

ANNUAL REPORT CERTIFICATION

City of Mabton

(Official Name of Government)

0839

MCAG No.

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

For the Fiscal Year Ended 12/31/2019

GOVERNMENT INFORMATION:

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AUDIT CONTACT or PREPARER INFORMATION and CERTIFICATION:

Audit Contact or Preparer Name and Title Jamison Horner City Treasurer

Contact Phone Number _____

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I certify 20th day of May, 2020, that annual report information is complete, accurate and in conformity with the Budgeting, Accounting and Reporting Systems Manual, to the best of my knowledge and belief, having reviewed this information and taken all appropriate steps in order to provide such certification. I acknowledge and understand our responsibility for the design and implementation of controls to ensure accurate financial reporting, comply with applicable laws and safeguard public resources, including controls to prevent and detect fraud. Finally, I acknowledge and understand our responsibility for immediately submitting corrected annual report information if any errors or an omission in such information is subsequently identified.

Signatures

Jamison Horner (jamison.horner@co.yakima.wa.us)

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

		Total for All Funds (Memo Only)	Investment Trust
		<hr/>	<hr/>
308	Beginning Cash and Investments	95,478	95,478
388 & 588	Net Adjustments	-	-
310-390	Additions	11,940	11,940
510-590	Deductions	83,851	83,851
		<hr/>	<hr/>
	Net Increase (Decrease) in Cash and Investments:	(71,911)	(71,911)
508	Ending Cash and Investments	23,565	23,565

The accompanying notes are an integral part of this statement.

City of Mabton
Notes to Financial Statement
For the year ended December 31, 2019

Note 1 - Summary of Significant Accounting Policies

The City of Mabton was incorporated on November 8, 1905 and operates under the laws of the state of Washington applicable to a non-charter code city. The City is a general-purpose local government and provides water, sanitary sewer, garbage, police, fire protection, street improvements, parks, cemetery, and general administrative services.

The City of Mabton 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 are not presented using the classifications defined in GAAP.

A. Fund Accounting

Financial transactions of the government are reported in individual funds. Each fund uses a separate set of self-balancing accounts that comprises its cash and investments, revenues and expenditures. The government's resources are allocated to and accounted for in individual funds depending on their intended purpose. Each fund is reported as a separate column in the financial statements, except for fiduciary funds, which are presented by fund types. The total column is presented as "memo only" because any interfund activities are not eliminated. The following fund types are used:

GOVERNMENTAL FUND TYPES:

General Fund

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

Special Revenue Funds

These funds account for specific revenue sources that are restricted or committed to expenditures for specified purposes of the government.

Debt Service Funds

These funds account for the financial resources that are restricted, committed, or assigned to expenditures for principal, interest and related costs on general long-term debt.

Capital Projects Funds

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

Permanent Funds

These funds account for financial resources that are legally restricted to the extent that only earnings, and not principal, may be used for purposes that support programs for the benefit of the government or its citizenry.

PROPRIETARY FUND TYPES:

Enterprise Funds

These funds account for operations that provide goods or services to the general public and are supported primarily through user charges.

Internal Service Funds

These funds account for operations that provide goods or services to other departments or funds of the government on a cost reimbursement basis.

FIDUCIARY FUND TYPES:

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

Pension (and Other Employee Benefit) Trust Funds

These funds are used to report fiduciary activities for pension and OPEB plans administered through trust.

Investment Trust Funds

These funds are used to report fiduciary activities from the external portion of investment pools and individual investment accounts that are held in trust.

Private-Purpose Trust Funds

These funds report all trust arrangements under which principal and income benefit individuals, private organizations or other governments.

Custodial Funds

These funds are used to account assets that the government holds on behalf of others in a custodial capacity.

B. Basis of Accounting and Measurement Focus

Financial statements are prepared using the cash basis of accounting and measurement focus. Revenues are recognized when cash is received and expenditures are recognized when paid.

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

C. Cash and Investments

See Note 5 - Deposits and Investments.

D. Capital Assets

Capital assets are assets with an initial individual cost of more than \$5,000 and an estimated useful life in excess of two years. Capital assets and inventory are recorded as capital expenditures when purchased.

E. Compensated Absences

Vacation leave for employees covered by a collective bargaining agreement may be accumulated up to 240 hours per year, and is payable upon separation or retirement. Sick leave for employees covered by a collective bargaining agreement may be accumulated up to 960 hours, and is payable upon resignation after 10 years of continuous service, death or retirement at a rate of 33.33% of the accrued time. Payments are recognized as expenditures when paid.

F. Long-Term Debt

See Note 3 - Debt Service Requirements.

G. Reserved Portion of Ending Cash and Investments

Beginning and Ending Cash and Investments is reported as reserved when it is subject to restrictions on use imposed by external parties or due to internal commitments established by City Council. When expenditures that meet restrictions are incurred, the City of Mabton

intends to use reserved resources first before using unreserved amounts.

Reservations of Ending Cash and Investments consist of:

- Fund 103 – Street Fund in the amount of (\$9,050.45) collected from Motor Vehicle Fuel Tax state shared revenue for the maintenance and operations of the City streets, and Vehicle License Fees for transportation improvements.
- Fund 113 – Capital Improvements Fund in the amount of \$47,848.40 collected from the first quarter real estate excise tax and are reserved for financing capital projects specified in the Capital Facilities Plan of the City of Mabton comprehensive plan.
- Fund 115 – Emergency Medical Services Fund in the amount of \$227,241.31 collected from the EMS Property Tax Levy.
- Fund 401 – Water Fund in the amount of \$8,064.36 in reserve requirements from USDA for two loans, 91-03 and 91-05, and short-lived asset reserve.

Note 2 – Budget Compliance

Budgets

The City of Mabton adopts annual appropriated budgets for all funds. These budgets are appropriated at the fund level. The budget constitutes the legal authority for expenditures at that level. Annual appropriations for these funds lapse at the fiscal year end.

Annual appropriated budgets are adopted on the same basis of accounting as used for financial reporting.

The appropriated and actual expenditures for the legally adopted budgets were as follow:

Fund/Department	Final Appropriated Amounts	Actual Expenditures	Variance
General Fund 001	\$1,094,990.81	\$846,610.29	\$248,380.52
Cemetery Fund 102	\$60,441.32	\$33,770.60	\$26,670.72
Street Fund 103	\$123,596.21	\$134,191.73	(\$10,595.52)
Capital Improvements Fund 113	\$47,092.48	\$0.00	\$47,092.48
EMS Fund 115	\$235,668.30	\$8,331.58	\$227,336.72
Water Fund 401	\$1,637,768.45	\$1,301,729.45	\$336,039.00
Sewer Fund 402	\$331,776.88	\$579,709.80	(\$247,932.92)
Garbage Fund 404	\$243,897.24	\$230,838.43	\$13,058.81
Cemetery Perpetual Care Fund 601	\$83,396.42	\$60,000.00	\$23,396.42
Grand Totals	\$3,858,628.11	\$3,203,429.88	\$663,446.23

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

Note 3 – Debt Service Requirements

Debt Service

The accompanying Schedule of Liabilities (09) provides more details of the outstanding debt and liabilities of the City of Mabton and summarizes the City's debt transactions for year ended December 31, 2019.

The debt service requirements for general obligation bonds, revenue bonds and intergovernmental loans are as follows:

	Principal	Interest	Total
2020	\$ 285,048.80	\$ 96,294.70	\$ 381,343.50
2021	\$ 287,480.77	\$ 91,554.83	\$ 379,035.60
2022	\$ 289,913.17	\$ 86,814.51	\$ 376,727.68
2023	\$ 292,397.63	\$ 82,022.13	\$ 374,419.76
2024	\$ 294,887.11	\$ 77,224.76	\$ 372,111.87
2025-2029	\$ 1,514,631.13	\$ 311,309.46	\$ 1,825,940.59
2030-2034	\$ 1,586,727.50	\$ 181,515.28	\$ 1,768,242.78
2035-2039	\$ 614,323.88	\$ 72,948.26	\$ 687,272.14
2040-2044	\$ 184,312.95	\$ 49,527.22	\$ 233,840.17
2045-2049	\$ 126,130.48	\$ 35,749.52	\$ 161,880.00
2050-2054	\$ 141,111.19	\$ 20,768.81	\$ 161,880.00
2055-2059	\$ 109,593.12	\$ 4,824.88	\$ 122,512.00
2060-2064	\$ -	\$ -	\$ -
Totals	\$ 5,726,557.73	\$ 1,110,554.36	\$ 6,845,206.09

Note 4 Interfund Loans

The following table displays interfund loan activity during 2019:

Borrowing Fund	Lending Fund	Balance 1/1/2019	New Loans	Repayments	Balance 12/31/2019
Cemetery Fund 102	Perpetual Care Fund 601	\$	\$ 60,000.00	\$ -	\$ 60,000.00

Note 5 – Deposits and Investments

Investments are reported at amortized cost. Deposits and investments by type at December 31, 2019 are as follows:

Type of Deposit or Investment

Type of Deposit or Investment	City's Own Deposits and Investments
Bank Deposit	\$ 675,360.14
Local Government Investment Pool	\$ 83,327.60
Total	\$ 758,687.74

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

Investments in the State Local Government Investment Pool (LGIP)

The City 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.

Custodial Credit Risk

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

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

Note 6 – Pension Plans

Substantially all City of Mabton full-time and qualifying part-time employees participate in the following statewide retirement systems administered by the Washington State Department of Retirement Systems (DRS), under cost-sharing, multiple-employer public employee defined benefit and defined contribution retirement plans

The State Legislature establishes, and amends, laws pertaining to the creation and

administration of all public retirement systems.

The Department of Retirement Systems, a department within the primary government of the State of Washington, issues a publicly available comprehensive annual financial report (CAFR) that includes financial statements and required supplementary information for each plan. The DRS CAFR may be obtained by writing to:

Department of Retirement Systems
Communications Unit
P.O. Box 48380
Olympia, WA 98540-8380

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

The City also participates in the Volunteer Fire Fighters' and Reserve Officers' Relief and Pension Fund (VFFRPF) administered by the State Board for Volunteer Fire Fighters and Reserve Officers. Detailed information about the plan is included in the State of Washington CAFR available from the Office of Financial Management website at www.ofm.wa.gov.

At June 30, 2019 (the measurement date of the plans), the City's proportionate share of the collective net pension liabilities, as reported on the Schedule 09, was as follows:

	Employer Contributions	Allocation %	Liability (Asset)
PERS 1	\$17,574.00	0.002451%	\$94,250.00
PERS 2/3	\$25,862.00	0.003167%	\$30,762.00
LEOFF 2	\$ 3,063.35	0.001662%	(\$38,503.00)
VFFRPF	\$ 90.00	0.05%	\$30,817.19

LEOFF Plan 2

The City also participates in the LEOFF Plan 2. The Legislature, by means of a special funding arrangement, appropriates money from the state general fund to supplement the current service liability and fund the prior service costs of Plan 2 in accordance with the recommendations of the Pension Funding Council and the LEOFF Plan 2 Retirement Board. This special funding situation is not mandated by the state constitution and could be changed by statute.

Note 7 Property Tax

The county treasurer acts as an agent to collect property tax 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 after tax is levied.

The City's regular levy for the year 2019 was \$2.75345170 per \$1,000 on an assessed valuation of \$59,267,388 for a total regular levy of \$163,189.89.

Note 8 – Risk Management

The City of Mabton is a member of the Washington Cities Insurance Authority (WCIA). Utilizing Chapter 48.62 RCW (self-insurance regulation) and Chapter 39.34 RCW (Interlocal Cooperation Act), nine cities originally formed WCIA on January 1, 1981. WCIA was created for the purpose of providing a pooling mechanism for jointly purchasing insurance, jointly self-insuring, and / or jointly contracting for risk management services. WCIA has a total of 163 members.

New members initially contract for a three-year term, and thereafter automatically renew on an annual basis. A one-year withdrawal notice is required before membership can be terminated. Termination does not relieve a former member from its unresolved loss history incurred during membership.

Liability coverage is written on an occurrence basis, without deductibles. Coverage includes general, automobile, police, errors or omissions, stop gap, employment practices and employee benefits liability. Limits are \$4 million per occurrence in the self-insured layer, and \$16 million in limits above the self-insured layer is provided by reinsurance. Total limits are \$20 million per occurrence subject to aggregates and sublimits. The Board of Directors determines the limits and terms of coverage annually.

Insurance for property, automobile physical damage, fidelity, inland marine, and boiler and machinery coverage are purchased on a group basis. Various deductibles apply by type of coverage. Property coverage is self-funded from the members' deductible to \$750,000, for all perils other than flood and earthquake, and insured above that to \$300 million per occurrence subject to aggregates and sublimits. Automobile physical damage coverage is self-funded from the members' deductible to \$250,000 and insured above that to \$100 million per occurrence subject to aggregates and sublimits.

In-house services include risk management consultation, loss control field services, and claims and litigation administration. WCIA contracts for certain claims investigations, consultants for personnel and land use issues, insurance brokerage, actuarial, and lobbyist services.

WCIA is fully funded by its members, who make annual assessments on a prospectively rated basis, as determined by an outside, independent actuary. The assessment covers loss, loss adjustment, reinsurance and other administrative expenses. As outlined in the interlocal, WCIA retains the right to additionally assess the membership for any funding shortfall.

An investment committee, using investment brokers, produces additional revenue by investment of WCIA's assets in financial instruments which comply with all State guidelines.

A Board of Directors governs WCIA, which is comprised of one designated representative from each member. The Board elects an Executive Committee and appoints a Treasurer to provide general policy direction for the organization. The WCIA Executive Director reports to the Executive Committee and is responsible for conducting the day to day operations of WCIA.

Note 9 - Other Disclosures

COVID-19 Emergency Declaration

In February 2020, the Governor of the state of Washington declared a state of emergency in response to the spread of a deadly new virus. In the weeks following the declaration, precautionary measures to slow the spread of the virus have been ordered. These measures include closing schools, colleges and universities, cancelling public events, prohibiting public and private gatherings, and requiring people to stay home unless they are leaving for an essential function. The length of time these measures will be in place, and the full extent of the financial impact on the City is unknown at this time.

Construction Commitment

The City has active projects as of December 31, 2019. The projects include the following:

1. Main Street improvement between Washington Street and South Street. This project is in the design process and doesn't anticipate construction until 2022. This project is funded through Washington Department of Transportation.
2. City Park Sidewalk is \$200,000 from TIB. Work is expected to begin in June of 2020 and be completed before the end of the 2020 fiscal year.

City of Mabton

Schedule 01

For the year ended December 31, 2019

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0839	001	Current Expense	3088000	Unreserved Cash and Investments - Beginning	\$174,368
0839	001	Current Expense	3111000	Property Tax	\$144,090
0839	001	Current Expense	3131100	Local Retail Sales and Use Tax	\$89,854
0839	001	Current Expense	3131500	Special Purpose Sales and Use Tax	\$66,859
0839	001	Current Expense	3137100	Criminal Justice Sales and Use Tax	\$36,463
0839	001	Current Expense	3164002	Business and Occupation Taxes on Utilities	\$301,260
0839	001	Current Expense	3164003	Business and Occupation Taxes on Utilities	\$14,224
0839	001	Current Expense	3164004	Business and Occupation Taxes on Utilities	\$4,652
0839	001	Current Expense	3219100	Franchise Fees and Royalties	\$10,271
0839	001	Current Expense	3219100	Franchise Fees and Royalties	\$682
0839	001	Current Expense	3219100	Franchise Fees and Royalties	\$7,495
0839	001	Current Expense	3219100	Franchise Fees and Royalties	\$61,297
0839	001	Current Expense	3219900	Other Business Licenses and Permits	\$3,720
0839	001	Current Expense	3221000	Buildings, Structures and Equipment	\$16,787
0839	001	Current Expense	3223000	Animal Licenses	\$1,286
0839	001	Current Expense	3229000	Other Non-Business Licenses and Permits	\$415
0839	001	Current Expense	3229000	Other Non-Business Licenses and Permits	\$1,275
0839	001	Current Expense	3229100	Other Non-Business Licenses and Permits	\$150
0839	001	Current Expense	3360098	City-County Assistance	\$113,863
0839	001	Current Expense	3360621	Criminal Justice - Violent Crimes/Population	\$1,000

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0839	001	Current Expense	3360626	Criminal Justice - Special Programs	\$2,497
0839	001	Current Expense	3360641	Marijuana Enforcement	\$323
0839	001	Current Expense	3360642	Marijuana Excise Tax Distribution	\$2,691
0839	001	Current Expense	3360694	Liquor/Beer Excise Tax	\$17,375
0839	001	Current Expense	3360695	Liquor Control Board Profits	\$14,153
0839	001	Current Expense	3370000	Local Grants, Entitlements and Other Payments	\$645
0839	001	Current Expense	3418100	Data/Word Processing, Printing, Duplicating and IT Services	\$65
0839	001	Current Expense	3418101	Data/Word Processing, Printing, Duplicating and IT Services	\$60
0839	001	Current Expense	3418101	Data/Word Processing, Printing, Duplicating and IT Services	\$270
0839	001	Current Expense	3424000	Protective Inspection Services	\$300
0839	001	Current Expense	3458100	Zoning and Subdivision Services	\$350
0839	001	Current Expense	3458101	Zoning and Subdivision Services	\$300
0839	001	Current Expense	3590010	Non-Court Fines and Penalties	\$100
0839	001	Current Expense	3611110	Investment Earnings	\$482
0839	001	Current Expense	3614000	Other Interest	\$358
0839	001	Current Expense	3625003	Rents and Leases	\$2,030
0839	001	Current Expense	3625005	Rents and Leases	\$11,960
0839	001	Current Expense	3625006	Rents and Leases	\$1
0839	001	Current Expense	3670003	Contributions and Donations from Nongovernmental Sources	\$1,500
0839	001	Current Expense	3670004	Contributions and Donations from Nongovernmental Sources	\$10,000
0839	001	Current Expense	3698000	Cash Adjustments	(\$90)
0839	001	Current Expense	3699100	Miscellaneous Other	\$724

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0839	102	Cemetery	3088000	Unreserved Cash and Investments - Beginning	(\$45,559)
0839	102	Cemetery	3111000	Property Tax	\$14,925
0839	102	Cemetery	3436001	Cemetery Sales and Services	\$1,800
0839	102	Cemetery	3436002	Cemetery Sales and Services	\$9,750
0839	102	Cemetery	3436003	Cemetery Sales and Services	\$7,797
0839	102	Cemetery	3436004	Cemetery Sales and Services	\$9,600
0839	102	Cemetery	3436005	Cemetery Sales and Services	\$4,405
0839	102	Cemetery	3436007	Cemetery Sales and Services	\$250
0839	103	City Streets	3081000	Reserved Cash and Investments - Beginning	(\$170,811)
0839	103	City Streets	3088000	Unreserved Cash and Investments - Beginning	\$2,403
0839	103	City Streets	3176000	Transportation Benefit District Vehicle Fees	\$36,293
0839	103	City Streets	3340380	State Grant from Transportation Improvement Board (TIB)	\$5,244
0839	103	City Streets	3340380	State Grant from Transportation Improvement Board (TIB)	\$200,000
0839	103	City Streets	3360071	Multimodal Transportation - Cities	\$3,205
0839	103	City Streets	3360087	Motor Vehicle Fuel Tax - City Streets	\$48,806
0839	113	Capital Improvements Fund	3081000	Reserved Cash and Investments - Beginning	\$39,092
0839	113	Capital Improvements Fund	3088000	Unreserved Cash and Investments - Beginning	\$0
0839	113	Capital Improvements Fund	3183400	REET 1 - First Quarter Percent	\$8,756
0839	115	Ems Fund	3081000	Reserved Cash and Investments - Beginning	\$208,668
0839	115	Ems Fund	3088000	Unreserved Cash and Investments - Beginning	\$30

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0839	115	Ems Fund	3111040	Property Tax	\$24,984
0839	115	Ems Fund	3340490	State Grant from Department of Health	\$1,266
0839	115	Ems Fund	3611100	Investment Earnings	\$345
0839	115	Ems Fund	3699100	Miscellaneous Other	\$280
0839	304	2005 Cdbg Well Project	3088000	Unreserved Cash and Investments - Beginning	\$77,428
0839	401	Water	3081000	Reserved Cash and Investments - Beginning	\$3,694
0839	401	Water	3088000	Unreserved Cash and Investments - Beginning	\$562,106
0839	401	Water	3311010	Federal Direct Grant from Department of Agriculture	\$296,609
0839	401	Water	3331401	Federal Indirect Grant from Department of Housing and Urban Development.	\$50,000
0839	401	Water	3434000	Water Sales and Services	\$560,940
0839	401	Water	3434001	Water Sales and Services	\$5,500
0839	401	Water	3434002	Water Sales and Services	\$112,063
0839	401	Water	3434004	Water Sales and Services	\$1,935
0839	401	Water	3590001	Non-Court Fines and Penalties	\$275
0839	401	Water	3594003	Non-Court Fines and Penalties	\$9,531
0839	401	Water	3611100	Investment Earnings	\$882
0839	402	Sewer	3088000	Unreserved Cash and Investments - Beginning	(\$254,334)
0839	402	Sewer	3435000	Sewer/Reclaimed Water Sales and Services	\$466,555
0839	402	Sewer	3435001	Sewer/Reclaimed Water Sales and Services	\$6,500
0839	402	Sewer	3435002	Sewer/Reclaimed Water Sales and Services	\$93,333
0839	402	Sewer	3435004	Sewer/Reclaimed Water Sales and Services	\$1,185
0839	402	Sewer	3590001	Non-Court Fines and Penalties	\$30

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0839	402	Sewer	3595003	Non-Court Fines and Penalties	\$9,601
0839	402	Sewer	3611100	Investment Earnings	\$456
0839	404	Garbage	3088000	Unreserved Cash and Investments - Beginning	\$28,860
0839	404	Garbage	3437000	Solid Waste Sales and Services	\$179,530
0839	404	Garbage	3437002	Solid Waste Sales and Services	\$35,761
0839	404	Garbage	3611100	Investment Earnings	\$60
0839	601	Cemetery Perpetual Care	3088000	Unreserved Cash and Investments - Beginning	\$83,410
0839	601	Cemetery Perpetual Care	3611100	Investment Earnings	\$155
0839	602	State Remittances	3088000	Unreserved Cash and Investments - Beginning	\$12,068
0839	001	Current Expense	5088000	Unreserved Cash and Investments - Ending	\$288,086
0839	001	Current Expense	5113040	Official Publication Services	\$2,876
0839	001	Current Expense	5113040	Official Publication Services	\$1,138
0839	001	Current Expense	5116010	Legislative Activities	\$4,576
0839	001	Current Expense	5116020	Legislative Activities	\$722
0839	001	Current Expense	5116040	Legislative Activities	\$571
0839	001	Current Expense	5116040	Legislative Activities	\$600
0839	001	Current Expense	5116040	Legislative Activities	\$175
0839	001	Current Expense	5116040	Legislative Activities	\$26
0839	001	Current Expense	5116040	Legislative Activities	\$6,451
0839	001	Current Expense	5116040	Legislative Activities	\$395
0839	001	Current Expense	5125040	Municipal Court	\$41,230
0839	001	Current Expense	5131010	Executive Office	\$13,548
0839	001	Current Expense	5131020	Executive Office	\$1,465
0839	001	Current Expense	5131030	Executive Office	\$286
0839	001	Current Expense	5131030	Executive Office	\$2,706
0839	001	Current Expense	5131040	Executive Office	\$1,542
0839	001	Current Expense	5131040	Executive Office	\$3,827
0839	001	Current Expense	5131040	Executive Office	\$183
0839	001	Current Expense	5131040	Executive Office	\$2,451

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0839	001	Current Expense	5131040	Executive Office	\$651
0839	001	Current Expense	5142310	Financial Services	\$35,592
0839	001	Current Expense	5142320	Financial Services	\$15,598
0839	001	Current Expense	5142330	Financial Services	\$3,425
0839	001	Current Expense	5142330	Financial Services	\$380
0839	001	Current Expense	5142340	Financial Services	\$5,930
0839	001	Current Expense	5142340	Financial Services	\$272
0839	001	Current Expense	5142340	Financial Services	\$6,729
0839	001	Current Expense	5142340	Financial Services	\$2,951
0839	001	Current Expense	5142340	Financial Services	\$1,550
0839	001	Current Expense	5142340	Financial Services	\$2,045
0839	001	Current Expense	5142340	Financial Services	\$932
0839	001	Current Expense	5142340	Financial Services	\$331
0839	001	Current Expense	5142340	Financial Services	\$219
0839	001	Current Expense	5142340	Financial Services	\$5,999
0839	001	Current Expense	5142340	Financial Services	\$1,550
0839	001	Current Expense	5142340	Financial Services	\$1,174
0839	001	Current Expense	5142340	Financial Services	\$1,048
0839	001	Current Expense	5142340	Financial Services	\$1,876
0839	001	Current Expense	5142340	Financial Services	\$4,567
0839	001	Current Expense	5142340	Financial Services	\$1,051
0839	001	Current Expense	5142340	Financial Services	\$1,819
0839	001	Current Expense	5144040	Election Services	\$3,047
0839	001	Current Expense	5146020	Grant Administration	\$85
0839	001	Current Expense	5154140	External Legal Services - Advice	\$74,292
0839	001	Current Expense	5179040	Other Employee Benefit Programs	\$17,661
0839	001	Current Expense	5183010	Maintenance/Security/Insurance/Janitorial Services	\$8,172
0839	001	Current Expense	5183020	Maintenance/Security/Insurance/Janitorial Services	\$4,808
0839	001	Current Expense	5183030	Maintenance/Security/Insurance/Janitorial Services	\$2,735

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0839	001	Current Expense	5183030	Maintenance/Security/Insurance/Janitorial Services	\$74
0839	001	Current Expense	5183040	Maintenance/Security/Insurance/Janitorial Services	\$123
0839	001	Current Expense	5183040	Maintenance/Security/Insurance/Janitorial Services	\$10,853
0839	001	Current Expense	5183040	Maintenance/Security/Insurance/Janitorial Services	\$380
0839	001	Current Expense	5183040	Maintenance/Security/Insurance/Janitorial Services	\$16,451
0839	001	Current Expense	5183040	Maintenance/Security/Insurance/Janitorial Services	\$1,680
0839	001	Current Expense	5183040	Maintenance/Security/Insurance/Janitorial Services	\$12,919
0839	001	Current Expense	5183040	Maintenance/Security/Insurance/Janitorial Services	\$196
0839	001	Current Expense	5183040	Maintenance/Security/Insurance/Janitorial Services	\$2,470
0839	001	Current Expense	5183040	Maintenance/Security/Insurance/Janitorial Services	\$9,645
0839	001	Current Expense	5183040	Maintenance/Security/Insurance/Janitorial Services	\$6,280
0839	001	Current Expense	5183040	Maintenance/Security/Insurance/Janitorial Services	\$105
0839	001	Current Expense	5188040	Information Technology Services	\$980
0839	001	Current Expense	5212010	Police Operations	\$90,295
0839	001	Current Expense	5212010	Police Operations	\$4,218
0839	001	Current Expense	5212010	Police Operations	\$77
0839	001	Current Expense	5212010	Police Operations	\$7,123
0839	001	Current Expense	5212010	Police Operations	\$86
0839	001	Current Expense	5212020	Police Operations	\$34,042

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0839	001	Current Expense	5212020	Police Operations	\$87
0839	001	Current Expense	5212020	Police Operations	\$202
0839	001	Current Expense	5212020	Police Operations	\$1,732
0839	001	Current Expense	5212030	Police Operations	\$1,825
0839	001	Current Expense	5212030	Police Operations	\$10,153
0839	001	Current Expense	5212030	Police Operations	\$1,154
0839	001	Current Expense	5212030	Police Operations	\$268
0839	001	Current Expense	5212030	Police Operations	\$4,073
0839	001	Current Expense	5212030	Police Operations	\$114
0839	001	Current Expense	5212040	Police Operations	\$114
0839	001	Current Expense	5212040	Police Operations	\$21,663
0839	001	Current Expense	5212040	Police Operations	\$30,164
0839	001	Current Expense	5212040	Police Operations	\$15,000
0839	001	Current Expense	5212040	Police Operations	\$22,179
0839	001	Current Expense	5212040	Police Operations	\$923
0839	001	Current Expense	5212040	Police Operations	\$7,170
0839	001	Current Expense	5212040	Police Operations	\$4,117
0839	001	Current Expense	5212040	Police Operations	\$1,541
0839	001	Current Expense	5212040	Police Operations	\$208
0839	001	Current Expense	5212040	Police Operations	\$4,433
0839	001	Current Expense	5212040	Police Operations	\$7,451
0839	001	Current Expense	5212040	Police Operations	\$1,559
0839	001	Current Expense	5212040	Police Operations	\$1,405
0839	001	Current Expense	5212040	Police Operations	\$1,493
0839	001	Current Expense	5212040	Police Operations	\$11,515
0839	001	Current Expense	5212040	Police Operations	\$539
0839	001	Current Expense	5212040	Police Operations	\$526
0839	001	Current Expense	5212040	Police Operations	\$1,800
0839	001	Current Expense	5212040	Police Operations	\$1,004
0839	001	Current Expense	5212040	Police Operations	\$2,391
0839	001	Current Expense	5213330	Crime Prevention	\$1,126
0839	001	Current Expense	5222010	Fire Suppression and Emergency Medical Services	\$5,310

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0839	001	Current Expense	5222010	Fire Suppression and Emergency Medical Services	\$5,768
0839	001	Current Expense	5222020	Fire Suppression and Emergency Medical Services	\$2,940
0839	001	Current Expense	5222030	Fire Suppression and Emergency Medical Services	\$646
0839	001	Current Expense	5222030	Fire Suppression and Emergency Medical Services	\$1,807
0839	001	Current Expense	5222030	Fire Suppression and Emergency Medical Services	\$344
0839	001	Current Expense	5222040	Fire Suppression and Emergency Medical Services	\$1,621
0839	001	Current Expense	5222040	Fire Suppression and Emergency Medical Services	\$7,110
0839	001	Current Expense	5222040	Fire Suppression and Emergency Medical Services	\$1,541
0839	001	Current Expense	5225040	Facilities	\$3,361
0839	001	Current Expense	5225040	Facilities	\$2,407
0839	001	Current Expense	5225040	Facilities	\$3,636
0839	001	Current Expense	5225040	Facilities	\$1,313
0839	001	Current Expense	5235040	Facilities	\$3,459
0839	001	Current Expense	5235040	Facilities	\$2,587
0839	001	Current Expense	5236040	Care and Custody of Prisoners	\$363
0839	001	Current Expense	5256040	Disaster Preparedness	\$2,130
0839	001	Current Expense	5543010	Animal Control	\$4,056
0839	001	Current Expense	5543010	Animal Control	\$154
0839	001	Current Expense	5543020	Animal Control	\$5,009
0839	001	Current Expense	5543030	Animal Control	\$18
0839	001	Current Expense	5543030	Animal Control	\$45
0839	001	Current Expense	5543040	Animal Control	\$1,951
0839	001	Current Expense	5543040	Animal Control	\$15

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0839	001	Current Expense	5549040	Other Environmental Services	\$3,238
0839	001	Current Expense	5585040	Building Permits and Plan Reviews	\$13,719
0839	001	Current Expense	5586040	Planning	\$8,078
0839	001	Current Expense	5586040	Planning	\$375
0839	001	Current Expense	5622740	Public Health Services	\$317
0839	001	Current Expense	5721040	Administration	\$8,044
0839	001	Current Expense	5725040	Facilities	\$600
0839	001	Current Expense	5725040	Facilities	\$2,451
0839	001	Current Expense	5725040	Facilities	\$1,744
0839	001	Current Expense	5725040	Facilities	\$2,566
0839	001	Current Expense	5768010	General Parks	\$17,808
0839	001	Current Expense	5768020	General Parks	\$9,720
0839	001	Current Expense	5768030	General Parks	\$417
0839	001	Current Expense	5768030	General Parks	\$1,539
0839	001	Current Expense	5768030	General Parks	\$18
0839	001	Current Expense	5768030	General Parks	\$93
0839	001	Current Expense	5768040	General Parks	\$527
0839	001	Current Expense	5768040	General Parks	\$2,613
0839	001	Current Expense	5768040	General Parks	\$19,525
0839	001	Current Expense	5768040	General Parks	\$27
0839	001	Current Expense	5768040	General Parks	\$194
0839	001	Current Expense	5768040	General Parks	\$57
0839	001	Current Expense	5768040	General Parks	\$5,451
0839	001	Current Expense	5768040	General Parks	\$803
0839	001	Current Expense	5768040	General Parks	\$178
0839	001	Current Expense	5768040	General Parks	\$695
0839	001	Current Expense	5768040	General Parks	\$4,655
0839	001	Current Expense	5768040	General Parks	\$254
0839	001	Current Expense	5768040	General Parks	\$436
0839	001	Current Expense	5768040	General Parks	\$2,344
0839	001	Current Expense	5768040	General Parks	\$1,035
0839	102	Cemetery	5088000	Unreserved Cash and Investments - Ending	\$29,198

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0839	102	Cemetery	5362010	Cemetery	\$11,981
0839	102	Cemetery	5362010	Cemetery	\$662
0839	102	Cemetery	5362020	Cemetery	\$7,319
0839	102	Cemetery	5362030	Cemetery	\$733
0839	102	Cemetery	5362030	Cemetery	\$65
0839	102	Cemetery	5362030	Cemetery	\$1,016
0839	102	Cemetery	5362030	Cemetery	\$1,601
0839	102	Cemetery	5362030	Cemetery	\$104
0839	102	Cemetery	5362040	Cemetery	\$674
0839	102	Cemetery	5362040	Cemetery	\$1,541
0839	102	Cemetery	5362040	Cemetery	\$528
0839	102	Cemetery	5362040	Cemetery	\$331
0839	102	Cemetery	5362040	Cemetery	\$2,451
0839	102	Cemetery	5362040	Cemetery	\$680
0839	102	Cemetery	5362040	Cemetery	\$1,051
0839	102	Cemetery	5362040	Cemetery	\$223
0839	102	Cemetery	5362040	Cemetery	\$1,273
0839	102	Cemetery	5362040	Cemetery	\$1,539
0839	103	City Streets	5081000	Reserved Cash and Investments - Ending	(\$9,050)
0839	103	City Streets	5142340	Financial Services	\$12
0839	103	City Streets	5423010	Roadway	\$252
0839	103	City Streets	5423010	Roadway	\$44
0839	103	City Streets	5423020	Roadway	\$2,119
0839	103	City Streets	5423030	Roadway	\$1,063
0839	103	City Streets	5423030	Roadway	\$393
0839	103	City Streets	5423030	Roadway	\$2,358
0839	103	City Streets	5423030	Roadway	\$57
0839	103	City Streets	5423040	Roadway	\$2,917
0839	103	City Streets	5423040	Roadway	\$1,541
0839	103	City Streets	5423040	Roadway	\$7,414
0839	103	City Streets	5423040	Roadway	\$2,451
0839	103	City Streets	5423040	Roadway	\$413
0839	103	City Streets	5423040	Roadway	\$142
0839	103	City Streets	5423040	Roadway	\$142

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0839	103	City Streets	5423040	Roadway	\$3,293
0839	103	City Streets	5423040	Roadway	\$44
0839	103	City Streets	5426340	Street Lighting	\$48,334
0839	103	City Streets	5426440	Traffic Control Devices	\$683
0839	103	City Streets	5426640	Snow and Ice Control	\$24,645
0839	103	City Streets	5427010	Roadside	\$10,428
0839	103	City Streets	5427010	Roadside	\$557
0839	103	City Streets	5427020	Roadside	\$5,309
0839	103	City Streets	5428010	Ancillary Operations	\$2,863
0839	103	City Streets	5428010	Ancillary Operations	\$3
0839	103	City Streets	5428020	Ancillary Operations	\$1,188
0839	113	Capital Improvements Fund	5081000	Reserved Cash and Investments - Ending	\$47,848
0839	115	Ems Fund	5081000	Reserved Cash and Investments - Ending	\$227,241
0839	115	Ems Fund	5222010	Fire Suppression and Emergency Medical Services	\$2,486
0839	115	Ems Fund	5222010	Fire Suppression and Emergency Medical Services	\$2,517
0839	115	Ems Fund	5222020	Fire Suppression and Emergency Medical Services	\$22
0839	115	Ems Fund	5222030	Fire Suppression and Emergency Medical Services	\$170
0839	115	Ems Fund	5222040	Fire Suppression and Emergency Medical Services	\$2,451
0839	115	Ems Fund	5226030	Vehicles and Equipment Maintenance	\$685
0839	304	2005 Cdbg Well Project	5088000	Unreserved Cash and Investments - Ending	\$77,428
0839	401	Water	5081000	Reserved Cash and Investments - Ending	\$8,064
0839	401	Water	5088000	Unreserved Cash and Investments - Ending	\$309,318
0839	401	Water	5142340	Financial Services	\$5,170
0839	401	Water	5154140	External Legal Services - Advice	\$320

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0839	401	Water	5341010	Water Utilities	\$116,794
0839	401	Water	5341010	Water Utilities	\$9
0839	401	Water	5341010	Water Utilities	\$3,631
0839	401	Water	5341020	Water Utilities	\$53,508
0839	401	Water	5341020	Water Utilities	\$415
0839	401	Water	5341030	Water Utilities	\$4,363
0839	401	Water	5341030	Water Utilities	\$8,328
0839	401	Water	5341030	Water Utilities	\$600
0839	401	Water	5341030	Water Utilities	\$4,392
0839	401	Water	5341030	Water Utilities	\$251
0839	401	Water	5341030	Water Utilities	\$249
0839	401	Water	5341030	Water Utilities	\$4,692
0839	401	Water	5341030	Water Utilities	\$1,247
0839	401	Water	5341030	Water Utilities	\$356
0839	401	Water	5341040	Water Utilities	\$1,226
0839	401	Water	5341040	Water Utilities	\$4,283
0839	401	Water	5341040	Water Utilities	\$15,376
0839	401	Water	5341040	Water Utilities	\$39
0839	401	Water	5341040	Water Utilities	\$10,042
0839	401	Water	5341040	Water Utilities	\$60
0839	401	Water	5341040	Water Utilities	\$33,994
0839	401	Water	5341040	Water Utilities	\$479
0839	401	Water	5341040	Water Utilities	\$140,594
0839	401	Water	5341040	Water Utilities	\$69
0839	401	Water	5341040	Water Utilities	\$3,068
0839	401	Water	5341040	Water Utilities	\$21,451
0839	401	Water	5341040	Water Utilities	\$18,815
0839	401	Water	5341040	Water Utilities	\$813
0839	401	Water	5341040	Water Utilities	\$139
0839	401	Water	5341040	Water Utilities	\$2,089
0839	401	Water	5341040	Water Utilities	\$120
0839	401	Water	5341040	Water Utilities	\$555
0839	401	Water	5341040	Water Utilities	\$273
0839	401	Water	5341040	Water Utilities	\$3,474

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0839	401	Water	5341040	Water Utilities	(\$774)
0839	401	Water	5341040	Water Utilities	\$1,230
0839	401	Water	5341040	Water Utilities	\$3,871
0839	402	Sewer	5088000	Unreserved Cash and Investments - Ending	(\$256,383)
0839	402	Sewer	5142340	Financial Services	\$5,214
0839	402	Sewer	5351010	Sewer/Reclaimed Water Utilities	\$127,688
0839	402	Sewer	5351010	Sewer/Reclaimed Water Utilities	\$3,328
0839	402	Sewer	5351020	Sewer/Reclaimed Water Utilities	\$54,848
0839	402	Sewer	5351030	Sewer/Reclaimed Water Utilities	\$6,387
0839	402	Sewer	5351030	Sewer/Reclaimed Water Utilities	\$540
0839	402	Sewer	5351030	Sewer/Reclaimed Water Utilities	\$3,183
0839	402	Sewer	5351030	Sewer/Reclaimed Water Utilities	\$689
0839	402	Sewer	5351030	Sewer/Reclaimed Water Utilities	\$2,067
0839	402	Sewer	5351030	Sewer/Reclaimed Water Utilities	\$1,187
0839	402	Sewer	5351030	Sewer/Reclaimed Water Utilities	\$3,060
0839	402	Sewer	5351030	Sewer/Reclaimed Water Utilities	\$152
0839	402	Sewer	5351040	Sewer/Reclaimed Water Utilities	\$906
0839	402	Sewer	5351040	Sewer/Reclaimed Water Utilities	\$6,481
0839	402	Sewer	5351040	Sewer/Reclaimed Water Utilities	\$467
0839	402	Sewer	5351040	Sewer/Reclaimed Water Utilities	\$6,013
0839	402	Sewer	5351040	Sewer/Reclaimed Water Utilities	\$16,535
0839	402	Sewer	5351040	Sewer/Reclaimed Water Utilities	\$116,009
0839	402	Sewer	5351040	Sewer/Reclaimed Water Utilities	\$148

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0839	402	Sewer	5351040	Sewer/Reclaimed Water Utilities	\$70
0839	402	Sewer	5351040	Sewer/Reclaimed Water Utilities	\$3,210
0839	402	Sewer	5351040	Sewer/Reclaimed Water Utilities	\$21,451
0839	402	Sewer	5351040	Sewer/Reclaimed Water Utilities	\$1,246
0839	402	Sewer	5351040	Sewer/Reclaimed Water Utilities	\$22,870
0839	402	Sewer	5351040	Sewer/Reclaimed Water Utilities	\$1,739
0839	402	Sewer	5351040	Sewer/Reclaimed Water Utilities	\$2,439
0839	402	Sewer	5351040	Sewer/Reclaimed Water Utilities	\$389
0839	402	Sewer	5351040	Sewer/Reclaimed Water Utilities	\$3,716
0839	402	Sewer	5351040	Sewer/Reclaimed Water Utilities	\$4,613
0839	402	Sewer	5351040	Sewer/Reclaimed Water Utilities	\$535
0839	404	Garbage	5088000	Unreserved Cash and Investments - Ending	\$13,372
0839	404	Garbage	5377010	Solid Waste Utilities	\$3,923
0839	404	Garbage	5377010	Solid Waste Utilities	\$206
0839	404	Garbage	5377020	Solid Waste Utilities	\$1,864
0839	404	Garbage	5377030	Solid Waste Utilities	\$603
0839	404	Garbage	5377040	Solid Waste Utilities	\$44,657
0839	404	Garbage	5377040	Solid Waste Utilities	\$11,052
0839	404	Garbage	5377040	Solid Waste Utilities	\$2,451
0839	404	Garbage	5377040	Solid Waste Utilities	\$16
0839	404	Garbage	5377040	Solid Waste Utilities	\$22
0839	404	Garbage	5377040	Solid Waste Utilities	\$164,682
0839	404	Garbage	5377040	Solid Waste Utilities	\$1,362
0839	601	Cemetery Perpetual Care	5088000	Unreserved Cash and Investments - Ending	\$23,565
0839	001	Current Expense	3860000	Court Remittances	\$14,180
0839	001	Current Expense	3899000	Other Custodial Activities	\$2,106

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0839	001	Current Expense	3951004	Proceeds from Sales of Capital Assets	\$2,306
0839	102	Cemetery	3811000	Interfund Loans Received	\$60,000
0839	401	Water	3912000	Revenue Bonds Issued	\$10,680
0839	401	Water	3912000	Revenue Bonds Issued	\$4,897
0839	602	State Remittances	3861000	Court Remittances	(\$451)
0839	602	State Remittances	3868200	Court Remittances	\$143
0839	602	State Remittances	3868300	Court Remittances	\$108
0839	602	State Remittances	3868300	Court Remittances	\$300
0839	602	State Remittances	3868300	Court Remittances	\$604
0839	602	State Remittances	3868800	Court Remittances	\$4
0839	602	State Remittances	3868900	Court Remittances	\$56
0839	602	State Remittances	3868900	Court Remittances	\$12
0839	602	State Remittances	3868909	Court Remittances	\$67
0839	602	State Remittances	3869100	Court Remittances	\$5,813
0839	602	State Remittances	3869200	Court Remittances	\$3,392
0839	602	State Remittances	3869700	Court Remittances	\$1,574
0839	602	State Remittances	3869900	Court Remittances	\$163
0839	001	Current Expense	5893000	Custodial Type Remittances	\$533
0839	001	Current Expense	5941460	Capital Expenditures/Expenses - Financial, Recording, and Election Services	\$2,578
0839	001	Current Expense	5941470	Capital Expenditures/Expenses - Financial, Recording, and Election Services	\$3,547
0839	001	Current Expense	5942160	Capital Expenditures/Expenses - Law Enforcement Services	\$25,650
0839	103	City Streets	5951040	Capital Expenditures/Expenses - Engineering	\$8,406
0839	103	City Streets	5956160	Capital Expenditures/Expenses - Sidewalks	\$7,121
0839	401	Water	5913470	Debt Repayment - Water Utilities	\$157,190

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0839	401	Water	5913470	Debt Repayment - Water Utilities	\$1,513
0839	401	Water	5913470	Debt Repayment - Water Utilities	\$101,935
0839	401	Water	5913470	Debt Repayment - Water Utilities	\$11,946
0839	401	Water	5923480	Interest and Other Debt Service Cost - Water Utilities	\$40,832
0839	401	Water	5923480	Interest and Other Debt Service Cost - Water Utilities	\$1,983
0839	401	Water	5923480	Interest and Other Debt Service Cost - Water Utilities	\$31,230
0839	401	Water	5923480	Interest and Other Debt Service Cost - Water Utilities	\$16,934
0839	401	Water	5943460	Capital Expenditures/Expenses - Water Utilities	\$90,787
0839	401	Water	5943460	Capital Expenditures/Expenses - Water Utilities	\$59,581
0839	401	Water	5943460	Capital Expenditures/Expenses - Water Utilities	\$154,870
0839	401	Water	5943460	Capital Expenditures/Expenses - Water Utilities	\$65,206
0839	401	Water	5943460	Capital Expenditures/Expenses - Water Utilities	\$16,396
0839	401	Water	5943460	Capital Expenditures/Expenses - Water Utilities	\$85,712
0839	402	Sewer	5913570	Debt Repayment - Sewer/Reclaimed Water Utilities	\$23,867
0839	402	Sewer	5913570	Debt Repayment - Sewer/Reclaimed Water Utilities	\$95,560
0839	402	Sewer	5923580	Interest and Other Debt Service Cost - Sewer/Reclaimed Water Utilities	\$1,432

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0839	402	Sewer	5923580	Interest and Other Debt Service Cost - Sewer/Reclaimed Water Utilities	\$41,672
0839	601	Cemetery Perpetual Care	5811000	Interfund Loans	\$60,000
0839	602	State Remittances	5863000	Court Remittances	\$184
0839	602	State Remittances	5868300	Court Remittances	\$1,884
0839	602	State Remittances	5868300	Court Remittances	\$1,173
0839	602	State Remittances	5868300	Court Remittances	\$220
0839	602	State Remittances	5868300	Court Remittances	\$142
0839	602	State Remittances	5868800	Court Remittances	\$4
0839	602	State Remittances	5868900	Court Remittances	\$448
0839	602	State Remittances	5868900	Court Remittances	\$216
0839	602	State Remittances	5868900	Court Remittances	\$79
0839	602	State Remittances	5869100	Court Remittances	\$10,926
0839	602	State Remittances	5869200	Court Remittances	\$6,404
0839	602	State Remittances	5869700	Court Remittances	\$1,931
0839	602	State Remittances	5869900	Court Remittances	\$240

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

Bank & Investment Account name (1)	FROM BANK STATEMENTS					Ending Bank Balance (7)
	Beginning Bank Balance (2)	Deposits		Withdrawals		
		Receipts (3)	Inter-bank transfers In (4)	Disbursements (5)	Inter-bank transfers out (6)	
Banner Bank - Main Account	\$ 637,201	\$ 2,907,838		\$ 2,868,721		\$ 676,318
Banner Bank - TBD Account	\$ 73,970	\$ 36,293		\$ 12		\$ 110,252
LGIP Investment Account	\$ 81,430	\$ 1,898				\$ 83,328
Bank Totals	\$ 792,601	\$ 2,946,029	\$ -	\$ 2,868,733	\$ -	\$ 869,897

RECONCILING ITEMS						
Beginning Deposits in Transit (8)	\$ 76,265	\$ (76,265)				
Year-end Deposits in Transit (9)		\$ 1,554				\$ 1,554
Beginning Outstanding & Open Period Items (10)	\$ (87,896)			\$ (87,896)		
Year-end Outstanding & Open Period Items (11)				\$ 114,692		\$ (114,692)
NSF Checks (12)		\$ (2,896)		\$ (2,896)		
Cancellation of unredeemed checks/warrants (13)		\$ 30,123				
Interfund transactions (14)		\$ 361,260		\$ 361,260		
Netted Transactions (15)		\$ (41,130)		\$ (41,130)		
Authorized balance of revolving, petty cash and change funds (16)	\$ 400					\$ 400
Other Reconciling Items, net (17)	+ / -	\$ (208)		\$ (208)		+ / -
Reconciling Items Totals	\$ (11,231)	\$ 272,438		\$ 343,823		\$ (112,738)

FROM GENERAL LEDGER					
	Beginning Cash & Investment Balance (19)	Revenues & Other Increases (20)		Expenditures & Other Decreases (21)	Ending Cash & Investment Balance (22)
	General Ledger Totals (18)	\$ 721,423	\$ 3,256,297		\$ 3,219,032
Unreconciled Variance (23)	\$ 59,948	\$ (37,829)		\$ (6,476)	\$ (1,529)

**City of Mabton
Schedule of Liabilities
For the Year Ended December 31, 2019**

ID. No.	Description	Due Date	Beginning Balance	Additions	Reductions	Ending Balance
General Obligation Debt/Liabilities						
263.51	Kyocera Copier	12/23/2021	22,697	-	3,547	19,150
263.94	Lines of Credit		-	12,000	12,000	-
Total General Obligation Debt/Liabilities:			22,697	12,000	15,547	19,150
Revenue and Other (non G.O.) Debt/Liabilities						
259.12	Compensated Absences		32,704	-	15,143	17,561
263.82	USDA RD \$92,000	8/24/2056	88,723	-	1,513	87,210
263.82	USDA RD \$760,000	8/8/2058	757,090	-	11,946	745,144
263.84	DWSRF DM15-952-044	10/1/2034	1,379,854	62,387	157,190	1,285,051
263.84	DWSRF DM13-952-181	10/1/2037	1,049,816	207,950	101,935	1,155,831
263.84	Ecology SRF L1300024	3/31/2036	1,999,481	-	95,560	1,903,921
263.88	PWTF Loan PC13-961-027	6/1/2042	572,817	-	23,867	548,950
264.30	Pension Liabilities		209,597	-	84,585	125,012
Total Revenue and Other (non G.O.) Debt/Liabilities:			6,090,082	270,337	491,739	5,868,680
Total Liabilities:			6,112,779	282,337	507,286	5,887,830

City of Mabton
SCHEDULE OF STATE FINANCIAL ASSISTANCE (unaudited)
For Fiscal Year ended December 31, 2019

Grantor	Program Title	Identificaton Number	Amount
State Grant from Transportation Improvement Board (TIB)			
	City Park Sidewalk	N/A	7,121
			Sub-total: 7,121
State Grant from Department of Transportation			
	Main Street	STPR-K390(002)	7,272
			Sub-total: 7,272
State Grant from Department of Health			
	Water Reservoir 2	DM15-952-004	90,787
	Well #6	DM13-952-181	41,168
			Sub-total: 131,955
			Grand total: 146,348

City of Mabton
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2019

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		
RURAL UTILITIES SERVICE, AGRICULTURE, DEPARTMENT OF	Water and Waste Disposal Systems for Rural Communities	10.760	105070	-	290,598	290,598	-	1, 2, 3
ASSISTANT SECRETARY FOR COMMUNITY PLANNING AND DEVELOPMENT, HOUSING AND URBAN DEVELOPMENT, DEPARTMENT OF	Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii	14.228	14-65400-024	-	50,000	50,000	-	1, 3
Total Federal Awards Expended:				-	340,598	340,598	-	

The accompanying notes are an integral part of this schedule.

City of Mabton

Notes to the Schedule of Expenditures of Federal Awards For the Year Ended December 31, 2019

Note 1 – Basis of Accounting

This Schedule is prepared on the same basis of accounting as the City's financial statements. The City of Mabton uses the cash basis form of 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's portion, are more than shown. Such expenditures are recognized following, as applicable, either the cost principles in the OMB Circular A-87, Cost Principles for State, Local, and Indian Tribal Governments, or the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

Note 3 – Indirect Cost Rate

The City has 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, 2019**

Has your government engaged labor relations consultants? Yes No

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

Name of firm: Meyer, Fluegge & Tenney INC. P.S.
Name of consultant: Gary Lofland
Business address: 230 South 2 nd St/PO Box 22680, Yakima, WA 98907
Amount paid to consultant during fiscal year: \$12,244.20
Terms and conditions, as applicable, including: Rates (e.g., hourly, etc.): \$160/hr plus Mileage Maximum compensation allowed: N/A Duration of services: Until Contract Settled Services provided: Contract Negotiations with Teamsters