

ANNUAL REPORT CERTIFICATION

City of Roy

(Official Name of Government)

0600

MCAG No.

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

For the Fiscal Year Ended 12/31/2018

GOVERNMENT INFORMATION:

Official Mailing Address PO Box 700
Roy, WA 98580

Official Website Address http://www.cityofroywa.us

Official E-mail Address roycityhall@cityofroywa.us

Official Phone Number 253-843-1113

AUDIT CONTACT or PREPARER INFORMATION and CERTIFICATION:

Audit Contact or Preparer Name and Title City Of Roy City Clerk-Treasurer

Contact Phone Number 253-843-1113

Contact E-mail Address roycityhall@cityofroywa.us

I certify 17th day of May, 2019, 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

City Of Roy (roycityhall@cityofroywa.us)

City of Roy
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2018

		<u>Total for All Funds (Memo Only)</u>	<u>001 General Fund</u>	<u>101 City Streets</u>	<u>102 Transportation Benefit District</u>
Beginning Cash and Investments					
30810	Reserved	98,187	-	16,255	24,131
30880	Unreserved	1,016,569	441,001	-	-
388 / 588	Prior Period Adjustments, Net	1,500	1,500	-	-
Revenues					
310	Taxes	486,432	438,272	-	17,582
320	Licenses and Permits	21,375	21,375	-	-
330	Intergovernmental Revenues	66,519	37,659	18,990	-
340	Charges for Goods and Services	373,462	13,243	-	-
350	Fines and Penalties	41,995	28,907	-	-
360	Miscellaneous Revenues	55,157	45,272	-	534
Total Revenues:		<u>1,044,940</u>	<u>584,728</u>	<u>18,990</u>	<u>18,117</u>
Expenditures					
510	General Government	236,764	236,764	-	-
520	Public Safety	239,209	239,209	-	-
530	Utilities	177,383	-	-	-
540	Transportation	22,887	-	22,125	762
550	Natural and Economic Environment	21,631	21,631	-	-
560	Social Services	208	208	-	-
570	Culture and Recreation	33,733	33,733	-	-
Total Expenditures:		<u>731,813</u>	<u>531,544</u>	<u>22,125</u>	<u>762</u>
Excess (Deficiency) Revenues over Expenditures:		313,125	53,184	(3,135)	17,354
Other Increases in Fund Resources					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	18,336	-	-	-
385	Special or Extraordinary Items	-	-	-	-
386 / 389	Custodial Activities	111,836	111,836	-	-
381, 395, 398	Other Resources	31,850	22,581	535	-
Total Other Increases in Fund Resources:		<u>162,022</u>	<u>134,417</u>	<u>535</u>	<u>-</u>
Other Decreases in Fund Resources					
594-595	Capital Expenditures	66,101	22,631	-	-
591-593, 599	Debt Service	34,233	267	-	-
597	Transfers-Out	18,336	17,336	-	-
585	Special or Extraordinary Items	-	-	-	-
586 / 589	Custodial Activities	113,317	113,317	-	-
581	Other Uses	31,315	8,733	-	-
Total Other Decreases in Fund Resources:		<u>263,302</u>	<u>162,284</u>	<u>-</u>	<u>-</u>
Increase (Decrease) in Cash and Investments:		211,845	25,316	(2,600)	17,354
Ending Cash and Investments					
5081000	Reserved	144,693	-	13,655	41,486
5088000	Unreserved	1,183,410	467,819	-	-
Total Ending Cash and Investments		1,328,103	467,819	13,655	41,486

The accompanying notes are an integral part of this statement.

City of Roy
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2018

		<u>305 Capital Projects Fund</u>	<u>402 Water Operations & Maintenance</u>
Beginning Cash and Investments			
30810	Reserved	57,801	-
30880	Unreserved	55,222	520,346
388 / 588	Prior Period Adjustments, Net	-	-
Revenues			
310	Taxes	30,578	-
320	Licenses and Permits	-	-
330	Intergovernmental Revenues	9,671	199
340	Charges for Goods and Services	-	360,218
350	Fines and Penalties	-	13,088
360	Miscellaneous Revenues	1,709	7,641
Total Revenues:		<u>41,958</u>	<u>381,147</u>
Expenditures			
510	General Government	-	-
520	Public Safety	-	-
530	Utilities	-	177,383
540	Transportation	-	-
550	Natural and Economic Environment	-	-
560	Social Services	-	-
570	Culture and Recreation	-	-
Total Expenditures:		<u>-</u>	<u>177,383</u>
Excess (Deficiency) Revenues over Expenditures:		<u>41,958</u>	<u>203,763</u>
Other Increases in Fund Resources			
391-393, 596	Debt Proceeds	-	-
397	Transfers-In	18,336	-
385	Special or Extraordinary Items	-	-
386 / 389	Custodial Activities	-	-
381, 395, 398	Other Resources	-	8,733
Total Other Increases in Fund Resources:		<u>18,336</u>	<u>8,733</u>
Other Decreases in Fund Resources			
594-595	Capital Expenditures	43,470	-
591-593, 599	Debt Service	-	33,966
597	Transfers-Out	-	1,000
585	Special or Extraordinary Items	-	-
586 / 589	Custodial Activities	-	-
581	Other Uses	-	22,581
Total Other Decreases in Fund Resources:		<u>43,470</u>	<u>57,547</u>
Increase (Decrease) in Cash and Investments:		<u>16,824</u>	<u>154,949</u>
Ending Cash and Investments			
5081000	Reserved	89,552	-
5088000	Unreserved	40,295	675,296
Total Ending Cash and Investments		<u>129,847</u>	<u>675,296</u>

City of Roy
Fiduciary Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2018

		Agency
308	Beginning Cash and Investments	-
388 & 588	Prior Period Adjustment, Net	-
310-390	Additions	9,200
510-590	Deductions	8,790
	Net Increase (Decrease) in Cash and Investments:	410
508	Ending Cash and Investments	410

The accompanying notes are an integral part of this statement.

City of Roy
Notes to the Financial Statements
For the year ended December 31, 2018

Note 1 - Summary of Significant Accounting Policies

The City of Roy was incorporated on July 16, 1908 and operates under the laws of the state of Washington applicable to a Non-chartered Code City with a Mayor-Council form of government. The City is a general purpose local government and provides public safety, street improvement, parks and general administrative services. In addition, the City owns and operates a water system.

The City 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.

Capital Projects Funds

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

PROPRIETARY FUND TYPES:

Enterprise Funds

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

FIDUCIARY FUND TYPES:

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

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 also recognizes expenditures paid during twenty days after the close of the fiscal year for claims incurred during the previous period.

C. Cash and Investments

See Note 3, *Deposits and Investments*.

D. Capital Assets

Capital assets are assets with an initial individual cost of more than \$5,000.00 and an estimated useful life in excess of one year. Capital assets and inventory are recorded as capital expenditures when purchased.

E. Compensated Absences

Vacation leave may be accumulated up to 240 hours, of which 120 hours are payable upon separation or retirement. Sick leave may be accumulated up to 176 hours. Upon separation or retirement employees do not receive payment for unused sick leave. Regular part-time employees accrue leaves on a pro-rata basis up to pro-rated maximums. Payments are recognized as expenditures when paid. The accompanying Schedule 9 includes an estimated 7.85% additional amount for payroll taxes.

F. Long-Term Debt

See Note 6, *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 ordinance, resolution or action of the City Council. When expenditures that meet restrictions are incurred, the City intends to use reserved resources first before using unreserved amounts.

Reservations of Ending Cash and Investments consist of:

Fund	Amount	Purpose of Reserve
101 City Streets Fund	\$ 13,655	Externally restricted use of tax revenues
102 Transportation Benefit District	\$ 41,486	Externally restricted use of tax revenues
305 Capital Projects Fund	\$ 7,446	Impact fees restricted for park improvements
305 Capital Projects Fund	\$ 28,771	Externally restricted use of tax revenues
306 Capital Projects REET2 Fund	\$ 53,335	Externally restricted use of tax revenues

Note 2 – Budget Compliance

A. Budgets

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

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

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

Fund	Final Appropriated Amounts	Actual Expenditures	Variance
001 General Fund	\$ 730,205	\$ 693,828	\$ 36,377
101 City Streets Fund	\$ 37,521	\$ 22,125	\$ 15,396
102 Transportation Benefit District	\$ 8,005	\$ 762	\$ 7,243
305 - Capital Projects Funds			
305 Capital Projects Fund	\$ 113,812	\$ 23,870	\$ 89,942
306 Capital Projects REET2 Fund	\$ -	\$ -	\$ -
501 Equipment Replacement & Repair Fund	\$ 19,600	\$ 19,600	\$ -
Total 305 - Capital Projects Funds	\$ 133,412	\$ 43,470	\$ 89,942
402 - Water Operations & Maintenance Funds			
402 Water Operations & Maintenance Fund	\$ 383,857	\$ 331,838	\$ 52,019
405 Capital Improvements Fund	\$ 631,950	\$ 23,327	\$ 608,623
Total 402 - Water Operations & Maintenance Funds	\$ 1,015,807	\$ 355,165	\$ 660,642

Budgets are adopted separately for Funds 402 and 405, but when consolidated, intrafund activity is

removed. Intrafund activity amounted to \$123,750 of the appropriated amounts and \$120,235 of the actual expenditures.

Budgeted amounts are authorized to be transferred between departments within any fund; 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. The final appropriated amounts for the following funds changed substantially from the original budget.

Fund	Final Appropriated Amounts	Original Appropriated Amounts	Percent Change	Explanation
001 General Fund	\$ 730,205	\$ 644,712	13%	Expenditures using excess balance
101 City Streets	\$ 37,521	\$ 23,621	59%	Expenditures using excess balance
305 Capital Projects Fund	\$ 113,812	\$ 189,377	-40%	Anticipated project only partially approved
405 Capital Improvements Fund	\$ 631,950	\$ 177,450	256%	Grant awarded for hazard mitigation project

Note 3 – Deposits and Investments

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

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

Investments are reported at original cost. Investments by type at December 31, 2018 are as follows:

Type of investment	City's own investments
Local Government Investment Pool	\$ 1,113,616
Timberland Bank Money Market Account	\$ 110,429

Note 4 - 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 2018 was \$1.628622317769 per \$1,000 on an assessed valuation of \$62,260,758 for a total regular levy of \$101,399.26.

Note 5 - Interfund Loans

The following table displays interfund loan activity during 2018:

Borrowing Fund	Lending Fund	Balance 1/1/2018	New Loans	Repay-ments	Balance 12/31/2018
001	405	\$0	\$22,581	\$8,733	\$13,848

Note 6 – Debt Service Requirements

Debt Service

The accompanying Schedule of Liabilities (09) provides more details of the outstanding debt and liabilities of the City and summarizes the City’s debt transactions for year ended December 31, 2018.

The debt service requirements for public works loans are as follows:

	Principal	Interest	Total
2019	31,868	1,496	33,364
2020	31,868	894	32,763
2021	19,508	293	19,801
Totals	\$ 83,245	\$ 2,683	\$ 85,927

Note 7 – OPEB Plans

The City has a commitment to pay for other post-employment benefits for employees who belong to LEOFF I. The plan is required by RCW 41.26 and is administered by the City. The plan pays for 100% of the eligible retiree’s healthcare costs on a pay-as-you-go basis. As of December 31, 2018, the plan had one member retiree. For the year ended December 31, 2018, the City paid \$7,580 to the Association of Washington Cities Employee Benefit Trust for the retiree’s medical insurance premiums.

Note 8 – Pension Plans

State Sponsored Pension Plans

Substantially all City full-time and qualifying part-time employees participate in the following statewide retirement systems administered by the Washington State Department of Retirement Systems (DRS), under cost-sharing, multiple-employer public employee defined benefit and defined contribution retirement plans: Public Employees; Retirement 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 98540-8380

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

At June 30, 2018 (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 UAAL	\$ 6,612	0.000989%	\$ 44,169
PERS 2/3	\$ 9,757	0.001265%	\$ 21,599
LEOFF 1		0.000574%	\$ (10,421)
LEOFF 2	\$ 6,710	0.003869%	\$ (78,549)

LEOFF Plan 1

The City also participates in LEOFF Plan 1. The LEOFF Plan 1 is fully funded and no further employer contributions have been required since June 2000. If the plan becomes underfunded, funding of the remaining liability will require new legislation. Starting on July 1, 2000, employers and employees contribute zero percent.

LEOFF Plan 2

The City 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 9 – Risk Management

A. Property and Liability

The City of Roy 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, 2018, 100 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 Berkley Public Entity 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 Allied World National Assurance Company. Since AWC RMSA is a cooperative program, there is joint liability among the participating members. The excess property coverage is purchased through Lexington Insurance Company and in 2018, AWC RMSA carried a retention of \$100,000 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.

The risk pool's financial statements can be obtained by contacting AWC RMSA at 1076 Franklin Street SE, Olympia WA 98501-1346.

B. Health and Welfare

The City of Roy is a member of the Association of Washington Cities Employee Benefit Trust Health Care Program (AWC Trust HCP). Chapter 48.62 RCW provides that two or more local government entities may, by Interlocal agreement under Chapter 39.34 RCW, form together or join a pool or organization for the joint purchasing of insurance, and/or joint self-insurance, to the same extent that they may individually purchase insurance or self-insure.

An agreement to form a pooling arrangement was made pursuant to the provisions of Chapter 39.34 RCW, the Interlocal Cooperation Act. The AWC Trust HCP was formed on January 1, 2014 when participating cities, towns, and non-city entities of the AWC Employee Benefit Trust in the State of Washington joined together by signing an Interlocal Governmental Agreement to jointly self-insure certain health benefit plans and programs for participating employees, their covered dependents and other beneficiaries through a designated account within the Trust.

As of December 31, 2018, 257 cities/towns/non-city entities participate in the AWC Trust HCP.

The AWC Trust HCP allows members to establish a program of joint insurance and provides health and welfare services to all participating members. The AWC Trust HCP pools claims without regard to individual member experience. The pool is actuarially rated each year with the assumption of projected claims run-out for all current members. The AWC Trust HCP includes medical, dental and vision insurance through the following carriers: Kaiser Foundation Health Plan of Washington, Kaiser Foundation Health Plan of Washington Options, Inc., Regence

BlueShield, Asuris Northwest Health, Delta Dental of Washington, and Vision Service Plan. Eligible members are cities and towns within the state of Washington. Non-City Entities (public agency, public corporation, intergovernmental agency, or political subdivision within the state of Washington) are eligible to apply for coverage into the AWC Trust HCP, submitting application to the Board of Trustees for review as required in the Trust Agreement.

Participating employers pay monthly premiums to the AWC Trust HCP. The AWC Trust HCP is responsible for payment of all covered claims. In 2018, the AWC Trust HCP purchased stop loss insurance for Regence/Asuris plans at an Individual Stop Loss (ISL) of \$1.5 million through Life Map, and Kaiser ISL at \$1 million with Companion Life through ASG Risk Management. The aggregate policy is for 200% of expected medical claims.

Participating employers' contract to remain in the AWC HCP for a minimum of three years. Participating employers with over 250 employees must provide written notice of termination of all coverage a minimum of 12 months in advance of the termination date, and participating employers with under 250 employees must provide written notice of termination of all coverage a minimum of 6 months in advance of termination date. When all coverage is being terminated, termination will only occur on December 31. Participating employers terminating a group or line of coverage must notify the HCP a minimum of 60 days prior to termination. A participating employer's termination will not obligate that member to past debts, or further contributions to the HCP. Similarly, the terminating member forfeits all rights and interest to the HCP Account.

The operations of the Health Care Program are managed by the Board of Trustees or its delegates. The Board of Trustees is comprised of four regionally elected officials from Trust member cities or towns, the Employee Benefit Advisory Committee Chair and Vice Chair, and two appointed individuals from the AWC Board of Directors, who are from Trust member cities or towns.

The Trustees or its appointed delegates review and analyze Health Care Program related matters and make operational decisions regarding premium contributions, reserves, plan options and benefits in compliance with Chapter 48.62 RCW. The Board of Trustees has decision authority consistent with the Trust Agreement, Health Care Program policies, Chapter 48.62 RCW and Chapter 200-110-WAC.

The accounting records of the Trust HCP are maintained in accordance with methods prescribed by the State Auditor's office under the authority of Chapter 43.09 RCW. The Trust HCP also follows applicable accounting standards established by the Governmental Accounting Standards Board ("GASB"). In 2018, the retiree medical plan subsidy was eliminated, and is noted as such in this report. Year-end financial reporting is done on an accrual basis and submitted to the Office of the State Auditor as required by Chapter 200-110 WAC. The audit report for the AWC Trust HCP is available from the Washington State Auditor's office. The Trust HCP's financial statements can be obtained by contacting AWC EBT HCP at 1076 Franklin Street SE, Olympia WA 98501-1346.

City of Roy

Schedule 01

For the year ended December 31, 2018

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0600	001	General Fund	3088000	Unreserved Cash and Investments - Beginning	\$441,001
0600	001	General Fund	3111000	Property Tax	\$99,577
0600	001	General Fund	3131100	Local Retail Sales and Use Tax	\$155,171
0600	001	General Fund	3131500	Special Purpose Sales and Use Tax	\$14,342
0600	001	General Fund	3131700	Zoo, Aquarium and Wildlife Facilities Sales and Use Tax	\$8,559
0600	001	General Fund	3137100	Criminal Justice Sales and Use Tax	\$15,400
0600	001	General Fund	3161000	Business and Occupation Taxes	\$17,955
0600	001	General Fund	3164000	Business and Occupation Taxes on Utilities	\$39,090
0600	001	General Fund	3164100	Business and Occupation Taxes on Utilities	\$43,237
0600	001	General Fund	3164500	Business and Occupation Taxes on Utilities	\$7,088
0600	001	General Fund	3164600	Business and Occupation Taxes on Utilities	\$21,986
0600	001	General Fund	3164700	Business and Occupation Taxes on Utilities	\$13,653
0600	001	General Fund	3168100	Gambling Tax - Punch Boards and Pull Tabs	\$2,214
0600	001	General Fund	3213000	Police and Protective	\$10
0600	001	General Fund	3217000	Amusements	\$600
0600	001	General Fund	3219100	Franchise Fees and Royalties	\$5,471
0600	001	General Fund	3219900	Other Business Licenses and Permits	\$9,690
0600	001	General Fund	3221000	Buildings, Structures and Equipment	\$4,671
0600	001	General Fund	3223000	Animal Licenses	\$748

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0600	001	General Fund	3224000	Street and Curb Permits	\$125
0600	001	General Fund	3229000	Other Non-Business Licenses and Permits	\$60
0600	001	General Fund	3340030	State Grant from Secretary of State	\$2,624
0600	001	General Fund	3340310	State Grant from Department of Ecology	\$10,000
0600	001	General Fund	3360098	City-County Assistance	\$11,699
0600	001	General Fund	3360621	Criminal Justice - Violent Crimes/Population	\$1,487
0600	001	General Fund	3360626	Criminal Justice - Special Programs	\$854
0600	001	General Fund	3360651	DUI and Other Criminal Justice Assistance	\$120
0600	001	General Fund	3360694	Liquor/Beer Excise Tax	\$4,120
0600	001	General Fund	3360695	Liquor Control Board Profits	\$5,387
0600	001	General Fund	3360695	Liquor Control Board Profits	\$1,366
0600	001	General Fund	3370001	Local Grants, Entitlements and Other Payments	\$1
0600	001	General Fund	3413300	District/Municipal Court - Administrative Fees	\$666
0600	001	General Fund	3413500	Other Statutory Certifying and Copy Fees	\$180
0600	001	General Fund	3418100	Data/Word Processing, Printing, Duplicating and IT Services	\$105
0600	001	General Fund	3418200	Engineering Services	\$5,573
0600	001	General Fund	3423000	Detention and Correction Services	\$3,213
0600	001	General Fund	3424000	Protective Inspection Services	\$110
0600	001	General Fund	3458300	Plan Checking Services	\$971
0600	001	General Fund	3458900	Other Planning and Development Services	\$2,421
0600	001	General Fund	3472000	Library Services	\$4
0600	001	General Fund	3523000	Proof of Motor Vehicle Insurance	\$754

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0600	001	General Fund	3531000	Traffic Infraction Penalties	\$24,118
0600	001	General Fund	3537000	Non-Traffic Infraction Penalties	\$91
0600	001	General Fund	3552000	Driving Under Influence (DUI) Fines	\$402
0600	001	General Fund	3558000	Other Criminal Traffic Misdemeanor Fines	\$1,962
0600	001	General Fund	3569000	Other Criminal Non-Traffic Fines	\$432
0600	001	General Fund	3573300	Public Defense Cost	\$147
0600	001	General Fund	3597000	Non-Court Fines and Penalties	\$18
0600	001	General Fund	3599000	Non-Court Fines and Penalties	\$230
0600	001	General Fund	3599000	Non-Court Fines and Penalties	\$753
0600	001	General Fund	3611100	Investment Earnings	\$5,159
0600	001	General Fund	3614000	Other Interest	\$241
0600	001	General Fund	3614000	Other Interest	\$1,719
0600	001	General Fund	3620000	Rents and Leases	\$235
0600	001	General Fund	3620000	Rents and Leases	\$36,157
0600	001	General Fund	3671100	Contributions and Donations from Nongovernmental Sources	\$200
0600	001	General Fund	3671100	Contributions and Donations from Nongovernmental Sources	\$875
0600	001	General Fund	3671100	Contributions and Donations from Nongovernmental Sources	\$33
0600	001	General Fund	3691000	Sale of Surplus	\$9
0600	001	General Fund	3698000	Cash Adjustments	\$6
0600	001	General Fund	3698100	Cash Adjustments	\$0
0600	001	General Fund	3699100	Miscellaneous Other	\$639
0600	101	City Streets	3081000	Reserved Cash and Investments - Beginning	\$16,255
0600	101	City Streets	3360071	Multimodal Transportation - Cities	\$1,147

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0600	101	City Streets	3360087	Motor Vehicle Fuel Tax - City Streets	\$17,843
0600	102	Transportation Benefit District	3081000	Reserved Cash and Investments - Beginning	\$24,131
0600	102	Transportation Benefit District	3176000	Transportation Benefit District Vehicle Fees	\$17,582
0600	102	Transportation Benefit District	3611100	Investment Earnings	\$534
0600	305	Capital Projects Fund	3081000	Reserved Cash and Investments - Beginning	\$57,801
0600	305	Capital Projects Fund	3088000	Unreserved Cash and Investments - Beginning	\$55,222
0600	305	Capital Projects Fund	3183400	REET 1 - First Quarter Percent	\$15,289
0600	305	Capital Projects Fund	3183500	REET 2 - Second Quarter Percent	\$15,289
0600	305	Capital Projects Fund	3340380	State Grant from Transportation Improvement Board (TIB)	\$9,671
0600	305	Capital Projects Fund	3611100	Investment Earnings	\$834
0600	305	Capital Projects Fund	3611100	Investment Earnings	\$682
0600	305	Capital Projects Fund	3611100	Investment Earnings	\$193
0600	402	Water Operations & Maintenance	3088000	Unreserved Cash and Investments - Beginning	\$520,346
0600	402	Water Operations & Maintenance	3339700	Federal Indirect Grant from Department of Homeland Security	\$199
0600	402	Water Operations & Maintenance	3434000	Water Sales and Services	\$195,989
0600	402	Water Operations & Maintenance	3434000	Water Sales and Services	\$120,235
0600	402	Water Operations & Maintenance	3434000	Water Sales and Services	\$39,084
0600	402	Water Operations & Maintenance	3434100	Water Sales and Services	\$4,910
0600	402	Water Operations & Maintenance	3593400	Non-Court Fines and Penalties	\$13,088
0600	402	Water Operations & Maintenance	3611100	Investment Earnings	\$924
0600	402	Water Operations & Maintenance	3611100	Investment Earnings	\$6,451

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0600	402	Water Operations & Maintenance	3614100	Other Interest	\$267
0600	001	General Fund	5113040	Official Publication Services	\$4,248
0600	001	General Fund	5116010	Legislative Activities	\$3,425
0600	001	General Fund	5116020	Legislative Activities	\$357
0600	001	General Fund	5125010	Municipal Court	\$34,415
0600	001	General Fund	5125020	Municipal Court	\$9,559
0600	001	General Fund	5125030	Municipal Court	\$506
0600	001	General Fund	5125030	Municipal Court	\$130
0600	001	General Fund	5125040	Municipal Court	\$1,290
0600	001	General Fund	5125040	Municipal Court	\$1,391
0600	001	General Fund	5125040	Municipal Court	\$2,178
0600	001	General Fund	5125040	Municipal Court	\$1,023
0600	001	General Fund	5131010	Executive Office	\$7,600
0600	001	General Fund	5131020	Executive Office	\$581
0600	001	General Fund	5131030	Executive Office	\$140
0600	001	General Fund	5131040	Executive Office	\$1,400
0600	001	General Fund	5142310	Financial Services	\$38,178
0600	001	General Fund	5142310	Financial Services	\$14,336
0600	001	General Fund	5142320	Financial Services	\$8,557
0600	001	General Fund	5142320	Financial Services	\$3,352
0600	001	General Fund	5142330	Financial Services	\$638
0600	001	General Fund	5142330	Financial Services	\$148
0600	001	General Fund	5142340	Financial Services	\$16,561
0600	001	General Fund	5142340	Financial Services	\$1,997
0600	001	General Fund	5142340	Financial Services	\$400
0600	001	General Fund	5142340	Financial Services	\$8
0600	001	General Fund	5142340	Financial Services	\$221
0600	001	General Fund	5142340	Financial Services	\$565
0600	001	General Fund	5144040	Election Services	\$1,290
0600	001	General Fund	5154140	External Legal Services - Advice	\$13,200
0600	001	General Fund	5154140	External Legal Services - Advice	\$5,500

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0600	001	General Fund	5154140	External Legal Services - Advice	\$875
0600	001	General Fund	5159140	General Indigent Defense	\$5,604
0600	001	General Fund	5159140	General Indigent Defense	\$40
0600	001	General Fund	5172020	Pension and Other Benefit Payments to Retirees	\$7,580
0600	001	General Fund	5172120	Pension and Other Benefit Payments to Retirees	\$25
0600	001	General Fund	5183010	Maintenance/Security/Insurance/Janitorial Services	\$15,510
0600	001	General Fund	5183010	Maintenance/Security/Insurance/Janitorial Services	\$1,127
0600	001	General Fund	5183010	Maintenance/Security/Insurance/Janitorial Services	\$1,141
0600	001	General Fund	5183020	Maintenance/Security/Insurance/Janitorial Services	\$6
0600	001	General Fund	5183020	Maintenance/Security/Insurance/Janitorial Services	\$6,667
0600	001	General Fund	5183020	Maintenance/Security/Insurance/Janitorial Services	\$160
0600	001	General Fund	5183020	Maintenance/Security/Insurance/Janitorial Services	\$159
0600	001	General Fund	5183030	Maintenance/Security/Insurance/Janitorial Services	\$1,089
0600	001	General Fund	5183030	Maintenance/Security/Insurance/Janitorial Services	\$397
0600	001	General Fund	5183030	Maintenance/Security/Insurance/Janitorial Services	\$1,045
0600	001	General Fund	5183030	Maintenance/Security/Insurance/Janitorial Services	\$801

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0600	001	General Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$4,468
0600	001	General Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$569
0600	001	General Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$8,836
0600	001	General Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$5,215
0600	001	General Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$1,066
0600	001	General Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$13
0600	001	General Fund	5188040	Information Technology Services	\$1,177
0600	001	General Fund	5211040	Administration	\$136
0600	001	General Fund	5212010	Police Operations	\$133,414
0600	001	General Fund	5212020	Police Operations	\$28,922
0600	001	General Fund	5212020	Police Operations	\$1,041
0600	001	General Fund	5212020	Police Operations	\$385
0600	001	General Fund	5212030	Police Operations	\$210
0600	001	General Fund	5212030	Police Operations	\$357
0600	001	General Fund	5212040	Police Operations	\$1,232
0600	001	General Fund	5212040	Police Operations	\$8,298
0600	001	General Fund	5212240	Police Operations	\$8,606
0600	001	General Fund	5212340	Police Operations	\$1,288
0600	001	General Fund	5212730	Police Operations	\$926
0600	001	General Fund	5212730	Police Operations	\$9,722
0600	001	General Fund	5212740	Police Operations	\$894
0600	001	General Fund	5212840	Police Operations	\$23,820
0600	001	General Fund	5212840	Police Operations	\$2,873
0600	001	General Fund	5213030	Crime Prevention	\$730
0600	001	General Fund	5214040	Training	\$3,187
0600	001	General Fund	5215040	Facilities	\$1,065

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0600	001	General Fund	5217030	Traffic Policing	\$312
0600	001	General Fund	5222030	Fire Suppression and Emergency Medical Services	\$859
0600	001	General Fund	5236040	Care and Custody of Prisoners	\$10,160
0600	001	General Fund	5242040	Inspections, Permits, Certificates and Licenses	\$80
0600	001	General Fund	5251040	Administration	\$693
0600	001	General Fund	5536040	Weed Control	\$19
0600	001	General Fund	5537040	Pollution Control and Remediation	\$460
0600	001	General Fund	5543040	Animal Control	\$377
0600	001	General Fund	5585040	Building Permits and Plan Reviews	\$2,541
0600	001	General Fund	5586030	Planning	\$134
0600	001	General Fund	5586040	Planning	\$2,924
0600	001	General Fund	5586040	Planning	\$5,573
0600	001	General Fund	5586040	Planning	\$9,180
0600	001	General Fund	5586040	Planning	\$64
0600	001	General Fund	5586040	Planning	\$359
0600	001	General Fund	5660040	Chemical Dependency Services	\$208
0600	001	General Fund	5721040	Administration	\$3,297
0600	001	General Fund	5722010	Library Services	\$6,478
0600	001	General Fund	5722020	Library Services	\$592
0600	001	General Fund	5722030	Library Services	\$563
0600	001	General Fund	5722030	Library Services	\$533
0600	001	General Fund	5722030	Library Services	\$635
0600	001	General Fund	5722040	Library Services	\$356
0600	001	General Fund	5722040	Library Services	\$1,435
0600	001	General Fund	5725030	Facilities	\$224
0600	001	General Fund	5725040	Facilities	\$473
0600	001	General Fund	5725040	Facilities	\$3,456
0600	001	General Fund	5725040	Facilities	\$2,019
0600	001	General Fund	5739030	Other	\$1,081

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0600	001	General Fund	5753030	Museums and Art Galleries	\$2,068
0600	001	General Fund	5753040	Museums and Art Galleries	\$4,170
0600	001	General Fund	5768140	General Parks	\$818
0600	001	General Fund	5768140	General Parks	\$908
0600	001	General Fund	5768510	General Parks	\$2,529
0600	001	General Fund	5768510	General Parks	\$124
0600	001	General Fund	5768520	General Parks	\$1,161
0600	001	General Fund	5768520	General Parks	\$17
0600	001	General Fund	5768530	General Parks	\$297
0600	001	General Fund	5768530	General Parks	\$72
0600	001	General Fund	5768530	General Parks	\$422
0600	001	General Fund	5768540	General Parks	\$5
0600	001	General Fund	5088000	Unreserved Cash and Investments - Ending	\$467,819
0600	101	City Streets	5423030	Roadway	\$585
0600	101	City Streets	5423040	Roadway	\$1,260
0600	101	City Streets	5426340	Street Lighting	\$9,482
0600	101	City Streets	5426430	Traffic Control Devices	\$553
0600	101	City Streets	5427030	Roadside	\$71
0600	101	City Streets	5429010	Maintenance Administration and Overhead	\$4,557
0600	101	City Streets	5429010	Maintenance Administration and Overhead	\$240
0600	101	City Streets	5429020	Maintenance Administration and Overhead	\$1,971
0600	101	City Streets	5429020	Maintenance Administration and Overhead	\$35
0600	101	City Streets	5433040	General Services	\$3,370
0600	101	City Streets	5081000	Reserved Cash and Investments - Ending	\$13,655
0600	102	Transportation Benefit District	5433040	General Services	\$762
0600	102	Transportation Benefit District	5081000	Reserved Cash and Investments - Ending	\$41,486

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0600	305	Capital Projects Fund	5081000	Reserved Cash and Investments - Ending	\$89,552
0600	305	Capital Projects Fund	5088000	Unreserved Cash and Investments - Ending	\$40,295
0600	402	Water Operations & Maintenance	5341010	Water Utilities	\$16,362
0600	402	Water Operations & Maintenance	5341010	Water Utilities	\$13,233
0600	402	Water Operations & Maintenance	5341010	Water Utilities	\$13,599
0600	402	Water Operations & Maintenance	5341010	Water Utilities	\$1,186
0600	402	Water Operations & Maintenance	5341010	Water Utilities	\$300
0600	402	Water Operations & Maintenance	5341020	Water Utilities	\$3,667
0600	402	Water Operations & Maintenance	5341020	Water Utilities	\$3,094
0600	402	Water Operations & Maintenance	5341020	Water Utilities	\$5,896
0600	402	Water Operations & Maintenance	5341020	Water Utilities	\$168
0600	402	Water Operations & Maintenance	5341020	Water Utilities	\$43
0600	402	Water Operations & Maintenance	5341030	Water Utilities	\$800
0600	402	Water Operations & Maintenance	5341030	Water Utilities	\$625
0600	402	Water Operations & Maintenance	5341030	Water Utilities	\$11
0600	402	Water Operations & Maintenance	5341040	Water Utilities	\$3,661
0600	402	Water Operations & Maintenance	5341040	Water Utilities	\$4,189
0600	402	Water Operations & Maintenance	5341040	Water Utilities	\$17,868
0600	402	Water Operations & Maintenance	5341040	Water Utilities	\$39,083
0600	402	Water Operations & Maintenance	5341040	Water Utilities	\$596
0600	402	Water Operations & Maintenance	5341040	Water Utilities	\$11,241

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0600	402	Water Operations & Maintenance	5341040	Water Utilities	\$1,386
0600	402	Water Operations & Maintenance	5341040	Water Utilities	\$313
0600	402	Water Operations & Maintenance	5341040	Water Utilities	\$2,323
0600	402	Water Operations & Maintenance	5345010	Water Utilities	\$6,608
0600	402	Water Operations & Maintenance	5345010	Water Utilities	\$563
0600	402	Water Operations & Maintenance	5345020	Water Utilities	\$1,781
0600	402	Water Operations & Maintenance	5345020	Water Utilities	\$79
0600	402	Water Operations & Maintenance	5345030	Water Utilities	\$2,577
0600	402	Water Operations & Maintenance	5345030	Water Utilities	\$614
0600	402	Water Operations & Maintenance	5345030	Water Utilities	\$1,993
0600	402	Water Operations & Maintenance	5345040	Water Utilities	\$510
0600	402	Water Operations & Maintenance	5345040	Water Utilities	\$7,572
0600	402	Water Operations & Maintenance	5345040	Water Utilities	\$746
0600	402	Water Operations & Maintenance	5345040	Water Utilities	\$2,737
0600	402	Water Operations & Maintenance	5345040	Water Utilities	\$2,800
0600	402	Water Operations & Maintenance	5345040	Water Utilities	\$7,363
0600	402	Water Operations & Maintenance	5345040	Water Utilities	\$345
0600	402	Water Operations & Maintenance	5345040	Water Utilities	\$1,451
0600	402	Water Operations & Maintenance	5088000	Unreserved Cash and Investments - Ending	\$675,296
0600	635	Treasurers Suspense Fund	5081000	Reserved Cash and Investments - Ending	\$410
0600	001	General Fund	3811000	Interfund Loans Received	\$22,581
0600	001	General Fund	3860000	Court Remittances	\$73,315

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0600	001	General Fund	3881000	Prior Period Adjustment (s)	\$1,500
0600	001	General Fund	3893000	Agency Type Collections	\$38,435
0600	001	General Fund	3893100	Agency Type Collections	\$86
0600	101	City Streets	3981000	Insurance Recoveries	\$535
0600	305	Capital Projects Fund	3971800	Transfers-In	\$1,000
0600	305	Capital Projects Fund	3973400	Transfers-In	\$1,000
0600	305	Capital Projects Fund	3979400	Transfers-In	\$11,336
0600	305	Capital Projects Fund	3979500	Transfers-In	\$5,000
0600	402	Water Operations & Maintenance	3812000	Interfund Loan Repayment Received	\$8,733
0600	635	Treasurers Suspense Fund	3891000	Refundable Deposits	\$1,350
0600	635	Treasurers Suspense Fund	3891100	Refundable Deposits	\$7,850
0600	001	General Fund	58120	Interfund Loan Repayments	\$8,733
0600	001	General Fund	58600	Court Remittances	\$74,796
0600	001	General Fund	58930	Agency Type Remittances	\$38,435
0600	001	General Fund	58931	Agency Type Remittances	\$86
0600	001	General Fund	59221	Interest and Other Debt Service Cost - Law Enforcement Services	\$267
0600	001	General Fund	59421	Capital Expenditures/Expenses - Law Enforcement Services	\$20,111
0600	001	General Fund	59421	Capital Expenditures/Expenses - Law Enforcement Services	\$2,520
0600	001	General Fund	59718	Transfers-Out	\$1,000
0600	001	General Fund	59794	Transfers-Out	\$11,336
0600	001	General Fund	59795	Transfers-Out	\$5,000
0600	305	Capital Projects Fund	59418	Capital Expenditures/Expenses - Centralized/General Services	\$11,336

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0600	305	Capital Projects Fund	59421	Capital Expenditures/Expenses - Law Enforcement Services	\$19,600
0600	305	Capital Projects Fund	59442	Capital Expenditures/Expenses - Roads/Streets Ordinary Maintenance	\$12,534
0600	402	Water Operations & Maintenance	58110	Interfund Loans	\$22,581
0600	402	Water Operations & Maintenance	59134	Debt Repayment - Water Utilities	\$31,868
0600	402	Water Operations & Maintenance	59234	Interest and Other Debt Service Cost - Water Utilities	\$2,098
0600	402	Water Operations & Maintenance	59734	Transfers-Out	\$1,000
0600	635	Treasurers Suspense Fund	58910	Refund of Deposits	\$1,350
0600	635	Treasurers Suspense Fund	58911	Refund of Deposits	\$7,440

SCHEDULE SUMMARY OF BANK RECONCILIATION

For Year Ending: December 31, 2018

Bank & Investment Account (1)	Beginning Balance (2)	Cash Inflows (3)	Cash Outflows (4)	Ending Balance (5)	Non-reported cash inflows (6)	Non-reported cash outflows (7)	Reported increases without cash inflows (8)	Reported Decreases without cash outflows (9)	EOY Positive Reconciling Items (Deposits in Transit) (10)	Prior Year Positive Reconciling Items (Deposits in Transit) (11)	Outstanding Items AND Open Period Expenditures, EOY (12)	Outstanding Items AND Open Period Expenditures, Prior Year (13)
Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	89,197.15	89,197.15	0.00	0.00	0.00	0.00
3-Local Gov't Investment I	1,371.46	1,112,244.23	0.00	1,113,615.69	1,100,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4-Checking Timberland	279,915.39	1,037,546.01	1,188,409.56	123,956.49	50.00	350,000.00	-2,885.79	2,209.56	11,643.19	7,255.31	31,450.86	32,158.33
5-Money Market Timberla	858,022.40	352,406.74	1,100,000.00	110,429.14	350,000.00	1,100,000.00	0.00	0.00	0.00	0.00	0.00	0.00
6-Court-Timberland	0.00	74,815.27	74,796.02	4,809.41	0.00	0.00	-1,725.00	-5,015.16	225.00	0.00	5,015.16	0.00
100-Cash	350.00	0.00	50.00	300.00	0.00	50.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTALS:	1,139,659.25	2,577,012.25	2,363,255.58	1,353,110.73	1,450,050.00	1,450,050.00	84,586.36	86,391.55	11,868.19	7,255.31	36,466.02	32,158.33
	Column (3)	2,577,012.25	Column (4)	2,363,255.58	Column (5)	1,353,110.73						
	- Column (6)	1,450,050.00	- Column (7)	1,450,050.00	+ Column (10)	11,868.19						
	+ Column (8)	84,586.36	+ Column (9)	86,391.55	- Column (12)	36,466.02						
	+ Column (10)	11,868.19	+ Column (12)	36,466.02								
	- Column (11)	7,255.31	- Column (13)	32,158.33								
		<u>1,216,161.49</u>		<u>1,003,904.82</u>				<u>1,328,512.90</u>				
C4 Revenues	1,044,939.59		C4 Expenditures	731,813.14	C4 Reserved	144,693.37						
C4 Other Increases	162,021.90		C4 Other Decreases	263,301.68	C4 Unreserved	1,183,409.53						
C5 Revenues	0.00		C5 Expenditures	0.00	C5 Reserved	410.00						
C5 Other Increases	9,200.00		C5 Other Decreases	8,790.00	C5 Unreserved	0.00						
		<u>1,216,161.49</u>		<u>1,003,904.82</u>		<u>1,328,512.90</u>						
Difference	0.00			0.00		0.00						

SCHEDULE OF DISBURSEMENT ACTIVITY

For Year Ending: December 31, 2018

Fund	Fund Title	Beginning	Issued During	Redeemed	Canceled During	Ending	Prior Yr Open	Curr Yr Open	Disbursements
		Outstanding				Outstanding			
		Items	The Year	During The Year	The Year	Items	Period Items	Period Items	12/31/2018
		01/01/2018				12/31/2018			
001	General Fund	20,671.28	665,795.39	664,774.00		21,692.67	0.00	0.00	665,795.39
101	City Streets	1,116.48	21,223.92	21,512.45		827.95	0.00	0.00	21,223.92
102	Transportation Benefit District		761.20	665.93		95.27	0.00	0.00	761.20
305	Capital Projects Fund		43,313.91	33,842.36		9,471.55	0.00	0.00	43,313.91
402	Water Operations & Maintenance	10,320.57	171,758.05	177,310.51	389.53	4,378.58	0.00	0.00	171,368.52
635	Treasurers Suspense Fund	50.00	8,750.00	8,750.00	50.00		0.00	0.00	8,700.00
TOTALS:		32,158.33	911,602.47	906,855.25	439.53	36,466.02			911,162.94

City of Roy
Schedule of Liabilities
For the Year Ended December 31, 2018

ID. No.	Description	Due Date	Beginning Balance	Additions	Reductions	Ending Balance
General Obligation Debt/Liabilities						
263.87	Loans to other governments, Proprietary, Dept of Health - Corrosion Control Proj. 10/1/2000	10/1/2021	78,032	-	19,508	58,524
263.87	Loans to other governments, Proprietary, Dept of Health - Booster Pump Station 10/1/1999	10/1/2020	37,082	-	12,361	24,721
Total General Obligation Debt/Liabilities:			115,114	-	31,869	83,245
Revenue and Other (non G.O.) Debt/Liabilities						
259.12	Compensated absences		10,288	2,521	-	12,809
264.30	Net Pension Liability		86,436	-	20,668	65,768
Total Revenue and Other (non G.O.) Debt/Liabilities:			96,724	2,521	20,668	78,577
Total Liabilities:			211,838	2,521	52,537	161,822

SCHEDULE OF CASH ACTIVITY
For Year Ending: December 31, 2018

Fund	Beg Balance	Receipts	Transfers-In	Other Rev	Netted Trans	Ttl Increase	Disbursements	Trans-Out	Other Exp	Ttl Decrease	End Balance
001 General Fund	441,000.98	655,652.58		61,894.65		717,547.23	665,795.39		24,934.11	690,729.50	467,818.71
101 City Streets	16,255.47	19,524.83				19,524.83	21,223.92		901.12	22,125.04	13,655.26
102 Transportation Benefit District	24,130.81	18,116.62				18,116.62	761.20		0.31	761.51	41,485.92
305 Capital Projects Fund	113,022.78	41,958.25		18,336.17		60,294.42	43,313.91		156.50	43,470.41	129,846.79
402 Water Operations & Maintenance	520,346.19	382,770.44	-120,235.02	127,812.77		390,348.19	171,758.05	-120,235.02	183,875.13	235,398.16	675,296.22
635 Treasurers Suspense Fund		8,500.00		700.00		9,200.00	8,750.00		40.00	8,790.00	410.00
TOTALS:	1,114,756.23	1,126,522.72	-120,235.02	208,743.59		1,215,031.29	911,602.47	-120,235.02	209,907.17	1,001,274.62	1,328,512.90

City of Roy
SCHEDULE OF STATE FINANCIAL ASSISTANCE (unaudited)
For Fiscal Year ended December 31, 2018

Grantor	Program Title	Identificaton Number	Amount
State Grant from Department of Ecology			
	Shoreline Master Program-Periodic Review	SEASMP-1719-Roy-00003	10,000
			Sub-total: 10,000
State Grant from Secretary of State			
	Organizing The File Room	2017PS05	4,174
			Sub-total: 4,174
Capital Contributions - State Grant from Military Department			
	Hazard Mitigation Grant	DR-4242-5-R	128
			Sub-total: 128
State Grant from Transportation Improvement Board (TIB)			
	FY 2019 Rehabilitation Project Multiple Locations	2-P-814(003)-1	12,534
			Sub-total: 12,534
			Grand total: 26,837

City of Roy
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2018

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	Bulletproof Vest Partnership Program	16.607	15-0404-0-1- 754	-	385	385	-	1,2,7
FEDERAL EMERGENCY MANAGEMENT AGENCY, HOMELAND SECURITY, DEPARTMENT OF (via WA State Military Dept)	Hazard Mitigation Grant	97.039	DR-4242-5-R	718	-	718	-	1,2,7, 9
Total Federal Awards Expended:				718	385	1,103	-	

The accompanying notes are an integral part of this schedule.

City of Roy
Notes to the Schedule of Expenditures of Federal Awards
For the Year Ending December 31, 2018

Note 1 – Basis of Accounting

This schedule is prepared on the same basis of accounting as the city's financial statements. The city uses 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. Additional details about the basis of accounting used by the city is found in the Notes to the Financial Statements.

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 7 – Indirect Cost Rate

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

Note 9 – FEMA Disaster Assistance

The city incurred eligible expenditures prior to FEMA approval. The amount reported on the Schedule of Expenditures of Federal Awards includes \$267.54 incurred in 2016 and \$5.25 incurred in 2017.

Labor Relations Consultant(S)
For the Year Ended December 31, 2018

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