

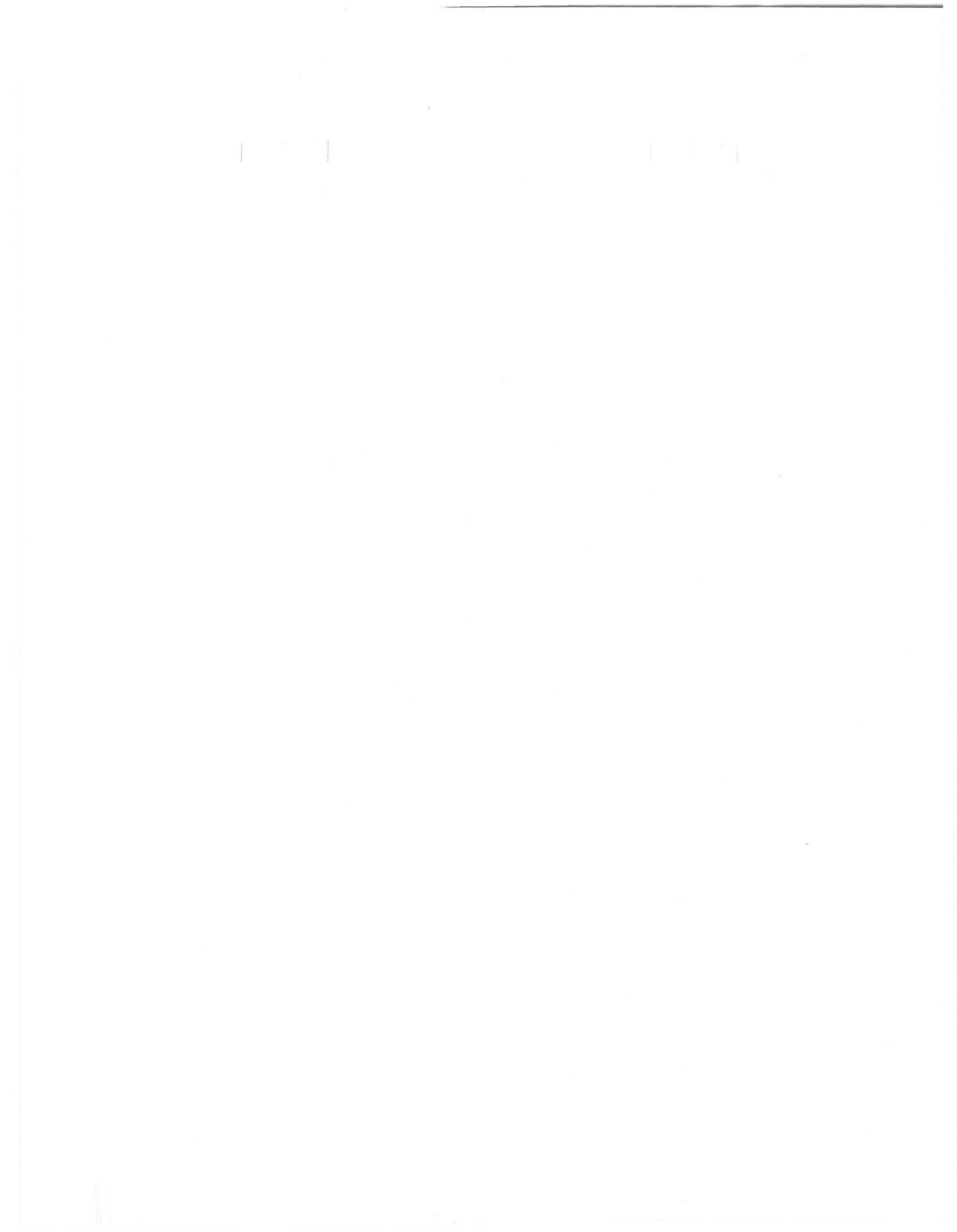
ANNUAL REPORT

CITY OF KALAMA

YEAR ENDING DECEMBER 31, 2021



FILED ON MAY 11, 2022



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 12/31/2021

GOVERNMENT INFORMATION:

Official Mailing Address PO Box 1007
Kalama, WA 98625

Official Website Address www.cityofkalama.com

Official E-mail Address cityclerk@cityofkalama.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@cityofkalama.com

I certify 11th day of May, 2022, 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@cityofkalama.com)

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

		Total for All Funds (Memo Only)	001 General Fund	101 Street Operation & Maintenance	105 Special Revenue Fund - Hotel/Motel Tax-
Beginning Cash and Investments					
308	Beginning Cash and Investments	5,487,981	1,329,426	274,399	72,358
388 / 588	Net Adjustments	-	-	-	-
Revenues					
310	Taxes	2,344,046	1,970,875	25,925	53,998
320	Licenses and Permits	196,667	190,942	5,725	-
330	Intergovernmental Revenues	1,120,548	519,470	60,417	-
340	Charges for Goods and Services	4,907,529	387,152	-	54
350	Fines and Penalties	19,073	19,073	-	-
360	Miscellaneous Revenues	552,809	44,569	36,519	84
Total Revenues:		<u>9,140,672</u>	<u>3,132,081</u>	<u>128,586</u>	<u>54,136</u>
Expenditures					
510	General Government	825,561	825,561	-	-
520	Public Safety	1,065,574	1,065,574	-	-
530	Utilities	3,028,812	-	-	-
540	Transportation	193,270	-	193,270	-
550	Natural/Economic Environment	410,039	404,324	-	5,715
560	Social Services	1,260	1,260	-	-
570	Culture and Recreation	112,616	92,549	-	18,794
Total Expenditures:		<u>5,637,132</u>	<u>2,389,268</u>	<u>193,270</u>	<u>24,509</u>
Excess (Deficiency) Revenues over Expenditures:		<u>3,503,540</u>	<u>742,813</u>	<u>(64,684)</u>	<u>29,627</u>
Other Increases in Fund Resources					
391-393, 596	Debt Proceeds	501,975	-	-	-
397	Transfers-In	512,208	158,500	225,000	-
385	Special or Extraordinary Items	-	-	-	-
381, 382, 389, 395, 398	Other Resources	174,736	52,132	13,500	-
Total Other Increases in Fund Resources:		<u>1,188,919</u>	<u>210,632</u>	<u>238,500</u>	<u>-</u>
Other Decreases in Fund Resources					
594-595	Capital Expenditures	1,934,126	108,639	19,768	-
591-593, 599	Debt Service	717,059	4,046	-	-
597	Transfers-Out	512,208	328,708	10,000	-
585	Special or Extraordinary Items	-	-	-	-
581, 582, 589	Other Uses	144,454	52,332	-	-
Total Other Decreases in Fund Resources:		<u>3,307,847</u>	<u>493,725</u>	<u>29,768</u>	<u>-</u>
Increase (Decrease) in Cash and Investments:		<u>1,384,612</u>	<u>459,720</u>	<u>144,048</u>	<u>29,627</u>
Ending Cash and Investments					
50821	Nonspendable	-	-	-	-
50831	Restricted	1,716,520	390,909	-	101,984
50841	Committed	97,710	-	-	-
50851	Assigned	4,408,992	748,871	418,447	-
50891	Unassigned	649,375	649,375	-	-
Total Ending Cash and Investments		<u>6,872,597</u>	<u>1,789,155</u>	<u>418,447</u>	<u>101,984</u>

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

	108 Park Development Fund	109 Special Revenue Fund - Affordable	116 Cap.impr.- R.e. Taxes- Ord.#723
Beginning Cash and Investments			
308	34,472	14,587	168,976
388 / 588	-	-	-
Revenues			
310	-	6,226	120,981
320	-	-	-
330	-	-	-
340	4,785	4,247	-
350	-	-	-
360	109	396	172
Total Revenues:	4,894	10,869	121,153
Expenditures			
510	-	-	-
520	-	-	-
530	-	-	-
540	-	-	-
550	-	-	-
560	-	-	-
570	1,273	-	-
Total Expenditures:	1,273	-	-
Excess (Deficiency) Revenues over Expenditures:	3,621	10,869	121,153
Other Increases in Fund Resources			
391-393, 596	-	-	-
397	-	-	50,000
385	-	-	-
381, 382, 389, 395, 398	-	-	9,163
Total Other Increases in Fund Resources:	-	-	59,163
Other Decreases in Fund Resources			
594-595	383	-	210,778
591-593, 599	-	-	-
597	-	-	-
585	-	-	-
581, 582, 589	-	-	-
Total Other Decreases in Fund Resources:	383	-	210,778
Increase (Decrease) in Cash and Investments:	3,238	10,869	(30,462)
Ending Cash and Investments			
50821	-	-	-
50831	-	25,456	88,512
50841	37,710	-	-
50851	-	-	50,000
50891	-	-	-
Total Ending Cash and Investments	37,710	25,456	138,512

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

	215 General Fund Capital Facilities Debt	310 Transportation Benefit District	401 Water/sewer Operating Fund	402 Solid Waste / Garbage	
Beginning Cash and Investments					
308	Beginning Cash and Investments	280,574	112,020	3,105,875	25,214
388 / 588	Net Adjustments	-	-	-	-
Revenues					
310	Taxes	160,743	2,297	3,001	-
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	-	-	540,661	-
340	Charges for Goods and Services	-	-	3,910,298	473,898
350	Fines and Penalties	-	-	-	-
360	Miscellaneous Revenues	507	62	466,551	16
Total Revenues:		161,250	2,359	4,920,511	473,914
Expenditures					
510	General Government	-	-	-	-
520	Public Safety	-	-	-	-
530	Utilities	-	-	2,558,965	456,803
540	Transportation	-	-	-	-
550	Natural/Economic Environment	-	-	-	-
560	Social Services	-	-	-	-
570	Culture and Recreation	-	-	-	-
Total Expenditures:		-	-	2,558,965	456,803
Excess (Deficiency) Revenues over Expenditures:		161,250	2,359	2,361,546	17,111
Other Increases in Fund Resources					
391-393, 596	Debt Proceeds	-	-	501,975	-
397	Transfers-In	78,708	-	-	-
385	Special or Extraordinary Items	-	-	-	-
381, 382, 389, 395, 398	Other Resources	-	-	84,651	15,290
Total Other Increases in Fund Resources:		78,708	-	586,626	15,290
Other Decreases in Fund Resources					
594-595	Capital Expenditures	-	59	1,594,499	-
591-593, 599	Debt Service	195,425	-	514,974	-
597	Transfers-Out	-	-	147,500	26,000
585	Special or Extraordinary Items	-	-	-	-
581, 582, 589	Other Uses	-	-	2,989	22,480
Total Other Decreases in Fund Resources:		195,425	59	2,259,962	48,480
Increase (Decrease) in Cash and Investments:		44,533	2,300	688,210	(16,079)
Ending Cash and Investments					
50821	Nonspendable	-	-	-	-
50831	Restricted	325,108	114,319	670,232	-
50841	Committed	-	-	60,000	-
50851	Assigned	-	-	3,063,852	9,133
50891	Unassigned	-	-	-	-
Total Ending Cash and Investments		325,108	114,319	3,794,084	9,133

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

		403 Stormwater Utility Fund
Beginning Cash and Investments		
308	Beginning Cash and Investments	70,080
388 / 588	Net Adjustments	-
Revenues		
310	Taxes	-
320	Licenses and Permits	-
330	Intergovernmental Revenues	-
340	Charges for Goods and Services	127,095
350	Fines and Penalties	-
360	Miscellaneous Revenues	3,824
Total Revenues:		130,919
Expenditures		
510	General Government	-
520	Public Safety	-
530	Utilities	13,044
540	Transportation	-
550	Natural/Economic Environment	-
560	Social Services	-
570	Culture and Recreation	-
Total Expenditures:		13,044
Excess (Deficiency) Revenues over Expenditures:		117,875
Other Increases in Fund Resources		
391-393, 596	Debt Proceeds	-
397	Transfers-In	-
385	Special or Extraordinary Items	-
381, 382, 389, 395, 398	Other Resources	-
Total Other Increases in Fund Resources:		-
Other Decreases in Fund Resources		
594-595	Capital Expenditures	-
591-593, 599	Debt Service	2,614
597	Transfers-Out	-
585	Special or Extraordinary Items	-
581, 582, 589	Other Uses	66,653
Total Other Decreases in Fund Resources:		69,267
Increase (Decrease) in Cash and Investments:		48,608
Ending Cash and Investments		
50821	Nonspendable	-
50831	Restricted	-
50841	Committed	-
50851	Assigned	118,689
50891	Unassigned	-
Total Ending Cash and Investments		118,689

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

		<u>Custodial</u>
308	Beginning Cash and Investments	155
388 & 588	Net Adjustments	-
310-390	Additions	23,440
510-590	Deductions	<u>23,577</u>
	Net Increase (Decrease) in Cash and Investments:	(137)
508	Ending Cash and Investments	18

The accompanying notes are an integral part of this statement.

**CITY OF KALAMA
NOTES TO FINANCIAL STATEMENTS**

January 1, 2021 through December 31, 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The City of Kalama was incorporated on July 16, 1890 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 of Kalama is a general-purpose government and provides public safety, street improvements, parks and recreation, and general administrative services. In addition, the City owns and operates water, sewer, and stormwater systems.

The City of Kalama reports financial activity in accordance with the Cash Basis Budgeting, Accounting, and Reporting System (BARS) manual prescribed by the State Auditor's Office under the authority of Washington State law, Chapter 43.09 RCW. This manual prescribes a financial reporting framework that differs from generally accepted accounting principles (GAAP) in the following manner:

- Financial transactions are recognized on a cash basis of accounting as described below.
- Component units are required to be disclosed, but are not included in the financial statements.
- Government-wide statements, as defined in GAAP, are not presented.
- All funds are presented, rather than a focus on major funds.
- The Schedule of Liabilities is required to be presented with the financial statements as supplementary information.
- Supplementary information required by GAAP is not presented.
- Ending balances for proprietary and fiduciary funds are presented using classification that are different from the ending net position classifications 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. The following fund types are used:

GOVERNMENTAL FUND TYPES:

General (Current Expense) Fund (001)

This fund is the primary operating fund of the City. It accounts for all financial resources except those required or elected to be accounted for in another fund.

Special Revenue Funds (100)

**CITY OF KALAMA
NOTES TO FINANCIAL STATEMENTS**

January 1, 2021 through December 31, 2021

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GOVERNMENTAL FUND TYPES:

General (Current Expense) Fund (001)

This fund is the primary operating fund of the City. It accounts for all financial resources except those required or elected to be accounted for in another fund.

Special Revenue Funds (100)

These funds account for specific revenue sources that are restricted or committed to specified purposes of the City. The City has established some managerial funds that are considered a part of the General Fund for reporting purposes.

Debt Service Funds (200)

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 Project Funds (300)

These funds account for financial resources which are restricted, committed, or assigned for the acquisition or construction of capital facilities or other capital assets.

Enterprise Funds (400)

These funds account for operations that provide goods or services to the general public and are supported primarily through user charges. The City has established some managerial funds that are considered a part of the primary fund number 401 for reporting purposes.

Fiduciary Funds (600)

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

B. Basis of Accounting

Financial statements are prepared using the cash basis of accounting and measurement focus. Revenues are recognized only when cash is received, and expenditures are recognized when paid, including those properly chargeable against the report year(s) budget appropriations as required by state law.

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

C. Cash and Investments - See Note #4.

D. Capital Assets

Capital assets are assets with an initial individual cost of more than \$5000 and an estimated useful life in excess of 3 years. The capital assets and inventory of the City of Kalama are recorded as expenditures when purchased.

E. Compensated Absences

Vacation leave may be accumulated up to 30 days and is payable upon separation or retirement. Sick leave may be accumulated up to 1200 hours. Upon separation of service in good standing, employees may receive payment for a portion of the accumulated sick leave balance based upon the schedule as outlined

in the applicable bargaining agreement or City contracts and personnel policies. Current rate of sick leave buy out for Teamster unit employees and non-bargaining employees is 40%. Current rate of sick leave buy out for Police Guild employees is at 0% due to length of service of less than 3 years. Payments are recognized as expenditures when paid.

F. Long-Term Debt - See Note #6

G. Other Financing Sources or Uses

The City's "Other Financing Sources or Uses" consist of operating transfers in and operating transfers out.

H. 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 State Laws or Kalama City Council action. When expenditures that meet restrictions are incurred, the City of Kalama intends to use restricted or committed resources first.

Fund #	Fund Description	Restricted/Committed	Purpose
001	General Fund - Reserves	\$390,909.00	Restricted ARPA Funds
105	Special Revenue Fund - Hotel/Motel Tax-Tourism	\$101,983.81	Restricted by RCW
108	Park Development Fund	\$37,709.96	Committed by Ordinance
109	Special Revenue Fund - Affordable Housing	\$25,456.26	Restricted by RCW
116	Cap.Impr.-R.E. Taxes-Ord.#723	\$88,512.21	Restricted by RCW Restricted for Debt Service
215	2018 GO Bond - Debt Service	\$325,107.95	GO Bond Restricted - Special Purpose
310	Transportation Benefit District Fund	\$114,319.32	District Funding Committed for Debt/Loan
401	Water/Sewer Operating Fund	\$730,231.90	Obligations
632	Fiduciary Fund	\$18.00	Restricted - Fudiciary Fund
		\$1,814,248.41	

NOTE 2 – Budget Compliance

The City of Kalama adopts annual appropriated budgets for 30 funds. The Budgets are appropriated at the fund level except for the General Fund which is adopted as two departments separating out the Police Budget. The budgets constitute the legal authority for expenditures at that level. Annual appropriations for all funds lapse at the fiscal period 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, including all amendments, were as follows:

Fund No. Description	Fiscal	Budget	% of Total	Balance
General Fund	\$1,499,558.99	\$1,744,320.00	86%	\$244,761.01
Police	\$1,127,156.91	\$1,218,820.00	92%	\$91,663.09
001 General Fund	\$ 2,626,715.90	\$ 2,963,140.00	89%	\$336,424.10
101 Street Operations	\$ 203,270.48	\$ 209,400.00	97%	\$6,129.52
102 Street Improvement Reserve	\$ -	\$ -	0%	\$ -
103 Sidewalk Reserve	\$ 19,768.12	\$ 40,000.00	49%	\$20,231.88
104 Criminal Justice Fund	\$ 85,383.05	\$ 89,700.00	95%	\$4,316.95
105 - Lodging Tax - Tourism	\$ 24,509.09	\$ 37,400.00	66%	\$12,890.91
106 Community Building Reserve	\$ -	\$ -	0%	\$ -
107 - Wage/Benefit Reserve	\$ 17,000.00	\$ 60,000.00	28%	\$43,000.00
108 Park Improvement Reserve	\$ 1,656.24	\$ 35,000.00	5%	\$33,343.76
109 Recording Fee - Affordable Housing	\$ -	\$ -	0%	\$ -
110 Library Fund	\$ 65,739.79	\$ 82,200.00	80%	\$16,460.21
113 Community Building Fund	\$ 29,248.11	\$ 33,700.00	87%	\$4,451.89
115 Designated Reserves	\$ 237,284.98	\$ 265,000.00	90%	\$27,715.02
116 Real Estate Excise - Capital Improvements	\$ 210,778.06	\$ 235,000.00	90%	\$24,221.94
117 Police Vehicle Reserve	\$ -	\$ -	0%	\$ -
135 General Fund Reserves	\$ 72,801.26	\$ 75,000.00	97%	\$2,198.74
210 USDA Loan - CH Building	\$ -	\$ -	0%	\$ -
215 - GFCF Bond - Police Building	\$ 195,425.00	\$ 195,850.00	100%	\$425.00
310 Transportation Benefit District	\$ 58.91	\$ 100,000.00	0%	\$99,941.09
315 Police Building Construction Fund	\$ -	\$ -	0%	\$ -
320 City Hall/Library Construction Fund	\$ -	\$ -	0%	\$ -
401 Water/Sewer Operations	\$ 4,125,556.27	\$ 4,255,500.00	97%	\$129,943.73
402 Solid Waste-Garbage Fund	\$ 505,284.27	\$ 517,700.00	98%	\$12,415.73
403 Stormwater Utility Fund	\$ 82,310.90	\$ 157,100.00	52%	\$74,789.10
408 Water Improvement Reserve	\$ 1,480,409.67	\$ 1,718,620.00	86%	\$238,210.33
410 Public Works Equipment Reserve	\$ 33,589.56	\$ 52,000.00	65%	\$18,410.44
412 Sewer Loan Reserve Fund	\$ -	\$ -	0%	\$ -
413 I&I Improvement Fund	\$ -	\$ 25,000.00	0%	\$25,000.00
415 Sewer Improvement Reserve	\$ 624,532.14	\$ 715,500.00	87%	\$90,967.86
420 Water System Improvement	\$ 325.00	\$ 341,000.00	0%	\$340,675.00
632 WA State Fund -Fiduciary Fund	\$ 23,590.41	\$ 33,000.00	71%	\$9,409.59
Totals	\$ 10,665,237.21	\$ 12,236,810.00	87%	\$1,571,572.79

The General Fund, as reported on the Financial Statements, includes Funds 001,104,106,110,113,115,117, and 135. The Street Fund, as reported on the Financial Statements, includes Fund 101, 102, and 103. The Water/Sewer Fund, as reported on the Financial Statements, includes Funds 401, 408, 410, 412, 413, 415, 420, and 424. Special Revenue, Debt Service, and Capital Project Funds 105, 108, 109, 116, 210, 215, 310, 315, 320 and Enterprise Funds 402 and 403 are shown individually on the Financial Statements. The City established Fiduciary Fund 632 to receipt and expend State funds from District Court, Energy Code Fees collected for the State, and Department of Licensing and WA State Patrol fees collected on their behalf.

Budgeted amounts are authorized to be transferred

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

NOTE 3 - COVID-19 Pandemic

In February 2020, the Governor of the state of Washington declared a state of emergency in response to the spread of the deadly new virus known as COVID-19. Precautionary measures to slow the spread of the virus continued throughout 2021. These measures included limitation on business operations, public events, gatherings, travel and in-person interactions.

The City proactively implemented safety measures, and operations have continued with offices being closed to the public or with limited access with new procedures put in place following the state mandates. Management continues to monitor the situation for any operational or financial effects and is ready to respond appropriately as needed. The City continues to operate all major functions and meet its public mandates. The City has remained economically stable and continues to adapt to the changing conditions.

NOTE 4 - DEPOSITS & INVESTMENTS

Bond Investments are reported at original cost (*including prepaid interest at purchase). Deposits and Investments by type at December 31, 2021 are as follows:

Type of Deposit or Investment	City's Own Investments
Heritage Bank Deposit plus Cash on Hand \$580	\$ 841,495.60
Local Government Investment Pool	\$3,725,039.41
Fibre Federal Credit Union Savings – TBD	\$ 114,378.23
US Bank/US Government Security 3133EL3XO 8/2026	\$ 248,775.00
US Bank/US Government Security 3133ELAE 8/2022	\$ 200,241.60
US Bank/US Government Security 3133EK4X1 11/2023	\$ 199,770.00
US Bank/US Government Security 3133EDFA5 2/2024	\$ 205,539.80
US Bank/US Government Security 3133EKP75 9/2024	\$ 249,999.25
US Bank/US Government Security 3133EMSC7 6/2025	\$ 199,377.40
US Bank/US Government Security 3130ANX62 6/2025	\$ 246,662.50
US Bank/US Government Security 3136G44U4 10/2025	\$ 250,248.25
US Bank/US Government Security 3130APU37 11/2026*	\$ 249,573.42
US Bank/US Government Treasury Note 91282CCC3 5/2024*	\$ 247,269.90
US Bank/US Government Treasury Note 912833LY4 2/2026	\$ 249,843.83
TOTAL DEPOSITS & INVESTMENTS 12/31/2021	\$7,228,214.19

It is the City of Kalama's policy to invest all temporary cash surpluses. The interest on these investments is prorated to the various funds except for the checking account interest which is placed in the General Fund.

The City of Kalama is a voluntary participant in the Local Government Investment Pool, an external investment pool operated by the Washington State Treasurer. The pool is not rated and not registered with the SEC. Rather, oversight is provided by the State Finance Committee in accordance with [Chapter 43.250 RCW](#). Investments in the LGIP are reported at amortized cost, which is the same as the value of the pool per share. The LGIP does not impose any restrictions on participant withdrawals.

The Office of the State Treasurer prepares a stand-alone financial report for the pool. A copy of the report is available from the Office of the State Treasurer, PO Box 40200, Olympia, Washington 98504-0200, online at www.tre.wa.gov.

All deposits and certificates of deposit are covered by the Federal Deposit Insurance Corporation and/or the Washington Public Deposit Protection Commission. The TBD's deposits are covered by the NCUA, and/or the Washington Public Deposit Protection Commission. All investments are insured, registered or held by the City of Kalama or its agent in the government's name.

NOTE 5 - INTERFUND LOANS AND ADVANCES

The following table displays interfund loan activity during 2021:

Borrowing Fund	Lending Fund	Balance 1/1/2021	New Loans	Repayments	Balance 12/31/2021
001	135	\$ 0	\$45,000	\$ 3,855.61	\$ 41,144.39
403	413	\$134,991.15	\$0	\$66,652.80	\$ 68,338.35

New Loan – Borrowed from Fund 135 GF Reserves for New Police Car at 1% interest over 3 years – Balloon Payment in 2024.

NOTE 6 – LONG-TERM DEBT

The accompanying Schedule of Liabilities (Schedule 09) provides more details of the outstanding debt and liabilities of the City and summarizes the City's debt transactions for 2021. The debt service requirements, including interest, are as follows:

Year	Principal	Interest	Total Debt
2022	\$403,498.46	\$116,572.28	\$520,070.74
2023	\$408,901.01	\$113,619.73	\$522,520.74
2024	\$409,310.60	\$110,510.14	\$519,820.74
2025	\$414,727.36	\$107,393.38	\$522,120.74
2026	\$420,151.42	\$103,169.32	\$523,320.74
2027-2031	\$975,399.24	\$447,221.50	\$1,422,620.74
2032-2036	\$816,674.92	\$315,450.08	\$1,132,125.00
2037-2041	\$908,601.81	\$189,335.80	\$1,097,937.61
2042-2045	\$365,000.00	\$19,250.00	\$384,250.00
	\$5,122,264.82	\$1,522,522.23	\$6,644,787.05

NOTE 7 - PENSION PLANS

Substantially all City of Kalama 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 systems: Public

Employer's Retirement System (PERS) and Law Enforcement Officers' and Fire Fighters' Retirement System (LEOFF).

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 98504-8380

Also, the DRS CAFR may be downloaded from the DRS website at www.drs.wa.gov.

At June 30, 2021 the City of Kalama's proportionate share of the collective net pension liabilities, as reported on the Schedule 09 was as follows:

DRS - Plan	Employer Contributions (DRS – PEFI)	Allocation %	Liability
PERS 1	58,990.36	0.007919%	\$ 96,710
PERS 2	96,482.99	0.010185%	\$(1,014,590)
LEOFFS 2	30,569.09	0.015335%	\$ (890,720)

The City offers its employees a deferred compensation plan administered by the State of Washington. The plan is available to all eligible employees and permits them to defer a portion of their salary until future years. The deferred compensation is only available to employees upon separation, death, or unforeseeable emergencies in accordance with applicable laws. Compensation deferred under the plan, and all income attributable to the plan, is solely the property of the employee.

NOTE 8 - PROPERTY TAXES

The county treasurer acts as an agent to collect property taxes levied in the county for all taxing authorities. Collections are distributed after the end of 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 when taxes are levied.

The City's regular levy for 2021 was \$1.4305613689 per \$1,000 on an assessed valuation of \$369,145,296.00 for a total regular levy of \$528,085.

NOTE 9 - Risk Management

The City of Kalama is a member of the Association of Washington Cities Risk Management Service Agency (AWC RMSA). Chapter 48.62 RCW authorizes the

governing body of any one or more governmental entities to form together into or join a pool 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 AWC RMSA was formed on January 1, 1989, when 32 municipalities in the State of Washington joined by signing an Interlocal Governmental Agreement to pool their self-insured losses and jointly purchase insurance and administrative services. As of December 31, 2021, 105 municipalities/entities participate in the AWC RMSA pool.

The AWC RMSA allows members to establish a program of joint insurance and provides risk management services to all members. All coverages, with the exception of pollution liability, are on an occurrence basis. The AWC RMSA provides all risk property, comprehensive crime, general liability, automobile liability, police liability, public officials' liability, employee fidelity and faithful performance, pollution liability, cyber liability, and equipment breakdown insurance coverage. Equipment breakdown is included with the property insurance carrier and fidelity (crime), pollution liability, and cyber liability coverages are stand-alone policies, which the AWC RMSA procures for its members. The AWC RMSA also allows members with airports to group purchase airport liability coverage.

Members pay an annual assessment to the AWC RMSA. The AWC RMSA is responsible for payment of all covered causes of loss against the jurisdiction above the stated retention. All members in the AWC RMSA have \$15 million in both per occurrence and aggregate liability limits. For the first \$1 million in liability limits, AWC RMSA is self-insured for its Self-Insured Retention (SIR) of \$250,000, per occurrence, and is reinsured by National League of Cities Mutual Insurance Company (NLC MIC) for the additional \$750,000. The \$9 million in excess liability coverage limits is provided through an excess liability policy purchased from Argonaut Insurance Company. The \$5 million in excess liability coverage limits above the first layer of excess coverage is purchased from Hallmark Specialty Insurance Company. Since AWC RMSA is a cooperative program, there is joint liability among the participating members. The reinsurance coverage is purchased through NLC MIC and excess property coverage is purchased through Lexington Insurance Company and CHUBB in 2021, AWC RMSA carried a retention of \$200,000, NLC MIC reinsures up to \$3 million, AIG Specialty Insurance Company provides excess insurance up to \$50 million, and limits up to \$250 million. All commercial policies have been purchased through the Pool's Broker of Record, Aon.

Members contract to remain in the AWC RMSA pool for a minimum of one year and must give a one-year notice before terminating participation. Even after termination, a member is still responsible for contributions to the Pool for any unresolved, unreported, and in-process claims for the period they were signatory to the Interlocal Governmental Agreement.

The AWC RMSA establishes a loss fund for both reported and unreported insured events, which includes estimates of both future payments of losses and related claim adjustment expenses.

In accordance with WAC 200.100.02023, the AWC RMSA is governed by a board of directors, which is comprised of elected officials of participating members.

NOTE 10 - OTHER DISCLOSURES

A. Litigation and Potential Litigation

1. Tidewater Drive – Robb Road Waterline Project – Eminent Domain

The third phase of the Robb Road Waterline Project involves the installation of a new waterline on Tidewater Drive that will create a looped water system replacing the closed line system that serves the 7 homes on Tidewater Drive. The City requires easements along the front of four of the properties to place the new line. The City approached the owners with a proposal which was rejected. The property owners requested to be compensated for more than the value of the easements and wanted additional items that the City does not have the authority to provide such as issues dealing with the BNSF tracks and issues with the Port of Kalama. Having reached an impasse, the City filed for eminent domain with the four property owners. The case was expected to be resolved by the Courts in 2019,2020, and 2021, but the COVID-19 pandemic limited the court dockets, and this was extended several times. It is currently scheduled for hearing in 2022. The estimated cost of the settlements and the litigation will be approximately \$24,000.00. The delays in the resolution of this case could result in a cost increase to the estimated cost of the project due to inflation and increases to material and other costs related to the project currently budgeted at \$350,000.00.

B. Significant Commitments or Obligations

1. The City of Kalama has active construction projects as of December 31, 2021. The projects include:

a. Robb/Toteff Road Water/Sewer line Expansion – Phase 3 – This project was to be completed in 2018, but due to the litigation issue with the property owners along Tidewater Drive, it has been delayed until a settlement is reached. It is expected to be completed as soon as the litigation has been resolved.

b. The Green Mountain Road Reservoir and Booster Station project construction began in 2021 with the expectation of being completed by year end. Due to equipment delays the project continued in 2022. The City has received \$300,000 in funding from Cowlitz County Rural Development funds and has been received \$501,971.91 from a DOH – DWSRF loan for the construction of this project with the remainder covered by City reserves.

c. The City is holding retainage on the City Hall ADA Parking upgrade project awaiting releases from the State of Washington Department of Labor and Industries

Project	Paid to 12-31-2021	Remaining Commitment
Robb Rd Water Main – Tidewater Phase 3	1,250.00	\$350,000.00
Green Mtn Reservoir Design	\$1,091,836.84	\$258,482.65
City Hall ADA Parking Upgrade	\$198,119.94	\$9162.59
Total	\$1,291,206.78	\$617,645.24



City of Kalama

Schedule 01

For the year ended December 31, 2021

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0262	001	General Fund	3085100	Assigned Cash and Investments - Beginning	\$99,293
0262	001	General Fund	3085100	Assigned Cash and Investments - Beginning	\$457,796
0262	001	General Fund	3085100	Assigned Cash and Investments - Beginning	\$21,215
0262	001	General Fund	3089100	Unassigned Cash and Investments - Beginning	\$751,122
0262	001	General Fund	3111000	Property Tax	\$522,280
0262	001	General Fund	3131100	Local Retail Sales and Use Tax	\$823,117
0262	001	General Fund	3131500	Special Purpose Sales and Use Tax	\$78,708
0262	001	General Fund	3137100	Criminal Justice Sales and Use Tax	\$68,397
0262	001	General Fund	3164100	Business and Occupation Taxes on Utilities	\$148,747
0262	001	General Fund	3164300	Business and Occupation Taxes on Utilities	\$16,964
0262	001	General Fund	3164700	Business and Occupation Taxes on Utilities	\$9,722
0262	001	General Fund	3164700	Business and Occupation Taxes on Utilities	\$19,196
0262	001	General Fund	3164800	Business and Occupation Taxes on Utilities	\$109,274
0262	001	General Fund	3164900	Business and Occupation Taxes on Utilities	\$102,520
0262	001	General Fund	3168100	Gambling Tax - Punch Boards and Pull Tabs	\$9,874
0262	001	General Fund	3172000	Leasehold Excise Tax	\$62,076
0262	001	General Fund	3213000	Police and Protective	\$100
0262	001	General Fund	3219100	Franchise Fees and Royalties	\$31,751

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0262	001	General Fund	3219900	Other Business Licenses and Permits	\$32,142
0262	001	General Fund	3221000	Buildings, Structures and Equipment	\$101,115
0262	001	General Fund	3221001	Buildings, Structures and Equipment	\$9,100
0262	001	General Fund	3221002	Buildings, Structures and Equipment	\$11,558
0262	001	General Fund	3223000	Animal Licenses	\$3,615
0262	001	General Fund	3229000	Other Non-Business Licenses and Permits	\$1,561
0262	001	General Fund	3311203	Federal Direct Grant from Department of Defense	\$787
0262	001	General Fund	3311660	Federal Direct Grant from Department of Justice	\$1,861
0262	001	General Fund	3329210	COVID-19 Non-Grant Assistance	\$390,909
0262	001	General Fund	3334500	Federal Indirect Grant from National Endowment for the Arts	\$2,189
0262	001	General Fund	3340120	State Grant from Other Judicial Agencies	\$964
0262	001	General Fund	3340310	State Grant from Department of Ecology	\$33,935
0262	001	General Fund	3350091	PUD Privilege Tax	\$23,143
0262	001	General Fund	3350401	2022-2023 biennium one-time allocations	\$12,105
0262	001	General Fund	3360621	Criminal Justice - Violent Crimes/Population	\$1,003
0262	001	General Fund	3360626	Criminal Justice - Special Programs	\$3,470
0262	001	General Fund	3360642	Marijuana Excise Tax Distribution	\$3,910
0262	001	General Fund	3360651	DUI and Other Criminal Justice Assistance	\$485
0262	001	General Fund	3360694	Liquor/Beer Excise Tax	\$20,737
0262	001	General Fund	3360695	Liquor Control Board Profits	\$23,505
0262	001	General Fund	3374000	Local Grants, Entitlements and Other Payments	\$467

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0262	001	General Fund	3413302	District/Municipal Court - Administrative Fees	\$570
0262	001	General Fund	3414300	Budgeting and Accounting Services	\$100,000
0262	001	General Fund	3414300	Budgeting and Accounting Services	\$85,000
0262	001	General Fund	3414300	Budgeting and Accounting Services	\$7,000
0262	001	General Fund	3414300	Budgeting and Accounting Services	\$33,000
0262	001	General Fund	3417000	Sales of Merchandise	\$131
0262	001	General Fund	3418100	Data/Word Processing, Printing, Duplicating and IT Services	\$121
0262	001	General Fund	3418100	Data/Word Processing, Printing, Duplicating and IT Services	\$194
0262	001	General Fund	3421000	Law Enforcement Services	\$1,191
0262	001	General Fund	3425000	Disaster Preparation Services	\$150
0262	001	General Fund	3458100	Zoning and Subdivision Services	\$13,250
0262	001	General Fund	3458300	Plan Checking Services	\$54,730
0262	001	General Fund	3458900	Other Planning and Development Services	\$79,990
0262	001	General Fund	3458901	Other Planning and Development Services	\$1,200
0262	001	General Fund	3458903	Other Planning and Development Services	\$8,000
0262	001	General Fund	3472000	Library Services	\$2,625
0262	001	General Fund	3531000	Traffic Infraction Penalties	\$13,453
0262	001	General Fund	3537000	Non-Traffic Infraction Penalties	\$223
0262	001	General Fund	3552000	Driving Under Influence (DUI) Fines	\$338
0262	001	General Fund	3558000	Other Criminal Traffic Misdemeanor Fines	\$917
0262	001	General Fund	3569000	Other Criminal Non- Traffic Fines	\$1,100
0262	001	General Fund	3573300	Public Defense Cost	\$1,605

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0262	001	General Fund	3573700	District/Municipal Court Cost Recoupments	\$1,437
0262	001	General Fund	3611100	Investment Earnings	\$7,817
0262	001	General Fund	3614000	Other Interest	\$548
0262	001	General Fund	3614000	Other Interest	\$145
0262	001	General Fund	3614001	Other Interest	\$2,133
0262	001	General Fund	3624000	Rents and Leases	\$14,570
0262	001	General Fund	3670000	Contributions and Donations from Nongovernmental Sources	\$10,515
0262	001	General Fund	3670046	Contributions and Donations from Nongovernmental Sources	\$2,458
0262	001	General Fund	3671100	Contributions and Donations from Nongovernmental Sources	\$3,846
0262	001	General Fund	3671900	Contributions and Donations from Nongovernmental Sources	\$525
0262	001	General Fund	3693000	Confiscated and Forfeited Property	\$237
0262	001	General Fund	3699100	Miscellaneous Other, Operating	\$1,765
0262	001	General Fund	3699100	Miscellaneous Other, Operating	\$10
0262	101	Street Operation & Maintenance	3085100	Assigned Cash and Investments - Beginning	\$74,337
0262	101	Street Operation & Maintenance	3085100	Assigned Cash and Investments - Beginning	\$200,062
0262	101	Street Operation & Maintenance	3164000	Business and Occupation Taxes on Utilities	\$25,925
0262	101	Street Operation & Maintenance	3224000	Street and Curb Permits	\$1,000
0262	101	Street Operation & Maintenance	3224000	Street and Curb Permits	\$4,725
0262	101	Street Operation & Maintenance	3360071	Multimodal Transportation - Cities	\$3,978
0262	101	Street Operation & Maintenance	3360087	Motor Vehicle Fuel Tax - City Streets	\$56,439

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0262	101	Street Operation & Maintenance	3611100	Investment Earnings	\$299
0262	101	Street Operation & Maintenance	3671200	Contributions and Donations from Nongovernmental Sources	\$500
0262	101	Street Operation & Maintenance	3681000	Special Assessments - Capital	\$32,093
0262	101	Street Operation & Maintenance	3699100	Miscellaneous Other, Operating	\$3,627
0262	105	Special Revenue Fund - Hotel/Motel Tax-Tourism	3083100	Restricted Cash and Investments - Beginning	\$72,358
0262	105	Special Revenue Fund - Hotel/Motel Tax-Tourism	3133100	Hotel/Motel Sales and Use Tax	\$53,998
0262	105	Special Revenue Fund - Hotel/Motel Tax-Tourism	3417000	Sales of Merchandise	\$28
0262	105	Special Revenue Fund - Hotel/Motel Tax-Tourism	3417001	Sales of Merchandise	\$26
0262	105	Special Revenue Fund - Hotel/Motel Tax-Tourism	3611100	Investment Earnings	\$84
0262	108	Park Development Fund	3084100	Committed Cash and Investments - Beginning	\$34,472
0262	108	Park Development Fund	3458100	Zoning and Subdivision Services	\$850
0262	108	Park Development Fund	3476000	Program Fees	\$3,935
0262	108	Park Development Fund	3611100	Investment Earnings	\$109
0262	109	Special Revenue Fund - Affordable Housing	3083100	Restricted Cash and Investments - Beginning	\$14,587
0262	109	Special Revenue Fund - Affordable Housing	3132700	Affordable and Supportive Housing Sales and Use Tax	\$6,226
0262	109	Special Revenue Fund - Affordable Housing	3412600	Recording Surcharge - Affordable Housing	\$4,247
0262	109	Special Revenue Fund - Affordable Housing	3611100	Investment Earnings	\$396
0262	116	Cap.impr.-R.e. Taxes-Ord.#723	3083100	Restricted Cash and Investments - Beginning	\$168,976
0262	116	Cap.impr.-R.e. Taxes-Ord.#723	3183400	REET 1 - First Quarter Percent	\$120,981
0262	116	Cap.impr.-R.e. Taxes-Ord.#723	3611100	Investment Earnings	\$152
0262	116	Cap.impr.-R.e. Taxes-Ord.#723	3614000	Other Interest	\$20

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0262	215	General Fund Capital Facilities Debt Service Fund	3083100	Restricted Cash and Investments - Beginning	\$280,574
0262	215	General Fund Capital Facilities Debt Service Fund	3164000	Business and Occupation Taxes on Utilities	\$73,770
0262	215	General Fund Capital Facilities Debt Service Fund	3164000	Business and Occupation Taxes on Utilities	\$69,361
0262	215	General Fund Capital Facilities Debt Service Fund	3164000	Business and Occupation Taxes on Utilities	\$17,612
0262	215	General Fund Capital Facilities Debt Service Fund	3611000	Investment Earnings	\$507
0262	310	Transportation Benefit District Fund	3083100	Restricted Cash and Investments - Beginning	\$112,020
0262	310	Transportation Benefit District Fund	3176000	Transportation Benefit District Vehicle Fees	\$2,297
0262	310	Transportation Benefit District Fund	3611100	Investment Earnings	\$62
0262	401	Water/sewer Operating Fund	3083100	Restricted Cash and Investments - Beginning	\$520,000
0262	401	Water/sewer Operating Fund	3083100	Restricted Cash and Investments - Beginning	\$566,352
0262	401	Water/sewer Operating Fund	3085100	Assigned Cash and Investments - Beginning	\$791,400
0262	401	Water/sewer Operating Fund	3085100	Assigned Cash and Investments - Beginning	\$20,689
0262	401	Water/sewer Operating Fund	3085100	Assigned Cash and Investments - Beginning	\$1,166,374
0262	401	Water/sewer Operating Fund	3085100	Assigned Cash and Investments - Beginning	\$11,140
0262	401	Water/sewer Operating Fund	3085100	Assigned Cash and Investments - Beginning	\$29,920
0262	401	Water/sewer Operating Fund	3131100	Local Retail Sales and Use Tax	\$2,833
0262	401	Water/sewer Operating Fund	3131100	Local Retail Sales and Use Tax	\$168
0262	401	Water/sewer Operating Fund	3319703	Federal Direct Grant from Department of Homeland Security	\$565
0262	401	Water/sewer Operating Fund	3370000	Local Grants, Entitlements and Other Payments	\$540,096

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0262	401	Water/sewer Operating Fund	3434000	Water Sales and Services	\$1,816,128
0262	401	Water/sewer Operating Fund	3434001	Water Sales and Services	\$181,211
0262	401	Water/sewer Operating Fund	3434034	Water Sales and Services	\$9,815
0262	401	Water/sewer Operating Fund	3434034	Water Sales and Services	\$26,400
0262	401	Water/sewer Operating Fund	3434035	Water Sales and Services	\$228
0262	401	Water/sewer Operating Fund	3434035	Water Sales and Services	\$1,901
0262	401	Water/sewer Operating Fund	3435000	Sewer/Reclaimed Water Sales and Services	\$1,703,034
0262	401	Water/sewer Operating Fund	3435001	Sewer/Reclaimed Water Sales and Services	\$171,581
0262	401	Water/sewer Operating Fund	3611100	Investment Earnings	\$17,020
0262	401	Water/sewer Operating Fund	3611100	Investment Earnings	\$38
0262	401	Water/sewer Operating Fund	3611100	Investment Earnings	\$6
0262	401	Water/sewer Operating Fund	3614000	Other Interest	\$2,614
0262	401	Water/sewer Operating Fund	3625000	Rents and Leases	\$600
0262	401	Water/sewer Operating Fund	3670000	Contributions and Donations from Nongovernmental Sources	\$560
0262	401	Water/sewer Operating Fund	3673400	Contributions and Donations from Nongovernmental Sources	\$273,000
0262	401	Water/sewer Operating Fund	3673500	Contributions and Donations from Nongovernmental Sources	\$171,000
0262	401	Water/sewer Operating Fund	3691030	Sale of Surplus	\$1,502
0262	401	Water/sewer Operating Fund	3699100	Miscellaneous Other, Operating	\$211
0262	402	Solid Waste / Garbage	3085100	Assigned Cash and Investments - Beginning	\$25,214

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0262	402	Solid Waste / Garbage	3437000	Solid Waste Sales and Services	\$430,573
0262	402	Solid Waste / Garbage	3437001	Solid Waste Sales and Services	\$43,325
0262	402	Solid Waste / Garbage	3611100	Investment Earnings	\$16
0262	403	Stormwater Utility Fund	3085100	Assigned Cash and Investments - Beginning	\$70,080
0262	403	Stormwater Utility Fund	3431000	Storm Drainage Sales and Services	\$127,095
0262	403	Stormwater Utility Fund	3611100	Investment Earnings	\$74
0262	403	Stormwater Utility Fund	3674310	Contributions and Donations from Nongovernmental Sources	\$3,600
0262	403	Stormwater Utility Fund	3685000	Special Assessments - Service	\$150
0262	632	WA State Revenue Fiduciary Fund	3083100	Restricted Cash and Investments - Beginning	\$155
0262	001	General Fund	5083100	Restricted Cash and Investments - Ending	\$390,909
0262	001	General Fund	5085100	Assigned Cash and Investments - Ending	\$748,871
0262	001	General Fund	5089100	Unassigned Cash and Investments - Ending	\$649,375
0262	001	General Fund	5113040	Official Publication Services	\$6,881
0262	001	General Fund	5116010	Legislative Activities	\$20,100
0262	001	General Fund	5116020	Legislative Activities	\$1,576
0262	001	General Fund	5116040	Legislative Activities	\$1,091
0262	001	General Fund	5116040	Legislative Activities	\$40
0262	001	General Fund	5116040	Legislative Activities	\$677
0262	001	General Fund	5125040	Municipal Court	\$6,624
0262	001	General Fund	5125040	Municipal Court	\$665
0262	001	General Fund	5131010	Executive Office	\$19,603
0262	001	General Fund	5131020	Executive Office	\$7,132
0262	001	General Fund	5131030	Executive Office	\$237
0262	001	General Fund	5131040	Executive Office	\$1,372
0262	001	General Fund	5131040	Executive Office	\$2,300
0262	001	General Fund	5131040	Executive Office	\$588

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0262	001	General Fund	5142310	Financial Services	\$231,878
0262	001	General Fund	5142320	Financial Services	\$107,142
0262	001	General Fund	5142330	Financial Services	\$3,095
0262	001	General Fund	5142330	Financial Services	\$2,102
0262	001	General Fund	5142340	Financial Services	\$12,302
0262	001	General Fund	5142340	Financial Services	\$15,655
0262	001	General Fund	5142340	Financial Services	\$2,563
0262	001	General Fund	5142340	Financial Services	\$667
0262	001	General Fund	5142340	Financial Services	\$5,008
0262	001	General Fund	5142340	Financial Services	\$10
0262	001	General Fund	5142340	Financial Services	\$2,752
0262	001	General Fund	5149040	Voters Registration Services	\$6,875
0262	001	General Fund	5153140	Internal Legal Services - Advice	\$25,000
0262	001	General Fund	5153140	Internal Legal Services - Advice	\$19,348
0262	001	General Fund	5153540	Internal Legal Services - Claims and Litigation	\$400
0262	001	General Fund	5159140	General Indigent Defense	\$22,250
0262	001	General Fund	5182010	Property Management Services	\$650
0262	001	General Fund	5182020	Property Management Services	\$347
0262	001	General Fund	5182030	Property Management Services	\$1,446
0262	001	General Fund	5182040	Property Management Services	\$735
0262	001	General Fund	5182040	Property Management Services	\$7,862
0262	001	General Fund	5182040	Property Management Services	\$4,058
0262	001	General Fund	5183010	Maintenance/Security/Insurance/Janitorial Services	\$493
0262	001	General Fund	5183020	Maintenance/Security/Insurance/Janitorial Services	\$356

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0262	001	General Fund	5183030	Maintenance/Security/Insurance/Janitorial Services	\$333
0262	001	General Fund	5183030	Maintenance/Security/Insurance/Janitorial Services	\$39
0262	001	General Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$2,535
0262	001	General Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$6,393
0262	001	General Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$4,111
0262	001	General Fund	5183110	Maintenance/Security/Insurance/Janitorial Services	\$624
0262	001	General Fund	5183120	Maintenance/Security/Insurance/Janitorial Services	\$291
0262	001	General Fund	5183120	Maintenance/Security/Insurance/Janitorial Services	\$491
0262	001	General Fund	5183120	Maintenance/Security/Insurance/Janitorial Services	\$5,648
0262	001	General Fund	5183120	Maintenance/Security/Insurance/Janitorial Services	\$11,856
0262	001	General Fund	5183120	Maintenance/Security/Insurance/Janitorial Services	\$7,577
0262	001	General Fund	5189040	Other Centralized Services	\$237,285
0262	001	General Fund	5189040	Other Centralized Services	\$100
0262	001	General Fund	5189040	Other Centralized Services	\$1,691
0262	001	General Fund	5189040	Other Centralized Services	\$4,707
0262	001	General Fund	5211010	Administration	\$528
0262	001	General Fund	5211020	Administration	\$287
0262	001	General Fund	5211030	Administration	\$235
0262	001	General Fund	5211040	Administration	\$84

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0262	001	General Fund	5211040	Administration	\$458
0262	001	General Fund	5211040	Administration	\$122
0262	001	General Fund	5211040	Administration	\$170
0262	001	General Fund	5212010	Police Operations	\$560,507
0262	001	General Fund	5212010	Police Operations	\$48,590
0262	001	General Fund	5212010	Police Operations	(\$6)
0262	001	General Fund	5212010	Police Operations	\$19,750
0262	001	General Fund	5212010	Police Operations	\$3,077
0262	001	General Fund	5212010	Police Operations	\$21,894
0262	001	General Fund	5212020	Police Operations	\$233,534
0262	001	General Fund	5212020	Police Operations	\$11,134
0262	001	General Fund	5212030	Police Operations	\$4,750
0262	001	General Fund	5212030	Police Operations	\$460
0262	001	General Fund	5212030	Police Operations	\$64
0262	001	General Fund	5212030	Police Operations	\$21,005
0262	001	General Fund	5212030	Police Operations	\$5,400
0262	001	General Fund	5212030	Police Operations	\$1,511
0262	001	General Fund	5212040	Police Operations	\$13
0262	001	General Fund	5212040	Police Operations	\$6,210
0262	001	General Fund	5212040	Police Operations	\$17,956
0262	001	General Fund	5212040	Police Operations	\$6,060
0262	001	General Fund	5212040	Police Operations	\$1,425
0262	001	General Fund	5212040	Police Operations	\$68
0262	001	General Fund	5212040	Police Operations	\$9,716
0262	001	General Fund	5212040	Police Operations	\$14,213
0262	001	General Fund	5212040	Police Operations	\$518
0262	001	General Fund	5212040	Police Operations	\$4,733
0262	001	General Fund	5213040	Crime Prevention	\$4,287
0262	001	General Fund	5214030	Training	\$851
0262	001	General Fund	5214040	Training	\$148
0262	001	General Fund	5214040	Training	\$399
0262	001	General Fund	5222040	Fire Suppression and Emergency Medical Services	\$7,319

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0262	001	General Fund	5222040	Fire Suppression and Emergency Medical Services	\$39,956
0262	001	General Fund	5236040	Care and Custody of Prisoners	\$6,939
0262	001	General Fund	5242010	Inspections, Permits, Certificates and Licenses	\$5,563
0262	001	General Fund	5242020	Inspections, Permits, Certificates and Licenses	\$2,658
0262	001	General Fund	5242030	Inspections, Permits, Certificates and Licenses	\$1,493
0262	001	General Fund	5242040	Inspections, Permits, Certificates and Licenses	\$450
0262	001	General Fund	5242040	Inspections, Permits, Certificates and Licenses	\$149
0262	001	General Fund	5242040	Inspections, Permits, Certificates and Licenses	\$128
0262	001	General Fund	5242040	Inspections, Permits, Certificates and Licenses	\$768
0262	001	General Fund	5543030	Animal Control	\$131
0262	001	General Fund	5549040	Other Environmental Services	\$1,537
0262	001	General Fund	5572040	Community Services	\$6,350
0262	001	General Fund	5585010	Building Permits and Plan Reviews	\$67,731
0262	001	General Fund	5585020	Building Permits and Plan Reviews	\$32,725
0262	001	General Fund	5585030	Building Permits and Plan Reviews	\$583
0262	001	General Fund	5585040	Building Permits and Plan Reviews	\$128,486
0262	001	General Fund	5585040	Building Permits and Plan Reviews	\$33,462
0262	001	General Fund	5585040	Building Permits and Plan Reviews	\$3,146
0262	001	General Fund	5585040	Building Permits and Plan Reviews	\$150
0262	001	General Fund	5585040	Building Permits and Plan Reviews	\$604
0262	001	General Fund	5585040	Building Permits and Plan Reviews	\$1,010
0262	001	General Fund	5586010	Planning	\$30,485

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0262	001	General Fund	5586020	Planning	\$13,015
0262	001	General Fund	5586030	Planning	\$196
0262	001	General Fund	5586040	Planning	\$1,250
0262	001	General Fund	5586040	Planning	\$12,512
0262	001	General Fund	5586040	Planning	\$63,491
0262	001	General Fund	5586040	Planning	\$53
0262	001	General Fund	5586040	Planning	\$4,792
0262	001	General Fund	5586040	Planning	\$555
0262	001	General Fund	5587040	Economic Development	\$2,060
0262	001	General Fund	5655040	Domestic Violence	\$375
0262	001	General Fund	5660040	Chemical Dependency Services	\$885
0262	001	General Fund	5710030	Educational and Recreational Activities	\$435
0262	001	General Fund	5722110	Library Services	\$28,877
0262	001	General Fund	5722120	Library Services	\$4,358
0262	001	General Fund	5722130	Library Services	\$1,758
0262	001	General Fund	5722130	Library Services	\$2,591
0262	001	General Fund	5722140	Library Services	\$328
0262	001	General Fund	5722140	Library Services	\$3,119
0262	001	General Fund	5722140	Library Services	\$1,286
0262	001	General Fund	5722140	Library Services	\$80
0262	001	General Fund	5722140	Library Services	\$282
0262	001	General Fund	5722140	Library Services	\$2,762
0262	001	General Fund	5722140	Library Services	\$803
0262	001	General Fund	5722140	Library Services	\$4,232
0262	001	General Fund	5722140	Library Services	\$73
0262	001	General Fund	5739040	Other Cultural and Community Events	\$202
0262	001	General Fund	5768010	General Parks	\$17,456
0262	001	General Fund	5768020	General Parks	\$10,602
0262	001	General Fund	5768030	General Parks	\$357
0262	001	General Fund	5768030	General Parks	\$2,997
0262	001	General Fund	5768040	General Parks	\$7,534
0262	001	General Fund	5768040	General Parks	\$2,417

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0262	101	Street Operation & Maintenance	5085100	Assigned Cash and Investments - Ending	\$418,447
0262	101	Street Operation & Maintenance	5423110	Roadway	\$10,456
0262	101	Street Operation & Maintenance	5423130	Roadway	\$767
0262	101	Street Operation & Maintenance	5423130	Roadway	\$979
0262	101	Street Operation & Maintenance	5423140	Roadway	\$2,314
0262	101	Street Operation & Maintenance	5423210	Roadway	\$4,038
0262	101	Street Operation & Maintenance	5425040	Structures	\$3,138
0262	101	Street Operation & Maintenance	5426110	Sidewalks	\$3,503
0262	101	Street Operation & Maintenance	5426130	Sidewalks	\$57
0262	101	Street Operation & Maintenance	5426140	Sidewalks	\$1,267
0262	101	Street Operation & Maintenance	5426340	Street Lighting	\$15,938
0262	101	Street Operation & Maintenance	5426340	Street Lighting	\$15,307
0262	101	Street Operation & Maintenance	5426410	Traffic Control Devices	\$3,319
0262	101	Street Operation & Maintenance	5426430	Traffic Control Devices	\$331
0262	101	Street Operation & Maintenance	5426440	Traffic Control Devices	\$11,963
0262	101	Street Operation & Maintenance	5426610	Snow and Ice Control	\$4,301
0262	101	Street Operation & Maintenance	5426630	Snow and Ice Control	\$829
0262	101	Street Operation & Maintenance	5426640	Snow and Ice Control	\$82
0262	101	Street Operation & Maintenance	5426710	Street Cleaning	\$1,756
0262	101	Street Operation & Maintenance	5426740	Street Cleaning	\$9,232
0262	101	Street Operation & Maintenance	5426740	Street Cleaning	\$25

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0262	101	Street Operation & Maintenance	5427110	Roadside	\$20,010
0262	101	Street Operation & Maintenance	5427130	Roadside	\$843
0262	101	Street Operation & Maintenance	5427140	Roadside	\$31
0262	101	Street Operation & Maintenance	5427510	Roadside	\$4,105
0262	101	Street Operation & Maintenance	5429040	Maintenance Administration and Overhead	\$600
0262	101	Street Operation & Maintenance	5431010	Management	\$14,688
0262	101	Street Operation & Maintenance	5433020	General Services	\$113
0262	101	Street Operation & Maintenance	5433030	General Services	\$773
0262	101	Street Operation & Maintenance	5433040	General Services	\$7,000
0262	101	Street Operation & Maintenance	5449010	Operations Administration and Overhead	\$14,773
0262	101	Street Operation & Maintenance	5449020	Operations Administration and Overhead	\$40,732
0262	105	Special Revenue Fund - Hotel/Motel Tax-Tourism	5083100	Restricted Cash and Investments - Ending	\$101,984
0262	105	Special Revenue Fund - Hotel/Motel Tax-Tourism	5573040	Tourism	\$683
0262	105	Special Revenue Fund - Hotel/Motel Tax-Tourism	5573040	Tourism	\$3,342
0262	105	Special Revenue Fund - Hotel/Motel Tax-Tourism	5573040	Tourism	\$1,190
0262	105	Special Revenue Fund - Hotel/Motel Tax-Tourism	5573040	Tourism	\$500
0262	105	Special Revenue Fund - Hotel/Motel Tax-Tourism	5739040	Other Cultural and Community Events	\$18,794
0262	108	Park Development Fund	5084100	Committed Cash and Investments - Ending	\$37,710
0262	108	Park Development Fund	5712040	Educational and Recreational Activities	\$1,273
0262	109	Special Revenue Fund - Affordable Housing	5083100	Restricted Cash and Investments - Ending	\$25,456

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0262	116	Cap.impr.-R.e. Taxes- Ord.#723	5083100	Restricted Cash and Investments - Ending	\$88,512
0262	116	Cap.impr.-R.e. Taxes- Ord.#723	5085100	Assigned Cash and Investments - Ending	\$50,000
0262	215	General Fund Capital Facilities Debt Service Fund	5083100	Restricted Cash and Investments - Ending	\$325,108
0262	310	Transportation Benefit District Fund	5083100	Restricted Cash and Investments - Ending	\$114,319
0262	401	Water/sewer Operating Fund	5083100	Restricted Cash and Investments - Ending	\$670,232
0262	401	Water/sewer Operating Fund	5084100	Committed Cash and Investments - Ending	\$60,000
0262	401	Water/sewer Operating Fund	5085100	Assigned Cash and Investments - Ending	\$2,737,392
0262	401	Water/sewer Operating Fund	5085100	Assigned Cash and Investments - Ending	\$41,410
0262	401	Water/sewer Operating Fund	5085100	Assigned Cash and Investments - Ending	\$212,433
0262	401	Water/sewer Operating Fund	5341010	Water Utilities	\$91,697
0262	401	Water/sewer Operating Fund	5341020	Water Utilities	\$32,087
0262	401	Water/sewer Operating Fund	5341030	Water Utilities	\$343
0262	401	Water/sewer Operating Fund	5341040	Water Utilities	\$109,274
0262	401	Water/sewer Operating Fund	5341040	Water Utilities	\$73,770
0262	401	Water/sewer Operating Fund	5341040	Water Utilities	\$6,928
0262	401	Water/sewer Operating Fund	5341040	Water Utilities	\$10,641
0262	401	Water/sewer Operating Fund	5343040	Water Utilities	\$100,000
0262	401	Water/sewer Operating Fund	5345010	Water Utilities	\$180,671
0262	401	Water/sewer Operating Fund	5345010	Water Utilities	\$31,030
0262	401	Water/sewer Operating Fund	5345020	Water Utilities	\$97,930
0262	401	Water/sewer Operating Fund	5345020	Water Utilities	\$2,443

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0262	401	Water/sewer Operating Fund	5345030	Water Utilities	\$6,773
0262	401	Water/sewer Operating Fund	5345030	Water Utilities	\$8,183
0262	401	Water/sewer Operating Fund	5345030	Water Utilities	\$64,607
0262	401	Water/sewer Operating Fund	5345030	Water Utilities	\$4,553
0262	401	Water/sewer Operating Fund	5345040	Water Utilities	\$70
0262	401	Water/sewer Operating Fund	5345040	Water Utilities	\$4,341
0262	401	Water/sewer Operating Fund	5345040	Water Utilities	\$20,020
0262	401	Water/sewer Operating Fund	5345040	Water Utilities	\$5,689
0262	401	Water/sewer Operating Fund	5348010	Water Utilities	\$58,520
0262	401	Water/sewer Operating Fund	5348010	Water Utilities	\$14,069
0262	401	Water/sewer Operating Fund	5348020	Water Utilities	\$17,000
0262	401	Water/sewer Operating Fund	5348030	Water Utilities	\$77,531
0262	401	Water/sewer Operating Fund	5348040	Water Utilities	\$21,337
0262	401	Water/sewer Operating Fund	5348040	Water Utilities	\$7,028
0262	401	Water/sewer Operating Fund	5348040	Water Utilities	\$106,117
0262	401	Water/sewer Operating Fund	5348040	Water Utilities	\$21,303
0262	401	Water/sewer Operating Fund	5349010	Water Utilities	\$6,557
0262	401	Water/sewer Operating Fund	5349020	Water Utilities	\$2,966
0262	401	Water/sewer Operating Fund	5349030	Water Utilities	\$1,756
0262	401	Water/sewer Operating Fund	5349030	Water Utilities	\$854
0262	401	Water/sewer Operating Fund	5349040	Water Utilities	\$98,860

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0262	401	Water/sewer Operating Fund	5349040	Water Utilities	\$15,171
0262	401	Water/sewer Operating Fund	5349040	Water Utilities	\$7,417
0262	401	Water/sewer Operating Fund	5349040	Water Utilities	\$6,067
0262	401	Water/sewer Operating Fund	5349040	Water Utilities	\$3,448
0262	401	Water/sewer Operating Fund	5085100	Assigned Cash and Investments - Ending	\$72,617
0262	401	Water/sewer Operating Fund	5351010	Sewer/Reclaimed Water Utilities	\$66,111
0262	401	Water/sewer Operating Fund	5351020	Sewer/Reclaimed Water Utilities	\$24,819
0262	401	Water/sewer Operating Fund	5351030	Sewer/Reclaimed Water Utilities	\$1,580
0262	401	Water/sewer Operating Fund	5351040	Sewer/Reclaimed Water Utilities	\$102,520
0262	401	Water/sewer Operating Fund	5351040	Sewer/Reclaimed Water Utilities	\$69,361
0262	401	Water/sewer Operating Fund	5351040	Sewer/Reclaimed Water Utilities	\$4,651
0262	401	Water/sewer Operating Fund	5351040	Sewer/Reclaimed Water Utilities	\$8,185
0262	401	Water/sewer Operating Fund	5353040	Sewer/Reclaimed Water Utilities	\$85,000
0262	401	Water/sewer Operating Fund	5355010	Sewer/Reclaimed Water Utilities	\$150,413
0262	401	Water/sewer Operating Fund	5355010	Sewer/Reclaimed Water Utilities	\$44,516
0262	401	Water/sewer Operating Fund	5355020	Sewer/Reclaimed Water Utilities	\$81,018
0262	401	Water/sewer Operating Fund	5355030	Sewer/Reclaimed Water Utilities	\$7,002
0262	401	Water/sewer Operating Fund	5355030	Sewer/Reclaimed Water Utilities	\$8,183
0262	401	Water/sewer Operating Fund	5355030	Sewer/Reclaimed Water Utilities	\$2,115
0262	401	Water/sewer Operating Fund	5355030	Sewer/Reclaimed Water Utilities	\$1,079
0262	401	Water/sewer Operating Fund	5355040	Sewer/Reclaimed Water Utilities	\$421

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0262	401	Water/sewer Operating Fund	5355040	Sewer/Reclaimed Water Utilities	\$5,389
0262	401	Water/sewer Operating Fund	5355040	Sewer/Reclaimed Water Utilities	\$734
0262	401	Water/sewer Operating Fund	5358010	Sewer/Reclaimed Water Utilities	\$78,674
0262	401	Water/sewer Operating Fund	5358010	Sewer/Reclaimed Water Utilities	\$15,870
0262	401	Water/sewer Operating Fund	5358020	Sewer/Reclaimed Water Utilities	\$36,407
0262	401	Water/sewer Operating Fund	5358020	Sewer/Reclaimed Water Utilities	\$994
0262	401	Water/sewer Operating Fund	5358030	Sewer/Reclaimed Water Utilities	\$40,119
0262	401	Water/sewer Operating Fund	5358040	Sewer/Reclaimed Water Utilities	\$6,758
0262	401	Water/sewer Operating Fund	5358040	Sewer/Reclaimed Water Utilities	\$4,508
0262	401	Water/sewer Operating Fund	5358040	Sewer/Reclaimed Water Utilities	\$31,665
0262	401	Water/sewer Operating Fund	5358040	Sewer/Reclaimed Water Utilities	\$102,594
0262	401	Water/sewer Operating Fund	5358040	Sewer/Reclaimed Water Utilities	\$12,938
0262	401	Water/sewer Operating Fund	5358040	Sewer/Reclaimed Water Utilities	\$191,615
0262	401	Water/sewer Operating Fund	5359010	Sewer/Reclaimed Water Utilities	\$7,920
0262	401	Water/sewer Operating Fund	5359020	Sewer/Reclaimed Water Utilities	\$3,341
0262	401	Water/sewer Operating Fund	5359030	Sewer/Reclaimed Water Utilities	\$226
0262	401	Water/sewer Operating Fund	5359040	Sewer/Reclaimed Water Utilities	\$31,973
0262	401	Water/sewer Operating Fund	5359040	Sewer/Reclaimed Water Utilities	\$118
0262	401	Water/sewer Operating Fund	5359040	Sewer/Reclaimed Water Utilities	\$9,795
0262	401	Water/sewer Operating Fund	5359040	Sewer/Reclaimed Water Utilities	\$1,836
0262	401	Water/sewer Operating Fund	5359040	Sewer/Reclaimed Water Utilities	\$131

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0262	401	Water/sewer Operating Fund	5359040	Sewer/Reclaimed Water Utilities	\$1,335
0262	402	Solid Waste / Garbage	5085100	Assigned Cash and Investments - Ending	\$9,133
0262	402	Solid Waste / Garbage	5370040	Solid Waste Utilities	\$25,925
0262	402	Solid Waste / Garbage	5370040	Solid Waste Utilities	\$17,612
0262	402	Solid Waste / Garbage	5370040	Solid Waste Utilities	\$33,000
0262	402	Solid Waste / Garbage	5370040	Solid Waste Utilities	\$365,987
0262	402	Solid Waste / Garbage	5370040	Solid Waste Utilities	\$6,939
0262	402	Solid Waste / Garbage	5370040	Solid Waste Utilities	\$5,490
0262	402	Solid Waste / Garbage	5370040	Solid Waste Utilities	\$1,850
0262	403	Stormwater Utility Fund	5085100	Assigned Cash and Investments - Ending	\$118,689
0262	403	Stormwater Utility Fund	5310010	Storm Drainage Utilities	\$6,434
0262	403	Stormwater Utility Fund	5310020	Storm Drainage Utilities	\$2,695
0262	403	Stormwater Utility Fund	5310030	Storm Drainage Utilities	\$1,073
0262	403	Stormwater Utility Fund	5310030	Storm Drainage Utilities	\$684
0262	403	Stormwater Utility Fund	5310040	Storm Drainage Utilities	\$2,158
0262	632	WA State Revenue Fiduciary Fund	5083100	Restricted Cash and Investments - Ending	\$18
0262	001	General Fund	3811000	Interfund Loans Received	\$45,000
0262	001	General Fund	3812000	Interfund Loan Repayment Received	\$3,856
0262	001	General Fund	3821000	Refundable Deposits	\$2,950
0262	001	General Fund	3823000	Non-Fiduciary Collections for Others	\$326
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	\$146,500
0262	101	Street Operation & Maintenance	3952000	Compensation for Loss/Impairment of Capital Assets (Cash Basis Only)	\$13,500
0262	101	Street Operation & Maintenance	3970000	Transfers-In	\$125,000
0262	101	Street Operation & Maintenance	3974455	Transfers-In	\$100,000

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0262	116	Cap.impr.-R.e. Taxes-Ord.#723	3822000	Retainage Deposits	\$9,163
0262	116	Cap.impr.-R.e. Taxes-Ord.#723	3970000	Transfers-In	\$50,000
0262	215	General Fund Capital Facilities Debt Service Fund	3971000	Transfers-In	\$78,708
0262	401	Water/sewer Operating Fund	3812000	Interfund Loan Repayment Received	\$66,653
0262	401	Water/sewer Operating Fund	3821000	Refundable Deposits	\$4,000
0262	401	Water/sewer Operating Fund	3919000	Other Long-Term Debt Issued	\$501,975
0262	401	Water/sewer Operating Fund	3952000	Compensation for Loss/Impairment of Capital Assets (Cash Basis Only)	\$13,998
0262	402	Solid Waste / Garbage	3829000	Immaterial Fiduciary Collections	\$15,290
0262	632	WA State Revenue Fiduciary Fund	3860000	Court Remittances	\$21,041
0262	632	WA State Revenue Fiduciary Fund	3893000	Custodial Type Collections	\$927
0262	632	WA State Revenue Fiduciary Fund	3893000	Custodial Type Collections	\$1,472
0262	001	General Fund	5811100	Interfund Loans	\$45,000
0262	001	General Fund	5812000	Interfund Loan Repayments	\$3,856
0262	001	General Fund	5821000	Refund of Deposits	\$3,150
0262	001	General Fund	5823000	Non-Fiduciary Remittance for Others	\$326
0262	001	General Fund	5911870	Debt Repayment - Centralized/General Services	\$3,901
0262	001	General Fund	5922180	Interest and Other Debt Service Cost - Law Enforcement Services	\$145
0262	001	General Fund	5941460	Capital Expenditures/Expenses - Financial, Recording, and Election Services	\$27,801
0262	001	General Fund	5941460	Capital Expenditures/Expenses - Financial, Recording, and Election Services	\$10,406

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0262	001	General Fund	5942160	Capital Expenditures/Expenses - Law Enforcement Services	\$63,940
0262	001	General Fund	5947260	Capital Expenditures/Expenses - Libraries	\$1,187
0262	001	General Fund	5947260	Capital Expenditures/Expenses - Libraries	\$4,981
0262	001	General Fund	5947260	Capital Expenditures/Expenses - Libraries	\$324
0262	001	General Fund	5970000	Transfers-Out	\$100,000
0262	001	General Fund	5970000	Transfers-Out	\$78,708
0262	001	General Fund	5970000	Transfers-Out	\$50,000
0262	001	General Fund	5974400	Transfers-Out	\$100,000
0262	101	Street Operation & Maintenance	5956160	Capital Expenditures/Expenses - Sidewalks	\$19,768
0262	101	Street Operation & Maintenance	5971900	Transfers-Out	\$10,000
0262	108	Park Development Fund	5947660	Capital Expenditures/Expenses - Park Facilities	\$383
0262	116	Cap.impr.-R.e. Taxes-Ord.#723	5941160	Capital Expenditures/Expenses - Legislative Services	\$1
0262	116	Cap.impr.-R.e. Taxes-Ord.#723	5941160	Capital Expenditures/Expenses - Legislative Services	\$210,777
0262	215	General Fund Capital Facilities Debt Service Fund	5912170	Debt Repayment - Law Enforcement Services	\$85,000
0262	215	General Fund Capital Facilities Debt Service Fund	5921880	Interest and Other Debt Service Cost - Centralized/General Services	\$110,425
0262	310	Transportation Benefit District Fund	5953060	Capital Expenditures/Expenses - Roadway	\$59
0262	401	Water/sewer Operating Fund	5913470	Debt Repayment - Water Utilities	\$640
0262	401	Water/sewer Operating Fund	5913470	Debt Repayment - Water Utilities	\$217,526

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
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	\$224
0262	401	Water/sewer Operating Fund	5923480	Interest and Other Debt Service Cost - Water Utilities	\$1,088
0262	401	Water/sewer Operating Fund	5943460	Capital Expenditures/Expenses - Water Utilities	\$12,618
0262	401	Water/sewer Operating Fund	5943460	Capital Expenditures/Expenses - Water Utilities	\$325
0262	401	Water/sewer Operating Fund	5943460	Capital Expenditures/Expenses - Water Utilities	\$33,590
0262	401	Water/sewer Operating Fund	5943460	Capital Expenditures/Expenses - Water Utilities	\$187,385
0262	401	Water/sewer Operating Fund	5943460	Capital Expenditures/Expenses - Water Utilities	\$29,789
0262	401	Water/sewer Operating Fund	5943460	Capital Expenditures/Expenses - Water Utilities	\$983,654
0262	401	Water/sewer Operating Fund	5943560	Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities	\$9,854
0262	401	Water/sewer Operating Fund	5943560	Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities	\$49,400
0262	401	Water/sewer Operating Fund	5943560	Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities	\$269,783
0262	401	Water/sewer Operating Fund	5821000	Refund of Deposits	\$2,989
0262	401	Water/sewer Operating Fund	5943460	Capital Expenditures/Expenses - Water Utilities	\$1,357
0262	401	Water/sewer Operating Fund	5943460	Capital Expenditures/Expenses - Water Utilities	\$15,387

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
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	\$81,500
0262	401	Water/sewer Operating Fund	5943560	Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities	\$1,357
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	\$55,000
0262	402	Solid Waste / Garbage	5829000	Immaterial Fiduciary Remittance	\$22,480
0262	402	Solid Waste / Garbage	5970000	Transfers-Out	\$1,000
0262	402	Solid Waste / Garbage	5970000	Transfers-Out	\$25,000
0262	403	Stormwater Utility Fund	5812000	Interfund Loan Repayments	\$66,653
0262	403	Stormwater Utility Fund	5923180	Interest and Other Debt Service Cost - Storm Drainage Utilities	\$2,614
0262	632	WA State Revenue Fiduciary Fund	5860000	Court Remittances	\$21,041
0262	632	WA State Revenue Fiduciary Fund	5893000	Custodial Type Remittances	\$1,082
0262	632	WA State Revenue Fiduciary Fund	5893000	Custodial Type Remittances	\$1,454

SCHEDULE SUMMARY OF BANK RECONCILIATION

For the Year Ending December 31, 2021

FROM BANK STATEMENTS						
Bank & Investment Account Name	Beginning Bank Balance	Deposits		Withdrawals		Ending Bank Balance
		Receipts	Inter-bank transfers in	Disbursements	Inter-bank transfers out	
Checking - Heritage Bank	\$489,971.08	\$12,415,032.23	\$0.02	\$12,064,087.73	\$0.00	\$840,915.60
Fibre Transportation Benefit District	\$112,019.82	\$2,358.41	\$0.00	\$0.00	\$0.00	\$114,378.23
LGIP Investments	\$3,533,388.99	\$2,794,479.32	\$0.00	\$2,602,828.90	\$0.00	\$3,725,039.41
US Bank Investments-Bonds	\$1,805,685.72	\$1,440,490.23	\$0.00	\$698,875.00	\$0.00	\$2,547,300.95
Bank Totals	\$5,941,065.61	\$16,652,360.19	\$0.02	\$15,365,791.63	\$0.00	\$7,227,634.19
RECONCILING ITEMS						
Beginning Deposits in Transit	\$24,419.81	(\$24,419.81)				
Year-End Deposits in Transit		\$2,428.58				\$2,428.58
Beginning Outstanding & Open Period Items	(\$477,930.51)			(\$477,930.51)		
Year-end Outstanding & Open Period Items				\$358,026.98		(\$358,026.98)
NSF Checks		\$0.00		\$0.00		
Cancellation of unredeemed checks/warrants		\$0.00				
Interfund transactions		\$1,263,701.06		\$1,263,701.06		
Netted Transactions		(\$7,541,038.42)		(\$7,541,038.42)		
Authorized balance of revolving, petty cash and change funds	\$580.00					\$580.00
Other Reconciling Items, net	\$0.00	\$0.00		\$0.00		\$0.00
Reconciling Items Totals	(\$452,930.70)	(\$6,299,328.59)		(\$6,397,057.46)		(\$356,178.40)
FROM GENERAL LEDGER						
	Beginning Cash & Investment Balance	Revenues & Other Increases		Expenditures & Other Decreases		Ending Cash & Investment Balance
General Ledger Totals	\$5,488,134.95	\$10,353,031.60		\$8,968,550.74		\$6,872,615.81
Unreconciled Variance	(\$0.04)	\$0.00		\$0.00		(\$0.02)

**City of Kalama
Schedule of Liabilities
For the Year Ended December 31, 2021**

ID. No.	Description	Due Date	Beginning Balance	Additions	Reductions	Ending Balance
General Obligation Debt/Liabilities						
251.11	GO Bond 2018 GFCF - Police Facility	12/1/2043	2,950,000	-	85,000	2,865,000
263.56	Richo Copier Leases		13,202	6,117	3,719	15,600
	Total General Obligation Debt/Liabilities:		2,963,202	6,117	88,719	2,880,600
Revenue and Other (non G.O.) Debt/Liabilities						
263.88	PWTF-H2O Treatment Plt. 2001	6/1/2021	217,526	-	217,526	-
263.86	DOE/SRF WWTP Constrution - 2004	9/30/2026	2,068,470	-	295,496	1,772,974
263.82	DOH/DWSRF Loan - Green Mtn Reservoir	10/1/2040	-	514,770	640	514,130
264.30	Pension Liabilities		406,844	-	310,134	96,710
259.12	Compensated Absences- General		114,321	89,275	125,162	78,434
259.12	Compensated Absences - Water-Sewer		66,857	109,228	98,036	78,049
	Total Revenue and Other (non G.O.) Debt/Liabilities:		2,874,018	713,273	1,046,994	2,540,297
	Total Liabilities:		5,837,220	719,390	1,135,713	5,420,897

City of Kalama
SCHEDULE OF STATE FINANCIAL ASSISTANCE (unaudited)
For Fiscal Year ended December 31, 2021

Grantor	Program Title	Identificaton Number	Amount
Capital Contributions - State Grant from Department of Ecology			
	Shoreline Management Grant Update Program	SEASMP-1921-Kalama-00122	20,958
			Sub-total: 20,958
State Grant from Other Judicial Agencies			
	RSO-Address Verification Program	RS) 14-15 Cowlitz	723
			Sub-total: 723
			Grand total: 21,681

City of Kalama
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2021

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		
OFFICE OF JUSTICE PROGRAMS, JUSTICE, DEPARTMENT OF (via US Dept of Justice)	Bulletproof Vest Partnership Program	16.607	18092640	944	-	944	-	1,2,7
THE INSTITUTE OF MUSEUM AND LIBRARY SERVICES, THE INSTITUTE OF MUSEUM AND LIBRARY SERVICES (via Library Services & Technology - WA Secretary of State)	Grants to States	45.310	IG-7036	1,647	-	1,647	-	1,2,7
Drinking Water State Revolving Fund Cluster								
ENVIRONMENTAL PROTECTION AGENCY, ENVIRONMENTAL PROTECTION AGENCY (via EPA-WA State Department of Health)	Capitalization Grants for Drinking Water State Revolving Funds	66.468	DWL24919	501,975	-	501,975	-	1,2,3,7
	Total Drinking Water State Revolving Fund Cluster:			501,975	-	501,975	-	
FEDERAL EMERGENCY MANAGEMENT AGENCY, HOMELAND SECURITY, DEPARTMENT OF (via FEMA-Federal Domestic Assistance)	Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	D20-126	1,352	-	1,352	-	1,2,7
	Total Federal Awards Expended:			505,918	-	505,918	-	

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, 2021**

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 - 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.

Note 3 – Federal Loans

The City of Kalama was approved by the EPA and the DOH/DWSRF to receive a loan totaling \$1,200,000.00 to improve its drinking water system. The amount listed for this loan includes the total amount drawn on the loan and used during the year 2021. The balance owing at the end of the period is \$ 514,130.00 which includes loan fees minus one payment.

Note 7 - Program Costs

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



MCAG NO. 0262

City of Kalama
(City/County/District)

Schedule 19

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

Has your government engaged labor relations consultants? ___ Yes __X__ No

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

Name of firm:
Name of consultant:
Business address:
Amount paid to consultant during fiscal year:
Terms and conditions, as applicable, including: Rates (e.g., hourly, etc.) Maximum compensation allowed Duration of services: Services provided