

2017 City of Prosser

Annual Report

**MATH
ROCKS**

ANNUAL REPORT CERTIFICATION

City of Prosser

(Official Name of Government)

0205

MCAG No.

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

For the Fiscal Year Ended 12/31/2017

GOVERNMENT INFORMATION:

Official Mailing Address 601 7th St

Prosser, WA 99350

Official Website Address www.cityofprosser.com

Official E-mail Address tyost@cityofprosser.com

Official Phone Number 509-786-8215

AUDIT CONTACT or PREPARER INFORMATION and CERTIFICATION:

Audit Contact or Preparer Name and Title Toni Yost Finance Director

Contact Phone Number 509-786-8215

Contact E-mail Address tyost@cityofprosser.com

I certify 10th day of May, 2018, that annual report information is complete, accurate and in conformity with the Budgeting, Accounting and Reporting Systems Manual, to the best of my knowledge and belief, having reviewed this information and taken all appropriate steps in order to provide such certification. I acknowledge and understand our responsibility for the design and implementation of controls to ensure accurate financial reporting, comply with applicable laws and safeguard public resources, including controls to prevent and detect fraud. Finally, I acknowledge and understand our responsibility for immediately submitting corrected annual report information if any errors or an omission in such information is subsequently identified.

Signatures

Toni Yost (TYost@ci.prosser.wa.us)

2017 Annual Report

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**MATH
ROCKS**

City of Prosser
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2017

		<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	2,946,814	1,455,447	3,242	56,779
30880	Unreserved	6,150,961	792,925	1,243,526	-
388 / 588	Prior Period Adjustments, Net	-	-	-	-
Revenues					
310	Taxes	5,317,993	4,766,460	481,657	-
320	Licenses and Permits	180,324	179,599	725	-
330	Intergovernmental Revenues	787,834	399,372	144,088	-
340	Charges for Goods and Services	6,626,502	258,197	122,002	-
350	Fines and Penalties	148,304	77,700	-	-
360	Miscellaneous Revenues	241,529	98,021	48,843	689
Total Revenues:		<u>13,302,486</u>	<u>5,779,350</u>	<u>797,315</u>	<u>689</u>
Expenditures					
510	General Government	1,300,144	1,300,144	-	-
520	Public Safety	2,070,870	2,070,870	-	-
530	Utilities	4,943,045	-	-	-
540	Transportation	789,115	-	789,115	-
550	Natural and Economic Environment	157,026	157,026	-	-
560	Social Services	285,331	285,331	-	-
570	Culture and Recreation	1,054,021	1,054,021	-	-
Total Expenditures:		<u>10,599,552</u>	<u>4,867,392</u>	<u>789,115</u>	<u>-</u>
Excess (Deficiency) Revenues over Expenditures:		2,702,934	911,957	8,200	689
Other Increases in Fund Resources					
391-393, 596	Debt Proceeds	26,403	-	-	-
397	Transfers-In	688,292	398,867	85,409	-
385	Special or Extraordinary Items	-	-	-	-
386 / 389	Custodial Activities	91,185	91,330	-	-
381, 395, 398	Other Resources	10	10	-	-
Total Other Increases in Fund Resources:		<u>805,890</u>	<u>490,206</u>	<u>85,409</u>	<u>-</u>
Other Decreases in Fund Resources					
594-595	Capital Expenditures	557,603	123,142	31,952	-
591-593, 599	Debt Service	1,298,346	-	37,245	-
597	Transfers-Out	688,292	216,516	15,000	-
585	Special or Extraordinary Items	-	-	-	-
586 / 589	Custodial Activities	94,439	93,708	-	-
581	Other Uses	-	-	-	-
Total Other Decreases in Fund Resources:		<u>2,638,680</u>	<u>433,366</u>	<u>84,197</u>	<u>-</u>
Increase (Decrease) in Cash and Investments:		870,144	968,798	9,412	689
Ending Cash and Investments					
5081000	Reserved	2,600,198	1,618,065	4,550	57,468
5088000	Unreserved	7,367,722	1,599,106	1,251,629	-
Total Ending Cash and Investments		9,967,920	3,217,171	1,256,179	57,468

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, 2017

		233 2011 GO Bond - Pool	234 Local Improvement Dist. 10-23	301 REET - First Quarter %	302 OIE Improvement Project Fund
Beginning Cash and Investments					
30810	Reserved	3,788	9,733	74,560	15,316
30880	Unreserved	-	-	-	-
388 / 588	Prior Period Adjustments, Net	-	-	-	-
Revenues					
310	Taxes	-	-	69,876	-
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	-	-	-	3,224
340	Charges for Goods and Services	-	-	-	-
350	Fines and Penalties	-	-	-	-
360	Miscellaneous Revenues	439	4,228	1,031	183
Total Revenues:		439	4,228	70,907	3,408
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:		439	4,228	70,907	3,407
Other Increases in Fund Resources					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	130,000	-	-	-
385	Special or Extraordinary Items	-	-	-	-
386 / 389	Custodial Activities	-	-	-	-
381, 395, 398	Other Resources	-	-	-	-
Total Other Increases in Fund Resources:		130,000	-	-	-
Other Decreases in Fund Resources					
594-595	Capital Expenditures	-	-	-	3,267
591-593, 599	Debt Service	130,163	1,689	-	-
597	Transfers-Out	-	-	40,000	-
585	Special or Extraordinary Items	-	-	-	-
586 / 589	Custodial Activities	-	-	-	-
581	Other Uses	-	-	-	-
Total Other Decreases in Fund Resources:		130,163	1,689	40,000	3,267
Increase (Decrease) in Cash and Investments:		277	2,539	30,907	140
Ending Cash and Investments					
5081000	Reserved	4,064	12,272	105,467	15,456
5088000	Unreserved	-	-	-	-
Total Ending Cash and Investments		4,064	12,272	105,467	15,456

City of Prosser
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2017

		<u>303 7th Street Project Fund</u>	<u>304 OIE Highway Improvements -</u>	<u>305 Energy Efficiency Improvement</u>	<u>306 WCR Crosswalk Project</u>
Beginning Cash and Investments					
30810	Reserved	37,143	11,225	224,724	6,471
30880	Unreserved	-	-	-	-
388 / 588	Prior Period Adjustments, Net	-	-	-	-
Revenues					
310	Taxes	-	-	-	-
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	65,550	-	-	-
340	Charges for Goods and Services	-	-	-	-
350	Fines and Penalties	-	-	-	-
360	Miscellaneous Revenues	324	39	1,075	45
Total Revenues:		<u>65,874</u>	<u>39</u>	<u>1,075</u>	<u>45</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>65,874</u>	<u>39</u>	<u>1,075</u>	<u>45</u>
Other Increases in Fund Resources					
391-393, 596	Debt Proceeds	-	-	(1,888)	-
397	Transfers-In	-	-	-	12,500
385	Special or Extraordinary Items	-	-	-	-
386 / 389	Custodial Activities	-	-	-	-
381, 395, 398	Other Resources	-	-	-	-
Total Other Increases in Fund Resources:		<u>-</u>	<u>-</u>	<u>(1,888)</u>	<u>12,500</u>
Other Decreases in Fund Resources					
594-595	Capital Expenditures	81,505	-	15,198	12,370
591-593, 599	Debt Service	-	-	5,092	-
597	Transfers-Out	-	11,264	203,620	6,645
585	Special or Extraordinary Items	-	-	-	-
586 / 589	Custodial Activities	-	-	-	-
581	Other Uses	-	-	-	-
Total Other Decreases in Fund Resources:		<u>81,505</u>	<u>11,264</u>	<u>223,910</u>	<u>19,016</u>
Increase (Decrease) in Cash and Investments:		(15,631)	(11,225)	(224,723)	(6,471)
Ending Cash and Investments					
5081000	Reserved	21,511	-	-	-
5088000	Unreserved	-	-	-	-
Total Ending Cash and Investments		21,511	-	-	-

City of Prosser
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2017

		<u>307 City Park Restroom Improvement</u>	<u>403 Water Fund</u>	<u>407 Sewer Fund</u>	<u>448 Garbage Fund</u>
Beginning Cash and Investments					
30810	Reserved	19,199	773,378	255,810	-
30880	Unreserved	-	1,577,138	2,151,657	385,715
388 / 588	Prior Period Adjustments, Net	-	-	-	-
Revenues					
310	Taxes	-	-	-	-
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	175,600	-	-	-
340	Charges for Goods and Services	-	2,466,177	2,662,865	1,117,260
350	Fines and Penalties	-	38,506	6,876	25,222
360	Miscellaneous Revenues	486	53,277	28,376	4,473
Total Revenues:		<u>176,086</u>	<u>2,557,961</u>	<u>2,698,117</u>	<u>1,146,955</u>
Expenditures					
510	General Government	-	-	-	-
520	Public Safety	-	-	-	-
530	Utilities	-	1,778,409	1,980,542	1,184,094
540	Transportation	-	-	-	-
550	Natural and Economic Environment	-	-	-	-
560	Social Services	-	-	-	-
570	Culture and Recreation	-	-	-	-
Total Expenditures:		<u>-</u>	<u>1,778,409</u>	<u>1,980,542</u>	<u>1,184,094</u>
Excess (Deficiency) Revenues over Expenditures:		<u>176,086</u>	<u>779,551</u>	<u>717,575</u>	<u>(37,139)</u>
Other Increases in Fund Resources					
391-393, 596	Debt Proceeds	-	(1,447)	29,738	-
397	Transfers-In	61,516	-	-	-
385	Special or Extraordinary Items	-	-	-	-
386 / 389	Custodial Activities	-	(144)	-	-
381, 395, 398	Other Resources	-	-	-	-
Total Other Increases in Fund Resources:		<u>61,516</u>	<u>(1,592)</u>	<u>29,738</u>	<u>-</u>
Other Decreases in Fund Resources					
594-595	Capital Expenditures	61,555	75,389	109,233	43,991
591-593, 599	Debt Service	-	648,526	475,631	-
597	Transfers-Out	195,246	-	-	-
585	Special or Extraordinary Items	-	-	-	-
586 / 589	Custodial Activities	-	731	-	-
581	Other Uses	-	-	-	-
Total Other Decreases in Fund Resources:		<u>256,801</u>	<u>724,646</u>	<u>584,864</u>	<u>43,991</u>
Increase (Decrease) in Cash and Investments:		<u>(19,199)</u>	<u>53,314</u>	<u>162,449</u>	<u>(81,130)</u>
Ending Cash and Investments					
5081000	Reserved	-	628,233	133,113	-
5088000	Unreserved	-	1,775,598	2,436,804	304,585
Total Ending Cash and Investments		<u>-</u>	<u>2,403,830</u>	<u>2,569,917</u>	<u>304,585</u>

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City of Prosser
Fiduciary Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2017

		<u>Investment Trust</u>
308	Beginning Cash and Investments	3,200
388 & 588	Prior Period Adjustment, Net	-
310-390	Additions	10,300
510-590	Deductions	<u>12,200</u>
	Net Increase (Decrease) in Cash and Investments:	(1,900)
508	Ending Cash and Investments	1,300

The accompanying notes are an integral part of this statement.

2017 Annual Report
Revenue & Expenditure
(Schedule 01)

**MATH
ROCKS**

CITY OF PROSSER

MCAG #: 0205

SCHEDULE 01 REVENUES

Detail of Revenues & Other Sources
For Year Ending: December 31, 2017

001 General Fund

BAS EL OB LA

308 10 00 111	Beginning Fund Balance	265,111.28
308 10 00 130	Beginning Fund Balance	31,606.62
308 10 00 131	Beginning Fund Balance	12,896.08
308 10 00 144	Beginning Fund Balance	47,770.96
308 10 00 146	Beginning Fund Balance	12,910.54
308 10 00 147	Beginning Fund Balance	45,674.87
308 10 00 148	Beginning Fund Balance	921,220.49
308 10 00 149	Beginning Fund Balance	62,369.91
308 10 00 151	Beginning Fund Balance	30,339.58
308 10 00 153	Beginning Fund Balance	25,547.16
308 80 00 001	Beginning Fund Balance	517,408.36
308 80 00 105	Beginning Fund Balance	127.06
308 80 00 107	Beginning Fund Balance	11,020.64
308 80 00 115	Beginning Fund Balance	206,785.13
308 80 00 116	Beginning Fund Balance	24,803.15
308 80 00 117	Beginning Fund Balance	27,681.82
308 80 00 119	Beginning Fund Balance	5,098.61
308.00	TOTAL BEGINNING NET CASH & INVESTMENTS	2,248,372.26
311 10 00 001	Property Taxes	695,086.12
311.00	TOTAL GENERAL PROPERTY TAXES	695,086.12
313 11 00 001	Loc Retail Sales & Use Taxes	1,593,921.43
313 15 00 000	Public Safety Sales Tax	187,342.96
313 31 00 000	Hotel/Motel Transient Tax	56,996.90
313 31 01 000	Hotel/Motel Special Tax	56,996.90
313 61 00 000	Brokered Natural Gas Use Tax	113,201.52
313 71 00 000	Sales Tax - Criminal Justice	124,726.80
313.00	TOTAL RETAIL SALES AND USE TAX	2,133,186.51
316 41 00 000	Utility Tax - Electric	505,108.27
316 42 00 000	Utility Tax - Water	443,049.07
316 43 00 000	Utility Tax - Gas	59,566.15
316 44 00 000	Utility Tax - Sewer	583,052.40
316 45 00 000	Utility Tax-Garbage/Solid Waste	52,663.23
316 46 00 000	Utility Tax - Cable	41,142.55
316 47 00 000	Utility Tax - Telephone	57,622.56
316 48 00 000	Utility Tax - Cell Phone	61,190.33
316 49 00 000	PUD Privilege Tax (County)	51,741.18
316.00	TOTAL BUSINESS AND OCCUPATION TAXES	1,855,135.74
317 20 00 000	Leasehold Excise Tax	13,175.99
317.00	TOTAL EXCISE TAXES	13,175.99
318 35 00 000	REET - 2nd Quarter %	69,876.01
318.00	TOTAL OTHER TAXES	69,876.01

CITY OF PROSSER

MCAG #: 0205

SCHEDULE 01 REVENUES

Detail of Revenues & Other Sources
For Year Ending: December 31, 2017

001 General Fund

BAS EL OB LA

310.00	TOTAL TAXES	4,766,460.37
321 30 01 000	Alarm Registration Late Fee	100.00
321 91 01 000	Franchise Fees	38,677.66
321 99 00 000	General Business Registrations	52,230.82
321 99 01 000	Rental License	4,340.00
321 99 02 000	Yard Sale Permits	338.00
321.00	TOTAL BUSINESS LICENSES & PERMITS	95,686.48
322 11 00 000	Building Structure & Equipment	65,990.24
322 12 00 000	Sign Permits	1,760.00
322 13 00 000	Fence Permits	775.00
322 14 00 000	Plumbing Permits	2,695.65
322 15 00 000	Mechanical Permits	3,408.10
322 30 00 000	Animal Licenses	5,970.00
322 90 00 000	Other Non-Bus Lic & Permits	714.00
322 90 00 001	Special Event Permits	2,600.00
322.00	TOTAL NON-BUSINESS LICENSES & PERMITS	83,912.99
320.00	TOTAL	179,599.47
331 93 00 001	Federal Direct Grant From Department Of Health And	8,033.56
331 93 00 151	Federal Direct Grant From The Department Of Health	106,471.10
331.00	TOTAL DIRECT FEDERAL GRANTS	114,504.66
333 93 24 001	PFS (CIA)	2,885.00
333 93 24 153	PFS	39,538.56
333 93 95 153	SABG Prevention	61,046.69
333.00	TOTAL INDIRECT FEDERAL GRANTS	103,470.25
334 03 51 000	Traffic Safety Commission	2,250.76
334 04 60 153	Community Wellness Initiative	18,462.60
334 04 61 001	SABG Admin	5,005.40
334 04 61 153	SABG Admin	1,032.00
334 04 62 001	Dedicate Marijuana (CIA)	1,613.00
334 04 62 153	Dedicated Marijuana	20,232.54
334.00	TOTAL STATE GRANTS	48,596.30
335 00 91 001	PUD Privilege Tax (state)	25,569.09
335.00	TOTAL STATE SHARED REVENUES, ENTITLEMENTS & IMPACT	25,569.09
336 00 98 000	City-County Assistance	3,595.57
336 06 21 000	Mot Veh Excise Tax - Pop	1,679.99
336 06 26 000	Criminal Just - Special Prog	6,097.58
336 06 41 000	Marijuana Enforcement	11,882.78
336 06 42 000	Marijuana Excise Tax (City Share)	4,266.73

CITY OF PROSSER

MCAG #: 0205

SCHEDULE 01 REVENUES

Detail of Revenues & Other Sources
For Year Ending: December 31, 2017

001 General Fund

BAS EL OB LA

336 06 51 000	DUI/Other Crim Just Assistance	900.50
336 06 94 000	Liquor Excise Tax	28,641.10
336 06 95 000	Liquor Board Profits (20.23%)	10,148.89
336 06 95 001	Liquor Board Profits	40,018.62
336.00	TOTAL STATE SHARED REVENUES, ENTITLEMENTS & IMPACT	107,231.76
330.00	TOTAL	399,372.06
341 33 00 000	District Court Administrative	2,323.90
341 43 00 001	Budgeting and Accounting Serv	132.15
341 62 00 000	Word Processing & Dup Service	249.60
341.00	TOTAL GENERAL GOVERNMENT	2,705.65
342 10 00 000	Law Enforcement Services	403.00
342 10 00 149	Law Enforcement Services	216.36
342 11 00 000	Fingerprinting Fees	505.00
342 12 00 000	Public Safety - Other	143.52
342 13 00 000	False Alarm Fee	1,650.00
342 21 00 000	Emergency Service - Dist Crt	3,782.51
342 30 00 000	Housing & Monitoring of Prison	3,726.44
342 31 00 000	Booking Fees	140.58
342 40 00 000	Protective Inspection -Rental	8,235.00
342.00	TOTAL PUBLIC SAFETY	18,802.41
345 23 00 000	Animal Control & Shelter Fees	1,700.00
345 60 00 000	Tourism Promotion Services	52,262.00
345 83 00 000	Plan Checking Fees	36,910.70
345 86 00 000	SEPA Review Fees	409.13
345 89 02 000	Variance/Conditional Use Fees	725.54
345 89 03 000	Site Review Fees	402.66
345 89 04 000	Other Planning & Development	744.45
345.00	TOTAL NATURAL AND ECONOMIC ENVIRONMENT	93,154.48
347 30 00 000	Pool Fees	118,767.00
347 60 00 000	Recreation Program Fees	24,672.60
347 90 00 000	Recreation - Gift Cards	95.00
347.00	TOTAL CULTURE & RECREATION	143,534.60
340.00	TOTAL	258,197.14
352 30 00 000	Proof of Motor Vehicle Insuran	3,701.55
352.00	TOTAL CIVIL PENALTIES	3,701.55
353 10 00 000	Traffic Infraction Penalties	38,587.60
353 70 00 000	Non-Traffic Infraction Penalties	901.05

CITY OF PROSSER

MCAG #: 0205

SCHEDULE 01 REVENUES

Detail of Revenues & Other Sources
For Year Ending: December 31, 2017

001 General Fund

BAS EL OB LA

353.00	TOTAL CIVIL INFRACTION PENALTIES	39,488.65
354 10 00 000	Civil Parking Infraction Penalties	3,549.89
354.00	TOTAL CIVIL PARKING INFRACTION PENALTIES	3,549.89
355 20 00 000	Driving Under Influence (DUI) Fines	8,164.98
355 80 00 000	Other CrimTraffic Misdemeanor	11,858.55
355.00	TOTAL CRIMINAL TRAFFIC MISDEMEANOR FINES	20,023.53
356 51 00 000	Investigative Fund Assessments	193.59
356 90 00 000	Other Crim Non-Traffic Fines	3,066.52
356.00	TOTAL CRIMINAL NON-TRAFFIC FINES	3,260.11
357 33 00 000	Public Defense Cost	6,595.56
357 35 00 000	Court Interpreter Cost	476.38
357 37 00 000	Dist/Mun Court Cost Recoup	564.40
357.00	TOTAL CRIMINAL COSTS	7,636.34
359 90 00 001	NSF Fee	40.00
359.00	TOTAL NON-COURT FINES, FORFEITURES & PENALTIES	40.00
350.00	TOTAL	77,700.07
361 10 00 001	Investment Interest	6,955.66
361 10 00 105	Investment Interest	1.33
361 10 00 107	Investment Interest	126.76
361 10 00 108	Investment Interest	371.40
361 10 00 111	Investment Interest	2,875.22
361 10 00 115	Investment Interest	3,672.66
361 10 00 116	Investment Interest	259.27
361 10 00 117	Investment Interest	582.97
361 10 00 119	Investment Interest	53.30
361 10 00 130	Investment Interest	241.16
361 10 00 131	Investment Interest	286.34
361 10 00 144	Investment Interest	462.27
361 10 00 146	Investment Interest	134.94
361 10 00 147	Investment Interest	469.12
361 10 00 148	Investment Interest	9,724.46
361 10 00 149	Investment Interest	574.95
361 10 00 151	Investment Interest	409.42
361 10 00 153	Investment Interest	205.84
361 14 00 000	Other Interest	38.28
361 14 00 001	Local Sales Interest	1,541.05
361 30 00 000	Gains (Losses) On Investments	1,356.71
361 30 00 105	Gains (Losses) On Investments	0.21
361 30 00 107	Gains (Losses) On Investments	18.51

CITY OF PROSSER

MCAG #: 0205

SCHEDULE 01 REVENUES

Detail of Revenues & Other Sources
For Year Ending: December 31, 2017

001 General Fund

BAS EL OB LA

361 30 00 108	Gains (Losses) On Investments	101.17
361 30 00 111	Gains (Losses) On Investments	434.98
361 30 00 115	Gains (Losses) On Investments	947.22
361 30 00 116	Gains (Losses) On Investments	41.62
361 30 00 117	Gains (Losses) On Investments	89.39
361 30 00 119	Gains (Losses) On Investments	8.56
361 30 00 130	Gains (Losses) On Investments	40.29
361 30 00 131	Gains (Losses) On Investments	67.84
361 30 00 144	Gains (Losses) On Investments	67.84
361 30 00 146	Gains (Losses) On Investments	21.67
361 30 00 147	Gains (Losses) On Investments	76.64
361 30 00 148	Gains (Losses) On Investments	1,592.71
361 30 00 149	Gains (Losses) On Investments	83.18
361 30 00 151	Gains (Losses) On Investments	38.54
361 30 00 153	Gains (Losses) On Investments	43.30
361 40 00 001	D/M interest income - dist crt	3,391.46
361.00	TOTAL INTEREST AND OTHER EARNINGS	37,408.24
362 00 00 000	Facilities Rental (Short Term)-Parks	3,153.00
362 00 00 001	Facilities Rental (Short Term)-Parks Equipment	87.00
362 00 00 002	Short Term Pool Rentals	13,076.00
362 00 00 003	Facilities Rental (Short Term)-Community Center	875.00
362 00 01 001	Space & Facilities Lease (Long	21,068.87
362 00 01 002	PAC Concessions Lease	1,102.78
362 00 01 003	Community Center Lease	481.00
362 00 01 004	Library Basement Lease	1.00
362 00 01 148	Space And Facilities Leases (Long-term)	5,400.00
362.00	TOTAL RENTS, LEASES AND CONCESSIONS	45,244.65
367 10 00 001	Contributions & Donations	5,139.84
367.00	TOTAL CONTRIBUTIONS/DONATIONS FROM PRIVATE SOURCE	5,139.84
369 20 00 001	Proceeds Unclaimed Property	783.65
369 40 00 001	Judgments And Settlements	210.00
369 80 00 000	Cashier Overages or Shortages	40.56
369 91 00 001	Other Miscellaneous Revenue	7,269.62
369 91 00 117	Other Miscellaneous Revenue	1,924.17
369.00	TOTAL OTHER MISCELLANEOUS REVENUES	10,228.00
360.00	TOTAL	98,020.73
389 10 02 000	Planning & Development Deposit	5,526.97
389 10 03 001	Facility Rental Cleaning Deposits	1,000.00
389 30 00 000	Concealed Pistol Lic - State	1,116.00
389 30 00 001	PSEA and CVC distributions	82,624.31
389 30 00 002	State Building Fees	369.00
389 30 00 148	Leasehold Tax	693.36

CITY OF PROSSER

MCAG #: 0205

SCHEDULE 01 REVENUES

Detail of Revenues & Other Sources
For Year Ending: December 31, 2017

001 General Fund

BAS EL OB LA

389.00	TOTAL OTHER NONREVENUES	91,329.64
380.00	TOTAL	91,329.64
395 10 00 000	Sale Of Capital Assests	10.00
395.00	TOTAL DISPOSITION OF CAPITAL ASSETS	10.00
397 00 00 011	Transfer In- ESCO Project	203,620.39
397 00 00 012	Transfer In- Restroom Project	195,246.39
397.00	TOTAL TRANSFERS-IN	398,866.78
390.00	TOTAL	398,876.78
300.00	TOTAL RESOURCES	8,517,928.52

CITY OF PROSSER

MCAG #: 0205

SCHEDULE 01 EXPENDITURE

Detail of Expenditures & Other Uses

For Year Ending: December 31, 2017

001 General Fund

BAS EL

511.60	Legislative Services (Commission Or Council)	
10	Salaries & Wages	27,176.00
20	Personnel Benefits	2,173.37
35	Small Tools And Minor Equipment	881.15
43	Travel	2,229.58
49	Miscellaneous	1,320.58
51	Intergovernmental Professional Services	100.00
		<hr/>
511.00	TOTAL LEGISLATIVE	33,880.68
512.50	Municipal Court	
41	Professional Services	36,000.00
51	Intergovernmental Professional Services	112,362.95
		<hr/>
512.00	TOTAL JUDICIAL	148,362.95
513.10	Executive Office	
10	Salaries & Wages	113,340.02
20	Personnel Benefits	41,371.24
35	Small Tools And Minor Equipment	1,940.53
43	Travel	2,476.44
48	Repairs & Maintenance	183.00
49	Miscellaneous	6,643.22
		<hr/>
513.00	TOTAL EXECUTIVE	165,954.45
514.23		
10	Salaries & Wages	237,813.80
12	Salaries & Wages	25.25
20	Personnel Benefits	114,512.10
31	Office & Operating Supplies	7,859.42
41	Professional Services	840.99
43	Travel	321.63
49	Miscellaneous	3,255.94
51	Intergovernmental Professional Services	16,911.07
514.30	Records Services	
10	Salaries & Wages	103,226.23
20	Personnel Benefits	49,806.66
31	Office & Operating Supplies	467.12
35	Small Tools And Minor Equipment	1,699.00
41	Professional Services	5,044.99
43	Travel	330.99
44	Taxes And Operating Assessments	22.35
49	Miscellaneous	2,919.53
51	Intergovernmental Professional Services	3,636.05
514.40	Election Services	
51	Intergovernmental Professional Services	14,196.13
		<hr/>
514.00	TOTAL FINANCIAL & RECORD SERVICES	562,889.25
515.30	Legal Services	
41	Professional Services	36,547.67
		<hr/>
515.00	TOTAL LEGAL	36,547.67
517.91		

CITY OF PROSSER

MCAG #: 0205

SCHEDULE 01 EXPENDITURE

Detail of Expenditures & Other Uses
For Year Ending: December 31, 2017

001 General Fund

BAS EL

	20	Personnel Benefits	30,871.92
			30,871.92
	517.00	TOTAL EMPLOYEE BENEFIT PROGRAMS	30,871.92
518.10		Personnel Services	
	41	Professional Services	49,366.88
518.31			
	10	Salaries & Wages	14,633.16
	20	Personnel Benefits	3,120.95
	31	Office & Operating Supplies	2,985.96
	35	Small Tools And Minor Equipment	1,084.51
	41	Professional Services	499.56
	42	Communications	3,113.86
	44	Taxes And Operating Assessments	4,950.58
	45	Operating Rentals & Leases	8,032.91
	46	Insurance	72,200.58
	47	Utility Services	20,155.17
	48	Repairs & Maintenance	16,931.75
518.88			
	31	Office & Operating Supplies	15,490.38
	35	Small Tools And Minor Equipment	35,627.90
	41	Professional Services	34,720.02
	42	Communications	14,115.92
	45	Operating Rentals & Leases	9,622.39
	48	Repairs & Maintenance	14,206.28
	49	Miscellaneous	777.93
	518.00	TOTAL CENTRAL SERVICES	321,636.69
	510.00		1,300,143.61
521.20		Police Operations (2X)	
	10	Salaries & Wages	890,206.41
	12	Salaries & Wages	43,973.16
	20	Personnel Benefits	370,044.09
	21	Personnel Benefits	3,808.15
	31	Office & Operating Supplies	16,115.99
	32	Fuel Consumed	26,614.30
	35	Small Tools And Minor Equipment	29,185.07
	41	Professional Services	14,577.89
	42	Communications	19,534.27
	43	Travel	2,852.13
	44	Taxes And Operating Assessments	825.93
	46	Insurance	40.00
	47	Utility Services	173.96
	48	Repairs & Maintenance	7,735.86
	49	Miscellaneous	25,121.34
	51	Intergovernmental Professional Services	37,055.40
521.21			
	10	Salaries & Wages	124,106.56
	12	Salaries & Wages	8,778.59
	20	Personnel Benefits	51,725.09
	21	Personnel Benefits	354.69
	35	Small Tools And Minor Equipment	2,932.20

CITY OF PROSSER

MCAG #: 0205

SCHEDULE 01 EXPENDITURE

Detail of Expenditures & Other Uses
For Year Ending: December 31, 2017

001 General Fund

BAS EL

48	Repairs & Maintenance	1,520.12
49	Miscellaneous	390.00
521.00 TOTAL LAW ENFORCEMENT		1,677,671.20
522.21		
51	Intergovernmental Professional Services	100,159.00
522.00 TOTAL FIRE SUPPRESSION AND EMERGENCY MEDICAL SERVI		100,159.00
523.60	Care & Custody Of Prisoners (6X)	
51	Intergovernmental Professional Services	87,950.39
523.00 TOTAL DETENTION AND/OR CORRECTION		87,950.39
524.20	Inspections, Permits, Certificates & Licenses (2X)	
10	Salaries & Wages	126,630.68
20	Personnel Benefits	57,885.71
31	Office & Operating Supplies	2,021.97
32	Fuel Consumed	490.26
41	Professional Services	16,153.67
43	Travel	931.32
48	Repairs & Maintenance	647.71
49	Miscellaneous	328.50
524.00 TOTAL PROTECTIVE INSPECTIONS		205,089.82
520.00		2,070,870.41
558.60	Planning	
10	Salaries & Wages	63,781.90
20	Personnel Benefits	27,324.13
31	Office & Operating Supplies	138.40
32	Fuel Consumed	592.90
41	Professional Services	2,989.15
48	Repairs & Maintenance	95.26
49	Miscellaneous	85.00
51	Intergovernmental Professional Services	19.00
558.70	Economic Development	
41	Professional Services	62,000.00
558.00 TOTAL PLANNING AND ECONOMIC DEVELOPMENT		157,025.74
550.00		157,025.74
566.00	See The BARS Manual For The Detailed COA	
41	Professional Services	256,990.30
51	Intergovernmental Professional Services	1,577.00
566.00 TOTAL CHERMICAL DEPENDENCY		258,567.30
569.21		
31	Office & Operating Supplies	586.94
35	Small Tools And Minor Equipment	1,241.40
41	Professional Services	108.60
44	Taxes And Operating Assessments	63.11

CITY OF PROSSER

MCAG #: 0205

SCHEDULE 01 EXPENDITURE

Detail of Expenditures & Other Uses
For Year Ending: December 31, 2017

001 General Fund

BAS EL

46	Insurance	3,937.68
47	Utility Services	16,364.19
48	Repairs & Maintenance	4,166.77
49	Miscellaneous	294.76
569.00 TOTAL AGING AND DISABILITY SERVICES		26,763.45
560.00		285,330.75
571.22		
10	Salaries & Wages	54,418.74
20	Personnel Benefits	25,848.85
31	Office & Operating Supplies	4,526.15
41	Professional Services	77,712.57
43	Travel	1,695.65
44	Taxes And Operating Assessments	388.72
48	Repairs & Maintenance	788.94
49	Miscellaneous	2,422.42
51	Intergovernmental Professional Services	132.00
571.00 TOTAL EDUCATION		167,934.04
572.20	Library Services	
51	Intergovernmental Professional Services	175,489.44
572.50	Facilities	
31	Office & Operating Supplies	1,278.03
41	Professional Services	124.89
44	Taxes And Operating Assessments	6.49
46	Insurance	11,334.49
47	Utility Services	11,983.09
48	Repairs & Maintenance	2,915.87
572.00 TOTAL LIBRARIES		203,132.30
573.90	Other	
41	Professional Services	98,500.00
573.91		
41	Professional Services	22,532.00
573.00 TOTAL CULTURAL AND COMMUNITY ACTIVITIES		121,032.00
576.20	Swimming Pools	
10	Salaries & Wages	117,871.61
12	Salaries & Wages	23.66
20	Personnel Benefits	18,830.30
21	Personnel Benefits	878.29
31	Office & Operating Supplies	23,212.85
35	Small Tools And Minor Equipment	3,606.55
41	Professional Services	7,045.95
42	Communications	3,032.51
43	Travel	111.18
44	Taxes And Operating Assessments	10,850.76
45	Operating Rentals & Leases	347.00
46	Insurance	13,221.29
47	Utility Services	44,315.88

CITY OF PROSSER

MCAG #: 0205

SCHEDULE 01 EXPENDITURE

Detail of Expenditures & Other Uses
For Year Ending: December 31, 2017

001 General Fund

BAS EL

	48	Repairs & Maintenance	7,967.26
	49	Miscellaneous	3,480.02
	51	Intergovernmental Professional Services	528.00
576.80		General Parks	
	10	Salaries & Wages	124,524.67
	12	Salaries & Wages	1,482.85
	20	Personnel Benefits	57,235.16
	21	Personnel Benefits	-14.76
	31	Office & Operating Supplies	17,261.13
	32	Fuel Consumed	4,759.70
	35	Small Tools And Minor Equipment	2,896.36
	41	Professional Services	2,719.70
	42	Communications	20.93
	43	Travel	260.84
	44	Taxes And Operating Assessments	110.12
	45	Operating Rentals & Leases	3,201.52
	46	Insurance	15,024.62
	47	Utility Services	70,845.65
	48	Repairs & Maintenance	3,205.96
	49	Miscellaneous	2,993.49
	51	Intergovernmental Professional Services	72.00
		576.00 TOTAL PARK FACILITIES	561,923.05
		570.00	1,054,021.39
589.10			
	03		1,000.00
589.16			
	00		50.00
589.19			
	00		1,176.97
589.30			
	00		91,481.04
		589.00 TOTAL OTHER NON-EXPENDITURES	93,708.01
		580.00	93,708.01
594.18		Centralized Services	
	64	Machinery & Equipment	2,167.39
594.21		Law Enforcement	
	64	Machinery & Equipment	103,679.23
594.76		Park Facilities	
	63	Other Improvements	186.67
	64	Machinery & Equipment	17,108.57
		594.00 TOTAL CAPITAL EXPENDITURES/EXPENSES	123,141.86
597.00			
	00		216,515.96
		597.00 TOTAL TRANSFERS-OUT	216,515.96

CITY OF PROSSER

MCAG #: 0205

SCHEDULE 01 EXPENDITURE

Detail of Expenditures & Other Uses
For Year Ending: December 31, 2017

001 General Fund

BAS EL

590.00 OTHER FINANCING USES	339,657.82
500.00 TOTAL EXPENDITURES AND OTHER FINANCING USES	5,300,757.73
508.80.00 Unreserved	1,599,106.28
508.10.00 Reserved	1,618,064.51

CITY OF PROSSER

MCAG #: 0205

SCHEDULE 01 REVENUES

Detail of Revenues & Other Sources
For Year Ending: December 31, 2017

102 Street Fund

BAS EL OB LA

308 10 00 103	Beginning Fund Balance	3,241.73
308 80 00 102	Beginning Fund Balance	370,427.77
308 80 00 104	Beginning Fund Balance	300,562.96
308 80 00 110	Beginning Fund Balance	67,992.14
308 80 00 152	Beginning Fund Balance	504,542.89
308.00	TOTAL BEGINNING NET CASH & INVESTMENTS	1,246,767.49
311 10 00 102	Property Taxes	481,656.78
311.00	TOTAL GENERAL PROPERTY TAXES	481,656.78
310.00	TOTAL TAXES	481,656.78
322 40 00 000	Street & Curb Permits	725.00
322.00	TOTAL NON-BUSINESS LICENSES & PERMITS	725.00
320.00	TOTAL	725.00
336 00 71 102	Multimodal Transportation	6,247.80
336 00 87 102	Motor Veh Fuel Tax - City St	128,689.64
336.00	TOTAL STATE SHARED REVENUES, ENTITLEMENTS & IMPACT	134,937.44
337 07 00 000	Interlocal Grants	9,150.60
337.00	TOTAL INTERLOCAL GRANTS, ENTITLEMENTS, IMPACT PAYM	9,150.60
330.00	TOTAL	144,088.04
341 43 00 000	Budgeting & Accounting Service	31.00
341.00	TOTAL GENERAL GOVERNMENT	31.00
342 40 00 102	Protective Inspection Fees	21,721.39
342.00	TOTAL PUBLIC SAFETY	21,721.39
344 10 00 000	Street Maintenance and Repair	100,250.00
344.00	TOTAL TRANSPORTATION	100,250.00
340.00	TOTAL	122,002.39
361 10 00 102	Investment Interest	4,055.62
361 10 00 104	Investment Interest	3,142.07
361 10 00 109	Investment Interest	7.83
361 10 00 110	Investment Interest	582.11
361 10 00 152	Investment Interest	5,274.44
361 30 00 102	Gains (Losses) On Investments	592.67
361 30 00 104	Gains (Losses) On Investments	504.41

CITY OF PROSSER

MCAG #: 0205

SCHEDULE 01 REVENUES

Detail of Revenues & Other Sources
For Year Ending: December 31, 2017

102 Street Fund

BAS EL OB LA

361 30 00 109	Gains (Losses) On Investments	4.17
361 30 00 110	Gains (Losses) On Investments	83.13
361 30 00 152	Gains (Losses) On Investments	846.73
361.00	TOTAL INTEREST AND OTHER EARNINGS	15,093.18
362 00 00 102	Space And Facilities Leases-short Term Vehicle Ren	5,413.69
362.00	TOTAL RENTS, LEASES AND CONCESSIONS	5,413.69
367 10 00 102	Contributions & Donations	2,500.00
367.00	TOTAL CONTRIBUTIONS/DONATIONS FROM PRIVATE SOURCE	2,500.00
369 91 00 102	Other Miscellaneous Revenue	25,835.78
369.00	TOTAL OTHER MISCELLANEOUS REVENUES	25,835.78
360.00	TOTAL	48,842.65
397 00 00 001	Transfer In-From General Fund	65,000.00
397 00 00 026	Transfer In-From WCR Crosswalk	6,645.42
397 00 00 027	Transfer In-Street Fund	2,500.00
397 00 00 031	Transfer In-From OIE2	11,263.61
397.00	TOTAL TRANSFERS-IN	85,409.03
390.00	TOTAL	85,409.03
300.00	TOTAL RESOURCES	2,129,491.38

CITY OF PROSSER

MCAG #: 0205

SCHEDULE 01 EXPENDITURE

Detail of Expenditures & Other Uses

For Year Ending: December 31, 2017

102 Street Fund

BAS EL

542.30	Roadway		
	31	Office & Operating Supplies	24,079.41
	41	Professional Services	93,344.64
542.50	Structures		
	31	Office & Operating Supplies	59.70
	41	Professional Services	2,337.05
542.61	Sidewalks		
	41	Professional Services	915.00
542.63	Street Lighting		
	31	Office & Operating Supplies	2,887.54
	41	Professional Services	6,890.67
	47	Utility Services	46,913.05
542.64	Traffic Control Devices		
	31	Office & Operating Supplies	12,259.38
	41	Professional Services	160.00
	48	Repairs & Maintenance	9,576.02
	51	Intergovernmental Professional Services	14,933.23
542.66	Snow & Ice Control		
	31	Office & Operating Supplies	21,190.92
	48	Repairs & Maintenance	2,423.09
542.67	Street Cleaning		
	31	Office & Operating Supplies	4,912.57
	48	Repairs & Maintenance	890.88
542.70	Roadside		
	31	Office & Operating Supplies	5,598.53
	41	Professional Services	2,497.80
	49	Miscellaneous	242.50
542.90	Maintenance Administration & Overhead		
	10	Salaries & Wages	254,170.20
	12	Salaries & Wages	10,960.15
	20	Personnel Benefits	120,234.74
	31	Office & Operating Supplies	8,855.57
	32	Fuel Consumed	9,490.87
	35	Small Tools And Minor Equipment	5,079.17
	41	Professional Services	42,458.68
	42	Communications	2,057.64
	44	Taxes And Operating Assessments	58.39
	45	Operating Rentals & Leases	851.26
	46	Insurance	16,405.36
	47	Utility Services	21,277.48
	48	Repairs & Maintenance	6,151.97
	49	Miscellaneous	2,890.36
	51	Intergovernmental Professional Services	454.53
	542.00	TOTAL ROADS/STREETS ORDINARY MAINTENANCE	753,508.35
543.30	General Services		
	10	Salaries & Wages	10,933.13
	20	Personnel Benefits	4,853.09
	31	Office & Operating Supplies	2,494.96
	35	Small Tools And Minor Equipment	229.26
	41	Professional Services	3,826.17
	42	Communications	247.59
	45	Operating Rentals & Leases	1.95

CITY OF PROSSER

MCAG #: 0205

SCHEDULE 01 EXPENDITURE

Detail of Expenditures & Other Uses
For Year Ending: December 31, 2017

102 Street Fund

BAS EL

	46 Insurance	10,518.41
	48 Repairs & Maintenance	2,502.48
	543.00 TOTAL ROAD & STREET ADMINISTRATION & OVERHEAD	35,607.04
	540.00	789,115.39
591.95	Road/Street Constructions and Other Infrastructure	
	78 Intergovernmental Loans	24,640.44
	591.00 TOTAL REDEMPTION OF LONG TERM DEBT	24,640.44
592.95	Road/Street Constructions and Other Infrastructure	
	83 Interest On Long-Term External Debt	12,604.43
	592.00 TOTAL INTEREST AND OTHER DEBT SERVICE COSTS	12,604.43
595.30		
	63 Other Improvements	29,784.91
595.64	Mental Health	
	64 Machinery & Equipment	2,167.35
	595.00 TOTAL ROADS/STREETS CONST. & OTHER INFRASTRUCTURE	31,952.26
597.00		
	00	15,000.00
	597.00 TOTAL TRANSFERS-OUT	15,000.00
	590.00 OTHER FINANCING USES	84,197.13
	500.00 TOTAL EXPENDITURES AND OTHER FINANCING USES	873,312.52
	508.80.00 Unreserved	1,251,628.56
	508.10.00 Reserved	4,550.30

CITY OF PROSSER

MCAG #: 0205

SCHEDULE 01 REVENUES

Detail of Revenues & Other Sources
For Year Ending: December 31, 2017

221 LID Guarantee Fund

BAS EL OB LA

308 10 00 221	Beginning Fund Balance	56,778.73
308.00	TOTAL BEGINNING NET CASH & INVESTMENTS	56,778.73
361 10 00 221	Investment Interest	593.59
361 30 00 221	Gains (Losses) On Investments	95.29
361.00	TOTAL INTEREST AND OTHER EARNINGS	688.88
360.00	TOTAL	688.88
300.00	TOTAL RESOURCES	57,467.61

CITY OF PROSSER

MCAG #: 0205

SCHEDULE 01 EXPENDITURE

Detail of Expenditures & Other Uses
For Year Ending: December 31, 2017

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	57,467.61

CITY OF PROSSER

MCAG #: 0205

SCHEDULE 01 REVENUES

Detail of Revenues & Other Sources
For Year Ending: December 31, 2017

233 2011 GO Bond - Pool

BAS EL OB LA

308 10 00 233	Beginning Fund Balance	3,787.80
308.00	TOTAL BEGINNING NET CASH & INVESTMENTS	3,787.80
361 10 00 233	Investment Interest	317.84
361 30 00 233	Gains (Losses) On Investments	120.75
361.00	TOTAL INTEREST AND OTHER EARNINGS	438.59
360.00	TOTAL	438.59
397 00 00 007	Transfer In-General Fund	90,000.00
397 00 00 010	Transfer In- REET	40,000.00
397.00	TOTAL TRANSFERS-IN	130,000.00
390.00	TOTAL	130,000.00
300.00	TOTAL RESOURCES	134,226.39

CITY OF PROSSER

MCAG #: 0205

SCHEDULE 01 EXPENDITURE

Detail of Expenditures & Other Uses
For Year Ending: December 31, 2017

233 2011 GO Bond - Pool

BAS EL

591.75	Stadiums And Auditoriums	
	71 G.O. Bonds	55,000.00
		55,000.00
	591.00 TOTAL REDEMPTION OF LONG TERM DEBT	55,000.00
592.75	Stadiums And Auditoriums	
	83 Interest On Long-Term External Debt	74,562.50
	85 Debt Registration Costs	600.00
		75,162.50
	592.00 TOTAL INTEREST AND OTHER DEBT SERVICE COSTS	75,162.50
		130,162.50
	590.00 OTHER FINANCING USES	130,162.50
		130,162.50
	500.00 TOTAL EXPENDITURES AND OTHER FINANCING USES	130,162.50
		130,162.50
	508.80.00 Unreserved	0.00
	508.10.00 Reserved	4,063.89

CITY OF PROSSER

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SCHEDULE 01 REVENUES

Detail of Revenues & Other Sources
 For Year Ending: December 31, 2017

234 Local Improvement Dist. 10-23

BAS EL OB LA

308 10 00 234	Beginning Fund Balance	9,733.03
		9,733.03
308.00	TOTAL BEGINNING NET CASH & INVESTMENTS	9,733.03
361 10 00 234	Investment Interest	123.68
361 30 00 234	Gains (Losses) On Investments	22.23
361 41 00 000	Assessment Interest	497.23
361 42 00 000	Assessment Penalty	122.58
		765.72
361.00	TOTAL INTEREST AND OTHER EARNINGS	765.72
368 10 00 000	Assesment Principal	3,462.40
		3,462.40
368.00	TOTAL SPECIAL ASSESSMENTS	3,462.40
		4,228.12
360.00	TOTAL	4,228.12
		13,961.15
300.00	TOTAL RESOURCES	13,961.15

CITY OF PROSSER

MCAG #: 0205

SCHEDULE 01 EXPENDITURE

Detail of Expenditures & Other Uses
For Year Ending: December 31, 2017

234 Local Improvement Dist. 10-23

BAS EL

591.48	Pits, Quarries And Asphalt Plants	
	73 Special Assessment Bonds	1,065.42
		<hr/>
591.00	TOTAL REDEMPTION OF LONG TERM DEBT	1,065.42
592.48	Pits, Quarries And Asphalt Plants	
	83 Interest On Long-Term External Debt	623.58
		<hr/>
592.00	TOTAL INTEREST AND OTHER DEBT SERVICE COSTS	623.58
		<hr/>
590.00	OTHER FINANCING USES	1,689.00
		<hr/>
500.00	TOTAL EXPENDITURES AND OTHER FINANCING USES	1,689.00
		<hr/>
	508.80.00 Unreserved	0.00
	508.10.00 Reserved	12,272.15

CITY OF PROSSER

MCAG #: 0205

SCHEDULE 01 REVENUES

Detail of Revenues & Other Sources
For Year Ending: December 31, 2017

301 REET - First Quarter %

BAS EL OB LA

308 10 00 301	Beginning Fund Balance	74,560.45
308.00	TOTAL BEGINNING NET CASH & INVESTMENTS	74,560.45
318 34 00 000	REET 1	69,876.01
318.00	TOTAL OTHER TAXES	69,876.01
310.00	TOTAL TAXES	69,876.01
361 10 00 301	Investment Interest	867.62
361 30 00 301	Gains (Losses) On Investments	163.00
361.00	TOTAL INTEREST AND OTHER EARNINGS	1,030.62
360.00	TOTAL	1,030.62
300.00	TOTAL RESOURCES	145,467.08

CITY OF PROSSER

MCAG #: 0205

SCHEDULE 01 EXPENDITURE

Detail of Expenditures & Other Uses
For Year Ending: December 31, 2017

301 REET - First Quarter %

BAS EL

597.00		
	00	40,000.00
597.00	TOTAL TRANSFERS-OUT	40,000.00
590.00	OTHER FINANCING USES	40,000.00
500.00	TOTAL EXPENDITURES AND OTHER FINANCING USES	40,000.00
	508.80.00 Unreserved	0.00
	508.10.00 Reserved	105,467.08

CITY OF PROSSER

MCAG #: 0205

SCHEDULE 01 REVENUES

Detail of Revenues & Other Sources
For Year Ending: December 31, 2017

302 OIE Improvement Project Fund

BAS EL OB LA

308 10 00 302	Beginning Fund Balance	15,315.58
308.00	TOTAL BEGINNING NET CASH & INVESTMENTS	15,315.58
333 20 20 302	WSDOT LA 8286	3,224.49
333.00	TOTAL INDIRECT FEDERAL GRANTS	3,224.49
330.00	TOTAL	3,224.49
361 10 00 302	Investment Interest	158.79
361 30 00 302	Gains (Losses) On Investments	24.62
361.00	TOTAL INTEREST AND OTHER EARNINGS	183.41
360.00	TOTAL	183.41
300.00	TOTAL RESOURCES	18,723.48

CITY OF PROSSER

MCAG #: 0205

SCHEDULE 01 REVENUES

Detail of Revenues & Other Sources
For Year Ending: December 31, 2017

303 7th Street Project Fund

BAS EL OB LA

308 10 00 000	Estimated Beginning Balance	37,143.04
		37,143.04
308.00	TOTAL BEGINNING NET CASH & INVESTMENTS	37,143.04
333 20 20 000	Federal Direct Grant From The Department Of Transp	5,495.13
		5,495.13
333.00	TOTAL INDIRECT FEDERAL GRANTS	5,495.13
334 03 80 303	State Direct/Indirect Grant From Transportation Im	60,054.47
		60,054.47
334.00	TOTAL STATE GRANTS	60,054.47
		65,549.60
330.00	TOTAL	65,549.60
361 10 00 303	Investment Interest	277.79
361 30 00 303	Gains (Losses) On Investments	46.15
		323.94
361.00	TOTAL INTEREST AND OTHER EARNINGS	323.94
		323.94
360.00	TOTAL	323.94
		103,016.58
300.00	TOTAL RESOURCES	103,016.58

CITY OF PROSSER

MCAG #: 0205

SCHEDULE 01 EXPENDITURE

Detail of Expenditures & Other Uses
For Year Ending: December 31, 2017

303 7th Street Project Fund

BAS EL

595.10

41 Professional Services 81,505.31

595.00 TOTAL ROADS/STREETS CONST. & OTHER INFRASTRUCTURE 81,505.31

590.00 OTHER FINANCING USES 81,505.31

500.00 TOTAL EXPENDITURES AND OTHER FINANCING USES 81,505.31

508.80.00 Unreserved 0.00

508.10.00 Reserved 21,511.27

CITY OF PROSSER

MCAG #: 0205

SCHEDULE 01 REVENUES

Detail of Revenues & Other Sources
For Year Ending: December 31, 2017

304 OIE Highway Improvements - Phase 2 Fund

BAS EL OB LA

308 10 00 304	Beginning Fund Balance	11,224.84
308.00	TOTAL BEGINNING NET CASH & INVESTMENTS	11,224.84
361 10 00 304	Investment Interest	38.77
361.00	TOTAL INTEREST AND OTHER EARNINGS	38.77
360.00	TOTAL	38.77
300.00	TOTAL RESOURCES	11,263.61

CITY OF PROSSER

MCAG #: 0205

SCHEDULE 01 EXPENDITURE

Detail of Expenditures & Other Uses
For Year Ending: December 31, 2017

304 OIE Highway Improvements - Phase 2 Fund

BAS EL

597.00		
	00	11,263.61
597.00	TOTAL TRANSFERS-OUT	11,263.61
590.00	OTHER FINANCING USES	11,263.61
500.00	TOTAL EXPENDITURES AND OTHER FINANCING USES	11,263.61
	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, 2017

305 Energy Efficiency Improvement Project

BAS EL OB LA

308 10 00 305	Beginning Fund Balance	224,723.63
308.00	TOTAL BEGINNING NET CASH & INVESTMENTS	224,723.63
361 10 00 305	Investment Interest	1,074.96
361.00	TOTAL INTEREST AND OTHER EARNINGS	1,074.96
360.00	TOTAL	1,074.96
391 80 00 305	WA Treasurer Loan	-6,980.45
391.00	TOTAL PROCEEDS OF LONG-TERM DEBT	-6,980.45
392 00 00 305	Premium On Bonds Sold	5,092.21
392.00	TOTAL PREMIUM ON BONDS SOLD	5,092.21
390.00	TOTAL	-1,888.24
300.00	TOTAL RESOURCES	223,910.35

CITY OF PROSSER

MCAG #: 0205

SCHEDULE 01 EXPENDITURE

Detail of Expenditures & Other Uses
For Year Ending: December 31, 2017

305 Energy Efficiency Improvement Project

BAS EL

592.95	Road/Street Constructions and Other Infrastructure	
84	Debt Issue Costs	5,092.21
592.00	TOTAL INTEREST AND OTHER DEBT SERVICE COSTS	<u>5,092.21</u>
595.63	Medical Examiner	
63	Other Improvements	15,197.75
595.00	TOTAL ROADS/STREETS CONST. & OTHER INFRASTRUCTURE	<u>15,197.75</u>
597.00		
00		203,620.39
597.00	TOTAL TRANSFERS-OUT	<u>203,620.39</u>
590.00	OTHER FINANCING USES	<u>223,910.35</u>
500.00	TOTAL EXPENDITURES AND OTHER FINANCING USES	<u>223,910.35</u>
	508.80.00 Unreserved	<u>0.00</u>
	508.10.00 Reserved	<u>0.00</u>

CITY OF PROSSER

MCAG #: 0205

SCHEDULE 01 REVENUES

Detail of Revenues & Other Sources
For Year Ending: December 31, 2017

306 WCR Crosswalk Project

BAS EL OB LA

308 10 00 306	Beginning Fund Balance	6,470.63
308.00	TOTAL BEGINNING NET CASH & INVESTMENTS	6,470.63
361 10 00 306	Investment Interest	44.94
361.00	TOTAL INTEREST AND OTHER EARNINGS	44.94
360.00	TOTAL	44.94
397 00 00 030	Transfer In	12,500.00
397.00	TOTAL TRANSFERS-IN	12,500.00
390.00	TOTAL	12,500.00
300.00	TOTAL RESOURCES	19,015.57

CITY OF PROSSER

MCAG #: 0205

SCHEDULE 01 EXPENDITURE

Detail of Expenditures & Other Uses
For Year Ending: December 31, 2017

306 WCR Crosswalk Project

BAS EL

595.64	Mental Health	
63	Other Improvements	12,370.15
595.00	TOTAL ROADS/STREETS CONST. & OTHER INFRASTRUCTURE	12,370.15
597.00		
00		6,645.42
597.00	TOTAL TRANSFERS-OUT	6,645.42
590.00	OTHER FINANCING USES	19,015.57
500.00	TOTAL EXPENDITURES AND OTHER FINANCING USES	19,015.57
	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, 2017

307 City Park Restroom Improvement

BAS EL OB LA

308 10 00 307	Beginning Fund Balance	19,198.95
308.00	TOTAL BEGINNING NET CASH & INVESTMENTS	19,198.95
333 10 76 307	USDA Funding	87,800.00
333.00	TOTAL INDIRECT FEDERAL GRANTS	87,800.00
334 04 20 307	RCO Funding	87,800.00
334.00	TOTAL STATE GRANTS	87,800.00
330.00	TOTAL	175,600.00
361 10 00 307	Investment Interest	486.39
361.00	TOTAL INTEREST AND OTHER EARNINGS	486.39
360.00	TOTAL	486.39
397 00 00 029	Transfer In	61,515.96
397.00	TOTAL TRANSFERS-IN	61,515.96
390.00	TOTAL	61,515.96
300.00	TOTAL RESOURCES	256,801.30

CITY OF PROSSER

MCAG #: 0205

SCHEDULE 01 EXPENDITURE

Detail of Expenditures & Other Uses
For Year Ending: December 31, 2017

307 City Park Restroom Imporvement

BAS EL

594.76	Park Facilities	
41	Professional Services	58,038.73
63	Other Improvements	3,516.18
594.00	TOTAL CAPITAL EXPENDITURES/EXPENSES	<u>61,554.91</u>
597.00		
00		195,246.39
597.00	TOTAL TRANSFERS-OUT	<u>195,246.39</u>
590.00	OTHER FINANCING USES	<u>256,801.30</u>
500.00	TOTAL EXPENDITURES AND OTHER FINANCING USES	<u>256,801.30</u>
	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, 2017

403 Water Fund

BAS EL OB LA

308 10 00 453	Beginning Fund Balance	242,193.40
308 10 00 454	Beginning Fund Balance	192,795.89
308 10 00 456	Beginning Fund Balance	74,659.09
308 10 00 457	Beginning Fund Balance	263,729.75
308 80 00 403	Beginning Fund Balance	829,960.29
308 80 00 451	Beginning Fund Balance	657,533.60
308 80 00 455	Estimated Beginning Balance	89,644.57
308.00	TOTAL BEGINNING NET CASH & INVESTMENTS	2,350,516.59
342 40 00 403	Water Inspections	17,800.36
342.00	TOTAL PUBLIC SAFETY	17,800.36
343 41 00 000	Water Revenues	2,092,705.67
343 42 00 000	Connection Fees Water	5,908.00
343 90 00 000	Irrigation Fees & Charges	349,763.34
343.00	TOTAL UTILITIES	2,448,377.01
340.00	TOTAL	2,466,177.37
359 90 00 403	NSF Penalties	580.00
359 90 01 403	Late Fees & Shut Offs	37,925.89
359.00	TOTAL NON-COURT FINES, FORFEITURES & PENALTIES	38,505.89
350.00	TOTAL	38,505.89
361 10 00 403	Investment Interest	7,981.01
361 10 00 404	Investment Interest	114.99
361 10 00 451	Investment Interest	8,292.74
361 10 00 453	Investment Interest	1,459.11
361 10 00 454	Investment Interest	2,015.47
361 10 00 455	Investment Interest	937.13
361 10 00 456	Investment Interest	1,320.12
361 10 00 457	Investment Interest	2,756.99
361 30 00 403	Gains (Losses) On Investments	1,372.04
361 30 00 404	Gains (Losses) On Investments	24.27
361 30 00 451	Gains (Losses) On Investments	1,454.31
361 30 00 453	Gains (Losses) On Investments	149.26
361 30 00 454	Gains (Losses) On Investments	323.55
361 30 00 455	Gains (Losses) On Investments	150.44
361 30 00 456	Gains (Losses) On Investments	344.28
361 30 00 457	Gains (Losses) On Investments	442.59
361.00	TOTAL INTEREST AND OTHER EARNINGS	29,138.30
362 00 00 403	Rents And Leases- Equipment Rentals	716.81
362.00	TOTAL RENTS, LEASES AND CONCESSIONS	716.81

CITY OF PROSSER

MCAG #: 0205

SCHEDULE 01 REVENUES

Detail of Revenues & Other Sources
For Year Ending: December 31, 2017

403 Water Fund

BAS EL OB LA

369 10 00 403	Sale Of Scrap & Junk	579.55
369 91 00 403	Other Miscellaneous Revenue	22,842.74
369.00	TOTAL OTHER MISCELLANEOUS REVENUES	23,422.29
360.00	TOTAL	53,277.40
389 19 00 403	Planning And Development Deposits	-144.38
389.00	TOTAL OTHER NONREVENUES	-144.38
380.00	TOTAL	-144.38
391 80 01 403	WA Treasurer Loan	-5,482.71
391.00	TOTAL PROCEEDS OF LONG-TERM DEBT	-5,482.71
392 00 00 403	Premium On Bonds Sold	4,035.34
392.00	TOTAL PREMIUM ON BONDS SOLD	4,035.34
390.00	TOTAL	-1,447.37
300.00	TOTAL RESOURCES	4,906,885.50

CITY OF PROSSER

MCAG #: 0205

SCHEDULE 01 EXPENDITURE

Detail of Expenditures & Other Uses
For Year Ending: December 31, 2017

403 Water Fund

BAS EL

534.80			
	10	Salaries & Wages	280,236.48
	12	Salaries & Wages	14,689.14
	20	Personnel Benefits	139,058.00
	31	Office & Operating Supplies	93,894.66
	32	Fuel Consumed	4,741.15
	35	Small Tools And Minor Equipment	26,286.68
	41	Professional Services	58,049.44
	42	Communications	5,604.10
	43	Travel	736.23
	44	Taxes And Operating Assessments	545,131.36
	45	Operating Rentals & Leases	3,437.53
	46	Insurance	67,222.39
	47	Utility Services	189,916.80
	48	Repairs & Maintenance	42,543.51
	49	Miscellaneous	12,758.38
	51	Intergovernmental Professional Services	8,028.86
			<hr/>
	534.00	TOTAL WATER UTILITIES	1,492,334.71
539.20			
	10	Salaries & Wages	50,497.34
	12	Salaries & Wages	1,648.01
	20	Personnel Benefits	23,218.68
	31	Office & Operating Supplies	6,929.47
	32	Fuel Consumed	5,421.24
	35	Small Tools And Minor Equipment	226.51
	41	Professional Services	9,845.42
	42	Communications	532.13
	44	Taxes And Operating Assessments	6.48
	45	Operating Rentals & Leases	273.00
	46	Insurance	808.09
	47	Utility Services	174,628.10
	48	Repairs & Maintenance	412.68
	49	Miscellaneous	3,907.92
	51	Intergovernmental Professional Services	7,719.07
			<hr/>
	539.00	TOTAL IRRIGATION/RECLAMATION UTILITIES	286,074.14
			<hr/>
	530.00		1,778,408.85
589.19			
	00		730.62
			<hr/>
	589.00	TOTAL OTHER NON-EXPENDITURES	730.62
			<hr/>
	580.00		730.62
591.34	Water Utilities		
	72	Revenue Bonds	162,521.00
	78	Intergovernmental Loans	213,168.09
			<hr/>
	591.00	TOTAL REDEMPTION OF LONG TERM DEBT	375,689.09
592.34	Water Utilities		

CITY OF PROSSER

MCAG #: 0205

SCHEDULE 01 EXPENDITURE

Detail of Expenditures & Other Uses
For Year Ending: December 31, 2017

403 Water Fund

BAS EL

83	Interest On Long-Term External Debt	268,261.04
84	Debt Issue Costs	4,035.34
85	Debt Registration Costs	540.88
592.00 TOTAL INTEREST AND OTHER DEBT SERVICE COSTS		<u>272,837.26</u>
594.34	Water Utilities	
63	Other Improvements	23,671.15
64	Machinery & Equipment	51,718.30
594.00 TOTAL CAPITAL EXPENDITURES/EXPENSES		<u>75,389.45</u>
590.00 OTHER FINANCING USES		<u>723,915.80</u>
500.00 TOTAL EXPENDITURES AND OTHER FINANCING USES		<u>2,503,055.27</u>
508.80.00 Unreserved		<u>1,775,597.73</u>
508.10.00 Reserved		628,232.50

CITY OF PROSSER

MCAG #: 0205

SCHEDULE 01 REVENUES

Detail of Revenues & Other Sources
For Year Ending: December 31, 2017

407 Sewer Fund

BAS EL OB LA

308 10 00 458	Beginning Fund Balance	288.62
308 10 00 459	Beginning Fund Balance	130,971.53
308 10 00 470	Beginning Fund Balance	124,549.86
308 80 00 407	Beginning Fund Balance	1,464,034.47
308 80 00 452	Beginning Fund Balance	687,622.81
308.00	TOTAL BEGINNING NET CASH & INVESTMENTS	2,407,467.29
342 40 00 407	Sewer Inspections	7,057.23
342.00	TOTAL PUBLIC SAFETY	7,057.23
343 50 00 000	Sewer Revenues	2,650,020.01
343 51 00 000	Connection Fees Wastewater	5,788.00
343.00	TOTAL UTILITIES	2,655,808.01
340.00	TOTAL	2,662,865.24
359 90 01 407	Late Fee	6,875.76
359.00	TOTAL NON-COURT FINES, FORFEITURES & PENALTIES	6,875.76
350.00	TOTAL	6,875.76
361 10 00 407	Investment Interest	9,610.85
361 10 00 408	Investment Interest	444.14
361 10 00 452	Investment Interest	9,233.64
361 10 00 458	Investment Interest	223.04
361 10 00 459	Investment Interest	1,369.15
361 10 00 470	Investment Interest	445.67
361 30 00 407	Gains (Losses) On Investments	1,510.88
361 30 00 452	Gains (Losses) On Investments	851.47
361 30 00 458	Gains (Losses) On Investments	90.56
361 30 00 459	Gains (Losses) On Investments	219.80
361.00	TOTAL INTEREST AND OTHER EARNINGS	23,999.20
362 00 01 407	Space & Facilities Lease (Long	900.00
362.00	TOTAL RENTS, LEASES AND CONCESSIONS	900.00
369 91 00 407	Other Miscellaneous Revenue	3,477.10
369.00	TOTAL OTHER MISCELLANEOUS REVENUES	3,477.10
360.00	TOTAL	28,376.30
391 20 00 000	PWTF PC12-951-068	29,257.94
391.00	TOTAL PROCEEDS OF LONG-TERM DEBT	29,257.94

CITY OF PROSSER

MCAG #: 0205

SCHEDULE 01 REVENUES

Detail of Revenues & Other Sources
For Year Ending: December 31, 2017

407 Sewer Fund

BAS EL OB LA

392 00 00 407	Premium On Bonds Sold	480.40
392.00	TOTAL PREMIUM ON BONDS SOLD	480.40
390.00	TOTAL	29,738.34
300.00	TOTAL RESOURCES	5,135,322.93

CITY OF PROSSER

MCAG #: 0205

SCHEDULE 01 EXPENDITURE

Detail of Expenditures & Other Uses
For Year Ending: December 31, 2017

407 Sewer Fund

BAS EL

535.80		
	10 Salaries & Wages	391,559.55
	12 Salaries & Wages	24,590.42
	20 Personnel Benefits	192,456.71
	31 Office & Operating Supplies	105,937.73
	32 Fuel Consumed	4,709.00
	35 Small Tools And Minor Equipment	7,429.44
	41 Professional Services	186,176.74
	42 Communications	5,683.80
	44 Taxes And Operating Assessments	632,439.18
	45 Operating Rentals & Leases	2,717.04
	46 Insurance	153,332.75
	47 Utility Services	221,314.88
	48 Repairs & Maintenance	26,676.41
	49 Miscellaneous	17,605.84
	51 Intergovernmental Professional Services	7,912.38
	535.00 TOTAL SEWER/RECLAIMED WATER UTILITIES	1,980,541.87
		<hr/>
	530.00	1,980,541.87
591.35	Sewer Utilities	
	72 Revenue Bonds	45,000.00
	78 Intergovernmental Loans	349,910.28
	591.00 TOTAL REDEMPTION OF LONG TERM DEBT	394,910.28
592.35	Sewer Utilities	
	83 Interest On Long-Term External Debt	79,972.42
	84 Debt Issue Costs	480.40
	85 Debt Registration Costs	267.89
	592.00 TOTAL INTEREST AND OTHER DEBT SERVICE COSTS	80,720.71
594.35	Sewer Utilities	
	41 Professional Services	107,065.94
	64 Machinery & Equipment	2,167.38
	594.00 TOTAL CAPITAL EXPENDITURES/EXPENSES	109,233.32
		<hr/>
	590.00 OTHER FINANCING USES	584,864.31
		<hr/>
	500.00 TOTAL EXPENDITURES AND OTHER FINANCING USES	2,565,406.18
		<hr/>
	508.80.00 Unreserved	2,436,804.05
	508.10.00 Reserved	133,112.70

CITY OF PROSSER

MCAG #: 0205

SCHEDULE 01 REVENUES

Detail of Revenues & Other Sources
For Year Ending: December 31, 2017

448 Garbage Fund

BAS EL OB LA

308 80 00 448	Beginning Fund Balance	385,715.17
308.00	TOTAL BEGINNING NET CASH & INVESTMENTS	385,715.17
343 71 00 000	Garbage Service Charges	983,387.22
343 72 00 000	Refuse Tax Collection	55,431.98
343 74 00 000	Administrative Fee	78,440.65
343.00	TOTAL UTILITIES	1,117,259.85
340.00	TOTAL	1,117,259.85
359 90 00 000	Billing Fee	21,264.52
359 90 01 000	Late Fee	3,957.71
359.00	TOTAL NON-COURT FINES, FORFEITURES & PENALTIES	25,222.23
350.00	TOTAL	25,222.23
361 10 00 448	Investment Interest	3,919.52
361 10 00 460	Investment Interest	12.67
361 30 00 448	Gains (Losses) On Investments	538.13
361 30 00 460	Gains (Losses) On Investments	2.68
361.00	TOTAL INTEREST AND OTHER EARNINGS	4,473.00
360.00	TOTAL	4,473.00
300.00	TOTAL RESOURCES	1,532,670.25

CITY OF PROSSER

MCAG #: 0205

SCHEDULE 01 EXPENDITURE

Detail of Expenditures & Other Uses
For Year Ending: December 31, 2017

448 Garbage Fund

BAS EL

537.80

10	Salaries & Wages	34,185.41
12	Salaries & Wages	1,961.77
20	Personnel Benefits	14,942.19
31	Office & Operating Supplies	232.47
35	Small Tools And Minor Equipment	1,416.26
41	Professional Services	10,373.91
42	Communications	559.26
44	Taxes And Operating Assessments	103,296.30
45	Operating Rentals & Leases	322.97
46	Insurance	715.37
47	Utility Services	998,254.54
48	Repairs & Maintenance	2,742.53
49	Miscellaneous	7,371.96
51	Intergovernmental Professional Services	7,719.03

537.00 TOTAL GARBAGE & SOLID WASTE UTILITIES 1,184,093.97

530.00 1,184,093.97

594.37 Garbage/Solid Waste

64	Machinery & Equipment	43,991.06
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594.00 TOTAL CAPITAL EXPENDITURES/EXPENSES 43,991.06

590.00 OTHER FINANCING USES 43,991.06

500.00 TOTAL EXPENDITURES AND OTHER FINANCING USES 1,228,085.03

508.80.00 Unreserved 304,585.22

508.10.00 Reserved 0.00

CITY OF PROSSER

MCAG #: 0205

SCHEDULE 01 REVENUES

Detail of Revenues & Other Sources
For Year Ending: December 31, 2017

603 Consumer Utility Deposit Fund

BAS EL OB LA

308 10 00 603	Beginning Fund Balance	3,200.00
308.00	TOTAL BEGINNING NET CASH & INVESTMENTS	3,200.00
389 10 00 000	Utility Deposits Refunded	10,300.00
389.00	TOTAL OTHER NONREVENUES	10,300.00
380.00	TOTAL	10,300.00
300.00	TOTAL RESOURCES	13,500.00

CITY OF PROSSER

MCAG #: 0205

SCHEDULE 01 EXPENDITURE

Detail of Expenditures & Other Uses
For Year Ending: December 31, 2017

603 Consumer Utility Deposit Fund

BAS EL

589.10		
	00	12,200.00
589.00	TOTAL OTHER NON-EXPENDITURES	12,200.00
580.00		12,200.00
500.00	TOTAL EXPENDITURES AND OTHER FINANCING USES	12,200.00
	508.80.00 Unreserved	0.00
	508.10.00 Reserved	1,300.00

2017 Annual Report

Disbursement

(Schedule 07)

**MATH
ROCKS**

**SCHEDULE OF DISBURSEMENT ACTIVITY
For the Fiscal Year ended December 31, 2017**

1	2	3	4	5	6	7	8	9	10
Fund No.	Fund Title	Beginning Outstanding Items 01/01/2017	Issued During the Year	Redeemed During the Year	Canceled During the Year	Ending Outstanding Items 12/31/2017	Prior Year Open Period Items	Current Year Open Period Items	Disbursements 12/31/2017
1	General Fund	\$ 252,744.60	\$ 5,253,956.91	\$ 5,108,257.43	\$ 132,163.39	\$ 266,280.69	\$ -	\$ -	\$ 5,121,793.52
102	City Street Fund	\$ 52,954.31	\$ 871,151.16	\$ 860,021.23	\$ 8,143.35	\$ 55,940.89	\$ -	\$ -	\$ 863,007.81
221	LID Guarantee Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
233	2011 GO Bond - Pool	\$ -	\$ 130,162.50	\$ 130,162.50	\$ -	\$ -	\$ -	\$ -	\$ 130,162.50
234	Local Improvement District 10-23	\$ -	\$ 1,689.00	\$ 1,689.00	\$ -	\$ -	\$ -	\$ -	\$ 1,689.00
301	REET 1st Qtr	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
302	OIE Imporvement Fund	\$ 460.52	\$ 3,267.21	\$ 3,727.73	\$ -	\$ -	\$ -	\$ -	\$ 3,267.21
303	7th Street ADA Sidewalk Ramp Impv	\$ 23,078.73	\$ 81,505.31	\$ 99,764.47	\$ -	\$ 4,819.57	\$ -	\$ -	\$ 81,505.31
304	OIE Imporvement Fund-Phase 2	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
305	Energy Efficiency Project	\$ -	\$ 15,197.75	\$ 15,197.75	\$ -	\$ -	\$ -	\$ -	\$ 15,197.75
306	WCR Sidewalk Project	\$ -	\$ 12,370.15	\$ 12,370.15	\$ -	\$ -	\$ -	\$ -	\$ 12,370.15
307	City Park Restrooms Improvement	\$ 4,899.96	\$ 58,465.91	\$ 63,365.87	\$ -	\$ -	\$ -	\$ -	\$ 58,465.91
403	Water Fund	\$ 82,006.80	\$ 2,534,462.90	\$ 2,469,003.22	\$ 29,246.06	\$ 118,220.42	\$ -	\$ -	\$ 2,505,216.84
407	Sewer Fund	\$ 204,652.70	\$ 2,581,762.92	\$ 2,609,388.81	\$ 17,316.93	\$ 159,709.88	\$ -	\$ -	\$ 2,564,445.99
448	Garbage Fund	\$ 84,159.37	\$ 1,314,415.52	\$ 1,220,646.81	\$ 84,722.15	\$ 93,205.93	\$ -	\$ -	\$ 1,229,693.37
603	Consumer Utility Deposit Fund	\$ 53.22	\$ 53.22	\$ 53.22	\$ 53.22	\$ -	\$ -	\$ -	\$ -
	TOTAL - all funds	\$ 705,010.21	\$ 12,858,460.46	\$ 12,593,648.19	\$ 271,645.10	\$ 698,177.38	\$ -	\$ -	\$ 12,586,815.36

2017 Annual Report

Liabilities (Schedule 9)

**MATH
ROCKS**

ID. No.	Description	Maturity Date	Beginning Balance 01/01/2017	Additions	Reductions	BARS Code for Redemption (Optional)	Ending Balance 12/31/2017	
251.11	2011 General Obligation Bond	12/1/2035	1,545,000.00		55,000.00	59176	1,490,000.00	Pool Bond
263.82	PW-01-691-052	7/1/2021	85,189.12		17,037.98	59135	68,151.14	WWTP Improvements
263.82	E. Prosser Industrial C1999-128 (w:	7/16/2016	6,444.67		6,444.67	59134	-	East Prosser Industrial
263.83	E. Prosser Industrial C1999-128 (se	7/16/2016	6,444.68		6,444.68	59135	-	East Prosser Industrial
263.82	T2001-60 (water portion 33%)	7/1/2022	37,528.15		6,090.43	59134	31,437.72	N Prosser Industrial
263.82	T2001-60 (sewer portion 33%)	7/1/2022	37,528.15		6,090.44	59135	31,437.71	N Prosser Industrial
263.82	T2001-60 (street portion 33%)	7/1/2022	37,528.15		6,090.44	59195	31,437.71	N Prosser Industrial
263.82	L010025	11/1/2022	320,705.48		51,474.05	59135	269,231.43	Waste Water Improv
263.82	01-65101-022	10/1/2022	274,466.49		45,744.42	59134	228,722.07	Well 4B
263.62	USDA 91-07	2/25/2056	3,507,000.00		42,521.00	59134	3,464,479.00	North Prosser Improv
263.82	DM11-952-030	10/1/2034	1,799,820.01		99,990.01	59134	1,699,830.00	Water Disinfection and Source Improv
263.82	Dm11-952-140	10/1/2037	769,084.85		40,478.15	59134	728,606.70	Water Zone 2.5 Improv
253.63	USDA 91-05	9/11/2033	22,675.81		1,065.42	59148	21,610.39	LID 10-23
259.12	Compensated Absences - Proprietary Funds		123,652.85	29,645.44			153,298.29	
259.12	Compensated Absences- General Fund		180,733.00	7,982.41			188,715.41	
263.12	Claims & Judgements- General Fund		125,000.00		75,000.00	51890	50,000.00	
263.12	Claims & Judgements- Proprietary Funds		-			51890	-	
263.82	PRO 0205-1-1	6/1/2027	578,469.22	26,402.73	114,871.95		490,000.00	ESCO Energy Efficiency
252.11	2015 Water Bond Refinancing Bond	Dec-35	2,975,000.00		120,000.00	59134	2,855,000.00	
252.11	2015 Sewer Bond	Dec-39	1,485,000.00		45,000.00	59135	1,440,000.00	15 WWTP
264.30	Pension Liabilities		1,777,719.86		604,307.47		1,173,412.39	
252.11	PC12-951-068	6/1/2034	4,010,891.03		267,392.73	59135	3,743,498.30	17 - Waste Water Improv

2017 Annual Report

Cash Activity

(Schedule 11)

**MATH
ROCKS**

SCHEDULE OF CASH ACTIVITY
For the Fiscal Year ended December 31, 2017

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	\$ 2,248,372.26	\$ 5,912,953.74	\$ 398,866.78	\$ (9,925.51)	\$ -	\$ 6,301,895.01	\$ 4,952,460.52	\$ 385,848.96	\$ (5,213.00)	\$ 5,333,096.48	\$ 3,217,170.79
102	City Street Fund	\$ 1,246,767.49	\$ 796,880.30	\$ 82,909.03	\$ 4,652.11	\$ -	\$ 884,441.44	\$ 863,007.81	\$ 12,500.00	\$ (477.74)	\$ 875,030.07	\$ 1,256,178.86
221	LID Guarantee Fund	\$ 56,778.73	\$ 593.59	\$ -	\$ 95.29	\$ -	\$ 688.88	\$ -	\$ -	\$ -	\$ -	\$ 57,467.61
233	2011 GO Bond - Pool	\$ 3,787.80	\$ 317.84	\$ 130,000.00	\$ 120.75	\$ -	\$ 130,438.59	\$ 130,162.50	\$ -	\$ -	\$ 130,162.50	\$ 4,063.89
234	Local Improvement District 10-23	\$ 9,733.03	\$ 4,205.89	\$ -	\$ 22.23	\$ -	\$ 4,228.12	\$ 1,689.00	\$ -	\$ -	\$ 1,689.00	\$ 12,272.15
301	Reet 1st Qtr	\$ 74,560.45	\$ 70,743.63	\$ -	\$ 163.00	\$ -	\$ 70,906.63	\$ -	\$ 40,000.00	\$ -	\$ 40,000.00	\$ 105,467.08
302	OIE Imporvement Fund	\$ 15,315.58	\$ 3,155.01	\$ -	\$ 252.89	\$ -	\$ 3,407.90	\$ 3,267.21	\$ -	\$ -	\$ 3,267.21	\$ 15,456.27
303	7th Street ADA Sidewalk Ramp Impv	\$ 37,143.04	\$ 66,055.66	\$ -	\$ (182.12)	\$ -	\$ 65,873.54	\$ 81,505.31	\$ -	\$ -	\$ 81,505.31	\$ 21,511.27
304	OIE Imporvement Fund-Phase 2	\$ 11,224.84	\$ 41.97	\$ -	\$ (3.20)	\$ -	\$ 38.77	\$ -	\$ 11,263.61	\$ -	\$ 11,263.61	\$ -
305	Energy Efficiency Project	\$ 224,723.63	\$ (5,905.49)	\$ -	\$ 5,092.21	\$ -	\$ (813.28)	\$ 15,197.75	\$ 203,620.39	\$ 5,092.21	\$ 223,910.35	\$ -
306	WCR Sidewalk Project	\$ 6,470.63	\$ 44.94	\$ 12,500.00	\$ -	\$ -	\$ 12,544.94	\$ 12,370.15	\$ 6,645.42	\$ -	\$ 19,015.57	\$ -
307	City Park Restrooms	\$ 19,198.95	\$ 176,086.39	\$ 61,515.96	\$ -	\$ -	\$ 237,602.35	\$ 58,465.91	\$ 195,246.39	\$ 3,089.00	\$ 256,801.30	\$ -
403	Water Fund	\$ 2,350,516.59	\$ 2,562,513.83	\$ -	\$ 5,569.00	\$ -	\$ 2,568,082.83	\$ 2,505,216.84	\$ -	\$ 9,552.35	\$ 2,514,769.19	\$ 2,403,830.23
407	Sewer Fund	\$ 2,407,467.29	\$ 2,731,512.09	\$ -	\$ (78.16)	\$ -	\$ 2,731,433.93	\$ 2,564,445.99	\$ -	\$ 4,538.48	\$ 2,568,984.47	\$ 2,569,916.75
448	Garbage Fund	\$ 385,715.17	\$ 1,148,643.61	\$ -	\$ (321.04)	\$ -	\$ 1,148,322.57	\$ 1,229,693.37	\$ -	\$ (240.85)	\$ 1,229,452.52	\$ 304,585.22
603	Consumer Utility Deposit Fund	\$ 3,200.00	\$ (2,862.33)	\$ -	\$ (485.19)	\$ -	\$ (3,347.52)	\$ -	\$ -	\$ (1,447.52)	\$ (1,447.52)	\$ 1,300.00
	Total Fund Cash	\$ 9,100,975.48	\$ 13,464,980.67	\$ 685,791.77	\$ 4,972.26	\$ -	\$ 14,155,744.70	\$ 12,417,482.36	\$ 855,124.77	\$ 14,892.93	\$ 13,287,500.06	\$ 9,969,220.12

2017 Annual Report

State Awards

(Schedule 15)

**MATH
ROCKS**

State Agency BARS Account	Program Title	Identification #	Amount		
3340380	7th Street Reconstruction Project	8-4-923(004)-1	63,282	Transportation Improvement Board	
3340460	GF - State Admin for SABG Prevention	1564-55177	4,551	Department of Social and Health Services	SAPT Admin
3340460	Dedicated Marijuana Account	1564-55177	21,846	Department of Social and Health Services	DMF
3340460	Mental Health Promotion Project	1564-55177-02	20,000	Department of Social and Health Services	Suicide Prevention

2017 Annual Report

Federal Awards

(Schedule 16)

**MATH
ROCKS**

CFDA #	Federal Agency Name (Optional)	Federal Program Name (Optional)	Pass-Through Agency Name	Other Award I.D. Number	R&D	Total	Footnote Ref.
20.205	Department of Transportation	Highway Planning and Construction	WA DEPARTMENT OF TRANSPORTATION	LA 8286	\$	2,826.14	OIE - 86.5% of total project
93.276	Department of Health and Human Services	Drug-Free Communities Support Program		5 SP020753-02	\$	114,504.66	DFC program
20.600	Department of Transportation	State and Community Highway Safety	WA Traffic Safety Commission	N/A	\$	2,250.76	DUI Patrols & Distracted Driving
20.205	Department of Transportation	Highway Planning and Construction	WA DEPARTMENT OF TRANSPORTATION	LA 8501	\$	5,144.69	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	\$	61,676.21	SABG
93.243	Department of Health and Human Services	Substance Abuse and Mental Health Services	WA Department of Social and Human Services	1564-55177	\$	53,199.85	PFS

2017 Annual Report

Federal Awards

NOTES

(Schedule 16)

**MATH
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CITY OF PROSSER, WASHINGTON

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2017**

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 - INDIRECT COST RATE

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

2017 Annual Report

Labor Relations (Schedule 19)

**MATH
ROCKS**

**Labor Relations Consultant
For the Year Ended December 31, 2017**

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: \$42,102.96
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, 2016 to October 31, 2017 and November 1, 2017 to October 31, 2018. Services provided: Labor negotiations and human resource consulting.

2017 Annual Report

NOTES

**MATH
ROCKS**

**CITY OF PROSSER, WASHINGTON
NOTES TO FINANCIAL STATEMENTS
FOR THE PERIOD JANUARY 1, 2017 THROUGH DECEMBER 31, 2017**

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	\$ 10,842,342.00	\$ 5,300,757.73	\$ (5,541,584.27)
102 – Street Fund	\$ 2,178,150.00	\$ 870,812.52	\$ (1,307,337.48)
221-LID Guarantee Fund	\$ 56,900.00	\$ -	\$ (56,900.00)
233 – 2011 GO Bond	\$ 133,100.00	\$ 130,162.50	\$ (2,937.50)
234 - LID 10-23	\$ 9,700.00	\$ 1,689.00	\$ (8,011.00)
301 – REET	\$ 72,500.00	\$ 40,000.00	\$ (32,500.00)
302 – OIE Improvement	\$ 116,000.00	\$ 3,267.21	\$ (112,732.79)
303 – 7 th Street ADA	\$ 1,129,050.00	\$ 81,505.31	\$ (1,047,544.69)
304 – OIE Highway (2)	\$ 14,000.00	\$ 11,263.61	\$ (2,736.39)
305 – Energy Efficiency	\$ 250,000.00	\$ 223,910.35	\$ (26,089.65)
306 – WCR Crosswalk	\$ 20,000.00	\$ 19,015.57	\$ (984.43)
307 – City Park	\$ 258,200.00	\$ 256,801.30	\$ (1,398.70)
403 – Water Fund	\$ 4,679,460.00	\$ 2,503,055.27	\$ (2,176,404.73)
407 – Sewer Fund	\$ 9,230,912.47	\$ 2,565,406.18	\$ (6,665,506.29)
448 – Garbage Fund	\$ 1,566,100.00	\$ 1,228,085.03	\$ (338,014.97)
603 – Consumer Deposit	\$ 18,600.00	\$ 12,200.00	\$ (6,400.00)
TOTALS	\$ 30,575,014.47	\$ 13,247,931.58	\$ (17,327,082.89)

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, 2017, there are 201 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 \$1,784,067.

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

additional to the deductible.

Privacy and Network Liability coverage is offered with a \$10,000 member deductible and \$40,000 self-insured retention for systems using encryption and \$50,000 member deductible and \$50,000 self-insured retention for those without encryption.

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, 2017, were \$1,501,903.83.

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	\$ 1,618,064.51	\$276,781.53	Real Estate Excise Tax
		\$47,318.87	Hotel/Motel Tax
		\$43,081.54	Tourism Promotion Area
		\$43,449.96	Public Safety Enhancement (Liquor Board Profits)
		\$13,067.15	Drug Enforcement
		\$46,414.22	Police Investigative
		\$995,794.10	Criminal Justice
		\$60,780.11	Public Safety Sales Tax
		\$30,787.54	Drug Free Communities Grant
		\$60,589.49	Community Involvement & Action Fund

102 - Street Fund	\$ 4,550.30	\$4,550.30	Transportation Benefit District
221 LID Guarantee	\$ 57,467.61	\$57,467.61	LID Debt Requirement
233- GO Bond-Pool	\$ 4,063.89	\$4,063.89	Debt Service
234 - LID 10-23	\$ 12,272.15	\$12,272.15	Debt Service
301- REET 1	\$ 105,467.08	\$105,467.08	Real Estate Excise Tax
302 - OIE Improvement Project	\$ 15,456.27	\$15,456.27	Project Funds
303 - 7th Street ADA	\$ 21,511.27	\$21,511.27	Project Funds
304 - OIE Improvement Phase 2	\$ -	\$ -	Project Funds
305 - Energy Efficiency Improvement	\$ -	\$ -	Project Funds
306 - WCR Crosswalk	\$ -	\$ -	Project Funds
307- City Park Restrooms Improvement	\$ -	\$ -	Project Funds
403-Water Fund	\$ 628,232.50	\$90,019.77	North Prosser Water System Debt Redemptions
		\$195,134.91	North Prosser Water System Debt Reserve
		\$76,148.49	2015 Water Revenue Bond Red
		\$266,929.33	2015 Water Revenue Bond Res
407- Sewer Fund	\$ 133,112.70	\$552.22	2015 Sewer Revenue Bond Red
		\$132,560.48	2015 Sewer Revenue Bond Res
TOTAL	\$ 2,600,198.28	\$ 2,600,198.28	

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 2017 was \$2.44241641 per \$1,000 on an assessed valuation of \$481,478,503 for a total regular levy of \$1,175,971.

For informational purposes only, the City statutory maximum levy rate is \$3.3375 which would result in a levy amount of \$1,606,934.50.

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, 2017 are as follows:

Washington State Investment Pool	\$4,321,634.85
US Bank	\$5,419,272.00
TOTAL	\$9,740,906.85

Please note that the PAR value of the US Bank Investments are \$5,507,873.00 and the market value of the investment was \$5,419,272.00 as of December 31, 2017.

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, 2017.

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

Year	Principal	Interest	Total Debt
2017	\$857,067.98	\$430,161.23	\$1,287,229.21
2018	\$857,461.58	\$416,518.53	\$1,273,980.11
2019	\$864,963.52	\$402,201.24	\$1,267,164.76
2020	\$882,525.01	\$387,599.43	\$1,270,124.44
2021	\$889,875.92	\$370,983.09	\$1,260,859.01
2022-2026	\$4,084,758.54	\$1,597,074.79	\$5,681,833.33
2027-2031	\$4,102,852.30	\$1,121,945.63	\$5,224,767.93
2032-2036	\$2,426,421.44	\$611,128.94	\$3,037,550.38
2037-2041	\$740,111.53	\$325,998.47	\$1,066,110.00
2042-2046	\$539,425.99	\$229,484.01	\$768,910.00
2047-2051	\$625,379.44	\$149,530.56	\$768,910.00
2052-2056	\$573,725.78	\$43,807.23	\$617,533.01
2057-2061	\$0.00	\$0.00	\$0.00

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 2017:

Borrowing Fund	Lending Fund	Beginning Balance (2017)	Additions	Reductions	Ending Balance (2017)
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, 2017 (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% +0.01273500% 0.01273500%	\$4,745,078,000	\$604,285.68
PERS 2/3	0.0163800%	\$3,474,522,000	\$569,126.70
LEOFF 1	0.00638500%	- \$1,517,220,000	-\$96,874.50
LEOFF 2	0.02830500%	- \$1,387,676,000	-\$392,781.69

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 2017:

Transfers To:	Transfer From:	Amount Transferred:
General Fund (001)	ESCO Project (305)	\$ 203,620.39
General Fund (001)	City Park Restroom Project (307)	\$ 195,246.39
Street Fund (102)	General Fund (001)	\$ 65,000.00
Street Fund (102)	WCR Crosswalk (306)	\$ 6,645.42
Street Fund (102)	OIE 2 Project Fund (304)	\$ 11,263.61
2011 Pool Bond (233)	General Fund (001)	\$ 90,000.00
2011 Pool Bond (233)	REET 1 (301)	\$ 40,000.00
WCR Crosswalk (306)	Street Fund (102)	\$ 12,500.00
City Park Restroom Project (307)	General Fund (001)	\$ 61,515.96
TOTAL		\$ 685,791.77

• *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 2017 for these services was \$44,237. 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, 2017 was \$27,054, 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 \$5,935 on December 31, 2017. 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 closed.

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.