

ANNUAL REPORT CERTIFICATION

City of Leavenworth

(Official Name of Government)

0222

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:

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AUDIT CONTACT or PREPARER INFORMATION and CERTIFICATION:

Audit Contact or Preparer Name and Title Chantell R Steiner Finance Director/City Clerk

Contact Phone Number 509-548-5275

Contact E-mail Address chantell@cityofleavenworth.com

I certify 24th 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

Chantell R Steiner (chantell@cityofleavenworth.com)

CITY OF LEAVENWORTH

PRINCIPAL OFFICIALS

<u>Elected:</u>		<u>Term Expires:</u>
Mayor:	Cheryl Kelley Farivar	12-31-19
Council:	Elmer Larsen	12-31-19
	Carolyn Wilson	12-31-21
	Mia Bretz	12-31-19
	Margaret Neighbors	12-31-19
	Sharon Waters	12-31-21
	Clint Strand	12-31-21
	Jason Lundgren	12-31-19

Appointed:

City Administrator:	Joel Walinski
Finance Director/City Clerk:	Chantell Steiner
Public Works Director:	Herb Amick
Development Services:	Lilith Vespier
City Attorney:	Tom Graafstra

CITY OF LEAVENWORTH
2018 FUND KEY

<u>Fund Number</u>	<u>Fund Name</u>
001	CURRENT EXPENSE (GENERAL) FUND
110	LEAVENWORTH CIVIC CENTER (ROLLS INTO FUND 001)
601	CEMETERY ENDOWMENT FUND, (ROLLS INTO FUND 001)
101	STREETS FUND
102	TRANSPORTATION BENEFIT DISTRICT FUND
104	LODGING TAX FUND
107	PUBLIC WORKS CAP IMPROVEMENT FUND
176	COMMUNITY SWIMMING POOL FUND
202	2009 G.O. BOND FUND
203	2013 G.O. BOND FUND
204	LID GUARANTY FUND
205	LID FUND
305	PINE STREET CAPITAL PROJECT
402	GARBAGE FUND
403	WATER FUND
405	WATER BOND RESERVE FUND (ROLLS INTO FUND 403)
404	SEWER FUND
406	SEWER BOND RESERVE FUND (ROLLS INTO FUND 404)
410	STORMWATER FUND
415	PARKING FUND
501	EQUIPMENT RENTAL & REVOLVING FUND
502	CENTRAL SERVICES FUND
630	TRANSPORTATION BENEFIT DISTRICT AGENCY FUND (FINAL YEAR CLOSURE)
635	UPPER VALLEY PARK & RECREATION SERVICE AREA (PRSA) AGENCY FUND

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* Schedules 7 & 11 are being replaced by the new Schedule 6 beginning with the 2018 financial reports; future years will eliminate Schedules 7 & 11.

** Schedules 17, 20, 21, and 22 are not applicable to the City of Leavenworth by definitions of the Budgeting, Accounting and Reporting System (BARS) Manual.

SECTION I

C-4

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

		Total for All Funds (Memo Only)	001 Current Expense	101 Streets	102 Transportation Benefit District
Beginning Cash and Investments					
30810	Reserved	1,968,680	-	369,622	-
30880	Unreserved	4,890,473	2,395,719	-	-
388 / 588	Prior Period Adjustments, Net	-	-	-	-
Revenues					
310	Taxes	5,547,014	2,477,012	836,660	-
320	Licenses and Permits	226,706	226,706	-	-
330	Intergovernmental Revenues	342,225	149,651	68,443	-
340	Charges for Goods and Services	5,339,524	264,335	-	-
350	Fines and Penalties	11,793	300	-	-
360	Miscellaneous Revenues	840,636	85,780	12,607	-
Total Revenues:		12,307,898	3,203,785	917,709	-
Expenditures					
510	General Government	506,983	445,828	-	-
520	Public Safety	672,102	672,102	-	-
530	Utilities	2,750,067	100,824	-	-
540	Transportation	1,028,479	-	601,835	-
550	Natural and Economic Environment	1,819,138	312,643	-	-
560	Social Services	2,290	2,290	-	-
570	Culture and Recreation	975,139	788,791	-	-
Total Expenditures:		7,754,198	2,322,478	601,835	-
Excess (Deficiency) Revenues over Expenditures:		4,553,700	881,306	315,875	-
Other Increases in Fund Resources					
391-393, 596	Debt Proceeds	843,641	-	44,972	-
397	Transfers-In	1,098,825	-	216,205	-
385	Special or Extraordinary Items	205,501	-	-	205,501
386 / 389	Custodial Activities	11,520	9,625	-	-
381, 395, 398	Other Resources	30,900	-	-	-
Total Other Increases in Fund Resources:		2,190,388	9,625	261,177	205,501
Other Decreases in Fund Resources					
594-595	Capital Expenditures	2,609,812	676,775	684,488	-
591-593, 599	Debt Service	1,029,526	56,246	61,827	-
597	Transfers-Out	308,082	8,768	-	-
585	Special or Extraordinary Items	-	-	-	-
586 / 589	Custodial Activities	61,030	10,736	-	-
581	Other Uses	-	-	-	-
Total Other Decreases in Fund Resources:		4,008,450	752,525	746,315	-
Increase (Decrease) in Cash and Investments:		2,735,637	138,406	(169,263)	205,501
Ending Cash and Investments					
5081000	Reserved	2,968,093	-	200,359	205,501
5088000	Unreserved	6,626,697	2,534,126	-	-
Total Ending Cash and Investments		9,594,790	2,534,126	200,359	205,501

The accompanying notes are an integral part of this statement.

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

		104 Lodging Tax	107 P.W. Capital Improvement	176 Community Swimming Pool	202 2009 G.O. Bond
Beginning Cash and Investments					
30810	Reserved	622,756	397,898	33,698	-
30880	Unreserved	-	-	-	-
388 / 588	Prior Period Adjustments, Net	-	-	-	-
Revenues					
310	Taxes	2,044,866	188,475	-	-
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	-	-	-	-
340	Charges for Goods and Services	-	-	95,054	-
350	Fines and Penalties	-	-	-	-
360	Miscellaneous Revenues	13,673	8,729	901	-
Total Revenues:		2,058,540	197,205	95,955	-
Expenditures					
510	General Government	-	-	-	-
520	Public Safety	-	-	-	-
530	Utilities	-	-	-	-
540	Transportation	-	-	-	-
550	Natural and Economic Environment	1,506,496	-	-	-
560	Social Services	-	-	-	-
570	Culture and Recreation	-	-	186,348	-
Total Expenditures:		1,506,496	-	186,348	-
Excess (Deficiency) Revenues over Expenditures:		552,043	197,204	(90,393)	-
Other Increases in Fund Resources					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	-	-	135,768	29,037
385	Special or Extraordinary Items	-	-	-	-
386 / 389	Custodial Activities	-	-	-	-
381, 395, 398	Other Resources	-	-	-	-
Total Other Increases in Fund Resources:		-	-	135,768	29,037
Other Decreases in Fund Resources					
594-595	Capital Expenditures	31,978	-	10,789	-
591-593, 599	Debt Service	135,131	-	-	29,037
597	Transfers-Out	29,037	-	-	-
585	Special or Extraordinary Items	-	-	-	-
586 / 589	Custodial Activities	-	-	-	-
581	Other Uses	-	-	-	-
Total Other Decreases in Fund Resources:		196,146	-	10,789	29,037
Increase (Decrease) in Cash and Investments:		355,897	197,204	34,586	(0)
Ending Cash and Investments					
5081000	Reserved	978,654	595,102	68,284	-
5088000	Unreserved	-	-	-	-
Total Ending Cash and Investments		978,654	595,102	68,284	-

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

	203 2013 G.O. Bond	204 LID Guaranty	205 LID	305 Pine Street Capital Project
Beginning Cash and Investments				
30810	Reserved	-	-	426,707
30880	Unreserved	-	-	-
388 / 588	Prior Period Adjustments, Net	-	-	-
Revenues				
310	Taxes	-	-	-
320	Licenses and Permits	-	-	-
330	Intergovernmental Revenues	-	-	61,050
340	Charges for Goods and Services	-	-	-
350	Fines and Penalties	-	-	-
360	Miscellaneous Revenues	-	1,188	8,530
Total Revenues:		-	1,188	69,581
Expenditures				
510	General Government	-	-	-
520	Public Safety	-	-	-
530	Utilities	-	-	-
540	Transportation	-	-	-
550	Natural and Economic Environment	-	-	-
560	Social Services	-	-	-
570	Culture and Recreation	-	-	-
Total Expenditures:		-	-	-
Excess (Deficiency) Revenues over Expenditures:		-	1,188	69,580
Other Increases in Fund Resources				
391-393, 596	Debt Proceeds	-	-	-
397	Transfers-In	185,913	84,364	385,100
385	Special or Extraordinary Items	-	-	-
386 / 389	Custodial Activities	-	-	-
381, 395, 398	Other Resources	-	-	-
Total Other Increases in Fund Resources:		185,913	84,364	385,100
Other Decreases in Fund Resources				
594-595	Capital Expenditures	-	-	164,747
591-593, 599	Debt Service	185,913	-	-
597	Transfers-Out	-	-	-
585	Special or Extraordinary Items	-	-	-
586 / 589	Custodial Activities	-	-	-
581	Other Uses	-	-	-
Total Other Decreases in Fund Resources:		185,913	-	164,747
Increase (Decrease) in Cash and Investments:		-	84,364	289,933
Ending Cash and Investments				
5081000	Reserved	-	84,364	716,641
5088000	Unreserved	-	-	-
Total Ending Cash and Investments		-	84,364	716,641

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

		<u>402 Garbage</u>	<u>403 Water</u>	<u>404 Sewer</u>	<u>410 Stormwater</u>
Beginning Cash and Investments					
30810	Reserved	-	-	118,000	-
30880	Unreserved	235,756	193,112	1,150,142	25,598
388 / 588	Prior Period Adjustments, Net	-	-	-	-
Revenues					
310	Taxes	-	-	-	-
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	-	4,558	15,363	-
340	Charges for Goods and Services	799,284	1,608,961	1,772,940	95,770
350	Fines and Penalties	-	5,746	5,746	-
360	Miscellaneous Revenues	5,734	8,401	43,107	575
Total Revenues:		<u>805,018</u>	<u>1,627,666</u>	<u>1,837,156</u>	<u>96,345</u>
Expenditures					
510	General Government	-	-	-	-
520	Public Safety	-	-	-	-
530	Utilities	784,276	937,828	863,683	63,456
540	Transportation	-	-	-	-
550	Natural and Economic Environment	-	-	-	-
560	Social Services	-	-	-	-
570	Culture and Recreation	-	-	-	-
Total Expenditures:		<u>784,276</u>	<u>937,828</u>	<u>863,683</u>	<u>63,456</u>
Excess (Deficiency) Revenues over Expenditures:		<u>20,742</u>	<u>689,838</u>	<u>973,473</u>	<u>32,889</u>
Other Increases in Fund Resources					
391-393, 596	Debt Proceeds	-	252,110	546,559	-
397	Transfers-In	-	-	-	-
385	Special or Extraordinary Items	-	-	-	-
386 / 389	Custodial Activities	-	1,132	-	-
381, 395, 398	Other Resources	-	-	-	-
Total Other Increases in Fund Resources:		<u>-</u>	<u>253,242</u>	<u>546,559</u>	<u>-</u>
Other Decreases in Fund Resources					
594-595	Capital Expenditures	73,213	110,929	434,079	-
591-593, 599	Debt Service	-	337,404	143,072	5,454
597	Transfers-Out	-	26,997	57,368	-
585	Special or Extraordinary Items	-	-	-	-
586 / 589	Custodial Activities	-	1,128	-	-
581	Other Uses	-	-	-	-
Total Other Decreases in Fund Resources:		<u>73,213</u>	<u>476,457</u>	<u>634,519</u>	<u>5,454</u>
Increase (Decrease) in Cash and Investments:		<u>(52,471)</u>	<u>466,622</u>	<u>885,513</u>	<u>27,435</u>
Ending Cash and Investments					
5081000	Reserved	-	-	118,000	-
5088000	Unreserved	183,286	659,734	2,035,655	53,033
Total Ending Cash and Investments		<u>183,286</u>	<u>659,734</u>	<u>2,153,655</u>	<u>53,033</u>

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

		<u>415 Parking</u>	<u>501 Equip Rental & Revolving Fund</u>	<u>502 Central Services</u>
Beginning Cash and Investments				
30810	Reserved	-	-	-
30880	Unreserved	521,388	368,757	-
388 / 588	Prior Period Adjustments, Net	-	-	-
Revenues				
310	Taxes	-	-	-
320	Licenses and Permits	-	-	-
330	Intergovernmental Revenues	43,161	-	-
340	Charges for Goods and Services	-	633,798	69,380
350	Fines and Penalties	-	-	-
360	Miscellaneous Revenues	641,795	9,616	-
Total Revenues:		<u>684,956</u>	<u>643,414</u>	<u>69,380</u>
Expenditures				
510	General Government	-	-	61,155
520	Public Safety	-	-	-
530	Utilities	-	-	-
540	Transportation	127,376	299,268	-
550	Natural and Economic Environment	-	-	-
560	Social Services	-	-	-
570	Culture and Recreation	-	-	-
Total Expenditures:		<u>127,376</u>	<u>299,268</u>	<u>61,155</u>
Excess (Deficiency) Revenues over Expenditures:		<u>557,580</u>	<u>344,146</u>	<u>8,225</u>
Other Increases in Fund Resources				
391-393, 596	Debt Proceeds	-	-	-
397	Transfers-In	62,438	-	-
385	Special or Extraordinary Items	-	-	-
386 / 389	Custodial Activities	-	763	-
381, 395, 398	Other Resources	-	30,900	-
Total Other Increases in Fund Resources:		<u>62,438</u>	<u>31,663</u>	<u>-</u>
Other Decreases in Fund Resources				
594-595	Capital Expenditures	153,524	261,064	8,226
591-593, 599	Debt Service	-	75,441	-
597	Transfers-Out	185,913	-	-
585	Special or Extraordinary Items	-	-	-
586 / 589	Custodial Activities	48,404	763	-
581	Other Uses	-	-	-
Total Other Decreases in Fund Resources:		<u>387,840</u>	<u>337,269</u>	<u>8,226</u>
Increase (Decrease) in Cash and Investments:		<u>232,178</u>	<u>38,540</u>	<u>(1)</u>
Ending Cash and Investments				
5081000	Reserved	-	-	-
5088000	Unreserved	753,565	407,297	-
Total Ending Cash and Investments		<u>753,565</u>	<u>407,297</u>	<u>-</u>

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

	<u>Total for All Funds (Memo Only)</u>	<u>Agency</u>
308 Beginning Cash and Investments	424,762	424,762
388 & 588 Prior Period Adjustment, Net	-	-
310-390 Additions	365,981	365,981
510-590 Deductions	790,743	790,743
Net Increase (Decrease) in Cash and Investments:	<u>(424,762)</u>	<u>(424,762)</u>
508 Ending Cash and Investments	-	-

The accompanying notes are an integral part of this statement.

SECTION II

2018 NOTES TO FINANCIAL STATEMENTS

CITY OF LEAVENWORTH

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NOTES TO FINANCIAL STATEMENTS

CITY OF LEAVENWORTH

January 1, 2018 through December 31, 2018

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The City of Leavenworth was incorporated in 1906 and operates under the laws of the State of Washington applicable to a Non Charter Code City with a Mayor-Council form of Government. The City of Leavenworth is a general purpose local government and provides the following services: administrative, police (contracted), fire protection (through fire district), library (through a regional library district), cemetery, parks and recreation, street/parking maintenance and improvement, and garbage collection. In addition, the City owns and operates its own water, sewer and stormwater systems.

The City of Leavenworth reports financial activity in accordance with the *Cash Basis Budgeting, Accounting and Reporting Systems (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 City of Leavenworth 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 City of Leavenworth's resources are allocated to and accounted for in individual funds depending on their intended purpose. Each fund is reported as a separate column in the financial statements. The following fund types are used by the City of Leavenworth:

GOVERNMENTAL FUND TYPES:

Current Expense (General) Fund (001)

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

Special Revenue Funds (100-199)

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

Debt Service Funds (200-299)

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 Fund (300-399)

These funds account for the 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 (400-499)

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

Internal Service Funds (500-599)

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

FIDUCIARY FUND TYPES (600 - 699 Series):

Fiduciary funds account for assets held by the City of Leavenworth 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.

The City of Leavenworth maintains a Leavenworth Transportation Benefit District Custodial Fund to hold and distribute funds from the District to the City's Street Fund for transportation related maintenance and capital projects. As of December 31, 2018, the City of Leavenworth has assumed the District and will now be reported in future years as a part of the City's Special Revenue Funds.

The City of Leavenworth maintains a UVPRSA (Upper Valley Park & Recreation Service Area) Custodial Fund to hold and distribute funds from the Service Area to the City's Pool Fund for pool related maintenance and capital projects.

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 Leavenworth also recognizes expenditures paid during twenty days after the close of the fiscal year for claims incurred during the previous period, these expenditures are all booked with a date of 12/31 in the given calendar year which eliminates the need to report these as open period items on Schedule 07, Schedule of Disbursement Activity.

c. Cash and Investments

See Note 3, Deposits and Investments.

d. Capital Assets

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

e. Compensated Absences

Vacation leave may be accumulated up to 30 days for a prospective retiree (within four years of retirement). Otherwise, up to 15 days for Public Works and Office Staff and 10 days for Returning Seasonal Staff may be carried over from year to year at the employee's request. Non-Union Exempt employees may accumulate up to 40 days for annual carryover. Upon separation or retirement, employees are compensated for accrued and unused vacation time. As of December 31, 2018, the total payout liability of all employees totals \$67,018.61.

Sick leave may accumulate up to 1200 hours. Upon separation or retirement, employees having at a minimum of five years of employment with the City may receive payment of unused leave, up to 240 hours. As of December 31, 2018, the total payout liability of eligible employees totals \$110,259.11.

Compensatory leave may accumulate for union employees to a maximum of 40 hours and should not be carried over in any given year without prior authorization by the City Administrator; generally any accrued comp time is paid out with the final year end check. Upon separation or retirement, employees are compensated for accrued and unused comp time. As of December 31, 2018, the total payout liability of all employees totals \$0.00.

All leave payments are recognized as expenditures when paid.

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 of the City Council. When expenditures that meet restrictions are incurred, the City of Leavenworth intends to use reserved resources first before using unreserved amounts. The City of Leavenworth has the following reserve funds:

FUND 101 Ordinance No. 1093 passed in 1998 created the purpose of the Street Fund into which moneys shall be placed for the purpose of constructing and maintaining arterial highways and city streets, or for the payment of any municipal indebtedness which may be incurred in the construction, improvement, chip sealing, seal-coating, repair and maintenance of arterial highways and city streets. This fund may also receive dedicated revenues from motor vehicle fuel taxes, real estate excise taxes and Leavenworth Transportation Benefit taxes all of which require reserving these funds for street related capital improvements. Fund balance on December 31, 2018 was \$200,359.

FUND 102 is the Transportation Benefit District Fund that was assumed by the City of Leavenworth in December 2018 by RCW 36.74. Previously these funds were held in a Custodial Fund. These funds are restricted by State Law – RCW 36.73, for street related capital improvements. Fund balance on December 31, 2018 was \$205,501.

FUND 104 Ordinance No. 1051 passed in 1997 established the Lodging Tax Fund for the City. These funds are generated by revenue from transient lodging tax and used for the construction of tourist facilities or for tourist promotion within the meaning of RCW 35.21.700 and RCW 67.28.1815 and bears on the tourist expansion in the City of Leavenworth or the areas adjacent to the City of Leavenworth which bear upon its economic condition. Fund balance on December 31, 2018 was \$978,654.

FUND 107 is the Public Works Capital Improvement Fund generated by real estate excise taxes as imposed by the state under chapter 82.46 RCW. Fund balance on December 31, 2018 was \$595,102.

FUND 176 is the Community Swimming Pool Fund that the City operates by interlocal agreement in conjunction with the Upper Valley Park & Recreation Service Area (UVPRSA). Annual resolutions are adopted by the UVPRSA to collect property tax dollars that are committed by voter approval to the operations and maintenance of the pool. All other revenues of the pool would be dedicated to the pool fund per the interlocal agreement between the City and the UVPRSA. Fund balance on December 31, 2018 was \$68,284.

FUNDS 204 & 205 are the LID Guaranty Fund & LID Fund, which are debt service funds. Debt service funds are typically restricted due to the nature of these funds being reserved specifically

for payment on current and future debt and are not generally classified as restricted; however, due to the issuing bank covenants to create and maintain the LID Guaranty Fund with a specific reserve balance and creation of the LID Fund noting restrictions for debt payments to the bank, these are being included for transparency purposes. Reserve Fund Balances on December 31, 2018 for the LID Guaranty is \$84,364 and the LID is \$1,188 for a combined total of \$85,552.

FUND 305 is a Capital Projects Fund specifically for the Pine Street Capital Project that was created by the City Council of which revenues are 100% required to be dedicated to the design and construction of the Pine Street Project. This fund will receive State and Federal restricted dollars, additional developer donations and dollars from Real Estate Excise Taxes and Leavenworth Transportation Benefit District dollars all of which will be restricted to the completion of the street improvements. Once this project is completed it will be closed out. Fund Balance on December 31, 2018 was \$716,641.

FUND 404 (Includes rolled funds from FUND 406 Sewer Bond Reserve) Sewer Fund includes a reserve amount on a Department of Ecology Loan that was issued in 2000 and stated a bond covenant requirement to reserve one year of annual payments which equates to \$118,000; this requirement will reduce to \$59,000 at year end for 2019 and will end when the bonds are paid in full in 2020. Reserve Fund Balance on December 31, 2018 was \$118,000.

TOTAL BALANCE of all reserved funds is \$2,968,093.

NOTE 2: BUDGET COMPLIANCE

The City of Leavenworth adopts biennial appropriated budgets for the Current Expense (General), Leavenworth Civic Center, Streets, Transportation Benefit District, Lodging Tax, P.W. Capital Improvement, Community Swimming Pool, 2009 G.O. Bond, 2013 G.O. Bond, LID Guaranty, LID, Pine Street Capital Project, Garbage, Water, Sewer, Water Bond Reserve, Sewer Bond Reserve, Stormwater, Parking, Equipment Rental & Revolving, Central Services, Cemetery Endowment, Transportation Benefit District Custodial (closing in 2018), and the UVPRSA Agency Funds. These budgets are appropriated at the fund level including use of ending fund reserved and unreserved balances unless otherwise noted. The budget constitutes the legal authority for expenditures at that level. Any managerial funds are combined with the appropriate fund for reporting purposes only as required by the BARS manual; these would include the Leavenworth Civic Center (Fund 110) and the Cemetery Endowment Fund (Fund 601) being included within the General Fund (001); the Water Bond Reserve Fund (405) being included in the Water Fund (403); and the Sewer Bond Reserve Fund (406) being included in the Sewer Fund (404). Interfund activity between managerial funds would be eliminated. Biennial appropriations for all funds lapse at the fiscal year end of the second year of the Biennial Budget.

Biennial appropriated budgets are adopted on the same basis of accounting as used for financial reporting. The appropriated and actual expenditures for the legally adopted 2017-2018 combined budgets were as follows as of December 31, 2018:

Fund	Final Appropriated Amounts	Actual Expenditures	Variance
Current Expense (General) Fund	\$ 8,938,803.00	\$ 5,310,250.03	\$ 3,628,552.97
Leavenworth Civic Center	\$ 391,092.00	\$ 319,295.38	\$ 71,796.62
Cemetery Endowment Fund	\$ 491,232.00	\$ 0.00	\$ 491,232.00
Streets Fund	\$ 3,467,003.00	\$ 2,194,071.34	\$ 1,272,931.66
Lodging Tax Fund	\$ 4,368,328.00	\$ 3,245,321.71	\$ 1,123,006.29
P.W. Capital Improvement Fund	\$ 797,110.00	\$ 0.00	\$ 797,110.00
Community Swimming Pool Fund	\$ 544,090.00	\$ 420,754.22	\$ 123,335.78
1997 GO Bond Fund	\$ 89,109.00	\$ 89,415.73	\$ (306.73)
2009 GO Bond Fund	\$ 58,086.00	\$ 58,079.71	\$ 6.29
2013 GO Bond Fund	\$ 373,826.00	\$ 373,826.00	\$ 0.00
LID Guaranty	\$ 84,365.00	\$ 0.00	\$ 84,365.00
LID	\$ 0.00	\$ 0.00	\$ 0.00
Pine Street Capital Project	\$ 2,514,350.00	\$ 245,732.43	\$ 2,268,617.57
Garbage Fund	\$ 1,938,912.00	\$ 1,594,588.13	\$ 344,323.87
Water Fund	\$ 3,265,038.00	\$ 2,820,950.43	\$ 444,087.57
Water Bond Reserve Fund	\$ 264,048.00	\$ 0.00	\$ 264,048.00
Sewer Fund	\$ 5,804,515.00	\$ 2,938,312.68	\$ 2,866,202.32
Sewer Bond Reserve Fund	\$ 264,048.00	\$ 0.00	\$ 264,048.00
Stormwater Fund	\$ 197,128.00	\$ 143,868.21	\$ 53,259.79
Parking Fund	\$ 2,044,582.00	\$ 914,314.42	\$ 1,130,267.58
Equip Rental & Revolving Loan Fund	\$ 2,034,070.00	\$ 1,210,748.68	\$ 823,321.32
Central Services	\$ 189,775.00	\$ 179,367.87	\$ 10,407.13
Transportation Benefit District Fund	\$ 982,227.00	\$ 813,754.89	\$ 168,472.11
UVPRSA Agency Fund	\$ 248,900.00	\$ 248,900.00	\$ 0.00
TOTAL	\$39,350,637.00	\$23,121,551.86	\$16,229,085.14

The department head in conjunction with the Finance Director is authorized to transfer budgeted amounts between fund/object classes within any department 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 of Leavenworth's legislative body.

Closure of the 1997 G.O. Bond Fund in 2017 created a variance of expenditures exceeding budget authority by \$306.73. These funds were remaining cash on hand in the fund at year-end and were transferred to the General Fund as all debt payments for the Leavenworth Fire Hall were completed in 2017. No budget allocations existed for 2018; therefore, creating the need to close out the fund.

NOTE 3: DEPOSITS AND INVESTMENTS

It is the City of Leavenworth's policy to invest all temporary cash surpluses. The interest on investments is prorated to the various funds based on the monthly ending cash balance in each

fund from the previous month. All monthly service fees in the City’s Checking Account are first offset by interest credits and then remaining proceeds, if provided by the issuing bank, are prorated monthly based on the monthly ending cash balance in each fund from the previous month. Interest gains on all interfund loans are posted to the fund issuing the interfund loan as required by resolutions. Interest gains for the Water Bond Reserve Fund are recorded in the Water Fund, gains for the Sewer Bond Reserve Fund are recorded in the Sewer Fund, and gains for the LID Guaranty are recorded in the LID Fund.

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 of Leavenworth or its agent in the City’s name.

Investments are presented at amortized cost meaning interest earnings are recorded when earned. Investments by type at December 31, 2018 are as follows:

Type of Investment	Leavenworth’s own investments	Investments held by Leavenworth as an agent for other local governments, individual or private organizations.	Total
L.G.I.P.	\$129,234.86	\$0.00	\$129,234.86
Cashmere Valley Bank MM	\$6,316,198.30	\$0.00	\$6,316,198.30
U.S. Government Securities	\$3,037,505.47	\$0.00	\$3,037,505.47
Totals	\$9,482,938.63	\$0.00	\$9,482,938.63

NOTE 4: PROPERTY TAX

The Chelan County Treasurer acts as an agent to collect property taxes levied in the county for all taxing authorities. Collections are generally distributed at the end of each month while mid month distributions occur in April, May, October and November when taxes are due.

Property tax revenues are recognized when cash is received by the City of Leavenworth. Delinquent taxes are considered fully collectible because a lien affixes to the property after tax is levied.

The City of Leavenworth’s regular levy for 2018 was \$1.2206590527 per \$1,000 on an assessed valuation of \$453,251,257 for a total regular levy of \$553,265.25.

NOTE 5: INTERFUND LOANS

The City of Leavenworth had no interfund loan activity for the 2018 calendar year.

NOTE 6: DEBT SERVICE REQUIREMENTS

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

special assessment bonds, and public works loans from the Departments of Ecology and Commerce are as follows:

Year	Principle	Interest	Total Debt
2019	878,054	204,323	1,082,377
2020	812,370	185,612	997,982
2021	697,001	170,526	867,527
2022	689,470	156,460	845,930
2023	692,235	140,264	832,499
2024-2028	2,559,864	478,185	3,038,049
2029-2033	1,562,731	166,820	1,729,551
2034-2038	198,332	2,480	200,812
TOTALS	8,090,057	1,504,670	9,594,727

In 2016 the City received two new loans from the State of Washington Department of Ecology to fund the City's costs for a Wastewater Treatment General Sewer Plan and Facility Plan. One of the loans was a forgivable principle only loan that has been forgiven as of the close of the project in 2018 and as such has been recorded as redeemed on the Schedule 9 with no further outstanding debt included in the above figures. The other loan, which is a State Revolving Fund Loan, has been finalized at a rate of 1.2% over five years and is identified on the Schedule 9 for principle only and within the figures above with interest included; the first payment on this loan is scheduled for June 2019.

The City is currently working on the Engineering phase of the Wastewater Treatment Plant Upgrade and will move into construction phase by late 2019 or early 2020. This project includes a USDA Rural Development Loan of \$10,670,000 that will be reported once loan funds begin.

Debt Refunding

The City of Leavenworth did not issue any refunding bonds to retire existing series bonds in 2018.

Debt Guarantees

The City of Leavenworth did not guarantee any debt for any other agency in 2018.

NOTE 7: PENSION PLANS

A. State Sponsored Pension Plans

Substantially all City of Leavenworth 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) plans 1, 2, and 3.

The State Legislature establishes, and amends, laws pertaining to the creation and administration of all public retirement systems.

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

Department of Retirement Systems
Communications Unit
P.O. Box 48380
Olympia, WA 98504-8380

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

At June 30, 2018, the City of Leavenworth's proportionate share of the collective net pension liabilities, as reported on the Schedule 09, was as follows:

	Allocation %	Liability (Asset)
PERS 1	0.012549%	\$560,443
PERS 2/3	0.016032%	\$273,732

NOTE 8: RISK MANAGEMENT

The City of Leavenworth 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 160 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. Risk Pool Financial Statements are available for WCIA at <http://www.wciapool.org/communications/annual-reports>.

NOTE 9: OTHER DISCLOSURES

There have been no material violations of finance-related legal or contractual provisions. There have been no expenditures exceeding legal appropriations in any of the funds of the City of Leavenworth with exception to the closure of the 1997 G.O. Bond Fund. Closure of the 1997 G.O. Bond Fund in 2017 created a variance of expenditures exceeding budget authority by \$306.73. These funds were remaining cash on hand in the fund at year-end and were transferred to the General Fund as all debt payments for the Leavenworth Fire Hall were completed in 2017. No budget allocations existed for 2018; therefore, creating the need to close out the fund.

The City Council, City Administrator and Finance Director/City Clerk are all positions considered for transactions with related parties. Included as a separate attachment to this report is a detailed sheet identifying each of the elected and appointed officials of the City of Leavenworth and the spouses of each person, if applicable, regarding employer information and whether any funds were expended or anticipated from these individuals during the financial statement period. No funds were directly expended to any of the individuals listed, with exception to payroll and travel or office supply related reimbursements. Some funds may be expended with their employers for services rendered; however, these would be minor in nature and not material related.

One extraordinary event occurred in 2018 that includes the City of Leavenworth assuming the Leavenworth Transportation Benefit District that was completed and transferred as of December 31, 2018. After consideration of the ability to assume a Transportation Benefit District the City

Council held a public hearing and approved assumption of the District by resolution. The District did not have any employees, no capital projects or debt to be assumed or transferred. The net ending cash that transferred was \$205,501.24

Significant Commitments or Obligations:

Residential Garbage Contract: The City of Leavenworth finalized an agreement with Waste Management to take over residential garbage collections on October 23, 2018 with an effective transition date of February 1, 2019. Since the City will continue to collect/dispose of commercial related garbage, the City did not transfer any of the garbage trucks currently owned by the City. This transition will affect the 2019 Budget year due to an estimated decrease of approximately 25% of revenues that will require a reallocation of expenditures to maintain a stable Garbage Fund for continued commercial collections.

Construction Commitments: The City of Leavenworth has active construction projects as of December 31, 2018. Below is the list of major projects, minor capital related projects of less than \$35,000 are not included. At year-end the City’s commitments with contractors are as follows:

Project #	Project	Spent To Date	Remaining Commitment	Financing Needed
1.	P1/P2/P3/DOT Parking Lots	\$132,984	\$410,100	No – see comments
2.	LED Streetlight Conversion	\$0	\$83,553	No – see comments
3.	WWTP / Shop Upgrades	\$568,005	\$14,758,462	Yes – see comments
4.	Hwy 2 & Gustav Crosswalks	\$146,436	\$614,597	No – see comments
5.	Pine Street	\$266,337	\$2,334,614	No – see comments
6.	Park Imp. – Enchantment Turf	\$0	\$151,747	No – see comments
7.	Pool Resurface / Surge Tank	\$0	\$183,139	Yes – see comments

The major projects include the following information and, if applicable, committed balances needing funding are identified below:

- Project 1: Initially the City intended to only construct improvements to the P1/P2/P3 parking lots. The City completed P1/P2/P3 improvements for signage, new meters and resurfacing totaling \$74,084, which included one major capital expense of \$61,961 for the resurface portion of the costs. The City morphed the project to include the purchase of a Department of Transportation gravel lot at the west end of town, of which the purchase price is set at \$469,000. Of this purchase, a total of \$58,900 has been expended with a balance of \$410,100 to be paid for out of the Parking Fund cash reserves. The City anticipates no outside funding being necessary and future improvements to the new lot will occur in 2019-2020.
- Project 2: The LED Street Light Conversion is a fully funded grant from the Transportation Improvement Board that was awarded in early 2018; this project was completed in the Leavenworth area in 2018; however, the City is awaiting billing and reimbursement in 2019.

- Project 3: The Wastewater Treatment Plant (WWTP) / Shop upgrades also known as the TMDL (Total Maximum Daily Load) improvements for reducing phosphorus discharges into the river is required by the Department of Ecology for implementation by 2020. Beginning in 2016, the City was approved for two loans of \$98,530 each, of which one has been forgiven as of December 2018, from the Department of Ecology totaling \$197,060; these dollars have been expended for the General Sewer Plan/Facility Plan with Varela and Associates. At this time, the City is working on full engineering/design with Varela at a cost of \$1,386,467 which is anticipated to be completed in 2019 with construction to follow; funds are being utilized from wastewater cash reserves. In 2017, the City acquired approval of funding through the USDA Rural Development Program for \$10,670,000 in loan funding and \$3,270,000 in grant funding to complete the WWTP upgrades and assist in the City Shop and other vicinity building improvements; as of 2018, no funds have been acquired/spent. Major capital construction costs will be determined from this plan in 2019 for the 2020 deadline for completion by the Department of Ecology.
- Project 4: The Highway 2 and Gustav's Crosswalks includes grants that the City has been awarded State funding from the Department of Transportation (DOT); total State award for both crosswalks is now estimated at \$503,500; City match costs that are being funded by the Leavenworth Transportation Benefit District are estimated at \$257,533 for a total project cost of \$761,033. Engineering is currently completed with construction occurring in 2019.
- Project 5: The Pine Street Project initially began in 2013 with preliminary studies and design engineering that was paid for out of City Street funds through 2016. Beginning in May 2016 the City created a new Pine Street Capital Project Fund to receipt in the project specific revenues for offsetting eligible expenditures. At that time, the City received \$200,000 from project developers and the City was awarded a grant for \$705,600 from the Chelan Douglas Transportation Council that will be disbursed through the DOT for engineering and construction expenses. In addition, the City was awarded \$250,000 in February 2017 from the Transportation Improvement Board, of which revenues were deposited with the City in March 2017; these funds are specific for use of a multi-use pathway, sidewalks, crosswalks and ADA transition compliance that is anticipated to occur in 2019. In November of 2017 the City was awarded an additional \$550,000 from the TIB for construction of Pine Street. This final commitment concluded the grant funding needed for the City to match approximately \$895,351 for a total estimated project cost of \$2,600,951. The City match costs are coming from Leavenworth Transportation Benefit District Funds and City Street Funds.
- Project 6: The Park Improvements Enchantment Turf Project was awarded in 2018 with the project anticipated to be completed in the fall of 2019. The project total is \$151,747 and will be paid from General Fund cash reserves.
- Project 7: The Pool Resurface / Surge Tank Project was awarded in early 2019, this project is a total of \$183,139 that is being paid from 3 sources. The General Fund and

Lodging Tax Fund are both paying 1/3 of the project cost with the remaining 1/3 coming from the Pool Fund via a 3-year interfund loan from the General Fund. This project will be split with the surge tank repair occurring in the spring of 2019 and the resurface portion occurring in the fall of 2019.

- Three other significant projects are included in the 2019 budget; however, it is undetermined what the final costs will be or when they will be implemented. The three projects are summarized as follows:
 - Link Park-N-Ride – Link partner assisted, City to fund up to \$97,000 from Lodging Taxes for new tourist facilities.
 - DOT Lot Improvements – City to fund \$150,000 from Lodging Taxes and \$300,000 from Parking revenues for a new tourist related parking lot.
 - Water Plant Improvements and Water Meters – City to fund up to \$1,500,000 in capital related improvements, some funding may come from REET Taxes and remaining funds from the Water cash reserves and/or future loans.

City of Leavenworth Council and Executive Management Staff - Transactions with Related Parties

NAME:	POSITIONS HELD / NATURE OF RELATIONSHIP:	MEMBERS EMPLOYERS & BUSINESSES OWNED BY PERSON AND/OR SPOUSE	TERM DATES FOR BOARD	Dollar Amount of Related Transactions Other Than Employee Compensation
Joel Walinski	City Administrator - City of Leavenworth	N/A	01/01/2018 - 12/31/2018	\$0.00
Chantell Steiner	Finance Director/City Clerk - City of Leavenworth and Secretary - Leavenworth Transportation Benefit District	N/A	01/01/2018 - 12/31/2018	\$0.00
Cheri Kelley Farivar	Board Chair	Touchstone Appraisal	01/01/2018 - 12/31/2018	\$0.00
Carolyn Wilson	Board Member	Retired N/A	01/01/2018 - 12/31/2018	\$0.00
Elmer Larsen	Board Member	Retired N/A	01/01/2018 - 12/31/2018	\$0.00
Mia Bretz	Board Member	Leavenworth City Councilmember, Mountain Sprouts Children's Community / Spouse works at Confluence Health	01/01/2018 - 12/31/2018	\$0.00
Margaret Neighbors	Board Member	Retired N/A	01/01/2018 - 12/31/2018	\$0.00
Sharon Waters	Board Member	Retired and works Part-Time for the City of Leavenworth as a Pool Manager	01/01/2018 - 12/31/2018	\$0.00
Clint Strand	Board Member	Confluence Health Communications-PR Specialist / Spouse works at The Hope Project and Longdrop Cider Company	01/01/2018 - 12/31/2018	\$0.00
Jason Lundgren	Board Member	Cascade Columbia Fisheries Enhancement Group / Spouse works at Washington Fire Adapted Communities	01/16/2018 - 12/31/2018	\$0.00

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SECTION III

City of Leavenworth

Schedule 01

For the year ended December 31, 2018

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0222	001	Current Expense	3088000	Unreserved Cash and Investments - Beginning	\$2,395,719
0222	001	Current Expense	3111000	Property Tax	\$576,512
0222	001	Current Expense	3131100	Local Retail Sales and Use Tax	\$1,022,584
0222	001	Current Expense	3131500	Special Purpose Sales and Use Tax	\$184,868
0222	001	Current Expense	3137100	Criminal Justice Sales and Use Tax	\$53,130
0222	001	Current Expense	3164400	Business and Occupation Taxes on Utilities	\$78,554
0222	001	Current Expense	3164400	Business and Occupation Taxes on Utilities	\$142,448
0222	001	Current Expense	3164400	Business and Occupation Taxes on Utilities	\$146,323
0222	001	Current Expense	3164400	Business and Occupation Taxes on Utilities	\$9,577
0222	001	Current Expense	3164500	Business and Occupation Taxes on Utilities	\$1,902
0222	001	Current Expense	3164600	Business and Occupation Taxes on Utilities	\$69,726
0222	001	Current Expense	3164700	Business and Occupation Taxes on Utilities	\$59,807
0222	001	Current Expense	3164800	Business and Occupation Taxes on Utilities	\$131,581
0222	001	Current Expense	3217000	Amusements	\$350
0222	001	Current Expense	3217000	Amusements	\$1,000
0222	001	Current Expense	3219100	Franchise Fees and Royalties	\$21,729
0222	001	Current Expense	3219900	Other Business Licenses and Permits	\$87,716
0222	001	Current Expense	3219900	Other Business Licenses and Permits	\$20,564

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0222	001	Current Expense	3221000	Buildings, Structures and Equipment	\$80,936
0222	001	Current Expense	3221000	Buildings, Structures and Equipment	\$3,460
0222	001	Current Expense	3224000	Street and Curb Permits	\$2,300
0222	001	Current Expense	3229000	Other Non-Business Licenses and Permits	\$8,650
0222	001	Current Expense	3350091	PUD Privilege Tax	\$18,864
0222	001	Current Expense	3360621	Criminal Justice - Violent Crimes/Population	\$1,000
0222	001	Current Expense	3360625	Criminal Justice - Contracted Services	\$3,605
0222	001	Current Expense	3360626	Criminal Justice - Special Programs	\$2,112
0222	001	Current Expense	3360651	DUI and Other Criminal Justice Assistance	\$298
0222	001	Current Expense	3360694	Liquor/Beer Excise Tax	\$10,186
0222	001	Current Expense	3360695	Liquor Control Board Profits	\$16,696
0222	001	Current Expense	3370000	Local Grants, Entitlements and Other Payments	\$12,222
0222	001	Current Expense	3370000	Local Grants, Entitlements and Other Payments	\$2,214
0222	001	Current Expense	3370000	Local Grants, Entitlements and Other Payments	\$82,454
0222	001	Current Expense	3412600	Recording Surcharge - Affordable Housing	\$4,971
0222	001	Current Expense	3417000	Sales of Merchandise	\$862
0222	001	Current Expense	3417000	Sales of Merchandise	\$8
0222	001	Current Expense	3417000	Sales of Merchandise	\$1,290
0222	001	Current Expense	3418100	Data/Word Processing, Printing, Duplicating and IT Services	\$26
0222	001	Current Expense	3436000	Cemetery Sales and Services	\$14,118
0222	001	Current Expense	3436000	Cemetery Sales and Services	\$10,590
0222	001	Current Expense	3436000	Cemetery Sales and Services	\$3,788

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0222	001	Current Expense	3436000	Cemetery Sales and Services	\$7,725
0222	001	Current Expense	3436000	Cemetery Sales and Services	\$590
0222	001	Current Expense	3452900	Other Environmental Services	\$5,862
0222	001	Current Expense	3458100	Zoning and Subdivision Services	\$8,250
0222	001	Current Expense	3458300	Plan Checking Services	\$45,971
0222	001	Current Expense	3458300	Plan Checking Services	\$1,250
0222	001	Current Expense	3458300	Plan Checking Services	\$1,358
0222	001	Current Expense	3458500	Growth Management Act (GMA) Impact Fees	\$25
0222	001	Current Expense	3458900	Other Planning and Development Services	\$350
0222	001	Current Expense	3473000	Activity Fees	\$100,586
0222	001	Current Expense	3473000	Activity Fees	\$7,571
0222	001	Current Expense	3473000	Activity Fees	(\$898)
0222	001	Current Expense	3473000	Activity Fees	\$125
0222	001	Current Expense	3473000	Activity Fees	(\$500)
0222	001	Current Expense	3473000	Activity Fees	(\$804)
0222	001	Current Expense	3473000	Activity Fees	\$14,016
0222	001	Current Expense	3473000	Activity Fees	\$100
0222	001	Current Expense	3473000	Activity Fees	\$10,495
0222	001	Current Expense	3473000	Activity Fees	\$750
0222	001	Current Expense	3473000	Activity Fees	\$25,412
0222	001	Current Expense	3479000	Other Fees	\$450
0222	001	Current Expense	3569000	Other Criminal Non-Traffic Fines	\$300
0222	001	Current Expense	3611000	Investment Earnings	\$32,521
0222	001	Current Expense	3611000	Investment Earnings	\$1,451
0222	001	Current Expense	3611100	Investment Earnings	\$4,730
0222	001	Current Expense	3613000	Gains (Losses) on Sale of Investments	\$316
0222	001	Current Expense	3614000	Other Interest	\$2,678
0222	001	Current Expense	3623000	Rents and Leases	\$358
0222	001	Current Expense	3625000	Rents and Leases	\$32,001

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0222	001	Current Expense	3625000	Rents and Leases	\$8,001
0222	001	Current Expense	3671100	Contributions and Donations from Nongovernmental Sources	\$2,020
0222	001	Current Expense	3698100	Cash Adjustments	\$171
0222	001	Current Expense	3699100	Miscellaneous Other	\$1,535
0222	101	Streets	3081000	Reserved Cash and Investments - Beginning	\$369,622
0222	101	Streets	3131100	Local Retail Sales and Use Tax	\$836,660
0222	101	Streets	3340360	State Grant from Department of Transportation	\$9,312
0222	101	Streets	3340360	State Grant from Department of Transportation	\$5,561
0222	101	Streets	3340360	State Grant from Department of Transportation	\$6,620
0222	101	Streets	3360071	Multimodal Transportation - Cities	\$2,835
0222	101	Streets	3360087	Motor Vehicle Fuel Tax - City Streets	\$44,115
0222	101	Streets	3611100	Investment Earnings	\$8,144
0222	101	Streets	3694000	Judgments and Settlements	\$4,463
0222	104	Lodging Tax	3081000	Reserved Cash and Investments - Beginning	\$622,756
0222	104	Lodging Tax	3133100	Hotel/Motel Sales and Use Tax	\$816,911
0222	104	Lodging Tax	3133100	Hotel/Motel Sales and Use Tax	\$1,227,955
0222	104	Lodging Tax	3611100	Investment Earnings	\$13,673
0222	107	P.W. Capital Improvement	3081000	Reserved Cash and Investments - Beginning	\$397,898
0222	107	P.W. Capital Improvement	3183400	REET 1 - First Quarter Percent	\$97,941
0222	107	P.W. Capital Improvement	3183500	REET 2 - Second Quarter Percent	\$90,535
0222	107	P.W. Capital Improvement	3611100	Investment Earnings	\$8,729

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0222	176	Community Swimming Pool	3081000	Reserved Cash and Investments - Beginning	\$33,698
0222	176	Community Swimming Pool	3473000	Activity Fees	\$35,234
0222	176	Community Swimming Pool	3473000	Activity Fees	\$2,653
0222	176	Community Swimming Pool	3473000	Activity Fees	\$35,851
0222	176	Community Swimming Pool	3473000	Activity Fees	\$772
0222	176	Community Swimming Pool	3473000	Activity Fees	\$13,156
0222	176	Community Swimming Pool	3473000	Activity Fees	\$3,060
0222	176	Community Swimming Pool	3473000	Activity Fees	\$4,328
0222	176	Community Swimming Pool	3611100	Investment Earnings	\$734
0222	176	Community Swimming Pool	3671100	Contributions and Donations from Nongovernmental Sources	\$141
0222	176	Community Swimming Pool	3699100	Miscellaneous Other	\$26
0222	205	LID	3611000	Investment Earnings	\$1,188
0222	305	Pine Street Capital Project	3081000	Reserved Cash and Investments - Beginning	\$426,707
0222	305	Pine Street Capital Project	3332020	Federal Indirect Grant from Department of Transportation	\$61,050
0222	305	Pine Street Capital Project	3611000	Investment Earnings	\$8,530
0222	402	Garbage	3088000	Unreserved Cash and Investments - Beginning	\$235,756
0222	402	Garbage	3437000	Solid Waste Sales and Services	\$785,542
0222	402	Garbage	3437000	Solid Waste Sales and Services	\$14,447
0222	402	Garbage	3437000	Solid Waste Sales and Services	(\$705)
0222	402	Garbage	3611100	Investment Earnings	\$4,409
0222	402	Garbage	3691000	Sale of Surplus	\$1,325

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0222	403	Water	3088000	Unreserved Cash and Investments - Beginning	\$193,112
0222	403	Water	3338100	Federal Indirect Grant from Department of Energy	\$4,558
0222	403	Water	3434000	Water Sales and Services	\$1,424,480
0222	403	Water	3434000	Water Sales and Services	\$184,431
0222	403	Water	3438900	Combined Utilities Sales and Services	\$50
0222	403	Water	3599000	Non-Court Fines and Penalties	\$5,746
0222	403	Water	3611100	Investment Earnings	\$8,401
0222	404	Sewer	3081000	Reserved Cash and Investments - Beginning	\$118,000
0222	404	Sewer	3088000	Unreserved Cash and Investments - Beginning	\$1,150,142
0222	404	Sewer	3336645	Federal Indirect Grant from Environmental Protection Agency	\$7,681
0222	404	Sewer	3336645	Federal Indirect Grant from Environmental Protection Agency	\$7,681
0222	404	Sewer	3435000	Sewer/Reclaimed Water Sales and Services	\$1,463,233
0222	404	Sewer	3435000	Sewer/Reclaimed Water Sales and Services	\$309,708
0222	404	Sewer	3599000	Non-Court Fines and Penalties	\$5,746
0222	404	Sewer	3611100	Investment Earnings	\$32,357
0222	404	Sewer	3670000	Contributions and Donations from Nongovernmental Sources	\$10,750
0222	410	Stormwater	3088000	Unreserved Cash and Investments - Beginning	\$25,598
0222	410	Stormwater	3438300	Combined Utilities Sales and Services	\$95,770
0222	410	Stormwater	3611100	Investment Earnings	\$575
0222	415	Parking	3088000	Unreserved Cash and Investments - Beginning	\$521,388

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0222	415	Parking	3370000	Local Grants, Entitlements and Other Payments	\$43,161
0222	415	Parking	3611000	Investment Earnings	\$9,132
0222	415	Parking	3623000	Rents and Leases	\$247,025
0222	415	Parking	3623000	Rents and Leases	\$113,602
0222	415	Parking	3623000	Rents and Leases	\$79,682
0222	415	Parking	3623000	Rents and Leases	\$121,109
0222	415	Parking	3623000	Rents and Leases	\$16,991
0222	415	Parking	3625000	Rents and Leases	\$4,254
0222	415	Parking	3625000	Rents and Leases	\$50,000
0222	501	Equip Rental & Revolving Fund	3088000	Unreserved Cash and Investments - Beginning	\$368,757
0222	501	Equip Rental & Revolving Fund	3480500	Internal Service Funds Sales and Services	\$633,798
0222	501	Equip Rental & Revolving Fund	3611100	Investment Earnings	\$9,616
0222	502	Central Services	3480500	Internal Service Funds Sales and Services	\$69,380
0222	630	Transportation Benefit District Agency Fund	3088000	Unreserved Cash and Investments - Beginning	\$424,762
0222	630	Transportation Benefit District Agency Fund	3132100	Public Transportation Systems Sales and Use Tax	\$437,373
0222	630	Transportation Benefit District Agency Fund	3611000	Investment Earnings	\$6,551
0222	630	Transportation Benefit District Agency Fund	3614000	Other Interest	\$559
0222	635	UVPRSA Agency Fund	3370000	Local Grants, Entitlements and Other Payments	\$127,000
0222	001	Current Expense	5116010	Legislative Activities	\$58,750
0222	001	Current Expense	5116020	Legislative Activities	\$4,633
0222	001	Current Expense	5116030	Legislative Activities	\$1,603
0222	001	Current Expense	5116030	Legislative Activities	\$1,586
0222	001	Current Expense	5116040	Legislative Activities	\$2,177
0222	001	Current Expense	5116040	Legislative Activities	\$540
0222	001	Current Expense	5116040	Legislative Activities	\$390
0222	001	Current Expense	5131010	Executive Office	\$78,523

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0222	001	Current Expense	5131020	Executive Office	\$31,995
0222	001	Current Expense	5131030	Executive Office	\$839
0222	001	Current Expense	5131040	Executive Office	\$20,141
0222	001	Current Expense	5131040	Executive Office	\$64
0222	001	Current Expense	5131040	Executive Office	\$149
0222	001	Current Expense	5131040	Executive Office	\$2,054
0222	001	Current Expense	5142010	Financial Services	\$45,266
0222	001	Current Expense	5142020	Financial Services	\$19,954
0222	001	Current Expense	5142030	Financial Services	\$67
0222	001	Current Expense	5142030	Financial Services	\$2,296
0222	001	Current Expense	5142040	Financial Services	\$19,139
0222	001	Current Expense	5142040	Financial Services	\$1,442
0222	001	Current Expense	5142040	Financial Services	\$1,404
0222	001	Current Expense	5144050	Election Services	\$228
0222	001	Current Expense	5149050	Voters Registration Services	\$2,810
0222	001	Current Expense	5153140	Internal Legal Services - Advice	\$26,651
0222	001	Current Expense	5153140	Internal Legal Services - Advice	\$1,904
0222	001	Current Expense	5153140	Internal Legal Services - Advice	\$731
0222	001	Current Expense	5153140	Internal Legal Services - Advice	\$5,838
0222	001	Current Expense	5153140	Internal Legal Services - Advice	\$940
0222	001	Current Expense	5153140	Internal Legal Services - Advice	\$8,029
0222	001	Current Expense	5153140	Internal Legal Services - Advice	\$4,908
0222	001	Current Expense	5153140	Internal Legal Services - Advice	\$987
0222	001	Current Expense	5153140	Internal Legal Services - Advice	\$1,463
0222	001	Current Expense	5153140	Internal Legal Services - Advice	\$4,967
0222	001	Current Expense	5153140	Internal Legal Services - Advice	\$765
0222	001	Current Expense	5153140	Internal Legal Services - Advice	\$850

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0222	001	Current Expense	5153140	Internal Legal Services - Advice	\$4,151
0222	001	Current Expense	5183010	Maintenance/Security/Insurance/Janitorial Services	\$13,567
0222	001	Current Expense	5183010	Maintenance/Security/Insurance/Janitorial Services	\$211
0222	001	Current Expense	5183020	Maintenance/Security/Insurance/Janitorial Services	\$7,340
0222	001	Current Expense	5183020	Maintenance/Security/Insurance/Janitorial Services	\$114
0222	001	Current Expense	5183030	Maintenance/Security/Insurance/Janitorial Services	\$5,011
0222	001	Current Expense	5183030	Maintenance/Security/Insurance/Janitorial Services	\$3,904
0222	001	Current Expense	5183040	Maintenance/Security/Insurance/Janitorial Services	\$1,009
0222	001	Current Expense	5183040	Maintenance/Security/Insurance/Janitorial Services	\$434
0222	001	Current Expense	5183040	Maintenance/Security/Insurance/Janitorial Services	\$16,323
0222	001	Current Expense	5183040	Maintenance/Security/Insurance/Janitorial Services	\$8,132
0222	001	Current Expense	5183040	Maintenance/Security/Insurance/Janitorial Services	\$22,069
0222	001	Current Expense	5183040	Maintenance/Security/Insurance/Janitorial Services	\$9,480
0222	001	Current Expense	5211040	Administration	\$1,199
0222	001	Current Expense	5211050	Administration	\$531,552
0222	001	Current Expense	5211050	Administration	\$63,654
0222	001	Current Expense	5211050	Administration	\$24,402
0222	001	Current Expense	5211050	Administration	\$13,725
0222	001	Current Expense	5221050	Administration	\$32,250

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0222	001	Current Expense	5251050	Administration	\$5,320
0222	001	Current Expense	5365010	Cemetery	\$53,533
0222	001	Current Expense	5365010	Cemetery	\$3,889
0222	001	Current Expense	5365020	Cemetery	\$23,546
0222	001	Current Expense	5365020	Cemetery	\$1,608
0222	001	Current Expense	5365030	Cemetery	\$8,281
0222	001	Current Expense	5365030	Cemetery	\$177
0222	001	Current Expense	5365040	Cemetery	\$405
0222	001	Current Expense	5365040	Cemetery	\$7,919
0222	001	Current Expense	5365040	Cemetery	\$1,142
0222	001	Current Expense	5365050	Cemetery	\$324
0222	001	Current Expense	5543040	Animal Control	\$16,160
0222	001	Current Expense	5586010	Planning	\$81,820
0222	001	Current Expense	5586020	Planning	\$38,858
0222	001	Current Expense	5586030	Planning	\$3,342
0222	001	Current Expense	5586040	Planning	\$5,445
0222	001	Current Expense	5586040	Planning	\$16,004
0222	001	Current Expense	5586040	Planning	\$750
0222	001	Current Expense	5586040	Planning	\$1,473
0222	001	Current Expense	5586040	Planning	(\$12,171)
0222	001	Current Expense	5586040	Planning	\$6,464
0222	001	Current Expense	5586040	Planning	\$48,500
0222	001	Current Expense	5586040	Planning	\$2,373
0222	001	Current Expense	5586040	Planning	\$1,216
0222	001	Current Expense	5593010	Property Development	\$65,138
0222	001	Current Expense	5593020	Property Development	\$27,755
0222	001	Current Expense	5593030	Property Development	\$2,484
0222	001	Current Expense	5593040	Property Development	\$6,462
0222	001	Current Expense	5593040	Property Development	\$570
0222	001	Current Expense	5625950	Public Health Services	\$1,295
0222	001	Current Expense	5660050	Chemical Dependency Services	\$538
0222	001	Current Expense	5690050	Aging and Disability Services	\$457

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0222	001	Current Expense	5712340	Educational and Recreational Activities	\$3,458
0222	001	Current Expense	5754810	Fairgrounds and Convention Centers	\$133
0222	001	Current Expense	5754820	Fairgrounds and Convention Centers	\$66
0222	001	Current Expense	5754830	Fairgrounds and Convention Centers	\$10,268
0222	001	Current Expense	5754830	Fairgrounds and Convention Centers	\$739
0222	001	Current Expense	5754840	Fairgrounds and Convention Centers	\$968
0222	001	Current Expense	5754840	Fairgrounds and Convention Centers	\$2,871
0222	001	Current Expense	5754840	Fairgrounds and Convention Centers	\$38,161
0222	001	Current Expense	5754840	Fairgrounds and Convention Centers	\$11,622
0222	001	Current Expense	5754840	Fairgrounds and Convention Centers	\$1,183
0222	001	Current Expense	5754840	Fairgrounds and Convention Centers	\$1,683
0222	001	Current Expense	5754840	Fairgrounds and Convention Centers	\$29,921
0222	001	Current Expense	5754840	Fairgrounds and Convention Centers	\$900
0222	001	Current Expense	5754840	Fairgrounds and Convention Centers	\$3,694
0222	001	Current Expense	5754840	Fairgrounds and Convention Centers	\$24,522
0222	001	Current Expense	5754840	Fairgrounds and Convention Centers	\$21,325
0222	001	Current Expense	5754840	Fairgrounds and Convention Centers	\$12,062
0222	001	Current Expense	5768010	General Parks	\$245,134
0222	001	Current Expense	5768010	General Parks	\$16,280
0222	001	Current Expense	5768020	General Parks	\$104,217
0222	001	Current Expense	5768020	General Parks	\$6,446
0222	001	Current Expense	5768030	General Parks	\$41,079
0222	001	Current Expense	5768030	General Parks	\$5,229
0222	001	Current Expense	5768040	General Parks	\$114,950

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0222	001	Current Expense	5768040	General Parks	\$5,852
0222	001	Current Expense	5768040	General Parks	\$3,299
0222	001	Current Expense	5768040	General Parks	\$1,720
0222	001	Current Expense	5768040	General Parks	\$731
0222	001	Current Expense	5768040	General Parks	\$10,387
0222	001	Current Expense	5768040	General Parks	\$34,783
0222	001	Current Expense	5768040	General Parks	\$10,223
0222	001	Current Expense	5768040	General Parks	\$22,977
0222	001	Current Expense	5768040	General Parks	\$1,074
0222	001	Current Expense	5768040	General Parks	\$834
0222	001	Current Expense	5088000	Unreserved Cash and Investments - Ending	\$2,534,126
0222	101	Streets	5423010	Roadway	\$136,461
0222	101	Streets	5423010	Roadway	\$7,858
0222	101	Streets	5423020	Roadway	\$67,515
0222	101	Streets	5423020	Roadway	\$3,599
0222	101	Streets	5423030	Roadway	\$11,209
0222	101	Streets	5423030	Roadway	\$585
0222	101	Streets	5423040	Roadway	\$1,315
0222	101	Streets	5423040	Roadway	\$959
0222	101	Streets	5423040	Roadway	\$25,155
0222	101	Streets	5426130	Sidewalks	\$846
0222	101	Streets	5426140	Sidewalks	\$478
0222	101	Streets	5426330	Street Lighting	\$18
0222	101	Streets	5426340	Street Lighting	\$18,966
0222	101	Streets	5426340	Street Lighting	\$1,689
0222	101	Streets	5426430	Traffic Control Devices	\$3,349
0222	101	Streets	5426630	Snow and Ice Control	\$8,072
0222	101	Streets	5426640	Snow and Ice Control	\$8,000
0222	101	Streets	5431010	Management	\$37,946
0222	101	Streets	5431020	Management	\$15,730
0222	101	Streets	5431040	Management	\$5,481
0222	101	Streets	5431040	Management	\$223,850
0222	101	Streets	5431040	Management	\$19,872
0222	101	Streets	5431040	Management	\$2,500

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0222	101	Streets	5475030	Transits, Railroads and Other Transportation Systems	\$379
0222	101	Streets	5081000	Reserved Cash and Investments - Ending	\$200,359
0222	102	Transportation Benefit District	5081000	Reserved Cash and Investments - Ending	\$205,501
0222	104	Lodging Tax	5573010	Tourism	\$119,023
0222	104	Lodging Tax	5573010	Tourism	\$54,840
0222	104	Lodging Tax	5573010	Tourism	\$3,541
0222	104	Lodging Tax	5573010	Tourism	\$78,798
0222	104	Lodging Tax	5573020	Tourism	\$56,202
0222	104	Lodging Tax	5573020	Tourism	\$1,627
0222	104	Lodging Tax	5573030	Tourism	\$15,465
0222	104	Lodging Tax	5573040	Tourism	\$9,075
0222	104	Lodging Tax	5573040	Tourism	\$13,660
0222	104	Lodging Tax	5573040	Tourism	\$6,003
0222	104	Lodging Tax	5573040	Tourism	\$8,170
0222	104	Lodging Tax	5573040	Tourism	\$302,924
0222	104	Lodging Tax	5573040	Tourism	\$643,999
0222	104	Lodging Tax	5573040	Tourism	\$15,300
0222	104	Lodging Tax	5573040	Tourism	\$10,000
0222	104	Lodging Tax	5573040	Tourism	\$5,000
0222	104	Lodging Tax	5573040	Tourism	\$10,300
0222	104	Lodging Tax	5573040	Tourism	\$10,000
0222	104	Lodging Tax	5573040	Tourism	\$20,000
0222	104	Lodging Tax	5573040	Tourism	\$10,000
0222	104	Lodging Tax	5573040	Tourism	\$5,000
0222	104	Lodging Tax	5573040	Tourism	\$20,000
0222	104	Lodging Tax	5573040	Tourism	\$33,745
0222	104	Lodging Tax	5573040	Tourism	\$30,299
0222	104	Lodging Tax	5573040	Tourism	\$15,157
0222	104	Lodging Tax	5573040	Tourism	\$8,366
0222	104	Lodging Tax	5081000	Reserved Cash and Investments - Ending	\$978,654
0222	107	P.W. Capital Improvement	5081000	Reserved Cash and Investments - Ending	\$595,102

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0222	176	Community Swimming Pool	5762010	Swimming Pools	\$103,401
0222	176	Community Swimming Pool	5762020	Swimming Pools	\$14,231
0222	176	Community Swimming Pool	5762030	Swimming Pools	\$20,123
0222	176	Community Swimming Pool	5762030	Swimming Pools	\$2,307
0222	176	Community Swimming Pool	5762040	Swimming Pools	\$1,694
0222	176	Community Swimming Pool	5762040	Swimming Pools	\$137
0222	176	Community Swimming Pool	5762040	Swimming Pools	\$554
0222	176	Community Swimming Pool	5762040	Swimming Pools	\$510
0222	176	Community Swimming Pool	5762040	Swimming Pools	\$9,907
0222	176	Community Swimming Pool	5762040	Swimming Pools	\$19,209
0222	176	Community Swimming Pool	5762040	Swimming Pools	\$233
0222	176	Community Swimming Pool	5762040	Swimming Pools	\$360
0222	176	Community Swimming Pool	5762050	Swimming Pools	\$8,768
0222	176	Community Swimming Pool	5762050	Swimming Pools	\$4,914
0222	176	Community Swimming Pool	5081000	Reserved Cash and Investments - Ending	\$68,284
0222	204	LID Guaranty	5081000	Reserved Cash and Investments - Ending	\$84,364
0222	205	LID	5081000	Reserved Cash and Investments - Ending	\$1,188
0222	305	Pine Street Capital Project	5081000	Reserved Cash and Investments - Ending	\$716,641
0222	402	Garbage	5378010	Solid Waste Utilities	\$173,492
0222	402	Garbage	5378010	Solid Waste Utilities	\$5,298
0222	402	Garbage	5378020	Solid Waste Utilities	\$84,286
0222	402	Garbage	5378020	Solid Waste Utilities	\$2,530
0222	402	Garbage	5378030	Solid Waste Utilities	\$2,703
0222	402	Garbage	5378030	Solid Waste Utilities	\$1,947

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0222	402	Garbage	5378040	Solid Waste Utilities	\$108,900
0222	402	Garbage	5378040	Solid Waste Utilities	\$7,121
0222	402	Garbage	5378040	Solid Waste Utilities	\$78,554
0222	402	Garbage	5378040	Solid Waste Utilities	\$1,212
0222	402	Garbage	5378040	Solid Waste Utilities	\$2,837
0222	402	Garbage	5378040	Solid Waste Utilities	\$172
0222	402	Garbage	5378040	Solid Waste Utilities	\$1,365
0222	402	Garbage	5378040	Solid Waste Utilities	\$2,684
0222	402	Garbage	5378040	Solid Waste Utilities	\$702
0222	402	Garbage	5378040	Solid Waste Utilities	\$8,254
0222	402	Garbage	5378040	Solid Waste Utilities	\$1,505
0222	402	Garbage	5378040	Solid Waste Utilities	\$1,375
0222	402	Garbage	5378050	Solid Waste Utilities	\$39,861
0222	402	Garbage	5378050	Solid Waste Utilities	\$254,332
0222	402	Garbage	5378050	Solid Waste Utilities	\$5,148
0222	402	Garbage	5088000	Unreserved Cash and Investments - Ending	\$183,286
0222	403	Water	5348010	Water Utilities	\$277,489
0222	403	Water	5348010	Water Utilities	\$10,194
0222	403	Water	5348020	Water Utilities	\$130,839
0222	403	Water	5348020	Water Utilities	\$4,770
0222	403	Water	5348030	Water Utilities	\$31,099
0222	403	Water	5348030	Water Utilities	\$4,455
0222	403	Water	5348030	Water Utilities	\$26,542
0222	403	Water	5348040	Water Utilities	\$60,500
0222	403	Water	5348040	Water Utilities	\$9,818
0222	403	Water	5348040	Water Utilities	\$142,448
0222	403	Water	5348040	Water Utilities	\$16,643
0222	403	Water	5348040	Water Utilities	\$4,796
0222	403	Water	5348040	Water Utilities	\$278
0222	403	Water	5348040	Water Utilities	\$3,411
0222	403	Water	5348040	Water Utilities	\$15,548
0222	403	Water	5348040	Water Utilities	\$3,539
0222	403	Water	5348040	Water Utilities	\$2,132
0222	403	Water	5348040	Water Utilities	\$4,948

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0222	403	Water	5348040	Water Utilities	\$2,167
0222	403	Water	5348040	Water Utilities	\$76,376
0222	403	Water	5348040	Water Utilities	\$16,696
0222	403	Water	5348040	Water Utilities	\$10,983
0222	403	Water	5348040	Water Utilities	\$2,084
0222	403	Water	5348050	Water Utilities	\$6,750
0222	403	Water	5348050	Water Utilities	\$3,455
0222	403	Water	5348050	Water Utilities	\$69,869
0222	403	Water	5088000	Unreserved Cash and Investments - Ending	\$659,734
0222	404	Sewer	5358010	Sewer/Reclaimed Water Utilities	\$245,751
0222	404	Sewer	5358010	Sewer/Reclaimed Water Utilities	\$8,885
0222	404	Sewer	5358020	Sewer/Reclaimed Water Utilities	\$115,213
0222	404	Sewer	5358020	Sewer/Reclaimed Water Utilities	\$4,026
0222	404	Sewer	5358030	Sewer/Reclaimed Water Utilities	\$3,947
0222	404	Sewer	5358030	Sewer/Reclaimed Water Utilities	\$22,448
0222	404	Sewer	5358030	Sewer/Reclaimed Water Utilities	\$572
0222	404	Sewer	5358040	Sewer/Reclaimed Water Utilities	\$84,700
0222	404	Sewer	5358040	Sewer/Reclaimed Water Utilities	\$7,871
0222	404	Sewer	5358040	Sewer/Reclaimed Water Utilities	\$146,323
0222	404	Sewer	5358040	Sewer/Reclaimed Water Utilities	\$11,834
0222	404	Sewer	5358040	Sewer/Reclaimed Water Utilities	\$3,411
0222	404	Sewer	5358040	Sewer/Reclaimed Water Utilities	\$6,467
0222	404	Sewer	5358040	Sewer/Reclaimed Water Utilities	\$2,132
0222	404	Sewer	5358040	Sewer/Reclaimed Water Utilities	\$8,703

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0222	404	Sewer	5358040	Sewer/Reclaimed Water Utilities	\$3,309
0222	404	Sewer	5358040	Sewer/Reclaimed Water Utilities	\$158
0222	404	Sewer	5358040	Sewer/Reclaimed Water Utilities	\$90,678
0222	404	Sewer	5358040	Sewer/Reclaimed Water Utilities	\$39,233
0222	404	Sewer	5358040	Sewer/Reclaimed Water Utilities	\$6,584
0222	404	Sewer	5358040	Sewer/Reclaimed Water Utilities	\$1,503
0222	404	Sewer	5358050	Sewer/Reclaimed Water Utilities	\$6,429
0222	404	Sewer	5358050	Sewer/Reclaimed Water Utilities	\$600
0222	404	Sewer	5358050	Sewer/Reclaimed Water Utilities	\$9,928
0222	404	Sewer	5358050	Sewer/Reclaimed Water Utilities	\$32,978
0222	404	Sewer	5081000	Reserved Cash and Investments - Ending	\$118,000
0222	404	Sewer	5088000	Unreserved Cash and Investments - Ending	\$2,035,655
0222	410	Stormwater	5313010	Storm Drainage Utilities	\$19,412
0222	410	Stormwater	5313010	Storm Drainage Utilities	\$667
0222	410	Stormwater	5313020	Storm Drainage Utilities	\$8,979
0222	410	Stormwater	5313020	Storm Drainage Utilities	\$304
0222	410	Stormwater	5313030	Storm Drainage Utilities	\$1,426
0222	410	Stormwater	5313040	Storm Drainage Utilities	\$18,150
0222	410	Stormwater	5313040	Storm Drainage Utilities	\$574
0222	410	Stormwater	5313040	Storm Drainage Utilities	\$9,577
0222	410	Stormwater	5313040	Storm Drainage Utilities	\$295
0222	410	Stormwater	5313040	Storm Drainage Utilities	\$341
0222	410	Stormwater	5313040	Storm Drainage Utilities	\$2,132
0222	410	Stormwater	5313040	Storm Drainage Utilities	\$211
0222	410	Stormwater	5313050	Storm Drainage Utilities	\$1,387
0222	410	Stormwater	5088000	Unreserved Cash and Investments - Ending	\$53,033
0222	415	Parking	5423010	Roadway	\$35,429

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0222	415	Parking	5423010	Roadway	\$1,195
0222	415	Parking	5423020	Roadway	\$17,797
0222	415	Parking	5423020	Roadway	\$548
0222	415	Parking	5426530	Parking Facilities	\$3,046
0222	415	Parking	5426540	Parking Facilities	\$7,260
0222	415	Parking	5426540	Parking Facilities	\$1,151
0222	415	Parking	5426540	Parking Facilities	\$25,660
0222	415	Parking	5426540	Parking Facilities	\$4,449
0222	415	Parking	5426540	Parking Facilities	\$22,921
0222	415	Parking	5426540	Parking Facilities	\$5,116
0222	415	Parking	5426540	Parking Facilities	\$262
0222	415	Parking	5426540	Parking Facilities	\$2,543
0222	415	Parking	5088000	Unreserved Cash and Investments - Ending	\$753,565
0222	501	Equip Rental & Revolving Fund	5486810	Equipment Rental Services	\$69,080
0222	501	Equip Rental & Revolving Fund	5486810	Equipment Rental Services	\$2,711
0222	501	Equip Rental & Revolving Fund	5486820	Equipment Rental Services	\$33,232
0222	501	Equip Rental & Revolving Fund	5486820	Equipment Rental Services	\$1,344
0222	501	Equip Rental & Revolving Fund	5486830	Equipment Rental Services	\$22,412
0222	501	Equip Rental & Revolving Fund	5486830	Equipment Rental Services	\$60,650
0222	501	Equip Rental & Revolving Fund	5486830	Equipment Rental Services	\$32,777
0222	501	Equip Rental & Revolving Fund	5486830	Equipment Rental Services	\$26,642
0222	501	Equip Rental & Revolving Fund	5486830	Equipment Rental Services	\$8,718
0222	501	Equip Rental & Revolving Fund	5486830	Equipment Rental Services	\$4,847
0222	501	Equip Rental & Revolving Fund	5486840	Equipment Rental Services	\$4,651
0222	501	Equip Rental & Revolving Fund	5486840	Equipment Rental Services	\$7,192
0222	501	Equip Rental & Revolving Fund	5486840	Equipment Rental Services	\$725

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0222	501	Equip Rental & Revolving Fund	5486840	Equipment Rental Services	\$13,095
0222	501	Equip Rental & Revolving Fund	5486840	Equipment Rental Services	\$3,837
0222	501	Equip Rental & Revolving Fund	5486840	Equipment Rental Services	\$6,021
0222	501	Equip Rental & Revolving Fund	5486840	Equipment Rental Services	\$1,334
0222	501	Equip Rental & Revolving Fund	5088000	Unreserved Cash and Investments - Ending	\$407,297
0222	502	Central Services	5189030	Other Centralized Services	\$7,224
0222	502	Central Services	5189040	Other Centralized Services	\$21,982
0222	502	Central Services	5189040	Other Centralized Services	\$2,464
0222	502	Central Services	5189040	Other Centralized Services	\$1,532
0222	502	Central Services	5189040	Other Centralized Services	\$187
0222	502	Central Services	5189040	Other Centralized Services	\$9,151
0222	502	Central Services	5189040	Other Centralized Services	\$1,777
0222	502	Central Services	5189040	Other Centralized Services	\$9,076
0222	502	Central Services	5189040	Other Centralized Services	\$7,124
0222	502	Central Services	5189040	Other Centralized Services	\$638
0222	001	Current Expense	3893000	Agency Type Collections	\$7,971
0222	001	Current Expense	3893000	Agency Type Collections	\$570
0222	001	Current Expense	3893000	Agency Type Collections	\$1,084
0222	101	Streets	3913000	Special Assessment Bonds Issued	\$44,972
0222	101	Streets	3970000	Transfers-In	\$216,205
0222	102	Transportation Benefit District	3850000	Special or Extraordinary Items	\$205,501
0222	176	Community Swimming Pool	3970000	Transfers-In	\$127,000
0222	176	Community Swimming Pool	3977600	Transfers-In	\$8,768

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0222	202	2009 G.O. Bond	3974700	Transfers-In	\$29,037
0222	203	2013 G.O. Bond	3977500	Transfers-In	\$185,913
0222	204	LID Guaranty	3973400	Transfers-In	\$26,997
0222	204	LID Guaranty	3973500	Transfers-In	\$57,368
0222	305	Pine Street Capital Project	3979500	Transfers-In	\$385,100
0222	403	Water	3893000	Agency Type Collections	\$4
0222	403	Water	3899200	Other Custodial Activities	\$1,128
0222	403	Water	3913000	Special Assessment Bonds Issued	\$252,110
0222	404	Sewer	3913000	Special Assessment Bonds Issued	\$546,559
0222	415	Parking	3979500	Transfers-In	\$62,438
0222	501	Equip Rental & Revolving Fund	3893000	Agency Type Collections	\$763
0222	501	Equip Rental & Revolving Fund	3951000	Proceeds from Sales of Capital Assets	\$30,900
0222	630	Transportation Benefit District Agency Fund	3850000	Special or Extraordinary Items	(\$205,501)
0222	001	Current Expense	58910	Refund of Deposits	\$195
0222	001	Current Expense	58930	Agency Type Remittances	\$381
0222	001	Current Expense	58930	Agency Type Remittances	\$6,255
0222	001	Current Expense	58930	Agency Type Remittances	\$2,597
0222	001	Current Expense	58930	Agency Type Remittances	\$1,084
0222	001	Current Expense	58930	Agency Type Remittances	\$460
0222	001	Current Expense	58999	Other Custodial Activities	(\$236)
0222	001	Current Expense	59118	Debt Repayment - Centralized/General Services	\$32,000
0222	001	Current Expense	59118	Debt Repayment - Centralized/General Services	\$17,731

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0222	001	Current Expense	59218	Interest and Other Debt Service Cost - Centralized/General Services	\$4,160
0222	001	Current Expense	59218	Interest and Other Debt Service Cost - Centralized/General Services	\$2,355
0222	001	Current Expense	59418	Capital Expenditures/Expenses - Centralized/General Services	\$75,617
0222	001	Current Expense	59475	Capital Expenditures/Expenses - Cultural and Recreational Facilities	\$20,959
0222	001	Current Expense	59476	Capital Expenditures/Expenses - Park Facilities	\$130,240
0222	001	Current Expense	59476	Capital Expenditures/Expenses - Park Facilities	\$114,731
0222	001	Current Expense	59476	Capital Expenditures/Expenses - Park Facilities	\$249,129
0222	001	Current Expense	59476	Capital Expenditures/Expenses - Park Facilities	\$453
0222	001	Current Expense	59476	Capital Expenditures/Expenses - Park Facilities	\$2,376
0222	001	Current Expense	59476	Capital Expenditures/Expenses - Park Facilities	\$24,687
0222	001	Current Expense	59476	Capital Expenditures/Expenses - Park Facilities	\$210
0222	001	Current Expense	59476	Capital Expenditures/Expenses - Park Facilities	\$5,079
0222	001	Current Expense	59476	Capital Expenditures/Expenses - Park Facilities	\$53,293
0222	001	Current Expense	59776	Transfers-Out	\$8,768
0222	101	Streets	59195	Debt Repayment - Roads/Streets and Other Infrastructure	\$19,737

MCAg	Fund #	Fund Name	BARS Account	BARS Name	Amount
0222	101	Streets	59195	Debt Repayment - Roads/Streets and Other Infrastructure	\$37,188
0222	101	Streets	59295	Interest and Other Debt Service Cost - Roads/Streets and Other Infrastructure	\$1,184
0222	101	Streets	59295	Interest and Other Debt Service Cost - Roads/Streets and Other Infrastructure	\$3,719
0222	101	Streets	59418	Capital Expenditures/Expenses - Centralized/General Services	\$411
0222	101	Streets	59510	Capital Expenditures/Expenses - Engineering	\$6,681
0222	101	Streets	59520	Capital Expenditures/Expenses - Right-Of-Way	\$147,076
0222	101	Streets	59530	Capital Expenditures/Expenses - Roadway	\$81,768
0222	101	Streets	59530	Capital Expenditures/Expenses - Roadway	(\$670)
0222	101	Streets	59530	Capital Expenditures/Expenses - Roadway	\$429,589
0222	101	Streets	59590	Capital Expenditures/Expenses - Construction Administration and Overhead	\$19,633
0222	104	Lodging Tax	59175	Debt Repayment - Cultural and Recreational Facilities	\$90,000
0222	104	Lodging Tax	59275	Interest and Other Debt Service Cost - Cultural and Recreational Facilities	\$300
0222	104	Lodging Tax	59275	Interest and Other Debt Service Cost - Cultural and Recreational Facilities	\$44,831

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0222	104	Lodging Tax	59473	Capital Expenditures/Expenses - Cultural and Community Activities	\$13,015
0222	104	Lodging Tax	59476	Capital Expenditures/Expenses - Park Facilities	\$1,500
0222	104	Lodging Tax	59476	Capital Expenditures/Expenses - Park Facilities	\$8,657
0222	104	Lodging Tax	59476	Capital Expenditures/Expenses - Park Facilities	\$397
0222	104	Lodging Tax	59476	Capital Expenditures/Expenses - Park Facilities	\$8,409
0222	104	Lodging Tax	59747	Transfers-Out	\$29,037
0222	176	Community Swimming Pool	59476	Capital Expenditures/Expenses - Park Facilities	\$10,789
0222	202	2009 G.O. Bond	59147	Debt Repayment - Transits, Railroads and Other Transportation Systems	\$28,390
0222	202	2009 G.O. Bond	59247	Interest and Other Debt Service Cost - Transits, Railroads and Other Transportation Systems	\$647
0222	203	2013 G.O. Bond	59195	Debt Repayment - Roads/Streets and Other Infrastructure	\$100,000
0222	203	2013 G.O. Bond	59295	Interest and Other Debt Service Cost - Roads/Streets and Other Infrastructure	\$85,913
0222	305	Pine Street Capital Project	59510	Capital Expenditures/Expenses - Engineering	\$129,568
0222	305	Pine Street Capital Project	59530	Capital Expenditures/Expenses - Roadway	\$35,179
0222	402	Garbage	59437	Capital Expenditures/Expenses - Solid Waste Utilities	\$61,445
0222	402	Garbage	59437	Capital Expenditures/Expenses - Solid Waste Utilities	\$271

MCA#	Fund #	Fund Name	BARS Account	BARS Name	Amount
0222	402	Garbage	59437	Capital Expenditures/Expenses - Solid Waste Utilities	\$11,306
0222	402	Garbage	59437	Capital Expenditures/Expenses - Solid Waste Utilities	\$191
0222	403	Water	58992	Other Custodial Activities	\$1,128
0222	403	Water	59134	Debt Repayment - Water Utilities	\$79,845
0222	403	Water	59134	Debt Repayment - Water Utilities	\$27,662
0222	403	Water	59134	Debt Repayment - Water Utilities	\$87,133
0222	403	Water	59134	Debt Repayment - Water Utilities	\$9,868
0222	403	Water	59134	Debt Repayment - Water Utilities	\$50,000
0222	403	Water	59134	Debt Repayment - Water Utilities	\$5,454
0222	403	Water	59134	Debt Repayment - Water Utilities	\$35,699
0222	403	Water	59134	Debt Repayment - Water Utilities	\$7,000
0222	403	Water	59234	Interest and Other Debt Service Cost - Water Utilities	\$4,791
0222	403	Water	59234	Interest and Other Debt Service Cost - Water Utilities	\$1,106
0222	403	Water	59234	Interest and Other Debt Service Cost - Water Utilities	\$6,971
0222	403	Water	59234	Interest and Other Debt Service Cost - Water Utilities	\$592
0222	403	Water	59234	Interest and Other Debt Service Cost - Water Utilities	\$16,850
0222	403	Water	59234	Interest and Other Debt Service Cost - Water Utilities	\$545
0222	403	Water	59234	Interest and Other Debt Service Cost - Water Utilities	\$2,677

MCA#	Fund #	Fund Name	BARS Account	BARS Name	Amount
0222	403	Water	59234	Interest and Other Debt Service Cost - Water Utilities	\$910
0222	403	Water	59234	Interest and Other Debt Service Cost - Water Utilities	\$300
0222	403	Water	59434	Capital Expenditures/Expenses - Water Utilities	\$10,288
0222	403	Water	59434	Capital Expenditures/Expenses - Water Utilities	\$33,120
0222	403	Water	59434	Capital Expenditures/Expenses - Water Utilities	\$478
0222	403	Water	59434	Capital Expenditures/Expenses - Water Utilities	\$6,344
0222	403	Water	59434	Capital Expenditures/Expenses - Water Utilities	\$32,863
0222	403	Water	59434	Capital Expenditures/Expenses - Water Utilities	\$890
0222	403	Water	59434	Capital Expenditures/Expenses - Water Utilities	\$7,649
0222	403	Water	59434	Capital Expenditures/Expenses - Water Utilities	\$5,409
0222	403	Water	59434	Capital Expenditures/Expenses - Water Utilities	\$13,887
0222	403	Water	59734	Transfers-Out	\$26,997
0222	404	Sewer	59135	Debt Repayment - Sewer/Reclaimed Water Utilities	\$9,868
0222	404	Sewer	59135	Debt Repayment - Sewer/Reclaimed Water Utilities	\$118,000
0222	404	Sewer	59135	Debt Repayment - Sewer/Reclaimed Water Utilities	\$1,983
0222	404	Sewer	59135	Debt Repayment - Sewer/Reclaimed Water Utilities	\$11,000

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0222	404	Sewer	59235	Interest and Other Debt Service Cost - Sewer/Reclaimed Water Utilities	\$592
0222	404	Sewer	59235	Interest and Other Debt Service Cost - Sewer/Reclaimed Water Utilities	\$198
0222	404	Sewer	59235	Interest and Other Debt Service Cost - Sewer/Reclaimed Water Utilities	\$1,430
0222	404	Sewer	59435	Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities	\$506
0222	404	Sewer	59435	Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities	\$315,857
0222	404	Sewer	59435	Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities	\$102,409
0222	404	Sewer	59435	Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities	\$15,308
0222	404	Sewer	59735	Transfers-Out	\$57,368
0222	410	Stormwater	59131	Debt Repayment - Storm Drainage Utilities	\$4,958
0222	410	Stormwater	59231	Interest and Other Debt Service Cost - Storm Drainage Utilities	\$496
0222	415	Parking	58930	Agency Type Remittances	\$48,404
0222	415	Parking	59520	Capital Expenditures/Expenses - Right-Of-Way	\$58,900
0222	415	Parking	59565	Capital Expenditures/Expenses - Parking Facilities	\$18,690
0222	415	Parking	59565	Capital Expenditures/Expenses - Parking Facilities	\$74,084

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0222	415	Parking	59565	Capital Expenditures/Expenses - Parking Facilities	\$1,850
0222	415	Parking	59775	Transfers-Out	\$185,913
0222	501	Equip Rental & Revolving Fund	58930	Agency Type Remittances	\$763
0222	501	Equip Rental & Revolving Fund	59148	Debt Repayment - Public Works Centralized Services	\$27,810
0222	501	Equip Rental & Revolving Fund	59148	Debt Repayment - Public Works Centralized Services	\$17,908
0222	501	Equip Rental & Revolving Fund	59148	Debt Repayment - Public Works Centralized Services	\$18,932
0222	501	Equip Rental & Revolving Fund	59248	Interest and Other Debt Service Cost - Public Works Centralized Services	\$1,561
0222	501	Equip Rental & Revolving Fund	59248	Interest and Other Debt Service Cost - Public Works Centralized Services	\$3,243
0222	501	Equip Rental & Revolving Fund	59248	Interest and Other Debt Service Cost - Public Works Centralized Services	\$5,986
0222	501	Equip Rental & Revolving Fund	59448	Capital Expenditures/Expenses - Public Works Centralized Services	\$24,557
0222	501	Equip Rental & Revolving Fund	59448	Capital Expenditures/Expenses - Public Works Centralized Services	\$43,821
0222	501	Equip Rental & Revolving Fund	59448	Capital Expenditures/Expenses - Public Works Centralized Services	\$20,724
0222	501	Equip Rental & Revolving Fund	59448	Capital Expenditures/Expenses - Public Works Centralized Services	\$27,441
0222	501	Equip Rental & Revolving Fund	59448	Capital Expenditures/Expenses - Public Works Centralized Services	\$133,380

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0222	501	Equip Rental & Revolving Fund	59448	Capital Expenditures/Expenses - Public Works Centralized Services	\$476
0222	501	Equip Rental & Revolving Fund	59448	Capital Expenditures/Expenses - Public Works Centralized Services	\$7,726
0222	501	Equip Rental & Revolving Fund	59476	Capital Expenditures/Expenses - Park Facilities	\$2,940
0222	502	Central Services	59413	Capital Expenditures/Expenses - Executive Services	\$1,542
0222	502	Central Services	59413	Capital Expenditures/Expenses - Executive Services	\$1,417
0222	502	Central Services	59414	Capital Expenditures/Expenses - Financial, Recording, and Election Services	\$3,416
0222	502	Central Services	59414	Capital Expenditures/Expenses - Financial, Recording, and Election Services	\$1,281
0222	502	Central Services	59418	Capital Expenditures/Expenses - Centralized/General Services	\$61
0222	502	Central Services	59418	Capital Expenditures/Expenses - Centralized/General Services	\$508
0222	630	Transportation Benefit District Agency Fund	59795	Transfers-Out	\$216,205
0222	630	Transportation Benefit District Agency Fund	59795	Transfers-Out	\$62,438
0222	630	Transportation Benefit District Agency Fund	59795	Transfers-Out	\$385,100
0222	635	UVPRSA Agency Fund	59795	Transfers-Out	\$127,000

SECTION IV

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	1,999,706.55	1,999,706.55	0.00	0.00	0.00	0.00
5-LGIP	126,798.71	2,436.15	0.00	129,234.86	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10-CVB Checking	719,177.78	16,096,504.20	16,437,500.79	1,052,656.88	4,156,010.79	2,725,000.00	-3,162,353.96	-3,836,829.65	20,302.40	16,764.33	961,607.74	283,593.98
11-CVB Money Market	6,613,318.73	3,677,879.57	3,975,000.00	6,316,198.30	2,725,000.00	3,975,000.00	0.00	0.00	0.00	0.00	0.00	0.00
12-Petty Cash	329.17	500.00	329.17	500.00	0.00	0.00	-329.17	-329.17	0.00	0.00	0.00	0.00
13-TBD Bank Acct	91,120.84	88,320.17	179,441.01	0.00	0.00	179,441.01	0.00	0.00	0.00	0.00	0.00	0.00
14-TVI/ProEquities	0.00	3,039,075.25	1,569.78	3,037,505.47	0.00	1,569.78	0.00	0.00	0.00	0.00	0.00	0.00
TOTALS:	7,550,745.23	22,904,715.34	20,593,840.75	10,536,095.51	6,881,010.79	6,881,010.79	-1,162,976.58	-1,837,452.27	20,302.40	16,764.33	961,607.74	283,593.98
Column (3)	22,904,715.34	Column (4)	20,593,840.75	Column (5)	10,536,095.51							
- Column (6)	6,881,010.79	- Column (7)	6,881,010.79	+ Column (10)	20,302.40							
+ Column (8)	-1,162,976.58	+ Column (9)	-1,837,452.27	- Column (12)	961,607.74							
+ Column (10)	20,302.40	+ Column (12)	961,607.74									
- Column (11)	16,764.33	- Column (13)	283,593.98									
	<u>14,864,266.04</u>		<u>12,553,391.45</u>									<u>9,594,790.17</u>
C4 Revenues	12,307,897.83	C4 Expenditures	7,754,198.41	C4 Reserved	2,968,093.34							
C4 Other Increases	2,190,387.68	C4 Other Decreases	4,008,450.04	C4 Unreserved	6,626,696.83							
C5 Revenues	571,481.77	C5 Expenditures	0.00	C5 Reserved	0.00							
C5 Other Increases	-205,501.24	C5 Other Decreases	790,743.00	C5 Unreserved	0.00							
	<u>14,864,266.04</u>		<u>12,553,391.45</u>		<u>9,594,790.17</u>							
Difference	0.00		0.00		0.00							0.00

Schedule 06

CITY OF LEAVENWORTH
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	Current Expense	72,786.23	6,051,122.01	6,042,730.62	159.98	81,017.64	0.00	0.00	6,050,962.03
101	Streets	8,244.43	1,133,191.77	702,649.55		438,786.65	0.00	0.00	1,133,191.77
104	Lodging Tax	17,821.28	1,648,699.55	1,504,924.05	300.00	161,296.78	0.00	0.00	1,648,399.55
176	Community Swimming Pool	222.85	195,442.86	195,438.60		227.11	0.00	0.00	195,442.86
202	2009 G.O. Bond		29,036.93	29,036.93			0.00	0.00	29,036.93
203	2013 G.O. Bond		185,913.00	185,913.00			0.00	0.00	185,913.00
305	Pine Street Capital Project	12,893.89	164,747.16	128,306.78		49,334.27	0.00	0.00	164,747.16
402	Garbage	46,785.63	657,940.16	673,004.37		31,721.42	0.00	0.00	657,940.16
403	Water	19,989.71	1,361,055.38	1,184,049.04	178,739.20	18,256.85	0.00	0.00	1,182,316.18
404	Sewer	31,348.85	1,204,349.53	1,101,827.61		133,870.77	0.00	0.00	1,204,349.53
410	Stormwater	2,911.76	41,580.55	44,406.30		86.01	0.00	0.00	41,580.55
415	Parking	16,713.22	295,848.28	307,824.61		4,736.89	0.00	0.00	295,848.28
501	Equip Rental & Revolving Fund	33,116.77	636,714.22	629,310.80		40,520.19	0.00	0.00	636,714.22
502	Central Services	20,759.36	69,966.89	88,973.09		1,753.16	0.00	0.00	69,966.89
TOTALS:		283,593.98	13,675,608.29	12,818,395.35	179,199.18	961,607.74			13,496,409.11

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

Schedule 09

ID. No.	Description	Due Date	Beginning Balance	Additions	Reductions	Ending Balance
General Obligation Debt/Liabilities						
251.11	General Obligation Non-Voted 2/9/2009	12/1/2018	28,390	0	28,390	-
263.96	General Obligation Non-Voted 11/17/2009	12/1/2019	56,501	-	27,810	28,692
263.96	General Obligation Non-Voted 11/16/2011	12/1/2021	76,047	-	17,908	58,139
251.11	General Obligation Non-Voted 11/22/2011	12/1/2026	465,000	-	50,000	415,000
263.96	General Obligation Non-Voted 3/19/2013	6/1/2023	129,192	-	18,932	110,259
251.22	General Obligation Voted 9/5/2013	12/1/2028	1,125,000	-	85,000	1,040,000
251.11	General Obligation Non-Voted 9/5/2013	12/1/2028	95,000	-	5,000	90,000
251.11	General Obligation Non-Voted 9/5/2013	12/1/2033	2,105,000	-	100,000	2,005,000
263.96	General Obligation Non-Voted 3/24/2015	6/1/2020	55,967	-	17,731	38,236
263.96	General Obligation Non-Voted 3/24/2015	6/1/2020	99,200	-	32,000	67,200
263.96	General Obligation Non-Voted 3/24/2015	6/1/2020	34,100	-	11,000	23,100
263.96	General Obligation Non-Voted 3/24/2015	6/1/2020	21,700	-	7,000	14,700
Total General Obligation Debt/Liabilities:			4,291,097	0	400,771	3,890,327
Revenue and Other (non G.O.) Debt/Liabilities						
263.84	Proprietary - DOE Loan 3/1/2000	3/31/2020	295,000	-	118,000	177,000
263.84	Proprietary - DWSRF Loan 10/27/2004	10/1/2023	479,067	-	79,845	399,223
263.84	Proprietary - DWSRF Loan 10/21/2008	10/1/2025	697,066	-	87,133	609,933
263.88	Proprietary - PWTF Loan 1/24/2007	7/1/2025	221,293	-	27,662	193,631
263.88	Governmental - PWTF Loan 7/3/2009	7/1/2029	226,026	-	19,737	206,289
263.88	Proprietary - PWTF Loan 7/3/2009	7/1/2029	123,829	-	9,868	113,961
263.88	Proprietary - PWTF Loan 7/3/2009	7/1/2029	123,829	-	9,868	113,961
263.88	Governmental - PWTF Loan 2/15/2013	6/1/2037	754,354	-	37,188	717,166
263.88	Proprietary - PWTF Loan 2/15/2013	6/1/2037	103,581	-	5,454	98,126
263.88	Proprietary - PWTF Loan 2/15/2013	6/1/2037	34,566	-	1,983	32,582
263.88	Proprietary - PWTF Loan 2/15/2013	6/1/2037	99,167	-	4,958	94,208
263.88	Proprietary - PWTF Loan 8/21/2013	6/1/2032	535,491	-	35,699	499,791

Schedule 09

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

ID. No.	Description	Due Date	Beginning Balance	Additions	Reductions	Ending Balance
263.84	Proprietary - DOE SRF Loan 7/31/2016	12/1/2021	90,849	9,369	-	100,218
263.84	Proprietary - DOE Forgivable Loan 7/31/2016	12/1/2021	90,849	7,681	98,530	-
264.30	Pension Liability		1,199,969	-	365,794	834,175
259.12	Compensated Absences		172,214	5,064	-	177,278
Total Revenue and Other (non G.O.) Debt/Liabilities:			5,247,148	22,115	901,720	4,367,543
Assessment Debt/Liabilities (with commitments)						
253.11	Special Assessment - LID 24 08/08/2018	5/1/2033	-	843,641	-	843,641
Total Assessment Debt/Liabilities (with commitments):			-	843,641	-	843,641
Total Liabilities:			9,538,245	865,756	1,302,491	9,101,510

CITY OF LEAVENWORTH
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 Current Expense	2,395,719.12	5,969,883.05	376,902.42	-7,181.36		6,339,604.11	6,051,122.01	152,140.26	-2,064.98	6,201,197.29	2,534,125.94
101 Streets	369,622.02	972,539.77	216,205.00	-0.02		1,188,744.75	1,133,191.77	229,331.45	-4,515.12	1,358,008.10	200,358.67
102 Transportation Benefit District				205,501.24		205,501.24					205,501.24
104 Lodging Tax	622,756.06	2,067,470.79		-2.75		2,067,468.04	1,648,699.55	51,771.73	11,098.58	1,711,569.86	978,654.24
107 P.W. Capital Improvement	397,897.64	197,205.17		-0.35		197,204.82					595,102.46
176 Community Swimming Pool	33,697.67	95,955.38	135,768.00			231,723.38	195,442.86	1,694.27		197,137.13	68,283.92
202 2009 G.O. Bond			29,036.93			29,036.93	29,036.93			29,036.93	
203 2013 G.O. Bond			185,913.00			185,913.00	185,913.00			185,913.00	
204 LID Guaranty			84,364.10			84,364.10					84,364.10
205 LID		1,188.02				1,188.02					1,188.02
305 Pine Street Capital Project	426,707.06	69,581.30	385,100.00	-0.51		454,680.79	164,747.16			164,747.16	716,640.69
402 Garbage	235,756.40	807,978.41		-2,960.07		805,018.34	657,940.16	194,574.80	4,973.78	857,488.74	183,286.00
403 Water	193,111.66	1,896,190.22		-7,950.15		1,888,240.07	1,361,055.38	239,762.13	-179,200.19	1,421,617.32	659,734.41
404 Sewer	1,268,142.21	2,373,040.44		15,682.36		2,388,722.80	1,204,349.53	296,262.30	2,598.19	1,503,210.02	2,153,654.99
410 Stormwater	25,598.09	96,366.92		-21.68		96,345.24	41,580.55	28,301.46	-971.66	68,910.35	53,032.98
415 Parking	521,388.10	685,649.58	62,438.00	-697.91		747,389.67	295,848.28	194,324.33	25,039.71	515,212.32	753,565.45
501 Equip Rental & Revolving Fund	368,757.08	41,456.78	633,798.00	-0.58		675,254.20	636,714.22			636,714.22	407,297.06
502 Central Services		586.61	69,380.28			69,966.89	69,966.89			69,966.89	
630 Transportation Benefit District A;	424,762.47	444,482.00		-205,501.47		238,980.53		663,743.00		663,743.00	
635 UVPRSA Agency Fund		127,000.00				127,000.00		127,000.00		127,000.00	
TOTALS:	7,283,915.58	15,846,574.44	2,178,905.73	-3,133.25		18,022,346.92	13,675,608.29	2,178,905.73	-143,041.69	15,711,472.33	9,594,790.17

Schedule 11

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

Schedule 15

Grantor	Program Title	Identificaton Number	Amount
State Grant from Department of Transportation			
	2009 Ped/Bike Safety Program	LA-7096	9,312
	US 2 Crosswalks	LA-8806	79,014
		Sub-total:	88,326
State Grant from Transportation Improvement Board (TIB)			
	FY 2017 Overlay Project	2-E-850 (002)-1	421,347
		Sub-total:	421,347
		Grand total:	509,672

**City of Leavenworth
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		
Highway Planning and Construction Cluster								
FEDERAL HIGHWAY ADMINISTRATION, TRANSPORTATION, DEPARTMENT OF (via Department of Transportation)	Highway Planning and Construction	20.205	STPR-B042	115,521	-	115,521	-	1,2
Total Highway Planning and Construction Cluster:				115,521	-	115,521	-	
Department of Energy / Bonneville Power Administration (via via Washington Department of Fish & Wildlife)	Bonneville Power Administration	81.U01	17-09963, 17- 08794	4,290	-	4,290	-	1,2
Total Federal Awards Expended:				119,811	-	119,811	-	

The accompanying notes are an integral part of this schedule.

Schedule 16

Schedule 16 Notes

CITY OF LEAVENWORTH

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

NOTE 1 – BASIS OF ACCOUNTING

This schedule is prepared on the same basis of accounting as the City of Leavenworth's financial statements. The City of Leavenworth uses single-entry, cash basis accounting, which is a departure from generally accepted accounting principles (GAAP).

NOTE 2 – PROGRAM COSTS

The amounts shown as current year expenditures represent only the federal grant portion of the program costs. Entire program costs, including the City of Leavenworth'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 of Leavenworth has elected to use the 10-percent de minimis indirect cost rate allowed under Uniform Guidance.

LABOR RELATIONS CONSULTANT(S)
For the Year Ended December 31, 2018

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

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

Name of Firm: Law Offices of Weed, Graafstra & Associates, Inc., P.S.
Name of Consultant: Thom Graafstra
Business Address: 110 Cedar Avenue, Suite 102 Snohomish, WA 98290
Amount Paid to Consultant During Fiscal Year: \$987.00
Terms and Conditions, as Applicable, Including: Rates (E.g., Hourly, etc.) <u>\$185 per hour</u> Maximum Compensation Allowed <u>N/A</u> Duration of Services <u>3/15/2018 – 7/12/2018</u> Services Provided <u>Assistance with union bargaining/negotiations, Janus, and an employee FMLA situation.</u>

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