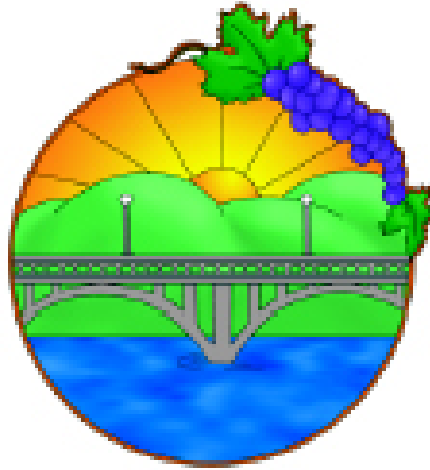


City of Prosser, WA



2019 Annual Report

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 **December 31, 2019**

GOVERNMENT INFORMATION:

Official Mailing Address 601, 7th St, Prosser, WA 99350 _____

Official Website Address www.cityofprosser.com _____

Official E-mail Address _____

Official Phone Number 509-786-2332 _____

AUDIT CONTACT or PREPARER INFORMATION and CERTIFICATION:

Audit Contact or Preparer Name and Title Tonelle Yost, Finance Director _____

Contact Phone Number 509-786-2332 _____

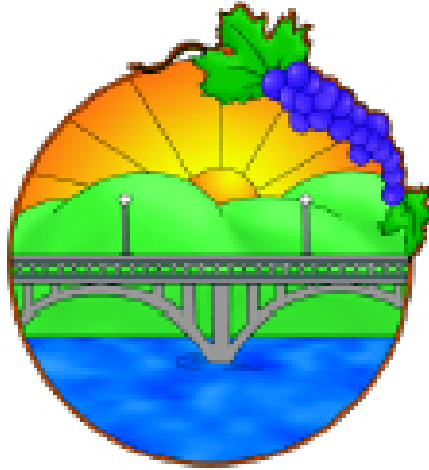
Contact E-mail Address tyost@ci.prosser.wa.us _____

I certify 24 day of April _____, 2020, 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.

Audit Contact or Preparer Signature: _____



City of Prosser, WA



Schedule C-4

City of Prosser
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2019

		<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	3,192,529	1,776,725	1,348	58,344
30880	Unreserved	7,364,797	1,868,811	809,333	-
388 / 588	Net Adjustments	-	-	-	-
Revenues					
310	Taxes	5,662,758	4,948,777	643,615	-
320	Licenses and Permits	300,249	297,699	2,550	-
330	Intergovernmental Revenues	913,601	512,472	200,895	-
340	Charges for Goods and Services	6,783,260	289,132	5,290	-
350	Fines and Penalties	140,971	67,292	-	-
360	Miscellaneous Revenues	316,514	158,595	34,154	1,059
Total Revenues:		<u>14,117,353</u>	<u>6,273,967</u>	<u>886,504</u>	<u>1,059</u>
Expenditures					
510	General Government	1,282,975	1,282,975	-	-
520	Public Safety	2,277,340	2,277,340	-	-
530	Utilities	5,171,656	-	-	-
540	Transportation	704,489	-	704,489	-
550	Natural and Economic Environment	190,155	190,155	-	-
560	Social Services	275,703	275,703	-	-
570	Culture and Recreation	1,200,221	1,200,221	-	-
Total Expenditures:		<u>11,102,539</u>	<u>5,226,394</u>	<u>704,489</u>	<u>-</u>
Excess (Deficiency) Revenues over Expenditures:		3,014,814	1,047,573	182,015	1,059
Other Increases in Fund Resources					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	828,522	-	542,522	-
385	Special or Extraordinary Items	252,120	-	252,120	-
386 / 389	Custodial Activities	76,139	74,540	344	-
381, 382, 395, 398	Other Resources	60,244	24,985	6,680	-
Total Other Increases in Fund Resources:		<u>1,217,025</u>	<u>99,525</u>	<u>801,666</u>	<u>-</u>
Other Decreases in Fund Resources					
594-595	Capital Expenditures	751,507	258,848	185,011	-
591-593, 599	Debt Service	1,268,366	-	37,841	-
597	Transfers-Out	828,522	211,000	126,283	-
585	Special or Extraordinary Items	-	-	-	-
586 / 589	Custodial Activities	72,952	72,863	89	-
581, 582	Other Uses	22,910	11,772	-	-
Total Other Decreases in Fund Resources:		<u>2,944,257</u>	<u>554,483</u>	<u>349,224</u>	<u>-</u>
Increase (Decrease) in Cash and Investments:		<u>1,287,582</u>	<u>592,615</u>	<u>634,457</u>	<u>1,059</u>
Ending Cash and Investments					
5081000	Reserved	3,395,459	1,894,340	189,977	59,403
5088000	Unreserved	8,449,449	2,343,811	1,255,161	(1)
Total Ending Cash and Investments		<u>11,844,908</u>	<u>4,238,151</u>	<u>1,445,138</u>	<u>59,402</u>

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, 2019

	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	5,334	12,507	124,845	15,084
30880	Unreserved	-	-	-	-
388 / 588	Net Adjustments	-	-	-	-
Revenues					
310	Taxes	-	-	70,366	-
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	-	-	-	2,040
340	Charges for Goods and Services	-	-	-	-
350	Fines and Penalties	-	-	-	-
360	Miscellaneous Revenues	694	2,280	2,339	266
Total Revenues:		694	2,280	72,705	2,306
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:		694	2,280	72,705	2,306
Other Increases in Fund Resources					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	126,000	-	-	-
385	Special or Extraordinary Items	-	-	-	-
386 / 389	Custodial Activities	-	-	-	-
381, 382, 395, 398	Other Resources	-	-	-	-
Total Other Increases in Fund Resources:		126,000	-	-	-
Other Decreases in Fund Resources					
594-595	Capital Expenditures	-	-	-	2,358
591-593, 599	Debt Service	126,038	1,689	-	-
597	Transfers-Out	-	-	50,000	-
585	Special or Extraordinary Items	-	-	-	-
586 / 589	Custodial Activities	-	-	-	-
581, 582	Other Uses	-	-	-	-
Total Other Decreases in Fund Resources:		126,038	1,689	50,000	2,358
Increase (Decrease) in Cash and Investments:		656	591	22,705	(52)
Ending Cash and Investments					
5081000	Reserved	5,991	13,098	147,551	15,032
5088000	Unreserved	(1)	-	-	-
Total Ending Cash and Investments		5,990	13,098	147,551	15,032

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, 2019

		<u>303 7th Street Project Fund</u>	<u>308 Bennett Ave Improvement Project</u>	<u>309 RCO Competition Pool</u>	<u>403 Water Fund</u>
Beginning Cash and Investments					
30810	Reserved	420,908	-	-	640,847
30880	Unreserved	-	-	-	1,872,164
388 / 588	Net Adjustments	-	-	-	-
Revenues					
310	Taxes	-	-	-	-
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	55,941	48,669	-	46,792
340	Charges for Goods and Services	-	-	-	2,694,629
350	Fines and Penalties	-	-	-	40,491
360	Miscellaneous Revenues	4,740	1,103	120	50,110
Total Revenues:		<u>60,681</u>	<u>49,772</u>	<u>120</u>	<u>2,832,022</u>
Expenditures					
510	General Government	-	-	-	-
520	Public Safety	-	-	-	-
530	Utilities	-	-	-	1,860,054
540	Transportation	-	-	-	-
550	Natural and Economic Environment	-	-	-	-
560	Social Services	-	-	-	-
570	Culture and Recreation	-	-	-	-
Total Expenditures:		<u>-</u>	<u>-</u>	<u>-</u>	<u>1,860,054</u>
Excess (Deficiency) Revenues over Expenditures:		<u>60,681</u>	<u>49,772</u>	<u>120</u>	<u>971,968</u>
Other Increases in Fund Resources					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	-	100,000	60,000	-
385	Special or Extraordinary Items	-	-	-	-
386 / 389	Custodial Activities	-	-	-	-
381, 382, 395, 398	Other Resources	-	-	-	16,173
Total Other Increases in Fund Resources:		<u>-</u>	<u>100,000</u>	<u>60,000</u>	<u>16,173</u>
Other Decreases in Fund Resources					
594-595	Capital Expenditures	40,350	62,657	10,924	113,074
591-593, 599	Debt Service	-	-	-	637,863
597	Transfers-Out	441,239	-	-	-
585	Special or Extraordinary Items	-	-	-	-
586 / 589	Custodial Activities	-	-	-	-
581, 582	Other Uses	-	-	-	2,644
Total Other Decreases in Fund Resources:		<u>481,589</u>	<u>62,657</u>	<u>10,924</u>	<u>753,581</u>
Increase (Decrease) in Cash and Investments:		<u>(420,908)</u>	<u>87,115</u>	<u>49,196</u>	<u>234,560</u>
Ending Cash and Investments					
5081000	Reserved	-	87,115	49,196	724,517
5088000	Unreserved	-	-	-	2,023,054
Total Ending Cash and Investments		<u>-</u>	<u>87,115</u>	<u>49,196</u>	<u>2,747,571</u>

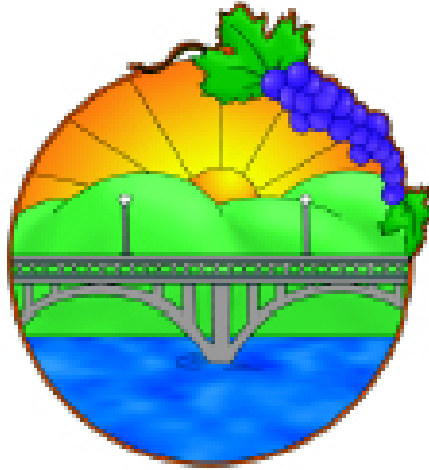
The accompanying notes are an integral part of this statement.

City of Prosser
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2019

		<u>407 Sewer Fund</u>	<u>448 Garbage Fund</u>
Beginning Cash and Investments			
30810	Reserved	136,087	500
30880	Unreserved	2,548,901	265,588
388 / 588	Net Adjustments	-	-
Revenues			
310	Taxes	-	-
320	Licenses and Permits	-	-
330	Intergovernmental Revenues	46,792	-
340	Charges for Goods and Services	2,547,461	1,246,748
350	Fines and Penalties	7,960	25,228
360	Miscellaneous Revenues	55,860	5,194
Total Revenues:		<u>2,658,073</u>	<u>1,277,170</u>
Expenditures			
510	General Government	-	-
520	Public Safety	-	-
530	Utilities	1,983,724	1,327,878
540	Transportation	-	-
550	Natural and Economic Environment	-	-
560	Social Services	-	-
570	Culture and Recreation	-	-
Total Expenditures:		<u>1,983,724</u>	<u>1,327,878</u>
Excess (Deficiency) Revenues over Expenditures:		674,349	(50,708)
Other Increases in Fund Resources			
391-393, 596	Debt Proceeds	-	-
397	Transfers-In	-	-
385	Special or Extraordinary Items	-	-
386 / 389	Custodial Activities	1,255	-
381, 382, 395, 398	Other Resources	4,156	8,250
Total Other Increases in Fund Resources:		<u>5,411</u>	<u>8,250</u>
Other Decreases in Fund Resources			
594-595	Capital Expenditures	78,285	-
591-593, 599	Debt Service	464,935	-
597	Transfers-Out	-	-
585	Special or Extraordinary Items	-	-
586 / 589	Custodial Activities	-	-
581, 582	Other Uses	244	8,250
Total Other Decreases in Fund Resources:		<u>543,464</u>	<u>8,250</u>
Increase (Decrease) in Cash and Investments:		136,296	(50,708)
Ending Cash and Investments			
5081000	Reserved	208,739	500
5088000	Unreserved	2,612,545	214,880
Total Ending Cash and Investments		<u>2,821,284</u>	<u>215,380</u>

The accompanying notes are an integral part of this statement.

City of Prosser, WA



Schedule 01
Revenue & Expenditures

MCAG	Fund	Fund Name	BARS Acct	Description	Amount
	205	1 General Fund	3081000	Reserved Beginning Balance	1,776,725.00
	205	1 General Fund	3088000	Unreserved Beginning Balance	1,868,811.00
	205	1 General Fund	3111000	Property Taxes	748,945.00
	205	1 General Fund	3131100	Loc Retail Sales & Use Taxes	1,589,527.00
	205	1 General Fund	3131500	Public Safety Sales Tax	209,640.00
	205	1 General Fund	3133100	Hotel/Motel Transient Tax	82,822.00
	205	1 General Fund	3133100	Hotel/Motel Special Tax	82,822.00
	205	1 General Fund	3136100	Brokered Natural Gas Use Tax	139,479.00
	205	1 General Fund	3137100	Sales Tax - Criminal Justice	138,683.00
	205	1 General Fund	3164100	Utility Tax - Electric	513,151.00
	205	1 General Fund	3164200	Utility Tax - Water	468,139.00
	205	1 General Fund	3164300	Utility Tax - Gas	66,014.00
	205	1 General Fund	3164400	Utility Tax - Sewer	562,603.00
	205	1 General Fund	3164500	Utility Tax-Garbage/Solid Wast	58,770.00
	205	1 General Fund	3164600	Utility Tax - Cable	43,793.00
	205	1 General Fund	3164700	Utility Tax - Telephone	42,758.00
	205	1 General Fund	3164800	Utility Tax - Cell Phone	54,259.00
	205	1 General Fund	3164900	PUD Privilege Tax (County)	56,999.00
	205	1 General Fund	3172000	Leasehold Excise Tax	21,371.00
	205	1 General Fund	3183500	REET - 2nd Quarter %	69,002.00
	205	1 General Fund	3213000	Alarm Registration Late Fee	200.00
	205	1 General Fund	3219100	Franchise Fees	41,372.00
	205	1 General Fund	3219900	General Business Registrations	46,227.00
	205	1 General Fund	3219900	Rental License	5,050.00
	205	1 General Fund	3219900	Yard Sale Permits	312.00
	205	1 General Fund	3221100	Building Structure & Equipment	190,724.00
	205	1 General Fund	3221200	Sign Permits	930.00
	205	1 General Fund	3221300	Fence Permits	700.00
	205	1 General Fund	3221400	Plumbing Permits	976.00
	205	1 General Fund	3221500	Mechanical Permits	2,214.00
	205	1 General Fund	3221800	Grading Permit	325.00
	205	1 General Fund	3223000	Animal Licenses	7,075.00
	205	1 General Fund	3229000	Other Non-Bus Lic & Permits- CPL City Po	864.00
	205	1 General Fund	3229000	Special Event Permits	730.00
	205	1 General Fund	3311076	Federal Direct Grant From The Departme	19,620.00
	205	1 General Fund	3319300	Federal Direct Grant From Department C	11,556.00
	205	1 General Fund	3319300	Federal Direct Grant From The Departme	144,449.00
	205	1 General Fund	3339324	PFS (CIA)	628.00
	205	1 General Fund	3339324	PFS	3,397.00
	205	1 General Fund	3339395	SABG Prevention	82,499.00
	205	1 General Fund	3340030	State Direct/Indirect Grant From Secreta	5,500.00
	205	1 General Fund	3340460	Community Wellness Initiative-MH City A	1,206.00
	205	1 General Fund	3340460	Community Wellness Initiaitive- MH Prog	15,554.00
	205	1 General Fund	3340461	SABG Admin	6,865.00
	205	1 General Fund	3340461	SABG Admin	751.00
	205	1 General Fund	3340462	Dedicate Marijuana (CIA)	946.00
	205	1 General Fund	3340462	Dedicated Marijuana	18,182.00
	205	1 General Fund	3350091	PUD Privilege Tax (state)	27,030.00
	205	1 General Fund	3360098	City-County Assistance	60,436.00
	205	1 General Fund	3360621	Mot Veh Excise Tax - Pop	1,837.00

205	1 General Fund	3360626 Criminal Just - Special Prog	6,610.00
205	1 General Fund	3360642 Marijuana Excise Tax (City Share)	21,087.00
205	1 General Fund	3360651 DUI/Other Crim Just Assistance	854.00
205	1 General Fund	3360694 Liquor Excise Tax	33,507.00
205	1 General Fund	3360695 Liquor Board Profits (20.23%)	10,107.00
205	1 General Fund	3360695 Liquor Board Profits	39,851.00
205	1 General Fund	3413300 District Court Administrative	1,778.00
205	1 General Fund	3416200 Word Processing & Dup Service	687.00
205	1 General Fund	3421100 Fingerprinting Fees	850.00
205	1 General Fund	3421200 Public Safety - Other	55.00
205	1 General Fund	3421300 False Alarm Fee	1,450.00
205	1 General Fund	3422100 Emergency Service - Dist Crt	2,914.00
205	1 General Fund	3423000 Housing & Monitoring of Prison	3,658.00
205	1 General Fund	3423100 Booking Fees	252.00
205	1 General Fund	3452300 Animal Control & Shelter Fees	120.00
205	1 General Fund	3452900 Abatements	1,553.00
205	1 General Fund	3456000 Tourism Promotion Services	77,405.00
205	1 General Fund	3458100 Zoning And Subdivision Fees	44.00
205	1 General Fund	3458300 Plan Checking Fees	34,475.00
205	1 General Fund	3458600 SEPA Review Fees	4,868.00
205	1 General Fund	3458900 Annexation Fees	1,823.00
205	1 General Fund	3458900 Variance/Conditional Use Fees	2,119.00
205	1 General Fund	3458900 Site Review Fees	1,274.00
205	1 General Fund	3458900 Other Planning & Development	3,859.00
205	1 General Fund	3473000 Pool Fees	105,466.00
205	1 General Fund	3476000 Recreation Program Fees	44,452.00
205	1 General Fund	3479000 Recreation - Gift Cards	30.00
205	1 General Fund	3523000 Proof of Motor Vehicle Insuran	316.00
205	1 General Fund	3531000 Traffic Infraction Penalties	33,480.00
205	1 General Fund	3537000 Non-Traffic Infraction Penalties	1,375.00
205	1 General Fund	3541000 Civil Parking Infraction Penalties	4,477.00
205	1 General Fund	3552000 Driving Under Influence (DUI) Fines	4,357.00
205	1 General Fund	3558000 Other CrimTraffic Misdemeanor	12,211.00
205	1 General Fund	3569000 Other Crim Non-Traffic Fines	3,377.00
205	1 General Fund	3573300 Public Defense Cost	7,329.00
205	1 General Fund	3573700 Dist/Mun Court Cost Recoup	350.00
205	1 General Fund	3599000 NSF Fee	20.00
205	1 General Fund	3611000 Investment Interest	17,514.00
205	1 General Fund	3611000 Investment Interest	653.00
205	1 General Fund	3611000 Investment Interest	678.00
205	1 General Fund	3611000 Investment Interest	3,825.00
205	1 General Fund	3611000 Investment Interest	4,911.00
205	1 General Fund	3611000 Investment Interest	14,918.00
205	1 General Fund	3611000 Investment Interest	1,767.00
205	1 General Fund	3611000 Investment Interest	414.00
205	1 General Fund	3611000 Investment Interest	35.00
205	1 General Fund	3611000 Investment Interest	1,936.00
205	1 General Fund	3611000 Investment Interest	1,598.00
205	1 General Fund	3611000 Investment Interest	816.00
205	1 General Fund	3611000 Investment Interest	264.00
205	1 General Fund	3611000 Investment Interest	869.00

205	1 General Fund	3611000 Investment Interest	20,330.00
205	1 General Fund	3611000 Investment Interest	1,767.00
205	1 General Fund	3611000 Investment Interest	393.00
205	1 General Fund	3611000 Investment Interest	499.00
205	1 General Fund	3611400 Other Interest	124.00
205	1 General Fund	3611400 Local Sales Interest	3,591.00
205	1 General Fund	3613000 Gains (Losses) On Investments	(226.00)
205	1 General Fund	3613000 Gains (Losses) On Investments	(7.00)
205	1 General Fund	3613000 Gains (Losses) On Investments	(10.00)
205	1 General Fund	3613000 Gains (Losses) On Investments	(57.00)
205	1 General Fund	3613000 Gains (Losses) On Investments	(70.00)
205	1 General Fund	3613000 Gains (Losses) On Investments	(211.00)
205	1 General Fund	3613000 Gains (Losses) On Investments	(22.00)
205	1 General Fund	3613000 Gains (Losses) On Investments	(6.00)
205	1 General Fund	3613000 Gains (Losses) On Investments	(1.00)
205	1 General Fund	3613000 Gains (Losses) On Investments	(23.00)
205	1 General Fund	3613000 Gains (Losses) On Investments	(21.00)
205	1 General Fund	3613000 Gains (Losses) On Investments	(12.00)
205	1 General Fund	3613000 Gains (Losses) On Investments	(3.00)
205	1 General Fund	3613000 Gains (Losses) On Investments	(13.00)
205	1 General Fund	3613000 Gains (Losses) On Investments	(300.00)
205	1 General Fund	3613000 Gains (Losses) On Investments	(28.00)
205	1 General Fund	3613000 Gains (Losses) On Investments	(8.00)
205	1 General Fund	3613000 Gains (Losses) On Investments	(11.00)
205	1 General Fund	3614000 D/M interest income - dist crt	3,760.00
205	1 General Fund	3620000 Facilities Rental (Short Term)-Parks	1,313.00
205	1 General Fund	3620000 Facilities Rental (Short Term)-Parks Equip	363.00
205	1 General Fund	3620000 Short Term Pool Rentals	7,814.00
205	1 General Fund	3620000 Facilities Rental (Short Term)-Community	1,660.00
205	1 General Fund	3620000 Space & Facilities Lease (Long	40,601.00
205	1 General Fund	3620000 PAC Concessions Lease	1,858.00
205	1 General Fund	3620000 Community Center Lease	482.00
205	1 General Fund	3620000 Park Concession Stand Lease-Long Term	525.00
205	1 General Fund	3620000 Space And Facilities Leases (Long-term)	5,400.00
205	1 General Fund	3624000 Park Rental	1,890.00
205	1 General Fund	3671000 Contributions & Donations	3,822.00
205	1 General Fund	3691000 Sale Of Surplus	5,463.00
205	1 General Fund	3692000 Proceeds Unclaimed Property	11.00
205	1 General Fund	3693000 Confiscated Property	197.00
205	1 General Fund	3693000 Confiscated & Forfeited Prop	3,609.00
205	1 General Fund	3694000 Judgments And Settlements	468.00
205	1 General Fund	3698000 Cashier Overages or Shortages	4.00
205	1 General Fund	3699100 Other Miscellaneous Revenue	3,482.00
205	1 General Fund	3821000 Animal Trap Deposits	60.00
205	1 General Fund	3821000 Planning & Development Deposit	5,427.00
205	1 General Fund	3821000 Facility Rental Cleaning Deposits	2,000.00
205	1 General Fund	3893000 Concealed Pistol Lic - State	1,396.00
205	1 General Fund	3893000 PSEA and CVC distributions	66,673.00
205	1 General Fund	3893000 State Building Fees	772.00
205	1 General Fund	3893000 Sale Of Surplus Sales Tax Collected	328.00
205	1 General Fund	3893000 Insurance Pass Through	4,678.00

205	1 General Fund	3893000 Leasehold Tax	693.00
205	1 General Fund	3952000 Compensation for Loss of Fixed	17,498.00
205	1 General Fund	5116010 Salaries & Wages	34,740.00
205	1 General Fund	5116020 Personnel Benefits	2,855.00
205	1 General Fund	5116030 Office & Operating Supplies	120.00
205	1 General Fund	5116040 Professional Services	494.00
205	1 General Fund	5116040 Travel & Training	3,587.00
205	1 General Fund	5116040 Miscellaneous	482.00
205	1 General Fund	5125040 Professional Services	143,758.00
205	1 General Fund	5131040 Professional Services	1,482.00
205	1 General Fund	5131040 Communications	1,674.00
205	1 General Fund	5131040 Miscellaneous	13,015.00
205	1 General Fund	5142310 Salaries & Wages	270,514.00
205	1 General Fund	5142310 Overtime	14.00
205	1 General Fund	5142320 Personnel Benefits	121,768.00
205	1 General Fund	5142330 Office & Operating Supplies	5,390.00
205	1 General Fund	5142340 Professional Services	15,079.00
205	1 General Fund	5142340 Travel & Training	2,065.00
205	1 General Fund	5142340 External Taxes	1,913.00
205	1 General Fund	5142340 Operating Rentals & Leases	586.00
205	1 General Fund	5142340 Miscellaneous	2,579.00
205	1 General Fund	5143010 Salaries & Wages	133,923.00
205	1 General Fund	5143020 Personnel Benefits	57,478.00
205	1 General Fund	5143030 Office & Operating Supplies	271.00
205	1 General Fund	5143040 Professional Services	9,484.00
205	1 General Fund	5143040 Travel & Training	3,201.00
205	1 General Fund	5143040 External Taxes	63.00
205	1 General Fund	5143040 Miscellaneous	705.00
205	1 General Fund	5144040 Intergovernmental Service-Election Servi	6,816.00
205	1 General Fund	5154140 External Legal - Services-Advice	23,840.00
205	1 General Fund	5179120 Personnel Benefits	35,848.00
205	1 General Fund	5181040 Professional Services	89,948.00
205	1 General Fund	5183110 Salaries & Wages	20,165.00
205	1 General Fund	5183120 Personnel Benefits	11,896.00
205	1 General Fund	5183130 Office & Operating Supplies	2,256.00
205	1 General Fund	5183130 Small Tools & Minor Equipment	250.00
205	1 General Fund	5183140 Professional Services	4,640.00
205	1 General Fund	5183140 External Taxes	4,895.00
205	1 General Fund	5183140 Operating Rentals & Leases	8,257.00
205	1 General Fund	5183140 Insurance	122,365.00
205	1 General Fund	5183140 Public Utility Services	17,132.00
205	1 General Fund	5183140 Repairs & Maintenance	6,677.00
205	1 General Fund	5183140 Miscellaneous	80.00
205	1 General Fund	5188830 Office & Operating Supplies	4,257.00
205	1 General Fund	5188830 Small Tools & Minor Equipment	11,293.00
205	1 General Fund	5188840 Professional Services	27,170.00
205	1 General Fund	5188840 Communications	24,904.00
205	1 General Fund	5188840 External Taxes	4,411.00
205	1 General Fund	5188840 Operating Rentals & Leases	9,237.00
205	1 General Fund	5188840 Repairs & Maintenance	18,503.00
205	1 General Fund	5188840 Miscellaneous	895.00

205	1 General Fund	5212010 Salaries & Wages	1,004,872.00
205	1 General Fund	5212010 Overtime	54,135.00
205	1 General Fund	5212020 Personnel Benefits	423,679.00
205	1 General Fund	5212020 Uniforms	4,187.00
205	1 General Fund	5212030 Office & Operating Supplies	14,665.00
205	1 General Fund	5212030 Fuel Consumed	37,903.00
205	1 General Fund	5212030 Small Tools & Minor Equipment	9,244.00
205	1 General Fund	5212030 Law Enforcement - Small Tools And Minc	12,650.00
205	1 General Fund	5212040 Professional Services	92,308.00
205	1 General Fund	5212040 Professional Services	6,310.00
205	1 General Fund	5212040 Communications	20,562.00
205	1 General Fund	5212040 Travel & Training	5,072.00
205	1 General Fund	5212040 External Taxes	144.00
205	1 General Fund	5212040 External Taxes	568.00
205	1 General Fund	5212040 Public Utility Service	178.00
205	1 General Fund	5212040 Repairs & Maintenance	12,286.00
205	1 General Fund	5212040 Miscellaneous	3,206.00
205	1 General Fund	5212110 Law Enforcement - Salaries & Wages	161,605.00
205	1 General Fund	5212110 Overtime	10,531.00
205	1 General Fund	5212120 Law Enforcement -Benefits	65,893.00
205	1 General Fund	5212120 Law Enforcement -Uniform	1,087.00
205	1 General Fund	5212130 Law Enforcement - Office & Operating Su	599.00
205	1 General Fund	5212130 Law Enforcement - Small Tools And Minc	871.00
205	1 General Fund	5212140 Law Enforcement - Professional Services	1,892.00
205	1 General Fund	5212140 Travel & Training	2,141.00
205	1 General Fund	5212140 Law Enforcement - Miscellaneous	124.00
205	1 General Fund	5222140 Intergovmnt Professional Serv-Dispatch	104,188.00
205	1 General Fund	5236040 Detention And/Or Correction - Professio	108,275.00
205	1 General Fund	5242010 Salaries & Wages	65,231.00
205	1 General Fund	5242010 Overtime	274.00
205	1 General Fund	5242020 Personnel Benefits	32,165.00
205	1 General Fund	5242030 Office & Operating Supplies	1,791.00
205	1 General Fund	5242030 Fuel Consumed	602.00
205	1 General Fund	5242030 Small Tools & Minor Equipment	10,008.00
205	1 General Fund	5242040 Professional Services	5,933.00
205	1 General Fund	5242040 Travel & Training	549.00
205	1 General Fund	5242040 External Taxes	105.00
205	1 General Fund	5242040 Repairs & Maintenance	184.00
205	1 General Fund	5242040 Miscellaneous	1,323.00
205	1 General Fund	5586010 Salaries & Wages	81,308.00
205	1 General Fund	5586020 Personnel Benefits	32,224.00
205	1 General Fund	5586030 Office & Operating Supplies	98.00
205	1 General Fund	5586030 Fuel Consumed	473.00
205	1 General Fund	5586040 Professional Services	10,187.00
205	1 General Fund	5586040 Travel & Training	559.00
205	1 General Fund	5586040 Repairs & Maintenance	98.00
205	1 General Fund	5586040 Miscellaneous	208.00
205	1 General Fund	5587040 Professional Services	65,000.00
205	1 General Fund	5660040 Chemical Dependency -DFC	118,569.00
205	1 General Fund	5660040 Chemical Dependency-CPWI	119,309.00
205	1 General Fund	5660040 Intergov't Professional Servic	1,739.00

205	1 General Fund	5692130 Office & Operating Supplies	917.00
205	1 General Fund	5692130 Small Tools & Minor Equipment	2,226.00
205	1 General Fund	5692140 Professional Services	1,355.00
205	1 General Fund	5692140 External Taxes	112.00
205	1 General Fund	5692140 Insurance	4,370.00
205	1 General Fund	5692140 Public Utility Services	13,546.00
205	1 General Fund	5692140 Repairs & Maintenance	13,290.00
205	1 General Fund	5692140 Miscellaneous	270.00
205	1 General Fund	5712210 Salaries & Wages	63,637.00
205	1 General Fund	5712210 Overtime	440.00
205	1 General Fund	5712220 Personnel Benefits	28,653.00
205	1 General Fund	5712230 Office & Operating Supplies	13,301.00
205	1 General Fund	5712240 Professional Services-Boys And Girls Clut	65,288.00
205	1 General Fund	5712240 Professional Services	6,094.00
205	1 General Fund	5712240 Communications	30.00
205	1 General Fund	5712240 Travel & Training	1,145.00
205	1 General Fund	5712240 External Taxes	(2,159.00)
205	1 General Fund	5712240 Operating Rentals & Leases	220.00
205	1 General Fund	5712240 Repairs & Maintenance	281.00
205	1 General Fund	5712240 Miscellaneous	2,532.00
205	1 General Fund	5722040 Intergov't Professional Servic	187,386.00
205	1 General Fund	5725030 Office & Operating Supplies	1,241.00
205	1 General Fund	5725040 External Taxes	9.00
205	1 General Fund	5725040 Insurance	8,740.00
205	1 General Fund	5725040 Public Utility Services	11,901.00
205	1 General Fund	5725040 Repairs & Maintenance	4,969.00
205	1 General Fund	5739040 Professional Services	109,836.00
205	1 General Fund	5739140 Professional Services - Legal/Advertising	1,882.00
205	1 General Fund	5739140 Professional Services	35,114.00
205	1 General Fund	5762010 Salaries & Wages	121,348.00
205	1 General Fund	5762010 Overtime	821.00
205	1 General Fund	5762020 Personnel Benefits	21,834.00
205	1 General Fund	5762020 Uniforms	2,263.00
205	1 General Fund	5762030 Office & Operating Supplies	22,792.00
205	1 General Fund	5762030 Small Tools & Minor Equipment	2,285.00
205	1 General Fund	5762040 Intergov't Professional Servic	563.00
205	1 General Fund	5762040 Professional Services	6,259.00
205	1 General Fund	5762040 Communications	2,438.00
205	1 General Fund	5762040 Travel & Training	1,956.00
205	1 General Fund	5762040 External Taxes	9,810.00
205	1 General Fund	5762040 Insurance	21,851.00
205	1 General Fund	5762040 Public Utility Services	42,001.00
205	1 General Fund	5762040 Repairs & Maintenance	29,458.00
205	1 General Fund	5762040 Miscellaneous	3,410.00
205	1 General Fund	5768010 Salaries & Wages	157,615.00
205	1 General Fund	5768010 Overtime	3,133.00
205	1 General Fund	5768020 Personnel Benefits	72,718.00
205	1 General Fund	5768030 Office & Operating Supplies	18,034.00
205	1 General Fund	5768030 Fuel Consumed	7,228.00
205	1 General Fund	5768030 Small Tools & Minor Equipment	1,076.00
205	1 General Fund	5768040 Professional Services	4,331.00

205	1 General Fund	5768040 Communications	116.00
205	1 General Fund	5768040 Travel & Training	960.00
205	1 General Fund	5768040 External Taxes	461.00
205	1 General Fund	5768040 Operating Rentals & Leases	844.00
205	1 General Fund	5768040 Insurance	23,411.00
205	1 General Fund	5768040 Public Utility Services	75,975.00
205	1 General Fund	5768040 Repairs & Maintenance	1,995.00
205	1 General Fund	5768040 Miscellaneous	2,695.00
205	1 General Fund	5821000 Facility Rental Cleaning Deposit Disburse	1,945.00
205	1 General Fund	5821000 Park Concession Stand Deposit Disburser	100.00
205	1 General Fund	5821600 Animal Traps Deposit Disburse	70.00
205	1 General Fund	5821900 Planning Deposit Disbursement	9,657.00
205	1 General Fund	5893000 State Building Fee Disbursement	865.00
205	1 General Fund	5893000 Concealed Pistol Lic Disburse	1,402.00
205	1 General Fund	5893000 PSEA and CVC Disbursement	65,918.00
205	1 General Fund	5893000 Insurance Pass Through	4,678.00
205	1 General Fund	5942160 Capital Outlay- Patrol Cars	117,354.00
205	1 General Fund	5942160 Machinery & Equipment-Police CSO Equi	33,646.00
205	1 General Fund	5947360 Senior Center-Improvements To Building	8,967.00
205	1 General Fund	5947560 Capital Expenditures/Expenses - Pool De	61,530.00
205	1 General Fund	5947660 Improvements - Park Signs	18,838.00
205	1 General Fund	5947660 Parks Truck Purchase	18,513.00
205	1 General Fund	5970000 Transfer- Out- Street Fund	75,000.00
205	1 General Fund	5970000 Transfers-Out-GO Bond Fund 233	76,000.00
205	1 General Fund	5970000 Transfers-Out - To 309 RCO Pool	60,000.00
205	1 General Fund	5081000 Reserved Ending Balance	1,894,340.00
205	1 General Fund	5088000 Unreserved Ending Balance	2,343,811.00
205	102 Street Fund	3081000 Reserved Beginning Balance	1,348.00
205	102 Street Fund	3088000 Unreserved Beginning Balance	809,333.00
205	102 Street Fund	3111000 Property Taxes	527,475.00
205	102 Street Fund	3164200 Utility Taxes-Water 1%	21,020.00
205	102 Street Fund	3164400 Utility Taxes-Sewer 1%	22,497.00
205	102 Street Fund	3164500 Utility Tax-Garbage 1%	10,842.00
205	102 Street Fund	3176000 Transportation Benefit District Vehicle Fe	61,781.00
205	102 Street Fund	3224000 Street & Curb Permits	2,550.00
205	102 Street Fund	3312000 Federal Direct Grant From FEMA	54,172.00
205	102 Street Fund	3332000 Federal In-Direct Grant From WASDOT	9,029.00
205	102 Street Fund	3360071 Multimodal Transportation	8,484.00
205	102 Street Fund	3360087 Motor Veh Fuel Tax - City St	129,210.00
205	102 Street Fund	3414300 Budgeting & Accounting Service	5,079.00
205	102 Street Fund	3424000 Protective Inspection Fees	211.00
205	102 Street Fund	3611000 Investment Interest	9,533.00
205	102 Street Fund	3611000 Investment Interest	1,010.00
205	102 Street Fund	3611000 Investment Interest	1,333.00
205	102 Street Fund	3611000 Investment Interest	428.00
205	102 Street Fund	3611000 Investment Interest	103.00
205	102 Street Fund	3611000 Investment Interest	1,136.00
205	102 Street Fund	3611000 Investment Interest	5,501.00
205	102 Street Fund	3613000 Gains (Losses) On Investments	(144.00)
205	102 Street Fund	3613000 Gains (Losses) On Investments	10.00
205	102 Street Fund	3613000 Gains (Losses) On Investments	(7.00)

205	102 Street Fund	3613000 Gains (Losses) On Investments	(8.00)
205	102 Street Fund	3613000 Gains (Losses) On Investments	(2.00)
205	102 Street Fund	3613000 Gains (Losses) On Investments	(14.00)
205	102 Street Fund	3613000 Gains (Losses) On Investments	(72.00)
205	102 Street Fund	3620000 Space And Facilities Leases-short Term V	3,985.00
205	102 Street Fund	3691000 Sale Of Surplus	10,500.00
205	102 Street Fund	3699100 Other Miscellaneous Revenue	862.00
205	102 Street Fund	3821000 Planning & Development Deposits	6,680.00
205	102 Street Fund	3850000 Special Or Extraordinary Items	252,120.00
205	102 Street Fund	3893000 Sale Of Surplus-Tax Collected	344.00
205	102 Street Fund	3970000 Transfer In-From General Fund	75,000.00
205	102 Street Fund	3970000 Transfer In-From 7th Street (303)	141,154.00
205	102 Street Fund	3970000 Transfer In - 7th Street Project At Closure	50,085.00
205	102 Street Fund	3970000 Transfer In-From 7th St Fund 303	250,000.00
205	102 Street Fund	3970000 Transfers Int- From 106 Street Small Proj	26,283.00
205	102 Street Fund	5423030 Office & Operating Supplies	3,908.00
205	102 Street Fund	5423040 Professional Services	5,501.00
205	102 Street Fund	5425030 Office & Operating Supplies	24.00
205	102 Street Fund	5425040 Professional Services	15,432.00
205	102 Street Fund	5426130 Office & Operating Supplies	298.00
205	102 Street Fund	5426140 Professional Services	143.00
205	102 Street Fund	5426330 Office & Operating Supplies	1,047.00
205	102 Street Fund	5426340 Professional Services	853.00
205	102 Street Fund	5426340 Public Utility Services	48,315.00
205	102 Street Fund	5426430 Office & Operating Supplies	5,613.00
205	102 Street Fund	5426440 Professional Services	9,500.00
205	102 Street Fund	5426440 Repairs & Maintenance	4,125.00
205	102 Street Fund	5426630 Office & Operating Supplies	9,574.00
205	102 Street Fund	5426640 Repairs & Maintenance	1,920.00
205	102 Street Fund	5426730 Office & Operating Supplies	4,805.00
205	102 Street Fund	5427030 Office & Operating Supplies	7,454.00
205	102 Street Fund	5427040 Professional Services	9,143.00
205	102 Street Fund	5427040 Professional Services	7,380.00
205	102 Street Fund	5427040 Travel & Training	940.00
205	102 Street Fund	5427040 Miscellaneous	164.00
205	102 Street Fund	5429010 Salaries & Wages	281,185.00
205	102 Street Fund	5429010 Overtime	5,517.00
205	102 Street Fund	5429020 Personnel Benefits	132,294.00
205	102 Street Fund	5429030 Office & Operating Supplies	13,509.00
205	102 Street Fund	5429030 Fuel Consumed	10,032.00
205	102 Street Fund	5429030 Small Tools & Minor Equipment	2,041.00
205	102 Street Fund	5429040 Professional Services	23,531.00
205	102 Street Fund	5429040 Communications	2,963.00
205	102 Street Fund	5429040 Travel & Training	1,149.00
205	102 Street Fund	5429040 External Taxes	2,883.00
205	102 Street Fund	5429040 Operating Rentals & Leases	4,666.00
205	102 Street Fund	5429040 Insurance	27,503.00
205	102 Street Fund	5429040 Public Utility Services	21,200.00
205	102 Street Fund	5429040 Repairs & Maintenance	17,470.00
205	102 Street Fund	5429040 Miscellaneous	2,684.00
205	102 Street Fund	5433010 Salaries & Wages	7,517.00

205	102 Street Fund	5433020 Total Personnel Benefits	3,248.00
205	102 Street Fund	5433030 Office & Operating Supplies	9.00
205	102 Street Fund	5433040 Professional Services	4,278.00
205	102 Street Fund	5433040 Professional Services	520.00
205	102 Street Fund	5433040 Communications	308.00
205	102 Street Fund	5433040 Communications	3.00
205	102 Street Fund	5433040 Travel & Training	13.00
205	102 Street Fund	5433040 Insurance	125.00
205	102 Street Fund	5433040 Repairs & Maintenance	2,942.00
205	102 Street Fund	5433040 Miscellaneous	760.00
205	102 Street Fund	5894000 Unclaimed Property	89.00
205	102 Street Fund	5919570 CERB T-2001-060 Principal	6,213.00
205	102 Street Fund	5919570 ESCO Principal	21,200.00
205	102 Street Fund	5929580 CERB T-2001-060 Interest	252.00
205	102 Street Fund	5929580 ESCO Interest	10,176.00
205	102 Street Fund	5944460 Machinery & Equipment- Street Dept Tru	19,602.00
205	102 Street Fund	5944460 Machinery & Equipment- Snow Plow Anc	12,412.00
205	102 Street Fund	5951060 Capital Expenditures/Expenses - Enginee	9,225.00
205	102 Street Fund	5953060 Capital Expenditures/Expenses - Roadwa	108,616.00
205	102 Street Fund	5953060 FEMA Road Improvements	19,023.00
205	102 Street Fund	5956160 Roads/Streets Const. & Other Infrastruct	16,133.00
205	102 Street Fund	5970000 Transfers-Out - To Fund 308 Bennett Ave	100,000.00
205	102 Street Fund	5970000 Transfer Out- From 110 - Aerial Streets	26,283.00
205	102 Street Fund	5081000 Reserved Ending Balance	189,977.00
205	102 Street Fund	5088000 Unreserved Ending Balance	1,255,161.00
205	221 LID Guarantee Fund	3081000 Reserved Beginning Balance	58,344.00
205	221 LID Guarantee Fund	3611000 Investment Interest	1,075.00
205	221 LID Guarantee Fund	3613000 Gains (Losses) On Investments	(16.00)
205	221 LID Guarantee Fund	5081000 Reserved Ending Balance	59,403.00
205	221 LID Guarantee Fund	5088000 Unreserved Ending Balance	(1.00)
205	233 2011 GO Bond - Poc	3081000 Reserved Beginning Balance	5,334.00
205	233 2011 GO Bond - Poc	3611000 Investment Interest	701.00
205	233 2011 GO Bond - Poc	3613000 Gains (Losses) On Investments	(7.00)
205	233 2011 GO Bond - Poc	3970000 Transfer In-General Fund	76,000.00
205	233 2011 GO Bond - Poc	3970000 Transfer In- REET	50,000.00
205	233 2011 GO Bond - Poc	5917570 2011 Limited Tax GO Bonds	55,000.00
205	233 2011 GO Bond - Poc	5927580 2011 Limited Tax GO Bonds	70,438.00
205	233 2011 GO Bond - Poc	5927580 Bond Admin Fees	600.00
205	233 2011 GO Bond - Poc	5081000 Reserved Ending Balance	5,991.00
205	233 2011 GO Bond - Poc	5088000 Unreserved Ending Balance	(1.00)
205	234 Local Improvement	3081000 Reserved Beginning Balance	12,507.00
205	234 Local Improvement	3611000 Investment Interest	250.00
205	234 Local Improvement	3613000 Gains (Losses) On Investments	(4.00)
205	234 Local Improvement	3614100 Assessment Interest	283.00
205	234 Local Improvement	3614200 Assessment Penalty	42.00
205	234 Local Improvement	3681000 Assesment Principal	1,709.00
205	234 Local Improvement	5914870 Special Assesment Bonds	1,125.00
205	234 Local Improvement	5924880 Interest on Long-Term External	564.00
205	234 Local Improvement	5081000 Reserved Ending Balance	13,098.00
205	234 Local Improvement	5088000 Unreserved Ending Balance	-
205	301 REET - First Quarter	3081000 Reserved Beginning Balance	124,845.00

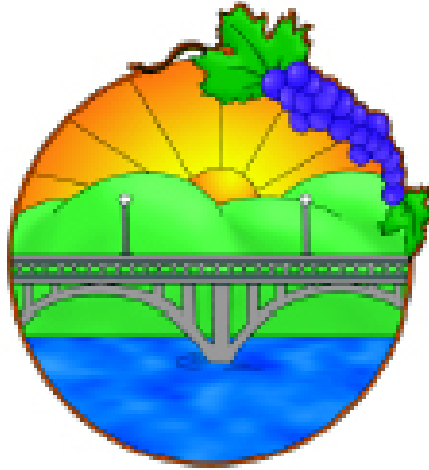
205	301 REET - First Quarter	3183400 REET 1	70,366.00
205	301 REET - First Quarter	3611000 Investment Interest	2,372.00
205	301 REET - First Quarter	3613000 Gains (Losses) On Investments	(33.00)
205	301 REET - First Quarter	5970000 Transfers-Out- PAC Debt	50,000.00
205	301 REET - First Quarter	5081000 Reserved Ending Balance	147,551.00
205	301 REET - First Quarter	5088000 Unreserved Ending Balance	-
205	302 OIE Improvement P	3081000 Reserved Beginning Balance	15,084.00
205	302 OIE Improvement P	3332020 WSDOT LA 8286	2,040.00
205	302 OIE Improvement P	3611000 Investment Interest	270.00
205	302 OIE Improvement P	3613000 Gains (Losses) On Investments	(4.00)
205	302 OIE Improvement P	5951060 Engineering	2,358.00
205	302 OIE Improvement P	5081000 Reserved Ending Balance	15,032.00
205	302 OIE Improvement P	5088000 Unreserved Ending Balance	-
205	303 7th Street Project Fi	3081000 Reserved Beginning Balance	420,908.00
205	303 7th Street Project Fi	3332020 Federal Direct Grant From The Departme	2,011.00
205	303 7th Street Project Fi	3340380 State Direct/Indirect Grant From Transpc	53,930.00
205	303 7th Street Project Fi	3611000 Investment Interest	4,830.00
205	303 7th Street Project Fi	3613000 Gains (Losses) On Investments	(90.00)
205	303 7th Street Project Fi	5951040 Roads/Streets Const. & Other Infrastruct	6,143.00
205	303 7th Street Project Fi	5953060 Roads/Streets Const. & Other Infrastruct	34,207.00
205	303 7th Street Project Fi	5970000 Transfers-Out - Return Funds To 104	141,154.00
205	303 7th Street Project Fi	5970000 Transfers-Out - Return Funds To 110	50,085.00
205	303 7th Street Project Fi	5970000 Transfers-Out - Return Funds 152	250,000.00
205	303 7th Street Project Fi	5088000 Unreserved Ending Balance	-
205	308 Bennett Ave Improv	3332000 Federal Indirect Grant From Department	48,669.00
205	308 Bennett Ave Improv	3611000 Investment Interest	1,112.00
205	308 Bennett Ave Improv	3613000 Gains (Losses) On Investments	(9.00)
205	308 Bennett Ave Improv	3970000 Transfer In- From Fund 104	100,000.00
205	308 Bennett Ave Improv	5951040 Capital Expenditures/Expenses - Enginee	62,657.00
205	308 Bennett Ave Improv	5081000 Reserved Ending Balance	87,115.00
205	308 Bennett Ave Improv	5088000 Unreserved Ending Balance	-
205	309 RCO Competition Pc	3611000 Investment Interest	120.00
205	309 RCO Competition Pc	3970000 Transfer In- From Fund 115	60,000.00
205	309 RCO Competition Pc	5947560 Capital Expenditures/Expenses - Other In	10,924.00
205	309 RCO Competition Pc	5081000 Reserved Ending Balance	49,196.00
205	309 RCO Competition Pc	5088000 Unreserved Ending Balance	-
205	403 Water Fund	3081000 Reserved Beginning Balance	640,847.00
205	403 Water Fund	3088000 Unreserved Beginning Balance	1,872,164.00
205	403 Water Fund	3370000 Rural County Capital Project-Water	46,792.00
205	403 Water Fund	3424000 Water Inspections	19,095.00
205	403 Water Fund	3434100 Water Revenues	2,266,381.00
205	403 Water Fund	3434200 Connection Fees Water	16,711.00
205	403 Water Fund	3439000 Irrigation Fees & Charges	392,442.00
205	403 Water Fund	3599000 NSF Penalties	620.00
205	403 Water Fund	3599000 Late Fees & Shut Offs	39,871.00
205	403 Water Fund	3611000 Investment Interest	15,461.00
205	403 Water Fund	3611000 Investment Interest	1,086.00
205	403 Water Fund	3611000 Investment Interest	18,507.00
205	403 Water Fund	3611000 Investment Interest	1,024.00
205	403 Water Fund	3611000 Investment Interest	3,652.00
205	403 Water Fund	3611000 Investment Interest	28.00

205	403 Water Fund	3611000 Investment Interest	2,837.00
205	403 Water Fund	3611000 Investment Interest	4,995.00
205	403 Water Fund	3611000 Investment Interest	1,081.00
205	403 Water Fund	3613000 Gains (Losses) On Investments	(188.00)
205	403 Water Fund	3613000 Gains (Losses) On Investments	(15.00)
205	403 Water Fund	3613000 Gains (Losses) On Investments	(280.00)
205	403 Water Fund	3613000 Gains (Losses) On Investments	(1.00)
205	403 Water Fund	3613000 Gains (Losses) On Investments	(53.00)
205	403 Water Fund	3613000 Gains (Losses) On Investments	(33.00)
205	403 Water Fund	3613000 Gains (Losses) On Investments	(73.00)
205	403 Water Fund	3613000 Gains (Losses) On Investments	(8.00)
205	403 Water Fund	3620000 Short Term Rental-Equipment Rental	1,090.00
205	403 Water Fund	3694000 Judgments And Settlements	1,000.00
205	403 Water Fund	3821000 Utility Deposits Refunded	2,400.00
205	403 Water Fund	3821000 Planning And Development Deposits	13,773.00
205	403 Water Fund	5348010 Salaries & Wages	282,329.00
205	403 Water Fund	5348010 Overtime	8,548.00
205	403 Water Fund	5348020 Personnel Benefits	144,898.00
205	403 Water Fund	5348030 Office & Operating Supplies	92,905.00
205	403 Water Fund	5348030 Fuel Consumed	4,374.00
205	403 Water Fund	5348030 Small Tools & Minor Equipment	18,334.00
205	403 Water Fund	5348040 Professional Services	46,752.00
205	403 Water Fund	5348040 Communications	5,511.00
205	403 Water Fund	5348040 Travel & Training	3,965.00
205	403 Water Fund	5348040 External Taxes	604,105.00
205	403 Water Fund	5348040 Operating Rentals & Leases	3,166.00
205	403 Water Fund	5348040 Insurance	74,293.00
205	403 Water Fund	5348040 Public Utility Services	203,739.00
205	403 Water Fund	5348040 Repairs & Maintenance	35,781.00
205	403 Water Fund	5348040 Miscellaneous	10,295.00
205	403 Water Fund	5392010 Salaries & Wages	61,031.00
205	403 Water Fund	5392010 Overtime	3,337.00
205	403 Water Fund	5392020 Personnel Benefits	27,402.00
205	403 Water Fund	5392030 Office & Operating Supplies	8,189.00
205	403 Water Fund	5392030 Fuel Consumed	4,374.00
205	403 Water Fund	5392030 Small Tools & Minor Equipment	5,876.00
205	403 Water Fund	5392040 Professional Services	7,525.00
205	403 Water Fund	5392040 Communications	486.00
205	403 Water Fund	5392040 Travel & Training	154.00
205	403 Water Fund	5392040 External Taxes	9.00
205	403 Water Fund	5392040 Operating Rentals & Leases	367.00
205	403 Water Fund	5392040 Insurance	4,370.00
205	403 Water Fund	5392040 Public Utility Services	189,037.00
205	403 Water Fund	5392040 Repairs & Maintenance	3,835.00
205	403 Water Fund	5392040 Miscellaneous	5,067.00
205	403 Water Fund	5821000 Utility Deposits Refunded	2,400.00
205	403 Water Fund	5821900 Planning And Development Deposit Refu	244.00
205	403 Water Fund	5913470 North Prosser Dbt-Principal	51,540.00
205	403 Water Fund	5913470 98 & 99 Refinanced Debt	130,000.00
205	403 Water Fund	5913470 CERB T-2001-060 Principal	6,213.00
205	403 Water Fund	5913470 Well 4B Principal	45,744.00

205	403 Water Fund	5913470 Water Disinfection And Filtration (DWSR	99,990.00
205	403 Water Fund	5913470 Zone 2.5 Water Improvement-Principal	40,478.00
205	403 Water Fund	5913470 ESCO Principal	16,800.00
205	403 Water Fund	5923480 North Prosser Dbt-Interest	102,242.00
205	403 Water Fund	5923480 CERB T-2001-060 Interest	252.00
205	403 Water Fund	5923480 Well 4B Interest	2,745.00
205	403 Water Fund	5923480 Water Disinfection And Filtration (DWSR	23,998.00
205	403 Water Fund	5923480 Zone 2.5 Water Improvement-Interest	10,322.00
205	403 Water Fund	5923480 ESCO Interest	8,064.00
205	403 Water Fund	5923480 98 & 99 Refinanced Debt	99,075.00
205	403 Water Fund	5923480 Interest And Other Debt Service Costs - D	400.00
205	403 Water Fund	5943440 Capital Expenditures/Expenses - Enginee	78,285.00
205	403 Water Fund	5943460 Machinery & Equipment-Meter Reading	8,512.00
205	403 Water Fund	5943460 Machinery & Equipment-Chlorine Analyi:	26,277.00
205	403 Water Fund	5081000 Reserved Ending Balance	724,517.00
205	403 Water Fund	5088000 Unreserved Ending Balance	2,023,054.00
205	407 Sewer Fund	3081000 Reserved Beginning Balance	136,087.00
205	407 Sewer Fund	3088000 Unreserved Beginning Balance	2,548,901.00
205	407 Sewer Fund	3370000 Rural County Capital Project - Sewer	46,792.00
205	407 Sewer Fund	3424000 Sewer Inspections	4,803.00
205	407 Sewer Fund	3435000 Sewer Revenues	2,529,305.00
205	407 Sewer Fund	3435100 Connection Fees Wastewater	13,353.00
205	407 Sewer Fund	3599000 Late Fee	7,960.00
205	407 Sewer Fund	3611000 Investment Interest	9,554.00
205	407 Sewer Fund	3611000 Investment Interest	3,731.00
205	407 Sewer Fund	3611000 Investment Interest	24,541.00
205	407 Sewer Fund	3611000 Investment Interest	483.00
205	407 Sewer Fund	3611000 Investment Interest	2,481.00
205	407 Sewer Fund	3611000 Investment Interest	1,081.00
205	407 Sewer Fund	3613000 Gains (Losses) On Investments	(145.00)
205	407 Sewer Fund	3613000 Gains (Losses) On Investments	(53.00)
205	407 Sewer Fund	3613000 Gains (Losses) On Investments	(354.00)
205	407 Sewer Fund	3613000 Gains (Losses) On Investments	(4.00)
205	407 Sewer Fund	3613000 Gains (Losses) On Investments	(36.00)
205	407 Sewer Fund	3613000 Gains (Losses) On Investments	(8.00)
205	407 Sewer Fund	3691000 Sale Of Surplus	14,589.00
205	407 Sewer Fund	3821000 Planning And Development Deposits	4,156.00
205	407 Sewer Fund	3893000 Sale Of Surplus-Tax Collected	1,255.00
205	407 Sewer Fund	5358010 Salaries & Wages	423,491.00
205	407 Sewer Fund	5358010 Overtime	19,674.00
205	407 Sewer Fund	5358020 Personnel Benefits	206,946.00
205	407 Sewer Fund	5358030 Office & Operating Supplies	100,964.00
205	407 Sewer Fund	5358030 Fuel Consumed	8,082.00
205	407 Sewer Fund	5358030 Small Tools & Minor Equipment	11,680.00
205	407 Sewer Fund	5358040 Professional Services	137,429.00
205	407 Sewer Fund	5358040 Communications	6,381.00
205	407 Sewer Fund	5358040 Travel & Training	3,890.00
205	407 Sewer Fund	5358040 External Taxes	633,892.00
205	407 Sewer Fund	5358040 Operating Rentals & Leases	3,572.00
205	407 Sewer Fund	5358040 Insurance	149,586.00
205	407 Sewer Fund	5358040 Public Utility Services	206,362.00

205	407 Sewer Fund	5358040 Repairs & Maintenance	51,573.00
205	407 Sewer Fund	5358040 Miscellaneous	20,202.00
205	407 Sewer Fund	5821900 Planning And Development Deposit Refu	244.00
205	407 Sewer Fund	5913570 Waste Water Improvements-Principal	45,000.00
205	407 Sewer Fund	5913570 WWTP Upgrade DOE L0100025 Principal	52,444.00
205	407 Sewer Fund	5913570 WWTP Imporvements PW01691052 Prin	17,038.00
205	407 Sewer Fund	5913570 WW Facility Improvement PC12-951-068	267,393.00
205	407 Sewer Fund	5913570 CERB T-2001-060 Principal	6,213.00
205	407 Sewer Fund	5913570 ESCO PRO0205-1-1 Principal	2,000.00
205	407 Sewer Fund	5923580 WWTP Upgrade DOE L0100025 Interest	3,648.00
205	407 Sewer Fund	5923580 WWTP Improvements PW01691052 Inte	256.00
205	407 Sewer Fund	5923580 WW Facility Improvement PC12-951-068	17,381.00
205	407 Sewer Fund	5923580 CERB T-2001-060 Interest	252.00
205	407 Sewer Fund	5923580 ESCO PRO0205-1-1 Interest	960.00
205	407 Sewer Fund	5923580 Waste Water Improvements-Interest	52,150.00
205	407 Sewer Fund	5923580 Interest And Other Debt Service Costs - D	200.00
205	407 Sewer Fund	5943540 Capital Expenditures/Expenses- Engineer	78,285.00
205	407 Sewer Fund	5081000 Reserved Ending Balance	208,739.00
205	407 Sewer Fund	5088000 Unreserved Ending Balance	2,612,545.00
205	448 Garbage Fund	3081000 Reserved Beginning Balance	500.00
205	448 Garbage Fund	3088000 Unreserved Beginning Balance	265,588.00
205	448 Garbage Fund	3437100 Garbage Service Charges	1,097,692.00
205	448 Garbage Fund	3437200 Refuse Tax Collection	61,449.00
205	448 Garbage Fund	3437400 Administrative Fee	87,607.00
205	448 Garbage Fund	3599000 Billing Fee	21,468.00
205	448 Garbage Fund	3599000 Late Fee	3,760.00
205	448 Garbage Fund	3611000 Investment Interest	5,107.00
205	448 Garbage Fund	3611000 Investment Interest	164.00
205	448 Garbage Fund	3613000 Gains (Losses) On Investments	(75.00)
205	448 Garbage Fund	3613000 Gains (Losses) On Investments	(2.00)
205	448 Garbage Fund	3821000 Utility Deposits Refunded	8,250.00
205	448 Garbage Fund	5378010 Salaries & Wages	36,288.00
205	448 Garbage Fund	5378010 Overtime	2,914.00
205	448 Garbage Fund	5378020 Personnel Benefits	15,950.00
205	448 Garbage Fund	5378030 Office & Operating Supplies	245.00
205	448 Garbage Fund	5378040 Professional Services	17,338.00
205	448 Garbage Fund	5378040 Communications	486.00
205	448 Garbage Fund	5378040 Travel & Training	14.00
205	448 Garbage Fund	5378040 External Taxes	133,909.00
205	448 Garbage Fund	5378040 Operating Rentals & Leases	367.00
205	448 Garbage Fund	5378040 Insurance	4,370.00
205	448 Garbage Fund	5378040 Public Utility Services	1,105,303.00
205	448 Garbage Fund	5378040 Repairs & Maintenance	2,370.00
205	448 Garbage Fund	5378040 Miscellaneous	8,324.00
205	448 Garbage Fund	5821000 Utility Deposits Refunded	8,250.00
205	448 Garbage Fund	5081000 Reserved Ending Balance	500.00
205	448 Garbage Fund	5088000 Unreserved Ending Balance	214,880.00

City of Prosser, WA



Schedule 06
Bank Reconciliation

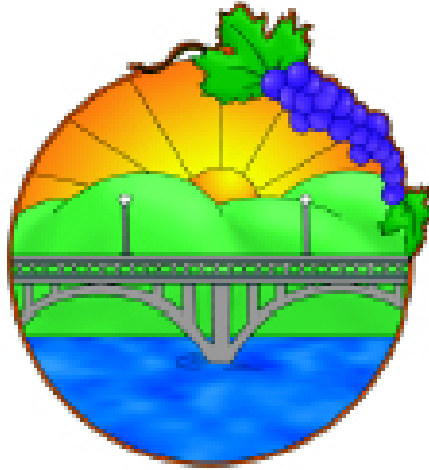
City of Prosser
SCHEDULE SUMMARY OF BANK RECONCILIATION
 For the Fiscal Year ended December 31, 2019

FROM BANK STATEMENTS							Check Figure
Bank & Investment Account name (1)	Beginning Bank Balance (2)	Deposits		Withdrawals		Ending Bank Balance (7)	
		Receipts (3)	Inter-bank transfers In (4)	Disbursements (5)	Inter-bank transfers out (6)		
Banner Bank	\$ 973,081.76	\$ 14,393,912.69	\$ 3,502,755.27	\$ 13,235,753.73	\$ 4,698,871.72	\$ 935,124.27	OK
LGIP Investment	\$ 4,708,888.67	\$ 114,474.35	\$ 2,200,000.00	\$ -	\$ 1,000,000.00	\$ 6,023,363.02	OK
US Bank 6882	\$ 1,001,929.44	\$ -	\$ -	\$ -	\$ 1,001,929.44	\$ -	OK
US Bank 0304	\$ 1,001,548.33	\$ -	\$ -	\$ -	\$ 1,001,548.33	\$ -	OK
US Bank 0305	\$ 2,005,253.33	\$ -	\$ -	\$ -	\$ -	\$ 2,005,253.33	OK
US Bank 9479	\$ 499,277.50	\$ -	\$ -	\$ -	\$ 499,277.50	\$ -	OK
US Bank 9480	\$ 999,864.00	\$ -	\$ -	\$ -	\$ -	\$ 999,864.00	OK
US Bank 1499		\$ -	\$ 999,605.72	\$ -	\$ -	\$ 999,605.72	OK
US Bank 1500		\$ -	\$ 998,770.00	\$ -	\$ -	\$ 998,770.00	OK
US Bank 6936		\$ -	\$ 500,496.00	\$ -	\$ -	\$ 500,496.00	OK
Bank Totals	\$ 11,189,843.03	\$ 14,508,387.04	\$ 8,201,626.99	\$ 13,235,753.73	\$ 8,201,626.99	\$ 12,462,476.34	OK

RECONCILING ITEMS					Check Figure
Beginning Deposits in Transit (8)	\$ 16,525.88	\$ (16,525.88)			OK
Year-end Deposits in Transit (9)		\$ 17,559.44		\$ 17,559.44	OK
Beginning Outstanding & Open Period Items (10)	\$ (650,792.18)		\$ (650,792.18)		OK
Year-end Outstanding & Open Period Items (11)			\$ 636,872.19	\$ (636,872.19)	OK
NSF Checks (12)		\$ (15,326.97)	\$ (15,326.97)		OK
Cancellation of unredeemed checks/warrants (13)		\$ 138.73	\$ 138.73		
Interfund transactions (14)		\$ 802,239.14	\$ 802,239.14		OK
Netted Transactions (15)		\$ (4,955.06)	\$ (4,955.06)		OK
Authorized balance of revolving, petty cash and change funds (16)	\$ 1,750.00			\$ 1,750.00	
Other Reconciling Items, net (17)		\$ 16,581.49	\$ 16,581.49	\$ -	
Reconciling Items Totals	\$ (632,516.30)	\$ 799,710.89	\$ 784,757.34	\$ (617,562.75)	

FROM GENERAL LEDGER					Check Figure
	Beginning Cash & Investment Balance (19)	Revenues & Other Increases (20)	Expenditures & Other Decreases (21)	Ending Cash & Investment Balance (22)	
General Ledger Totals (18)	\$ 10,557,326.73	\$ 15,308,097.93	\$ 14,020,511.07	\$ 11,844,913.59	
Unreconciled Variance (23)	\$ -	\$ -	\$ -	\$ -	

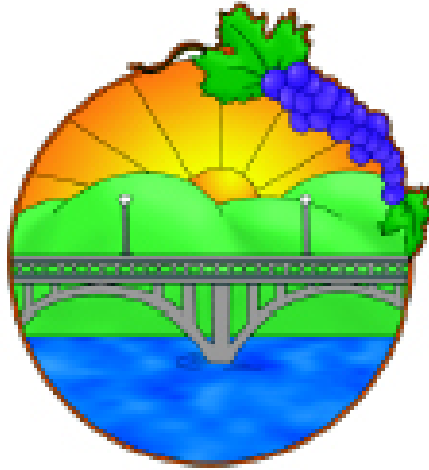
City of Prosser, WA



Schedule 09
Liabilities

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	1,435,000.00	-	55,000.00	59176	1,380,000.00
263.88	PW-01-691-052	7/1/2021	51,113.00	-	17,038.00	59135	34,075.00
263.84	T2001-60 (water portion 33%)	7/1/2022	25,287.00	-	6,213.00	59134	19,074.00
263.84	T2001-60 (sewer portion 33%)	7/1/2022	25,286.00	-	6,213.00	59135	19,073.00
263.84	T2001-60 (street portion 33%)	7/1/2022	25,286.00	-	6,213.00	59195	19,073.00
263.84	L010025	11/1/2022	216,982.00	-	52,444.00	59135	164,538.00
263.84	01-65101-022	10/1/2022	182,977.00	-	45,744.00	59134	137,233.00
263.82	USDA 91-07	2/25/2056	3,408,082.00	-	51,540.00	59134	3,356,542.00
263.84	DM11-952-030	10/1/2034	1,599,840.00	-	99,990.00	59134	1,499,850.00
263.84	DM11-952-140	10/1/2037	688,128.00	-	40,478.00	59134	647,650.00
253.63	USDA 91-05	9/11/2033	20,516.00	-	1,125.00	59148	19,391.00
259.12	Compensated Absences - Proprietary Funds		164,805.00	-	83,420.00		81,385.00
259.12	Compensated Absences- General Fund		201,115.00	53,000.00	-		254,115.00
263.12	Claims & Judgements- General Fund		1,733,093.00	3,566,907.00	-	51890	5,300,000.00
263.12	Claims & Judgements- Proprietary Funds		-	-	-	51890	-
263.96	PRO 0205-1-1 (102-53%)	6/1/2027	238,500.00	-	21,200.00		217,300.00
263.96	PRO 0205-1-1 (403-42%)	6/2/2027	189,000.00	-	16,800.00		172,200.00
263.96	PRO 0205-1-1 (407-5%)	6/3/2027	22,500.00	-	2,000.00		20,500.00
252.11	2015 Water Bond Refinancing Bond	Dec-35	2,730,000.00	-	130,000.00	59134	2,600,000.00
252.11	2015 Sewer Bond	Dec-39	1,395,000.00	-	45,000.00	59135	1,350,000.00
264.30	Pension Liabilities		614,898.00	66,735.00	-		681,633.00
263.88	PC12-951-068	6/1/2034	3,476,106.00	-	267,393.00	59135	3,208,713.00
264.40	OPEB Liabilities		-	1,092,810.00	-		1,092,810.00

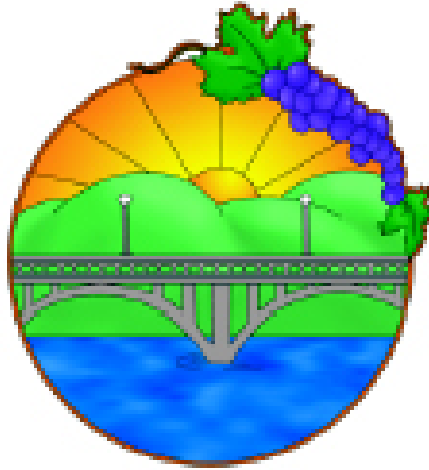
City of Prosser, WA



Schedule 15
State Awards

State Agency BARS Account	Program Title	Identification #	Amount		
3340380	7th Street Reconstruction Project	8-4-923(004)-1	\$ 19,879.05	Transportation Improvement Board	
3340460	GF - State Admin for SABG Prevention	1564-55177	\$ 6,975.72	Department of Social and Health Services	SAPT Admin
3340460	Dedicated Marijuana Account	1564-55177	\$ 19,631.80	Department of Social and Health Services	DMF
3340460	Mental Health Promotion Project	1564-55177-02	\$ 19,416.88	Department of Social and Health Services	Suicide Prevention
3340030	Local Records Grant	G-6213	\$ 5,500.00	Secretary of State	records project

City of Prosser, WA



Schedule 16
Federal Awards

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		\$ 2,039.91	2	OIE - 86.5% of total project
93.276	Department of Health and Human Services	Drug-Free Communities Support Program		5 SP020753-02		\$ 118,569.27	2	DFC program
93.959	Department of Health and Human Services	Block Grant for Prevention and Treatment	WA Department of Social and Human S	1764-94244		\$ 82,397.49	2	SABG
93.243	Department of Health and Human Services	Substance Abuse and Mental Health Servid	WA Department of Social and Human S	1764-94244		\$ 357.00	2	PFS
10.766	Department of Agriculture	Rural Business Development Grant		Grant #10		\$ 8,967.28	2	Community Center
20.205	Department of Transportation	Highway Planning and Construction	WA Department of Transportation	LA 9295		\$ 1,121.73	2	7th Street
20.205	Department of Transportation	Highway Planning and Construction	WA Department of Transportation	LA 9591		\$ 51,631.29	2	Bennett Ave

CITY OF PROSSER, WASHINGTON

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2019**

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).

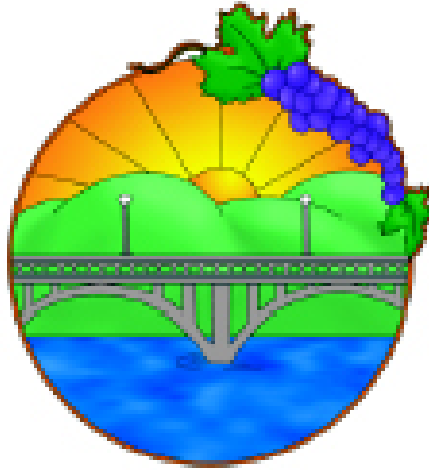
NOTE 2 - PROGRAM COSTS

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.

City of Prosser, WA



Schedule 19
Labor Relations

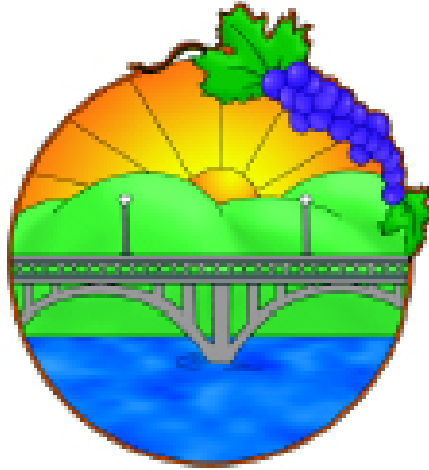
**Labor Relations Consultant
For the Year Ended December 31, 2019**

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: \$78,164.68
Terms and conditions, as applicable, including: Rates (e.g., hourly, etc.) January 1, 2019 – October 31, 2019: Monthly retainer of \$800.00 in addition to \$100/per hour, plus travel and related costs. November 1, 2019 – December 31, 2019: Monthly retainer of \$800.00 in addition to \$100/per hour, plus travel and related costs. Maximum compensation allowed: n/a Duration of services: November 1, 2018 to October 31, 2019 and November 1, 2019 to October 31, 2020. Services provided: Labor negotiations and human resource consulting.

City of Prosser, WA



Notes

**CITY OF PROSSER, WASHINGTON
NOTES TO FINANCIAL STATEMENTS
FOR THE PERIOD JANUARY 1, 2019 THROUGH DECEMBER 31, 2019**

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. (*see Note 3: Component Units, Joint Ventures, and Related Parties*)
- 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.

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 6: 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: Liabilities

F. Long-Term Debt

See Note 4: 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	\$ 1,894,339.65	\$ 274,563.08	Real Estate Excise Tax
		\$ 148,446.21	Hotel/Motel Tax
		\$ 119,365.82	Tourism Promotion Area
		\$ 40,303.20	Public Safety Enhancement (Liquor Board Profits)
		\$ 17,135.76	Drug Enforcement
		\$ 47,977.58	Police Investigative
		\$1,146,853.19	Criminal Justice
		\$ 81,935.49	Public Safety Sales Tax
		\$ 14,445.76	Drug Free Communities Grant
		\$ 3,313.56	Community Involvement & Action Fund
102 - Street Fund	\$ 189,976.82	\$ 189,976.82	Transportation Benefit District
221 LID Guarantee	\$ 59,403.27	\$ 59,403.27	LID Debt Requirement
233- GO Bond-Pool	\$ 5,990.93	\$ 5,990.93	Debt Service
234 - LID 10-23	\$ 13,098.10	\$ 13,098.10	Debt Service
301- REET 1	\$ 147,550.51	\$ 147,550.51	Real Estate Excise Tax
302 - OIE Improvement Project	\$ 15,031.74	\$ 15,031.74	Project Funds
308 - Bennett Ave	\$ 87,114.61	\$ 87,114.61	Project Funds
309- RCO Competition Pool	\$ 49,196.15	\$ 49,196.15	Project Funds
403-Water Fund	\$ 724,217.26	\$ 94,657.82	North Prosser Water System Debt Redem
		\$ 201,707.57	North Prosser Water System Debt Reserve
		\$ 82,352.59	2015 Water Revenue Bond Red
		\$ 275,920.18	2015 Water Revenue Bond Res
		\$ 69,579.10	Utility Crossing I-82 Project-Water
		\$ 300.00	Consumer Utility Deposit Fund
407- Sewer Fund	\$ 208,739.26	\$ 2,134.62	2015 Sewer Revenue Bond Red
		\$ 137,025.45	2015 Sewer Revenue Bond Res
		\$ 69,579.19	Utility Crossing I-82 Project-Sewer
448 – Garbage Fund	\$ 500.00	\$ 500.00	Consumer Utility Deposit Fund
TOTAL	\$ 3,395,458.30	\$3,395,458.30	

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	Budget (w/amendments)	Actual Expenditures	Variance
001 – General Fund	\$ 11,528,474.00	\$ 5,780,875.66	\$ 5,747,598.34
102 – Street Fund	\$ 2,711,754.31	\$ 1,027,431.28	\$ 1,684,323.03
221 – LID Guarantee Fund	\$ 58,300.00	\$ -	\$ 58,300.00
233 – 2011 GO Bond Fund	\$ 130,925.00	\$ 126,037.50	\$ 4,887.50
234 – Local Improvement District 10- 23 Fund	\$ 11,915.00	\$ 1,689.00	\$ 10,226.00
301 - REET 1	\$ 177,000.00	\$ 50,000.00	\$ 127,000.00
302 - OIE Improvement Project	\$ 42,250.00	\$ 2,358.28	\$ 39,891.72
303 - 7th Street ADA Improvements	\$ 485,000.00	\$ 481,589.53	\$ 3,410.47
308-Bennet Ave Improvement	\$ 750,000.00	\$ 62,656.98	\$ 687,343.02
309- RCO Competition Pool Improvement	\$ 60,000.00	\$ 10,924.08	\$ 49,075.92
403 – Water Fund	\$ 5,477,395.00	\$ 2,613,633.59	\$ 2,863,761.41
407 – Sewer Fund	\$ 5,666,340.00	\$ 2,527,187.41	\$ 3,139,152.59
448 – Garbage Fund	\$ 1,732,900.00	\$ 1,336,127.76	\$ 396,772.24
TOTAL	\$ 28,832,253.31	\$ 14,020,511.07	\$ 14,811,742.24

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: Component Units, Joint Ventures, and Related Parties

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 2019 for these services was \$46,785. 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, 2019 was \$28,849, 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 inactive on August 1, 2013 and administratively dissolved. 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 \$47,986 on December 31, 2019. 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.

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, 2019.

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
2019	\$864,390	\$402,774	\$1,267,165
2020	\$882,525	\$387,599	\$1,270,124
2021	\$889,876	\$370,983	\$1,260,859
2022	\$885,787	\$353,969	\$1,239,756
2023	\$782,094	\$337,067	\$1,119,161
2024-2028	\$4,042,887	\$1,412,821	\$5,455,708
2029-2033	\$3,679,327	\$922,023	\$4,601,350
2034-2038	\$1,581,727	\$452,444	\$2,034,171
2039-2043	\$588,623	\$279,087	\$867,710
2044-2048	\$572,277	\$196,633	\$768,910
2049-2053	\$663,429	\$105,481	\$768,910
2054-2058	\$296,524	\$13,445	\$309,969
2059-2064	\$0	\$0	\$0

Note 5: Interfund Loans

The following table displays interfund loan activity during 2019:

Borrowing Fund	Lending Fund	Beginning Balance (2019)	Additions	Reductions	Ending Balance (2019)
None	None	0.00			0.00
TOTAL					

Note 6: Deposits and Investments

A. Deposits

Cash on hand at December 31, 2019 was \$1,750.00. The carrying amount of the City’s deposits, including certificates of deposit, was \$17,559.44 and the bank balance was \$935,124.27.

Custodial Credit Risk

Custodial credit risk for deposits is the risk that, in event of a failure of a depository financial institution, the City would not be able to recover deposits or would not be able to recover collateral securities that are in possession of an outside party. The City’s deposits and certificates of deposit are mostly covered by federal depository insurance (FDIC) or by collateral held in a multiple financial institution collateral pool administered by the Washington Public Deposit Protection Commission (PDPC).

All investments are insured, registered or held by the City or its agent in the government’s name.

Investments

It is the City’s policy to invest all temporary cash surpluses. The interest on these investments is prorated to the various funds

Investments are reported at purchased cost. Investments by type at December 31, 2019 are as follows:

Type of Investment	City’s Own Investment	Investments held by the City as a custodian	Total
Local Government Investment Pool (LGIP)	\$6,023,363	\$0	\$6,023,363
U.S. Bank	\$5,503,989	\$0	\$5,503,989
TOTAL	\$11,527,352	\$0	\$11,527,352

Please note that the PAR value of the US Bank Investments are \$5,546,000 and the market value of the investment was \$5,517,627 as of December 31, 2019.

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, 2019, the plan had 2 members, all retirees. As of December 31, 2019, the City’s total OPEB liability was \$1,092,810 as calculated using the alternative measurement method. For the year ending December 31, 2019, the City of Prosser paid \$35,847.56 in benefits.

Note 8: Other Disclosures

A. Interfund Transfers

The following table displays interfund transfer activity during 2019:

Transfers To:	Transfer From:	Amount Transferred:
Street Fund (102)	General Fund (001)	\$ 75,000.00
Street Fund (102)	7th Street Project Fund (303)	\$ 141,154.13
Street Fund (102)	7th Street Project Fund (303)	\$ 50,085.01
Street Fund (102)	7th Street Project Fund (303)	\$ 250,000.00
2011 Pool Bond (233)	General Fund (001)	\$ 76,000.00
2011 Pool Bond (233)	REET 1 (301)	\$ 50,000.00
Bennett Ave Project Fund (308)	General Fund (001)	\$ 100,000.00
Bennett Ave Project Fund (308)	General Fund (001)	\$ 60,000.00
TOTAL		\$ 802,239.14

B. 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. This matter was settled for \$20,000.
4. The City received a tort claim from Alexandria Hart in the amount of \$5,000,000 for damages related to the conduct of a police officer. A lawsuit has been filed. The City of Prosser is represented by Mick McFarland of Evans Craven and Lackie and the officer is being represented by Tom Miller of the Christie Law Group.
5. The City is seeking an appeal to an arbitrator's award regarding the re-instatement of Shane Hellyer's termination. Mr. Hellyer was separated from employment on March 28, 2018 and on February 3, 2020 the arbitrator re-affirmed his April 16, 2019 decision to re-instate his employment back to the date of separation. The City is seeking a review of the arbitrators award and decision in Benton County Superior Court.

C. 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. On June 25th the Prosser City Council passed Ordinance 19-3090 absorbing the Prosser TBD effective July 8th. The Prosser TBD files a separate financial statement.

Note 9: 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, 2019 (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	\$95,831.61	0.00000000% <u>0.01336500%</u> <u>0.01336500%</u>	\$513,931.70
PERS 2/3	\$141,011.36	0.01726500%	\$167,701.85
LEOFF 1	n/a	0.00605300%	(\$119,644.26)
LEOFF 2	\$53,698.06	0.02912500%	(\$674,736.84)

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 10: 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 2019 was \$2.3587549342 per \$1,000 on an assessed valuation of \$544,303,120 for a total regular levy of \$1,283,878.

For informational purposes only, the City statutory maximum levy rate is \$3.60 which would result in a levy amount of \$1,959,491.23

Note 11: 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, 2019, there are 191 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 \$1,901,871.

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, 2019, were \$2,687,104.78.

Note 12: Subsequent Events

COVID-19 Pandemic

In February 2020, Governor Inslee declared a state of emergency in response to the spread of a deadly new virus. In the weeks following the declaration, precautionary measures to slow the spread of the virus were ordered. These measures include closing schools, canceling public events, limiting gathering sizes, and requiring people to stay home unless they are leaving for an essential function. On March 19th Mayor Taylor declared an emergency closing City of Prosser facilities to the public and discontinued the assessment of late fees or the disconnection of water services during the emergency.

Currently, the City is monitoring and expecting impacts in the following areas:

- Sales and Use Tax Receipts
- Motor Vehicle Fuel Tax Receipts
- Building Revenues
- Recreation Programs (to include the pool)
- Lodging Tax Receipts
- Utility Revenues
- Police and Public Safety Revenues
- Increase in jail costs
- Cost of COVID-19 related leave
- Cost for PPE

The length of time these measures will be in place, and the full extent of the financial impact on the city, is unknown at this time.