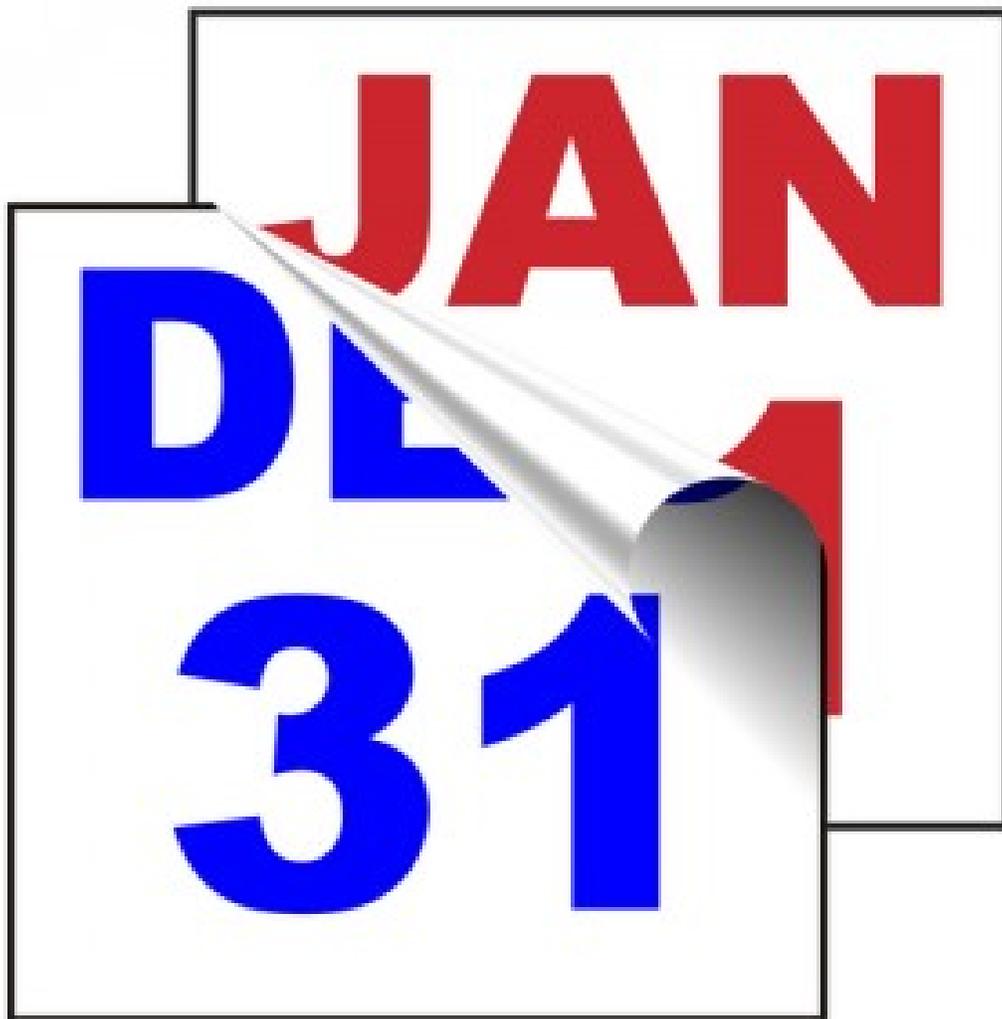


2018 Annual Report

Audited



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 12/31/2018

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 Tonelle Yost Finance Director 

Contact Phone Number 509-786-8215

Contact E-mail Address tyost@cityofprosser.com

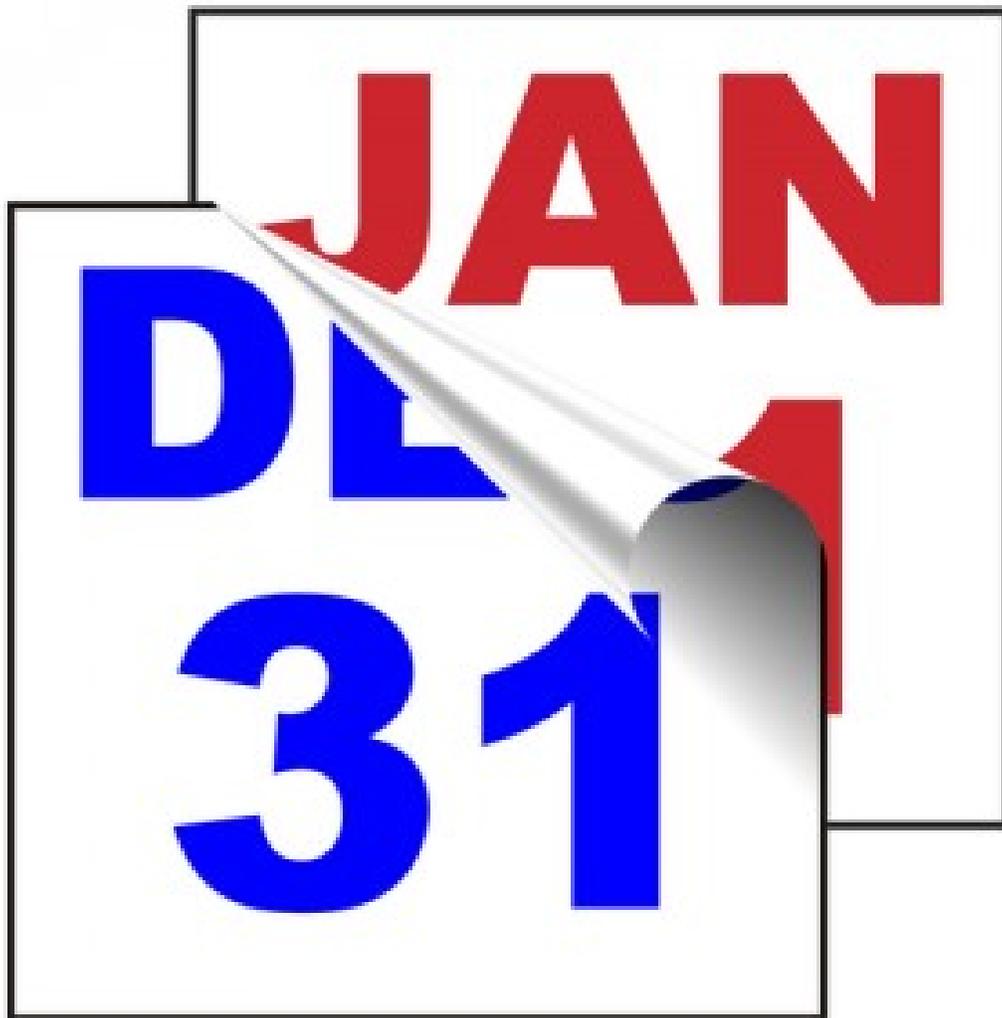
I certify 8th day of May, 2019, that annual report information is complete, accurate and in conformity with the Budgeting, Accounting and Reporting Systems Manual, to the best of my knowledge and belief, having reviewed this information and taken all appropriate steps in order to provide such certification. 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

Tonelle Yost (tyost@cityofprosser.com)

2018 Annual Report

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City of Prosser
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2018

		<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	2,600,198	1,618,065	4,550	57,468
30880	Unreserved	7,367,722	1,599,106	1,251,629	-
388 / 588	Prior Period Adjustments, Net	-	-	-	-
Revenues					
310	Taxes	5,274,028	4,716,074	500,221	-
320	Licenses and Permits	188,249	184,571	3,678	-
330	Intergovernmental Revenues	1,671,004	430,944	139,079	-
340	Charges for Goods and Services	6,703,415	354,016	24,594	-
350	Fines and Penalties	150,358	76,601	-	-
360	Miscellaneous Revenues	275,662	142,491	29,564	876
Total Revenues:		<u>14,262,718</u>	<u>5,904,697</u>	<u>697,136</u>	<u>876</u>
Expenditures					
510	General Government	1,299,934	1,299,934	-	-
520	Public Safety	2,135,390	2,135,390	-	-
530	Utilities	4,986,449	-	-	-
540	Transportation	676,290	-	676,290	-
550	Natural and Economic Environment	177,811	177,811	-	-
560	Social Services	236,414	236,414	-	-
570	Culture and Recreation	1,149,739	1,149,739	-	-
Total Expenditures:		<u>10,662,027</u>	<u>4,999,288</u>	<u>676,290</u>	<u>-</u>
Excess (Deficiency) Revenues over Expenditures:		3,600,689	905,409	20,846	876
Other Increases in Fund Resources					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	762,200	-	129,000	-
385	Special or Extraordinary Items	-	-	-	-
386 / 389	Custodial Activities	108,014	90,657	8,420	-
381, 395, 398	Other Resources	265	-	265	-
Total Other Increases in Fund Resources:		<u>870,479</u>	<u>90,657</u>	<u>137,685</u>	<u>-</u>
Other Decreases in Fund Resources					
594-595	Capital Expenditures	1,737,907	266,125	51,708	-
591-593, 599	Debt Service	1,273,980	-	38,901	-
597	Transfers-Out	762,200	217,200	505,000	-
585	Special or Extraordinary Items	-	-	-	-
586 / 589	Custodial Activities	108,476	84,375	8,420	-
581	Other Uses	-	-	-	-
Total Other Decreases in Fund Resources:		<u>3,882,563</u>	<u>567,700</u>	<u>604,029</u>	<u>-</u>
Increase (Decrease) in Cash and Investments:		588,605	428,366	(445,498)	876
Ending Cash and Investments					
5081000	Reserved	3,191,729	1,776,725	1,348	58,344
5088000	Unreserved	7,364,798	1,868,811	809,333	-
Total Ending Cash and Investments		10,556,527	3,645,536	810,680	58,344

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, 2018

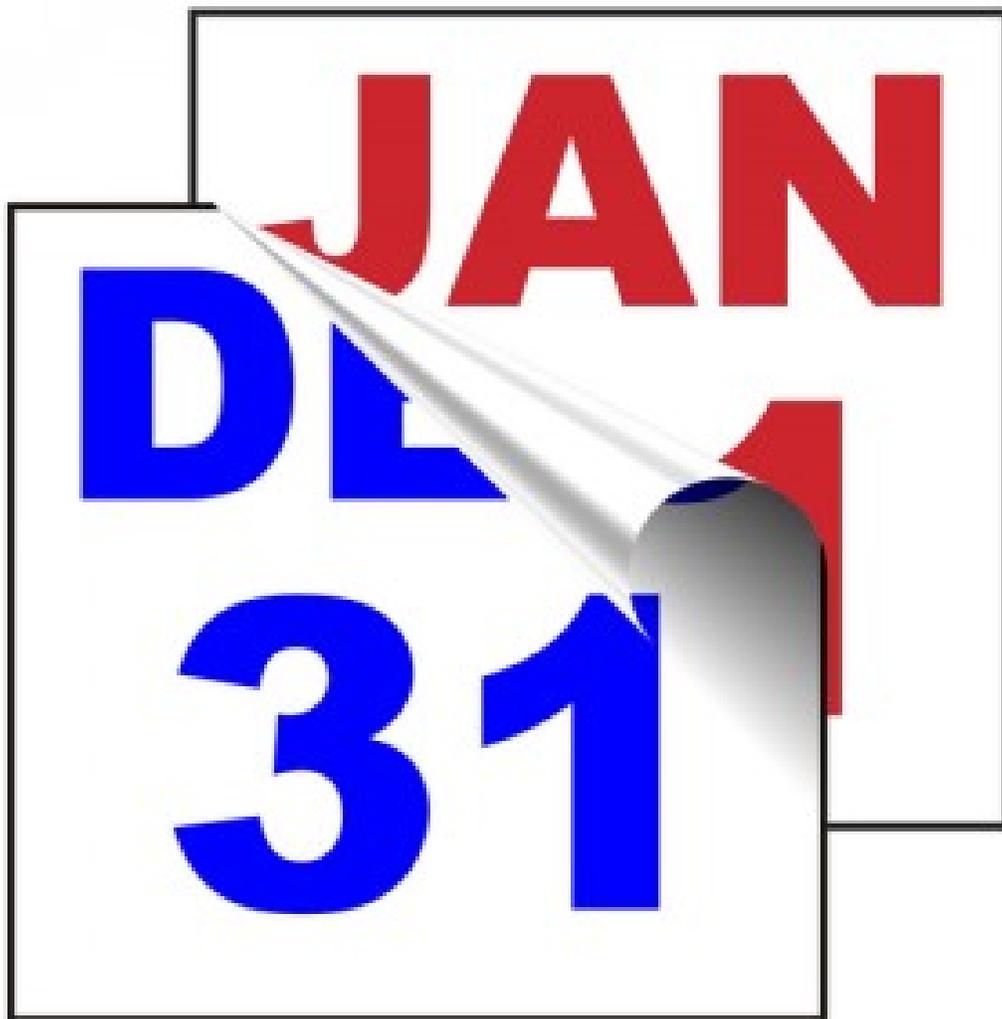
	233 2011 GO Bond - Pool	234 Local Improvement Dist. 10-23	301 REET - First Quarter %	302 OIE Improvement Project Fund	
Beginning Cash and Investments					
30810	Reserved	4,064	12,272	105,467	15,456
30880	Unreserved	-	-	-	-
388 / 588	Prior Period Adjustments, Net	-	-	-	-
Revenues					
310	Taxes	-	-	57,734	-
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	-	-	-	3,443
340	Charges for Goods and Services	-	-	-	-
350	Fines and Penalties	-	-	-	-
360	Miscellaneous Revenues	708	1,924	1,644	165
Total Revenues:		708	1,924	59,378	3,608
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:		708	1,924	59,378	3,608
Other Increases in Fund Resources					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	128,200	-	-	-
385	Special or Extraordinary Items	-	-	-	-
386 / 389	Custodial Activities	-	-	-	-
381, 395, 398	Other Resources	-	-	-	-
Total Other Increases in Fund Resources:		128,200	-	-	-
Other Decreases in Fund Resources					
594-595	Capital Expenditures	-	-	-	3,980
591-593, 599	Debt Service	127,638	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:		127,638	1,689	40,000	3,980
Increase (Decrease) in Cash and Investments:		1,270	235	19,378	(372)
Ending Cash and Investments					
5081000	Reserved	5,334	12,507	124,845	15,084
5088000	Unreserved	-	-	-	-
Total Ending Cash and Investments		5,334	12,507	124,845	15,084

City of Prosser
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2018

		<u>303 7th Street Project Fund</u>	<u>403 Water Fund</u>	<u>407 Sewer Fund</u>	<u>448 Garbage Fund</u>
Beginning Cash and Investments					
30810	Reserved	21,511	628,233	133,113	-
30880	Unreserved	-	1,775,598	2,436,804	304,585
388 / 588	Prior Period Adjustments, Net	-	-	-	-
Revenues					
310	Taxes	-	-	-	-
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	1,097,538	-	-	-
340	Charges for Goods and Services	-	2,627,717	2,577,554	1,119,535
350	Fines and Penalties	-	42,196	6,815	24,746
360	Miscellaneous Revenues	1,149	55,532	36,581	5,028
Total Revenues:		<u>1,098,687</u>	<u>2,725,445</u>	<u>2,620,950</u>	<u>1,149,309</u>
Expenditures					
510	General Government	-	-	-	-
520	Public Safety	-	-	-	-
530	Utilities	-	1,808,599	1,996,350	1,181,500
540	Transportation	-	-	-	-
550	Natural and Economic Environment	-	-	-	-
560	Social Services	-	-	-	-
570	Culture and Recreation	-	-	-	-
Total Expenditures:		<u>-</u>	<u>1,808,599</u>	<u>1,996,350</u>	<u>1,181,500</u>
Excess (Deficiency) Revenues over Expenditures:		<u>1,098,687</u>	<u>916,846</u>	<u>624,600</u>	<u>(32,191)</u>
Other Increases in Fund Resources					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	505,000	-	-	-
385	Special or Extraordinary Items	-	-	-	-
386 / 389	Custodial Activities	-	7,012	1,925	-
381, 395, 398	Other Resources	-	-	-	-
Total Other Increases in Fund Resources:		<u>505,000</u>	<u>7,012</u>	<u>1,925</u>	<u>-</u>
Other Decreases in Fund Resources					
594-595	Capital Expenditures	1,204,290	166,649	38,348	6,806
591-593, 599	Debt Service	-	638,596	467,156	-
597	Transfers-Out	-	-	-	-
585	Special or Extraordinary Items	-	-	-	-
586 / 589	Custodial Activities	-	9,731	5,949	-
581	Other Uses	-	-	-	-
Total Other Decreases in Fund Resources:		<u>1,204,290</u>	<u>814,977</u>	<u>511,454</u>	<u>6,806</u>
Increase (Decrease) in Cash and Investments:		<u>399,397</u>	<u>108,881</u>	<u>115,071</u>	<u>(38,997)</u>
Ending Cash and Investments					
5081000	Reserved	420,908	640,547	136,087	-
5088000	Unreserved	-	1,872,164	2,548,901	265,588
Total Ending Cash and Investments		<u>420,908</u>	<u>2,512,711</u>	<u>2,684,988</u>	<u>265,588</u>

2018 Annual Report

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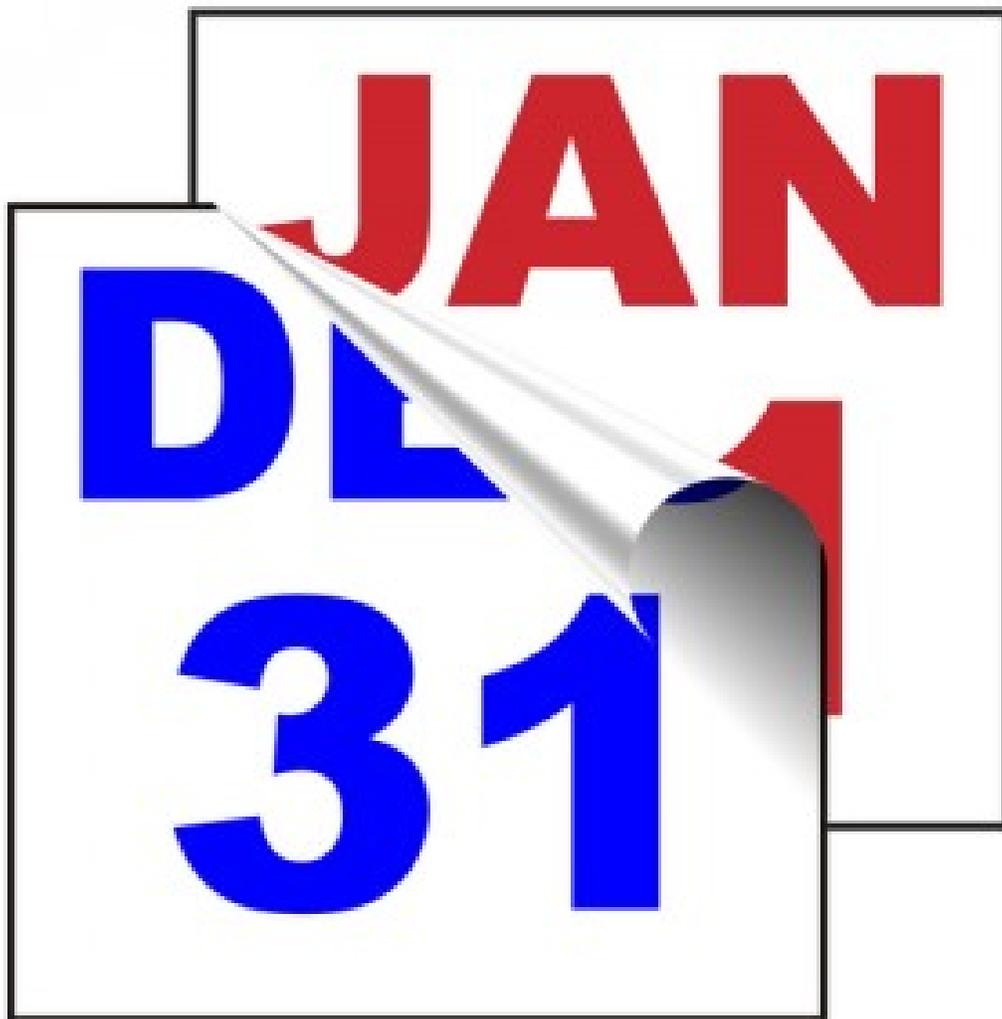
City of Prosser
Fiduciary Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2018

		Investment Trust
		<hr/>
308	Beginning Cash and Investments	1,300
388 & 588	Prior Period Adjustment, Net	-
310-390	Additions	12,100
510-590	Deductions	12,600
		<hr/>
	Net Increase (Decrease) in Cash and Investments:	(500)
508	Ending Cash and Investments	800

The accompanying notes are an integral part of this statement.

2018 Annual Report

Revenue & Expenditures- Schedule I



CITY OF PROSSER

MCAG #: 0205

SCHEDULE 01 REVENUES

Detail of Revenues & Other Sources
For Year Ending: December 31, 2018

001 General Fund

BAS EL OB LA

308 10 00 111	Beginning Fund Balance	276,781.53
308 10 00 130	Beginning Fund Balance	47,318.87
308 10 00 131	Beginning Fund Balance	43,081.54
308 10 00 144	Beginning Fund Balance	43,449.96
308 10 00 146	Beginning Fund Balance	13,067.15
308 10 00 147	Beginning Fund Balance	46,414.22
308 10 00 148	Beginning Fund Balance	995,794.10
308 10 00 149	Beginning Fund Balance	60,780.11
308 10 00 151	Beginning Fund Balance	30,787.54
308 10 00 153	Beginning Fund Balance	60,589.49
308 80 00 001	Beginning Fund Balance	872,162.00
308 80 00 105	Beginning Fund Balance	128.60
308 80 00 107	Beginning Fund Balance	11,165.91
308 80 00 108	Beginning Fund Balance	64,707.04
308 80 00 115	Beginning Fund Balance	571,271.79
308 80 00 116	Beginning Fund Balance	25,104.04
308 80 00 117	Beginning Fund Balance	49,406.43
308 80 00 119	Beginning Fund Balance	5,160.47
308.00	TOTAL BEGINNING NET CASH & INVESTMENTS	3,217,170.79
311 10 00 001	Property Taxes	718,956.62
311.00	TOTAL GENERAL PROPERTY TAXES	718,956.62
313 11 00 001	Loc Retail Sales & Use Taxes	1,492,961.90
313 15 00 000	Public Safety Sales Tax	195,679.10
313 31 00 000	Hotel/Motel Transient Tax	76,684.72
313 31 01 000	Hotel/Motel Special Tax	77,012.75
313 61 00 000	Brokered Natural Gas Use Tax	96,868.94
313 71 00 000	Sales Tax - Criminal Justice	130,006.81
313.00	TOTAL RETAIL SALES AND USE TAX	2,069,214.22
316 41 00 000	Utility Tax - Electric	510,520.67
316 42 00 000	Utility Tax - Water	455,062.73
316 43 00 000	Utility Tax - Gas	59,910.58
316 44 00 000	Utility Tax - Sewer	567,775.69
316 45 00 000	Utility Tax-Garbage/Solid Waste	53,323.45
316 46 00 000	Utility Tax - Cable	41,335.92
316 47 00 000	Utility Tax - Telephone	54,593.55
316 48 00 000	Utility Tax - Cell Phone	57,567.01
316 49 00 000	PUD Privilege Tax (County)	56,295.24
316.00	TOTAL BUSINESS AND OCCUPATION TAXES	1,856,384.84
317 20 00 000	Leasehold Excise Tax	13,783.87
317.00	TOTAL EXCISE TAXES	13,783.87
318 35 00 000	REET - 2nd Quarter %	57,733.97

CITY OF PROSSER

MCAG #: 0205

SCHEDULE 01 REVENUES

Detail of Revenues & Other Sources
For Year Ending: December 31, 2018

001 General Fund

BAS EL OB LA

318.00	TOTAL OTHER TAXES	57,733.97
310.00	TOTAL TAXES	4,716,073.52
321 30 00 000	Alarm Registration	50.00
321 30 01 000	Alarm Registration Late Fee	50.00
321 91 01 000	Franchise Fees	28,707.98
321 99 00 000	General Business Registrations	50,936.66
321 99 01 000	Rental License	4,435.00
321 99 02 000	Yard Sale Permits	310.00
321.00	TOTAL BUSINESS LICENSES & PERMITS	84,489.64
322 11 00 000	Building Structure & Equipment	79,879.04
322 12 00 000	Sign Permits	1,890.00
322 13 00 000	Fence Permits	1,050.00
322 14 00 000	Plumbing Permits	2,369.00
322 15 00 000	Mechanical Permits	2,746.50
322 16 00 000	Mobile Home Permits	2,000.00
322 30 00 000	Animal Licenses	5,965.00
322 90 00 000	Other Non-Bus Lic & Permits- CPL City Portion	1,255.00
322 90 00 001	Special Event Permits	2,927.08
322.00	TOTAL NON-BUSINESS LICENSES & PERMITS	100,081.62
320.00	TOTAL	184,571.26
331 10 76 000	USDA-Patrol Grant	57,500.00
331 93 00 001	Federal Direct Grant From Department Of Health And	6,564.09
331 93 00 151	Federal Direct Grant From The Department Of Health	82,051.11
331.00	TOTAL DIRECT FEDERAL GRANTS	146,115.20
333 93 24 001	PFS (CIA)	2,408.00
333 93 24 153	PFS	30,234.47
333 93 95 153	SABG Prevention	48,324.53
333.00	TOTAL INDIRECT FEDERAL GRANTS	80,967.00
334 03 51 000	Traffic Safety Commission	970.06
334 04 60 153	Community Wellness Initiative	14,417.08
334 04 61 001	SABG Admin	5,016.37
334 04 62 001	Dedicate Marijuana (CIA)	1,450.00
334 04 62 153	Dedicated Marijuana	18,181.80
334.00	TOTAL STATE GRANTS	40,035.31
335 00 91 001	PUD Privilege Tax (state)	22,593.81
335.00	TOTAL STATE SHARED REVENUES, ENTITLEMENTS & IMPACT	22,593.81

CITY OF PROSSER

MCAG #: 0205

SCHEDULE 01 REVENUES

Detail of Revenues & Other Sources
For Year Ending: December 31, 2018

001 General Fund

BAS EL OB LA

336 00 98 000	City-County Assistance	25,105.82
336 06 21 000	Mot Veh Excise Tax - Pop	1,730.85
336 06 26 000	Criminal Just - Special Prog	6,255.94
336 06 42 000	Marijuana Excise Tax (City Share)	27,624.55
336 06 51 000	DUI/Other Crim Just Assistance	882.39
336 06 94 000	Liquor Excise Tax	30,174.91
336 06 95 000	Liquor Board Profits (20.23%)	10,005.48
336 06 95 001	Liquor Board Profits	39,453.18
336.00	TOTAL STATE SHARED REVENUES, ENTITLEMENTS & IMPACT	141,233.12
330.00	TOTAL	430,944.44
341 33 00 000	District Court Administrative	2,961.51
341 62 00 000	Word Processing & Dup Service	221.01
341.00	TOTAL GENERAL GOVERNMENT	3,182.52
342 10 00 000	Law Enforcement Services	13.00
342 10 00 149	Law Enforcement Services	588.56
342 11 00 000	Fingerprinting Fees	550.00
342 12 00 000	Public Safety - Other	124.29
342 13 00 000	False Alarm Fee	2,100.00
342 21 00 000	Emergency Service - Dist Crt	3,651.36
342 21 01 000	DUI Emergency Fire	186.89
342 30 00 000	Housing & Monitoring of Prison	3,944.45
342 40 00 000	Protective Inspection -Rental	600.00
342.00	TOTAL PUBLIC SAFETY	11,758.55
345 23 00 000	Animal Control & Shelter Fees	315.00
345 29 00 000	Abatements	1,770.18
345 60 00 000	Tourism Promotion Services	69,807.98
345 81 00 000	Zoning And Subdivision Fees	42.66
345 83 00 000	Plan Checking Fees	125,962.53
345 86 00 000	SEPA Review Fees	1,804.75
345 89 02 000	Variance/Conditional Use Fees	530.00
345 89 03 000	Site Review Fees	476.45
345 89 04 000	Other Planning & Development	1,654.92
345.00	TOTAL NATURAL AND ECONOMIC ENVIRONMENT	202,364.47
347 30 00 000	Pool Fees	112,338.94
347 60 00 000	Recreation Program Fees	24,401.13
347 90 00 000	Recreation - Gift Cards	-30.00
347.00	TOTAL CULTURE & RECREATION	136,710.07
340.00	TOTAL	354,015.61
352 30 00 000	Proof of Motor Vehicle Insuran	495.77

CITY OF PROSSER

MCAG #: 0205

SCHEDULE 01 REVENUES

Detail of Revenues & Other Sources
For Year Ending: December 31, 2018

001 General Fund

BAS EL OB LA

352.00	TOTAL CIVIL PENALTIES	495.77
353 10 00 000	Traffic Infraction Penalties	38,389.17
353 70 00 000	Non-Traffic Infraction Penalties	670.92
353.00	TOTAL CIVIL INFRACTION PENALTIES	39,060.09
354 10 00 000	Civil Parking Infraction Penalties	2,627.00
354.00	TOTAL CIVIL PARKING INFRACTION PENALTIES	2,627.00
355 20 00 000	Driving Under Influence (DUI) Fines	5,396.30
355 80 00 000	Other CrimTraffic Misdemeanor	14,101.81
355.00	TOTAL CRIMINAL TRAFFIC MISDEMEANOR FINES	19,498.11
356 90 00 000	Other Crim Non-Traffic Fines	5,216.84
356.00	TOTAL CRIMINAL NON-TRAFFIC FINES	5,216.84
357 33 00 000	Public Defense Cost	9,658.31
357 37 00 000	Dist/Mun Court Cost Recoup	4.93
357.00	TOTAL CRIMINAL COSTS	9,663.24
359 90 00 001	NSF Fee	40.00
359.00	TOTAL NON-COURT FINES, FORFEITURES & PENALTIES	40.00
350.00	TOTAL	76,601.05
361 10 00 001	Investment Interest	12,051.27
361 10 00 105	Investment Interest	746.71
361 10 00 107	Investment Interest	321.39
361 10 00 108	Investment Interest	2,005.61
361 10 00 111	Investment Interest	4,303.07
361 10 00 115	Investment Interest	9,585.62
361 10 00 117	Investment Interest	915.84
361 10 00 119	Investment Interest	208.44
361 10 00 120	Investment Interest	13.12
361 10 00 130	Investment Interest	838.40
361 10 00 131	Investment Interest	767.95
361 10 00 144	Investment Interest	586.29
361 10 00 146	Investment Interest	199.15
361 10 00 147	Investment Interest	707.45
361 10 00 148	Investment Interest	15,581.13
361 10 00 149	Investment Interest	1,389.66
361 10 00 151	Investment Interest	612.68
361 10 00 153	Investment Interest	531.44
361 14 00 000	Other Interest	89.52
361 14 00 001	Local Sales Interest	2,517.75
361 40 00 001	D/M interest income - dist crt	2,716.72

CITY OF PROSSER

MCAG #: 0205

SCHEDULE 01 REVENUES

Detail of Revenues & Other Sources
For Year Ending: December 31, 2018

001 General Fund

BAS EL OB LA

361.00	TOTAL INTEREST AND OTHER EARNINGS	56,689.21
362 00 00 000	Facilities Rental (Short Term)-Parks	3,134.00
362 00 00 001	Facilities Rental (Short Term)-Parks Equipment	595.20
362 00 00 002	Short Term Pool Rentals	8,310.00
362 00 00 003	Facilities Rental (Short Term)-Community Center	2,005.00
362 00 01 001	Space & Facilities Lease (Long	34,157.60
362 00 01 002	PAC Concessions Lease	2,181.42
362 00 01 003	Community Center Lease	481.00
362 00 01 004	Park Concession Stand Lease-Long Term	575.00
362 00 01 148	Space And Facilities Leases (Long-term)	5,400.00
362 40 00 119	Park Rental	670.00
362.00	TOTAL RENTS, LEASES AND CONCESSIONS	57,509.22
367 10 00 001	Contributions & Donations	2,919.42
367 10 00 119	Parks Mitigation Payment	13,091.53
367 10 00 120	Donations	1,891.57
367.00	TOTAL CONTRIBUTIONS/DONATIONS FROM PRIVATE SOURCE	17,902.52
369 10 00 001	Sale Of Surplus	5,415.96
369 20 00 001	Proceeds Unclaimed Property	170.87
369 30 00 001	Confiscated Property	336.00
369 80 00 000	Cashier Overages or Shortages	-97.68
369 91 00 001	Other Miscellaneous Revenue	4,564.66
369.00	TOTAL OTHER MISCELLANEOUS REVENUES	10,389.81
360.00	TOTAL	142,490.76
389 10 01 000	Animal Trap Deposits	15.00
389 10 02 000	Planning & Development Deposit	5,363.92
389 10 03 001	Facility Rental Cleaning Deposits	1,250.00
389 10 04 000	Park Concession Stand Deposit	100.00
389 30 00 000	Concealed Pistol Lic - State	2,049.00
389 30 00 001	PSEA and CVC distributions	80,195.99
389 30 00 002	State Building Fees	580.00
389 30 00 003	Sale Of Surplus Sales Tax Collected	409.70
389 30 00 148	Leasehold Tax	693.36
389.00	TOTAL OTHER NONREVENUES	90,656.97
380.00	TOTAL	90,656.97
300.00	TOTAL RESOURCES	9,212,524.40

CITY OF PROSSER

MCAG #: 0205

SCHEDULE 01 EXPENDITURE

Detail of Expenditures & Other Uses
For Year Ending: December 31, 2018

001 General Fund

BAS EL

511.60	Legislative Services (Commission Or Council)	
10	Salaries & Wages	31,787.00
20	Personnel Benefits	2,551.82
31	Office & Operating Supplies	162.18
43	Travel	1,820.36
49	Miscellaneous	1,626.98
		<hr/>
511.00	TOTAL LEGISLATIVE	37,948.34
512.50	Municipal Court	
41	Professional Services	36,000.00
51		138,699.33
		<hr/>
512.00	TOTAL JUDICIAL	174,699.33
513.10	Executive Office	
10	Salaries & Wages	84,840.24
20	Personnel Benefits	27,341.41
41	Professional Services	3,990.00
43	Travel	248.00
49	Miscellaneous	640.40
		<hr/>
513.00	TOTAL EXECUTIVE	117,060.05
514.23		
10	Salaries & Wages	230,482.53
20	Personnel Benefits	107,836.46
31	Office & Operating Supplies	6,131.81
35	Small Tools And Minor Equipment	651.59
41	Professional Services	841.77
42	Communications	6.70
43	Travel	1,562.31
45	Operating Rentals & Leases	571.23
49	Miscellaneous	2,307.17
51		17,846.23
514.30	Records Services	
10	Salaries & Wages	116,192.80
20	Personnel Benefits	53,704.35
41	Professional Services	11,225.07
43	Travel	3,799.19
44	Taxes And Operating Assessments	20.05
49	Miscellaneous	1,015.93
		<hr/>
514.00	TOTAL FINANCIAL & RECORD SERVICES	554,195.19
515.41	External Legal Services - Advice	
41	Professional Services	34,745.31
		<hr/>
515.00	TOTAL LEGAL	34,745.31
517.91		
20	Personnel Benefits	31,576.61
		<hr/>
517.00	TOTAL EMPLOYEE BENEFIT PROGRAMS	31,576.61
518.10	Personnel Services	
41	Professional Services	68,060.82

CITY OF PROSSER

MCAG #: 0205

SCHEDULE 01 EXPENDITURE

Detail of Expenditures & Other Uses
For Year Ending: December 31, 2018

001 General Fund

BAS EL

518.31			
	10	Salaries & Wages	16,665.09
	20	Personnel Benefits	3,496.57
	31	Office & Operating Supplies	2,632.50
	35	Small Tools And Minor Equipment	76.01
	41	Professional Services	14,609.42
	44	Taxes And Operating Assessments	6,253.80
	45	Operating Rentals & Leases	8,016.40
	46	Insurance	110,356.45
	47	Utility Services	17,954.24
	48	Repairs & Maintenance	4,601.42
518.88			
	31	Office & Operating Supplies	9,689.08
	35	Small Tools And Minor Equipment	14,289.33
	41	Professional Services	26,920.95
	42	Communications	16,685.81
	45	Operating Rentals & Leases	8,748.43
	48	Repairs & Maintenance	19,693.34
	49	Miscellaneous	959.64
			<hr/>
518.00		TOTAL CENTRAL SERVICES	349,709.30
			<hr/>
		510.00	1,299,934.13
521.20		Police Operations	
	10	Salaries & Wages	945,060.35
	12	Salaries & Wages	66,104.40
	20	Personnel Benefits	423,451.69
	21	Personnel Benefits	6,852.58
	31	Office & Operating Supplies	12,670.07
	32	Fuel Consumed	28,152.61
	35	Small Tools And Minor Equipment	16,388.74
	41	Professional Services	11,021.61
	42	Communications	19,120.44
	43	Travel	8,704.98
	44	Taxes And Operating Assessments	805.42
	47	Utility Services	176.64
	48	Repairs & Maintenance	15,100.82
	49	Miscellaneous	5,388.06
	51		58,258.18
521.21			
	10	Salaries & Wages	82,647.84
	12	Salaries & Wages	13,763.32
	20	Personnel Benefits	32,561.96
	21	Personnel Benefits	1,071.18
	31	Office & Operating Supplies	452.79
	35	Small Tools And Minor Equipment	2,459.03
	43	Travel	1,007.88
	48	Repairs & Maintenance	44.92
	49	Miscellaneous	9,127.99
			<hr/>
521.00		TOTAL LAW ENFORCEMENT	1,760,393.50
522.21			

CITY OF PROSSER

MCAG #: 0205

SCHEDULE 01 EXPENDITURE

Detail of Expenditures & Other Uses
For Year Ending: December 31, 2018

001 General Fund

BAS EL

	51	98,165.52
	522.00 TOTAL FIRE SUPPRESSION AND EMERGENCY MEDICAL SERVI	98,165.52
523.60	Care & Custody Of Prisoners	
	51	74,025.51
	523.00 TOTAL DETENTION AND/OR CORRECTION	74,025.51
524.20	Inspections, Permits, Certificates & Licenses	
	10 Salaries & Wages	129,139.44
	12 Salaries & Wages	126.84
	20 Personnel Benefits	60,038.93
	31 Office & Operating Supplies	271.27
	32 Fuel Consumed	589.58
	41 Professional Services	5,284.01
	43 Travel	3,708.84
	44 Taxes And Operating Assessments	154.66
	46 Insurance	475.73
	49 Miscellaneous	3,015.74
	524.00 TOTAL PROTECTIVE INSPECTIONS	202,805.04
	520.00	2,135,389.57
558.60	Planning	
	10 Salaries & Wages	69,717.02
	20 Personnel Benefits	29,623.83
	31 Office & Operating Supplies	921.94
	32 Fuel Consumed	374.61
	41 Professional Services	11,630.56
	48 Repairs & Maintenance	413.94
	49 Miscellaneous	178.07
	51	18.75
558.70	Economic Development	
	41 Professional Services	64,932.00
	558.00 TOTAL PLANNING AND ECONOMIC DEVELOPMENT	177,810.72
	550.00	177,810.72
566.00	Chemical Dependency Services	
	41 Professional Services	209,798.13
	51	1,524.12
	566.00 TOTAL CHEMICAL DEPENDENCY SERVICES	211,322.25
569.21		
	31 Office & Operating Supplies	2,226.83
	41 Professional Services	223.99
	44 Taxes And Operating Assessments	177.21
	46 Insurance	3,318.81
	47 Utility Services	16,365.76
	48 Repairs & Maintenance	2,576.12
	49 Miscellaneous	203.43

CITY OF PROSSER

MCAG #: 0205

SCHEDULE 01 EXPENDITURE

Detail of Expenditures & Other Uses
For Year Ending: December 31, 2018

001 General Fund

BAS EL

569.00	TOTAL AGING AND DISABILITY SERVICES	25,092.15
560.00		236,414.40
571.22		
10	Salaries & Wages	61,174.59
20	Personnel Benefits	27,486.34
31	Office & Operating Supplies	5,816.03
41	Professional Services	73,252.25
43	Travel	1,873.01
44	Taxes And Operating Assessments	1,563.10
45	Operating Rentals & Leases	300.00
48	Repairs & Maintenance	748.65
49	Miscellaneous	1,904.65
51		204.00
571.00	TOTAL EDUCATION AND RECREATIONAL ACTIVITIES	174,322.62
572.20	Library Services	
51		182,230.68
572.50	Facilities	
31	Office & Operating Supplies	1,455.76
35	Small Tools And Minor Equipment	444.53
41	Professional Services	526.71
44	Taxes And Operating Assessments	7.17
46	Insurance	9,553.11
47	Utility Services	14,499.97
48	Repairs & Maintenance	3,127.33
572.00	TOTAL LIBRARY SERVICES	211,845.26
573.90	Other	
12	Salaries & Wages	3,300.00
41	Professional Services	103,695.00
573.91		
41	Professional Services	40,625.98
573.00	TOTAL CULTURAL AND COMMUNITY ACTIVITIES	147,620.98
576.20	Swimming Pools	
10	Salaries & Wages	103,886.49
12	Salaries & Wages	1,026.89
20	Personnel Benefits	17,583.75
21	Personnel Benefits	639.68
31	Office & Operating Supplies	23,110.54
35	Small Tools And Minor Equipment	792.28
41	Professional Services	3,773.93
42	Communications	1,801.38
43	Travel	1,615.19
44	Taxes And Operating Assessments	10,682.00
46	Insurance	21,585.08
47	Utility Services	35,692.18
48	Repairs & Maintenance	2,574.50
49	Miscellaneous	4,099.34

CITY OF PROSSER

MCAG #: 0205

SCHEDULE 01 EXPENDITURE

Detail of Expenditures & Other Uses
For Year Ending: December 31, 2018

001 General Fund

BAS EL

	51	384.00
576.80	General Parks	
	10 Salaries & Wages	140,368.71
	12 Salaries & Wages	1,949.86
	20 Personnel Benefits	57,668.81
	31 Office & Operating Supplies	19,948.40
	32 Fuel Consumed	6,329.18
	35 Small Tools And Minor Equipment	1,382.76
	41 Professional Services	18,676.46
	42 Communications	728.70
	43 Travel	1,053.75
	44 Taxes And Operating Assessments	327.95
	45 Operating Rentals & Leases	611.57
	46 Insurance	19,172.41
	47 Utility Services	104,683.59
	48 Repairs & Maintenance	10,203.81
	49 Miscellaneous	3,513.35
	51	84.00
576.00	TOTAL PARK FACILITIES	615,950.54
570.00		1,149,739.40
589.10		
	03	1,520.00
589.16		
	00	65.00
589.19		
	00	1,313.92
589.30		
	00	81,476.19
589.00	TOTAL OTHER NON-EXPENDITURES	84,375.11
580.00		84,375.11
594.21	Law Enforcement	
	64 Machinery & Equipment	113,067.30
594.24	Protective Inspections	
	64 Machinery & Equipment	12,523.50
594.69	Aging And Disability Services	
	64 Machinery & Equipment	5,395.79
594.72	Libraries	
	63 Other Improvements	2,009.10
594.73	Cultural And Community Activities	
	62 Buildings & Structures	7,370.85
	64 Machinery & Equipment	35,219.27
594.75	Stadiums And Auditoriums	
	64 Machinery & Equipment	11,920.73
594.76	Park Facilities	
	63 Other Improvements	76,568.43
	64 Machinery & Equipment	2,050.00

CITY OF PROSSER

MCAG #: 0205

SCHEDULE 01 EXPENDITURE

Detail of Expenditures & Other Uses
For Year Ending: December 31, 2018

001 General Fund

BAS EL

594.00 TOTAL CAPITAL EXPENDITURES/EXPENSES	266,124.97
597.00	
00	217,200.00
597.00 TOTAL TRANSFERS-OUT	217,200.00
590.00	483,324.97
500.00 TOTAL EXPENDITURES AND OTHER FINANCING USES	5,566,988.30
508.80.00 Unreserved	1,868,811.04
508.10.00 Reserved	1,776,725.06

CITY OF PROSSER

MCAG #: 0205

SCHEDULE 01 REVENUES

Detail of Revenues & Other Sources
For Year Ending: December 31, 2018

102 Street Fund

BAS EL OB LA

308 10 00 103	Beginning Fund Balance	4,550.30
308 80 00 102	Beginning Fund Balance	384,106.98
308 80 00 104	Beginning Fund Balance	304,209.44
308 80 00 109	Beginning Fund Balance	2,512.00
308 80 00 110	Beginning Fund Balance	50,136.08
308 80 00 152	Beginning Fund Balance	510,664.06
308.00	TOTAL BEGINNING NET CASH & INVESTMENTS	1,256,178.86
311 10 00 102	Property Taxes	500,220.77
311.00	TOTAL GENERAL PROPERTY TAXES	500,220.77
310.00	TOTAL TAXES	500,220.77
322 40 00 000	Street & Curb Permits	3,281.00
322 40 00 102	Special Event Services	397.00
322.00	TOTAL NON-BUSINESS LICENSES & PERMITS	3,678.00
320.00	TOTAL	3,678.00
336 00 71 102	Multimodal Transportation	8,399.32
336 00 87 102	Motor Veh Fuel Tax - City St	130,679.54
336.00	TOTAL STATE SHARED REVENUES, ENTITLEMENTS & IMPACT	139,078.86
330.00	TOTAL	139,078.86
341 43 00 000	Budgeting & Accounting Service	1,378.06
341.00	TOTAL GENERAL GOVERNMENT	1,378.06
342 40 00 102	Protective Inspection Fees	1,677.14
342.00	TOTAL PUBLIC SAFETY	1,677.14
344 10 00 000	Street Maintenance and Repair	21,538.75
344.00	TOTAL TRANSPORTATION	21,538.75
340.00	TOTAL	24,593.95
361 10 00 102	Investment Interest	7,261.20
361 10 00 104	Investment Interest	2,156.25
361 10 00 106	Investment Interest	708.73
361 10 00 109	Investment Interest	69.62
361 10 00 110	Investment Interest	764.15
361 10 00 152	Investment Interest	6,918.68
361.00	TOTAL INTEREST AND OTHER EARNINGS	17,878.63

CITY OF PROSSER

MCAG #: 0205

SCHEDULE 01 REVENUES

Detail of Revenues & Other Sources
For Year Ending: December 31, 2018

102 Street Fund

BAS EL OB LA

362 00 00 102	Space And Facilities Leases-short Term Vehicle Ren	5,523.05
362.00	TOTAL RENTS, LEASES AND CONCESSIONS	5,523.05
369 40 00 102	Judgments & Settlements	812.51
369 91 00 102	Other Miscellaneous Revenue	5,350.00
369.00	TOTAL OTHER MISCELLANEOUS REVENUES	6,162.51
360.00	TOTAL	29,564.19
389 19 00 102	Planning & Development Deposits	8,420.09
389.00	TOTAL OTHER NONREVENUES	8,420.09
380.00	TOTAL	8,420.09
397 00 00 001	Transfer In-From General Fund	126,000.00
397 00 00 050	Transfer In-From General Fund	3,000.00
397.00	TOTAL TRANSFERS-IN	129,000.00
398 10 00 102	Insurance Recoveries	264.64
398.00	TOTAL INSURANCE RECOVERIES	264.64
390.00	TOTAL	129,264.64
300.00	TOTAL RESOURCES	2,090,999.36

CITY OF PROSSER

MCAG #: 0205

SCHEDULE 01 EXPENDITURE

Detail of Expenditures & Other Uses

For Year Ending: December 31, 2018

102 Street Fund

BAS EL

542.30	Roadway		
	31	Office & Operating Supplies	20,174.64
	41	Professional Services	6,710.98
	51		351.87
542.50	Structures		
	41	Professional Services	12,005.80
542.61	Sidewalks		
	31	Office & Operating Supplies	2,231.60
	41	Professional Services	583.00
542.63	Street Lighting		
	31	Office & Operating Supplies	1,654.16
	47	Utility Services	47,503.48
542.64	Traffic Control Devices		
	31	Office & Operating Supplies	11,714.89
	48	Repairs & Maintenance	10,085.00
	51		2,546.03
542.66	Snow & Ice Control		
	31	Office & Operating Supplies	3,992.01
	48	Repairs & Maintenance	5,251.18
542.67	Street Cleaning		
	31	Office & Operating Supplies	1,942.86
542.70	Roadside		
	31	Office & Operating Supplies	7,901.64
	41	Professional Services	13,528.57
	49	Miscellaneous	561.95
542.90	Maintenance Administration & Overhead		
	10	Salaries & Wages	261,890.09
	12	Salaries & Wages	5,561.93
	20	Personnel Benefits	122,293.59
	31	Office & Operating Supplies	9,256.01
	32	Fuel Consumed	8,341.54
	35	Small Tools And Minor Equipment	4,977.44
	41	Professional Services	27,783.56
	42	Communications	3,813.43
	43	Travel	56.07
	44	Taxes And Operating Assessments	74.48
	45	Operating Rentals & Leases	680.04
	46	Insurance	15,336.33
	47	Utility Services	21,854.84
	48	Repairs & Maintenance	9,148.85
	49	Miscellaneous	2,835.28
	51		39.36
	542.00	TOTAL ROADS/STREETS ORDINARY MAINTENANCE	642,682.50
543.30	General Services		
	10	Salaries & Wages	8,461.34
	20	Personnel Benefits	3,440.02
	31	Office & Operating Supplies	3,602.17
	41	Professional Services	2,152.22
	42	Communications	211.80
	45	Operating Rentals & Leases	1.76
	46	Insurance	10,448.86
	48	Repairs & Maintenance	4,291.89

CITY OF PROSSER

MCAG #: 0205

SCHEDULE 01 EXPENDITURE

Detail of Expenditures & Other Uses
For Year Ending: December 31, 2018

102 Street Fund

BAS EL

49	Miscellaneous	997.71
543.00	TOTAL ROAD & STREET ADMINISTRATION & OVERHEAD	33,607.77
540.00		676,290.27
589.19		
00		8,420.09
589.00	TOTAL OTHER NON-EXPENDITURES	8,420.09
580.00		8,420.09
591.95	Road/Street Constructions and Other Infrastructure	
78	Intergovernmental Loans	27,351.34
591.00	TOTAL REDEMPTION OF LONG TERM DEBT	27,351.34
592.95	Road/Street Constructions and Other Infrastructure	
83	Interest On Long-Term External Debt	11,549.78
592.00	TOTAL INTEREST AND OTHER DEBT SERVICE COSTS	11,549.78
595.30		
63	Other Improvements	19,022.92
64	Machinery & Equipment	8,508.81
595.90		
64	Machinery & Equipment	24,175.80
595.00	TOTAL CAPITAL EXPENDITURES/EXPENSES	51,707.53
597.00		
00		505,000.00
597.00	TOTAL TRANSFERS-OUT	505,000.00
590.00		595,608.65
500.00	TOTAL EXPENDITURES AND OTHER FINANCING USES	1,280,319.01
508.80.00	Unreserved	809,332.73
508.10.00	Reserved	1,347.62

CITY OF PROSSER

MCAG #: 0205

SCHEDULE 01 REVENUES

Detail of Revenues & Other Sources
For Year Ending: December 31, 2018

112 Economic Development Capital Project Fund

BAS EL OB LA

300.00 TOTAL RESOURCES

0.00

CITY OF PROSSER

MCAG #: 0205

SCHEDULE 01 EXPENDITURE

Detail of Expenditures & Other Uses
For Year Ending: December 31, 2018

112 Economic Development Capital Project Fund

BAS EL

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

CITY OF PROSSER

MCAG #: 0205

SCHEDULE 01 REVENUES

Detail of Revenues & Other Sources
For Year Ending: December 31, 2018

221 LID Guarantee Fund

BAS EL OB LA

308 10 00 221	Beginning Fund Balance	57,467.61
308.00	TOTAL BEGINNING NET CASH & INVESTMENTS	57,467.61
361 10 00 221	Investment Interest	875.92
361.00	TOTAL INTEREST AND OTHER EARNINGS	875.92
360.00	TOTAL	875.92
300.00	TOTAL RESOURCES	58,343.53

CITY OF PROSSER

MCAG #: 0205

SCHEDULE 01 EXPENDITURE

Detail of Expenditures & Other Uses
For Year Ending: December 31, 2018

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	58,343.53

CITY OF PROSSER

MCAG #: 0205

SCHEDULE 01 REVENUES

Detail of Revenues & Other Sources
For Year Ending: December 31, 2018

233 2011 GO Bond - Pool

BAS EL OB LA

308 10 00 233	Beginning Fund Balance	4,063.89
308.00	TOTAL BEGINNING NET CASH & INVESTMENTS	4,063.89
361 10 00 233	Investment Interest	707.70
361.00	TOTAL INTEREST AND OTHER EARNINGS	707.70
360.00	TOTAL	707.70
397 00 00 006	Transfer In-General Fund	88,200.00
397 00 00 017	Transfer In- REET	40,000.00
397.00	TOTAL TRANSFERS-IN	128,200.00
390.00	TOTAL	128,200.00
300.00	TOTAL RESOURCES	132,971.59

CITY OF PROSSER

MCAG #: 0205

SCHEDULE 01 EXPENDITURE

Detail of Expenditures & Other Uses
For Year Ending: December 31, 2018

233 2011 GO Bond - Pool

BAS EL

591.75	Stadiums And Auditoriums	
	71 G.O. Bonds	55,000.00
		<hr/>
591.00	TOTAL REDEMPTION OF LONG TERM DEBT	55,000.00
592.75	Stadiums And Auditoriums	
	83 Interest On Long-Term External Debt	72,637.50
		<hr/>
592.00	TOTAL INTEREST AND OTHER DEBT SERVICE COSTS	72,637.50
		<hr/>
590.00		127,637.50
		<hr/>
500.00	TOTAL EXPENDITURES AND OTHER FINANCING USES	127,637.50
		<hr/>
	508.80.00 Unreserved	0.00
	508.10.00 Reserved	5,334.09

CITY OF PROSSER

MCAG #: 0205

SCHEDULE 01 REVENUES

Detail of Revenues & Other Sources
For Year Ending: December 31, 2018

234 Local Improvement Dist. 10-23

BAS EL OB LA

308 10 00 234	Beginning Fund Balance	12,272.15
308.00	TOTAL BEGINNING NET CASH & INVESTMENTS	12,272.15
361 10 00 234	Investment Interest	197.02
361 41 00 000	Assessment Interest	364.24
361 42 00 000	Assessment Penalty	79.61
361.00	TOTAL INTEREST AND OTHER EARNINGS	640.87
368 10 00 000	Assesment Principal	1,282.83
368.00	TOTAL SPECIAL ASSESSMENTS	1,282.83
360.00	TOTAL	1,923.70
300.00	TOTAL RESOURCES	14,195.85

CITY OF PROSSER

MCAG #: 0205

SCHEDULE 01 EXPENDITURE

Detail of Expenditures & Other Uses
For Year Ending: December 31, 2018

234 Local Improvement Dist. 10-23

BAS EL

591.48	Pits, Quarries And Asphalt Plants	
	73 Special Assessment Bonds	1,094.71
		<hr/>
591.00	TOTAL REDEMPTION OF LONG TERM DEBT	1,094.71
592.48	Pits, Quarries And Asphalt Plants	
	83 Interest On Long-Term External Debt	594.29
		<hr/>
592.00	TOTAL INTEREST AND OTHER DEBT SERVICE COSTS	594.29
		<hr/>
590.00		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	12,506.85

CITY OF PROSSER

MCAG #: 0205

SCHEDULE 01 REVENUES

Detail of Revenues & Other Sources
For Year Ending: December 31, 2018

301 REET - First Quarter %

BAS EL OB LA

308 10 00 301	Beginning Fund Balance	105,467.08
308.00	TOTAL BEGINNING NET CASH & INVESTMENTS	105,467.08
318 34 00 000	REET 1	57,733.99
318.00	TOTAL OTHER TAXES	57,733.99
310.00	TOTAL TAXES	57,733.99
361 10 00 301	Investment Interest	1,644.36
361.00	TOTAL INTEREST AND OTHER EARNINGS	1,644.36
360.00	TOTAL	1,644.36
300.00	TOTAL RESOURCES	164,845.43

CITY OF PROSSER

MCAG #: 0205

SCHEDULE 01 EXPENDITURE

Detail of Expenditures & Other Uses
For Year Ending: December 31, 2018

301 REET - First Quarter %

BAS EL

597.00		
	00	40,000.00
	597.00 TOTAL TRANSFERS-OUT	40,000.00
		<hr/>
	590.00	40,000.00
		<hr/>
	500.00 TOTAL EXPENDITURES AND OTHER FINANCING USES	40,000.00
		<hr/>
	508.80.00 Unreserved	0.00
	508.10.00 Reserved	124,845.43

CITY OF PROSSER

MCAG #: 0205

SCHEDULE 01 REVENUES

Detail of Revenues & Other Sources
For Year Ending: December 31, 2018

302 OIE Improvement Project Fund

BAS EL OB LA

308 10 00 302	Beginning Fund Balance	15,456.27
308.00	TOTAL BEGINNING NET CASH & INVESTMENTS	15,456.27
333 20 20 302	WSDOT LA 8286	3,442.83
333.00	TOTAL INDIRECT FEDERAL GRANTS	3,442.83
330.00	TOTAL	3,442.83
361 10 00 302	Investment Interest	164.92
361.00	TOTAL INTEREST AND OTHER EARNINGS	164.92
360.00	TOTAL	164.92
300.00	TOTAL RESOURCES	19,064.02

CITY OF PROSSER

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SCHEDULE 01 REVENUES

Detail of Revenues & Other Sources
For Year Ending: December 31, 2018

303 7th Street Project Fund

BAS EL OB LA

308 10 00 303	Beginning Fund Balance	21,511.27
308.00	TOTAL BEGINNING NET CASH & INVESTMENTS	21,511.27
333 20 20 000	Federal Direct Grant From The Department Of Transp	187,516.88
333.00	TOTAL INDIRECT FEDERAL GRANTS	187,516.88
334 03 80 303	State Direct/Indirect Grant From Transportation Im	910,021.37
334.00	TOTAL STATE GRANTS	910,021.37
330.00	TOTAL	1,097,538.25
361 10 00 303	Investment Interest	1,149.20
361.00	TOTAL INTEREST AND OTHER EARNINGS	1,149.20
360.00	TOTAL	1,149.20
397 00 00 052	Transfer In- From 104 Street And Transportation Re	255,000.00
397 00 00 053	Transfer In-From Fund 152	250,000.00
397.00	TOTAL TRANSFERS-IN	505,000.00
390.00	TOTAL	505,000.00
300.00	TOTAL RESOURCES	1,625,198.72

CITY OF PROSSER

MCAG #: 0205

SCHEDULE 01 EXPENDITURE

Detail of Expenditures & Other Uses
For Year Ending: December 31, 2018

303 7th Street Project Fund

BAS EL

595.10			
	41	Professional Services	142,504.24
595.30			
	63	Other Improvements	1,061,786.24
595.00		TOTAL CAPITAL EXPENDITURES/EXPENSES	<u>1,204,290.48</u>
590.00			<u>1,204,290.48</u>
500.00		TOTAL EXPENDITURES AND OTHER FINANCING USES	<u>1,204,290.48</u>
	508.80.00	Unreserved	0.00
	508.10.00	Reserved	420,908.24

CITY OF PROSSER

MCAG #: 0205

SCHEDULE 01 REVENUES

Detail of Revenues & Other Sources
For Year Ending: December 31, 2018

403 Water Fund

BAS EL OB LA

308 10 00 453	Beginning Fund Balance	90,019.77
308 10 00 454	Beginning Fund Balance	195,134.91
308 10 00 456	Beginning Fund Balance	76,148.49
308 10 00 457	Beginning Fund Balance	266,929.33
308 80 00 403	Beginning Fund Balance	735,785.68
308 80 00 404	Beginning Fund Balance	14,639.26
308 80 00 451	Beginning Fund Balance	934,440.65
308 80 00 455	Beginning Fund Balance	90,732.14
308.00	TOTAL BEGINNING NET CASH & INVESTMENTS	2,403,830.23
342 40 00 403	Water Inspections	14,509.48
342.00	TOTAL PUBLIC SAFETY	14,509.48
343 41 00 000	Water Revenues	2,216,241.95
343 42 00 000	Connection Fees Water	11,891.50
343 90 00 000	Irrigation Fees & Charges	385,073.87
343.00	TOTAL UTILITIES	2,613,207.32
340.00	TOTAL	2,627,716.80
359 90 00 403	NSF Penalties	720.00
359 90 01 403	Late Fees & Shut Offs	41,475.91
359.00	TOTAL NON-COURT FINES, FORFEITURES & PENALTIES	42,195.91
350.00	TOTAL	42,195.91
361 10 00 403	Investment Interest	10,410.82
361 10 00 404	Investment Interest	522.96
361 10 00 451	Investment Interest	14,942.78
361 10 00 453	Investment Interest	1,179.81
361 10 00 454	Investment Interest	2,974.21
361 10 00 455	Investment Interest	945.18
361 10 00 456	Investment Interest	2,374.40
361 10 00 457	Investment Interest	4,068.47
361.00	TOTAL INTEREST AND OTHER EARNINGS	37,418.63
369 10 00 403	Sale Of Surplus	30.40
369 40 00 403	Judgments And Settlements	16,991.52
369 91 00 403	Other Miscellaneous Revenue	1,091.75
369.00	TOTAL OTHER MISCELLANEOUS REVENUES	18,113.67
360.00	TOTAL	55,532.30
389 19 00 403	Planning And Development Deposits	7,011.82

CITY OF PROSSER

MCAG #: 0205

SCHEDULE 01 REVENUES

Detail of Revenues & Other Sources
For Year Ending: December 31, 2018

403 Water Fund

BAS EL OB LA

389.00	TOTAL OTHER NONREVENUES	7,011.82
380.00	TOTAL	7,011.82
300.00	TOTAL RESOURCES	5,136,287.06

CITY OF PROSSER

MCAG #: 0205

SCHEDULE 01 EXPENDITURE

Detail of Expenditures & Other Uses
For Year Ending: December 31, 2018

403 Water Fund

BAS EL

534.80		
	10 Salaries & Wages	250,072.18
	12 Salaries & Wages	12,302.51
	20 Personnel Benefits	122,318.69
	31 Office & Operating Supplies	109,204.72
	32 Fuel Consumed	4,217.54
	35 Small Tools And Minor Equipment	1,925.95
	41 Professional Services	64,490.49
	42 Communications	6,200.81
	43 Travel	1,762.73
	44 Taxes And Operating Assessments	585,095.90
	45 Operating Rentals & Leases	3,976.86
	46 Insurance	66,349.54
	47 Utility Services	179,958.86
	48 Repairs & Maintenance	54,272.23
	49 Miscellaneous	13,401.01
	51	1,207.54
	534.00 TOTAL WATER UTILITIES	1,476,757.56
539.20		
	10 Salaries & Wages	66,777.01
	12 Salaries & Wages	3,884.73
	20 Personnel Benefits	30,209.65
	31 Office & Operating Supplies	6,632.72
	32 Fuel Consumed	3,744.82
	41 Professional Services	21,841.06
	42 Communications	441.45
	43 Travel	25.00
	44 Taxes And Operating Assessments	7.14
	45 Operating Rentals & Leases	243.07
	46 Insurance	5,864.94
	47 Utility Services	183,192.63
	48 Repairs & Maintenance	3,246.68
	49 Miscellaneous	4,523.05
	51	1,207.53
	539.00 TOTAL IRRIGATION/RECLAMATION UTILITIES	331,841.48
	530.00	1,808,599.04
589.19		
	00	9,731.35
	589.00 TOTAL OTHER NON-EXPENDITURES	9,731.35
	580.00	9,731.35
591.34	Water Utilities	
	72 Revenue Bonds	181,396.91
	78 Intergovernmental Loans	209,163.89
	591.00 TOTAL REDEMPTION OF LONG TERM DEBT	390,560.80
592.34	Water Utilities	

CITY OF PROSSER

MCAG #: 0205

SCHEDULE 01 EXPENDITURE

Detail of Expenditures & Other Uses
For Year Ending: December 31, 2018

403 Water Fund

BAS EL

	83 Interest On Long-Term External Debt	248,035.27
	592.00 TOTAL INTEREST AND OTHER DEBT SERVICE COSTS	248,035.27
594.34	Water Utilities	
	63 Other Improvements	31,542.00
	64 Machinery & Equipment	6,806.25
594.39	Irrigation/Reclamation Utilities	
	63 Other Improvements	128,301.04
	594.00 TOTAL CAPITAL EXPENDITURES/EXPENSES	166,649.29
	590.00	805,245.36
	500.00 TOTAL EXPENDITURES AND OTHER FINANCING USES	2,623,575.75
	508.80.00 Unreserved	1,872,163.92
	508.10.00 Reserved	640,547.39

CITY OF PROSSER

MCAG #: 0205

SCHEDULE 01 REVENUES

Detail of Revenues & Other Sources
For Year Ending: December 31, 2018

407 Sewer Fund

BAS EL OB LA

308 10 00 458	Beginning Fund Balance	552.22
308 10 00 459	Beginning Fund Balance	132,560.48
308 80 00 407	Beginning Fund Balance	659,214.46
308 80 00 408	Beginning Fund Balance	96,444.14
308 80 00 452	Beginning Fund Balance	1,681,145.45
308.00	TOTAL BEGINNING NET CASH & INVESTMENTS	2,569,916.75
342 40 00 407	Sewer Inspections	5,477.57
342.00	TOTAL PUBLIC SAFETY	5,477.57
343 50 00 000	Sewer Revenues	2,563,173.65
343 51 00 000	Connection Fees Wastewater	8,902.50
343.00	TOTAL UTILITIES	2,572,076.15
340.00	TOTAL	2,577,553.72
359 90 01 407	Late Fee	6,815.32
359.00	TOTAL NON-COURT FINES, FORFEITURES & PENALTIES	6,815.32
350.00	TOTAL	6,815.32
361 10 00 407	Investment Interest	10,071.62
361 10 00 408	Investment Interest	2,125.96
361 10 00 452	Investment Interest	21,452.16
361 10 00 458	Investment Interest	453.89
361 10 00 459	Investment Interest	2,020.46
361.00	TOTAL INTEREST AND OTHER EARNINGS	36,124.09
362 00 01 407	Space & Facilities Lease (Long	375.00
362.00	TOTAL RENTS, LEASES AND CONCESSIONS	375.00
369 91 00 407	Other Miscellaneous Revenue	82.12
369.00	TOTAL OTHER MISCELLANEOUS REVENUES	82.12
360.00	TOTAL	36,581.21
389 19 00 407	Planning And Development Deposits	1,925.49
389.00	TOTAL OTHER NONREVENUES	1,925.49
380.00	TOTAL	1,925.49
300.00	TOTAL RESOURCES	5,192,792.49

CITY OF PROSSER

MCAG #: 0205

SCHEDULE 01 EXPENDITURE

Detail of Expenditures & Other Uses
For Year Ending: December 31, 2018

407 Sewer Fund

BAS EL

535.80			
	10	Salaries & Wages	397,674.16
	12	Salaries & Wages	18,566.32
	20	Personnel Benefits	200,287.29
	31	Office & Operating Supplies	81,477.24
	32	Fuel Consumed	6,365.96
	35	Small Tools And Minor Equipment	20,335.82
	41	Professional Services	177,352.72
	42	Communications	6,144.43
	43	Travel	250.00
	44	Taxes And Operating Assessments	641,778.81
	45	Operating Rentals & Leases	4,162.11
	46	Insurance	137,690.13
	47	Utility Services	216,176.62
	48	Repairs & Maintenance	64,066.81
	49	Miscellaneous	22,630.21
	51		1,391.21
			<hr/>
	535.00	TOTAL SEWER/RECLAIMED WATER UTILITIES	1,996,349.84
			<hr/>
	530.00		1,996,349.84
589.19			
	00		5,949.49
			<hr/>
	589.00	TOTAL OTHER NON-EXPENDITURES	5,949.49
			<hr/>
	580.00		5,949.49
591.35		Sewer Utilities	
	72	Revenue Bonds	45,000.00
	78	Intergovernmental Loans	344,831.11
			<hr/>
	591.00	TOTAL REDEMPTION OF LONG TERM DEBT	389,831.11
592.35		Sewer Utilities	
	83	Interest On Long-Term External Debt	77,325.31
			<hr/>
	592.00	TOTAL INTEREST AND OTHER DEBT SERVICE COSTS	77,325.31
594.35		Sewer Utilities	
	63	Other Improvements	31,542.00
	64	Machinery & Equipment	6,806.25
			<hr/>
	594.00	TOTAL CAPITAL EXPENDITURES/EXPENSES	38,348.25
			<hr/>
	590.00		505,504.67
			<hr/>
	500.00	TOTAL EXPENDITURES AND OTHER FINANCING USES	2,507,804.00
			<hr/>
	508.80.00	Unreserved	2,548,901.44
	508.10.00	Reserved	136,087.05

CITY OF PROSSER

MCAG #: 0205

SCHEDULE 01 REVENUES

Detail of Revenues & Other Sources
For Year Ending: December 31, 2018

448 Garbage Fund

BAS EL OB LA

308 80 00 448	Beginning Fund Balance	302,969.87
308 80 00 460	Beginning Fund Balance	1,615.35
308.00	TOTAL BEGINNING NET CASH & INVESTMENTS	304,585.22
343 71 00 000	Garbage Service Charges	985,316.35
343 72 00 000	Refuse Tax Collection	55,371.23
343 73 00 000	B&O Tax Collection	0.88
343 74 00 000	Administrative Fee	78,846.86
343.00	TOTAL UTILITIES	1,119,535.32
340.00	TOTAL	1,119,535.32
359 90 00 000	Billing Fee	21,114.78
359 90 01 000	Late Fee	3,631.02
359.00	TOTAL NON-COURT FINES, FORFEITURES & PENALTIES	24,745.80
350.00	TOTAL	24,745.80
361 10 00 448	Investment Interest	4,946.86
361 10 00 460	Investment Interest	81.27
361.00	TOTAL INTEREST AND OTHER EARNINGS	5,028.13
360.00	TOTAL	5,028.13
300.00	TOTAL RESOURCES	1,453,894.47

CITY OF PROSSER

MCAG #: 0205

SCHEDULE 01 EXPENDITURE

Detail of Expenditures & Other Uses
For Year Ending: December 31, 2018

448 Garbage Fund

BAS EL

537.80

10	Salaries & Wages	33,900.81
12	Salaries & Wages	1,846.17
20	Personnel Benefits	14,123.64
31	Office & Operating Supplies	1,057.95
41	Professional Services	17,603.89
42	Communications	441.46
43	Travel	25.00
44	Taxes And Operating Assessments	107,844.45
45	Operating Rentals & Leases	243.06
46	Insurance	4,801.80
47	Utility Services	987,704.46
48	Repairs & Maintenance	2,631.54
49	Miscellaneous	8,067.97
51		1,207.55

537.00	TOTAL GARBAGE & SOLID WASTE UTILITIES	<u>1,181,499.75</u>
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530.00		<u>1,181,499.75</u>
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594.37	Garbage/Solid Waste	
64	Machinery & Equipment	6,806.25

594.00	TOTAL CAPITAL EXPENDITURES/EXPENSES	<u>6,806.25</u>
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590.00		<u>6,806.25</u>
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500.00	TOTAL EXPENDITURES AND OTHER FINANCING USES	<u>1,188,306.00</u>
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508.80.00	Unreserved	265,588.47
508.10.00	Reserved	0.00

CITY OF PROSSER

MCAG #: 0205

SCHEDULE 01 REVENUES

Detail of Revenues & Other Sources
For Year Ending: December 31, 2018

603 Consumer Utility Deposit Fund

BAS EL OB LA

308 10 00 603	Beginning Fund Balance	1,300.00
308.00	TOTAL BEGINNING NET CASH & INVESTMENTS	1,300.00
389 10 00 000	Utility Deposits Refunded	12,100.00
389.00	TOTAL OTHER NONREVENUES	12,100.00
380.00	TOTAL	12,100.00
300.00	TOTAL RESOURCES	13,400.00

CITY OF PROSSER

MCAG #: 0205

SCHEDULE 01 EXPENDITURE

Detail of Expenditures & Other Uses
For Year Ending: December 31, 2018

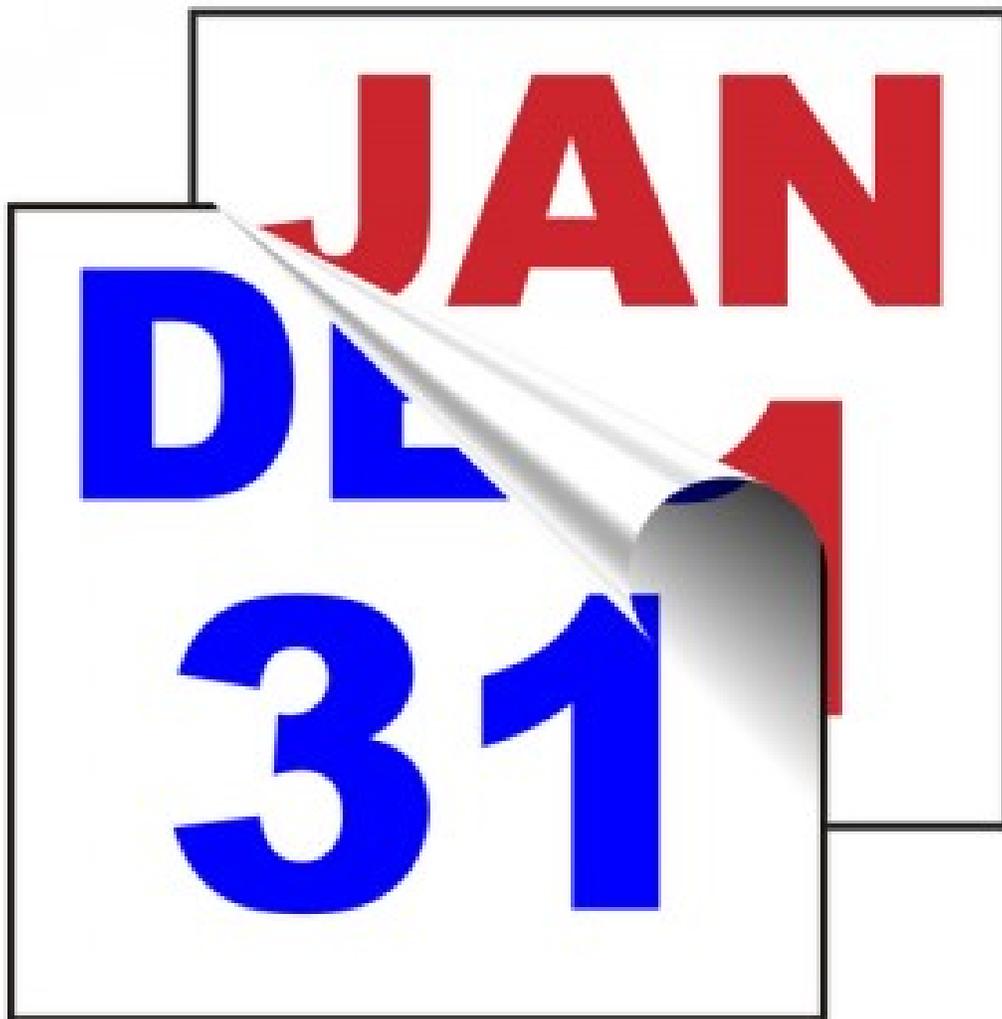
603 Consumer Utility Deposit Fund

BAS EL

589.10		
	00	12,600.00
589.00	TOTAL OTHER NON-EXPENDITURES	12,600.00
580.00		12,600.00
500.00	TOTAL EXPENDITURES AND OTHER FINANCING USES	12,600.00
	508.80.00 Unreserved	0.00
	508.10.00 Reserved	800.00

2018 Annual Report

Bank Reconciliation - Schedule 6

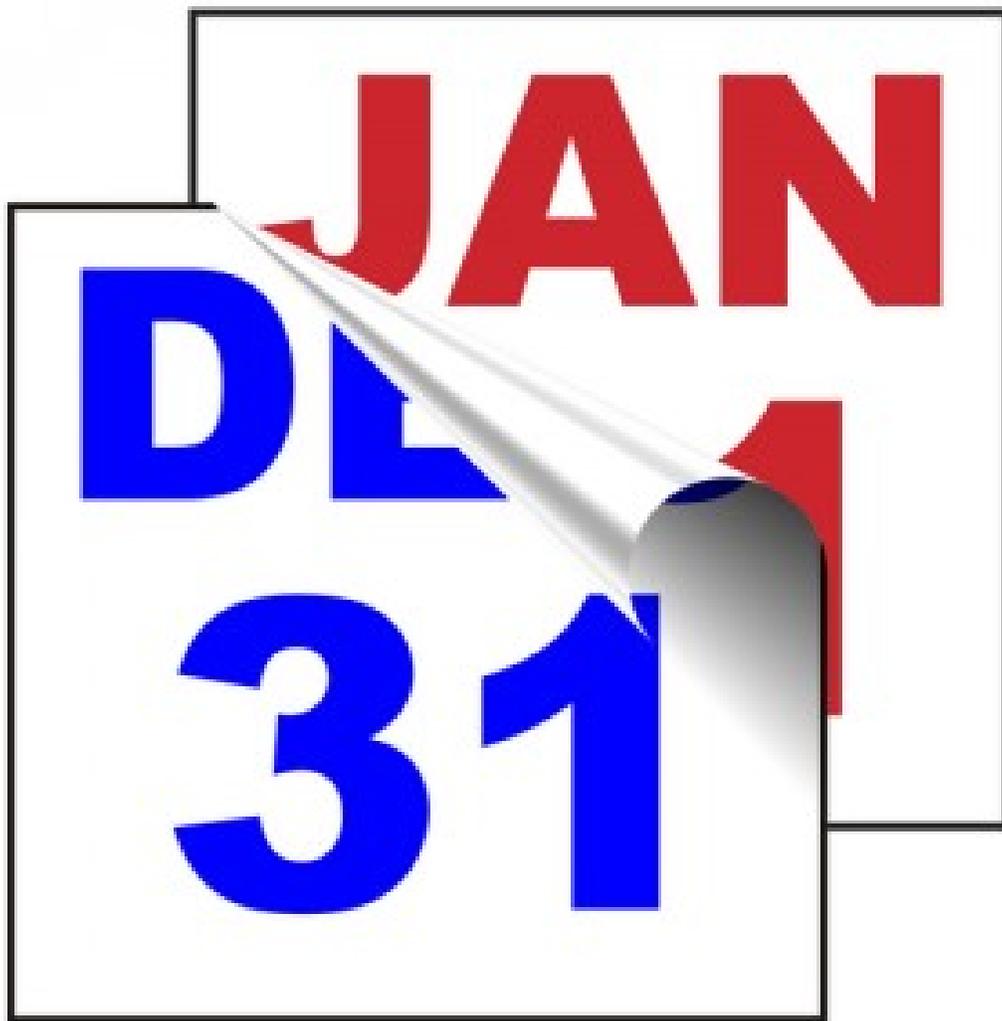


City of Prosser
SCHEDULE SUMMARY OF BANK RECONCILIATION
 For the Fiscal Year ended December 31, 2018

<i>Bank & Investment Account</i> <i>(1)</i>	FROM BANK STATEMENTS						FROM GL		FYE RECONCILING ITEMS			
	<i>Beginning Balance (2)</i>	<i>Cash Inflows (3)</i>	<i>Cash Outflows (4)</i>	<i>Ending Balance (5)</i>	<i>Non-reported cash inflows (6)</i>	<i>Non-reported cash outflows (7)</i>	<i>Reported increases without cash inflows (8)</i>	<i>Reported decreases without cash outflows (9)</i>	<i>EOY Positive Reconciling Items (Deposits in Transit) (10)</i>	<i>Prior Year Positive Reconciling Items (Deposits in Transit) (11)</i>	<i>EOY Negative Reconciling Items (Outstanding Items & Open Period) (12)</i>	<i>Prior Year Negative Reconciling Items (Outstanding Items & Open Period) (13)</i>
Banner Bank	\$ 785,927.64	\$ 14,559,655.48	\$ 14,372,501.36	\$ 973,081.76	\$ 272,646.32	\$ 535,297.20	\$ 772,868.25	\$ 735,519.13	\$ 16,525.88	\$ 18,360.31	\$ 650,792.18	\$ 666,325.28
LGIP Investment	\$ 4,321,634.85	\$ 587,253.82	\$ 200,000.00	\$ 4,708,888.67	\$ 500,000.00	\$ 200,000.00	\$ -	\$ -				
US Bank Bond 6882	\$ 1,001,929.44	\$ -	\$ -	\$ 1,001,929.44	\$ -	\$ -	\$ -	\$ -				
US Bank Bond 0304	\$ 1,001,548.33	\$ -	\$ -	\$ 1,001,548.33	\$ -	\$ -	\$ -	\$ -				
US Bank Bond 0305	\$ 2,005,253.33	\$ -	\$ -	\$ 2,005,253.33	\$ -	\$ -	\$ -	\$ -				
US Bank Bond 9479	\$ 499,277.50	\$ -	\$ -	\$ 499,277.50	\$ -	\$ -	\$ -	\$ -				
US Bank Bond 9480	\$ 999,864.00	\$ -	\$ -	\$ 999,864.00	\$ -	\$ -	\$ -	\$ -				
REVOLVING FUNDS	\$ 1,750.00			\$ 1,750.00								
	\$ 10,617,185.09	\$ 15,146,909.30	\$ 14,572,501.36	\$ 11,191,593.03	\$ 772,646.32	\$ 735,297.20	\$ 772,868.25	\$ 735,519.13	\$ 16,525.88	\$ 18,360.31	\$ 650,792.18	\$ 666,325.28

2018 Annual Report

Disbursement Activity – Schedule 7

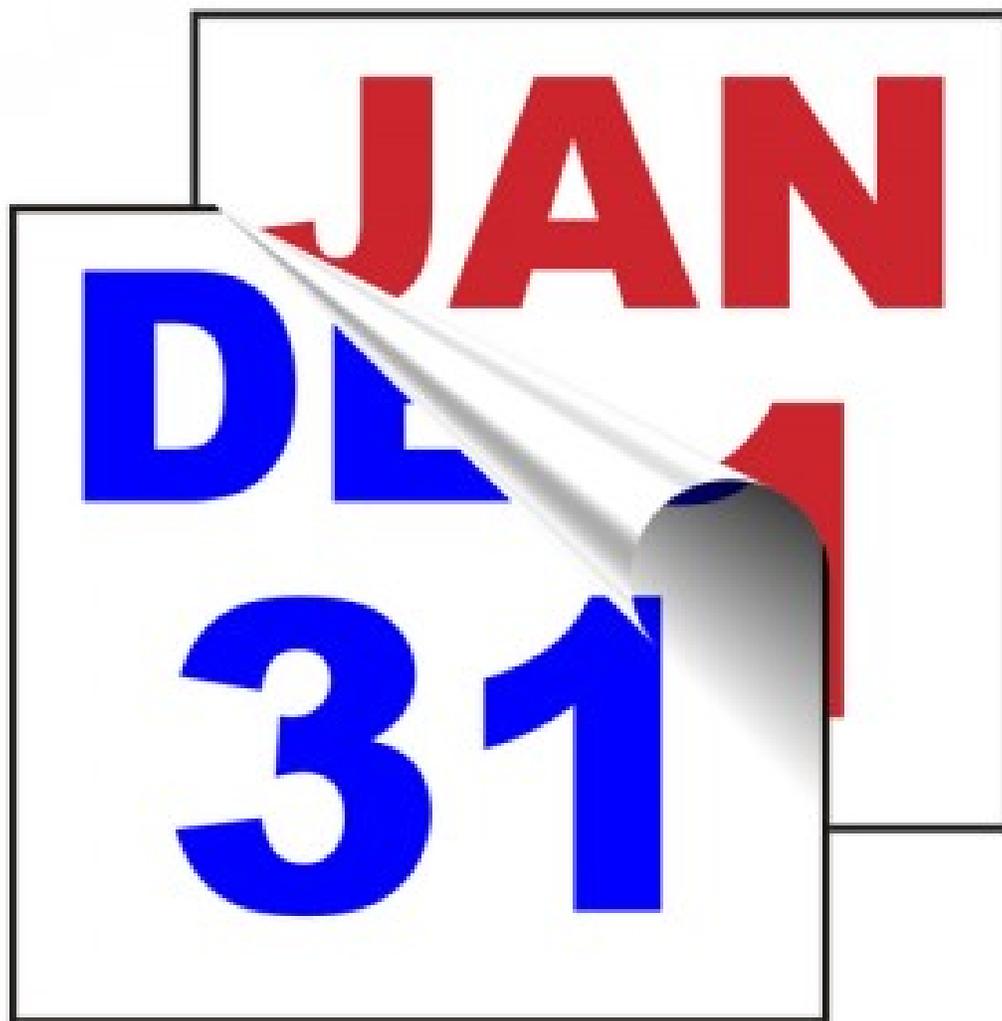


**SCHEDULE OF DISBURSEMENT ACTIVITY
For the Fiscal Year ended December 31, 2018**

1	2	3	4	5	6	7	8	9	10
Fund No.	Fund Title	Beginning Outstanding Items 01/01/2018	Issued During the Year	Redeemed During the Year	Canceled During the Year	Ending Outstanding Items 12/31/2018	Prior Year Open Period Items	Current Year Open Period Items	Disbursements 12/31/2018
1	General Fund	\$ 266,280.69	\$ 5,395,556.01	\$ 5,432,217.49	\$ 102,111.46	\$ 127,507.75	\$ -	\$ 110,112.19	\$ 5,403,556.74
102	City Street Fund	\$ 55,940.89	\$ 752,201.79	\$ 780,981.97	\$ 4,484.69	\$ 22,676.02	\$ -	\$ 25,334.62	\$ 773,051.72
221	LID Guarantee Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
233	2011 GO Bond - Pool	\$ -	\$ 127,637.50	\$ 127,637.50	\$ -	\$ -	\$ -	\$ -	\$ 127,637.50
234	Local Improvement District 10-23	\$ -	\$ 3,378.00	\$ 1,689.00	\$ 1,689.00	\$ -	\$ -	\$ -	\$ 1,689.00
301	REET 1st Qtr	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
302	OIE Imporvement Fund	\$ -	\$ 65,540.15	\$ 65,540.15	\$ -	\$ -	\$ -	\$ -	\$ 65,540.15
303	7th Street ADA Sidewalk Ramp Impv	\$ 4,819.57	\$ 1,199,229.84	\$ 1,204,049.41	\$ -	\$ -	\$ -	\$ 5,060.64	\$ 1,204,290.48
403	Water Fund	\$ 118,220.42	\$ 2,539,138.01	\$ 2,614,678.75	\$ 27,299.08	\$ 15,380.60	\$ -	\$ 78,982.61	\$ 2,590,821.54
407	Sewer Fund	\$ 159,709.88	\$ 2,342,425.27	\$ 2,466,722.76	\$ 13,331.40	\$ 22,080.99	\$ -	\$ 152,093.35	\$ 2,481,187.22
448	Garbage Fund	\$ 93,205.93	\$ 1,104,300.16	\$ 1,195,887.90	\$ 472.79	\$ 1,145.40	\$ -	\$ 90,414.92	\$ 1,194,242.29
603	Consumer Utility Deposit Fund	\$ -	\$ (500.00)	\$ (500.00)	\$ -	\$ -	\$ -	\$ 3.09	\$ (496.91)
	TOTAL - all funds	\$ 698,177.38	\$ 13,528,906.73	\$ 13,888,904.93	\$ 149,388.42	\$ 188,790.76	\$ -	\$ 462,001.42	\$ 13,841,519.73

2018 Annual Report

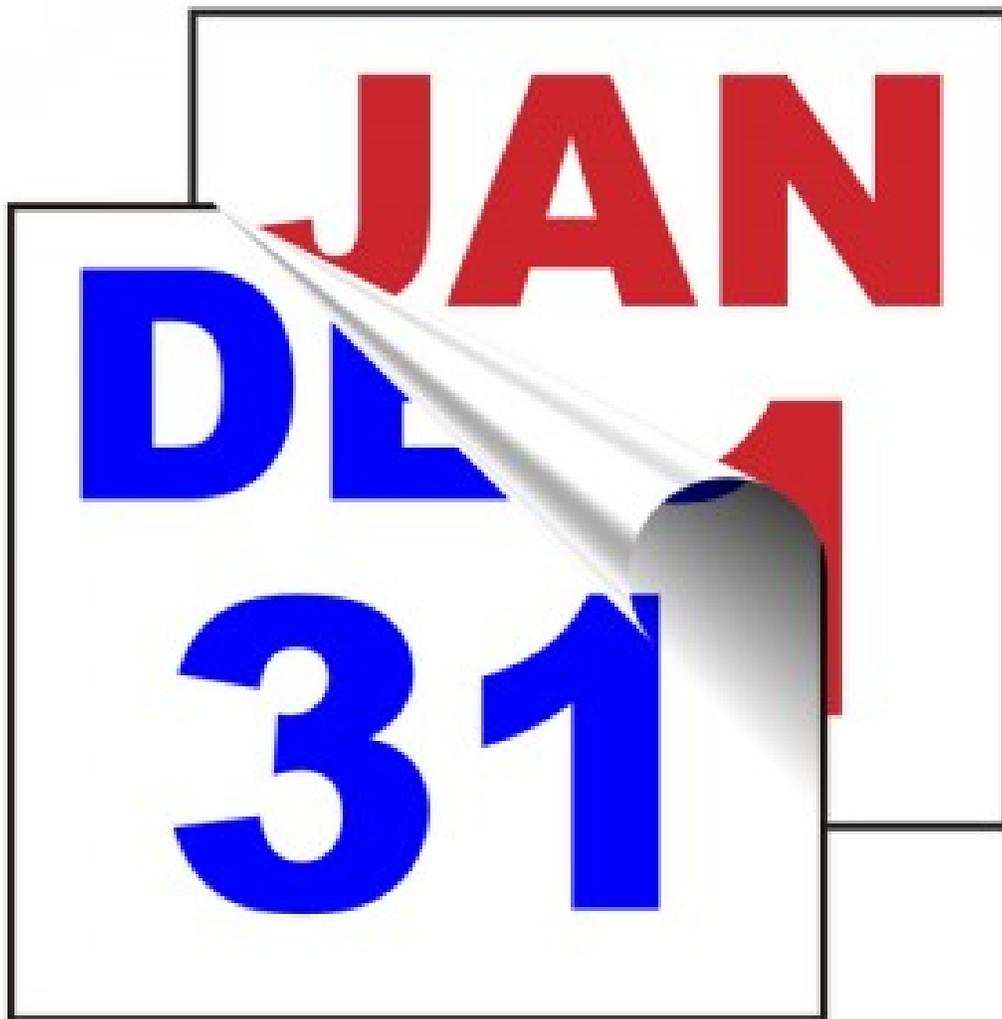
Liabilities – Schedule 9



ID. No.	Description	Maturity Date	Beginning Balance 01/01/2019	Additions	Reductions	BARS Code for Redemption (Optional)	Ending Balance 12/31/2019	
251.11	2011 General Obligation Bond	12/1/2035	\$ 1,490,000.00	-	55,000.00	59176	1,435,000.00	<i>Pool Bond</i>
263.88	PW-01-691-052	7/1/2021	\$ 68,151.14	-	17,037.99	59135	51,113.15	<i>WWTP Improvements</i>
263.84	T2001-60 (water portion 33%)	7/1/2022	\$ 31,437.72	-	6,151.34	59134	25,286.38	<i>N Prosser Industrial</i>
263.84	T2001-60 (sewer portion 33%)	7/1/2022	\$ 31,437.71	-	6,151.34	59135	25,286.37	<i>N Prosser Industrial</i>
263.84	T2001-60 (street portion 33%)	7/1/2022	\$ 31,437.71	-	6,151.34	59195	25,286.37	<i>N Prosser Industrial</i>
263.83	L010025	11/1/2022	\$ 269,231.43	-	52,249.05	59135	216,982.38	<i>Waste Water Improv</i>
263.83	01-65101-022	10/1/2022	\$ 228,722.07	-	45,744.41	59134	182,977.66	<i>Well 4B</i>
263.82	USDA 91-07	2/25/2056	\$ 3,464,479.00	-	56,396.91	59134	3,408,082.09	<i>North Prosser Improv</i>
263.84	DM11-952-030	10/1/2034	\$ 1,699,830.00	-	99,989.99	59134	1,599,840.01	<i>Water Disinfection and Source Improv</i>
263.84	Dm11-952-140	10/1/2037	\$ 728,606.70	-	40,478.15	59134	688,128.55	<i>Water Zone 2.5 Improv</i>
253.63	USDA 91-05	9/11/2033	\$ 21,610.39	-	1,094.71	59148	20,515.68	<i>LID 10-23</i>
259.12	Compensated Absences - Proprietary Funds		\$ 153,298.29	5,753.29			159,051.58	
259.12	Compensated Absences- General Fund		\$ 188,715.41	6,199.93			194,915.34	
263.12	Claims & Judgements- General Fund		\$ 50,000.00	841,546.71		51890	891,546.71	
263.12	Claims & Judgements- Proprietary Funds		\$ -	-		51890	-	
263.96	PRO 0205-1-1 (102-53%)	6/1/2027	\$ 259,700.00		21,200.00		238,500.00	<i>ESCO Energy Efficiency</i>
263.96	PRO 0205-1-1 (403-42%)	6/2/2027	\$ 205,800.00		16,800.00		189,000.00	<i>ESCO Energy Efficiency</i>
263.96	PRO 0205-1-1 (407-5%)	6/3/2027	\$ 24,500.00		2,000.00		22,500.00	<i>ESCO Energy Efficiency</i>
252.11	2015 Water Bond Refinancing Bond	Dec-35	\$ 2,855,000.00		125,000.00	59134	2,730,000.00	
252.11	2015 Sewer Bond	Dec-39	\$ 1,440,000.00		45,000.00	59135	1,395,000.00	<i>15 WWTP</i>
264.30	Pension Liabilities		\$ 1,173,412.39		279,257.06		894,155.33	
263.88	PC12-951-068	6/1/2034	\$ 3,743,498.30		267,392.73	59135	3,476,105.57	<i>17 - Waste Water Improv</i>

2018 Annual Report

Cash Activity – Schedule 11

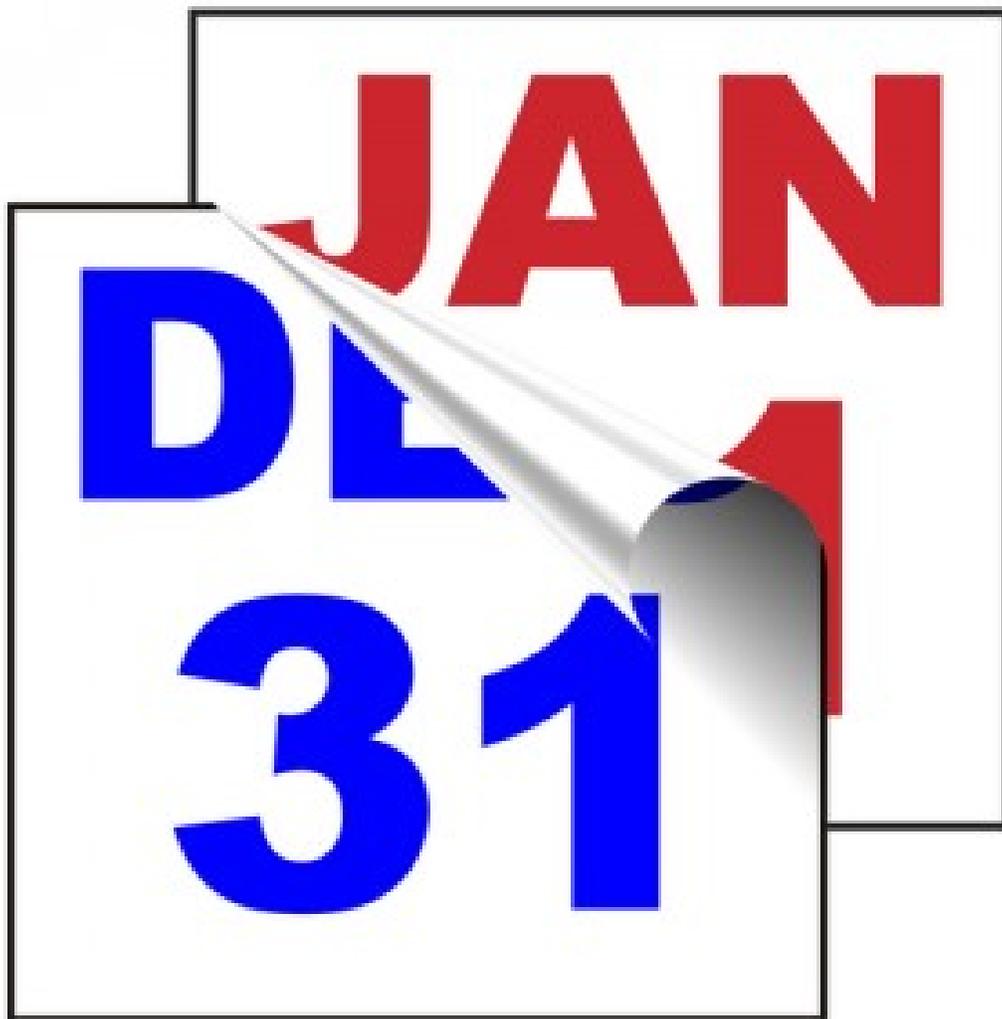


**SCHEDULE OF CASH ACTIVITY
For the Fiscal Year ended December 31, 2018**

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	\$ 3,217,170.79	\$ 6,054,597.72	\$ -	\$ 1,074.82	\$ -	\$ 6,055,672.54	\$ 5,403,556.74	\$ 217,200.00	\$ 6,550.49	\$ 5,627,307.23	\$ 3,645,536.10
102	City Street Fund	\$ 1,256,178.86	\$ 695,094.41	\$ 129,000.00	\$ 10,874.20	\$ -	\$ 834,968.61	\$ 773,051.72	\$ 505,000.00	\$ 2,415.40	\$ 1,280,467.12	\$ 810,680.35
221	LID Guarantee Fund	\$ 57,467.61	\$ 875.92	\$ -	\$ -	\$ -	\$ 875.92	\$ -	\$ -	\$ -	\$ -	\$ 58,343.53
233	2011 GO Bond - Pool	\$ 4,063.89	\$ 707.70	\$ 128,200.00	\$ -	\$ -	\$ 128,907.70	\$ 127,637.50	\$ -	\$ -	\$ 127,637.50	\$ 5,334.09
234	Local Improvement District 10-23	\$ 12,272.15	\$ 1,923.70	\$ -	\$ -	\$ -	\$ 1,923.70	\$ 1,689.00	\$ -	\$ -	\$ 1,689.00	\$ 12,506.85
301	Reet 1st Qtr	\$ 105,467.08	\$ 59,378.35	\$ -	\$ -	\$ -	\$ 59,378.35	\$ -	\$ 40,000.00	\$ -	\$ 40,000.00	\$ 124,845.43
302	OIE Imporvement Fund	\$ 15,456.27	\$ 3,607.75	\$ -	\$ -	\$ -	\$ 3,607.75	\$ 65,540.15	\$ -	\$ (61,560.00)	\$ 3,980.15	\$ 15,083.87
303	7th Street ADA Sidewalk Ramp Impv	\$ 21,511.27	\$ 1,098,687.45	\$ 505,000.00	\$ -	\$ -	\$ 1,603,687.45	\$ 1,204,290.48	\$ -	\$ -	\$ 1,204,290.48	\$ 420,908.24
403	Water Fund	\$ 2,403,830.23	\$ 2,736,287.95	\$ -	\$ 4,408.05	\$ -	\$ 2,740,696.00	\$ 2,590,821.54	\$ -	\$ 40,993.38	\$ 2,631,814.92	\$ 2,512,711.31
407	Sewer Fund	\$ 2,569,916.75	\$ 2,631,981.38	\$ -	\$ (8,418.68)	\$ -	\$ 2,623,562.70	\$ 2,481,187.22	\$ -	\$ 27,303.74	\$ 2,508,490.96	\$ 2,684,988.49
448	Garbage Fund	\$ 304,585.22	\$ 1,151,988.52	\$ -	\$ (412.74)	\$ -	\$ 1,151,575.78	\$ 1,194,242.29	\$ -	\$ (3,669.76)	\$ 1,190,572.53	\$ 265,588.47
603	Consumer Utility Deposit Fund	\$ 1,300.00	\$ (917.09)	\$ -	\$ (82.91)	\$ -	\$ (1,000.00)	\$ (496.91)	\$ -	\$ (3.09)	\$ (500.00)	\$ 800.00
	Total Fund Cash	\$ 9,969,220.12	\$ 14,434,213.76	\$ 762,200.00	\$ 7,442.74	\$ -	\$ 15,203,856.50	\$ 13,841,519.73	\$ 762,200.00	\$ 12,030.16	\$ 14,615,749.89	\$ 10,557,326.73

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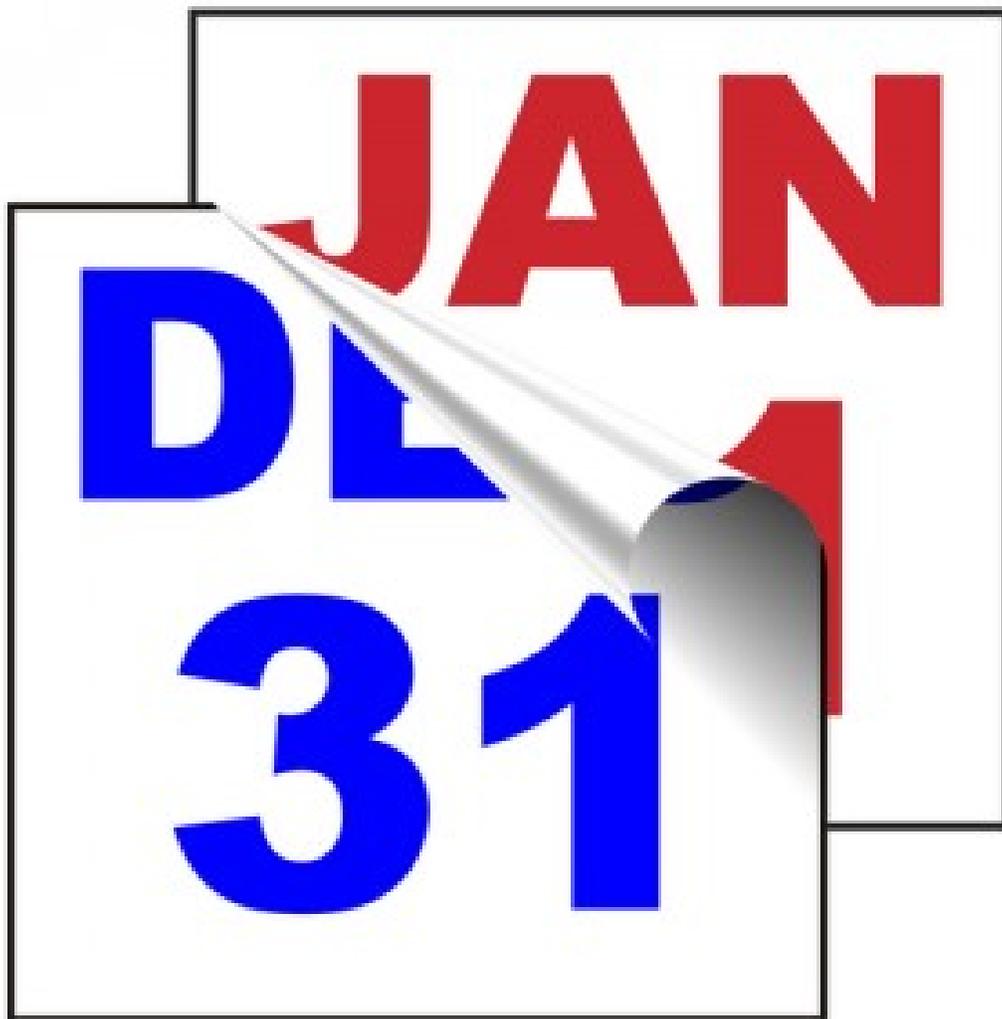
State Assistance – Schedule 15



State Agency BARS Account	Program Title	Identification #	Amount	
3340380	7th Street Reconstruction Project	8-4-923(004)-1	\$ 938,470.94	Transportation Improvement Board
3340460	GF - State Admin for SABG Prevention	1564-55177	\$ 4,441.00	Department of Social and Health Services
3340460	Dedicated Marijuana Account	1564-55177	\$ 21,593.00	Department of Social and Health Services
3340460	Mental Health Promotion Project	1564-55177-02	\$ 18,840.27	Department of Social and Health Services
3340180	2017 Snow	D17-138	\$ 2,377.86	State Military Department

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Federal Awards – Schedule 16



CFDA #	Federal Agency Name (Optional)	Federal Program Name (Optional)	Pass-Through Agency Name	Other Award I.D. Num	R&D	Total	Footnote Ref.	
20.205	Department of Transportation	Highway Planning and Construction	WA Department of Transportation	LA 8286		\$ 3,442.83	2	OIE - 86.5% of total project
93.276	Department of Health and Human Services	Drug-Free Communities Support Program		5 SP020753-02		\$ 114,275.20	2	DFC program
20.600	Department of Transportation	State and Community Highway Safety	WA Traffic Safety Commission	N/A		\$ 970.06	2	DUI Patrols & Distracted Driving
93.959	Department of Health and Human Services	Block Grant for Prevention and Treatment	WA Department of Social and Human S	1764-94244		\$ 54,414.87	2	SABG
93.243	Department of Health and Human Services	Substance Abuse and Mental Health Servic	WA Department of Social and Human S	1764-94244		\$ 24,468.89	2	PFS
10.766	Department of Agriculture	Rural Business Development Grant		Grant #11		\$ 57,500.00	2	Patrol Cars
10.766	Department of Agriculture	Rural Business Development Grant		Grant #10		\$ 10,653.12	2	Community Center
20.205	Department of Transportation	Highway Planning and Construction	WA Department of Transportation	LA 9295		\$ 188,406.28	2	7th Street
97.036	Federal Emergency Management Agency; Departm	Disater Grants - Public Assistance	WA Military Department	D17-138		\$ 14,508.62	2	FEMA Snow

CITY OF PROSSER, WASHINGTON

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2018**

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

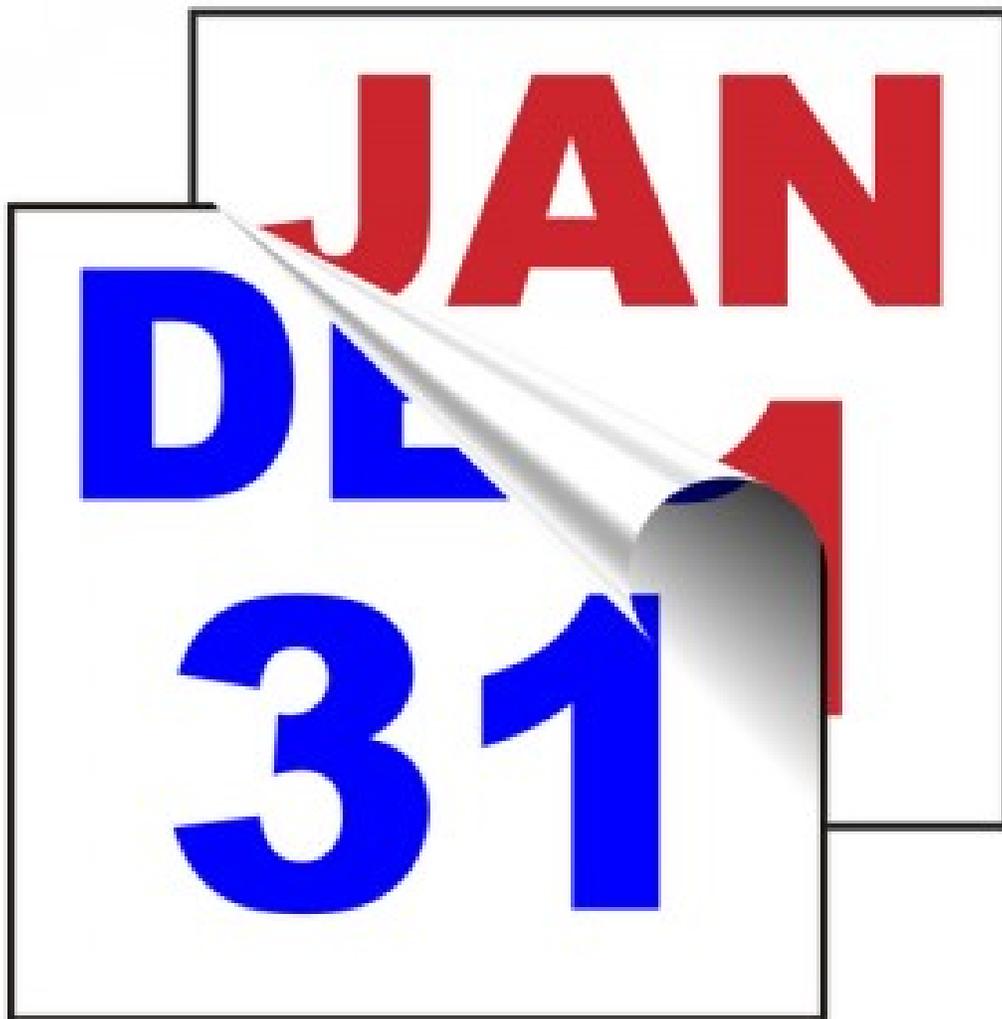
The amounts shown as current year expenditures represent only the federal grant portion of the program costs. Entire program costs, including the City of Prosser's portion, are more than shown. Such expenditures are recognized following, as applicable, either the cost principles in the OMB Circular A-87, 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.

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Labor Relations – Schedule 19



**Labor Relations Consultant
For the Year Ended December 31, 2018**

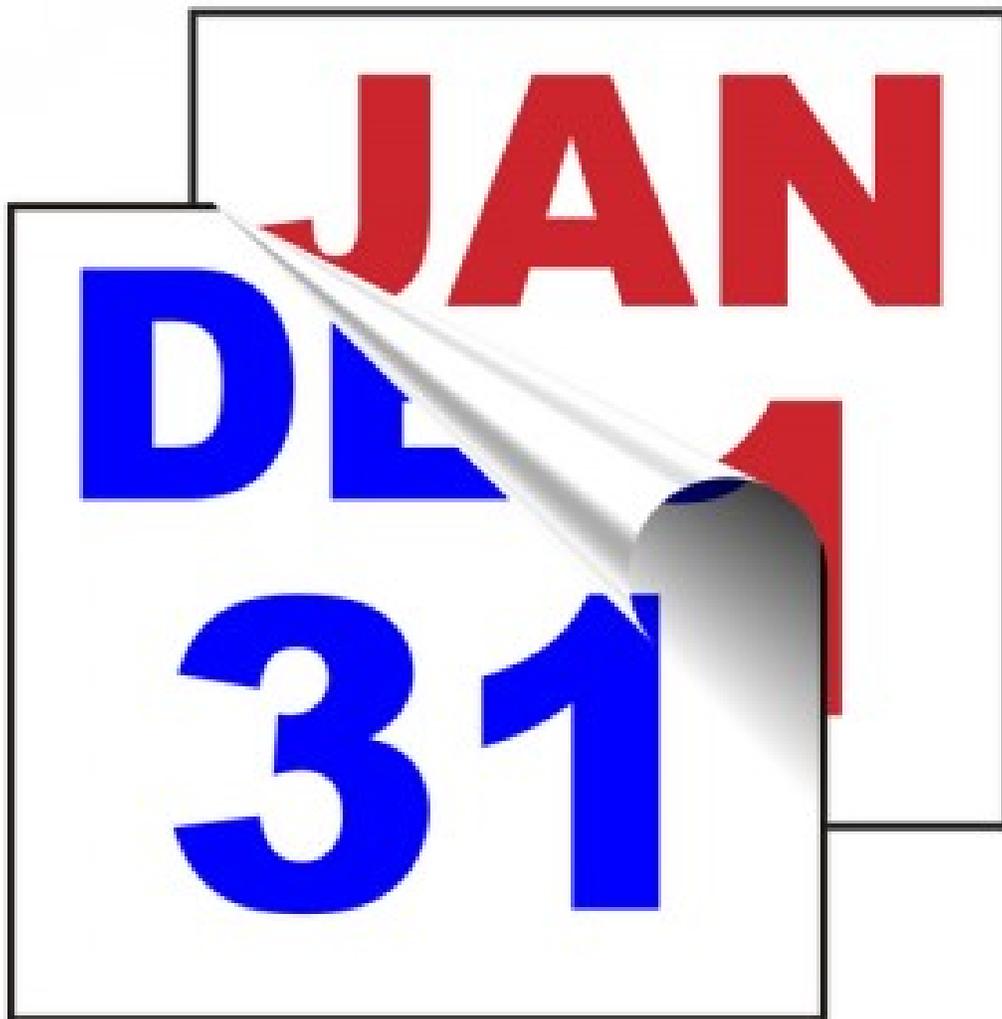
Has your government engaged labor relations consultants? Yes No

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: \$64,188.82
Terms and conditions, as applicable, including: Rates (e.g., hourly, etc.) January 1, 2018 – October 31, 2018: Monthly retainer of \$700.00 in addition to \$80/per hour, plus travel and related costs. November 1, 2018 – December 31, 2018: Monthly retainer of \$700.00 in addition to \$100/per hour, plus travel and related costs. Maximum compensation allowed: n/a Duration of services: November 1, 2017 to October 31, 2018 and November 1, 2018 to October 31, 2019. Services provided: Labor negotiations and human resource consulting.

2018 Annual Report

Notes



**CITY OF PROSSER, WASHINGTON
NOTES TO FINANCIAL STATEMENTS
FOR THE PERIOD JANUARY 1, 2018 THROUGH DECEMBER 31, 2018**

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 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

Financial transactions of the government are reported in individual funds. Each fund uses a separate set of self-balancing accounts that comprises its cash and investments, revenues and expenditures. The government's resources are allocated to and accounted for in individual funds depending on their intended purpose. Each fund is reported as a separate column in the financial statements, except for fiduciary funds, which are presented by fund types. The total column is presented as "memo only" because any interfund activities are not eliminated. The following fund types are used:

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.

PROPRIETARY FUND TYPES:

Enterprise Funds

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

FIDUCIARY FUND TYPES:

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

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

Financial statements are prepared using the cash basis of accounting and measurement focus. Revenues are recognized when cash is received and expenditures are recognized when paid.

In accordance with state law the City of Prosser also recognizes expenditures paid during twenty days after the close of the fiscal year for claims incurred during the previous period.

C. Cash and Investments

See Note 3, *Deposits and Investments*.

D. 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.

E. 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, 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

F. Long-Term Debt

See Note 6, *Debt Service Requirements*.

G. 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.

Reservations of Ending Cash and Investments consist of the following:

Fund	Ending Reserved Cash	Purpose	
001-General Fund	\$1,776,725.06	\$262,250.14	Real Estate Excise Tax
		\$92,606.71	Hotel/Motel Tax
		\$75,374.04	Tourism Promotion Area
		\$42,041.73	Public Safety Enhancement (Liquor Board Profits)
		\$13,266.30	Drug Enforcement
		\$47,121.67	Police Investigative
		\$1,097,831.94	Criminal Justice
		\$115,300.52	Public Safety Sales Tax
		\$8,180.84	Drug Free Communities Grant
		\$22,751.17	Community Involvement & Action Fund
102 - Street Fund	\$1,347.62	\$1,347.62	Transportation Benefit District
221 LID Guarantee	\$58,343.53	\$58,343.53	LID Debt Requirement
233- GO Bond-Pool	\$5,334.09	\$5,334.09	Debt Service
234 - LID 10-23	\$12,506.85	\$12,506.85	Debt Service
301- REET 1	\$124,845.43	\$124,845.43	Real Estate Excise Tax
302 - OIE Improvement Project	\$15,083.87	\$15,083.87	Project Funds
303 - 7th Street ADA	\$420,908.24	\$420,908.24	Project Funds
403-Water Fund	\$640,547.39	\$92,417.58	North Prosser Water System Debt Redemptions
		\$198,109.12	North Prosser Water System Debt Reserve
		\$79,022.89	2015 Water Revenue Bond Red
		\$270,997.80	2015 Water Revenue Bond Res
407- Sewer Fund	\$136,087.05	\$1,506.11	2015 Sewer Revenue Bond Red
		\$134,580.94	2015 Sewer Revenue Bond Res
TOTAL	\$3,191,729.13	\$3,191,729.13	

Note 2: - Budget Compliance

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.

The appropriated and actual expenditures for the legally adopted budgets were as follow:

Fund/Department	Final Appropriated Amounts	Actual Expenditures	Variance
001 – General Fund	\$ 11,318,402.96	\$ 5,566,988.30	\$ (5,751,414.66)
102 – Street Fund	\$ 2,544,420.00	\$ 1,280,319.01	\$ (1,264,100.99)
221 – LID Guarantee Fund	\$ 57,380.00	\$ -	\$ (57,380.00)
233 – 2011 GO Bond Fund	\$ 131,800.00	\$ 127,637.50	\$ (4,162.50)
234 – Local Improvement	\$ 12,300.00	\$ 1,689.00	\$ (10,611.00)
301 - REET 1	\$ 115,560.00	\$ 40,000.00	\$ (75,560.00)
302 - OIE Improvement	\$ 50,600.00	\$ 3,980.15	\$ (46,619.85)
303 - 7th Street ADA	\$ 1,421,130.00	\$ 1,204,290.48	\$ (216,839.52)
403 – Water Fund	\$ 7,988,100.00	\$ 2,623,575.75	\$ (5,364,524.25)
407 – Sewer Fund	\$ 14,605,550.00	\$ 2,507,804.00	\$ (12,097,746.00)
448 – Garbage Fund	\$ 1,635,180.00	\$ 1,188,306.00	\$ (446,874.00)
603 - Consumer Utility	\$ 20,000.00	\$ 12,603.09	\$ (7,396.91)
TOTAL	\$ 39,900,422.96	\$ 14,557,193.28	\$ (25,343,229.68)

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.

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, 2018 are as follows:

Washington State Investment Pool	\$4,708,889
US Bank	\$5,507,872
TOTAL	\$10,216,761

Please note that the PAR value of the US Bank Investments are \$5,514,000 and the market value of the investment was \$5,429,745 as of December 31, 2018.

Note 4 - 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 2018 was \$2.5019120114 per \$1,000 on an assessed valuation of \$496,453,614 for a total regular levy of \$1,242,083.

For informational purposes only, the City statutory maximum levy rate is \$3.60 which would result in a levy amount of \$1,787,233.

Note 5 - Interfund Loans

The following table displays interfund loan activity during 2018:

Borrowing Fund	Lending Fund	Beginning Balance (2018)	Additions	Reductions	Ending Balance (2018)
None	None	0.00			0.00
TOTAL					

Note 6 – 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, 2018.

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
2018	\$857,067.98	\$430,161.23	\$1,287,229.21
2019	\$863,837.96	\$410,142.14	\$1,273,980.10
2020	\$864,963.52	\$402,201.24	\$1,267,164.76
2021	\$882,525.01	\$387,599.43	\$1,270,124.44
2022	\$889,875.92	\$370,983.09	\$1,260,859.01
2023-2027	\$4,084,758.54	\$1,597,074.79	\$5,681,833.33
2028-2032	\$4,102,852.30	\$1,121,945.63	\$5,224,797.93
2033-2037	\$2,426,421.44	\$611,128.94	\$3,037,550.38
2037-2043	\$740,111.53	\$325,998.47	\$1,066,110.00
2043-2047	\$539,425.99	\$229,484.01	\$768,910.00
2048-2052	\$625,379.44	\$143,530.56	\$768,910.00
2053-2057	\$573,725.78	\$43,807.23	\$617,533.01
2058-2063	\$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 7 - Other Post-Employment Benefits (OPEB)

The LEOFF I Retiree Medical Plan is a closed, single-employer, defined benefit OPEB plan administered by the City of Prosser as required by RCW 41.26. The plan pays for 100% of eligible retirees’ healthcare cost on a pay-as-you-go basis. As of December 31, 2018, the plan had 2 members, all retirees. For the year ending December 31, 2018, the City of Prosser paid \$31,576.61 in benefits.

Note 8 - Pension Plans

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, 2018 (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:

	Employer Contributions	Allocation %	Liability (Asset)
PERS 1	\$ 89,918.45	0.00000000% <u>0.01345200%</u> <u>0.01345200%</u>	\$600,770.89
PERS 2/3	\$132,584.90	0.01718300%	\$293,384.43
LEOFF 1	n/a	0.00597400%	(\$108,458.09)
LEOFF 2	\$ 53,965.23	0.03112000%	(\$631,803.84)

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 9 – 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, 2018, there are 207 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 \$1,922,394.

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

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, 2018, were \$2,809,430.40

Note 10 - Other Disclosures

A. Interfund Transfers

The following table displays interfund transfer activity during 2018:

Transfers To:	Transfer From:	Amount Transferred:
Street Fund (102)	General Fund (001)	\$ 3,000.00
Street Fund (102)	General Fund (001)	\$ 126,000.00
7th Street (302)	Street Fund (102)	\$ 255,000.00
7th Street (302)	Street Fund (102)	\$ 250,000.00
2011 Pool Bond (233)	General Fund (001)	\$ 88,200.00
2011 Pool Bond (233)	REET 1 (301)	\$ 40,000.00
TOTAL		\$ 762,200.00

B. Joint Ventures

1. **Benton County Emergency Services (BCES)** - BCES was formed January 1, 1997 through an interlocal agreement entered into by the Cities of Richland, Kennewick, West Richland, Benton City and Prosser as well as Benton County. This agreement will continue indefinitely unless terminated by a participant. An Executive Board oversees the operations of BCES and consists of the City Managers (or designee) from the Cities of Kennewick and Richland, City Administrators from Prosser and West Richland, a Council member from Benton City and a Benton County Commissioner. The City of Richland serves as the operating jurisdiction providing all the necessary administrative support services and reporting for BCES. The total amount paid by BCEM in 2018 for these services was \$45,714. 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, 2018 was \$26,597, 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 \$21,766 on December 31, 2018. 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

C. Contingencies & 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. The City received a tort claim from Shane Hellyer in the amount of \$300,000 for alleged disparaging comments about Mr. Hellyer to media outlets and comments posted by the public on the Police Department's Facebook account and not removed by page administrators. The City has forwarded this claim to its insurance company for evaluation but denies liability. No lawsuit has been filed.
2. The City received a tort claim from Judy Zimmerman for damages related to a fall at the Prosser Aquatic Center. Ms. Zimmerman has not provided her totaled claimed damages. The City has forwarded this claim to its insurance company for evaluation but denies liability. No lawsuit has been filed.
3. The City received a tort claim from Larry Wallingford in the amount of \$591,546.71 for damages related to a fall at the intersection of 6th Street and Meade Avenue. A lawsuit has been filed and the City is being represented by Jerry Moberg of Jerry Moberg & Associates.

D. 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.