

ANNUAL REPORT CERTIFICATION

City of Kalama

(Official Name of Government)

0262

MCAG No.

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

For the Fiscal Year Ended 12/31/2017

GOVERNMENT INFORMATION:

Official Mailing Address PO Box 1007
Kalama, WA 98625

Official Website Address www.cityofkalama.com

Official E-mail Address cityclerk@kalama.com

Official Phone Number 360-673-4561

AUDIT CONTACT or PREPARER INFORMATION and CERTIFICATION:

Audit Contact or Preparer Name and Title Coni McMaster Clerk/Treasurer

Contact Phone Number 360-673-4561

Contact E-mail Address cityclerk@kalama.com

I certify 29th day of May, 2018, that annual report information is complete, accurate and in conformity with the Budgeting, Accounting and Reporting Systems Manual, to the best of my knowledge and belief, having reviewed this information and taken all appropriate steps in order to provide such certification. I acknowledge and understand our responsibility for the design and implementation of controls to ensure accurate financial reporting, comply with applicable laws and safeguard public resources, including controls to prevent and detect fraud. Finally, I acknowledge and understand our responsibility for immediately submitting corrected annual report information if any errors or an omission in such information is subsequently identified.

Signatures

Coni McMaster (cityclerk@kalama.com)

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

		Total for All Funds (Memo Only)	001 General Fund	101 Street Operation & Maintenance	105 Special Revenue Fund - Hotel/Motel Tax-
Beginning Cash and Investments					
30810	Reserved	1,465,272	53,724	33,300	9,186
30880	Unreserved	2,277,134	730,253	127,715	-
388 / 588	Prior Period Adjustments, Net	-	-	-	-
Revenues					
310	Taxes	1,496,732	1,325,615	21,004	3,858
320	Licenses and Permits	244,486	238,961	5,525	-
330	Intergovernmental Revenues	410,722	115,726	94,996	-
340	Charges for Goods and Services	3,522,456	289,653	-	250
350	Fines and Penalties	25,983	25,983	-	-
360	Miscellaneous Revenues	939,361	34,412	24,963	55
Total Revenues:		6,639,740	2,030,349	146,488	4,162
Expenditures					
510	General Government	642,614	642,614	-	-
520	Public Safety	995,904	995,904	-	-
530	Utilities	2,203,827	-	-	-
540	Transportation	238,627	-	188,452	-
550	Natural and Economic Environment	164,609	137,205	-	7,404
560	Social Services	1,169	1,169	-	-
570	Culture and Recreation	62,991	59,212	-	2,016
Total Expenditures:		4,309,741	1,836,103	188,452	9,420
Excess (Deficiency) Revenues over Expenditures:		2,329,999	194,247	(41,964)	(5,257)
Other Increases in Fund Resources					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	273,200	115,200	110,000	-
385	Special or Extraordinary Items	-	-	-	-
386 / 389	Custodial Activities	53,881	37,410	-	-
381, 395, 398	Other Resources	138,741	67,605	20,460	-
Total Other Increases in Fund Resources:		465,822	220,215	130,460	-
Other Decreases in Fund Resources					
594-595	Capital Expenditures	1,613,534	245,900	67,750	-
591-593, 599	Debt Service	721,779	116	7,206	-
597	Transfers-Out	273,200	100,000	6,000	-
585	Special or Extraordinary Items	-	-	-	-
586 / 589	Custodial Activities	52,468	35,816	-	-
581	Other Uses	57,651	15,991	-	-
Total Other Decreases in Fund Resources:		2,718,632	397,823	80,956	-
Increase (Decrease) in Cash and Investments:		77,189	16,638	7,540	(5,257)
Ending Cash and Investments					
5081000	Reserved	987,230	64,260	7,300	3,928
5088000	Unreserved	2,832,366	736,356	161,255	-
Total Ending Cash and Investments		3,819,596	800,616	168,555	3,928

The accompanying notes are an integral part of this statement.

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

		108 Park Development Fund	109 Special Revenue Fund - Affordable	116 Cap.impr.- R.e. Taxes- Ord.#723	210 USDA - RD 2015 Community
Beginning Cash and Investments					
30810	Reserved	21,294	19,870	499,586	1,714
30880	Unreserved	-	-	-	-
388 / 588	Prior Period Adjustments, Net	-	-	-	-
Revenues					
310	Taxes	-	-	98,201	-
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	-	-	-	-
340	Charges for Goods and Services	11,145	3,000	-	-
350	Fines and Penalties	-	-	-	-
360	Miscellaneous Revenues	610	79	2,395	29
Total Revenues:		11,755	3,079	100,597	29
Expenditures					
510	General Government	-	-	-	-
520	Public Safety	-	-	-	-
530	Utilities	-	-	-	-
540	Transportation	-	-	-	-
550	Natural and Economic Environment	-	20,000	-	-
560	Social Services	-	-	-	-
570	Culture and Recreation	1,764	-	-	-
Total Expenditures:		1,764	20,000	-	-
Excess (Deficiency) Revenues over Expenditures:		9,991	(16,921)	100,596	29
Other Increases in Fund Resources					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	-	-	-	48,000
385	Special or Extraordinary Items	-	-	-	-
386 / 389	Custodial Activities	-	-	-	-
381, 395, 398	Other Resources	-	-	39,076	-
Total Other Increases in Fund Resources:		-	-	39,076	48,000
Other Decreases in Fund Resources					
594-595	Capital Expenditures	420	-	547,824	-
591-593, 599	Debt Service	-	-	-	46,328
597	Transfers-Out	-	-	48,000	-
585	Special or Extraordinary Items	-	-	-	-
586 / 589	Custodial Activities	-	-	-	-
581	Other Uses	-	-	-	-
Total Other Decreases in Fund Resources:		420	-	595,824	46,328
Increase (Decrease) in Cash and Investments:		9,571	(16,921)	(456,152)	1,701
Ending Cash and Investments					
5081000	Reserved	30,866	2,949	43,436	3,415
5088000	Unreserved	-	-	-	-
Total Ending Cash and Investments		30,866	2,949	43,436	3,415

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

		310	320 City Hall -	401 Water/sewer	402 Solid
		Transportation	Library Facility	Operating Fund	Waste / Garbage
		Benefit District	Improvement	Operating Fund	Waste / Garbage
Beginning Cash and Investments					
30810	Reserved	46,569	-	780,029	-
30880	Unreserved	-	18,444	1,387,686	13,035
388 / 588	Prior Period Adjustments, Net	-	-	-	-
Revenues					
310	Taxes	48,054	-	-	-
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	-	-	200,000	-
340	Charges for Goods and Services	-	-	2,845,789	372,619
350	Fines and Penalties	-	-	-	-
360	Miscellaneous Revenues	29	159	875,604	1,025
Total Revenues:		48,084	159	3,921,394	373,644
Expenditures					
510	General Government	-	-	-	-
520	Public Safety	-	-	-	-
530	Utilities	-	-	1,853,695	350,132
540	Transportation	50,175	-	-	-
550	Natural and Economic Environment	-	-	-	-
560	Social Services	-	-	-	-
570	Culture and Recreation	-	-	-	-
Total Expenditures:		50,175	-	1,853,695	350,132
Excess (Deficiency) Revenues over Expenditures:		(2,092)	159	2,067,698	23,512
Other Increases in Fund Resources					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	-	-	-	-
385	Special or Extraordinary Items	-	-	-	-
386 / 389	Custodial Activities	-	-	4,006	12,466
381, 395, 398	Other Resources	-	-	11,599	-
Total Other Increases in Fund Resources:		-	-	15,605	12,466
Other Decreases in Fund Resources					
594-595	Capital Expenditures	-	-	751,640	-
591-593, 599	Debt Service	-	-	668,129	-
597	Transfers-Out	-	-	108,200	11,000
585	Special or Extraordinary Items	-	-	-	-
586 / 589	Custodial Activities	-	-	1,000	15,652
581	Other Uses	-	-	41,660	-
Total Other Decreases in Fund Resources:		-	-	1,570,629	26,652
Increase (Decrease) in Cash and Investments:		(2,092)	159	512,674	9,326
Ending Cash and Investments					
5081000	Reserved	44,477	18,603	767,996	-
5088000	Unreserved	-	-	1,912,393	22,362
Total Ending Cash and Investments		44,477	18,603	2,680,389	22,362

City of Kalama

Schedule 01

For the year ended December 31, 2017

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0262	001	General Fund	3081000	Reserved Cash and Investments - Beginning	\$53,724
0262	001	General Fund	3088000	Unreserved Cash and Investments - Beginning	\$730,253
0262	001	General Fund	3111000	Property Tax	\$415,906
0262	001	General Fund	3131100	Local Retail Sales and Use Tax	\$472,267
0262	001	General Fund	3131500	Special Purpose Sales and Use Tax	\$27,185
0262	001	General Fund	3137100	Criminal Justice Sales and Use Tax	\$42,349
0262	001	General Fund	3164100	Business and Occupation Taxes on Utilities	\$121,107
0262	001	General Fund	3164300	Business and Occupation Taxes on Utilities	\$11,779
0262	001	General Fund	3164700	Business and Occupation Taxes on Utilities	\$11,492
0262	001	General Fund	3164700	Business and Occupation Taxes on Utilities	\$28,210
0262	001	General Fund	3164800	Business and Occupation Taxes on Utilities	\$84,458
0262	001	General Fund	3164900	Business and Occupation Taxes on Utilities	\$70,540
0262	001	General Fund	3168100	Gambling Tax - Punch Boards and Pull Tabs	\$10,898
0262	001	General Fund	3172000	Leasehold Excise Tax	\$29,424
0262	001	General Fund	3213000	Police and Protective	\$100
0262	001	General Fund	3217001	Amusements	\$240
0262	001	General Fund	3217002	Amusements	\$90
0262	001	General Fund	3219100	Franchise Fees and Royalties	\$28,376
0262	001	General Fund	3219900	Other Business Licenses and Permits	\$32,128

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0262	001	General Fund	3221000	Buildings, Structures and Equipment	\$161,146
0262	001	General Fund	3221001	Buildings, Structures and Equipment	\$400
0262	001	General Fund	3221002	Buildings, Structures and Equipment	\$12,267
0262	001	General Fund	3223000	Animal Licenses	\$3,390
0262	001	General Fund	3229000	Other Non-Business Licenses and Permits	\$823
0262	001	General Fund	3340120	State Grant from Other Judicial Agencies	\$2,425
0262	001	General Fund	3340351	State Grant from Traffic Safety Commission	\$758
0262	001	General Fund	3340351	State Grant from Traffic Safety Commission	\$1,033
0262	001	General Fund	3340420	State Grant from Department of Commerce	\$50,000
0262	001	General Fund	3340420	State Grant from Department of Commerce	\$2,500
0262	001	General Fund	3350091	PUD Privilege Tax	\$20,233
0262	001	General Fund	3360621	Criminal Justice - Violent Crimes/Population	\$1,000
0262	001	General Fund	3360626	Criminal Justice - Special Programs	\$2,606
0262	001	General Fund	3360642	Marijuana Excise Tax Distribution	\$611
0262	001	General Fund	3360651	DUI and Other Criminal Justice Assistance	\$385
0262	001	General Fund	3360694	Liquor/Beer Excise Tax	\$12,243
0262	001	General Fund	3360695	Liquor Control Board Profits	\$21,445
0262	001	General Fund	3374000	Local Grants, Entitlements and Other Payments	\$487
0262	001	General Fund	3413302	District/Municipal Court - Administrative Fees	\$646
0262	001	General Fund	3414300	Budgeting and Accounting Services	\$84,500
0262	001	General Fund	3414300	Budgeting and Accounting Services	\$71,500

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0262	001	General Fund	3414300	Budgeting and Accounting Services	\$5,000
0262	001	General Fund	3414300	Budgeting and Accounting Services	\$19,250
0262	001	General Fund	3418100	Data/Word Processing, Printing, Duplicating and IT Services	\$22
0262	001	General Fund	3418100	Data/Word Processing, Printing, Duplicating and IT Services	\$177
0262	001	General Fund	3421000	Law Enforcement Services	\$517
0262	001	General Fund	3423800	Detention and Correction Services	\$150
0262	001	General Fund	3425000	Disaster Preparation Services	\$6
0262	001	General Fund	3458100	Zoning and Subdivision Services	\$8,250
0262	001	General Fund	3458300	Plan Checking Services	\$80,936
0262	001	General Fund	3458900	Other Planning and Development Services	\$12,218
0262	001	General Fund	3458901	Other Planning and Development Services	\$250
0262	001	General Fund	3472000	Library Services	\$2,272
0262	001	General Fund	3474100	Event Admission Fees	\$2,830
0262	001	General Fund	3476000	Program Fees	\$1,130
0262	001	General Fund	3523000	Proof of Motor Vehicle Insurance	\$270
0262	001	General Fund	3531000	Traffic Infraction Penalties	\$17,968
0262	001	General Fund	3537000	Non-Traffic Infraction Penalties	\$188
0262	001	General Fund	3540000	Civil Parking Infraction Penalties	\$164
0262	001	General Fund	3552000	Driving Under Influence (DUI) Fines	\$2,583
0262	001	General Fund	3558000	Other Criminal Traffic Misdemeanor Fines	\$1,830
0262	001	General Fund	3569000	Other Criminal Non-Traffic Fines	\$398
0262	001	General Fund	3573300	Public Defense Cost	\$1,165

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0262	001	General Fund	3573700	District/Municipal Court Cost Recoupments	\$1,357
0262	001	General Fund	3590000	Non-Court Fines and Penalties	\$59
0262	001	General Fund	3611100	Investment Earnings	\$6,031
0262	001	General Fund	3614000	Other Interest	\$429
0262	001	General Fund	3614000	Other Interest	\$123
0262	001	General Fund	3614001	Other Interest	\$2,454
0262	001	General Fund	3624000	Rents and Leases	\$14,123
0262	001	General Fund	3670000	Contributions and Donations from Nongovernmental Sources	\$5
0262	001	General Fund	3671100	Contributions and Donations from Nongovernmental Sources	\$3,605
0262	001	General Fund	3671100	Contributions and Donations from Nongovernmental Sources	\$3,459
0262	001	General Fund	3671900	Contributions and Donations from Nongovernmental Sources	\$400
0262	001	General Fund	3693000	Confiscated and Forfeited Property	\$9
0262	001	General Fund	3699100	Miscellaneous Other	\$3,653
0262	001	General Fund	3699100	Miscellaneous Other	\$122
0262	001	General Fund	3811000	Interfund Loans Received	\$41,660
0262	001	General Fund	3812000	Interfund Loan Repayment Received	\$15,990
0262	001	General Fund	3891040	Refundable Deposits	\$5,950
0262	001	General Fund	3893050	Agency Type Collections	\$490
0262	001	General Fund	3893050	Agency Type Collections	\$1,248
0262	001	General Fund	3893050	Agency Type Collections	\$463
0262	001	General Fund	3893050	Agency Type Collections	\$29,259
0262	001	General Fund	3951000	Proceeds from Sales of Capital Assets	\$200

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0262	001	General Fund	3952000	Compensation for Loss/Impairment of Capital Assets	\$5,335
0262	001	General Fund	3952000	Compensation for Loss/Impairment of Capital Assets	\$4,420
0262	001	General Fund	3970000	Transfers-In	\$7,000
0262	001	General Fund	3970000	Transfers-In	\$5,000
0262	001	General Fund	3970000	Transfers-In	\$103,200
0262	101	Street Operation & Maintenance	3081000	Reserved Cash and Investments - Beginning	\$33,300
0262	101	Street Operation & Maintenance	3088000	Unreserved Cash and Investments - Beginning	\$127,715
0262	101	Street Operation & Maintenance	3164000	Business and Occupation Taxes on Utilities	\$21,004
0262	101	Street Operation & Maintenance	3224000	Street and Curb Permits	\$300
0262	101	Street Operation & Maintenance	3224000	Street and Curb Permits	\$5,225
0262	101	Street Operation & Maintenance	3332020	Federal Indirect Grant from Department of Transportation	\$28,135
0262	101	Street Operation & Maintenance	3340380	State Grant from Transportation Improvement Board (TIB)	\$9,182
0262	101	Street Operation & Maintenance	3360071	Multimodal Transportation - Cities	\$2,670
0262	101	Street Operation & Maintenance	3360087	Motor Vehicle Fuel Tax - City Streets	\$55,009
0262	101	Street Operation & Maintenance	3611100	Investment Earnings	\$1,132
0262	101	Street Operation & Maintenance	3681000	Special Assessments - Capital	\$11,998
0262	101	Street Operation & Maintenance	3685000	Special Assessments - Service	\$7,200
0262	101	Street Operation & Maintenance	3699100	Miscellaneous Other	\$4,633
0262	101	Street Operation & Maintenance	3951000	Proceeds from Sales of Capital Assets	\$20,460
0262	101	Street Operation & Maintenance	3970000	Transfers-In	\$10,000

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0262	101	Street Operation & Maintenance	3974455	Transfers-In	\$100,000
0262	105	Special Revenue Fund - Hotel/Motel Tax-Tourism	3081000	Reserved Cash and Investments - Beginning	\$9,186
0262	105	Special Revenue Fund - Hotel/Motel Tax-Tourism	3133100	Hotel/Motel Sales and Use Tax	\$3,858
0262	105	Special Revenue Fund - Hotel/Motel Tax-Tourism	3417000	Sales of Merchandise	\$179
0262	105	Special Revenue Fund - Hotel/Motel Tax-Tourism	3417001	Sales of Merchandise	\$71
0262	105	Special Revenue Fund - Hotel/Motel Tax-Tourism	3611100	Investment Earnings	\$55
0262	108	Park Development Fund	3081000	Reserved Cash and Investments - Beginning	\$21,294
0262	108	Park Development Fund	3458100	Zoning and Subdivision Services	\$8,900
0262	108	Park Development Fund	3476000	Program Fees	\$2,245
0262	108	Park Development Fund	3611100	Investment Earnings	\$191
0262	108	Park Development Fund	3670000	Contributions and Donations from Nongovernmental Sources	\$420
0262	109	Special Revenue Fund - Affordable Housing	3081000	Reserved Cash and Investments - Beginning	\$19,870
0262	109	Special Revenue Fund - Affordable Housing	3412600	Recording Surcharge - Affordable Housing	\$3,000
0262	109	Special Revenue Fund - Affordable Housing	3611100	Investment Earnings	\$79
0262	116	Cap.impr.-R.e. Taxes-Ord.#723	3081000	Reserved Cash and Investments - Beginning	\$499,586
0262	116	Cap.impr.-R.e. Taxes-Ord.#723	3183400	REET 1 - First Quarter Percent	\$98,201
0262	116	Cap.impr.-R.e. Taxes-Ord.#723	3611100	Investment Earnings	\$2,395
0262	116	Cap.impr.-R.e. Taxes-Ord.#723	3952000	Compensation for Loss/Impairment of Capital Assets	\$39,076
0262	210	USDA - RD 2015 Community Facilities Loan	3081000	Reserved Cash and Investments - Beginning	\$1,714
0262	210	USDA - RD 2015 Community Facilities Loan	3611100	Investment Earnings	\$29

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0262	210	USDA - RD 2015 Community Facilities Loan	3971000	Transfers-In	\$48,000
0262	310	Transportation Benefit District Fund	3081000	Reserved Cash and Investments - Beginning	\$46,569
0262	310	Transportation Benefit District Fund	3176000	Transportation Benefit District Vehicle Fees	\$48,054
0262	310	Transportation Benefit District Fund	3611100	Investment Earnings	\$29
0262	320	City Hall - Library Facility Improvements - USDA Funded	3088000	Unreserved Cash and Investments - Beginning	\$18,444
0262	320	City Hall - Library Facility Improvements - USDA Funded	3611100	Investment Earnings	\$159
0262	401	Water/sewer Operating Fund	3081000	Reserved Cash and Investments - Beginning	\$780,029
0262	401	Water/sewer Operating Fund	3088000	Unreserved Cash and Investments - Beginning	\$1,387,686
0262	401	Water/sewer Operating Fund	3370007	Local Grants, Entitlements and Other Payments	\$200,000
0262	401	Water/sewer Operating Fund	3434000	Water Sales and Services	\$1,469,567
0262	401	Water/sewer Operating Fund	3434001	Water Sales and Services	\$84,445
0262	401	Water/sewer Operating Fund	3434034	Water Sales and Services	\$7,452
0262	401	Water/sewer Operating Fund	3434034	Water Sales and Services	\$29,473
0262	401	Water/sewer Operating Fund	3435000	Sewer/Reclaimed Water Sales and Services	\$1,184,340
0262	401	Water/sewer Operating Fund	3435001	Sewer/Reclaimed Water Sales and Services	\$70,512
0262	401	Water/sewer Operating Fund	3611100	Investment Earnings	\$42,378
0262	401	Water/sewer Operating Fund	3611100	Investment Earnings	\$1,489
0262	401	Water/sewer Operating Fund	3611100	Investment Earnings	\$354
0262	401	Water/sewer Operating Fund	3625000	Rents and Leases	\$600

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0262	401	Water/sewer Operating Fund	3673400	Contributions and Donations from Nongovernmental Sources	\$318,000
0262	401	Water/sewer Operating Fund	3673500	Contributions and Donations from Nongovernmental Sources	\$512,000
0262	401	Water/sewer Operating Fund	3691030	Sale of Surplus	\$131
0262	401	Water/sewer Operating Fund	3699100	Miscellaneous Other	\$651
0262	401	Water/sewer Operating Fund	3891040	Refundable Deposits	\$1,000
0262	401	Water/sewer Operating Fund	3893051	Agency Type Collections	\$3,006
0262	401	Water/sewer Operating Fund	3952000	Compensation for Loss/Impairment of Capital Assets	\$11,599
0262	402	Solid Waste / Garbage	3088000	Unreserved Cash and Investments - Beginning	\$13,035
0262	402	Solid Waste / Garbage	3437000	Solid Waste Sales and Services	\$351,618
0262	402	Solid Waste / Garbage	3437001	Solid Waste Sales and Services	\$21,001
0262	402	Solid Waste / Garbage	3611100	Investment Earnings	\$98
0262	402	Solid Waste / Garbage	3699100	Miscellaneous Other	\$927
0262	402	Solid Waste / Garbage	3869100	Court Remittances	\$12,466
0262	001	General Fund	5081000	Reserved Cash and Investments - Ending	\$64,260
0262	001	General Fund	5088000	Unreserved Cash and Investments - Ending	\$736,356
0262	001	General Fund	5113040	Official Publication Services	\$3,882
0262	001	General Fund	5116010	Legislative Activities	\$17,550
0262	001	General Fund	5116020	Legislative Activities	\$2,400
0262	001	General Fund	5116040	Legislative Activities	\$312
0262	001	General Fund	5116040	Legislative Activities	\$817
0262	001	General Fund	5116040	Legislative Activities	\$2,550
0262	001	General Fund	5125040	Municipal Court	\$12,588
0262	001	General Fund	5125040	Municipal Court	\$439

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0262	001	General Fund	5131010	Executive Office	\$27,835
0262	001	General Fund	5131020	Executive Office	\$10,775
0262	001	General Fund	5131030	Executive Office	\$191
0262	001	General Fund	5131040	Executive Office	\$2,015
0262	001	General Fund	5131040	Executive Office	\$300
0262	001	General Fund	5131040	Executive Office	\$249
0262	001	General Fund	5142310	Financial Services	\$174,452
0262	001	General Fund	5142320	Financial Services	\$76,384
0262	001	General Fund	5142330	Financial Services	\$2,532
0262	001	General Fund	5142330	Financial Services	\$4,650
0262	001	General Fund	5142340	Financial Services	\$8,317
0262	001	General Fund	5142340	Financial Services	\$7,809
0262	001	General Fund	5142340	Financial Services	\$399
0262	001	General Fund	5142340	Financial Services	\$1,335
0262	001	General Fund	5142340	Financial Services	\$4,175
0262	001	General Fund	5142340	Financial Services	\$175
0262	001	General Fund	5142340	Financial Services	\$2,295
0262	001	General Fund	5144050	Election Services	\$5,824
0262	001	General Fund	5153040	Legal Services	\$25,750
0262	001	General Fund	5153040	Legal Services	\$15,600
0262	001	General Fund	5153040	Legal Services	\$5,174
0262	001	General Fund	5159140	General Indigent Defense	\$21,600
0262	001	General Fund	5182010	Property Management Services	\$4,064
0262	001	General Fund	5182020	Property Management Services	\$538
0262	001	General Fund	5182030	Property Management Services	\$1,744
0262	001	General Fund	5182040	Property Management Services	\$5,860
0262	001	General Fund	5182040	Property Management Services	\$514
0262	001	General Fund	5183010	Maintenance/Security/In surance/Janitorial Services	\$3,276

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0262	001	General Fund	5183020	Maintenance/Security/Insurance/Janitorial Services	\$694
0262	001	General Fund	5183030	Maintenance/Security/Insurance/Janitorial Services	\$618
0262	001	General Fund	5183030	Maintenance/Security/Insurance/Janitorial Services	\$27
0262	001	General Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$287
0262	001	General Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$5,540
0262	001	General Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$672
0262	001	General Fund	5183120	Maintenance/Security/Insurance/Janitorial Services	\$1,309
0262	001	General Fund	5183120	Maintenance/Security/Insurance/Janitorial Services	\$342
0262	001	General Fund	5183120	Maintenance/Security/Insurance/Janitorial Services	\$3,946
0262	001	General Fund	5183120	Maintenance/Security/Insurance/Janitorial Services	\$232
0262	001	General Fund	5189040	Other Centralized Services	\$168,301
0262	001	General Fund	5189040	Other Centralized Services	\$135
0262	001	General Fund	5189040	Other Centralized Services	\$1,290
0262	001	General Fund	5189040	Other Centralized Services	\$4,855
0262	001	General Fund	5211010	Administration	\$87
0262	001	General Fund	5211020	Administration	\$41
0262	001	General Fund	5211030	Administration	\$60
0262	001	General Fund	5211040	Administration	\$25,710
0262	001	General Fund	5211040	Administration	\$440
0262	001	General Fund	5211040	Administration	\$404

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0262	001	General Fund	5211040	Administration	\$5,598
0262	001	General Fund	5211040	Administration	\$671
0262	001	General Fund	5211040	Administration	\$213
0262	001	General Fund	5212010	Police Operations	\$417,539
0262	001	General Fund	5212010	Police Operations	\$48,478
0262	001	General Fund	5212010	Police Operations	\$154
0262	001	General Fund	5212010	Police Operations	\$16,847
0262	001	General Fund	5212010	Police Operations	\$3,509
0262	001	General Fund	5212020	Police Operations	\$188,133
0262	001	General Fund	5212020	Police Operations	\$11,035
0262	001	General Fund	5212030	Police Operations	\$1,715
0262	001	General Fund	5212030	Police Operations	\$831
0262	001	General Fund	5212030	Police Operations	\$1,321
0262	001	General Fund	5212030	Police Operations	\$11,463
0262	001	General Fund	5212030	Police Operations	\$1,744
0262	001	General Fund	5212030	Police Operations	\$3,467
0262	001	General Fund	5212040	Police Operations	\$306
0262	001	General Fund	5212040	Police Operations	\$9,999
0262	001	General Fund	5212040	Police Operations	\$1,436
0262	001	General Fund	5212040	Police Operations	\$742
0262	001	General Fund	5212040	Police Operations	\$8,100
0262	001	General Fund	5212040	Police Operations	\$3,690
0262	001	General Fund	5212040	Police Operations	\$3,851
0262	001	General Fund	5212140	Police Operations	\$12
0262	001	General Fund	5214030	Training	\$9
0262	001	General Fund	5214030	Training	\$1,342
0262	001	General Fund	5214040	Training	\$540
0262	001	General Fund	5214040	Training	\$2,437
0262	001	General Fund	5214040	Training	\$2,358
0262	001	General Fund	5214040	Training	\$4,864
0262	001	General Fund	5222040	Fire Suppression and Emergency Medical Services	\$4,506
0262	001	General Fund	5222040	Fire Suppression and Emergency Medical Services	\$39,545

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0262	001	General Fund	5236040	Care and Custody of Prisoners	\$2,149
0262	001	General Fund	5236050	Care and Custody of Prisoners	\$16,765
0262	001	General Fund	5242010	Inspections, Permits, Certificates and Licenses	\$30,293
0262	001	General Fund	5242020	Inspections, Permits, Certificates and Licenses	\$15,660
0262	001	General Fund	5242030	Inspections, Permits, Certificates and Licenses	\$413
0262	001	General Fund	5242030	Inspections, Permits, Certificates and Licenses	\$223
0262	001	General Fund	5242040	Inspections, Permits, Certificates and Licenses	\$200
0262	001	General Fund	5242040	Inspections, Permits, Certificates and Licenses	\$450
0262	001	General Fund	5246040	Enforcement of Codes and Regulation	\$691
0262	001	General Fund	5246040	Enforcement of Codes and Regulation	\$105,861
0262	001	General Fund	5543030	Animal Control	\$79
0262	001	General Fund	5543040	Animal Control	\$100
0262	001	General Fund	5549040	Other Environmental Services	\$825
0262	001	General Fund	5572040	Community Services	\$5,675
0262	001	General Fund	5586010	Planning	\$11,831
0262	001	General Fund	5586020	Planning	\$6,094
0262	001	General Fund	5586030	Planning	\$137
0262	001	General Fund	5586040	Planning	\$325
0262	001	General Fund	5586040	Planning	\$23,536
0262	001	General Fund	5586040	Planning	\$13,149
0262	001	General Fund	5586040	Planning	\$15
0262	001	General Fund	5586040	Planning	\$1,155
0262	001	General Fund	5586040	Planning	\$50
0262	001	General Fund	5586050	Planning	\$652
0262	001	General Fund	5586050	Planning	\$1,329
0262	001	General Fund	5586050	Planning	\$12,253
0262	001	General Fund	5587040	Economic Development	\$60,000
0262	001	General Fund	5655040	Domestic Violence	\$500

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0262	001	General Fund	5660050	Chemical Dependency Services	\$669
0262	001	General Fund	5722110	Library Services	\$26,891
0262	001	General Fund	5722120	Library Services	\$4,275
0262	001	General Fund	5722130	Library Services	\$2,173
0262	001	General Fund	5722130	Library Services	\$1,736
0262	001	General Fund	5722140	Library Services	\$88
0262	001	General Fund	5722140	Library Services	\$1,834
0262	001	General Fund	5722140	Library Services	\$1,067
0262	001	General Fund	5722140	Library Services	\$3,594
0262	001	General Fund	5722140	Library Services	\$773
0262	001	General Fund	5722140	Library Services	\$484
0262	001	General Fund	5722140	Library Services	\$325
0262	001	General Fund	5739040	Other	\$642
0262	001	General Fund	5768010	General Parks	\$5,094
0262	001	General Fund	5768020	General Parks	\$2,141
0262	001	General Fund	5768030	General Parks	\$1,101
0262	001	General Fund	5768040	General Parks	\$136
0262	001	General Fund	5768040	General Parks	\$6,654
0262	001	General Fund	5768040	General Parks	\$201
0262	001	General Fund	5812000	Interfund Loan Repayments	\$7,419
0262	001	General Fund	5891000	Refund of Deposits	\$4,875
0262	001	General Fund	5893000	Agency Type Remittances	\$1,214
0262	001	General Fund	5893000	Agency Type Remittances	\$463
0262	001	General Fund	5893000	Agency Type Remittances	\$29,264
0262	001	General Fund	5922180	Interest and Other Debt Service Cost - Law Enforcement Services	\$116
0262	001	General Fund	5941160	Capital Expenditures/Expenses - Legislative Services	\$846
0262	001	General Fund	5941160	Capital Expenditures/Expenses - Legislative Services	\$150,000

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0262	001	General Fund	5941460	Capital Expenditures/Expenses - Financial, Recording, and Election Services	\$1,883
0262	001	General Fund	5941460	Capital Expenditures/Expenses - Financial, Recording, and Election Services	\$12,000
0262	001	General Fund	5941870	Capital Expenditures/Expenses - Centralized/General Services	\$1,488
0262	001	General Fund	5942160	Capital Expenditures/Expenses - Law Enforcement Services	\$150
0262	001	General Fund	5942160	Capital Expenditures/Expenses - Law Enforcement Services	\$1,820
0262	001	General Fund	5942160	Capital Expenditures/Expenses - Law Enforcement Services	\$41,660
0262	001	General Fund	5812000	Interfund Loan Repayments	\$8,572
0262	001	General Fund	5942160	Capital Expenditures/Expenses - Law Enforcement Services	\$6
0262	001	General Fund	5942160	Capital Expenditures/Expenses - Law Enforcement Services	\$20,000
0262	001	General Fund	5947260	Capital Expenditures/Expenses - Libraries	\$6,502
0262	001	General Fund	5947260	Capital Expenditures/Expenses - Libraries	\$4,923
0262	001	General Fund	5947260	Capital Expenditures/Expenses - Libraries	\$4,398
0262	001	General Fund	5947260	Capital Expenditures/Expenses - Libraries	\$223
0262	001	General Fund	5974400	Transfers-Out	\$100,000

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0262	101	Street Operation & Maintenance	5081000	Reserved Cash and Investments - Ending	\$7,300
0262	101	Street Operation & Maintenance	5088000	Unreserved Cash and Investments - Ending	\$161,255
0262	101	Street Operation & Maintenance	5423110	Roadway	\$10,020
0262	101	Street Operation & Maintenance	5423130	Roadway	\$3,385
0262	101	Street Operation & Maintenance	5423130	Roadway	\$1,152
0262	101	Street Operation & Maintenance	5423210	Roadway	\$874
0262	101	Street Operation & Maintenance	5424010	Drainage	\$12,560
0262	101	Street Operation & Maintenance	5424030	Drainage	\$407
0262	101	Street Operation & Maintenance	5424040	Drainage	\$4,118
0262	101	Street Operation & Maintenance	5424040	Drainage	\$27,055
0262	101	Street Operation & Maintenance	5426110	Sidewalks	\$1,049
0262	101	Street Operation & Maintenance	5426130	Sidewalks	\$733
0262	101	Street Operation & Maintenance	5426140	Sidewalks	\$900
0262	101	Street Operation & Maintenance	5426340	Street Lighting	\$17,081
0262	101	Street Operation & Maintenance	5426410	Traffic Control Devices	\$1,791
0262	101	Street Operation & Maintenance	5426430	Traffic Control Devices	\$2,042
0262	101	Street Operation & Maintenance	5426440	Traffic Control Devices	\$485
0262	101	Street Operation & Maintenance	5426450	Traffic Control Devices	\$14,276
0262	101	Street Operation & Maintenance	5426610	Snow and Ice Control	\$5,015
0262	101	Street Operation & Maintenance	5426630	Snow and Ice Control	\$1,966
0262	101	Street Operation & Maintenance	5426710	Street Cleaning	\$553

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0262	101	Street Operation & Maintenance	5426730	Street Cleaning	\$410
0262	101	Street Operation & Maintenance	5426740	Street Cleaning	\$94
0262	101	Street Operation & Maintenance	5426750	Street Cleaning	\$2,385
0262	101	Street Operation & Maintenance	5427110	Roadside	\$13,199
0262	101	Street Operation & Maintenance	5427130	Roadside	\$1,485
0262	101	Street Operation & Maintenance	5427140	Roadside	\$937
0262	101	Street Operation & Maintenance	5427150	Roadside	\$312
0262	101	Street Operation & Maintenance	5427510	Roadside	\$2,584
0262	101	Street Operation & Maintenance	5427530	Roadside	\$110
0262	101	Street Operation & Maintenance	5429030	Maintenance Administration and Overhead	\$42
0262	101	Street Operation & Maintenance	5429040	Maintenance Administration and Overhead	\$600
0262	101	Street Operation & Maintenance	5431010	Management	\$14,071
0262	101	Street Operation & Maintenance	5433020	General Services	\$308
0262	101	Street Operation & Maintenance	5433030	General Services	\$88
0262	101	Street Operation & Maintenance	5433030	General Services	\$408
0262	101	Street Operation & Maintenance	5433040	General Services	\$5,000
0262	101	Street Operation & Maintenance	5449010	Operations Administration and Overhead	\$10,427
0262	101	Street Operation & Maintenance	5449020	Operations Administration and Overhead	\$30,530
0262	101	Street Operation & Maintenance	5919570	Debt Repayment - Roads/Streets and Other Infrastructure	\$6,789

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0262	101	Street Operation & Maintenance	5929580	Interest and Other Debt Service Cost - Roads/Streets and Other Infrastructure	\$418
0262	101	Street Operation & Maintenance	5953060	Capital Expenditures/Expenses - Roadway	\$4,633
0262	101	Street Operation & Maintenance	5953060	Capital Expenditures/Expenses - Roadway	\$20,459
0262	101	Street Operation & Maintenance	5953060	Capital Expenditures/Expenses - Roadway	\$42,658
0262	101	Street Operation & Maintenance	5971900	Transfers-Out	\$6,000
0262	105	Special Revenue Fund - Hotel/Motel Tax-Tourism	5081000	Reserved Cash and Investments - Ending	\$3,928
0262	105	Special Revenue Fund - Hotel/Motel Tax-Tourism	5573030	Tourism	\$16
0262	105	Special Revenue Fund - Hotel/Motel Tax-Tourism	5573040	Tourism	\$5,364
0262	105	Special Revenue Fund - Hotel/Motel Tax-Tourism	5573040	Tourism	\$228
0262	105	Special Revenue Fund - Hotel/Motel Tax-Tourism	5573040	Tourism	\$1,297
0262	105	Special Revenue Fund - Hotel/Motel Tax-Tourism	5573040	Tourism	\$500
0262	105	Special Revenue Fund - Hotel/Motel Tax-Tourism	5739040	Other	\$2,016
0262	108	Park Development Fund	5081000	Reserved Cash and Investments - Ending	\$30,866
0262	108	Park Development Fund	5712040	Educational and Recreational Activities	\$1,764
0262	108	Park Development Fund	5947660	Capital Expenditures/Expenses - Park Facilities	\$420
0262	109	Special Revenue Fund - Affordable Housing	5081000	Reserved Cash and Investments - Ending	\$2,949
0262	109	Special Revenue Fund - Affordable Housing	5510050	Public Housing Services	\$20,000
0262	116	Cap.impr.-R.e. Taxes-Ord.#723	5081000	Reserved Cash and Investments - Ending	\$43,436
0262	116	Cap.impr.-R.e. Taxes-Ord.#723	5941160	Capital Expenditures/Expenses - Legislative Services	\$169,349

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0262	116	Cap.impr.-R.e. Taxes-Ord.#723	5941160	Capital Expenditures/Expenses - Legislative Services	\$378,474
0262	116	Cap.impr.-R.e. Taxes-Ord.#723	5970000	Transfers-Out	\$48,000
0262	210	USDA - RD 2015 Community Facilities Loan	5081000	Reserved Cash and Investments - Ending	\$3,415
0262	210	USDA - RD 2015 Community Facilities Loan	5911870	Debt Repayment - Centralized/General Services	\$35,764
0262	210	USDA - RD 2015 Community Facilities Loan	5921880	Interest and Other Debt Service Cost - Centralized/General Services	\$10,564
0262	310	Transportation Benefit District Fund	5081000	Reserved Cash and Investments - Ending	\$44,477
0262	310	Transportation Benefit District Fund	5423050	Roadway	\$50,175
0262	320	City Hall - Library Facility Improvements - USDA Funded	5081000	Reserved Cash and Investments - Ending	\$18,603
0262	401	Water/sewer Operating Fund	5081000	Reserved Cash and Investments - Ending	\$767,996
0262	401	Water/sewer Operating Fund	5088000	Unreserved Cash and Investments - Ending	\$1,912,393
0262	401	Water/sewer Operating Fund	5811100	Interfund Loans	\$41,660
0262	401	Water/sewer Operating Fund	5913470	Debt Repayment - Water Utilities	\$217,526
0262	401	Water/sewer Operating Fund	5913570	Debt Repayment - Sewer/Reclaimed Water Utilities	\$148,582
0262	401	Water/sewer Operating Fund	5913570	Debt Repayment - Sewer/Reclaimed Water Utilities	\$295,496
0262	401	Water/sewer Operating Fund	5923480	Interest and Other Debt Service Cost - Water Utilities	\$5,438
0262	401	Water/sewer Operating Fund	5923580	Interest and Other Debt Service Cost - Sewer/Reclaimed Water Utilities	\$1,087
0262	401	Water/sewer Operating Fund	5943460	Capital Expenditures/Expenses - Water Utilities	\$708,307

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0262	401	Water/sewer Operating Fund	5943460	Capital Expenditures/Expenses - Water Utilities	\$1,459
0262	401	Water/sewer Operating Fund	5943560	Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities	\$317
0262	401	Water/sewer Operating Fund	5943860	Capital Expenditures/Expenses - Combined Utilities	\$2,589
0262	401	Water/sewer Operating Fund	5341010	Water Utilities	\$70,979
0262	401	Water/sewer Operating Fund	5341020	Water Utilities	\$29,927
0262	401	Water/sewer Operating Fund	5341030	Water Utilities	\$1,298
0262	401	Water/sewer Operating Fund	5341040	Water Utilities	\$84,458
0262	401	Water/sewer Operating Fund	5341040	Water Utilities	\$754
0262	401	Water/sewer Operating Fund	5341040	Water Utilities	\$4,691
0262	401	Water/sewer Operating Fund	5341040	Water Utilities	\$6,263
0262	401	Water/sewer Operating Fund	5343040	Water Utilities	\$84,500
0262	401	Water/sewer Operating Fund	5345010	Water Utilities	\$152,477
0262	401	Water/sewer Operating Fund	5345010	Water Utilities	\$17,983
0262	401	Water/sewer Operating Fund	5345020	Water Utilities	\$81,453
0262	401	Water/sewer Operating Fund	5345020	Water Utilities	\$2,942
0262	401	Water/sewer Operating Fund	5345030	Water Utilities	\$14,890
0262	401	Water/sewer Operating Fund	5345030	Water Utilities	\$8,338
0262	401	Water/sewer Operating Fund	5345030	Water Utilities	\$50,435
0262	401	Water/sewer Operating Fund	5345030	Water Utilities	\$8,910
0262	401	Water/sewer Operating Fund	5345040	Water Utilities	\$448

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0262	401	Water/sewer Operating Fund	5345040	Water Utilities	\$12,864
0262	401	Water/sewer Operating Fund	5345040	Water Utilities	\$19,414
0262	401	Water/sewer Operating Fund	5345040	Water Utilities	\$8,980
0262	401	Water/sewer Operating Fund	5348010	Water Utilities	\$35,520
0262	401	Water/sewer Operating Fund	5348010	Water Utilities	\$21,778
0262	401	Water/sewer Operating Fund	5348020	Water Utilities	\$31,664
0262	401	Water/sewer Operating Fund	5348030	Water Utilities	\$77,224
0262	401	Water/sewer Operating Fund	5348040	Water Utilities	\$11,737
0262	401	Water/sewer Operating Fund	5348040	Water Utilities	\$99,887
0262	401	Water/sewer Operating Fund	5348040	Water Utilities	\$582
0262	401	Water/sewer Operating Fund	5348050	Water Utilities	\$2,625
0262	401	Water/sewer Operating Fund	5349010	Water Utilities	\$7,441
0262	401	Water/sewer Operating Fund	5349020	Water Utilities	\$3,561
0262	401	Water/sewer Operating Fund	5349030	Water Utilities	\$696
0262	401	Water/sewer Operating Fund	5349030	Water Utilities	\$4,090
0262	401	Water/sewer Operating Fund	5349040	Water Utilities	\$2,415
0262	401	Water/sewer Operating Fund	5349040	Water Utilities	\$14,457
0262	401	Water/sewer Operating Fund	5349040	Water Utilities	\$1,177
0262	401	Water/sewer Operating Fund	5349040	Water Utilities	\$6,800
0262	401	Water/sewer Operating Fund	5349040	Water Utilities	\$3,639
0262	401	Water/sewer Operating Fund	5349050	Water Utilities	\$74,354

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0262	401	Water/sewer Operating Fund	5891000	Refund of Deposits	\$1,000
0262	401	Water/sewer Operating Fund	5943460	Capital Expenditures/Expenses - Water Utilities	\$18,496
0262	401	Water/sewer Operating Fund	5973400	Transfers-Out	\$4,000
0262	401	Water/sewer Operating Fund	5973400	Transfers-Out	\$2,000
0262	401	Water/sewer Operating Fund	5973400	Transfers-Out	\$50,700
0262	401	Water/sewer Operating Fund	5351010	Sewer/Reclaimed Water Utilities	\$55,084
0262	401	Water/sewer Operating Fund	5351020	Sewer/Reclaimed Water Utilities	\$22,583
0262	401	Water/sewer Operating Fund	5351030	Sewer/Reclaimed Water Utilities	\$1,499
0262	401	Water/sewer Operating Fund	5351040	Sewer/Reclaimed Water Utilities	\$70,540
0262	401	Water/sewer Operating Fund	5351040	Sewer/Reclaimed Water Utilities	\$4,705
0262	401	Water/sewer Operating Fund	5351040	Sewer/Reclaimed Water Utilities	\$4,613
0262	401	Water/sewer Operating Fund	5353040	Sewer/Reclaimed Water Utilities	\$71,500
0262	401	Water/sewer Operating Fund	5355010	Sewer/Reclaimed Water Utilities	\$104,491
0262	401	Water/sewer Operating Fund	5355010	Sewer/Reclaimed Water Utilities	\$32,867
0262	401	Water/sewer Operating Fund	5355020	Sewer/Reclaimed Water Utilities	\$60,114
0262	401	Water/sewer Operating Fund	5355030	Sewer/Reclaimed Water Utilities	\$13,078
0262	401	Water/sewer Operating Fund	5355030	Sewer/Reclaimed Water Utilities	\$6,792
0262	401	Water/sewer Operating Fund	5355030	Sewer/Reclaimed Water Utilities	\$35
0262	401	Water/sewer Operating Fund	5355030	Sewer/Reclaimed Water Utilities	\$1,505
0262	401	Water/sewer Operating Fund	5355040	Sewer/Reclaimed Water Utilities	\$14,561
0262	401	Water/sewer Operating Fund	5355040	Sewer/Reclaimed Water Utilities	\$7,240

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0262	401	Water/sewer Operating Fund	5355040	Sewer/Reclaimed Water Utilities	\$507
0262	401	Water/sewer Operating Fund	5358010	Sewer/Reclaimed Water Utilities	\$59,692
0262	401	Water/sewer Operating Fund	5358010	Sewer/Reclaimed Water Utilities	\$26,230
0262	401	Water/sewer Operating Fund	5358020	Sewer/Reclaimed Water Utilities	\$36,941
0262	401	Water/sewer Operating Fund	5358020	Sewer/Reclaimed Water Utilities	\$858
0262	401	Water/sewer Operating Fund	5358030	Sewer/Reclaimed Water Utilities	\$28,558
0262	401	Water/sewer Operating Fund	5358040	Sewer/Reclaimed Water Utilities	\$1,169
0262	401	Water/sewer Operating Fund	5358040	Sewer/Reclaimed Water Utilities	\$2,877
0262	401	Water/sewer Operating Fund	5358040	Sewer/Reclaimed Water Utilities	\$74,170
0262	401	Water/sewer Operating Fund	5358040	Sewer/Reclaimed Water Utilities	\$2,301
0262	401	Water/sewer Operating Fund	5358040	Sewer/Reclaimed Water Utilities	\$1,519
0262	401	Water/sewer Operating Fund	5358040	Sewer/Reclaimed Water Utilities	\$28,989
0262	401	Water/sewer Operating Fund	5358050	Sewer/Reclaimed Water Utilities	\$7,493
0262	401	Water/sewer Operating Fund	5359010	Sewer/Reclaimed Water Utilities	\$7,126
0262	401	Water/sewer Operating Fund	5359020	Sewer/Reclaimed Water Utilities	\$2,983
0262	401	Water/sewer Operating Fund	5359030	Sewer/Reclaimed Water Utilities	\$334
0262	401	Water/sewer Operating Fund	5359040	Sewer/Reclaimed Water Utilities	\$9,348
0262	401	Water/sewer Operating Fund	5359040	Sewer/Reclaimed Water Utilities	\$710
0262	401	Water/sewer Operating Fund	5359040	Sewer/Reclaimed Water Utilities	\$1,998
0262	401	Water/sewer Operating Fund	5359040	Sewer/Reclaimed Water Utilities	\$1,208
0262	401	Water/sewer Operating Fund	5359050	Sewer/Reclaimed Water Utilities	\$25,824

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0262	401	Water/sewer Operating Fund	5943560	Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities	\$20,472
0262	401	Water/sewer Operating Fund	5973500	Transfers-Out	\$3,000
0262	401	Water/sewer Operating Fund	5973500	Transfers-Out	\$2,000
0262	401	Water/sewer Operating Fund	5973500	Transfers-Out	\$46,500
0262	402	Solid Waste / Garbage	5088000	Unreserved Cash and Investments - Ending	\$22,362
0262	402	Solid Waste / Garbage	5370030	Solid Waste Utilities	\$144
0262	402	Solid Waste / Garbage	5370040	Solid Waste Utilities	\$21,004
0262	402	Solid Waste / Garbage	5370040	Solid Waste Utilities	\$19,250
0262	402	Solid Waste / Garbage	5370040	Solid Waste Utilities	\$298,930
0262	402	Solid Waste / Garbage	5370040	Solid Waste Utilities	\$4,071
0262	402	Solid Waste / Garbage	5370040	Solid Waste Utilities	\$5,646
0262	402	Solid Waste / Garbage	5370040	Solid Waste Utilities	\$1,087
0262	402	Solid Waste / Garbage	5860000	Court Remittances	\$15,652
0262	402	Solid Waste / Garbage	5970000	Transfers-Out	\$1,000
0262	402	Solid Waste / Garbage	5970000	Transfers-Out	\$10,000

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

Fund No.	Fund Title	Beginning Outstanding Items 01/01/2017	Issued During the Year	Redeemed During the Year	Canceled During the Year	Ending Outstanding Items 12/31/2017	Prior Year Open Period Items	Current Year Open Period Items	Disbursements 12/31/2017
001	General Fund	\$33,052	\$839,597	\$815,793	\$0	\$56,856	\$1,037	\$1,598	\$840,158
101	Street Operation & Maintenance	\$3,427	\$84,750	\$84,795	\$0	\$3,381	\$25	\$61	\$84,785
105	Special Revenue Fund - Hotel/Motel Tax-	\$0	\$16	\$16	\$0	\$0	\$0	\$0	\$16
210	USDA - RD 2015 Community Facilities	\$0	\$22,328	\$22,328	\$0	\$0	\$0	\$0	\$22,328
310	Transportation Benefit District Fund	\$0	\$100,370	\$100,370	\$0	\$0	\$0	\$0	\$100,370
401	Water/sewer Operating Fund	\$23,514	\$1,393,141	\$1,374,049	\$0	\$42,607	\$1,389	\$3,516	\$1,395,268
402	Solid Waste / Garbage	\$0	\$19,835	\$19,835	\$0	\$0	\$0	\$0	\$19,835
801	Payroll Clearing Fund	\$43,398	\$746,196	\$736,105	\$0	\$53,488	\$0	\$0	\$746,196
802	Claims Clearing Fund	\$95,880	\$3,176,480	\$3,190,429	\$0	\$81,931	\$5,313	\$22,874	\$3,194,041
TOTAL		\$199,270	\$6,382,713	\$6,343,720	\$0	\$238,263	\$7,764	\$28,048	\$6,402,997

**City of Kalama
Schedule of Liabilities
For the Year Ended December 31, 2017**

ID. No.	Description	Due Date	Beginning Balance	Additions	Reductions	Ending Balance
General Obligation Debt/Liabilities						
251.11	USDA-RD Facilities - City Hall/Library	2/27/2045	299,741	-	35,764	263,977
Total General Obligation Debt/Liabilities:			299,741	-	35,764	263,977
Revenue and Other (non G.O.) Debt/Liabilities						
263.82	PWTF-H2O Treatment Plant 2001	6/1/2021	1,087,630	-	217,526	870,104
263.82	PWTF - WWTP Design 2003	6/1/2022	148,582	-	148,582	-
263.82	DOE/SRF WWTP Construction 2004	9/30/2026	3,250,453	-	295,496	2,954,957
263.86	Cowlitz County Aug 2006	1/31/2022	41,766	-	6,789	34,977
264.30	Pension Liabilities		827,945	-	161,217	666,728
259.12	Compensated Absences - General Fund		87,727	76,562	81,501	82,788
259.12	Compensated Absences - Water/Sewer		39,797	56,373	55,714	40,456
263.52	ABS Copier Lease 2016		5,757	-	1,488	4,269
Total Revenue and Other (non G.O.) Debt/Liabilities:			5,489,657	132,935	968,313	4,654,279
Total Liabilities:			5,789,398	132,935	1,004,077	4,918,256

City of Kalama

SCHEDULE OF CASH ACTIVITY

For the Year Ended December 31, 2017

Fund Number	Fund Title	Beginning Cash and Investments	Receipts	Transfers-In	Other Revenue	Netted Transactions
001	General Fund	\$783,977.21	\$1,744,142.09	\$115,200.00	\$393,021.38	\$1,798.37
101	Street Operation & Maintenance	\$161,015.25	\$145,944.61	\$110,000.00	\$21,003.70	\$0.00
105	Special Revenue Fund - Hotel/Motel Tax-	\$9,185.94	\$4,162.05	\$0.00	\$0.00	\$0.00
108	Park Development Fund	\$21,294.09	\$11,855.46	\$0.00	\$0.00	\$100.00
109	Special Revenue Fund - Affordable	\$19,870.22	\$3,078.95	\$0.00	\$0.00	\$0.00
116	Cap.impr.-R.e. Taxes-Ord.#723	\$499,586.49	\$139,673.03	\$0.00	\$0.00	\$0.00
210	USDA - RD 2015 Community Facilities	\$1,713.54	\$29.40	\$48,000.00	\$0.00	\$0.00
310	Transportation Benefit District Fund	\$46,568.64	\$98,298.79	\$0.00	\$0.00	\$50,215.00
320	City Hall - Library Facility Improvements -	\$18,444.40	\$158.64	\$0.00	\$0.00	\$0.00
401	Water/sewer Operating Fund	\$2,167,715.02	\$3,946,733.71	\$0.00	\$600.00	\$10,335.27
402	Solid Waste / Garbage	\$13,035.14	\$386,110.09	\$0.00	\$0.00	\$0.00
TOTAL		\$3,742,405.94	\$6,480,186.82	\$273,200.00	\$414,625.08	\$62,448.64

Total Increase (4+5+6-7)	Disbursements	Transfers-Out	Other Expenditures	Total Decrease (9+10+11-7)	Ending Cash & Investments (3+8- 12)
\$2,250,565.10	\$840,157.61	\$1,379,454.41	\$16,112.85	\$2,233,926.50	\$800,615.81
\$276,948.31	\$84,785.21	\$179,022.87	\$5,600.00	\$269,408.08	\$168,555.48
\$4,162.05	\$15.51	\$9,404.68	\$0.00	\$9,420.19	\$3,927.80
\$11,755.46	\$0.00	\$2,283.56	\$0.00	\$2,183.56	\$30,865.99
\$3,078.95	\$0.00	\$20,000.00	\$0.00	\$20,000.00	\$2,949.17
\$139,673.03	\$0.00	\$595,823.86	\$0.00	\$595,823.86	\$43,435.66
\$48,029.40	\$22,328.00	\$24,000.00	\$0.00	\$46,328.00	\$3,414.94
\$48,083.79	\$100,370.00	\$20.00	\$0.00	\$50,175.00	\$44,477.43
\$158.64	\$0.00	\$0.00	\$0.00	\$0.00	\$18,603.04
\$3,936,998.44	\$1,395,267.71	\$1,686,733.36	\$352,658.53	\$3,424,324.33	\$2,680,389.13
\$386,110.09	\$19,835.31	\$316,694.43	\$40,253.70	\$376,783.44	\$22,361.79
\$7,105,563.26	\$2,462,759.35	\$4,213,437.17	\$414,625.08	\$7,028,372.96	\$3,819,596.24

City of Kalama
SCHEDULE OF STATE FINANCIAL ASSISTANCE (unaudited)
For Fiscal Year ended December 31, 2017

Grantor	Program Title	Identificaton Number	Amount
Capital Contributions - State Grant from Department of Commerce			
	CERB	S16-790A0-082	75,000
			Sub-total: 75,000
Capital Contributions - State Grant from Traffic Safety Commission			
	WASPC-RSO	RSO-16-17 Cowlitz	1,810
			Sub-total: 1,810
			Grand total: 76,810

City of Kalama
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2017

Federal Agency (Pass-Through Agency)	Federal Program	CFDA Number	Other Award Number	Expenditures			Passed through to Subrecipients	Note
				From Pass- Through Awards	From Direct Awards	Total		
Highway Planning and Construction Cluster								
Federal Highway Administration (fhwa), Department Of Transportation (via WA DOT)	Highway Planning and Construction	20.205	LA-8773	20,459	-	20,459	-	1, 2, 7
Federal Highway Administration (fhwa), Department Of Transportation (via WA DOT)	Highway Planning and Construction	20.205	LA-8781 - Meeker	41,380	-	41,380	-	1,2,7
Total Highway Planning and Construction Cluster:				61,840	-	61,840	-	
Highway Safety Cluster								
National Highway Traffic Safety Administration (nhtsa), Department Of Transportation (via WASPC)	State and Community Highway Safety	20.600	120-6200-00 - Equipment	1,293	-	1,293	-	1,2,7
National Highway Traffic Safety Administration (nhtsa), Department Of Transportation (via WA Traffic Safety Commission)	National Priority Safety Programs	20.616	Seat-Belt 2017	256	-	256	-	1,2
National Highway Traffic Safety Administration (nhtsa), Department Of Transportation (via WA Traffic Safety Commission)	National Priority Safety Programs	20.616	Impaired Driving 2018	584	-	584	-	1, 2
Total CFDA 20.616:				840	-	840	-	
Total Highway Safety Cluster:				2,133	-	2,133	-	
Total Federal Awards Expended:				63,973	-	63,973	-	

The accompanying notes are an integral part of this schedule.

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

Note 1 - Basis of Accounting

This schedule is prepared on the same basis of accounting as the City of Kalama's financial statements. The City of Kalama uses single entry cash basis accounting

Note 2 - Program Costs

The amounts shown as current year expenditures represent only the Federal Grant portion of the program costs. Entire program costs, including the City of Kalama's portion may be more than shown.

Note 7 – Indirect Cost Rate

The City of Kalama has not elected to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

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

Has your government engaged labor relations consultants? Yes No

If yes, please provide the following information for each consultant:

Name of firm: Law, Lyman, Daniel, Kamerrer, Et al
Name of consultant: Julie Carignan
Business address: PO Box 11880 Olympia, WA 98508-1880
Amount paid to consultant during fiscal year: \$4138.84
Terms and conditions, as applicable, including: Rates (e.g., hourly, etc.) Maximum compensation allowed Duration of services: 9 Months Services provided Termination of Employee – Grievance – Arbitration - Settlement

**Labor Relations Consultant(S)
For the Year Ended December 31, 2017**Has your government engaged labor relations consultants? Yes No

If yes, please provide the following information for each consultant:

Name of firm: Law, Lyman, Daniel, Kamerrer, Et al
Name of consultant: Elizabeth McIntire
Business address: PO Box 11880 Olympia, WA 98508-1880
Amount paid to consultant during fiscal year: 1,035.00
Terms and conditions, as applicable, including: Rates (e.g., hourly, etc.) Maximum compensation allowed Duration of services: 9 Months Services provided-Employee Contract Review