

2021 Annual Report



Audited



SCHEDULE C4:

City of Prosser
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2021

		Total for All Funds (Memo Only)	001 General Fund	102 Street Fund	114 American Rescue Plan Act (ARPA)
Beginning Cash and Investments					
308	Beginning Cash and Investments	12,408,711	5,240,484	1,622,475	-
388 / 588	Net Adjustments	(2,117)	(2,117)	-	-
Revenues					
310	Taxes	6,691,207	5,649,692	809,001	-
320	Licenses and Permits	216,583	214,933	1,650	-
330	Intergovernmental Revenues	2,419,882	615,896	125,627	891,352
340	Charges for Goods and Services	7,038,690	293,446	480	-
350	Fines and Penalties	99,217	68,592	-	-
360	Miscellaneous Revenues	224,643	136,447	21,321	2,310
Total Revenues:		<u>16,690,222</u>	<u>6,979,006</u>	<u>958,079</u>	<u>893,662</u>
Expenditures					
510	General Government	1,488,416	1,455,750	-	32,666
520	Public Safety	2,281,037	2,281,037	-	-
530	Utilities	5,488,698	-	-	-
540	Transportation	695,355	-	695,355	-
550	Natural/Economic Environment	235,158	235,158	-	-
560	Social Services	291,055	291,055	-	-
570	Culture and Recreation	1,093,131	1,093,131	-	-
Total Expenditures:		<u>11,572,850</u>	<u>5,356,131</u>	<u>695,355</u>	<u>32,666</u>
Excess (Deficiency) Revenues over Expenditures:		5,117,372	1,622,875	262,724	860,996
Other Increases in Fund Resources					
391-393, 596	Debt Proceeds	470,770	-	-	-
397	Transfers-In	483,000	-	353,000	-
385	Special or Extraordinary Items	-	-	-	-
381, 382, 389, 395, 398	Other Resources	548,025	473,542	45,419	-
Total Other Increases in Fund Resources:		<u>1,501,795</u>	<u>473,542</u>	<u>398,419</u>	<u>-</u>
Other Decreases in Fund Resources					
594-595	Capital Expenditures	1,576,821	131,678	71,735	-
591-593, 599	Debt Service	1,280,281	-	53,892	-
597	Transfers-Out	483,000	370,000	-	-
585	Special or Extraordinary Items	1,093,579	1,093,579	-	-
581, 582, 589	Other Uses	88,083	65,539	20	-
Total Other Decreases in Fund Resources:		<u>4,521,764</u>	<u>1,660,796</u>	<u>125,647</u>	<u>-</u>
Increase (Decrease) in Cash and Investments:		<u>2,097,403</u>	<u>435,621</u>	<u>535,496</u>	<u>860,996</u>
Ending Cash and Investments					
50821	Nonspendable	-	-	-	-
50831	Restricted	5,766,622	2,659,724	448,930	860,996
50841	Committed	4,100	-	-	-
50851	Assigned	7,051,981	1,332,966	1,709,042	-
50891	Unassigned	1,681,301	1,681,301	-	-
Total Ending Cash and Investments		<u>14,504,004</u>	<u>5,673,991</u>	<u>2,157,972</u>	<u>860,996</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, 2021

		<u>221 LID Guarantee Fund</u>	<u>233 2011 GO Bond - Pool</u>	<u>234 Local Improvement Dist. 10-23</u>
Beginning Cash and Investments				
308	Beginning Cash and Investments	59,921	7,725	13,839
388 / 588	Net Adjustments	-	-	-
Revenues				
310	Taxes	-	-	-
320	Licenses and Permits	-	-	-
330	Intergovernmental Revenues	-	-	-
340	Charges for Goods and Services	-	-	-
350	Fines and Penalties	-	-	-
360	Miscellaneous Revenues	569	196	1,023
Total Revenues:		<u>569</u>	<u>196</u>	<u>1,023</u>
Expenditures				
510	General Government	-	-	-
520	Public Safety	-	-	-
530	Utilities	-	-	-
540	Transportation	-	-	-
550	Natural/Economic Environment	-	-	-
560	Social Services	-	-	-
570	Culture and Recreation	-	-	-
Total Expenditures:		<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) Revenues over Expenditures:		<u>569</u>	<u>196</u>	<u>1,023</u>
Other Increases in Fund Resources				
391-393, 596	Debt Proceeds	-	-	-
397	Transfers-In	-	130,000	-
385	Special or Extraordinary Items	-	-	-
381, 382, 389, 395, 398	Other Resources	-	-	-
Total Other Increases in Fund Resources:		<u>-</u>	<u>130,000</u>	<u>-</u>
Other Decreases in Fund Resources				
594-595	Capital Expenditures	-	-	-
591-593, 599	Debt Service	-	126,138	1,689
597	Transfers-Out	-	-	-
585	Special or Extraordinary Items	-	-	-
581, 582, 589	Other Uses	-	-	-
Total Other Decreases in Fund Resources:		<u>-</u>	<u>126,138</u>	<u>1,689</u>
Increase (Decrease) in Cash and Investments:		<u>569</u>	<u>4,058</u>	<u>(666)</u>
Ending Cash and Investments				
50821	Nonspendable	-	-	-
50831	Restricted	60,490	11,784	13,173
50841	Committed	-	-	-
50851	Assigned	-	-	-
50891	Unassigned	-	-	-
Total Ending Cash and Investments		<u>60,490</u>	<u>11,784</u>	<u>13,173</u>

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City of Prosser
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2021

		<u>301 REET - First Quarter %</u>	<u>302 OIE Improvement Project Fund</u>	<u>308 Bennett Ave Improvement Project</u>	<u>403 Water Fund</u>
Beginning Cash and Investments					
308	Beginning Cash and Investments	161,105	14,001	48,389	2,463,320
388 / 588	Net Adjustments	-	-	-	-
Revenues					
310	Taxes	232,514	-	-	-
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	-	2,324	47,037	368,823
340	Charges for Goods and Services	-	-	-	2,704,761
350	Fines and Penalties	-	-	-	6,809
360	Miscellaneous Revenues	1,713	98	432	29,873
Total Revenues:		<u>234,227</u>	<u>2,422</u>	<u>47,469</u>	<u>3,110,266</u>
Expenditures					
510	General Government	-	-	-	-
520	Public Safety	-	-	-	-
530	Utilities	-	-	-	1,983,103
540	Transportation	-	-	-	-
550	Natural/Economic Environment	-	-	-	-
560	Social Services	-	-	-	-
570	Culture and Recreation	-	-	-	-
Total Expenditures:		<u>-</u>	<u>-</u>	<u>-</u>	<u>1,983,103</u>
Excess (Deficiency) Revenues over Expenditures:		<u>234,227</u>	<u>2,422</u>	<u>47,469</u>	<u>1,127,163</u>
Other Increases in Fund Resources					
391-393, 596	Debt Proceeds	-	-	-	470,770
397	Transfers-In	-	-	-	-
385	Special or Extraordinary Items	-	-	-	-
381, 382, 389, 395, 398	Other Resources	-	-	-	10,134
Total Other Increases in Fund Resources:		<u>-</u>	<u>-</u>	<u>-</u>	<u>480,904</u>
Other Decreases in Fund Resources					
594-595	Capital Expenditures	-	4,826	42,857	933,194
591-593, 599	Debt Service	-	-	-	633,940
597	Transfers-Out	60,000	-	53,000	-
585	Special or Extraordinary Items	-	-	-	-
581, 582, 589	Other Uses	-	-	-	9,469
Total Other Decreases in Fund Resources:		<u>60,000</u>	<u>4,826</u>	<u>95,857</u>	<u>1,576,603</u>
Increase (Decrease) in Cash and Investments:		<u>174,227</u>	<u>(2,404)</u>	<u>(48,388)</u>	<u>31,464</u>
Ending Cash and Investments					
50821	Nonspendable	-	-	-	-
50831	Restricted	335,332	11,598	-	1,027,097
50841	Committed	-	-	-	1,350
50851	Assigned	-	-	-	1,466,341
50891	Unassigned	-	-	-	-
Total Ending Cash and Investments		<u>335,332</u>	<u>11,598</u>	<u>-</u>	<u>2,494,788</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, 2021

		407 Sewer Fund	448 Garbage Fund
Beginning Cash and Investments			
308	Beginning Cash and Investments	2,620,262	157,190
388 / 588	Net Adjustments	-	-
Revenues			
310	Taxes	-	-
320	Licenses and Permits	-	-
330	Intergovernmental Revenues	368,823	-
340	Charges for Goods and Services	2,620,965	1,419,038
350	Fines and Penalties	831	22,985
360	Miscellaneous Revenues	28,420	2,241
	Total Revenues:	3,019,039	1,444,264
Expenditures			
510	General Government	-	-
520	Public Safety	-	-
530	Utilities	2,001,921	1,503,674
540	Transportation	-	-
550	Natural/Economic Environment	-	-
560	Social Services	-	-
570	Culture and Recreation	-	-
	Total Expenditures:	2,001,921	1,503,674
	Excess (Deficiency) Revenues over Expenditures:	1,017,118	(59,410)
Other Increases in Fund Resources			
391-393, 596	Debt Proceeds	-	-
397	Transfers-In	-	-
385	Special or Extraordinary Items	-	-
381, 382, 389, 395, 398	Other Resources	8,930	10,000
	Total Other Increases in Fund Resources:	8,930	10,000
Other Decreases in Fund Resources			
594-595	Capital Expenditures	392,531	-
591-593, 599	Debt Service	464,622	-
597	Transfers-Out	-	-
585	Special or Extraordinary Items	-	-
581, 582, 589	Other Uses	3,805	9,250
	Total Other Decreases in Fund Resources:	860,958	9,250
	Increase (Decrease) in Cash and Investments:	165,090	(58,660)
Ending Cash and Investments			
50821	Nonspendable	-	-
50831	Restricted	337,498	-
50841	Committed	-	2,750
50851	Assigned	2,447,853	95,779
50891	Unassigned	-	-
	Total Ending Cash and Investments	2,785,351	98,529

The accompanying notes are an integral part of this statement.



SCHEDULE C1:

CITY OF PROSSER

SCHEDULE 01 REVENUES

Detail of Revenues & Other Sources

For Year Ending: December 31, 2021

001 General Fund

BAS EL OB LA

308 31 00 111	Beginning Fund Balance	349,386.29
308 31 00 130	Beginning Fund Balance	156,099.63
308 31 00 131	Beginning Fund Balance	130,387.13
308 31 00 144	Beginning Fund Balance	32,831.27
308 31 00 146	Beginning Fund Balance	31,829.25
308 31 00 147	Beginning Fund Balance	48,395.85
308 31 00 148	Beginning Fund Balance	1,191,773.27
308 31 00 149	Beginning Fund Balance	77,597.53
308 31 00 151	Beginning Fund Balance	15,910.73
308 31 00 153	Beginning Fund Balance	845.64
308 51 00 107	Beginning Fund Balance	37,983.68
308 51 00 108	Beginning Fund Balance	252,943.42
308 51 00 115	Beginning Fund Balance	865,326.46
308 51 00 117	Beginning Fund Balance	138,981.29
308 51 00 119	Beginning Fund Balance	24,123.24
308 51 00 120	Estimated Beginning Balance	28,134.51
308 91 00 001	Beginning Fund Balance	1,857,934.55
308.00	TOTAL BEGINNING CASH & INVESTMENTS	5,240,483.74
311 10 00 001	Property Taxes	809,543.27
311.00	TOTAL GENERAL PROPERTY TAXES	809,543.27
313 11 00 001	Loc Retail Sales & Use Taxes	2,086,097.10
313 15 00 000	Public Safety Sales Tax	243,179.78
313 31 00 000	Hotel/Motel Transient Tax	82,754.10
313 31 01 000	Hotel/Motel Special Tax	85,645.87
313 61 00 000	Brokered Natural Gas Use Tax	95,668.82
313 71 00 000	Sales Tax - Criminal Justice	162,309.27
313.00	TOTAL RETAIL SALES AND USE TAX	2,755,654.94
316 41 00 000	Utility Tax - Electric	496,537.18
316 42 00 000	Utility Tax - Water	453,445.27
316 43 00 000	Utility Tax - Gas	72,901.81
316 44 00 000	Utility Tax - Sewer	570,370.10
316 45 00 000	Utility Tax-Garbage/Solid Waste	66,300.01
316 46 00 000	Utility Tax - Cable	44,114.81
316 47 00 000	Utility Tax - Telephone	29,480.82
316 48 00 000	Utility Tax - Cell Phone	41,546.25
316 49 00 000	PUD Privilege Tax (County)	54,915.98
316.00	TOTAL BUSINESS AND OCCUPATION TAXES	1,829,612.23
317 20 00 000	Leasehold Excise Tax	22,368.24
317.00	TOTAL EXCISE TAXES	22,368.24
318 35 00 000	REET - 2nd Quarter %	232,514.19
318.00	TOTAL OTHER TAXES	232,514.19

CITY OF PROSSER

SCHEDULE 01 REVENUES

Detail of Revenues & Other Sources

For Year Ending: December 31, 2021

001 General Fund

BAS EL OB LA

310.00	TOTAL TAXES	5,649,692.87
321 91 01 000	Franchise Fees	40,663.74
321 99 00 000	General Business Registrations	45,424.10
321 99 01 000	Rental License	3,050.00
321 99 02 000	Yard Sale Permits	190.00
321.00	TOTAL BUSINESS LICENSES & PERMITS	89,327.84
322 11 00 000	Building Structure & Equipment	111,289.29
322 12 00 000	Sign Permits	150.00
322 13 00 000	Fence Permits	900.00
322 14 00 000	Plumbing Permits	1,076.00
322 15 00 000	Mechanical Permits	2,011.75
322 16 00 000	Mobile Home Permits	797.75
322 30 00 000	Animal Licenses	4,905.00
322 90 00 000	Other Non-Bus Lic & Permits- CPL City Portion	955.36
322 90 00 001	Special Event Permits	3,520.40
322.00	TOTAL NON-BUSINESS LICENSES & PERMITS	125,605.55
320.00	TOTAL	214,933.39
331 10 76 000	USDA-Tourisim Study	14,000.00
331 93 00 001	DFC-City Admin	9,812.27
331 93 00 151	Federal Direct Grant From The Department Of Health	99,331.68
331 95 00 000	HIDTA- City Admin	2,644.34
331.00	TOTAL DIRECT FEDERAL GRANTS	125,788.29
333 93 95 153	CPWI- SABG Prevention	123,872.48
333 95 00 001	HIDTA Grant	33,054.12
333.00	TOTAL INDIRECT FEDERAL GRANTS	156,926.60
334 04 60 001	MHPP- City Admin	334.46
334 04 60 153	MHPP- BFHD	4,180.83
334 04 61 001	CPWI - SABG City Admin	9,706.00
334 04 62 001	CPWI - DMF- City Admin	1,890.00
334 04 62 153	CPWI-DMF	24,000.00
334.00	TOTAL STATE GRANTS	40,111.29
335 00 91 001	PUD Privilege Tax (state)	25,176.46
335 04 01 000	Law Enforcement & Criminal Justice Legislative One	24,920.00
335.00	TOTAL STATE SHARED REVENUES, ENTITLEMENTS & IMPACT PAYMENT	50,096.46
336 00 98 000	City-County Assistance	122,506.03
336 06 21 000	Mot Veh Excise Tax - Pop	2,026.86
336 06 26 000	Criminal Just - Special Prog	7,217.41
336 06 42 000	Marijuana Excise Tax (City Share)	17,953.60

CITY OF PROSSER

SCHEDULE 01 REVENUES

Detail of Revenues & Other Sources

For Year Ending: December 31, 2021

001 General Fund

BAS EL OB LA

336 06 51 000	DUI/Other Crim Just Assistance	1,008.82
336 06 94 000	Liquor Excise Tax	43,118.85
336 06 95 000	Liquor Board Profits (20.23%)	2,486.05
336 06 95 001	Liquor Board Profits	46,657.26
336.00	TOTAL STATE SHARED REVENUES, ENTITLEMENTS & IMPACT PAYMENT	242,974.88
330.00	TOTAL	615,897.52
341 33 00 000	District Court Administrative	1,318.11
341 62 00 000	Word Processing & Dup Service	498.86
341 95 00 000	Legal Services	300.00
341.00	TOTAL GENERAL GOVERNMENT	2,116.97
342 10 00 000	Law Enforcement Services	351.67
342 12 00 000	Public Safety - Other	28.03
342 13 00 000	False Alarm Fee	1,800.00
342 21 00 000	Emergency Service - Dist Crt	5,265.57
342 30 00 000	Housing & Monitoring of Prison	2,589.91
342.00	TOTAL PUBLIC SAFETY	10,035.18
345 23 00 000	Animal Control & Shelter Fees	585.20
345 29 00 001	Abatement	40,516.04
345 60 00 000	Tourism Promotion Services	76,884.11
345 81 00 000	Zoning And Subdivision Fees	600.00
345 83 00 000	Plan Checking Fees	53,119.01
345 86 00 000	SEPA Review Fees	2,817.92
345 89 02 000	Variance/Conditional Use Fees	611.39
345 89 03 000	Site Review Fees	491.63
345 89 04 000	Other Planning & Development	8,162.32
345.00	TOTAL NATURAL AND ECONOMIC ENVIRONMENT	183,787.62
347 30 00 000	Pool Fees	54,247.00
347 60 00 000	Recreation Program Fees	43,297.16
347 90 00 000	Recreation - Gift Cards	-38.00
347.00	TOTAL CULTURE & RECREATION	97,506.16
340.00	TOTAL	293,445.93
352 30 00 000	Proof Of Motor Vehicle Insurance	226.47
352.00	TOTAL CIVIL PENALTIES	226.47
353 10 00 000	Traffic Infraction Penalties	25,816.19
353 70 00 000	Non-Traffic Infraction Penalties	107.18
353.00	TOTAL CIVIL INFRACTION PENALTIES	25,923.37

CITY OF PROSSER

SCHEDULE 01 REVENUES

Detail of Revenues & Other Sources

For Year Ending: December 31, 2021

001 General Fund

BAS EL OB LA

354 10 00 000	Civil Parking Infraction Penalties	1,601.02
354.00	TOTAL CIVIL PARKING INFRACTION PENALTIES	1,601.02
355 20 00 000	Driving Under Influence (DUI) Fines	6,398.33
355 80 00 000	Other CrimTraffic Misdemeanor	19,488.71
355.00	TOTAL CRIMINAL TRAFFIC MISDEMEANOR FINES	25,887.04
356 90 00 000	Other Crim Non-Traffic Fines	4,725.56
356.00	TOTAL CRIMINAL NON-TRAFFIC FINES	4,725.56
357 33 00 000	Public Defense Cost	9,638.93
357 37 00 000	Dist/Mun Court Cost Recoup	589.50
357.00	TOTAL CRIMINAL COSTS	10,228.43
350.00	TOTAL	68,591.89
361 10 00 001	Investment Interest	16,296.39
361 10 00 107	Investment Interest	359.36
361 10 00 108	Investment Interest	2,393.14
361 10 00 111	Investment Interest	3,460.65
361 10 00 113	Investment Interest	72.60
361 10 00 115	Investment Interest	9,022.36
361 10 00 117	Investment Interest	1,298.87
361 10 00 119	Investment Interest	227.44
361 10 00 120	Investment Interest	1,069.23
361 10 00 130	Investment Interest	1,542.68
361 10 00 131	Investment Interest	1,294.38
361 10 00 144	Investment Interest	317.40
361 10 00 146	Investment Interest	309.83
361 10 00 147	Investment Interest	467.81
361 10 00 148	Investment Interest	11,468.64
361 10 00 149	Investment Interest	922.67
361 10 00 151	Investment Interest	166.82
361 10 00 153	Investment Interest	59.37
361 14 00 000	Other Interest	37.30
361 14 00 001	Local Sales Interest	1,445.69
361 30 00 000	Gains (Losses) On Investments	64.05
361 30 00 107	Gains (Losses) On Investments	1.31
361 30 00 108	Gains (Losses) On Investments	8.72
361 30 00 111	Gains (Losses) On Investments	12.04
361 30 00 115	Gains (Losses) On Investments	29.83
361 30 00 117	Gains (Losses) On Investments	4.79
361 30 00 119	Gains (Losses) On Investments	0.83
361 30 00 120	Gains (Losses) On Investments	0.97
361 30 00 130	Gains (Losses) On Investments	5.38
361 30 00 131	Gains (Losses) On Investments	4.49
361 30 00 144	Gains (Losses) On Investments	1.13

CITY OF PROSSER

SCHEDULE 01 REVENUES

Detail of Revenues & Other Sources

For Year Ending: December 31, 2021

001 General Fund

BAS EL OB LA

361 30 00 146	Gains (Losses) On Investments	1.10
361 30 00 147	Gains (Losses) On Investments	1.67
361 30 00 148	Gains (Losses) On Investments	41.08
361 30 00 149	Gains (Losses) On Investments	2.68
361 30 00 151	Gains (Losses) On Investments	0.55
361 30 00 153	Gains (Losses) On Investments	0.03
361 40 00 001	D/M interest income - dist crt	2,705.83
361.00	TOTAL INTEREST AND OTHER EARNINGS	55,119.11
362 00 00 000	Facilities Rental (Short Term)-Parks	640.00
362 00 00 002	Short Term Pool Rentals	5,070.00
362 00 00 003	Facilities Rental (Short Term)-Community Center	75.00
362 00 01 001	Space & Facilities Lease (Long	37,429.72
362 00 01 003	Community Center Lease	876.00
362 00 01 004	Park Concession Stand Lease-Long Term	410.00
362 00 01 005	Aquatic Center Lease-Swim Team Long Term	3,000.00
362 00 01 148	Space And Facilities Leases (Long-term)	5,400.00
362 40 00 119	Park Rental	1,365.00
362.00	TOTAL RENTS, LEASES AND CONCESSIONS	54,265.72
367 10 00 001	Contributions & Donations	6,946.22
367.00	TOTAL CONTRIBUTIONS/DONATIONS FROM PRIVATE SOURCES	6,946.22
369 30 00 146	Confiscated & Forfeited Prop	2,873.00
369 80 00 000	Cashier Overages or Shortages	0.06
369 91 00 001	Other Miscellaneous Revenue	17,243.21
369.00	TOTAL OTHER MISCELLANEOUS REVENUES	20,116.27
360.00	TOTAL	136,447.32
382 10 02 000	Planning & Development Deposit	10,200.17
382 30 00 000	Concealed Pistol Lic - State	608.00
382 30 00 001	PSEA and CVC distributions	60,983.75
382 30 00 002	State Building Fees	1,056.50
382 30 00 148	Leasehold Tax	693.36
382.00	TOTAL DEPOSITS	73,541.78
380.00	TOTAL	73,541.78
395 20 00 000	Insruance Compensation-Loss Of Capital Assets	400,000.00
395.00	TOTAL DISPOSITION OF CAPITAL ASSETS	400,000.00
390.00	TOTAL	400,000.00

CITY OF PROSSER

SCHEDULE 01 REVENUES

Detail of Revenues & Other Sources
For Year Ending: December 31, 2021

001 General Fund

BAS EL OB LA

300.00 TOTAL RESOURCES

12,693,034.44

CITY OF PROSSER

SCHEDULE 01 EXPENDITURES

Detail of Expenditures & Other Uses

For Year Ending: December 31, 2021

001 General Fund

BAS EL

511.60	Legislative Services (Commission Or Council)	
10	Salaries & Wages	35,555.00
20	Personnel Benefits	2,884.07
31	Office & Operating Supplies	125.19
41	Professional Services	1,590.00
43	Travel	607.73
49	Miscellaneous	300.00
		<hr/>
511.00	TOTAL LEGISLATIVE	41,061.99
512.50	Municipal Court	
41	Professional Services	135,367.98
		<hr/>
512.00	TOTAL JUDICIAL	135,367.98
513.10	Executive Office	
10	Salaries & Wages	105,781.94
20	Personnel Benefits	36,673.25
35	Small Tools And Minor Equipment	160.38
43	Travel	2,919.36
49	Miscellaneous	3,501.35
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513.00	TOTAL EXECUTIVE	149,036.28
514.23		
10	Salaries & Wages	260,419.43
20	Personnel Benefits	115,165.03
31	Office & Operating Supplies	6,685.18
32	Fuel Consumed	75.76
35	Small Tools And Minor Equipment	160.39
41	Professional Services	38,071.76
43	Travel	510.00
49	Miscellaneous	47,538.44
514.30	Records Services	
10	Salaries & Wages	131,175.39
20	Personnel Benefits	55,845.65
31	Office & Operating Supplies	166.33
35	Small Tools And Minor Equipment	160.39
41	Professional Services	7,594.41
43	Travel	35.00
44	Taxes And Operating Assessments	45.25
49	Miscellaneous	1,461.70
514.40	Election Services	
41	Professional Services	9,836.03
		<hr/>
514.00	TOTAL FINANCIAL & RECORD SERVICES	674,946.14
515.41	External Legal Services - Advice	
41	Professional Services	16,634.33
		<hr/>
515.00	TOTAL LEGAL	16,634.33
517.91		
20	Personnel Benefits	37,515.36
		<hr/>
517.00	TOTAL EMPLOYEE BENEFIT PROGRAMS	37,515.36

CITY OF PROSSER

SCHEDULE 01 EXPENDITURES

Detail of Expenditures & Other Uses

For Year Ending: December 31, 2021

001 General Fund

BAS EL

518.10	Personnel Services	
	41 Professional Services	101,675.03
518.31		
	10 Salaries & Wages	14,881.51
	20 Personnel Benefits	16,832.70
	31 Office & Operating Supplies	4,058.48
	41 Professional Services	15,034.86
	44 Taxes And Operating Assessments	6,100.90
	45 Operating Rentals & Leases	8,759.74
	46 Insurance	147,352.63
	47 Utility Services	10,410.50
	48 Repairs & Maintenance	6,267.96
518.88		
	31 Office & Operating Supplies	3,859.30
	35 Small Tools And Minor Equipment	160.39
	41 Professional Services	14,998.61
	42 Communications	23,724.89
	45 Operating Rentals & Leases	9,221.12
	48 Repairs & Maintenance	17,052.30
	49 Miscellaneous	800.09
	518.00 TOTAL CENTRAL SERVICES	401,191.01
	510.00	1,455,753.09
521.20	Police Operations	
	10 Salaries & Wages	1,083,871.98
	12 Salaries & Wages	55,808.37
	20 Personnel Benefits	424,568.40
	21 Personnel Benefits	5,527.56
	31 Office & Operating Supplies	10,775.06
	32 Fuel Consumed	38,311.30
	35 Small Tools And Minor Equipment	2,296.71
	41 Professional Services	136,482.54
	42 Communications	15,122.83
	43 Travel	9,951.13
	44 Taxes And Operating Assessments	753.54
	46 Insurance	1,000.00
	47 Utility Services	181.80
	48 Repairs & Maintenance	22,913.89
	49 Miscellaneous	1,409.19
521.21		
	10 Salaries & Wages	95,423.09
	12 Salaries & Wages	6,146.97
	20 Personnel Benefits	36,398.69
	521.00 TOTAL LAW ENFORCEMENT	1,946,943.05
522.21		
	41 Professional Services	53,386.00
	522.00 TOTAL FIRE SUPPRESSION AND EMERGENCY MEDICAL SERVICES	53,386.00
523.60	Care & Custody Of Prisoners	
	41 Professional Services	176,643.33

CITY OF PROSSER

SCHEDULE 01 EXPENDITURES

Detail of Expenditures & Other Uses

For Year Ending: December 31, 2021

001 General Fund

BAS EL

523.00	TOTAL DETENTION AND/OR CORRECTION	176,643.33
524.20	Inspections, Permits, Certificates & Licenses	
10	Salaries & Wages	64,368.02
20	Personnel Benefits	29,653.19
31	Office & Operating Supplies	2,501.35
32	Fuel Consumed	518.69
35	Small Tools And Minor Equipment	909.11
41	Professional Services	1,837.60
48	Repairs & Maintenance	476.21
49	Miscellaneous	3,800.12
524.00	TOTAL PROTECTIVE INSPECTIONS	104,064.29
520.00		2,281,036.67
558.60	Planning	
10	Salaries & Wages	86,199.60
20	Personnel Benefits	32,868.25
31	Office & Operating Supplies	501.39
32	Fuel Consumed	68.80
35	Small Tools And Minor Equipment	160.38
41	Professional Services	48,928.93
45	Operating Rentals & Leases	84.29
48	Repairs & Maintenance	491.20
49	Miscellaneous	855.75
558.70	Economic Development	
41	Professional Services	65,000.00
558.00	TOTAL PLANNING AND ECONOMIC DEVELOPMENT	235,158.59
550.00		235,158.59
566.00	Chemical Dependency Services	
41	Professional Services	269,042.88
44	Taxes And Operating Assessments	1,846.52
566.00	TOTAL CHEMICAL DEPENDENCY SERVICES	270,889.40
569.21		
31	Office & Operating Supplies	520.73
41	Professional Services	61.09
42	Communications	2,411.99
44	Taxes And Operating Assessments	113.69
46	Insurance	5,262.59
47	Utility Services	7,902.51
48	Repairs & Maintenance	3,075.58
49	Miscellaneous	814.50
569.00	TOTAL AGING AND DISABILITY SERVICES	20,162.68
560.00		291,052.08
571.22		

CITY OF PROSSER

SCHEDULE 01 EXPENDITURES

Detail of Expenditures & Other Uses

For Year Ending: December 31, 2021

001 General Fund

BAS EL

10	Salaries & Wages	69,159.75
20	Personnel Benefits	29,420.70
31	Office & Operating Supplies	17,574.95
35	Small Tools And Minor Equipment	1,762.23
41	Professional Services	65,971.96
44	Taxes And Operating Assessments	518.31
45	Operating Rentals & Leases	60.29
48	Repairs & Maintenance	150.97
49	Miscellaneous	3,059.15
571.00 TOTAL EDUCATION AND RECREATIONAL ACTIVITIES		187,678.31
572.20	Library Services	
41	Professional Services	189,606.63
572.50	Facilities	
31	Office & Operating Supplies	450.81
44	Taxes And Operating Assessments	36.07
46	Insurance	10,525.19
47	Utility Services	11,382.47
48	Repairs & Maintenance	4,244.01
572.00 TOTAL LIBRARY SERVICES		216,245.18
573.90	Other	
41	Professional Services	66,376.04
573.91		
41	Professional Services	28,297.68
573.00 TOTAL CULTURAL AND COMMUNITY ACTIVITIES		94,673.72
576.20	Swimming Pools	
10	Salaries & Wages	73,775.35
12	Salaries & Wages	1,213.05
20	Personnel Benefits	11,180.72
21	Personnel Benefits	925.98
31	Office & Operating Supplies	21,997.47
35	Small Tools And Minor Equipment	200.65
41	Professional Services	2,471.80
42	Communications	7,155.47
43	Travel	13.59
44	Taxes And Operating Assessments	4,846.67
46	Insurance	26,312.97
47	Utility Services	31,761.29
48	Repairs & Maintenance	1,909.82
49	Miscellaneous	2,533.48
576.80	General Parks	
10	Salaries & Wages	174,386.29
12	Salaries & Wages	4,172.79
20	Personnel Benefits	70,165.00
31	Office & Operating Supplies	18,833.24
32	Fuel Consumed	8,415.52
35	Small Tools And Minor Equipment	160.38
41	Professional Services	10,650.00
42	Communications	112.68
43	Travel	447.98

CITY OF PROSSER

SCHEDULE 01 EXPENDITURES

Detail of Expenditures & Other Uses

For Year Ending: December 31, 2021

001 General Fund

BAS EL

44	Taxes And Operating Assessments	252.19
45	Operating Rentals & Leases	572.55
46	Insurance	26,487.97
47	Utility Services	86,089.10
48	Repairs & Maintenance	4,249.25
49	Miscellaneous	3,240.73
576.00	TOTAL PARK FACILITIES	594,533.98
570.00		1,093,131.19
582.19	Miscellaneous General Government	
00	Personnel Benefits	2,700.17
582.30		
00	Personnel Benefits	62,838.19
582.00	TOTAL REFUND DEPOSITS	65,538.36
585.18		
31		42,186.56
35		110,303.81
41		351,046.76
45		16,211.38
47		5,516.81
49		3,288.85
585.19		
31		4,401.95
41		88,571.06
45		10,212.08
47		319.97
48		10,983.78
49		221.00
585.20		
31		6,128.46
41		145,312.62
42		2,150.00
45		4,310.12
47		8,398.43
48		3,559.91
49		1,971.82
585.21		
21		969.10
31		29,272.99
35		158,016.76
41		35,088.76
45		54,866.22
47		269.24
585.00	TOTAL	1,093,578.44
588.10		
00		2,117.00
588.00	TOTAL PRIOR PERIOD(S) ADJUSTMENTS	2,117.00

CITY OF PROSSER

SCHEDULE 01 EXPENDITURES

Detail of Expenditures & Other Uses

For Year Ending: December 31, 2021

001 General Fund

BAS EL

580.00		1,161,233.80
594.21	Law Enforcement	
41	Professional Services	79,362.00
594.75	Stadiums And Auditoriums	
63	Other Improvements	13,629.30
594.76	Park Facilities	
62	Buildings & Structures	115.12
63	Other Improvements	25,685.99
64	Machinery & Equipment	12,885.76
594.00	TOTAL CAPITAL EXPENDITURES/EXPENSES	131,678.17
597.00		
00		370,000.00
597.00	TOTAL TRANSFERS-OUT	370,000.00
590.00		501,678.17
500.00	TOTAL EXPENDITURES AND OTHER FINANCING USES	7,019,043.59
508.21		0.00
508.31		2,659,724.19
508.41		0.00
508.51		1,332,965.40
508.91		1,681,301.26
		5,673,990.85

CITY OF PROSSER

SCHEDULE 01 REVENUES

Detail of Revenues & Other Sources

For Year Ending: December 31, 2021

102 Street Fund

BAS EL OB LA

308 31 00 103	Beginning Fund Balance	315,807.86
308 51 00 102	Beginning Fund Balance	624,289.76
308 51 00 104	Beginning Fund Balance	14,025.71
308 51 00 109	Beginning Fund Balance	11,270.26
308 51 00 110	Beginning Fund Balance	129,509.48
308 51 00 152	Beginning Fund Balance	527,571.50
308.00	TOTAL BEGINNING CASH & INVESTMENTS	1,622,474.57
311 10 00 102	Property Taxes	561,621.72
311.00	TOTAL GENERAL PROPERTY TAXES	561,621.72
316 42 00 102	Utility Taxes-Water 2%	42,651.24
316 44 00 102	Utility Taxes-Sewer 2%	49,261.64
316 45 00 102	Utility Tax-Garbage 2%	25,528.32
316.00	TOTAL BUSINESS AND OCCUPATION TAXES	117,441.20
317 60 00 000	Transportation Benefit District Vehicle Fees (6X)	129,937.50
317.00	TOTAL EXCISE TAXES	129,937.50
310.00	TOTAL TAXES	809,000.42
322 40 00 000	Street & Curb Permits	1,650.00
322.00	TOTAL NON-BUSINESS LICENSES & PERMITS	1,650.00
320.00	TOTAL	1,650.00
336 00 71 102	Multimodal Transportation	8,274.30
336 00 87 102	Motor Veh Fuel Tax - City St	117,353.40
336.00	TOTAL STATE SHARED REVENUES, ENTITLEMENTS & IMPACT PAYMENT	125,627.70
330.00	TOTAL	125,627.70
342 40 00 102	Protective Inspection Fees	479.69
342.00	TOTAL PUBLIC SAFETY	479.69
340.00	TOTAL	479.69
361 10 00 102	Investment Interest	5,972.29
361 10 00 103	Investment Interest	3,173.92
361 10 00 104	Investment Interest	938.35
361 10 00 109	Investment Interest	120.97
361 10 00 110	Investment Interest	1,225.29
361 10 00 152	Investment Interest	4,988.94
361 30 00 102	Gains (Losses) On Investments	21.52

CITY OF PROSSER

SCHEDULE 01 REVENUES

Detail of Revenues & Other Sources
For Year Ending: December 31, 2021

102 Street Fund

BAS EL OB LA

361 30 00 103	Gains (Losses) On Investments	10.89
361 30 00 104	Gains (Losses) On Investments	0.48
361 30 00 109	Gains (Losses) On Investments	0.39
361 30 00 110	Gains (Losses) On Investments	4.46
361 30 00 152	Gains (Losses) On Investments	18.19
361.00	TOTAL INTEREST AND OTHER EARNINGS	16,475.69
362 00 00 102	Space And Facilities Leases-short Term Vehicle Ren	2,781.99
362.00	TOTAL RENTS, LEASES AND CONCESSIONS	2,781.99
369 91 00 102	Other Miscellaneous Revenue	2,064.74
369.00	TOTAL OTHER MISCELLANEOUS REVENUES	2,064.74
360.00	TOTAL	21,322.42
382 10 02 102	Planning & Development Deposits	29,671.85
382.00	TOTAL DEPOSITS	29,671.85
380.00	TOTAL	29,671.85
397 00 00 017	Transfer In- From 308- Bennett Ave Project Close	52,999.61
397 00 00 019	Transfer In - From 001 General Fund	300,000.00
397.00	TOTAL TRANSFERS-IN	352,999.61
398 10 00 102	Insurance Recoveries	15,747.00
398.00	TOTAL INSURANCE RECOVERIES	15,747.00
390.00	TOTAL	368,746.61
300.00	TOTAL RESOURCES	2,978,973.26

CITY OF PROSSER

SCHEDULE 01 EXPENDITURES

Detail of Expenditures & Other Uses

For Year Ending: December 31, 2021

102 Street Fund

BAS EL

542.30	Roadway		
	31	Office & Operating Supplies	2,939.51
	41	Professional Services	587.95
	45	Operating Rentals & Leases	1,846.20
542.40	Drainage		
	31	Office & Operating Supplies	1,787.65
542.50	Structures		
	41	Professional Services	576.72
542.61	Sidewalks		
	31	Office & Operating Supplies	287.74
542.63	Street Lighting		
	31	Office & Operating Supplies	2,668.44
	41	Professional Services	17,602.70
	47	Utility Services	44,015.29
542.64	Traffic Control Devices		
	31	Office & Operating Supplies	9,408.97
	41	Professional Services	16,178.54
	48	Repairs & Maintenance	1,428.00
542.66	Snow & Ice Control		
	31	Office & Operating Supplies	7,656.03
542.67	Street Cleaning		
	31	Office & Operating Supplies	1,940.79
542.70	Roadside		
	31	Office & Operating Supplies	2,830.02
	41	Professional Services	8,085.27
	49	Miscellaneous	164.13
542.90	Maintenance Administration & Overhead		
	10	Salaries & Wages	310,281.16
	12	Salaries & Wages	8,031.32
	20	Personnel Benefits	127,411.09
	31	Office & Operating Supplies	10,346.18
	32	Fuel Consumed	11,242.99
	35	Small Tools And Minor Equipment	541.11
	41	Professional Services	22,876.01
	42	Communications	4,508.22
	43	Travel	353.99
	44	Taxes And Operating Assessments	89.78
	45	Operating Rentals & Leases	441.00
	46	Insurance	31,933.94
	47	Utility Services	21,231.96
	48	Repairs & Maintenance	4,858.78
	49	Miscellaneous	3,665.14
	542.00	TOTAL ROADS/STREETS ORDINARY MAINTENANCE	677,816.62
543.30	General Services		
	10	Salaries & Wages	6,930.20
	20	Personnel Benefits	2,803.38
	31	Office & Operating Supplies	4.12
	41	Professional Services	32.21
	42	Communications	359.17
	45	Operating Rentals & Leases	160.96
	48	Repairs & Maintenance	7,237.82
	49	Miscellaneous	10.60

CITY OF PROSSER

SCHEDULE 01 EXPENDITURES

Detail of Expenditures & Other Uses

For Year Ending: December 31, 2021

102 Street Fund

BAS EL

543.00	TOTAL ROAD & STREET ADMINISTRATION & OVERHEAD	17,538.46
540.00		695,355.08
582.19	Miscellaneous General Government	
00	Personnel Benefits	20.31
582.00	TOTAL REFUND DEPOSITS	20.31
580.00		20.31
591.95	Road/Street Constructions and Other Infrastructure	
78	Intergovernmental Loans	42,114.41
591.00	TOTAL REDEMPTION OF LONG TERM DEBT	42,114.41
592.95	Road/Street Constructions and Other Infrastructure	
83	Interest On Long-Term External Debt	11,777.96
592.00	TOTAL INTEREST AND OTHER DEBT SERVICE COSTS	11,777.96
595.30		
63	Other Improvements	26,337.62
595.70		
63	Other Improvements	45,396.56
595.00	TOTAL CAPITAL EXPENDITURES/EXPENSES	71,734.18
590.00		125,626.55
500.00	TOTAL EXPENDITURES AND OTHER FINANCING USES	821,001.94
508.21		0.00
508.31		448,930.17
508.41		0.00
508.51		1,709,041.15
508.91		0.00
		2,157,971.32

CITY OF PROSSER

SCHEDULE 01 REVENUES

Detail of Revenues & Other Sources
For Year Ending: December 31, 2021

114 American Rescue Plan Act (ARPA)

BAS EL OB LA

332 92 10 000	Coronavirus Local Fiscal Recovery Funds	870.00
332 92 10 114	American Recover Rescue Plan Act (ARRPA)	<u>890,482.00</u>
332.00	TOTAL FEDERAL ENTITLEMENTS, IMPACT PAYMENTS AND IN-LIEU TAX	891,352.00
330.00	TOTAL	<u>891,352.00</u>
361 10 00 114	Investment Interest	<u>2,310.17</u>
361.00	TOTAL INTEREST AND OTHER EARNINGS	2,310.17
360.00	TOTAL	<u>2,310.17</u>
300.00	TOTAL RESOURCES	<u>893,662.17</u>

CITY OF PROSSER

SCHEDULE 01 EXPENDITURES

Detail of Expenditures & Other Uses
For Year Ending: December 31, 2021

114 American Rescue Plan Act (ARPA)

BAS EL

518.10	Personnel Services	
10	Salaries & Wages	28,096.81
20	Personnel Benefits	4,569.48
		<hr/>
518.00	TOTAL CENTRAL SERVICES	32,666.29
		<hr/>
510.00		32,666.29
		<hr/>
500.00	TOTAL EXPENDITURES AND OTHER FINANCING USES	32,666.29
		<hr/>
508.21		0.00
508.31		860,995.88
508.41		0.00
508.51		0.00
508.91		0.00
		<hr/>
		860,995.88

CITY OF PROSSER

SCHEDULE 01 REVENUES

Detail of Revenues & Other Sources
For Year Ending: December 31, 2021

221 LID Guarantee Fund

BAS EL OB LA

308 31 00 221	Beginning Fund Balance	59,921.12
308.00	TOTAL BEGINNING CASH & INVESTMENTS	59,921.12
361 10 00 221	Investment Interest	566.94
361 30 00 221	Gains (Losses) On Investments	2.07
361.00	TOTAL INTEREST AND OTHER EARNINGS	569.01
360.00	TOTAL	569.01
300.00	TOTAL RESOURCES	60,490.13

CITY OF PROSSER

SCHEDULE 01 EXPENDITURES

Detail of Expenditures & Other Uses
For Year Ending: December 31, 2021

221 LID Guarantee Fund

BAS EL

500.00 TOTAL EXPENDITURES AND OTHER FINANCING USES	0.00
508.21	0.00
508.31	60,490.13
508.41	0.00
508.51	0.00
508.91	0.00
	<hr/>
	60,490.13

CITY OF PROSSER

SCHEDULE 01 REVENUES

Detail of Revenues & Other Sources
For Year Ending: December 31, 2021

233 2011 GO Bond - Pool

BAS EL OB LA

308 31 00 233	Beginning Fund Balance	7,725.08
308.00	TOTAL BEGINNING CASH & INVESTMENTS	<u>7,725.08</u>
361 10 00 233	Investment Interest	196.28
361 30 00 233	Gains (Losses) On Investments	0.27
361.00	TOTAL INTEREST AND OTHER EARNINGS	<u>196.55</u>
360.00	TOTAL	<u>196.55</u>
397 00 00 004	Transfer In-General Fund	70,000.00
397 00 00 007	Transfer In- REET	60,000.00
397.00	TOTAL TRANSFERS-IN	<u>130,000.00</u>
390.00	TOTAL	<u>130,000.00</u>
300.00	TOTAL RESOURCES	<u>137,921.63</u>

CITY OF PROSSER

SCHEDULE 01 EXPENDITURES

Detail of Expenditures & Other Uses
For Year Ending: December 31, 2021

233 2011 GO Bond - Pool

BAS EL

591.75	Stadiums And Auditoriums	
	71 G.O. Bonds	60,000.00
		<hr/>
	591.00 TOTAL REDEMPTION OF LONG TERM DEBT	60,000.00
592.75	Stadiums And Auditoriums	
	83 Interest On Long-Term External Debt	65,837.50
	85 Debt Registration Costs	300.00
		<hr/>
	592.00 TOTAL INTEREST AND OTHER DEBT SERVICE COSTS	66,137.50
		<hr/>
	590.00	126,137.50
		<hr/>
	500.00 TOTAL EXPENDITURES AND OTHER FINANCING USES	126,137.50
		<hr/>
	508.21	0.00
	508.31	11,784.13
	508.41	0.00
	508.51	0.00
	508.91	0.00
		<hr/>
		11,784.13

CITY OF PROSSER

SCHEDULE 01 REVENUES

Detail of Revenues & Other Sources
For Year Ending: December 31, 2021

234 Local Improvement Dist. 10-23

BAS EL OB LA

308 31 00 234	Beginning Fund Balance	13,839.24
308.00	TOTAL BEGINNING CASH & INVESTMENTS	13,839.24
361 10 00 234	Investment Interest	133.18
361 30 00 234	Gains (Losses) On Investments	0.48
361 41 00 000	Assessment Interest	158.60
361 42 00 000	Assessment Penalty	16.69
361.00	TOTAL INTEREST AND OTHER EARNINGS	308.95
368 10 00 000	Assessment Principal	713.55
368.00	TOTAL SPECIAL ASSESSMENTS	713.55
360.00	TOTAL	1,022.50
300.00	TOTAL RESOURCES	14,861.74

CITY OF PROSSER

SCHEDULE 01 EXPENDITURES

Detail of Expenditures & Other Uses

For Year Ending: December 31, 2021

234 Local Improvement Dist. 10-23

BAS EL

591.95	Road/Street Constructions and Other Infrastructure	
73	Special Assessment Bonds	1,187.54
		<u>1,187.54</u>
591.00	TOTAL REDEMPTION OF LONG TERM DEBT	1,187.54
592.95	Road/Street Constructions and Other Infrastructure	
83	Interest On Long-Term External Debt	501.46
		<u>501.46</u>
592.00	TOTAL INTEREST AND OTHER DEBT SERVICE COSTS	501.46
590.00		<u>1,689.00</u>
500.00	TOTAL EXPENDITURES AND OTHER FINANCING USES	1,689.00
508.21		0.00
508.31		13,172.74
508.41		0.00
508.51		0.00
508.91		0.00
		<u>13,172.74</u>

CITY OF PROSSER

SCHEDULE 01 REVENUES

Detail of Revenues & Other Sources
For Year Ending: December 31, 2021

301 REET - First Quarter %

BAS EL OB LA

308 31 00 301	Beginning Fund Balance	161,104.69
308.00	TOTAL BEGINNING CASH & INVESTMENTS	161,104.69
318 34 00 000	REET 1	232,514.22
318.00	TOTAL OTHER TAXES	232,514.22
310.00	TOTAL TAXES	232,514.22
361 10 00 301	Investment Interest	1,707.23
361 30 00 301	Gains (Losses) On Investments	5.55
361.00	TOTAL INTEREST AND OTHER EARNINGS	1,712.78
360.00	TOTAL	1,712.78
300.00	TOTAL RESOURCES	395,331.69

CITY OF PROSSER

SCHEDULE 01 EXPENDITURES

Detail of Expenditures & Other Uses
 For Year Ending: December 31, 2021

301 REET - First Quarter %

BAS EL

597.00		
	00	60,000.00
	597.00 TOTAL TRANSFERS-OUT	<u>60,000.00</u>
	590.00	<u>60,000.00</u>
	500.00 TOTAL EXPENDITURES AND OTHER FINANCING USES	<u>60,000.00</u>
	508.21	0.00
	508.31	335,331.69
	508.41	0.00
	508.51	0.00
	508.91	<u>0.00</u>
		<u>335,331.69</u>

CITY OF PROSSER

SCHEDULE 01 REVENUES

Detail of Revenues & Other Sources
For Year Ending: December 31, 2021

302 OIE Improvement Project Fund

BAS EL OB LA

308 41 00 302	Beginning Fund Balance	14,001.38
308.00	TOTAL BEGINNING CASH & INVESTMENTS	14,001.38
333 20 20 302	WSDOT LA 8286	2,324.37
333.00	TOTAL INDIRECT FEDERAL GRANTS	2,324.37
330.00	TOTAL	2,324.37
361 10 00 302	Investment Interest	97.85
361 30 00 302	Gains (Losses) On Investments	0.48
361.00	TOTAL INTEREST AND OTHER EARNINGS	98.33
360.00	TOTAL	98.33
300.00	TOTAL RESOURCES	16,424.08

CITY OF PROSSER

SCHEDULE 01 EXPENDITURES

Detail of Expenditures & Other Uses
For Year Ending: December 31, 2021

302 OIE Improvement Project Fund

BAS EL

595.10		
	60 Capital Outlays	4,825.69
		<hr/>
	595.00 TOTAL CAPITAL EXPENDITURES/EXPENSES	4,825.69
		<hr/>
	590.00	4,825.69
		<hr/>
	500.00 TOTAL EXPENDITURES AND OTHER FINANCING USES	4,825.69
	508.21	0.00
	508.31	11,598.39
	508.41	0.00
	508.51	0.00
	508.91	0.00
		<hr/>
		11,598.39

CITY OF PROSSER

SCHEDULE 01 REVENUES

Detail of Revenues & Other Sources
For Year Ending: December 31, 2021

308 Bennett Ave Improvement Project

BAS EL OB LA

308 41 00 308	Estimated Beginning Balance	48,388.53
308.00	TOTAL BEGINNING CASH & INVESTMENTS	48,388.53
333 20 00 308	Federal Indirect Grant From Department Of Transpor	27,127.64
333.00	TOTAL INDIRECT FEDERAL GRANTS	27,127.64
334 03 80 308	State Direct/Indirect Grant From Transportation Im	19,908.75
334.00	TOTAL STATE GRANTS	19,908.75
330.00	TOTAL	47,036.39
361 10 00 308	Investment Interest	429.76
361 30 00 308	Gains (Losses) On Investments	1.67
361.00	TOTAL INTEREST AND OTHER EARNINGS	431.43
360.00	TOTAL	431.43
300.00	TOTAL RESOURCES	95,856.35

CITY OF PROSSER

SCHEDULE 01 EXPENDITURES

Detail of Expenditures & Other Uses

For Year Ending: December 31, 2021

308 Bennett Ave Improvement Project

BAS EL

595.10			
	41	Professional Services	11,531.06
595.30			
	41	Professional Services	3,279.90
	63	Other Improvements	28,045.78
			<hr/>
	595.00	TOTAL CAPITAL EXPENDITURES/EXPENSES	42,856.74
597.00			
	00		52,999.61
			<hr/>
	597.00	TOTAL TRANSFERS-OUT	52,999.61
			<hr/>
	590.00		95,856.35
			<hr/>
	500.00	TOTAL EXPENDITURES AND OTHER FINANCING USES	95,856.35
	508.21		0.00
	508.31		0.00
	508.41		0.00
	508.51		0.00
	508.91		0.00
			<hr/>
			0.00

CITY OF PROSSER

SCHEDULE 01 REVENUES

Detail of Revenues & Other Sources

For Year Ending: December 31, 2021

403 Water Fund

BAS EL OB LA

308 31 00 453	Beginning Fund Balance	95,558.68
308 31 00 454	Beginning Fund Balance	203,466.04
308 31 00 456	Beginning Fund Balance	83,319.42
308 31 00 457	Beginning Fund Balance	278,325.65
308 41 00 411	Estimated Beginning Balance	750.00
308 41 00 461	Estimated Beginning Balance	1,449.08
308 41 00 463	Estimated Beginning Balance	216,604.72
308 51 00 403	Beginning Fund Balance	850,587.34
308 51 00 404	Beginning Fund Balance	35,423.21
308 51 00 451	Beginning Fund Balance	661,192.45
308 51 00 455	Beginning Fund Balance	36,644.43
308.00	TOTAL BEGINNING CASH & INVESTMENTS	2,463,321.02
337 00 00 000	Rural County Capital Project-Water	368,822.68
337.00	TOTAL INTERLOCAL GRANTS, ENTITLEMENTS, IMPACT PAYMENTS, ETC	368,822.68
330.00	TOTAL	368,822.68
342 40 00 403	Water Inspections	26,380.83
342.00	TOTAL PUBLIC SAFETY	26,380.83
343 41 00 000	Water Revenues	2,216,303.64
343 42 00 000	Connection Fees Water	15,974.52
343 90 00 000	Irrigation Fees & Charges	446,101.29
343.00	TOTAL UTILITIES	2,678,379.45
340.00	TOTAL	2,704,760.28
359 90 00 403	NSF Penalties	400.00
359 90 01 403	Late Fees & Shut Offs	6,409.13
359.00	TOTAL NON-COURT FINES, FORFEITURES & PENALTIES	6,809.13
350.00	TOTAL	6,809.13
361 10 00 403	Investment Interest	7,828.07
361 10 00 404	Investment Interest	360.55
361 10 00 451	Investment Interest	5,877.41
361 10 00 453	Investment Interest	750.96
361 10 00 454	Investment Interest	1,925.00
361 10 00 455	Investment Interest	346.71
361 10 00 456	Investment Interest	1,032.67
361 10 00 457	Investment Interest	2,633.28
361 10 00 461	Investment Interest	568.50
361 10 00 463	Investment Interest	2,116.15
361 30 00 403	Gains (Losses) On Investments	29.32

CITY OF PROSSER

SCHEDULE 01 REVENUES

Detail of Revenues & Other Sources
For Year Ending: December 31, 2021

403 Water Fund

BAS EL OB LA

361 30 00 404	Gains (Losses) On Investments	1.22
361 30 00 451	Gains (Losses) On Investments	22.79
361 30 00 453	Gains (Losses) On Investments	3.29
361 30 00 454	Gains (Losses) On Investments	7.01
361 30 00 455	Gains (Losses) On Investments	1.26
361 30 00 456	Gains (Losses) On Investments	2.87
361 30 00 457	Gains (Losses) On Investments	9.59
361 30 00 461	Gains (Losses) On Investments	0.05
361 30 00 463	Gains (Losses) On Investments	7.47
361.00	TOTAL INTEREST AND OTHER EARNINGS	23,524.17
362 00 00 403	Short Term Rental-Equipment Rental	288.00
362.00	TOTAL RENTS, LEASES AND CONCESSIONS	288.00
369 40 00 403	Judgments And Settlements	3,467.00
369 91 00 403	Other Miscellaneous Revenue	2,593.88
369.00	TOTAL OTHER MISCELLANEOUS REVENUES	6,060.88
360.00	TOTAL	29,873.05
382 10 00 411	Refundable Deposits-Water Fund	3,250.00
382 10 02 403	Planning And Development Deposits	6,883.89
382.00	TOTAL DEPOSITS	10,133.89
380.00	TOTAL	10,133.89
391 80 00 463	Federal Indirect Grant From Environmental Protecti	470,770.17
391.00	TOTAL PROCEEDS OF LONG-TERM DEBT	470,770.17
390.00	TOTAL	470,770.17
300.00	TOTAL RESOURCES	6,054,490.22

CITY OF PROSSER

SCHEDULE 01 EXPENDITURES

Detail of Expenditures & Other Uses

For Year Ending: December 31, 2021

403 Water Fund

BAS EL

534.80			
	10	Salaries & Wages	286,054.73
	12	Salaries & Wages	15,358.52
	20	Personnel Benefits	140,601.82
	31	Office & Operating Supplies	112,673.40
	32	Fuel Consumed	5,485.11
	35	Small Tools And Minor Equipment	11,525.45
	41	Professional Services	62,435.30
	42	Communications	10,134.66
	43	Travel	886.47
	44	Taxes And Operating Assessments	625,298.97
	45	Operating Rentals & Leases	2,426.02
	46	Insurance	89,464.11
	47	Utility Services	210,673.12
	48	Repairs & Maintenance	37,662.11
	49	Miscellaneous	14,476.53
			<hr/>
534.00		TOTAL WATER UTILITIES	1,625,156.32
539.20			
	10	Salaries & Wages	81,341.71
	12	Salaries & Wages	2,425.24
	20	Personnel Benefits	32,966.79
	31	Office & Operating Supplies	16,352.09
	32	Fuel Consumed	5,479.11
	35	Small Tools And Minor Equipment	724.80
	41	Professional Services	6,671.55
	42	Communications	364.89
	44	Taxes And Operating Assessments	13.51
	45	Operating Rentals & Leases	83.61
	46	Insurance	5,262.59
	47	Utility Services	192,175.27
	48	Repairs & Maintenance	6,950.80
	49	Miscellaneous	7,133.21
			<hr/>
539.00		TOTAL IRRIGATION/RECLAMATION UTILITIES	357,945.17
			<hr/>
530.00			1,983,101.49
582.10			
	00	Personnel Benefits	2,650.00
582.19		Miscellaneous General Government	
	00	Personnel Benefits	6,818.99
			<hr/>
582.00		TOTAL REFUND DEPOSITS	9,468.99
			<hr/>
580.00			9,468.99
591.34		Water Utilities	
	72	Revenue Bonds	189,678.29
	78	Intergovernmental Loans	211,450.30
			<hr/>
591.00		TOTAL REDEMPTION OF LONG TERM DEBT	401,128.59
592.34		Water Utilities	

CITY OF PROSSER

SCHEDULE 01 EXPENDITURES

Detail of Expenditures & Other Uses

For Year Ending: December 31, 2021

403 Water Fund

BAS EL

83	Interest On Long-Term External Debt	232,611.13
85	Debt Registration Costs	200.00
592.00	TOTAL INTEREST AND OTHER DEBT SERVICE COSTS	232,811.13
594.34	Water Utilities	
41	Professional Services	253,330.17
63	Other Improvements	634,336.79
64	Machinery & Equipment	45,525.78
594.00	TOTAL CAPITAL EXPENDITURES/EXPENSES	933,192.74
590.00		1,567,132.46
500.00	TOTAL EXPENDITURES AND OTHER FINANCING USES	3,559,702.94
508.21		0.00
508.31		1,027,096.74
508.41		1,350.00
508.51		1,466,340.54
508.91		0.00
		2,494,787.28

CITY OF PROSSER

SCHEDULE 01 REVENUES

Detail of Revenues & Other Sources

For Year Ending: December 31, 2021

407 Sewer Fund

BAS EL OB LA

308 31 00 458	Beginning Fund Balance	2,478.37
308 31 00 459	Beginning Fund Balance	138,220.04
308 41 00 462	Estimated Beginning Balance	1,449.07
308 51 00 407	Beginning Fund Balance	375,800.06
308 51 00 408	Beginning Fund Balance	159,951.53
308 51 00 452	Beginning Fund Balance	1,942,363.08
308.00	TOTAL BEGINNING CASH & INVESTMENTS	2,620,262.15
337 00 00 462	Rural County Capital Project - Sewer	368,822.66
337.00	TOTAL INTERLOCAL GRANTS, ENTITLEMENTS, IMPACT PAYMENTS, ETC	368,822.66
330.00	TOTAL	368,822.66
342 40 00 407	Sewer Inspections	10,236.84
342.00	TOTAL PUBLIC SAFETY	10,236.84
343 50 00 000	Sewer Revenues	2,594,770.69
343 51 00 000	Connection Fees Wastewater	15,957.00
343.00	TOTAL UTILITIES	2,610,727.69
340.00	TOTAL	2,620,964.53
359 90 01 407	Late Fee	831.19
359.00	TOTAL NON-COURT FINES, FORFEITURES & PENALTIES	831.19
350.00	TOTAL	831.19
361 10 00 407	Investment Interest	3,775.44
361 10 00 408	Investment Interest	1,513.34
361 10 00 452	Investment Interest	8,534.95
361 10 00 458	Investment Interest	118.70
361 10 00 459	Investment Interest	1,307.69
361 10 00 462	Investment Interest	568.48
361 30 00 407	Gains (Losses) On Investments	12.95
361 30 00 408	Gains (Losses) On Investments	5.51
361 30 00 452	Gains (Losses) On Investments	33.60
361 30 00 458	Gains (Losses) On Investments	0.09
361 30 00 459	Gains (Losses) On Investments	4.76
361 30 00 462	Gains (Losses) On Investments	0.05
361.00	TOTAL INTEREST AND OTHER EARNINGS	15,875.56
369 91 00 407	Other Miscellaneous Revenue	12,543.54
369.00	TOTAL OTHER MISCELLANEOUS REVENUES	12,543.54

CITY OF PROSSER

SCHEDULE 01 REVENUES

Detail of Revenues & Other Sources
For Year Ending: December 31, 2021

407 Sewer Fund

BAS EL OB LA

360.00	TOTAL	28,419.10
382 10 02 407	Planning And Development Deposits	8,929.66
382.00	TOTAL DEPOSITS	8,929.66
380.00	TOTAL	8,929.66
300.00	TOTAL RESOURCES	5,648,229.29

CITY OF PROSSER

SCHEDULE 01 EXPENDITURES

Detail of Expenditures & Other Uses

For Year Ending: December 31, 2021

407 Sewer Fund

BAS EL

535.80			
	10	Salaries & Wages	410,806.96
	12	Salaries & Wages	20,946.43
	20	Personnel Benefits	193,530.50
	31	Office & Operating Supplies	98,775.99
	32	Fuel Consumed	8,817.16
	35	Small Tools And Minor Equipment	12,203.80
	41	Professional Services	100,199.62
	42	Communications	5,971.93
	43	Travel	808.47
	44	Taxes And Operating Assessments	702,510.81
	45	Operating Rentals & Leases	3,270.52
	46	Insurance	178,928.21
	47	Utility Services	209,769.26
	48	Repairs & Maintenance	32,263.05
	49	Miscellaneous	23,117.87
			<hr/>
535.00		TOTAL SEWER/RECLAIMED WATER UTILITIES	2,001,920.58
			<hr/>
530.00			2,001,920.58
582.19		Miscellaneous General Government	
	00	Personnel Benefits	3,805.36
			<hr/>
582.00		TOTAL REFUND DEPOSITS	3,805.36
			<hr/>
580.00			3,805.36
591.35		Sewer Utilities	
	72	Revenue Bonds	50,000.00
	78	Intergovernmental Loans	347,663.24
			<hr/>
591.00		TOTAL REDEMPTION OF LONG TERM DEBT	397,663.24
592.35		Sewer Utilities	
	83	Interest On Long-Term External Debt	66,857.94
	85	Debt Registration Costs	100.00
			<hr/>
592.00		TOTAL INTEREST AND OTHER DEBT SERVICE COSTS	66,957.94
594.35		Sewer Utilities	
	41	Professional Services	80,654.43
	63	Other Improvements	293,477.25
	64	Machinery & Equipment	18,399.01
			<hr/>
594.00		TOTAL CAPITAL EXPENDITURES/EXPENSES	392,530.69
			<hr/>
590.00			857,151.87

CITY OF PROSSER

SCHEDULE 01 EXPENDITURES

Detail of Expenditures & Other Uses
For Year Ending: December 31, 2021

407 Sewer Fund

BAS EL

500.00 TOTAL EXPENDITURES AND OTHER FINANCING USES	2,862,877.81
508.21	0.00
508.31	337,498.94
508.41	0.00
508.51	2,447,852.54
508.91	0.00
	<hr/>
	2,785,351.48

CITY OF PROSSER

SCHEDULE 01 REVENUES

Detail of Revenues & Other Sources

For Year Ending: December 31, 2021

448 Garbage Fund

BAS EL OB LA

308 41 00 412	Estimated Beginning Balance	2,000.00
308 51 00 448	Beginning Fund Balance	140,716.25
308 51 00 460	Beginning Fund Balance	14,474.20
308.00	TOTAL BEGINNING CASH & INVESTMENTS	157,190.45
343 71 00 000	Garbage Service Charges	1,248,382.36
343 72 00 000	Refuse Tax Collection	70,377.86
343 74 00 000	Administrative Fee	100,277.73
343.00	TOTAL UTILITIES	1,419,037.95
340.00	TOTAL	1,419,037.95
359 90 00 000	Billing Fee	22,257.35
359 90 01 000	Late Fee	727.71
359.00	TOTAL NON-COURT FINES, FORFEITURES & PENALTIES	22,985.06
350.00	TOTAL	22,985.06
361 10 00 448	Investment Interest	1,816.85
361 10 00 460	Investment Interest	138.77
361 30 00 448	Gains (Losses) On Investments	4.85
361 30 00 460	Gains (Losses) On Investments	0.50
361.00	TOTAL INTEREST AND OTHER EARNINGS	1,960.97
369 91 00 448	Other Miscellaneous Revenue	278.72
369.00	TOTAL OTHER MISCELLANEOUS REVENUES	278.72
360.00	TOTAL	2,239.69
382 10 00 412	Refundable Deposits- Garbage Fund	10,000.00
382.00	TOTAL DEPOSITS	10,000.00
380.00	TOTAL	10,000.00
300.00	TOTAL RESOURCES	1,611,453.15

CITY OF PROSSER

SCHEDULE 01 EXPENDITURES

Detail of Expenditures & Other Uses

For Year Ending: December 31, 2021

448 Garbage Fund

BAS EL

537.80			
	10	Salaries & Wages	40,859.92
	20	Personnel Benefits	16,522.21
	31	Office & Operating Supplies	812.82
	35	Small Tools And Minor Equipment	340.84
	41	Professional Services	6,556.35
	42	Communications	364.89
	44	Taxes And Operating Assessments	163,791.98
	45	Operating Rentals & Leases	83.63
	46	Insurance	5,262.59
	47	Utility Services	1,257,013.37
	48	Repairs & Maintenance	2,364.41
	49	Miscellaneous	9,700.62
			<hr/>
537.00		TOTAL GARBAGE & SOLID WASTE UTILITIES	1,503,673.63
			<hr/>
530.00			1,503,673.63
582.10			
	00	Personnel Benefits	9,250.00
			<hr/>
582.00		TOTAL REFUND DEPOSITS	9,250.00
			<hr/>
580.00			9,250.00
			<hr/>
500.00		TOTAL EXPENDITURES AND OTHER FINANCING USES	1,512,923.63
	508.21		0.00
	508.31		0.00
	508.41		2,750.00
	508.51		95,779.52
	508.91		0.00
			<hr/>
			98,529.52



SCHEDULE 6: SUMMARY OF BANK REC

City of Prosser
SCHEDULE SUMMARY OF BANK RECONCILIATION
 For the Fiscal Year ended December 31, 2021

Bank & Investment Account name (1)	FROM BANK STATEMENTS						Ending Bank Balance (7)
	Beginning Bank Balance (2)	Deposits		Withdrawals			
		Receipts (3)	Inter-bank transfers In (4)	Disbursements (5)	Inter-bank transfers out (6)		
Banner Bank	\$ 2,202,723.80	\$ 17,680,715.80	\$ 1,399,605.72	\$ 15,790,572.49	\$ 4,747,171.24	\$ 745,301.59	
LGIP Investment	\$ 7,162,868.40	\$ 8,469.13	\$ 2,700,000.00	\$ -	\$ 400,000.00	\$ 9,471,337.53	
US Bank 1499	\$ 999,605.72	\$ -	\$ -	\$ -	\$ 999,605.72	\$ -	
US Bank 2127	\$ 1,004,552.72	\$ -	\$ -	\$ -	\$ -	\$ 1,004,552.72	
US Bank 1131	\$ 2,270,376.59	\$ -	\$ -	\$ -	\$ -	\$ 2,270,376.59	
US Bank 4521	\$ -	\$ -	\$ 1,001,497.00	\$ -	\$ -	\$ 1,001,497.00	
US Bank 4711	\$ -	\$ -	\$ 1,045,674.24	\$ -	\$ -	\$ 1,045,674.24	
Bank Totals	\$ 13,640,127.23	\$ 17,689,184.93	\$ 6,146,776.96	\$ 15,790,572.49	\$ 6,146,776.96	\$ 15,538,739.67	

Check Figure
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RECONCILING ITEMS				
Beginning Deposits in Transit (8)	\$ 10,128.43	\$ (10,128.43)		
Year-end Deposits in Transit (9)		\$ 48,311.93		\$ 48,311.93
Beginning Outstanding & Open Period Items (10)	\$ (1,243,293.69)		\$ (1,243,293.69)	
Year-end Outstanding & Open Period Items (11)			\$ 1,084,798.19	\$ (1,084,798.19)
NSF Checks (12)		\$ (846.53)	\$ (846.53)	
Cancellation of unredeemed checks/warrants (13)		\$ 126,022.38	\$ 126,022.38	
Interfund transactions (14)		\$ 482,999.61	\$ 482,999.61	
Netted Transactions (15)		\$ (155,243.58)	\$ (155,243.58)	
Authorized balance of revolving, petty cash and change funds (16)	\$ 1,750.00			\$ 1,750.00
Other Reconciling Items, net (17)		\$ 11,715.87	\$ 11,715.87	\$ -
Reconciling Items Totals	\$ (1,231,415.26)	\$ 502,831.25	\$ 306,152.25	\$ (1,034,736.26)

Check Figure
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FROM GENERAL LEDGER					
	Beginning Cash & Investment Balance (19)	Revenues & Other Increases (20)		Expenditures & Other Decreases (21)	Ending Cash & Investment Balance (22)
General Ledger Totals (18)	\$ 12,408,711.97	\$ 18,192,016.18		\$ 16,096,724.74	\$ 14,504,003.41
Unreconciled Variance (23)	\$ -	\$ -		\$ -	\$ -

OK



SCHEDULE 9: LIABILITIES

ID. No.	Description	Maturity Date	Beginning Balance 01/01/2021	Additions	Reductions	BARS Code for Redemption (Optional)	Ending Balance 12/31/2021	
251.11	PROLTGO11	12/1/2035	\$ 1,320,000.00	\$ -	\$ 60,000.00	59176	\$ 1,260,000.00	2011 GO Pool Bond
251.11	USDA 97-14	9/1/2033	\$ 174,046.35	\$ -	\$ 11,926.68	59195	\$ 162,119.67	Street Sweeper
252.11	PROWATREF15	Dec-35	\$ 2,470,000.00	\$ -	\$ 135,000.00	59134	\$ 2,335,000.00	2015 Water Bond Refinancing I
252.11	PROWATREF15	Dec-39	\$ 1,300,000.00	\$ -	\$ 50,000.00	59135	\$ 1,250,000.00	2015 Sewer Bond
253.63	USDA 91-05	9/11/2033	\$ 18,235.11	\$ -	\$ 1,187.54	59148	\$ 17,047.57	LID 10-23
259.12	Compensated Absences - Proprietary Funds		\$ 103,218.12	\$ -	\$ 73.06		\$ 103,145.06	
259.12	Compensated Absences- General Fund		\$ 282,011.15	\$ -	\$ 33,268.23		\$ 248,742.92	
263.12	Claims & Judgements- General Fund		\$ 5,300,000.00	\$ -	\$ -		\$ 5,300,000.00	
263.12	Claims & Judgements- Proprietary Funds		\$ -	\$ 198,616.96	\$ -		\$ 198,616.96	
263.82	USDA 91-07	2/25/2056	\$ 3,303,456.82	\$ -	\$ 54,678.29	59134	\$ 3,248,778.53	North Prosser Improv
263.84	T2001-60 (water portion 33%)	7/1/2022	\$ 12,738.82	\$ -	\$ 6,337.73	59134	\$ 6,401.09	N Prosser Industrial
263.84	T2001-60 (sewer portion 33%)	7/1/2022	\$ 12,738.84	\$ -	\$ 6,337.74	59135	\$ 6,401.10	N Prosser Industrial
263.84	T2001-60 (street portion 33%)	7/1/2022	\$ 12,738.84	\$ -	\$ 6,337.73	59195	\$ 6,401.11	N Prosser Industrial
263.84	L010025	11/1/2022	\$ 110,112.42	\$ -	\$ 54,644.79	59135	\$ 55,467.63	Waste Water Improv
263.84	01-65101-022	10/1/2022	\$ 91,488.83	\$ -	\$ 45,744.42	59134	\$ 45,744.41	Well 4B
263.84	DM11-952-030	10/1/2034	\$ 1,399,860.01	\$ -	\$ 99,990.00	59134	\$ 1,299,870.01	Water Disinfection and Source
263.84	DM13-952-140	10/1/2037	\$ 607,172.24	\$ -	\$ 40,478.15	59134	\$ 566,694.09	Water Zone 2.5 Improv
263.88	PW-01-691-052	7/1/2021	\$ 17,037.98	\$ -	\$ 17,037.98	59135	\$ -	WWTP Improvements
263.88	PC12-951-068	6/1/2034	\$ 2,941,320.11	\$ -	\$ 267,392.73	59135	\$ 2,673,927.38	17 - Waste Water Improv
263.96	PRO 0205-1-1 (102-53%)	6/1/2027	\$ 193,450.00	\$ -	\$ 23,850.00	59135	\$ 169,600.00	ESCO Energy Efficiency
263.96	PRO 0205-1-1 (403-42%)	6/2/2027	\$ 153,300.00	\$ -	\$ 18,900.00	59134	\$ 134,400.00	ESCO Energy Efficiency
263.96	PRO 0205-1-1 (407-5%)	6/3/2027	\$ 18,250.00	\$ -	\$ 2,250.00	59195	\$ 16,000.00	ESCO Energy Efficiency
264.30	Pension Liabilities		\$ 666,920.00	\$ -	\$ 501,785.00		\$ 165,135.00	
264.40	OPEB Liabilities		\$ 1,151,313.00	\$ -	\$ 1,028,791.00		\$ 122,522.00	OPEB Note 9
263.84	DWL24917	10/1/2045	\$ -	\$ 470,770.17	\$ -	59134	\$ 470,770.17	Well 7 Loan



SCHEDULE 15: SCHEDULE OF STATE ASSISTANCE

State Agency BARS Account	Program Title	Identification #	Amount		
3340460	GF - State Admin for SABG Prevention	1564-55177	\$ 8,869.00	Department of Social and Health Services	SAPT Admin
3340460	Dedicated Marijuana Account	1564-55177	\$ 19,700.00	Department of Social and Health Services	DMF
3340460	Mental Health Promotion Project	1564-55177-02	\$ 4,515.30	Department of Social and Health Services	Suicide Prevention
3340380	Fuel Tax Grant	8-4-923-005-1	\$ 19,908.75	Transportation Improvement Board	Bennett Ave

1
1
2
4



SCHEDULE 16: SCHEDULE FOR FEDERAL AWARDS

CFDA #	COVID-19 Expenditures	Federal Agency Name (Optional)	Federal Program Name (Optional)	Pass-Through Agency Name	Other Award I.D. Number	R&D	Total	Passed Through to Subrecipients	Footnote Ref.	
20.205		Department of Transportation	Highway Planning and Construction	WA Department of Transportation	LA 8286		\$ 4,174.22		4 OIE - 86.5% of total project	1
93.276		Department of Health and Human Services	Drug-Free Communities Support Program		5 SP020753-02		\$ 109,212.74		4 DFC program	2
93.959		Department of Health and Human Services	Block Grant for Prevention and Treatment of Substance Abuse	WA Department of Social and Human Services	1764-94244		\$ 115,398.60		4 SABG	3
10.766		Department of Agriculture	Rural Business Development Grant		NA		\$ 14,000.00		4 Tourism Study	4
95.001		Executive Office of the President	High Intensity Drug Trafficking Area Program	Educational Service District 105	99001800044-01		\$ 26,899.52		4 HIDTA	5
20.205		Department of Transportation	Highway Planning and Construction	WA Department of Transportation	LA 9591		\$ 27,127.64		4 Bennett Ave	6
66.468		Department of Ecology	Drinking Water Revolving Fund	WA Department of Health	DWL24917		\$ 420,465.27		3.B; 4 Well 7	7
21.027	COVID-19	US Department of Treasury	Coronavirus Relief Fund for Local Governments	WA Community Development Block Grant	20-6541C-292		\$ 32,666.29		4 ARPA Funding	8
10.766		Department of Agriculture	Rural Business Development Grant		NA		\$ 162,119.67		3.A; 4 Sweeper Loan	9

CITY OF PROSSER, WASHINGTON

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2021**

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 – FEDERAL INDIRECT COST RATE

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

NOTE 3 – FEDERAL LOANS

- A. Street Sweeper Loan: In 2020, the City of Prosser was approved by USDA's Community Facilities Program to receive a loan totaling \$177,000 for the purchase of a Street Sweeper. The amount listed for this loan includes the beginning of the period loan balance. The balance owing at the end of the period is \$162,119.67. also for the purchase of the same Street Sweeper. The current loan is also reported on the City of Prosser Schedule 9: Liabilities.
- B. Well 7 Loan: In 2020, the City of Prosser was approved by Washington State Department of Health (DOH) Drinking Water State Revolving Fund (DWSRF) to receive a loan in the amount of \$2,450,000. The amount listed for this loan reflects expenditures incurred and submitted for reimbursement within the reporting period. The balance of the loan at the end of the reporting period was \$420,465.27. This project is ongoing and expected to be complete in 2022. It may be helpful to note that State funds were received in the amount of \$50,301.90. It is also expected that, at project completion that the City will be awarded a subsidy of 26% for the loan amount. The current loan is also reported on the City of Prosser Schedule 9: Liabilities.

NOTE 4 - 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.



SCHEDULE 19: LABOR RELATIONS

**Labor Relations Consultant
For the Year Ended December 31, 2021**

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: \$92,100.00
Terms and conditions, as applicable, including: Rates (e.g., hourly, etc.) January 1, 2021 – October 31, 2021: Monthly retainer of \$800.00 in addition to \$100/per hour, plus travel and related costs. November 1, 2021 – December 31, 2021: 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, 2020 to October 31, 2021 and November 1, 2021 to October 31, 2022. Services provided: Labor negotiations and human resource consulting.



NOTES:

CITY OF PROSSER, WASHINGTON
NOTES TO FINANCIAL STATEMENTS
FOR THE PERIOD JANUARY 1, 2021 THROUGH DECEMBER 31, 2021

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 6: 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 presented using classifications that are similar to the ending balance classification 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 4: 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. Payments are recognized as expenditures when paid.

Please see Schedule 9: Liabilities

F. Long-Term Debt

See Note 7: Long Term Debt

G. Restricted and Committed Portion of Ending Cash and Investments

Beginning and Ending Cash and Investments is reported as restricted or committed 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.

Restrictions and Commitments of Ending Cash and Investments consist of the following:

Fund	Ending Restricted & Committed Cash	Ending Restricted Cash	Ending Committed Cash	Purpose	
001-General Fund	\$2,659,724.19	\$ 533,172.12		Real Estate Excise Tax	
		\$ 259,671.62		Hotel/Motel Tax	
		\$ 180,309.73		Tourism Promotion Area	
		\$ 35,635.85		Public Safety Enhancement (Liquor Board Profits)	
		\$ 35,013.18		Drug Enforcement	
		\$ 73,785.33		Police Investigative	
		\$1,297,023.08		Criminal Justice	
		\$ 194,733.91		Public Safety Sales Tax	
		\$ 16,125.47		Drug Free Communities Grant	
		\$ 34,253.90		Community Involvement & Action Fund	
102-Street Fund	\$ 448,930.17	\$ 448,930.17		Transportation Benefit District	
114-ARPA Funds	\$ 860,995.88	\$ 860,995.88		American Rescue Plan Act	
221-LID Guarantee	\$ 60,490.13	\$ 60,490.13		LID Debt Requirement	
233-GO Bond-Pool	\$ 11,784.13	\$ 11,784.13		Debt Service	
234-LID 10-23	\$ 13,172.74	\$ 13,172.74		Debt Service	
301-REET 1	\$ 335,331.69	\$ 335,331.69		Real Estate Excise Tax	
302-OIE Improv Project	\$ 11,598.39		\$ 11,598.39	Project Funds	
403-Water Fund	\$ 1,028,446.74	\$ 96,530.93		North Prosser Water System Debt Redemptions	
		\$ 205,398.05		North Prosser Water System Debt Reserve	
		\$ 84,179.96		2015 Water Revenue Bond Red	
		\$ 280,968.52		2015 Water Revenue Bond Res	
			\$ 195,469.27		Utility Crossing I-82 Project-Water
			\$ 164,550.01		Well 2 &3
407- Sewer Fund	\$ 337,498.94	\$ 2,497.16		2015 Sewer Revenue Bond Red	
		\$ 139,532.49		2015 Sewer Revenue Bond Res	
			\$ 195,469.29		Utility Crossing I-82 Project-Sewer
448- Garbage Fund	\$ 2,750.00		\$ 2,750.00	Consumer Utility Deposit Fund	
TOTAL	\$ 5,770,723.00	\$5,199,536.04	\$ 571,186.96		

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	\$ 12,683,269.38	\$ 7,016,926.59	\$ 5,666,342.79
102-Street Fund	\$ 2,596,031.38	\$ 821,001.94	\$ 1,775,029.44
114-American Rescue Plan Act	\$ 50,000.00	\$ 32,666.29	\$ 17,333.71
221-LID Guarantee Fund	\$ 59,903.27	\$ -	\$ 59,903.27
233-2011 GO Bond Fund	\$ 137,369.56	\$ 126,137.50	\$ 11,232.06
234-LID 10-23 Fund	\$ 15,071.51	\$ 1,689.00	\$ 13,382.51
301-REET 1	\$ 209,494.90	\$ 60,000.00	\$ 149,494.90
302-OIE Improvement Project	\$ 43,226.01	\$ 4,825.69	\$ 38,400.32
308-Bennet Ave Improvement	\$ 97,500.00	\$ 95,856.35	\$ 1,643.65
403-Water Fund	\$ 9,136,995.61	\$ 3,559,702.94	\$ 5,577,292.67
407-Sewer Fund	\$ 6,462,588.84	\$ 2,862,877.81	\$ 3,599,711.03
448-Garbage Fund	\$ 1,858,951.19	\$ 1,512,923.63	\$ 346,027.56
TOTAL	\$ 33,350,401.65	\$ 16,094,607.74	\$ 17,255,793.91

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: COVID-19 Pandemic

In February 2020, the Governor of the state of Washington declared a state of emergency in response to the spread of a deadly new virus known as COVID-19. In the months following the declaration, precautionary measures to slow the spread of the virus were ordered. These measures include closing schools, canceling public events, limiting public and private gatherings, and restricting business operations, travel, and non-essential activities. 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.

Note 4: Deposits and Investments

A. Deposits

Cash on hand at December 31, 2021 was \$1,750.00. The carrying amount of the City's deposits, including certificates of deposit, was \$48,311.93 and the bank balance was \$745,301.59.

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, 2021 are as follows:

Type of Investment	City’s Own Investment	Investments held by the City as a custodian	Total
Local Government Investment Pool (LGIP)	\$9,471,338	\$0	\$9,471,338
U.S. Bank	\$5,217,107	\$0	\$5,217,107
TOTAL	\$14,688,445	\$0	\$14,688,445

Please note that the PAR value of the US Bank Investments are \$5,258,000 and the market value of the investment was \$5,217,106.47 as of December 31, 2021.

Note 5: Joint Ventures, Component Units, 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 2021 for these services was \$44,975. 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, 2021 was \$25,057, 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. 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 \$47,783 on December 31, 2021. 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 6: Long Term Debt

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, 2021.

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
2021	\$902,093.78	\$374,482.27	\$1,276,576.05
2022	\$897,984.32	\$357,491.49	\$1,255,475.81
2023	\$794,568.55	\$340,312.42	\$1,134,880.97
2024	\$801,617.54	\$324,139.51	\$1,125,757.05
2025	\$818,490.00	\$304,872.99	\$1,123,362.99
2026-2030	\$4,152,394.89	\$1,228,547.95	\$5,380,942.84
2031-2035	\$3,140,977.79	\$714,255.37	\$3,855,233.16
2036-2040	\$811,711.18	\$353,798.82	\$1,165,510.00
2041-2045	\$523,567.96	\$245,342.04	\$768,910.00
2046-2050	\$607,164.51	\$161,745.49	\$768,910.00
2051-2055	\$703,913.22	\$64,996.78	\$768,910.00
2056-2060	\$2,405.01	\$0.00	\$2,405.01

Note 7: Other Disclosures

A. Interfund Transfers

The following table displays interfund transfer activity during 2021:

Transfers To:	Transfer From:	Amount Transferred:
Street Fund (102)	General Fund (001)	\$ 300,000.00
2011 Pool Bond (233)	General Fund (001)	\$ 70,000.00
2011 Pool Bond (233)	REET 1 (301)	\$ 60,000.00
Street Fund (102)	Bennett Ave Project Fund (308)	\$ 52,999.61
TOTAL		\$ 482,999.61

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 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.
3. 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, February 3, 2020, and on November 30, 2020. The recent termination was in response to a Benton County Superior Court decision vacating the arbitrator's two previous reports. This decision is being appealed by Teamsters Local Union No. 839.
4. The City received a tort claim Megan and Kevin Parker in the amount of \$198,616.96 for damages related to water leak. The City's insurance pool is managing the claim on the City's behalf.

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 25, 2019 the Prosser City Council passed

Ordinance 19-3090 absorbing the Prosser TBD effective July 8, 2019.

D. Extraordinary Events

On May 8, 2021 the City of Prosser City Hall (601 7th Street) and adjoined Police Station (1227 Bennett Ave) were damaged by fire. The origin of the firing was a neighboring business which was a complete loss. Mayor Taylor declared a local emergency (Resolution 21-1674) and City operations continued without interruption. City Hall temporary operated out of the Community Center located at 1231 Dudley, until leasing space from Benton County located at 1002 Dudley. Likewise the Police Department temporarily operated out of a mobile trailer unit at 210 Hagarty Lane, until a lease was secured with the Port of Benton at 205 Hagarty Lane.

City staff continue to work with officials from the Cities Insurance Association of Washington insurance pool to replace property lost in the fire, water, and smoke damage and to determine re-construction plans.

Note 8: 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, 2021, the plan had 2 members, all retirees. As of December 31, 2021, the City's total OPEB liability was \$122,522 as calculated using the alternative measurement method. For the year ending December 31, 2021, the City of Prosser paid \$37,515.36 in benefits.

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, 2021 (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	\$100,721	0.013522%	\$165,135
PERS 2/3	\$164,697	0.017386%	(\$1,731,925)
LEOFF 1	n/a	0.004686%	(\$160,522)
LEOFF 2	\$59,360.26	0.029778%	(\$1,729,630)

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 2021 was \$2.2618178808 per \$1,000 on an assessed valuation of \$601,226,828 for a total regular levy of \$1,359,866.

For informational purposes only, the City statutory maximum levy rate is \$3.60 which would result in a levy amount of \$2,164,416.58.

Note 11: Risk Management

The City of Prosser is a member of Cities Insurance Association of Washington (CIAW). 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 November 30, 2021, membership includes 192 members in the program.**

The program provides the following forms of joint self-insurance and reinsurance coverage for its members: Property, including Automobile Comprehensive and Collision, Equipment Breakdown, Crime Protection and Liability, including General, Automobile, Wrongful Acts, and Cyber, which are included to fit the member's various needs.

The program acquires liability insurance through their administrator, Clear Risk Solutions, which is subject to a per occurrence **self-insured retention (SIR) of \$100,000**. Members are responsible for a \$1,000 to \$10,000 deductible for each claim (can vary by member), while the program is responsible for the **\$100,000 SIR**. Since the program is a cooperative program, there is joint liability among the participating members toward the sharing of the \$100,000 SIR, in addition to the deductible. The program also purchases a Stop Loss Policy as another layer of protection to its membership, **with an attachment point of \$3,505,566**, which is fully funded in its annual budget.

Property insurance is subject to a per occurrence **SIR of \$100,000**. Members are responsible for a \$1,000 deductible for each claim (some member deductibles vary). The program bears the **\$100,000 SIR**, in addition to the deductible.

Crime insurance is subject to a per occurrence self-insured retention of \$25,000. Members are responsible for a \$1,000 deductible for each claim (some member deductibles vary). The program bears the \$25,000 SIR, in addition to the deductible.

Equipment Breakdown insurance is subject to a per occurrence deductible of \$2,500 (cities and special districts) and \$500 (fire districts), 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 SIR on this coverage, with the exception of Pumps & Motors, which is \$15,000 and is covered by CIAW.

Cyber liability insurance is subject to a per-occurrence **SIR of \$50,000**. Members are responsible for a \$10,000 deductible for each claim, while the program is responsible for the remaining **\$40,000 SIR**.

Members contract to remain in the program for a minimum of one year and must give notice before December 1 to terminate 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.

The program has no employees. Claims are filed by members/brokers with Clear Risk Solutions, who has been contracted to perform program administration, underwriting, claims adjustment, and loss prevention for the program. Fees paid to the third-party administrator under this arrangement for the year ending **December 1, 2021, were \$2,772,986.77**.

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.