

# 2022 Annual Report

Audited



# ANNUAL REPORT CERTIFICATION

City of Prosser

(Official Name of Government)

0205

MCAG No.

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

For the Fiscal Year Ended 12/31/2022

## GOVERNMENT INFORMATION:

Official Mailing Address PO Box 1639  
Prosser, WA 99350

Official Website Address www.cityofprosser.com

Official E-mail Address tyost@cityofprosser.com

Official Phone Number 509-786-8215

## AUDIT CONTACT or PREPARER INFORMATION and CERTIFICATION:

Audit Contact or Preparer Name and Title Tonelle Yost Finance Director

Contact Phone Number 509-786-8215

Contact E-mail Address tyost@cityofprosser.com

I certify 21st day of April, 2023, that annual report information is complete, accurate and in conformity with the Budgeting, Accounting and Reporting Systems Manual, to the best of my knowledge and belief, having reviewed this information and taken all appropriate steps in order to provide such certification. I acknowledge and understand our responsibility for the design and implementation of controls to ensure accurate financial reporting, comply with applicable laws and safeguard public resources, including controls to prevent and detect fraud. Finally, I acknowledge and understand our responsibility for immediately submitting corrected annual report information if any errors or an omission in such information is subsequently identified.

Signatures

Tonelle Yost (tyost@cityofprosser.com)

# SCHEDULE 1

---

C4/C5

**City of Prosser**  
**Fund Resources and Uses Arising from Cash Transactions**  
**For the Year Ended December 31, 2022**

		<b>Total for All Funds (Memo Only)</b>	<b>001 General Fund</b>	<b>102 Street Fund</b>	<b>114 American Rescue Plan Act (ARPA)</b>
<b>Beginning Cash and Investments</b>					
308	Beginning Cash and Investments	14,504,004	5,673,991	2,157,972	860,996
388 / 588	Net Adjustments	987	-	987	-
<b>Revenues</b>					
310	Taxes	6,829,796	5,730,840	869,533	-
320	Licenses and Permits	322,807	316,687	6,120	-
330	Intergovernmental Revenues	3,859,324	530,947	755,145	891,352
340	Charges for Goods and Services	7,622,866	436,655	7,540	-
350	Fines and Penalties	118,146	41,934	-	-
360	Miscellaneous Revenues	337,912	220,955	24,266	17,361
Total Revenues:		<u>19,090,851</u>	<u>7,278,018</u>	<u>1,662,604</u>	<u>908,713</u>
<b>Expenditures</b>					
510	General Government	1,453,390	1,453,390	-	-
520	Public Safety	2,656,861	2,656,861	-	-
530	Utilities	6,080,473	-	-	-
540	Transportation	722,797	17,235	705,562	-
550	Natural/Economic Environment	265,057	265,057	-	-
560	Social Services	283,012	283,012	-	-
570	Culture and Recreation	1,306,648	1,306,648	-	-
Total Expenditures:		<u>12,768,238</u>	<u>5,982,203</u>	<u>705,562</u>	<u>-</u>
Excess (Deficiency) Revenues over Expenditures:		6,322,613	1,295,815	957,042	908,713
<b>Other Increases in Fund Resources</b>					
391-393, 596	Debt Proceeds	759,594	-	-	-
397	Transfers-In	650,000	-	-	-
385	Special or Extraordinary Items	-	-	-	-
381, 382, 389, 395, 398	Other Resources	2,914,529	1,107,129	17,321	-
Total Other Increases in Fund Resources:		<u>4,324,123</u>	<u>1,107,129</u>	<u>17,321</u>	<u>-</u>
<b>Other Decreases in Fund Resources</b>					
594-595	Capital Expenditures	5,725,663	594,147	666,392	-
591-593, 599	Debt Service	1,421,429	126,368	55,777	-
597	Transfers-Out	650,000	180,000	400,000	-
585	Special or Extraordinary Items	173,544	173,544	-	-
581, 582, 589	Other Uses	100,112	53,794	22,859	-
Total Other Decreases in Fund Resources:		<u>8,070,748</u>	<u>1,127,853</u>	<u>1,145,028</u>	<u>-</u>
<b>Increase (Decrease) in Cash and Investments:</b>		<b><u>2,575,988</u></b>	<b><u>1,275,091</u></b>	<b><u>(170,665)</u></b>	<b><u>908,713</u></b>
<b>Ending Cash and Investments</b>					
50821	Nonspendable	-	-	-	-
50831	Restricted	6,664,713	2,902,888	585,629	1,769,708
50841	Committed	1,324,772	-	-	-
50851	Assigned	6,887,285	1,841,993	1,402,662	-
50891	Unassigned	2,204,206	2,204,206	-	-
<b>Total Ending Cash and Investments</b>		<b><u>17,080,976</u></b>	<b><u>6,949,087</u></b>	<b><u>1,988,291</u></b>	<b><u>1,769,708</u></b>

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, 2022**

		<u>221 LID Guarantee Fund</u>	<u>233 2011 GO Bond - Pool</u>	<u>234 Local Improvement Dist. 10-23</u>
<b>Beginning Cash and Investments</b>				
308	Beginning Cash and Investments	60,490	11,784	13,173
388 / 588	Net Adjustments	-	-	-
<b>Revenues</b>				
310	Taxes	-	-	-
320	Licenses and Permits	-	-	-
330	Intergovernmental Revenues	-	-	-
340	Charges for Goods and Services	-	-	-
350	Fines and Penalties	-	-	-
360	Miscellaneous Revenues	624	805	929
Total Revenues:		<u>624</u>	<u>805</u>	<u>929</u>
<b>Expenditures</b>				
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>624</u>	<u>805</u>	<u>929</u>
<b>Other Increases in Fund Resources</b>				
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>
<b>Other Decreases in Fund Resources</b>				
594-595	Capital Expenditures	-	-	-
591-593, 599	Debt Service	-	128,288	1,689
597	Transfers-Out	-	-	-
585	Special or Extraordinary Items	-	-	-
581, 582, 589	Other Uses	-	-	-
Total Other Decreases in Fund Resources:		<u>-</u>	<u>128,288</u>	<u>1,689</u>
<b>Increase (Decrease) in Cash and Investments:</b>		<b><u>624</u></b>	<b><u>2,517</u></b>	<b><u>(760)</u></b>
<b>Ending Cash and Investments</b>				
50821	Nonspendable	-	-	-
50831	Restricted	61,114	14,302	12,413
50841	Committed	-	-	-
50851	Assigned	-	-	-
50891	Unassigned	-	-	-
<b>Total Ending Cash and Investments</b>		<b><u>61,114</u></b>	<b><u>14,302</u></b>	<b><u>12,413</u></b>

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, 2022**

		<b>301 REET - First Quarter %</b>	<b>302 OIE Improvement Project Fund</b>	<b>303 Police Station and City Hall</b>	<b>309 Wine Country Rd Overlay</b>
<b>Beginning Cash and Investments</b>					
308	Beginning Cash and Investments	335,332	11,598	-	-
388 / 588	Net Adjustments	-	-	-	-
<b>Revenues</b>					
310	Taxes	229,423	-	-	-
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	-	33,252	-	430,460
340	Charges for Goods and Services	-	-	-	-
350	Fines and Penalties	-	-	-	-
360	Miscellaneous Revenues	4,889	82	2,851	2,512
Total Revenues:		<u>234,312</u>	<u>33,334</u>	<u>2,851</u>	<u>432,972</u>
<b>Expenditures</b>					
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>	<u>-</u>
Excess (Deficiency) Revenues over Expenditures:		<u>234,312</u>	<u>33,334</u>	<u>2,851</u>	<u>432,972</u>
<b>Other Increases in Fund Resources</b>					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	-	-	120,000	400,000
385	Special or Extraordinary Items	-	-	-	-
381, 382, 389, 395, 398	Other Resources	-	-	1,767,763	-
Total Other Increases in Fund Resources:		<u>-</u>	<u>-</u>	<u>1,887,763</u>	<u>400,000</u>
<b>Other Decreases in Fund Resources</b>					
594-595	Capital Expenditures	-	41,604	1,773,219	498,175
591-593, 599	Debt Service	-	-	-	-
597	Transfers-Out	70,000	-	-	-
585	Special or Extraordinary Items	-	-	-	-
581, 582, 589	Other Uses	-	-	-	-
Total Other Decreases in Fund Resources:		<u>70,000</u>	<u>41,604</u>	<u>1,773,219</u>	<u>498,175</u>
<b>Increase (Decrease) in Cash and Investments:</b>		<b><u>164,312</u></b>	<b><u>(8,270)</u></b>	<b><u>117,395</u></b>	<b><u>334,797</u></b>
<b>Ending Cash and Investments</b>					
50821	Nonspendable	-	-	-	-
50831	Restricted	499,643	-	-	-
50841	Committed	-	3,329	117,395	334,797
50851	Assigned	-	-	-	-
50891	Unassigned	-	-	-	-
<b>Total Ending Cash and Investments</b>		<b><u>499,643</u></b>	<b><u>3,329</u></b>	<b><u>117,395</u></b>	<b><u>334,797</u></b>

*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, 2022**

		<u>403 Water Fund</u>	<u>407 Sewer Fund</u>	<u>448 Garbage Fund</u>
<b>Beginning Cash and Investments</b>				
308	Beginning Cash and Investments	2,494,788	2,785,351	98,529
388 / 588	Net Adjustments	-	-	-
<b>Revenues</b>				
310	Taxes	-	-	-
320	Licenses and Permits	-	-	-
330	Intergovernmental Revenues	609,084	609,084	-
340	Charges for Goods and Services	2,953,344	2,686,547	1,538,780
350	Fines and Penalties	38,283	8,641	29,288
360	Miscellaneous Revenues	40,234	21,050	1,354
Total Revenues:		<u>3,640,945</u>	<u>3,325,322</u>	<u>1,569,422</u>
<b>Expenditures</b>				
510	General Government	-	-	-
520	Public Safety	-	-	-
530	Utilities	2,187,830	2,256,929	1,635,714
540	Transportation	-	-	-
550	Natural/Economic Environment	-	-	-
560	Social Services	-	-	-
570	Culture and Recreation	-	-	-
Total Expenditures:		<u>2,187,830</u>	<u>2,256,929</u>	<u>1,635,714</u>
Excess (Deficiency) Revenues over Expenditures:		1,453,115	1,068,393	(66,292)
<b>Other Increases in Fund Resources</b>				
391-393, 596	Debt Proceeds	759,594	-	-
397	Transfers-In	-	-	-
385	Special or Extraordinary Items	-	-	-
381, 382, 389, 395, 398	Other Resources	13,692	1,874	6,750
Total Other Increases in Fund Resources:		<u>773,286</u>	<u>1,874</u>	<u>6,750</u>
<b>Other Decreases in Fund Resources</b>				
594-595	Capital Expenditures	1,480,987	671,139	-
591-593, 599	Debt Service	663,710	445,537	60
597	Transfers-Out	-	-	-
585	Special or Extraordinary Items	-	-	-
581, 582, 589	Other Uses	8,424	8,035	7,000
Total Other Decreases in Fund Resources:		<u>2,153,121</u>	<u>1,124,711</u>	<u>7,060</u>
<b>Increase (Decrease) in Cash and Investments:</b>		<b>73,280</b>	<b>(54,444)</b>	<b>(66,602)</b>
<b>Ending Cash and Investments</b>				
50821	Nonspendable	-	-	-
50831	Restricted	675,111	143,905	-
50841	Committed	543,586	323,165	2,500
50851	Assigned	1,349,366	2,263,837	29,427
50891	Unassigned	-	-	-
<b>Total Ending Cash and Investments</b>		<b><u>2,568,063</u></b>	<b><u>2,730,907</u></b>	<b><u>31,927</u></b>

The accompanying notes are an integral part of this statement.

# City of Prosser

## Schedule 01

For the year ended December 31, 2022

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0205	001	General Fund	3083100	Restricted Cash and Investments - Beginning	\$533,172
0205	001	General Fund	3083100	Restricted Cash and Investments - Beginning	\$259,672
0205	001	General Fund	3083100	Restricted Cash and Investments - Beginning	\$180,310
0205	001	General Fund	3083100	Restricted Cash and Investments - Beginning	\$35,636
0205	001	General Fund	3083100	Restricted Cash and Investments - Beginning	\$35,013
0205	001	General Fund	3083100	Restricted Cash and Investments - Beginning	\$73,785
0205	001	General Fund	3083100	Restricted Cash and Investments - Beginning	\$1,297,023
0205	001	General Fund	3083100	Restricted Cash and Investments - Beginning	\$194,734
0205	001	General Fund	3083100	Restricted Cash and Investments - Beginning	\$16,125
0205	001	General Fund	3083100	Restricted Cash and Investments - Beginning	\$34,254
0205	001	General Fund	3085100	Assigned Cash and Investments - Beginning	\$38,344
0205	001	General Fund	3085100	Assigned Cash and Investments - Beginning	\$255,345
0205	001	General Fund	3085100	Assigned Cash and Investments - Beginning	\$47,010
0205	001	General Fund	3085100	Assigned Cash and Investments - Beginning	\$506,379
0205	001	General Fund	3085100	Assigned Cash and Investments - Beginning	\$152,770
0205	001	General Fund	3085100	Assigned Cash and Investments - Beginning	\$4,028
0205	001	General Fund	3085100	Assigned Cash and Investments - Beginning	\$329,090
0205	001	General Fund	3089100	Unassigned Cash and Investments - Beginning	\$1,681,301
0205	001	General Fund	3111000	Property Tax	\$775,664
0205	001	General Fund	3131100	Local Retail Sales and Use Tax	\$2,173,953



MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0205	001	General Fund	3131500	Special Purpose Sales and Use Tax	\$244,987
0205	001	General Fund	3133100	Hotel/Motel Sales and Use Tax	\$98,174
0205	001	General Fund	3133100	Hotel/Motel Sales and Use Tax	\$98,905
0205	001	General Fund	3136100	Brokered Natural Gas Sales and Use Tax	\$111,917
0205	001	General Fund	3137100	Criminal Justice Sales and Use Tax	\$164,889
0205	001	General Fund	3164100	Business and Occupation Taxes on Utilities	\$498,646
0205	001	General Fund	3164200	Business and Occupation Taxes on Utilities	\$481,090
0205	001	General Fund	3164300	Business and Occupation Taxes on Utilities	\$90,395
0205	001	General Fund	3164400	Business and Occupation Taxes on Utilities	\$576,862
0205	001	General Fund	3164500	Business and Occupation Taxes on Utilities	\$65,415
0205	001	General Fund	3164600	Business and Occupation Taxes on Utilities	\$53,315
0205	001	General Fund	3164700	Business and Occupation Taxes on Utilities	\$30,130
0205	001	General Fund	3164800	Business and Occupation Taxes on Utilities	\$44,792
0205	001	General Fund	3164900	Business and Occupation Taxes on Utilities	\$54,433
0205	001	General Fund	3172000	Leasehold Excise Tax	\$21,297
0205	001	General Fund	3183500	REET 2 - Second Quarter Percent	\$145,976
0205	001	General Fund	3213000	Police and Protective	\$97
0205	001	General Fund	3219100	Franchise Fees and Royalties	\$20,939
0205	001	General Fund	3219900	Other Business Licenses and Permits	\$45,687

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0205	001	General Fund	3219900	Other Business Licenses and Permits	\$1,645
0205	001	General Fund	3219900	Other Business Licenses and Permits	\$294
0205	001	General Fund	3221100	Buildings, Structures and Equipment	\$229,824
0205	001	General Fund	3221200	Buildings, Structures and Equipment	\$1,450
0205	001	General Fund	3221300	Buildings, Structures and Equipment	\$1,200
0205	001	General Fund	3221400	Buildings, Structures and Equipment	\$1,933
0205	001	General Fund	3221500	Buildings, Structures and Equipment	\$2,748
0205	001	General Fund	3221600	Buildings, Structures and Equipment	\$861
0205	001	General Fund	3221700	Buildings, Structures and Equipment	\$1,081
0205	001	General Fund	3221800	Buildings, Structures and Equipment	\$195
0205	001	General Fund	3223000	Animal Licenses	\$4,030
0205	001	General Fund	3229000	Other Non-Business Licenses and Permits	\$965
0205	001	General Fund	3229000	Other Non-Business Licenses and Permits	\$3,738
0205	001	General Fund	3319300	Federal Direct Grant from Department of Health and Human Services	\$9,721
0205	001	General Fund	3319300	Federal Direct Grant from Department of Health and Human Services	\$97,209
0205	001	General Fund	3319500	Federal Direct Grant from Executive Office of the President	\$2,098
0205	001	General Fund	3339395	Federal Indirect Grant from Department of Health and Human Services	\$69,910
0205	001	General Fund	3339500	Federal Indirect Grant from Executive Office of the President	\$2,949

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0205	001	General Fund	3339500	Federal Indirect Grant from Executive Office of the President	\$26,228
0205	001	General Fund	3340420	State Grant from Department of Commerce	\$27,395
0205	001	General Fund	3340420	State Grant from Department of Commerce	\$7,957
0205	001	General Fund	3340430	State Grant from Human Rights Commission	\$5,760
0205	001	General Fund	3340461	State Grant from Department of Social and Health Services	\$4,202
0205	001	General Fund	3340461	State Grant from Department of Social and Health Services	\$455
0205	001	General Fund	3340462	State Grant from Department of Social and Health Services	\$1,305
0205	001	General Fund	3340462	State Grant from Department of Social and Health Services	\$18,000
0205	001	General Fund	3350091	PUD Privilege Tax	\$22,785
0205	001	General Fund	3360098	City-County Assistance	\$110,753
0205	001	General Fund	3360621	Criminal Justice - Violent Crimes/Population	\$2,113
0205	001	General Fund	3360626	Criminal Justice - Special Programs	\$7,490
0205	001	General Fund	3360642	Marijuana Excise Tax Distribution	\$22,782
0205	001	General Fund	3360651	DUI and Other Criminal Justice Assistance	\$704
0205	001	General Fund	3360694	Liquor/Beer Excise Tax	\$43,461
0205	001	General Fund	3360695	Liquor Control Board Profits	\$4,815
0205	001	General Fund	3360695	Liquor Control Board Profits	\$42,855
0205	001	General Fund	3413300	District/Municipal Court - Administrative Fees	\$699
0205	001	General Fund	3416200	Word Processing, Printing and Duplicating Services - Municipal/District Court	\$183

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0205	001	General Fund	3421100	Law Enforcement Services	\$680
0205	001	General Fund	3421200	Law Enforcement Services	\$4
0205	001	General Fund	3421300	Law Enforcement Services	\$2,750
0205	001	General Fund	3422100	Fire Protection and Emergency Medical Services	\$4,738
0205	001	General Fund	3423000	Detention and Correction Services	\$3,913
0205	001	General Fund	3452300	Animal Control and Shelter Services	\$422
0205	001	General Fund	3456000	Tourism Promotion Services	\$82,908
0205	001	General Fund	3458100	Zoning and Subdivision Services	\$100
0205	001	General Fund	3458300	Plan Checking Services	\$117,326
0205	001	General Fund	3458600	SEPA Related Mitigation Fees	\$6,240
0205	001	General Fund	3458900	Other Planning and Development Services	\$1,746
0205	001	General Fund	3458900	Other Planning and Development Services	\$489
0205	001	General Fund	3458900	Other Planning and Development Services	\$12,609
0205	001	General Fund	3473000	Activity Fees	\$125,789
0205	001	General Fund	3476000	Program Fees	\$56,754
0205	001	General Fund	3476000	Program Fees	\$19,421
0205	001	General Fund	3479000	Other Culture and Recreation Fees	(\$116)
0205	001	General Fund	3523000	Proof of Motor Vehicle Insurance	\$55
0205	001	General Fund	3531000	Traffic Infraction Penalties	\$14,672
0205	001	General Fund	3537000	Non-Traffic Infraction Penalties	\$395
0205	001	General Fund	3541000	Civil Parking Infraction Penalties	\$1,489
0205	001	General Fund	3552000	Driving Under Influence (DUI) Fines	\$6,644

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0205	001	General Fund	3558000	Other Criminal Traffic Misdemeanor Fines	\$10,858
0205	001	General Fund	3569000	Other Criminal Non- Traffic Fines	\$3,891
0205	001	General Fund	3573300	Public Defense Cost	\$3,832
0205	001	General Fund	3573700	District/Municipal Court Cost Recoupments	\$98
0205	001	General Fund	3611000	Investment Earnings	\$29,682
0205	001	General Fund	3611000	Investment Earnings	\$77
0205	001	General Fund	3611000	Investment Earnings	\$543
0205	001	General Fund	3611000	Investment Earnings	\$4,032
0205	001	General Fund	3611000	Investment Earnings	\$7,557
0205	001	General Fund	3611000	Investment Earnings	\$108
0205	001	General Fund	3611000	Investment Earnings	\$6,007
0205	001	General Fund	3611000	Investment Earnings	\$6,124
0205	001	General Fund	3611000	Investment Earnings	\$2,168
0205	001	General Fund	3611000	Investment Earnings	\$84
0205	001	General Fund	3611000	Investment Earnings	\$4,990
0205	001	General Fund	3611000	Investment Earnings	\$4,696
0205	001	General Fund	3611000	Investment Earnings	\$2,844
0205	001	General Fund	3611000	Investment Earnings	\$518
0205	001	General Fund	3611000	Investment Earnings	\$370
0205	001	General Fund	3611000	Investment Earnings	\$667
0205	001	General Fund	3611000	Investment Earnings	\$17,509
0205	001	General Fund	3611000	Investment Earnings	\$3,994
0205	001	General Fund	3611000	Investment Earnings	\$264
0205	001	General Fund	3611000	Investment Earnings	\$597
0205	001	General Fund	3611400	Investment Earnings	\$83
0205	001	General Fund	3611400	Investment Earnings	\$2,385
0205	001	General Fund	3613000	Gains (Losses) on Sale of Investments	(\$7,600)
0205	001	General Fund	3613000	Gains (Losses) on Sale of Investments	(\$148)
0205	001	General Fund	3613000	Gains (Losses) on Sale of Investments	(\$983)
0205	001	General Fund	3613000	Gains (Losses) on Sale of Investments	(\$2,052)

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0205	001	General Fund	3613000	Gains (Losses) on Sale of Investments	(\$181)
0205	001	General Fund	3613000	Gains (Losses) on Sale of Investments	(\$1,949)
0205	001	General Fund	3613000	Gains (Losses) on Sale of Investments	(\$588)
0205	001	General Fund	3613000	Gains (Losses) on Sale of Investments	(\$16)
0205	001	General Fund	3613000	Gains (Losses) on Sale of Investments	(\$1,266)
0205	001	General Fund	3613000	Gains (Losses) on Sale of Investments	(\$999)
0205	001	General Fund	3613000	Gains (Losses) on Sale of Investments	(\$694)
0205	001	General Fund	3613000	Gains (Losses) on Sale of Investments	(\$137)
0205	001	General Fund	3613000	Gains (Losses) on Sale of Investments	(\$135)
0205	001	General Fund	3613000	Gains (Losses) on Sale of Investments	(\$284)
0205	001	General Fund	3613000	Gains (Losses) on Sale of Investments	(\$4,991)
0205	001	General Fund	3613000	Gains (Losses) on Sale of Investments	(\$749)
0205	001	General Fund	3613000	Gains (Losses) on Sale of Investments	(\$62)
0205	001	General Fund	3613000	Gains (Losses) on Sale of Investments	(\$132)
0205	001	General Fund	3614000	Other Interest	\$1,099
0205	001	General Fund	3620000	Rents and Leases	\$815
0205	001	General Fund	3620000	Rents and Leases	\$12,881
0205	001	General Fund	3620000	Rents and Leases	\$5,627
0205	001	General Fund	3620000	Rents and Leases	\$26,512
0205	001	General Fund	3620000	Rents and Leases	\$2,705
0205	001	General Fund	3620000	Rents and Leases	\$951
0205	001	General Fund	3620000	Rents and Leases	\$410
0205	001	General Fund	3620000	Rents and Leases	\$17,525
0205	001	General Fund	3620000	Rents and Leases	\$5,400
0205	001	General Fund	3624000	Rents and Leases	\$1,890

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0205	001	General Fund	3671000	Contributions and Donations from Nongovernmental Sources	\$10,170
0205	001	General Fund	3671000	Contributions and Donations from Nongovernmental Sources	\$5,810
0205	001	General Fund	3671000	Contributions and Donations from Nongovernmental Sources	\$40,000
0205	001	General Fund	3691000	Sale of Surplus	\$500
0205	001	General Fund	3693000	Confiscated and Forfeited Property	\$45
0205	001	General Fund	3693000	Confiscated and Forfeited Property	\$1,888
0205	001	General Fund	3694000	Judgments and Settlements	\$214
0205	001	General Fund	3698000	Cash Adjustments	(\$3)
0205	001	General Fund	3699100	Miscellaneous Other Operating	\$14,183
0205	102	Street Fund	3083100	Restricted Cash and Investments - Beginning	\$448,930
0205	102	Street Fund	3085100	Assigned Cash and Investments - Beginning	\$706,764
0205	102	Street Fund	3085100	Assigned Cash and Investments - Beginning	\$322,568
0205	102	Street Fund	3085100	Assigned Cash and Investments - Beginning	\$16,392
0205	102	Street Fund	3085100	Assigned Cash and Investments - Beginning	\$130,739
0205	102	Street Fund	3085100	Assigned Cash and Investments - Beginning	\$532,579
0205	102	Street Fund	3111000	Property Tax	\$614,271
0205	102	Street Fund	3164200	Business and Occupation Taxes on Utilities	\$46,708
0205	102	Street Fund	3164400	Business and Occupation Taxes on Utilities	\$52,205
0205	102	Street Fund	3164500	Business and Occupation Taxes on Utilities	\$26,166

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0205	102	Street Fund	3176000	Transportation Benefit District Vehicle Fees	\$130,183
0205	102	Street Fund	3224000	Street and Curb Permits	\$5,350
0205	102	Street Fund	3224000	Street and Curb Permits	\$770
0205	102	Street Fund	3332000	Federal Indirect Grant from Department of Transportation	\$631,636
0205	102	Street Fund	3360071	Multimodal Transportation - Cities	\$8,096
0205	102	Street Fund	3360087	Motor Vehicle Fuel Tax - City Streets	\$115,413
0205	102	Street Fund	3424000	Protective Inspection Services	\$7,540
0205	102	Street Fund	3611000	Investment Earnings	\$10,821
0205	102	Street Fund	3611000	Investment Earnings	\$7,441
0205	102	Street Fund	3611000	Investment Earnings	\$1,715
0205	102	Street Fund	3611000	Investment Earnings	\$2,309
0205	102	Street Fund	3611000	Investment Earnings	\$299
0205	102	Street Fund	3611000	Investment Earnings	\$663
0205	102	Street Fund	3611000	Investment Earnings	\$5,151
0205	102	Street Fund	3613000	Gains (Losses) on Sale of Investments	(\$2,720)
0205	102	Street Fund	3613000	Gains (Losses) on Sale of Investments	(\$1,728)
0205	102	Street Fund	3613000	Gains (Losses) on Sale of Investments	(\$1,241)
0205	102	Street Fund	3613000	Gains (Losses) on Sale of Investments	(\$63)
0205	102	Street Fund	3613000	Gains (Losses) on Sale of Investments	(\$503)
0205	102	Street Fund	3613000	Gains (Losses) on Sale of Investments	(\$2,050)
0205	102	Street Fund	3620000	Rents and Leases	\$170
0205	102	Street Fund	3699100	Miscellaneous Other Operating	\$4,002
0205	114	American Rescue Plan Act (ARPA)	3083100	Restricted Cash and Investments - Beginning	\$860,996
0205	114	American Rescue Plan Act (ARPA)	3329210	COVID-19 Non-Grant Assistance	\$891,352
0205	114	American Rescue Plan Act (ARPA)	3611000	Investment Earnings	\$20,674



MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0205	114	American Rescue Plan Act (ARPA)	3613000	Gains (Losses) on Sale of Investments	(\$3,313)
0205	221	LID Guarantee Fund	3083100	Restricted Cash and Investments - Beginning	\$60,490
0205	221	LID Guarantee Fund	3611000	Investment Earnings	\$857
0205	221	LID Guarantee Fund	3613000	Gains (Losses) on Sale of Investments	(\$233)
0205	233	2011 GO Bond - Pool	3083100	Restricted Cash and Investments - Beginning	\$11,784
0205	233	2011 GO Bond - Pool	3611000	Investment Earnings	\$850
0205	233	2011 GO Bond - Pool	3613000	Gains (Losses) on Sale of Investments	(\$45)
0205	234	Local Improvement Dist. 10-23	3083100	Restricted Cash and Investments - Beginning	\$13,173
0205	234	Local Improvement Dist. 10-23	3611000	Investment Earnings	\$184
0205	234	Local Improvement Dist. 10-23	3613000	Gains (Losses) on Sale of Investments	(\$51)
0205	234	Local Improvement Dist. 10-23	3614100	Other Interest	\$150
0205	234	Local Improvement Dist. 10-23	3614200	Other Interest	\$38
0205	234	Local Improvement Dist. 10-23	3681000	Special Assessments - Capital	\$608
0205	301	REET - First Quarter %	3083100	Restricted Cash and Investments - Beginning	\$335,332
0205	301	REET - First Quarter %	3183400	REET 1 - First Quarter Percent	\$229,423
0205	301	REET - First Quarter %	3611000	Investment Earnings	\$6,179
0205	301	REET - First Quarter %	3613000	Gains (Losses) on Sale of Investments	(\$1,290)
0205	302	OIE Improvement Project Fund	3084100	Committed Cash and Investments - Beginning	\$11,598
0205	302	OIE Improvement Project Fund	3332020	Federal Indirect Grant from Department of Transportation	\$33,252
0205	302	OIE Improvement Project Fund	3611000	Investment Earnings	\$127
0205	302	OIE Improvement Project Fund	3613000	Gains (Losses) on Sale of Investments	(\$45)
0205	303	Police Station and City Hall Replacement Project Fund	3611000	Investment Earnings	\$2,851

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0205	309	Wine Country Rd Overlay	3340380	State Grant from Transportation Improvement Board (TIB)	\$430,460
0205	309	Wine Country Rd Overlay	3611000	Investment Earnings	\$2,512
0205	403	Water Fund	3083100	Restricted Cash and Investments - Beginning	\$96,531
0205	403	Water Fund	3083100	Restricted Cash and Investments - Beginning	\$205,398
0205	403	Water Fund	3083100	Restricted Cash and Investments - Beginning	\$84,180
0205	403	Water Fund	3083100	Restricted Cash and Investments - Beginning	\$280,969
0205	403	Water Fund	3084100	Committed Cash and Investments - Beginning	\$1,350
0205	403	Water Fund	3084100	Committed Cash and Investments - Beginning	\$195,469
0205	403	Water Fund	3084100	Committed Cash and Investments - Beginning	\$164,550
0205	403	Water Fund	3085100	Assigned Cash and Investments - Beginning	\$836,471
0205	403	Water Fund	3085100	Assigned Cash and Investments - Beginning	\$50,785
0205	403	Water Fund	3085100	Assigned Cash and Investments - Beginning	\$477,093
0205	403	Water Fund	3085100	Assigned Cash and Investments - Beginning	\$101,992
0205	403	Water Fund	3370000	Local Grants, Entitlements and Other Payments	\$609,084
0205	403	Water Fund	3424000	Protective Inspection Services	\$54,596
0205	403	Water Fund	3434100	Water Sales and Services	\$2,382,144
0205	403	Water Fund	3434200	Water Sales and Services	\$19,882
0205	403	Water Fund	3439000	Irrigation/Reclamation Sales and Services	\$496,722
0205	403	Water Fund	3599000	Non-Court Fines and Penalties	\$720
0205	403	Water Fund	3599000	Non-Court Fines and Penalties	\$37,563
0205	403	Water Fund	3611000	Investment Earnings	\$11,242

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0205	403	Water Fund	3611000	Investment Earnings	\$869
0205	403	Water Fund	3611000	Investment Earnings	\$4,574
0205	403	Water Fund	3611000	Investment Earnings	\$951
0205	403	Water Fund	3611000	Investment Earnings	\$2,909
0205	403	Water Fund	3611000	Investment Earnings	\$2,103
0205	403	Water Fund	3611000	Investment Earnings	\$2,445
0205	403	Water Fund	3611000	Investment Earnings	\$3,979
0205	403	Water Fund	3611000	Investment Earnings	\$3,206
0205	403	Water Fund	3611000	Investment Earnings	\$3,435
0205	403	Water Fund	3613000	Gains (Losses) on Sale of Investments	(\$3,219)
0205	403	Water Fund	3613000	Gains (Losses) on Sale of Investments	(\$195)
0205	403	Water Fund	3613000	Gains (Losses) on Sale of Investments	(\$1,836)
0205	403	Water Fund	3613000	Gains (Losses) on Sale of Investments	(\$371)
0205	403	Water Fund	3613000	Gains (Losses) on Sale of Investments	(\$790)
0205	403	Water Fund	3613000	Gains (Losses) on Sale of Investments	(\$393)
0205	403	Water Fund	3613000	Gains (Losses) on Sale of Investments	(\$324)
0205	403	Water Fund	3613000	Gains (Losses) on Sale of Investments	(\$1,081)
0205	403	Water Fund	3613000	Gains (Losses) on Sale of Investments	(\$752)
0205	403	Water Fund	3613000	Gains (Losses) on Sale of Investments	(\$633)
0205	403	Water Fund	3691000	Sale of Surplus	\$2,700
0205	403	Water Fund	3694000	Judgments and Settlements	\$11,415
0205	407	Sewer Fund	3083100	Restricted Cash and Investments - Beginning	\$2,497
0205	407	Sewer Fund	3083100	Restricted Cash and Investments - Beginning	\$139,532
0205	407	Sewer Fund	3084100	Committed Cash and Investments - Beginning	\$195,469
0205	407	Sewer Fund	3085100	Assigned Cash and Investments - Beginning	\$410,451

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0205	407	Sewer Fund	3085100	Assigned Cash and Investments - Beginning	\$161,470
0205	407	Sewer Fund	3085100	Assigned Cash and Investments - Beginning	\$1,875,932
0205	407	Sewer Fund	3370000	Local Grants, Entitlements and Other Payments	\$609,084
0205	407	Sewer Fund	3424000	Protective Inspection Services	\$22,903
0205	407	Sewer Fund	3435000	Sewer/Reclaimed Water Sales and Services	\$2,643,769
0205	407	Sewer Fund	3435100	Sewer/Reclaimed Water Sales and Services	\$19,875
0205	407	Sewer Fund	3599000	Non-Court Fines and Penalties	\$8,641
0205	407	Sewer Fund	3611000	Investment Earnings	\$4,258
0205	407	Sewer Fund	3611000	Investment Earnings	\$2,770
0205	407	Sewer Fund	3611000	Investment Earnings	\$17,521
0205	407	Sewer Fund	3611000	Investment Earnings	\$547
0205	407	Sewer Fund	3611000	Investment Earnings	\$1,976
0205	407	Sewer Fund	3611000	Investment Earnings	\$3,206
0205	407	Sewer Fund	3613000	Gains (Losses) on Sale of Investments	(\$1,580)
0205	407	Sewer Fund	3613000	Gains (Losses) on Sale of Investments	(\$621)
0205	407	Sewer Fund	3613000	Gains (Losses) on Sale of Investments	(\$7,219)
0205	407	Sewer Fund	3613000	Gains (Losses) on Sale of Investments	(\$10)
0205	407	Sewer Fund	3613000	Gains (Losses) on Sale of Investments	(\$537)
0205	407	Sewer Fund	3613000	Gains (Losses) on Sale of Investments	(\$752)
0205	407	Sewer Fund	3694000	Judgments and Settlements	\$1,491
0205	448	Garbage Fund	3084100	Committed Cash and Investments - Beginning	\$2,750
0205	448	Garbage Fund	3085100	Assigned Cash and Investments - Beginning	\$76,166
0205	448	Garbage Fund	3085100	Assigned Cash and Investments - Beginning	\$19,613

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0205	448	Garbage Fund	3437100	Solid Waste Sales and Services	\$1,330,965
0205	448	Garbage Fund	3437200	Solid Waste Sales and Services	\$75,836
0205	448	Garbage Fund	3437400	Solid Waste Sales and Services	\$131,979
0205	448	Garbage Fund	3599000	Non-Court Fines and Penalties	\$22,562
0205	448	Garbage Fund	3599000	Non-Court Fines and Penalties	\$6,726
0205	448	Garbage Fund	3611000	Investment Earnings	\$1,383
0205	448	Garbage Fund	3611000	Investment Earnings	\$339
0205	448	Garbage Fund	3613000	Gains (Losses) on Sale of Investments	(\$293)
0205	448	Garbage Fund	3613000	Gains (Losses) on Sale of Investments	(\$75)
0205	001	General Fund	5116010	Legislative Activities	\$38,076
0205	001	General Fund	5116020	Legislative Activities	\$3,074
0205	001	General Fund	5116030	Legislative Activities	\$376
0205	001	General Fund	5116040	Legislative Activities	\$2,800
0205	001	General Fund	5116040	Legislative Activities	\$940
0205	001	General Fund	5116040	Legislative Activities	\$100
0205	001	General Fund	5125240	Contracted Court	\$153,116
0205	001	General Fund	5131010	Executive Office	\$112,455
0205	001	General Fund	5131020	Executive Office	\$38,044
0205	001	General Fund	5131030	Executive Office	\$66
0205	001	General Fund	5131040	Executive Office	\$1,956
0205	001	General Fund	5131040	Executive Office	\$612
0205	001	General Fund	5131040	Executive Office	\$1,759
0205	001	General Fund	5142310	Financial Services	\$283,904
0205	001	General Fund	5142320	Financial Services	\$122,632
0205	001	General Fund	5142330	Financial Services	\$8,165
0205	001	General Fund	5142330	Financial Services	\$565
0205	001	General Fund	5142340	Financial Services	\$14,707
0205	001	General Fund	5142340	Financial Services	\$430
0205	001	General Fund	5142340	Financial Services	\$300
0205	001	General Fund	5142340	Financial Services	\$348

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0205	001	General Fund	5143010	Recording Services	\$135,774
0205	001	General Fund	5143020	Recording Services	\$59,512
0205	001	General Fund	5143030	Recording Services	\$714
0205	001	General Fund	5143040	Recording Services	\$9,462
0205	001	General Fund	5143040	Recording Services	\$10
0205	001	General Fund	5143040	Recording Services	\$310
0205	001	General Fund	5143040	Recording Services	\$17
0205	001	General Fund	5143040	Recording Services	\$490
0205	001	General Fund	5144040	Election Services	\$10,591
0205	001	General Fund	5154140	External Legal Services - Advice	\$21,532
0205	001	General Fund	5179120	Other Employee Benefit Programs	\$38,878
0205	001	General Fund	5181040	Personnel Services	\$71,491
0205	001	General Fund	5183110	Maintenance/Security/Insurance/Janitorial Services	\$18,597
0205	001	General Fund	5183120	Maintenance/Security/Insurance/Janitorial Services	\$14,071
0205	001	General Fund	5183130	Maintenance/Security/Insurance/Janitorial Services	\$2,816
0205	001	General Fund	5183130	Maintenance/Security/Insurance/Janitorial Services	\$196
0205	001	General Fund	5183140	Maintenance/Security/Insurance/Janitorial Services	\$30
0205	001	General Fund	5183140	Maintenance/Security/Insurance/Janitorial Services	\$6,305
0205	001	General Fund	5183140	Maintenance/Security/Insurance/Janitorial Services	\$9,023
0205	001	General Fund	5183140	Maintenance/Security/Insurance/Janitorial Services	\$176,886
0205	001	General Fund	5183140	Maintenance/Security/Insurance/Janitorial Services	\$10,294

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0205	001	General Fund	5183140	Maintenance/Security/Insurance/Janitorial Services	\$2,465
0205	001	General Fund	5188830	Information Technology Services	\$5,969
0205	001	General Fund	5188830	Information Technology Services	\$887
0205	001	General Fund	5188840	Information Technology Services	\$22,940
0205	001	General Fund	5188840	Information Technology Services	\$21,040
0205	001	General Fund	5188840	Information Technology Services	\$28,168
0205	001	General Fund	5188840	Information Technology Services	\$497
0205	001	General Fund	5212010	Police Operations	\$1,145,421
0205	001	General Fund	5212010	Police Operations	\$53,713
0205	001	General Fund	5212020	Police Operations	\$474,608
0205	001	General Fund	5212020	Police Operations	\$18,314
0205	001	General Fund	5212030	Police Operations	\$15,731
0205	001	General Fund	5212030	Police Operations	\$52,084
0205	001	General Fund	5212030	Police Operations	\$3,909
0205	001	General Fund	5212030	Police Operations	\$13,032
0205	001	General Fund	5212040	Police Operations	\$97,092
0205	001	General Fund	5212040	Police Operations	\$17,845
0205	001	General Fund	5212040	Police Operations	\$22,862
0205	001	General Fund	5212040	Police Operations	\$55
0205	001	General Fund	5212040	Police Operations	\$749
0205	001	General Fund	5212040	Police Operations	\$100
0205	001	General Fund	5212040	Police Operations	\$155
0205	001	General Fund	5212040	Police Operations	\$15,439
0205	001	General Fund	5212040	Police Operations	\$245
0205	001	General Fund	5212110	Police Operations	\$50,287
0205	001	General Fund	5212110	Police Operations	\$173,224
0205	001	General Fund	5212120	Police Operations	\$22,791
0205	001	General Fund	5212140	Police Operations	\$1,337
0205	001	General Fund	5212140	Police Operations	\$13,698

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0205	001	General Fund	5222140	Fire Suppression and Emergency Medical Services	\$114,642
0205	001	General Fund	5236040	Care and Custody of Prisoners	\$193,284
0205	001	General Fund	5242010	Inspections, Permits, Certificates and Licenses	\$88,946
0205	001	General Fund	5242010	Inspections, Permits, Certificates and Licenses	\$654
0205	001	General Fund	5242020	Inspections, Permits, Certificates and Licenses	\$50,142
0205	001	General Fund	5242030	Inspections, Permits, Certificates and Licenses	\$876
0205	001	General Fund	5242030	Inspections, Permits, Certificates and Licenses	\$658
0205	001	General Fund	5242030	Inspections, Permits, Certificates and Licenses	\$216
0205	001	General Fund	5242040	Inspections, Permits, Certificates and Licenses	\$7,110
0205	001	General Fund	5242040	Inspections, Permits, Certificates and Licenses	\$2,328
0205	001	General Fund	5242040	Inspections, Permits, Certificates and Licenses	\$560
0205	001	General Fund	5242040	Inspections, Permits, Certificates and Licenses	\$4,754
0205	001	General Fund	5427040	Roadside	\$12,609
0205	001	General Fund	5429010	Maintenance Administration and Overhead	\$4,626
0205	001	General Fund	5586010	Planning	\$95,600
0205	001	General Fund	5586020	Planning	\$34,868
0205	001	General Fund	5586030	Planning	\$192
0205	001	General Fund	5586030	Planning	\$782
0205	001	General Fund	5586040	Planning	\$28,322
0205	001	General Fund	5586040	Planning	\$36,938
0205	001	General Fund	5586040	Planning	\$1,688
0205	001	General Fund	5586040	Planning	\$1,643
0205	001	General Fund	5586040	Planning	\$24
0205	001	General Fund	5587040	Economic Development	\$65,000
0205	001	General Fund	5660040	Chemical Dependency Services	\$95,705



MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0205	001	General Fund	5660040	Chemical Dependency Services	\$87,994
0205	001	General Fund	5660040	Chemical Dependency Services	\$27,653
0205	001	General Fund	5660040	Chemical Dependency Services	\$39,965
0205	001	General Fund	5660040	Chemical Dependency Services	\$920
0205	001	General Fund	5692130	Aging and Disability Services	\$2,175
0205	001	General Fund	5692130	Aging and Disability Services	\$7,495
0205	001	General Fund	5692140	Aging and Disability Services	\$209
0205	001	General Fund	5692140	Aging and Disability Services	\$2,484
0205	001	General Fund	5692140	Aging and Disability Services	\$172
0205	001	General Fund	5692140	Aging and Disability Services	\$6,317
0205	001	General Fund	5692140	Aging and Disability Services	\$9,323
0205	001	General Fund	5692140	Aging and Disability Services	\$1,776
0205	001	General Fund	5692140	Aging and Disability Services	\$824
0205	001	General Fund	5712210	Educational and Recreational Activities	\$81,179
0205	001	General Fund	5712210	Educational and Recreational Activities	\$2,297
0205	001	General Fund	5712220	Educational and Recreational Activities	\$32,496
0205	001	General Fund	5712230	Educational and Recreational Activities	\$28,019
0205	001	General Fund	5712230	Educational and Recreational Activities	\$1,792
0205	001	General Fund	5712240	Educational and Recreational Activities	\$71,288
0205	001	General Fund	5712240	Educational and Recreational Activities	\$1,252
0205	001	General Fund	5712240	Educational and Recreational Activities	\$993

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0205	001	General Fund	5712240	Educational and Recreational Activities	\$324
0205	001	General Fund	5712240	Educational and Recreational Activities	\$2,192
0205	001	General Fund	5712240	Educational and Recreational Activities	\$570
0205	001	General Fund	5722040	Library Services	\$182,511
0205	001	General Fund	5725030	Facilities	\$823
0205	001	General Fund	5725040	Facilities	\$116
0205	001	General Fund	5725040	Facilities	\$39
0205	001	General Fund	5725040	Facilities	\$12,635
0205	001	General Fund	5725040	Facilities	\$14,167
0205	001	General Fund	5725040	Facilities	\$3,377
0205	001	General Fund	5739040	Other Cultural and Community Events	\$68,794
0205	001	General Fund	5739140	Other Cultural and Community Events	\$36,603
0205	001	General Fund	5762010	Swimming Pools	\$145,308
0205	001	General Fund	5762010	Swimming Pools	\$658
0205	001	General Fund	5762020	Swimming Pools	\$18,765
0205	001	General Fund	5762020	Swimming Pools	\$1,941
0205	001	General Fund	5762030	Swimming Pools	\$23,827
0205	001	General Fund	5762030	Swimming Pools	\$2,513
0205	001	General Fund	5762040	Swimming Pools	\$5,283
0205	001	General Fund	5762040	Swimming Pools	\$6,336
0205	001	General Fund	5762040	Swimming Pools	\$878
0205	001	General Fund	5762040	Swimming Pools	\$11,462
0205	001	General Fund	5762040	Swimming Pools	\$31,587
0205	001	General Fund	5762040	Swimming Pools	\$41,378
0205	001	General Fund	5762040	Swimming Pools	\$2,538
0205	001	General Fund	5762040	Swimming Pools	\$1,337
0205	001	General Fund	5768010	General Parks	\$209,596
0205	001	General Fund	5768010	General Parks	\$2,973
0205	001	General Fund	5768020	General Parks	\$98,630
0205	001	General Fund	5768030	General Parks	\$14,521
0205	001	General Fund	5768030	General Parks	\$14,487

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0205	001	General Fund	5768030	General Parks	\$3,494
0205	001	General Fund	5768040	General Parks	\$10,568
0205	001	General Fund	5768040	General Parks	\$774
0205	001	General Fund	5768040	General Parks	\$1,522
0205	001	General Fund	5768040	General Parks	\$612
0205	001	General Fund	5768040	General Parks	\$315
0205	001	General Fund	5768040	General Parks	\$31,939
0205	001	General Fund	5768040	General Parks	\$77,787
0205	001	General Fund	5768040	General Parks	\$1,276
0205	001	General Fund	5768040	General Parks	\$2,876
0205	001	General Fund	5083100	Restricted Cash and Investments - Ending	\$540,802
0205	001	General Fund	5083100	Restricted Cash and Investments - Ending	\$3,930
0205	001	General Fund	5083100	Restricted Cash and Investments - Ending	\$391,653
0205	001	General Fund	5083100	Restricted Cash and Investments - Ending	\$228,849
0205	001	General Fund	5083100	Restricted Cash and Investments - Ending	\$27,800
0205	001	General Fund	5083100	Restricted Cash and Investments - Ending	\$25,934
0205	001	General Fund	5083100	Restricted Cash and Investments - Ending	\$42,001
0205	001	General Fund	5083100	Restricted Cash and Investments - Ending	\$1,420,027
0205	001	General Fund	5083100	Restricted Cash and Investments - Ending	\$182,965
0205	001	General Fund	5083100	Restricted Cash and Investments - Ending	\$17,832
0205	001	General Fund	5083100	Restricted Cash and Investments - Ending	\$21,095
0205	001	General Fund	5085100	Assigned Cash and Investments - Ending	\$38,740
0205	001	General Fund	5085100	Assigned Cash and Investments - Ending	\$321,289
0205	001	General Fund	5085100	Assigned Cash and Investments - Ending	\$794,791
0205	001	General Fund	5085100	Assigned Cash and Investments - Ending	\$398,982

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0205	001	General Fund	5085100	Assigned Cash and Investments - Ending	\$165,472
0205	001	General Fund	5085100	Assigned Cash and Investments - Ending	\$10,109
0205	001	General Fund	5085100	Assigned Cash and Investments - Ending	\$112,610
0205	001	General Fund	5089100	Unassigned Cash and Investments - Ending	\$2,204,206
0205	102	Street Fund	5423030	Roadway	\$2,872
0205	102	Street Fund	5423040	Roadway	\$382
0205	102	Street Fund	5425030	Structures	\$28
0205	102	Street Fund	5425040	Structures	\$6,043
0205	102	Street Fund	5426130	Sidewalks	\$207
0205	102	Street Fund	5426140	Sidewalks	\$1,901
0205	102	Street Fund	5426330	Street Lighting	\$2,132
0205	102	Street Fund	5426340	Street Lighting	\$3,711
0205	102	Street Fund	5426340	Street Lighting	\$45,119
0205	102	Street Fund	5426340	Street Lighting	\$6,634
0205	102	Street Fund	5426430	Traffic Control Devices	\$7,742
0205	102	Street Fund	5426440	Traffic Control Devices	\$12,007
0205	102	Street Fund	5426630	Snow and Ice Control	\$9,502
0205	102	Street Fund	5426640	Snow and Ice Control	\$2,582
0205	102	Street Fund	5426730	Street Cleaning	\$3,061
0205	102	Street Fund	5426730	Street Cleaning	\$966
0205	102	Street Fund	5427030	Roadside	\$6,284
0205	102	Street Fund	5427040	Roadside	\$14,042
0205	102	Street Fund	5429010	Maintenance Administration and Overhead	\$258,536
0205	102	Street Fund	5429010	Maintenance Administration and Overhead	\$4,353
0205	102	Street Fund	5429020	Maintenance Administration and Overhead	\$101,978
0205	102	Street Fund	5429030	Maintenance Administration and Overhead	\$19,605

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0205	102	Street Fund	5429030	Maintenance Administration and Overhead	\$13,754
0205	102	Street Fund	5429030	Maintenance Administration and Overhead	\$10,716
0205	102	Street Fund	5429040	Maintenance Administration and Overhead	\$63,382
0205	102	Street Fund	5429040	Maintenance Administration and Overhead	\$4,806
0205	102	Street Fund	5429040	Maintenance Administration and Overhead	\$395
0205	102	Street Fund	5429040	Maintenance Administration and Overhead	\$816
0205	102	Street Fund	5429040	Maintenance Administration and Overhead	\$37,904
0205	102	Street Fund	5429040	Maintenance Administration and Overhead	\$23,013
0205	102	Street Fund	5429040	Maintenance Administration and Overhead	\$15,138
0205	102	Street Fund	5429040	Maintenance Administration and Overhead	\$3,603
0205	102	Street Fund	5433010	General Services	\$7,734
0205	102	Street Fund	5433020	General Services	\$3,195
0205	102	Street Fund	5433030	General Services	\$20
0205	102	Street Fund	5433040	General Services	\$1,426
0205	102	Street Fund	5433040	General Services	\$184
0205	102	Street Fund	5433040	General Services	\$298
0205	102	Street Fund	5433040	General Services	\$9,490
0205	102	Street Fund	5433040	General Services	\$1
0205	102	Street Fund	5083100	Restricted Cash and Investments - Ending	\$585,629
0205	102	Street Fund	5085100	Assigned Cash and Investments - Ending	\$788,631

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0205	102	Street Fund	5085100	Assigned Cash and Investments - Ending	\$7,771
0205	102	Street Fund	5085100	Assigned Cash and Investments - Ending	\$336,397
0205	102	Street Fund	5085100	Assigned Cash and Investments - Ending	\$22,128
0205	102	Street Fund	5085100	Assigned Cash and Investments - Ending	\$12,055
0205	102	Street Fund	5085100	Assigned Cash and Investments - Ending	\$235,680
0205	114	American Rescue Plan Act (ARPA)	5083100	Restricted Cash and Investments - Ending	\$1,769,708
0205	221	LID Guarantee Fund	5083100	Restricted Cash and Investments - Ending	\$61,114
0205	233	2011 GO Bond - Pool	5083100	Restricted Cash and Investments - Ending	\$14,302
0205	234	Local Improvement Dist. 10-23	5083100	Restricted Cash and Investments - Ending	\$12,413
0205	301	REET - First Quarter %	5083100	Restricted Cash and Investments - Ending	\$499,643
0205	302	OIE Improvement Project Fund	5084100	Committed Cash and Investments - Ending	\$3,329
0205	303	Police Station and City Hall Replacement Project Fund	5084100	Committed Cash and Investments - Ending	\$117,395
0205	309	Wine Country Rd Overlay	5084100	Committed Cash and Investments - Ending	\$334,797
0205	403	Water Fund	5348010	Water Utilities	\$330,058
0205	403	Water Fund	5348010	Water Utilities	\$14,969
0205	403	Water Fund	5348020	Water Utilities	\$145,290
0205	403	Water Fund	5348030	Water Utilities	\$117,101
0205	403	Water Fund	5348030	Water Utilities	\$7,953
0205	403	Water Fund	5348030	Water Utilities	\$30,230
0205	403	Water Fund	5348040	Water Utilities	\$78,548
0205	403	Water Fund	5348040	Water Utilities	\$11,213
0205	403	Water Fund	5348040	Water Utilities	\$880
0205	403	Water Fund	5348040	Water Utilities	\$655,134
0205	403	Water Fund	5348040	Water Utilities	\$82
0205	403	Water Fund	5348040	Water Utilities	\$108,395
0205	403	Water Fund	5348040	Water Utilities	\$204,864

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0205	403	Water Fund	5348040	Water Utilities	\$49,248
0205	403	Water Fund	5348040	Water Utilities	\$8,463
0205	403	Water Fund	5392010	Irrigation/Reclamation Utilities	\$99,636
0205	403	Water Fund	5392010	Irrigation/Reclamation Utilities	\$4,471
0205	403	Water Fund	5392020	Irrigation/Reclamation Utilities	\$45,012
0205	403	Water Fund	5392030	Irrigation/Reclamation Utilities	\$7,135
0205	403	Water Fund	5392030	Irrigation/Reclamation Utilities	\$7,953
0205	403	Water Fund	5392040	Irrigation/Reclamation Utilities	\$12,755
0205	403	Water Fund	5392040	Irrigation/Reclamation Utilities	\$298
0205	403	Water Fund	5392040	Irrigation/Reclamation Utilities	\$42
0205	403	Water Fund	5392040	Irrigation/Reclamation Utilities	\$15
0205	403	Water Fund	5392040	Irrigation/Reclamation Utilities	\$6,317
0205	403	Water Fund	5392040	Irrigation/Reclamation Utilities	\$232,359
0205	403	Water Fund	5392040	Irrigation/Reclamation Utilities	\$7,360
0205	403	Water Fund	5392040	Irrigation/Reclamation Utilities	\$2,049
0205	403	Water Fund	5083100	Restricted Cash and Investments - Ending	\$97,328
0205	403	Water Fund	5083100	Restricted Cash and Investments - Ending	\$207,516
0205	403	Water Fund	5083100	Restricted Cash and Investments - Ending	\$86,401
0205	403	Water Fund	5083100	Restricted Cash and Investments - Ending	\$283,866
0205	403	Water Fund	5084100	Committed Cash and Investments - Ending	\$1,950
0205	403	Water Fund	5084100	Committed Cash and Investments - Ending	\$323,165
0205	403	Water Fund	5084100	Committed Cash and Investments - Ending	\$218,471

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0205	403	Water Fund	5085100	Assigned Cash and Investments - Ending	\$831,055
0205	403	Water Fund	5085100	Assigned Cash and Investments - Ending	\$71,458
0205	403	Water Fund	5085100	Assigned Cash and Investments - Ending	\$271,830
0205	403	Water Fund	5085100	Assigned Cash and Investments - Ending	\$175,023
0205	407	Sewer Fund	5358010	Sewer/Reclaimed Water Utilities	\$428,907
0205	407	Sewer Fund	5358010	Sewer/Reclaimed Water Utilities	\$23,416
0205	407	Sewer Fund	5358020	Sewer/Reclaimed Water Utilities	\$205,479
0205	407	Sewer Fund	5358030	Sewer/Reclaimed Water Utilities	\$138,845
0205	407	Sewer Fund	5358030	Sewer/Reclaimed Water Utilities	\$13,619
0205	407	Sewer Fund	5358030	Sewer/Reclaimed Water Utilities	\$17,551
0205	407	Sewer Fund	5358040	Sewer/Reclaimed Water Utilities	\$212,904
0205	407	Sewer Fund	5358040	Sewer/Reclaimed Water Utilities	\$5,699
0205	407	Sewer Fund	5358040	Sewer/Reclaimed Water Utilities	\$2,640
0205	407	Sewer Fund	5358040	Sewer/Reclaimed Water Utilities	\$697,648
0205	407	Sewer Fund	5358040	Sewer/Reclaimed Water Utilities	\$2,423
0205	407	Sewer Fund	5358040	Sewer/Reclaimed Water Utilities	\$215,790
0205	407	Sewer Fund	5358040	Sewer/Reclaimed Water Utilities	\$211,629
0205	407	Sewer Fund	5358040	Sewer/Reclaimed Water Utilities	\$64,598
0205	407	Sewer Fund	5358040	Sewer/Reclaimed Water Utilities	\$15,781
0205	407	Sewer Fund	5083100	Restricted Cash and Investments - Ending	\$2,934
0205	407	Sewer Fund	5083100	Restricted Cash and Investments - Ending	\$140,971



MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0205	407	Sewer Fund	5084100	Committed Cash and Investments - Ending	\$323,165
0205	407	Sewer Fund	5085100	Assigned Cash and Investments - Ending	\$334,985
0205	407	Sewer Fund	5085100	Assigned Cash and Investments - Ending	\$163,619
0205	407	Sewer Fund	5085100	Assigned Cash and Investments - Ending	\$1,765,233
0205	448	Garbage Fund	5378010	Solid Waste Utilities	\$42,295
0205	448	Garbage Fund	5378010	Solid Waste Utilities	\$2,791
0205	448	Garbage Fund	5378020	Solid Waste Utilities	\$17,543
0205	448	Garbage Fund	5378030	Solid Waste Utilities	\$134
0205	448	Garbage Fund	5378040	Solid Waste Utilities	\$19,774
0205	448	Garbage Fund	5378040	Solid Waste Utilities	\$298
0205	448	Garbage Fund	5378040	Solid Waste Utilities	\$177,564
0205	448	Garbage Fund	5378040	Solid Waste Utilities	\$6,317
0205	448	Garbage Fund	5378040	Solid Waste Utilities	\$1,359,332
0205	448	Garbage Fund	5378040	Solid Waste Utilities	\$4,983
0205	448	Garbage Fund	5378040	Solid Waste Utilities	\$4,683
0205	448	Garbage Fund	5084100	Committed Cash and Investments - Ending	\$2,500
0205	448	Garbage Fund	5085100	Assigned Cash and Investments - Ending	\$4,550
0205	448	Garbage Fund	5085100	Assigned Cash and Investments - Ending	\$24,877
0205	001	General Fund	3821000	Refundable Deposits	\$7,285
0205	001	General Fund	3821000	Refundable Deposits	\$6,000
0205	001	General Fund	3823000	Non-Fiduciary Collections for Others	\$1,604
0205	001	General Fund	3823000	Non-Fiduciary Collections for Others	\$39,242
0205	001	General Fund	3823000	Non-Fiduciary Collections for Others	\$1,438
0205	001	General Fund	3823000	Non-Fiduciary Collections for Others	\$693
0205	001	General Fund	3823000	Non-Fiduciary Collections for Others	\$18

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0205	001	General Fund	3952000	Compensation for Loss/Impairment of Capital Assets (Cash Basis Only)	\$1,032,237
0205	001	General Fund	3981000	Insurance Recoveries (Cash Basis)	\$18,612
0205	102	Street Fund	3821000	Refundable Deposits	\$17,321
0205	102	Street Fund	3881000	Prior Period Adjustment (s)	\$987
0205	233	2011 GO Bond - Pool	3970000	Transfers-In	\$60,000
0205	233	2011 GO Bond - Pool	3970000	Transfers-In	\$70,000
0205	303	Police Station and City Hall Replacement Project Fund	3952000	Compensation for Loss/Impairment of Capital Assets (Cash Basis Only)	\$1,767,763
0205	303	Police Station and City Hall Replacement Project Fund	3970000	Transfers-In	\$60,000
0205	303	Police Station and City Hall Replacement Project Fund	3970000	Transfers-In	\$60,000
0205	309	Wine Country Rd Overlay	3970000	Transfers-In	\$300,000
0205	309	Wine Country Rd Overlay	3970000	Transfers-In	\$100,000
0205	403	Water Fund	3821000	Refundable Deposits	\$7,500
0205	403	Water Fund	3821000	Refundable Deposits	\$2,834
0205	403	Water Fund	3918000	Intergovernmental Loans	\$759,594
0205	403	Water Fund	3981000	Insurance Recoveries (Cash Basis)	\$3,358
0205	407	Sewer Fund	3821000	Refundable Deposits	\$1,874
0205	448	Garbage Fund	3821000	Refundable Deposits	\$6,750
0205	001	General Fund	5821000	Refund of Deposits	\$5,715
0205	001	General Fund	5821900	Refund of Deposits	\$3,885
0205	001	General Fund	5823000	Non-Fiduciary Remittance for Others	\$1,438
0205	001	General Fund	5823000	Non-Fiduciary Remittance for Others	\$1,558
0205	001	General Fund	5823000	Non-Fiduciary Remittance for Others	\$41,198
0205	001	General Fund	5851800	Special or Extraordinary Items	\$51,820

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0205	001	General Fund	5851800	Special or Extraordinary Items	\$6,317
0205	001	General Fund	5851800	Special or Extraordinary Items	(\$50,555)
0205	001	General Fund	5851800	Special or Extraordinary Items	\$88
0205	001	General Fund	5851900	Special or Extraordinary Items	\$631
0205	001	General Fund	5851900	Special or Extraordinary Items	\$72,654
0205	001	General Fund	5851900	Special or Extraordinary Items	\$1,007
0205	001	General Fund	5851900	Special or Extraordinary Items	\$27,567
0205	001	General Fund	5851900	Special or Extraordinary Items	\$64
0205	001	General Fund	5852000	Special or Extraordinary Items	\$324
0205	001	General Fund	5852000	Special or Extraordinary Items	\$16,435
0205	001	General Fund	5852000	Special or Extraordinary Items	\$1,200
0205	001	General Fund	5852000	Special or Extraordinary Items	\$1,173
0205	001	General Fund	5852000	Special or Extraordinary Items	\$26,361
0205	001	General Fund	5852000	Special or Extraordinary Items	\$2,793
0205	001	General Fund	5852100	Special or Extraordinary Items	\$148
0205	001	General Fund	5852100	Special or Extraordinary Items	\$4,967
0205	001	General Fund	5852100	Special or Extraordinary Items	\$4,464
0205	001	General Fund	5852100	Special or Extraordinary Items	\$3,707
0205	001	General Fund	5852100	Special or Extraordinary Items	\$1,165
0205	001	General Fund	5852100	Special or Extraordinary Items	\$1,214
0205	001	General Fund	5911870	Debt Repayment - Centralized/General Services	\$9,631

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0205	001	General Fund	5911870	Debt Repayment - Centralized/General Services	\$18,000
0205	001	General Fund	5912170	Debt Repayment - Law Enforcement Services	\$98,737
0205	001	General Fund	5941860	Capital Expenditures/Expenses - Centralized/General Services	\$3,534
0205	001	General Fund	5942140	Capital Expenditures/Expenses - Law Enforcement Services	\$9,351
0205	001	General Fund	5942160	Capital Expenditures/Expenses - Law Enforcement Services	\$11,202
0205	001	General Fund	5942170	Capital Expenditures/Expenses - Law Enforcement Services	\$30,830
0205	001	General Fund	5947660	Capital Expenditures/Expenses - Park Facilities	\$498,273
0205	001	General Fund	5947660	Capital Expenditures/Expenses - Park Facilities	\$26,461
0205	001	General Fund	5947660	Capital Expenditures/Expenses - Park Facilities	\$12,106
0205	001	General Fund	5947660	Capital Expenditures/Expenses - Park Facilities	\$2,390
0205	001	General Fund	5970000	Transfers-Out	\$60,000
0205	001	General Fund	5970000	Transfers-Out	\$60,000
0205	001	General Fund	5970000	Transfers-Out	\$60,000
0205	102	Street Fund	5821000	Refund of Deposits	\$22,859
0205	102	Street Fund	5914770	Debt Repayment - Transits, Railroads and Other Transportation Systems	\$493
0205	102	Street Fund	5919570	Debt Repayment - Roads/Streets and Other Infrastructure	\$6,401

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0205	102	Street Fund	5919570	Debt Repayment - Roads/Streets and Other Infrastructure	\$12,198
0205	102	Street Fund	5919570	Debt Repayment - Roads/Streets and Other Infrastructure	\$26,500
0205	102	Street Fund	5929580	Interest and Other Debt Service Cost - Roads/Streets and Related Infrastructure	\$3,522
0205	102	Street Fund	5929580	Interest and Other Debt Service Cost - Roads/Streets and Related Infrastructure	\$64
0205	102	Street Fund	5929580	Interest and Other Debt Service Cost - Roads/Streets and Related Infrastructure	\$6,599
0205	102	Street Fund	5951040	Capital Expenditures/Expenses - Engineering	\$161,363
0205	102	Street Fund	5953060	Capital Expenditures/Expenses - Roadway	\$486,185
0205	102	Street Fund	5953060	Capital Expenditures/Expenses - Roadway	\$18,844
0205	102	Street Fund	5970000	Transfers-Out	\$300,000
0205	102	Street Fund	5970000	Transfers-Out	\$100,000
0205	233	2011 GO Bond - Pool	5917570	Debt Repayment - Cultural and Recreational Facilities	\$65,000
0205	233	2011 GO Bond - Pool	5927580	Interest and Other Debt Service Cost - Cultural and Recreational Facilities	\$62,988
0205	233	2011 GO Bond - Pool	5927580	Interest and Other Debt Service Cost - Cultural and Recreational Facilities	\$300
0205	234	Local Improvement Dist. 10-23	5919570	Debt Repayment - Roads/Streets and Other Infrastructure	\$1,220
0205	234	Local Improvement Dist. 10-23	5929580	Interest and Other Debt Service Cost - Roads/Streets and Related Infrastructure	\$469

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0205	301	REET - First Quarter %	5970000	Transfers-Out	\$70,000
0205	302	OIE Improvement Project Fund	5951040	Capital Expenditures/Expenses - Engineering	\$41,604
0205	303	Police Station and City Hall Replacement Project Fund	5941840	Capital Expenditures/Expenses - Centralized/General Services	\$154,867
0205	303	Police Station and City Hall Replacement Project Fund	5941860	Capital Expenditures/Expenses - Centralized/General Services	\$807,203
0205	303	Police Station and City Hall Replacement Project Fund	5942140	Capital Expenditures/Expenses - Law Enforcement Services	\$3,946
0205	303	Police Station and City Hall Replacement Project Fund	5942160	Capital Expenditures/Expenses - Law Enforcement Services	\$807,203
0205	309	Wine Country Rd Overlay	5951040	Capital Expenditures/Expenses - Engineering	\$94,999
0205	309	Wine Country Rd Overlay	5953060	Capital Expenditures/Expenses - Roadway	\$403,176
0205	403	Water Fund	5821000	Refund of Deposits	\$1,524
0205	403	Water Fund	5821000	Refund of Deposits	\$6,900
0205	403	Water Fund	5913470	Debt Repayment - Water Utilities	\$56,319
0205	403	Water Fund	5913470	Debt Repayment - Water Utilities	\$135,000
0205	403	Water Fund	5913470	Debt Repayment - Water Utilities	\$493
0205	403	Water Fund	5913470	Debt Repayment - Water Utilities	\$6,401
0205	403	Water Fund	5913470	Debt Repayment - Water Utilities	\$45,744
0205	403	Water Fund	5913470	Debt Repayment - Water Utilities	\$99,990
0205	403	Water Fund	5913470	Debt Repayment - Water Utilities	\$40,478
0205	403	Water Fund	5913470	Debt Repayment - Water Utilities	\$21,000

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0205	403	Water Fund	5913470	Debt Repayment - Water Utilities	\$29,045
0205	403	Water Fund	5913970	Debt Repayment - Irrigation/Reclamation Utilities	\$60
0205	403	Water Fund	5923480	Interest and Other Debt Service Cost - Water Utilities	\$97,463
0205	403	Water Fund	5923480	Interest and Other Debt Service Cost - Water Utilities	\$64
0205	403	Water Fund	5923480	Interest and Other Debt Service Cost - Water Utilities	\$676
0205	403	Water Fund	5923480	Interest and Other Debt Service Cost - Water Utilities	\$19,498
0205	403	Water Fund	5923480	Interest and Other Debt Service Cost - Water Utilities	\$8,500
0205	403	Water Fund	5923480	Interest and Other Debt Service Cost - Water Utilities	\$5,229
0205	403	Water Fund	5923480	Interest and Other Debt Service Cost - Water Utilities	\$8,350
0205	403	Water Fund	5923480	Interest and Other Debt Service Cost - Water Utilities	\$89,200
0205	403	Water Fund	5923480	Interest and Other Debt Service Cost - Water Utilities	\$200
0205	403	Water Fund	5943440	Capital Expenditures/Expenses - Water Utilities	\$87,825
0205	403	Water Fund	5943440	Capital Expenditures/Expenses - Water Utilities	\$438,651
0205	403	Water Fund	5943460	Capital Expenditures/Expenses - Water Utilities	\$517,018
0205	403	Water Fund	5943460	Capital Expenditures/Expenses - Water Utilities	\$59,308
0205	403	Water Fund	5943460	Capital Expenditures/Expenses - Water Utilities	\$14,054

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0205	403	Water Fund	5943460	Capital Expenditures/Expenses - Water Utilities	\$269,824
0205	403	Water Fund	5943460	Capital Expenditures/Expenses - Water Utilities	\$94,307
0205	407	Sewer Fund	5821000	Refund of Deposits	\$8,035
0205	407	Sewer Fund	5913570	Debt Repayment - Sewer/Reclaimed Water Utilities	\$50,000
0205	407	Sewer Fund	5913570	Debt Repayment - Sewer/Reclaimed Water Utilities	\$493
0205	407	Sewer Fund	5913570	Debt Repayment - Sewer/Reclaimed Water Utilities	\$55,468
0205	407	Sewer Fund	5913570	Debt Repayment - Sewer/Reclaimed Water Utilities	\$267,393
0205	407	Sewer Fund	5913570	Debt Repayment - Sewer/Reclaimed Water Utilities	\$6,401
0205	407	Sewer Fund	5913570	Debt Repayment - Sewer/Reclaimed Water Utilities	\$2,500
0205	407	Sewer Fund	5923580	Interest and Other Debt Service Cost - Sewer/Reclaimed Water Utilities	\$625
0205	407	Sewer Fund	5923580	Interest and Other Debt Service Cost - Sewer/Reclaimed Water Utilities	\$13,370
0205	407	Sewer Fund	5923580	Interest and Other Debt Service Cost - Sewer/Reclaimed Water Utilities	\$64
0205	407	Sewer Fund	5923580	Interest and Other Debt Service Cost - Sewer/Reclaimed Water Utilities	\$623
0205	407	Sewer Fund	5923580	Interest and Other Debt Service Cost - Sewer/Reclaimed Water Utilities	\$48,500



MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0205	407	Sewer Fund	5923580	Interest and Other Debt Service Cost - Sewer/Reclaimed Water Utilities	\$100
0205	407	Sewer Fund	5943540	Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities	\$87,825
0205	407	Sewer Fund	5943560	Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities	\$12,999
0205	407	Sewer Fund	5943560	Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities	\$517,018
0205	407	Sewer Fund	5943560	Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities	\$23,144
0205	407	Sewer Fund	5943560	Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities	\$30,153
0205	448	Garbage Fund	5821000	Refund of Deposits	\$7,000
0205	448	Garbage Fund	5913770	Debt Repayment - Solid Waste Utilities	\$60

# SCHEDULE 6:

---

SUMMARY OF BANK REC

City of Prosser  
**SCHEDULE SUMMARY OF BANK RECONCILIATION**  
 For the Fiscal Year ended December 31, 2022

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	\$ 745,301.59	\$ 22,634,506.17	\$ 6,674,929.31	\$ 20,535,669.79	\$ 8,715,990.09	\$ 803,077.19
LGIP Investment	\$ 9,471,337.53	\$ 181,311.43	\$ 5,500,000.00	\$ -	\$ 3,400,000.00	\$ 11,752,648.96
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
US Bank 1696	\$ -	\$ -	\$ 1,216,647.30	\$ -	\$ -	\$ 1,216,647.30
US Bank 1697	\$ -	\$ -	\$ 999,610.51	\$ -	\$ -	\$ 999,610.51
US Bank 1698	\$ -	\$ -	\$ 999,732.28	\$ -	\$ -	\$ 999,732.28
<b>Bank Totals</b>	<b>\$ 15,538,739.67</b>	<b>\$ 22,815,817.60</b>	<b>\$ 15,390,919.40</b>	<b>\$ 20,535,669.79</b>	<b>\$ 15,390,919.40</b>	<b>\$ 17,818,887.48</b>

RECONCILING ITEMS				
Beginning Deposits in Transit (8)	\$ 48,311.93	\$ (48,311.93)		
Year-end Deposits in Transit (9)		\$ 18,524.23		\$ 18,524.23
Beginning Outstanding & Open Period Items (10)	\$ (1,084,798.19)		\$ (1,084,798.19)	
Year-end Outstanding & Open Period Items (11)			\$ 758,181.83	\$ (758,181.83)
NSF Checks (12)		\$ (1,685.42)	\$ (1,685.42)	
Cancellation of unredeemed checks/warrants (13)		\$ 369,547.92	\$ 369,547.92	
Interfund transactions (14)		\$ 530,000.00	\$ 530,000.00	
Netted Transactions (15)		\$ (407,684.16)	\$ (407,684.16)	
Authorized balance of revolving, petty cash and change funds (16)	\$ 1,750.00			\$ 1,750.00
Other Reconciling Items, net (17)		\$ 19,751.57	\$ 19,751.57	\$ -
<b>Reconciling Items Totals</b>	<b>\$ (1,034,736.26)</b>	<b>\$ 480,142.21</b>	<b>\$ 183,313.55</b>	<b>\$ (737,907.60)</b>

FROM GENERAL LEDGER				
	Beginning Cash & Investment Balance (19)	Revenues & Other Increases (20)	Expenditures & Other Decreases (21)	Ending Cash & Investment Balance (22)
<b>General Ledger Totals (18)</b>	<b>\$ 14,504,003.41</b>	<b>\$ 23,295,959.81</b>	<b>\$ 20,718,983.34</b>	<b>\$ 17,080,979.88</b>
<b>Unreconciled Variance (23)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# SCHEDULE 9:

---

## LIABILITIES

**City of Prosser  
Schedule of Liabilities  
For the Year Ended December 31, 2022**

ID. No.	Description	Due Date	Beginning Balance	Additions	Reductions	Ending Balance
<b>General Obligation Debt/Liabilities</b>						
251.11	PROLTGO11	12/1/2035	1,260,000	-	65,000	1,195,000
251.11	USDA 97-14	9/1/2033	162,120	-	12,198	149,922
263.96	PRO 0205-1-1 (102-53%)	6/1/2027	169,600	-	26,500	143,100
263.96	PRO 0205-1-1 (403-42%)	6/2/2027	134,400	-	21,000	113,400
263.96	PRO 0205-1-1 (407-5%)	6/3/2027	16,000	-	2,500	13,500
<b>Total General Obligation Debt/Liabilities:</b>			<b>1,742,120</b>	<b>-</b>	<b>127,198</b>	<b>1,614,922</b>
<b>Revenue and Other (non G.O.) Debt/Liabilities</b>						
252.11	PROWATREF15	12/1/2035	2,335,000	-	135,000	2,200,000
252.11	PROWATREF15	12/1/2039	1,250,000	-	50,000	1,200,000
259.12	Compensated Absences - Proprietary Funds		103,145	7,558	-	110,703
259.12	Compensated Absences- General Fund		248,743	21,006	-	269,749
263.12	Claims & Judgements- General Fund		5,300,000	4,500,000	-	9,800,000
263.12	Claims & Judgements- Proprietary Funds		198,617	-	198,617	-
263.82	USDA 91-07	2/25/2056	3,248,779	-	56,319	3,192,460
263.84	T2001-60 (water portion 33%)	7/1/2022	6,401	-	6,401	-
263.84	T2001-60 (sewer portion 33%)	7/1/2022	6,401	-	6,401	-
263.84	T2001-60 (street portion 33%)	7/1/2022	6,401	-	6,401	-
263.84	L010025	11/1/2022	55,468	-	55,468	-
263.84	01-65101-022	10/1/2022	45,744	-	45,744	-
263.84	DM11-952-030	10/1/2034	1,299,870	-	99,990	1,199,880
263.84	DM13-952-140	10/1/2037	566,694	-	40,478	526,216
263.88	PC12-951-068	6/1/2034	2,673,927	-	267,393	2,406,534
264.30	Pension Liabilities		165,135	213,205	-	378,340
264.40	OPEB Liabilities		122,522	881,689	-	1,004,211
263.84	DWL24917	10/1/2045	470,770	759,594	29,045	1,201,319
263.57	Benton County	7/31/2023	27,000	-	18,000	9,000
263.57	Port of Benton	7/31/2024	228,090	-	98,475	129,615
263.57	Pitney Bowes	1/1/2022	-	2,095	262	1,833
263.57	Pitney Bowes	10/1/2021	4,590	-	592	3,998
263.57	LEAF	7/31/2026	48,780	-	10,639	38,141

**City of Prosser  
Schedule of Liabilities  
For the Year Ended December 31, 2022**

<b>ID. No.</b>	<b>Description</b>	<b>Due Date</b>	<b>Beginning Balance</b>	<b>Additions</b>	<b>Reductions</b>	<b>Ending Balance</b>
263.52	Axon Enterprise		-	123,321	30,830	92,491
	<b>Total Revenue and Other (non G.O.) Debt/Liabilities:</b>		<b>18,412,077</b>	<b>6,508,468</b>	<b>1,156,055</b>	<b>23,764,490</b>
<b>Assessment Debt/Liabilities (with commitments)</b>						
253.63	USDA 91-05	9/11/2033	17,048	-	1,221	15,827
	<b>Total Assessment Debt/Liabilities (with commitments):</b>		<b>17,048</b>	<b>-</b>	<b>1,221</b>	<b>15,827</b>
	<b>Total Liabilities:</b>		<b>20,171,245</b>	<b>6,508,468</b>	<b>1,284,474</b>	<b>25,395,239</b>

# SCHEDULE 15:

SCHEDULE OF  
STATE ASSISTANCE

**City of Prosser**  
**Schedule of Expenditures of State Financial Assistance**  
**For the Year Ended December 31, 2022**

State Agency Name	Program Title	Identification Number	Total
State Grant from Department of Social and Health Services	GF - State Admin for SABG Prevention	1564-55177	5,405
State Grant from Department of Social and Health Services	Dedicated Marijuana Account	1564-55177	21,450
		<b>Sub-Total:</b>	<b>26,855</b>
State Grant from Conservation Commission	Housing Action Plan Grant	22.63314.134	36,938
		<b>Sub-Total:</b>	<b>36,938</b>
State Grant from Office of Superintendent of Public Instruction (OSPI)	Summer Experiences & Enrichment for Kids Fund	22-70	2,949
		<b>Sub-Total:</b>	<b>2,949</b>
State Grant from Department of Commerce	Community Law Enforcement Partnership Program	S22-31456-012	45,233
		<b>Sub-Total:</b>	<b>45,233</b>
State Grant from Transportation Improvement Board (TIB)	Transportation Improvement Board	3-E-923(003)-1	446,753
		<b>Sub-Total:</b>	<b>446,753</b>
		<b>Total State Grants Expended:</b>	<b>558,728</b>



# SCHEDULE 16:

---

SCHEDULE FOR FEDERAL  
AWARDS

**City of Prosser**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended December 31, 2022**

Federal Agency (Pass-Through Agency)	Federal Program	ALN Number	Other Award Number	Expenditures			Passed through to Subrecipients	Note
				From Pass- Through Awards	From Direct Awards	Total		
<b>Community Facilities Loans and Grants Cluster</b>								
RURAL HOUSING SERVICE, AGRICULTURE, DEPARTMENT OF	Community Facilities Loans and Grants	10.766		-	149,922	149,922	-	3.A; 4
<b>Total Community Facilities Loans and Grants Cluster:</b>				<b>-</b>	<b>149,922</b>	<b>149,922</b>	<b>-</b>	
<b>Highway Planning and Construction Cluster</b>								
FEDERAL HIGHWAY ADMINISTRATION, TRANSPORTATION, DEPARTMENT OF (via WA Department of Transportation)	Highway Planning and Construction	20.205	LA8286	35,987	-	35,987	-	4
FEDERAL HIGHWAY ADMINISTRATION, TRANSPORTATION, DEPARTMENT OF (via WA Department ofTransportaiton)	Highway Planning and Construction	20.205	LA10150	647,548	-	647,548	-	4
<b>Total Highway Planning and Construction Cluster:</b>				<b>683,535</b>	<b>-</b>	<b>683,535</b>	<b>-</b>	
<b>Drinking Water State Revolving Fund Cluster</b>								
ENVIRONMENTAL PROTECTION AGENCY, ENVIRONMENTAL PROTECTION AGENCY (via WA Department of Health)	Drinking Water State Revolving Fund	66.468	DWL24917	711,552	-	711,552	-	3.B; 4
<b>Total Drinking Water State Revolving Fund Cluster:</b>				<b>711,552</b>	<b>-</b>	<b>711,552</b>	<b>-</b>	
CDC NATIONAL CENTER FOR CHRONIC DISEASE PREVENTION AND HEALTH PROMOTION, HEALTH AND HUMAN SERVICES, DEPARTMENT OF	Drug-Free Communities Support Program Grants	93.276		-	105,275	105,275	-	4

The accompanying notes are an integral part of this schedule.

**City of Prosser**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended December 31, 2022**

Federal Agency (Pass-Through Agency)	Federal Program	ALN Number	Other Award Number	Expenditures			Passed through to Subrecipients	Note
				From Pass- Through Awards	From Direct Awards	Total		
SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES ADMINISTRATION, HEALTH AND HUMAN SERVICES, DEPARTMENT OF (via WA Department of Social And Human Services)	Block Grants for Prevention and Treatment of Substance Abuse	93.959	1764-94244	67,994	-	67,994	-	4
EXECUTIVE OFFICE OF THE PRESIDENT, EXECUTIVE OFFICE OF THE PRESIDENT (via Education Service District 105)	High Intensity Drug Trafficking Areas Program	95.001	99001800044- 01	29,865	-	29,865	-	4
<b>Total Federal Awards Expended:</b>				<b>1,492,946</b>	<b>255,197</b>	<b>1,748,143</b>	<b>-</b>	

*The accompanying notes are an integral part of this schedule.*

CITY OF PROSSER, WASHINGTON

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
For the Year Ended December 31, 2022**

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 \$149,921.88. 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 \$1,132,017.11. 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 \$98,346.96. 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.

# NOTES:

**CITY OF PROSSER, WASHINGTON**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE PERIOD JANUARY 1, 2022 THROUGH DECEMBER 31, 2022**

**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 3: Deposits and Investments.*

D. Capital Assets

Capital assets are assets with an initial individual cost of more than \$5,000 and an estimated useful life in excess of five years. The capital assets of the City's are recorded as expenditures when purchased.

E. Compensated Absences

Vacation leave may be accumulated up to 240 hours and is payable upon separation or retirement.

Sick leave may be accumulated up to 720 hours or 960 hours depending upon the applicable collective bargaining agreement or personnel policy. Upon resignation or retirement

employees do receive payment for unused sick leave at 50% if the employee has accumulated a minimum of 360 hours to a maximum of 720 hours, and if two weeks' notice of resignation or retirement has been given. In the event of the death of an employee, 100% of sick leave is paid out to the beneficiary. Payments are recognized as expenditures when paid.

*Please see Schedule 9: Liabilities*

F. Long-Term Debt

*See Note 5: 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:

<b>Fund</b>	<b>Ending Restricted &amp; Committed Cash</b>	<b>Ending Restricted Cash</b>	<b>Ending Committed Cash</b>	<b>Purpose</b>
001-General Fund	\$2,902,888.27	\$ 540,802.40		Real Estate Excise Tax
		\$ 3,929.98		Economic Development Capital Project
		\$ 391,652.75		Hotel/Motel Tax
		\$ 228,848.76		Tourism Promotion Area
		\$ 27,799.93		Public Safety Enhancement (Liquor Board Profits)
		\$ 25,934.43		Drug Enforcement
		\$ 42,000.74		Police Investigative
		\$1,420,026.90		Criminal Justice
		\$ 182,965.46		Public Safety Sales Tax
		\$ 17,831.79		Drug Free Communities Grant
		\$ 21,095.13		Community Involvement & Action Fund
102 - Street Fund	\$ 585,629.13	\$ 585,629.13		Transportation Benefit District
114 - ARPA Funds	\$1,769,708.43	\$1,769,708.43		American Rescue Plan Act
221 LID Guarantee	\$ 61,113.94	\$ 61,113.94		LID Debt Requirement
233- GO Bond-Pool	\$ 14,301.52	\$ 14,301.52		Debt Service

<b>Fund</b>	<b>Ending Restricted &amp; Committed Cash</b>	<b>Ending Restricted Cash</b>	<b>Ending Committed Cash</b>	<b>Purpose</b>
234 - LID 10-23	\$ 12,412.84	\$ 12,412.84		Debt Service
301- REET 1	\$ 499,643.13	\$ 499,643.13		Real Estate Excise Tax
302 - OIE Project	\$ 3,328.71		\$ 3,328.71	Project Funds
303 - PD/CH Rebuild	\$ 117,394.53		\$ 17,394.53	PD/CH Fire Rebuild Project
309 - WCR Overlay	\$ 334,797.27		\$ 34,797.27	WCR Overlay Project
403-Water Fund	\$ 1,218,697.51	\$ 97,328.47		North Prosser Water System Debt Redemption
		\$ 207,516.34		North Prosser Water System Debt Res
		\$ 86,400.77		2015 Water Revenue Bond Red
		\$ 283,866.11		2015 Water Revenue Bond Res
			\$ 323,164.88	Utility Crossing I-82 Project-Water
			\$ 218,470.94	Well 2 &3
			\$ 1,950.00	Consumer Utility Deposit Fund
407- Sewer Fund	\$ 467,070.72	\$ 2,934.38		2015 Sewer Revenue Bond Red
		\$ 140,971.46		2015 Sewer Revenue Bond Res
			\$ 323,164.88	Utility Crossing I-82 Project-Sewer
448- Garbage Fund	\$ 2,500.00		\$ 2,500.00	Consumer Utility Deposit Fund
<b>TOTAL</b>	<b>\$ 7,989,486.00</b>	<b>\$6,664,714.79</b>	<b>\$1,324,771.21</b>	

**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:

<b>Fund</b>	<b>Budget (w/amendments)</b>	<b>Actual Expenditures</b>	<b>Variance</b>
001 – General Fund	\$ 13,338,143.23	\$ 7,110,052.82	\$ 6,228,090.41
102 – Street Fund	\$ 4,137,501.38	\$ 1,850,591.83	\$ 2,286,909.55
114- American Rescue Plan Act	\$ 1,730,964.00	\$ -	\$ 1,730,964.00
221 – LID Guarantee Fund	\$ 60,921.12	\$ -	\$ 60,921.12
233 – 2011 GO Bond Fund	\$ 141,625.08	\$ 128,287.50	\$ 13,337.58
234 – Local Improvement District 10-23 Fund	\$ 14,389.24	\$ 1,689.00	\$ 12,700.24
301 - REET 1	\$ 284,104.69	\$ 70,000.00	\$ 214,104.69
302 - OIE Improvement Project	\$ 42,201.38	\$ 41,603.92	\$ 597.46
303 - PD/CH Fire Rebuild	\$ 2,002,500.00	\$ 1,773,219.79	\$ 229,280.21
309-Wine Country Rd Overlay	\$ 516,100.00	\$ 498,175.29	\$ 17,924.71
403 – Water Fund	\$ 9,212,100.79	\$ 4,340,951.07	\$ 4,871,149.72
407 – Sewer Fund	\$ 6,378,538.07	\$ 3,381,638.35	\$ 2,996,899.72
448 – Garbage Fund	\$ 1,745,236.25	\$ 1,642,773.77	\$ 102,462.48
<b>TOTAL</b>	<b>\$ 39,604,325.23</b>	<b>\$ 20,838,983.34</b>	<b>\$ 18,765,341.89</b>

Budgeted amounts are authorized to be transferred between departments within any fund or object classes within departments; however, any revisions that alter the total expenditures of a fund, or that affect the number of authorized employee positions, salary ranges, hours, or other conditions of employment must be approved by the City Council.

### **Note 3: Deposits and Investments**

#### 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 \$18,524.23 and the bank balance was \$803,077.19.

#### 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)	\$11,752,649	\$0	\$11,752,649
U.S. Bank	\$4,928,750	\$0	\$4,928,750
<b>TOTAL</b>	<b>\$16,681,399</b>	<b>\$0</b>	<b>\$16,681,399</b>

Please note that the PAR value of the US Bank Investments are \$5,337,000 and the market value of the investment was \$4,928,750.37 as of December 31, 2022.

**Note 4: 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 2022 for these services was \$47,943. 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, 2022 was \$36,003, 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, 625 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 24<sup>th</sup>, 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 \$50,137 on December 31, 2022. 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 5: Leases**

During the year ended 12/31/2022, the city adopted guidance for the presentation and disclosure of leases, as required by the BARS manual. This requirement resulted in the addition of a lease liability reported on the Schedule of Liabilities.

- The City leases property at 1002 Dudley from Benton County for \$1,500 per month. The leases began in July, 2021 and will end July, 2023. The City is currently working to extend this agreement with the County.
- The City leases property at 205 Hagarty Lane from the Port of Benton, From January through July, 2022 the monthly lease amount was \$6,500. It increased in August, 2022 to \$6,695 and this amount was paid through December 31, 2022. It is expected that each August the lease amount will increase pursuant to the terms in the lease agreement. The leases began in August, 2021 and will end July 31, 2024.
- The City leases 2 postage meters from Pitney Bowes. One for the Police Department and one for City Hall. In 2022, we paid \$853.86 for these leases. These leases began in October, 2021 and are set to expire October, 2029.
- The City leases 4 printer/copiers from LEAF. These leases include the Front Desk copier/printer, Copy Room copier/printer, Police Department copier/printer, and Building Department plotter/printer. In 2022, we paid \$10,639.08 for these leases. These leases began in August, 2021 and are set to expire August, 2026.
- The City leases body cameras and in car cameras from Axon Enterprises. In 2022, we paid \$30,830.32 for these leases. These leases began in October, 2021 and are set to expire September, 2026.

The total amount paid for leases in 2022 was \$158,798.26. As of December 31, 2022, the future lease payments are as follows:

<b>Year</b>	<b>Amount</b>
2023	\$141,672.81
2024	\$90,599.51
2025	\$42,328.56
2026	\$7,063.24
2027	\$854.24
2028	\$854.24
2029	\$706.16

**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, 2022.

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

<b>Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Total Debt</b>
2022	\$898,012.85	\$357,462.96	\$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	\$835,913.59	\$285,042.92	\$1,120,956.51
2027-2031	\$5,303,397.93	\$4,174,262.25	\$1,129,135.68
2032-2036	\$3,065,003.56	\$2,453,315.98	\$611,687.58
2037-2041	\$1,066,110.00	\$740,111.53	\$325,998.47
2042-2046	\$768,910.00	\$539,425.99	\$229,484.01
2047-2051	\$768,910.00	\$625,379.44	\$143,530.56
2052-2056	\$617,533.01	\$573,725.78	\$43,807.23
2057-2061	\$0.00	\$0.00	\$0.00

**Note 7: Other Disclosures**

**A. Interfund Transfers**

The following table displays interfund transfer activity during 2022:

<b>Transfers To:</b>	<b>Transfer From:</b>	<b>Amount Transferred:</b>
2011 Pool Bond (233)	General Fund (001)	\$60,000.00
2011 Pool Bond (233)	REET 1 (301)	\$70,000.00
PD/CH Rebuild (303)	General Fund (001)	\$120,000.00
WCR Overlay (309)	Street Fund (102)	\$400,000.00
<b>TOTAL</b>		<b>\$650,000.00</b>



## 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. Hellyer filed a suit in 2019, but withdrew his claim in 2022.
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 Rachel Platt of Evans Craven and Lackie and the officer is being represented by Tom Miller of the Christie Law Group.
3. The City was successful in its appeal of the arbitrator's award regarding the reinstatement 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. Teamsters Union Local 839 appeals this ruling to the Washington State Supreme Court who decided not to hear their appeal. This claim is closed.
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. This claim was settled for \$99,153.69.
5. The City received a tort claim and subsequent suit from Isaiah Colley, Dakota Street, Bernice Colley, Lydia Resendez, David Martinez, and Dion Galvan in a total amount of \$4,800,000. The claim relates back to the 2019 arrest of Isaiah Colley for a officer involved shooting in Prosser. The City is being represented by Tom Miller of the Christie Law Group.

### 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 7<sup>th</sup> 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, 2022, the plan had 2 members, all retirees. As of December 31, 2022, the City's total OPEB liability was \$1,004,211 as calculated using the alternative measurement method. For the year ending December 31, 2022, the City of Prosser paid \$38,878.07 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](http://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:

	<b>Employer Contributions</b>	<b>Allocation %</b>	<b>Liability (Asset)</b>
<b>PERS 1</b>	\$83,278	0.013588%	\$378,340
<b>PERS 2/3</b>	\$141,955	0.017670%	(\$655,342)
<b>LEOFF 1</b>	n/a	0.004002%	(\$114,802)
<b>LEOFF 2</b>	\$56,669	0.027372%	(\$743,888)

**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 2022 was \$2.2469293268 per \$1,000 on an assessed valuation of \$620,235,507 for a total regular levy of \$1,393,625.

For informational purposes only, the City statutory maximum levy rate is \$3.60 which would result in a levy amount of \$2,232,847.83.

### **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, 2022, membership includes 195 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 reinsurance through their administrator, Clear Risk Solutions. Liability coverage is purchased to an aggregate limit of \$50,000,000 with a self insured retention (SIR) of \$500,000. Members are responsible for a \$1,000 to \$50,000 deductible for each claim (can vary by member), while the program is responsible for the \$500,000 SIR. Since the program

is a cooperative program, there is joint liability among the participating members toward the sharing of the \$500,000 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 \$7,110,058 which is fully funded in its annual budget.

Property insurance is subject to a per occurrence SIR of \$500,000. Members are responsible for a \$1,000 deductible for each claim (some member deductibles vary). The program bears the \$500,000 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, 2022, were \$2,747,183.56.

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.