90		45,744.41	59134	274,466.49	<i>Well 4B</i>
263.62	USDA 91-07	2/25/2056	3,507,000.00		0.00	59134	3,507,000.00	<i>North Prosser Improv</i>
263.82	DM11-952-030	10/1/2034	1,899,810.00		99,989.99	59134	1,799,820.01	<i>Water Disinfection and</i>
263.82	Dm11-952-140	10/1/2037	772,647.78	36,915.23	40,478.16	59134	769,084.85	<i>Water Zone 2.5 Improv</i>
253.63	USDA 91-05	9/11/2033	23,712.71		1,036.90	59148	22,675.81	<i>LID 10-23</i>
259.12	Compensated Absences - Proprietary Funds		125,190.88		1,538.03		123,652.85	
259.12	Compensated Absences- General Fund		164,463.31	16,269.69			180,733.00	
263.12	Claims & Judgements- General Fund		125,000.00			51890	125,000.00	
263.12	Claims & Judgements- Proprietary Funds		-			51890	0.00	
263.82	PRO 0205-1-1 (305-56%)	6/1/2027	120,191.74	223,351.02	19,600.00	59195	323,942.76	<i>ESCO Energy Efficiency</i>
263.82	PRO 0205-1-1 (403-44%)	6/1/2027	94,436.35	175,490.11	15,400.00	59134	254,526.46	<i>ESCO Energy Efficiency</i>
252.11	2015 Water Bond Refinancing Bond	Dec-35	3,075,000.00		100,000.00	59134	2,975,000.00	
252.11	2015 Sewer Bond	Dec-39	1,525,000.00		40,000.00	59135	1,485,000.00	
264.30	Pension Liabilities		1,340,453.16	437,266.70			1,777,719.86	
252.11	PC12-951-068	6/1/2034	726,750	3,448,250.00	164,108.97	59135	4,010,891.03	<i>17 - Waste Water Impr</i>

**SCHEDULE OF CASH ACTIVITY
For the Fiscal Year ended December 31, 2016**

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	\$ 2,630,485.03	\$ 5,492,995.31	\$ 394.46	\$ (30,849.91)	\$ -	\$ 5,462,539.86	\$ 5,123,379.14	\$ 734,600.00	\$ (13,326.51)	\$ 5,844,652.63	\$ 2,248,372.26
102	City Street Fund	\$ 763,758.59	\$ 711,465.24	\$ 442,000.00	\$ 12,154.71	\$ -	\$ 1,165,619.95	\$ 632,336.55	\$ 50,000.00	\$ 274.50	\$ 682,611.05	\$ 1,246,767.49
221	LID Guarantee Fund	\$ 56,352.16	\$ 418.23	\$ -	\$ 8.34	\$ -	\$ 426.57	\$ -	\$ -	\$ -	\$ -	\$ 56,778.73
229	1996 GO Bond Fund	\$ 386.63	\$ 1,806.04	\$ -	\$ (1,798.21)	\$ -	\$ 7.83	\$ -	\$ 394.46	\$ -	\$ 394.46	\$ 0.00
233	2011 GO Bond - Pool	\$ 2,863.41	\$ 208.74	\$ 127,000.00	\$ 28.15	\$ -	\$ 127,236.89	\$ 126,312.50	\$ -	\$ -	\$ 126,312.50	\$ 3,787.80
234	Local Improvement District 10-23	\$ 4,386.81	\$ 7,033.95	\$ -	\$ 1.27	\$ -	\$ 7,035.22	\$ 1,689.00	\$ -	\$ -	\$ 1,689.00	\$ 9,733.03
301	Reet 1st Qtr	\$ 30,956.65	\$ 45,949.05	\$ -	\$ 24,654.75	\$ -	\$ 70,603.80	\$ -	\$ 27,000.00	\$ -	\$ 27,000.00	\$ 74,560.45
302	OIE Imporvement Fund	\$ 13,080.39	\$ 8,215.19	\$ -	\$ 2.43	\$ -	\$ 8,217.62	\$ 6,119.68	\$ -	\$ (137.25)	\$ 5,982.43	\$ 15,315.58
303	7th Street ADA Sidewalk Ramp Impv	\$ 916.56	\$ 56,362.22	\$ 50,000.00	\$ (7.99)	\$ -	\$ 106,354.23	\$ 70,265.00	\$ -	\$ (137.25)	\$ 70,127.75	\$ 37,143.04
304	OIE Imporvement Fund-Phase 2	\$ 10,993.50	\$ 229.69	\$ -	\$ 1.65	\$ -	\$ 231.34	\$ -	\$ -	\$ -	\$ -	\$ 11,224.84
305	Energy Efficiency Project	\$ 59,248.45	\$ 224,660.61	\$ -	\$ 6.07	\$ -	\$ 224,666.68	\$ 59,191.50	\$ -	\$ -	\$ 59,191.50	\$ 224,723.63
306	WCR Sidewalk Project	\$ 5,005.58	\$ 22,571.17	\$ -	\$ 13.75	\$ -	\$ 22,584.92	\$ 21,119.87	\$ -	\$ -	\$ 21,119.87	\$ 6,470.63
307	City Park Restrooms	\$ -	\$ 2,157.99	\$ 192,600.00	\$ 2.01	\$ -	\$ 194,760.00	\$ 162,954.55	\$ -	\$ 12,606.50	\$ 175,561.05	\$ 19,198.95
403	Water Fund	\$ 2,303,106.24	\$ 2,702,750.15	\$ -	\$ 4,536.72	\$ -	\$ 2,707,286.87	\$ 2,733,195.46	\$ -	\$ (73,318.94)	\$ 2,659,876.52	\$ 2,350,516.59
407	Sewer Fund	\$ 5,457,557.29	\$ 5,852,120.22	\$ -	\$ 410.48	\$ -	\$ 5,852,530.70	\$ 8,902,620.70	\$ -	\$ -	\$ 9,183,620.70	\$ 2,126,467.29
448	Garbage Fund	\$ 417,195.93	\$ 974,553.69	\$ -	\$ (928.84)	\$ -	\$ 973,624.85	\$ 931,786.67	\$ -	\$ 73,318.94	\$ 1,005,105.61	\$ 385,715.17
603	Consumer Utility Deposit Fund	\$ 2,050.00	\$ 12,974.02	\$ -	\$ (12,219.14)	\$ -	\$ 754.88	\$ (145.12)	\$ -	\$ (250.00)	\$ (395.12)	\$ 3,200.00
	Total Fund Cash	\$ 11,758,343.22	\$ 16,116,471.51	\$ 811,994.46	\$ (3,983.76)	\$ -	\$ 16,924,482.21	\$ 18,770,825.50	\$ 811,994.46	\$ (970.01)	\$ 19,862,849.95	\$ 8,819,975.48
	Surplus Cash Invested	\$ -					\$ -				\$ -	\$ -

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*Expenditures of State
Financial Assistance
Schedule 15*



State Agency BARS Account	Program Title	Identification #	Amount	
3340380	7th Street Reconstruction Project	8-4-923(004)-1	56,970	Transportation Improvement Board
3340690	Energy Efficiency and Solar Grants Program	0205-1-1	134,959	Office of the State Treasurer
3340270	City Park Restroom Project	NA	87,600	Recreation Conservation Office
3340460	GF - State Admin for SABG Prevention	1564-55177	4,590	Department of Social and Health Services
3340460	Dedicated Marijuana Account	1564-55177	31,888	Department of Social and Health Services

updated 8/9/17 - PER SAO guidance that only grant funds should be reported (updated RCO to 87,600 and

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*Expenditures of Federal
Awards
Schedule 16*



CFDA #	Federal Agency Name (Optional)	Federal Program Name (Optional)	Pass-Through Agency Name	Other Award I.D. Number	R&D	Total	Footnote Ref.
66.468	Environmental Protection Agency	Capitalization Grant for Drinking Water State Revolving Funds	WA Public Works Board	DM13 -952-140	\$	27,383.49	3 zone 2.5 - 2016 only
20.205	Department of Transportation	Highway Planning and Construction	WA DEPARTMENT OF TRANSPORTATION	LA 8286	\$	5,174.80	OIE - 86.5% of total project
93.276	Department of Health and Human Services	Drug-Free Communities Support Program	n/a	5 SP020753-02	\$	122,616.52	DFC program
20.600	Department of Transportation	State and Community Highway Safety	WA Traffic Safety Commission	NA	\$	1,280.79	DUI Patrols
20.205	Department of Transportation	Highway Planning and Construction	WA DEPARTMENT OF TRANSPORTATION	LA 8501	\$	1,822.51	7th St ADA -86.5% of total project
93.959	Department of Health and Human Services	Block Grant for Prevention and Treatment of Substance Abuse	WA Department of Social and Human Services	1564-55177	\$	47,645.73	SABG
93.243	Department of Health and Human Services	Substance Abuse and Mental Health Services	WA Department of Social and Human Services	1564-55177	\$	29,402.90	PFS
93.758	Department of Health and Human Services	Preventative Health and Health Services Block Grant	Grant County, Washington	NA	\$	3,999.43	Tobacco Education and Prevention
10.766	Department of Agriculture	Community Facilities Loans and Grants	n/a	NA	\$	87,600.00	City Park Restroom Improv Project

updated 8/8/17 - added 10.766 USDA. Received funding in July 2017 in the amount of \$87,600 for expenditures in 2016. Therefore, need to add to 2016 schedule 16.

CITY OF PROSSER, WASHINGTON

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2016**

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 2016, \$23,373.49 of these loan funds were spent. In prior periods, \$782,179.52 was spent, for a total loan expense to date of \$809,563.01.

NOTE 4 - INDIRECT COST RATE

The City has elected to use the 10% de minimis indirect cost rate allowed under the uniform guidance.

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*Labor Relations
Consultant(s)
Schedule 19*

LABOR RELATIONS



**Labor Relations Consultant
For the Year Ended December 31, 2016**

Has your government engaged labor relations consultants? Yes No

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

Name of firm: Wesley Group
Name of consultant: Kevin Wesley
Business address: PO Box 7164 Kennewick, WA 99336-0616
Amount paid to consultant during fiscal year: \$25,952.76
Terms and conditions, as applicable, including: Rates (e.g., hourly, etc.) Monthly retainer of \$700.00 in addition to \$80/per hour, plus travel and related costs. Maximum compensation allowed: n/a Duration of services: November 1, 2015 to October 31, 2016 and November 1, 2016 to October 31, 2017. Services provided: Labor negotiations and human resource consulting.

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*Notes to Financial
Statement*



**CITY OF PROSSER, WASHINGTON
NOTES TO FINANCIAL STATEMENTS
FOR THE PERIOD JANUARY 1, 2016 THROUGH DECEMBER 31, 2016**

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.

Fund/Department	Final Appropriated Amounts	Actual Expenditures	Variance
001 – General Fund	\$8,842,286.00	\$5,809,677.91	\$3,032,608.09
102 – Street Fund	\$1,981,032.36	\$671,125.72	\$1,309,906.64
221-LID Guarantee Fund	\$56,350.00	\$0.00	\$56,350.00
229 – 1996 GO Bond	\$400.00	\$394.46	\$5.54
233 – 2011 GO Bond	\$129,378.00	\$126,312.50	\$3,065.50
234 - LID 10-23	\$6,050.00	\$1,689.00	\$4,361.00
301 – REET	\$39,397.00	\$27,000.00	\$12,397.00
302 – OIE Improvement	\$105,950.00	\$5,982.43	\$99,967.57
303 – 7 th Street ADA	\$1,225,400.00	\$70,127.75	\$1,155,272.25
304 – OIE Highway (2)	\$70,550.00	\$0.00	\$70,550.00
305 – Energy Efficiency	\$102,000.00	\$59,191.50	\$42,808.50
306 – WCR Crosswalk	\$30,000.00	\$21,119.87	\$8,880.13
307 – City Park	\$200,600.00	\$175,561.05	\$25,038.95
403 – Water Fund	\$4,921,683.72	\$2,657,046.47	\$2,264,637.25
407 – Sewer Fund	\$10,871,057.00	\$8,900,038.37	\$1,971,018.63
448 – Garbage Fund	\$1,341,405.00	\$1,004,429.84	\$336,975.16
603 – Consumer Deposit	\$15,000.00	\$10,000.00	\$5,000.00
TOTALS	\$29,938,539.08	\$19,539,696.87	\$10,398,842.21

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, 2016, there are 205 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, Clear Risk Solutions, which 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 \$1,718,302.

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

Equipment breakdown is subject to a per-occurrence deductible of \$2,500, which may vary per member, with the exception of Pumps & Motors, which is \$10,000. Members are responsible for the deductible amount of each claim. There is no program self insured retention on this coverage, with the exception of Pumps & Motors which is \$15,000 and is covered by CIAW.

Members contract to remain in the program for a minimum of one year, and must give notice before December 1, 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, 2016, were \$1,484,482.16.

J. Reserved Portion of Ending Cash and Investments

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

Fund	Ending Reserved Cash	Purpose	
001-General Fund	\$ 1,455,447.49	\$ 265,111.28	Real Estate Excise Tax
		\$ 31,606.62	Hotel/Motel Tax
		\$ 12,896.08	Tourism Promotion Area
		\$ 47,770.96	Public Safety Enhancement (Liquor Board Profits)
		\$ 12,910.54	Drug Enforcement
		\$ 45,674.87	Police Investigative
		\$ 921,220.49	Criminal Justice
		\$ 62,369.91	Public Safety Sales Tax
		\$ 30,339.58	Drug Free Communities Fund
		\$ 25,547.16	Community Involvement & Action Fund
102 - Street Fund	\$ 3,241.73	\$ 3,241.73	Transportation Benefit District

221 LID Guarantee	\$ 56,778.73	\$ 56,778.73	LID Debt Requirement
229-1996 GO Bond Fire Station	\$ 0.00	\$ 0.00	Fire Levy Tax - Debt Payment
233- GO Bond-Pool	\$ 3,787.80	\$ 3,787.80	Debt Service
234 - LID 10-23	\$ 9,733.03	\$ 9,733.03	Debt Service
301- REET 1	\$ 74,560.45	\$ 74,560.45	Real Estate Excise Tax
302 - OIE Improvement Project	\$ 15,315.58	\$ 15,315.58	Project Funds
303 - 7th Street	\$ 37,143.04	\$ 37,143.04	Project Funds
304 - OIE Improvement Phase 2	\$ 11,224.84	\$ 11,224.84	Project Funds
305 - Energy Efficiency Improvement	\$ 224,723.63	\$ 224,723.63	Project Funds
306 - WCR Crosswalk	\$ 6,470.63	\$ 6,470.63	Project Funds
307 – City Park Restroom Improvements	\$ 19,198.95	\$ 19,198.95	Project Funds
403-Water Fund	\$ 773,378.13	\$ 0.00	1998 Water Revenue Bond Redemption
		\$ 0.00	1998 Water Revenue Bond Reserve
		\$ 0.00	1999 Water Revenue Bond Redemption
		\$ 0.00	1999 Water Revenue Bond Res.
		\$ 242,193.40	North Prosser Water System Debt Redemptions
		\$ 192,795.89	North Prosser Water System Debt Reserve
		\$ 74,659.09	2015 Water Revenue Bond Red
		\$ 263,729.75	2015 Water Revenue Bond Res
		407- Sewer Fund	\$ 255,810.01
\$ 130,971.53	2015 Sewer Revenue Bond Res		
\$ 124,549.86	Waste Water Treatment Plant		
TOTAL	\$ 2,946,814.04	\$ 2,946,814.04	

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 2016 was \$2.42500000 per \$1,000 on an assessed valuation of \$501,554,797 for a total regular levy of \$1,216,270.

For informational purposes only, the City statutory maximum levy rate is \$3.3375 which would result in a levy amount of \$1,673,939.13.

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, 2016 are as follows:

Washington State Investment Pool	\$3,884,245.10
US Bank	\$5,008,723.31*
TOTAL	\$8,892,968.41

*Please note that the reported value is the purchase price (\$5,008,723.31) of the investments. PAR value of the US Bank Investments are \$5,015,000.00 and the market value of the investment was \$4,943,922.49 as of December 31, 2016.

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, 2016.

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
2016	\$126,312.50	\$936,642.83	\$61,514.00	\$1,124,469.33
2017	\$129,562.50	\$978,885.60	\$59,664.00	\$1,168,112.10
2018	\$127,627.50	\$972,939.98	\$62,889.00	\$1,163,456.48
2019	\$125,437.50	\$970,841.05	\$60,889.00	\$1,157,167.55
2020	\$128,237.50	\$868,642.15	\$63,764.00	\$1,060,643.65
2021-2025	\$638,550.00	\$4,351,323.16	\$307,925.00	\$5,297,798.16

2026-2030	\$637,437.50	\$4,008,726.56	\$126,970.00	\$4,773,134.06
2031-2035	\$637,125.02	\$2,901,163.77	\$5,041.50	\$3,543,330.29
2036-2040	\$0.00	\$1,165,510.00	\$0.00	\$1,165,510.00
2041-2045	\$0.00	\$768,910.00	\$0.00	\$768,910.00
2046-2050	\$0.00	\$768,910.00	\$0.00	\$768,910.00
2051-2055	\$0.00	\$768,910.00	\$0.00	\$768,910.00
2056-2060	\$0.00	\$2,405.01	\$0.00	\$2,405.01

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 and the Energy Efficiency Improvement Project.

Note 5 - Interfund Loans

The following table displays interfund loan activity during 2016:

Borrowing Fund	Lending Fund	Beginning Balance (2016)	Additions	Reductions	Ending Balance (2016)
None	None	0.00			0.00
TOTAL					

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.

At June 30, 2016 (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	0.000000% +0.01504700% 0.01504700%	\$5,370,471,000	\$808,094.77
PERS 2/3	0.01925800%	\$5,034,921,000	\$969,625.09
LEOFF 1	0.00679400%	-\$1,030,286,000	-\$69,997.63
LEOFF 2	0.03152500%	-\$581,630,000	-\$183,358.86

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 2016:

Transfers To:	Transfer From:	Amount Transferred:
General Fund (001)	1996 GO Bond-Fire Station (229)	\$ 394.46
Street Fund (102)	General Fund (001)	\$ 442,000.00
2011 Pool Bond (233)	General Fund (001)	\$ 100,000.00
2011 Pool Bond (233)	REET 1 (301)	\$ 27,000.00
7 th Street Project Fund (303)	Street Fund (102)	\$ 50,000.00
City Park Restroom Project (307)	General Fund (001)	\$ 192,600.00
Total		\$ 811,994.46

- *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 2016 for these services was \$29,444. 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, 2016 was \$24,424, which is reported as an asset in the government-wide Statement of Net Assets. The change in equity is reflected under Public Safety in the government-wide Statement of Activities. Upon dissolution of the Interlocal Agreement, the net assets will be shared equitably among the participants.

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

3. Interlocal Agreement Regarding Solid Waste Management Benton County. The Agreement unites Benton County and the Cities within Benton County to fulfill the requirement for a solid waste plan under Chapters 70.95 and 70.105 RCW. The Agreement is overseen by a committee comprising a representative from each participating entity. The committee (with the Approval of the County Commissioners) proposes a budget and establishes an annual fee for each participant. The Agreement is for six years. Any entity may terminate their participation upon one year's prior notice. Assets will be distributed as agreed between the entities upon dissolution/termination or as determined by arbitration if the parties cannot agree.

4. Articles of Association Benton-Franklin Council of Governments. The Articles provide the framework for an association to which the City belongs. The City makes an annual contribution based

upon the budget of the Association. The Agreement is ongoing and provides regional planning services for Benton and Franklin Counties and the cities within those two counties.

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

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

7. Prosser Sister Cities Association. Resolution 12-1384, adopted February 28, 2012, approved and adopted a Sister Cities Affiliation Policy. The City of Prosser supports and encourages the establishment of a Prosser Sister Cities Association (PSCA) which serves to provide an opportunity for citizen to interact and exchange social, technical, and educational ideas within the global community; and, to provide awareness of and sensitivity to cultural diversity; and, to share expertise in solving municipal problems; and, to develop business and economic ties in Prosser and other parts of the world. It is important to note that the City of Prosser has some control in this association but does not own the association nor is it liable for its debts. According to the Washington Secretary of State, this entity became in active on August 1, 2013, therefore if it is not reinstated within three years from this date, it will be dissolved by the State. The registered agent is Bill Jenkin, Prosser, Washington (P.O. Box 288).

8. Bi-County Police Information Network (BI-PIN). The Bi-County Police Information Network (BI-PIN) was established November 24, 1982, when an Interlocal Agreement was entered into by eight participating municipal corporations; the cities of Kennewick, Pasco, Richland, Connell, West Richland and Prosser, and Benton and Franklin Counties. BI-PIN was established to assist the participating police and sheriff's departments in the deterrence and solution of criminal incidents. BI-PIN is served by an Executive Committee composed of the City Manager of each of the cities and a member from each of the Boards of County Commissioners of Benton and Franklin Counties. A liaison from the Bi-County Chiefs and Sheriffs is an ex officio, non-voting member.

The allocation of financial participation among the participating jurisdictions is based upon the approved budget for that year and is billed quarterly in advance to each agency. On dissolution of the Interlocal Agreement, the net position will be shared based upon participant contribution.

The City of Prosser's equity interest in BI-PIN was \$6,879 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.

- *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.