

**City of Toppenish**  
**Fund Resources and Uses Arising from Cash Transactions**  
**For the Year Ended December 31, 2024**

		<b>Total for All Funds (Memo Only)</b>	<b>001 General</b>	<b>101 Street</b>	<b>103 License Fee</b>
<b>Beginning Cash and Investments</b>					
308	Beginning Cash and Investments	15,784,189	5,331,422	-	209,994
388 / 588	Net Adjustments	(1,104)	(1,104)	-	-
<b>Revenues</b>					
310	Taxes	5,892,256	5,579,509	-	168,439
320	Licenses and Permits	124,634	120,434	4,200	-
330	Intergovernmental Revenues	1,103,158	369,412	168,945	-
340	Charges for Goods and Services	7,678,192	168,864	2,618	-
350	Fines and Penalties	70,982	67,908	-	-
360	Miscellaneous Revenues	856,308	546,995	3,667	-
Total Revenues:		15,725,530	6,853,122	179,430	168,439
<b>Expenditures</b>					
510	General Government	1,691,662	1,691,662	-	-
520	Public Safety	5,177,990	5,136,660	-	-
530	Utilities	6,007,932	-	-	-
540	Transportation	435,358	-	433,649	1,709
550	Natural/Economic Environment	484,870	258,849	-	-
560	Social Services	2,572	2,572	-	-
570	Culture and Recreation	702,271	702,271	-	-
Total Expenditures:		14,502,655	7,792,014	433,649	1,709
Excess (Deficiency) Revenues over Expenditures:		1,222,875	(938,892)	(254,219)	166,730
<b>Other Increases in Fund Resources</b>					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	1,951,269	-	268,797	-
385	Special or Extraordinary Items	-	-	-	-
381, 382, 389, 395, 398	Other Resources	122,769	70,935	-	-
Total Other Increases in Fund Resources:		2,074,038	70,935	268,797	-
<b>Other Decreases in Fund Resources</b>					
594-595	Capital Expenditures	1,540,372	583,132	14,580	-
591-593, 599	Debt Service	1,595,566	-	-	-
597	Transfers-Out	1,951,269	129,332	-	268,797
585	Special or Extraordinary Items	-	-	-	-
581, 582, 589	Other Uses	14,697	14,697	-	-
Total Other Decreases in Fund Resources:		5,101,904	727,161	14,580	268,797
<b>Increase (Decrease) in Cash and Investments:</b>		<b>(1,804,991)</b>	<b>(1,595,118)</b>	<b>(2)</b>	<b>(102,067)</b>
<b>Ending Cash and Investments</b>					
50821	Nonspendable	400,706	-	-	-
50831	Restricted	2,740,732	868,093	-	107,927
50841	Committed	213,303	-	-	-
50851	Assigned	7,756,247	-	-	-
50891	Unassigned	2,867,107	2,867,107	-	-
<b>Total Ending Cash and Investments</b>		<b>13,978,095</b>	<b>3,735,200</b>	<b>-</b>	<b>107,927</b>

*The accompanying notes are an integral part of this statement.*

**City of Toppenish**  
**Fund Resources and Uses Arising from Cash Transactions**  
**For the Year Ended December 31, 2024**

		<b>106 Tourism Development</b>	<b>108 Cemetery</b>	<b>119 Public Safety Grants</b>	<b>129 Special Investigative Drug Account</b>
<b>Beginning Cash and Investments</b>					
308	Beginning Cash and Investments	97,703	-	161,029	27,814
388 / 588	Net Adjustments	-	-	-	-
<b>Revenues</b>					
310	Taxes	11,594	-	-	-
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	-	-	-	-
340	Charges for Goods and Services	-	96,914	-	-
350	Fines and Penalties	-	-	-	3,074
360	Miscellaneous Revenues	725	-	90,944	457
Total Revenues:		12,319	96,914	90,944	3,531
<b>Expenditures</b>					
510	General Government	-	-	-	-
520	Public Safety	-	-	37,187	4,143
530	Utilities	-	183,847	-	-
540	Transportation	-	-	-	-
550	Natural/Economic Environment	19,681	-	-	-
560	Social Services	-	-	-	-
570	Culture and Recreation	-	-	-	-
Total Expenditures:		19,681	183,847	37,187	4,143
Excess (Deficiency) Revenues over Expenditures:		(7,362)	(86,933)	53,757	(612)
<b>Other Increases in Fund Resources</b>					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	-	90,932	-	-
385	Special or Extraordinary Items	-	-	-	-
381, 382, 389, 395, 398	Other Resources	-	-	-	-
Total Other Increases in Fund Resources:		-	90,932	-	-
<b>Other Decreases in Fund Resources</b>					
594-595	Capital Expenditures	-	-	164,062	23,236
591-593, 599	Debt Service	-	-	-	-
597	Transfers-Out	-	4,000	-	-
585	Special or Extraordinary Items	-	-	-	-
581, 582, 589	Other Uses	-	-	-	-
Total Other Decreases in Fund Resources:		-	4,000	164,062	23,236
<b>Increase (Decrease) in Cash and Investments:</b>		<b>(7,362)</b>	<b>(1)</b>	<b>(110,305)</b>	<b>(23,848)</b>
<b>Ending Cash and Investments</b>					
50821	Nonspendable	-	-	-	-
50831	Restricted	46,926	-	50,724	3,965
50841	Committed	-	-	-	-
50851	Assigned	43,415	-	-	-
50891	Unassigned	-	-	-	-
<b>Total Ending Cash and Investments</b>		<b>90,341</b>	<b>-</b>	<b>50,724</b>	<b>3,965</b>

*The accompanying notes are an integral part of this statement.*

**City of Toppenish**  
**Fund Resources and Uses Arising from Cash Transactions**  
**For the Year Ended December 31, 2024**

		<b>157 Cable TV</b>	<b>170 Housing Rehabilitation</b>	<b>225 Community Economic Development</b>	<b>301 REET 1</b>
<b>Beginning Cash and Investments</b>					
308	Beginning Cash and Investments	239,054	603,986	5,537	935,565
388 / 588	Net Adjustments	-	-	-	-
<b>Revenues</b>					
310	Taxes	48,878	-	-	51,723
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	-	-	-	-
340	Charges for Goods and Services	47,991	-	-	-
350	Fines and Penalties	-	-	-	-
360	Miscellaneous Revenues	2,887	13,311	-	10,349
Total Revenues:		99,756	13,311	-	62,072
<b>Expenditures</b>					
510	General Government	-	-	-	-
520	Public Safety	-	-	-	-
530	Utilities	-	-	-	-
540	Transportation	-	-	-	-
550	Natural/Economic Environment	164,256	42,084	-	-
560	Social Services	-	-	-	-
570	Culture and Recreation	-	-	-	-
Total Expenditures:		164,256	42,084	-	-
Excess (Deficiency) Revenues over Expenditures:		(64,500)	(28,773)	-	62,072
<b>Other Increases in Fund Resources</b>					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	43,431	-	-	-
385	Special or Extraordinary Items	-	-	-	-
381, 382, 389, 395, 398	Other Resources	-	58,134	-	-
Total Other Increases in Fund Resources:		43,431	58,134	-	-
<b>Other Decreases in Fund Resources</b>					
594-595	Capital Expenditures	4,682	-	-	-
591-593, 599	Debt Service	-	-	-	-
597	Transfers-Out	-	-	-	-
585	Special or Extraordinary Items	-	-	-	-
581, 582, 589	Other Uses	-	-	-	-
Total Other Decreases in Fund Resources:		4,682	-	-	-
<b>Increase (Decrease) in Cash and Investments:</b>		<b>(25,751)</b>	<b>29,361</b>	<b>-</b>	<b>62,072</b>
<b>Ending Cash and Investments</b>					
50821	Nonspendable	-	-	-	-
50831	Restricted	-	633,346	-	997,638
50841	Committed	213,303	-	-	-
50851	Assigned	-	-	5,537	-
50891	Unassigned	-	-	-	-
<b>Total Ending Cash and Investments</b>		<b>213,303</b>	<b>633,346</b>	<b>5,537</b>	<b>997,638</b>

*The accompanying notes are an integral part of this statement.*

**City of Toppenish**  
**Fund Resources and Uses Arising from Cash Transactions**  
**For the Year Ended December 31, 2024**

		<b>302 Street Capital</b>	<b>310 REET 2</b>	<b>401 Water</b>	<b>403 Wastewater</b>
<b>Beginning Cash and Investments</b>					
308	Beginning Cash and Investments	245,042	-	2,036,146	3,486,545
388 / 588	Net Adjustments	-	-	-	-
<b>Revenues</b>					
310	Taxes	-	32,113	-	-
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	179,576	-	-	385,225
340	Charges for Goods and Services	-	-	2,637,781	3,434,997
350	Fines and Penalties	-	-	-	-
360	Miscellaneous Revenues	4,532	-	71,480	60,833
Total Revenues:		184,108	32,113	2,709,261	3,881,055
<b>Expenditures</b>					
510	General Government	-	-	-	-
520	Public Safety	-	-	-	-
530	Utilities	-	-	1,969,261	2,525,138
540	Transportation	-	-	-	-
550	Natural/Economic Environment	-	-	-	-
560	Social Services	-	-	-	-
570	Culture and Recreation	-	-	-	-
Total Expenditures:		-	-	1,969,261	2,525,138
Excess (Deficiency) Revenues over Expenditures:		184,108	32,113	740,000	1,355,917
<b>Other Increases in Fund Resources</b>					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	-	-	432,224	524,388
385	Special or Extraordinary Items	-	-	-	-
381, 382, 389, 395, 398	Other Resources	-	-	(6,300)	-
Total Other Increases in Fund Resources:		-	-	425,924	524,388
<b>Other Decreases in Fund Resources</b>					
594-595	Capital Expenditures	214,195	-	2,383	385,324
591-593, 599	Debt Service	-	-	552,878	1,042,688
597	Transfers-Out	-	-	-	-
585	Special or Extraordinary Items	-	-	-	-
581, 582, 589	Other Uses	-	-	-	-
Total Other Decreases in Fund Resources:		214,195	-	555,261	1,428,012
<b>Increase (Decrease) in Cash and Investments:</b>		<b>(30,087)</b>	<b>32,113</b>	<b>610,663</b>	<b>452,293</b>
<b>Ending Cash and Investments</b>					
50821	Nonspendable	-	-	-	-
50831	Restricted	-	32,113	-	-
50841	Committed	-	-	-	-
50851	Assigned	214,956	-	2,646,809	3,938,835
50891	Unassigned	-	-	-	-
<b>Total Ending Cash and Investments</b>		<b>214,956</b>	<b>32,113</b>	<b>2,646,809</b>	<b>3,938,835</b>

*The accompanying notes are an integral part of this statement.*

**City of Toppenish**  
**Fund Resources and Uses Arising from Cash Transactions**  
**For the Year Ended December 31, 2024**

		<b>405 Solid Waste</b>	<b>510 Equipment Replacement</b>	<b>701 Perpetual Care</b>
<b>Beginning Cash and Investments</b>				
308	Beginning Cash and Investments	253,416	1,774,530	376,406
388 / 588	Net Adjustments	-	-	-
<b>Revenues</b>				
310	Taxes	-	-	-
320	Licenses and Permits	-	-	-
330	Intergovernmental Revenues	-	-	-
340	Charges for Goods and Services	1,289,027	-	-
350	Fines and Penalties	-	-	-
360	Miscellaneous Revenues	4,654	21,174	24,300
Total Revenues:		1,293,681	21,174	24,300
<b>Expenditures</b>				
510	General Government	-	-	-
520	Public Safety	-	-	-
530	Utilities	1,329,686	-	-
540	Transportation	-	-	-
550	Natural/Economic Environment	-	-	-
560	Social Services	-	-	-
570	Culture and Recreation	-	-	-
Total Expenditures:		1,329,686	-	-
Excess (Deficiency) Revenues over Expenditures:		(36,005)	21,174	24,300
<b>Other Increases in Fund Resources</b>				
391-393, 596	Debt Proceeds	-	-	-
397	Transfers-In	549,097	42,400	-
385	Special or Extraordinary Items	-	-	-
381, 382, 389, 395, 398	Other Resources	-	-	-
Total Other Increases in Fund Resources:		549,097	42,400	-
<b>Other Decreases in Fund Resources</b>				
594-595	Capital Expenditures	-	148,778	-
591-593, 599	Debt Service	-	-	-
597	Transfers-Out	-	1,549,140	-
585	Special or Extraordinary Items	-	-	-
581, 582, 589	Other Uses	-	-	-
Total Other Decreases in Fund Resources:		-	1,697,918	-
<b>Increase (Decrease) in Cash and Investments:</b>		<b>513,092</b>	<b>(1,634,344)</b>	<b>24,300</b>
<b>Ending Cash and Investments</b>				
50821	Nonspendable	-	-	400,706
50831	Restricted	-	-	-
50841	Committed	-	-	-
50851	Assigned	766,509	140,186	-
50891	Unassigned	-	-	-
<b>Total Ending Cash and Investments</b>		<b>766,509</b>	<b>140,186</b>	<b>400,706</b>

*The accompanying notes are an integral part of this statement.*

**City of Toppenish**  
**Fiduciary Fund Resources and Uses Arising from Cash Transactions**  
**For the Year Ended December 31, 2024**

		<b>Custodial</b>
308	Beginning Cash and Investments	5,839
388 & 588	Net Adjustments	-
310-390	Additions	55,047
510-590	Deductions	54,048
	Net Increase (Decrease) in Cash and Investments:	999
508	Ending Cash and Investments	6,839

*The accompanying notes are an integral part of this statement.*

CITY OF TOPPENISH  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED DECEMBER 31, 2024

**Note 1 - Summary of Significant Accounting Policies**

The City of Toppenish was incorporated on April 29, 1907; and operates under the laws of the state of Washington applicable to a non-charter code city. The City is a general-purpose local government and provides police, fire, planning and zoning, street maintenance and improvements, cemetery, housing rehabilitation, community development, building, code enforcement, water, sewer, and solid waste.

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

- Financial transactions are recognized on a cash basis of accounting as described below.
- Component units are required to be disclosed, but are not included in the financial statements (*see Notes to 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 presented using classifications that are similar to the ending balance classification in GAAP.

A. Fund Accounting

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

**Governmental Fund Types:**

General Fund

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

Special Revenue Funds

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

#### Debt Service Funds

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

#### Capital Projects Funds

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

#### Permanent Funds

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

### **Proprietary Fund Types:**

#### Enterprise Funds

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

#### Internal Service Funds

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

### **Fiduciary Fund Types:**

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

#### Pension (and Other Employee Benefit) Trust Funds

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

#### Private-Purpose Trust Funds

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

#### Custodial Funds

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

### **B. Basis of Accounting and Measurement Focus**

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

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



C. Deposits and Investments

See Note 4 - *Deposits and Investments*.

D. Capital Assets

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

E. Compensated Absences

Vacation leave may be accumulated up to 240 hours for the Fraternal Order of Police Officers (FOP), Teamsters representing Records Services, Administrative Services, Development Services, and Public Works, and some exempt staff. Up to 432 hours for the International Association of Firefighters (IAFF), and up to 260 hours for Department Directors. Vacation is payable upon separation or retirement. Sick leave may be accumulated up to 960 hours for all employees except the IAFF members who may accumulate up to 1,440 hours. Upon separation and after completing 10 years of service, or retirement through DRS, employees receive payment of 25% of the unused sick leave, with IAFF members limited to a maximum of 360 hours. Payments are recognized as expenditures when paid.

F. Long-Term Debt

See Note 7 – Long-term Liabilities.

G. Restricted and Committed Portion of Ending Cash and Investments

Beginning and ending cash and investments are reported as restricted or committed when it is subject to restrictions on use imposed by external parties or due to internal commitments established by ordinance. When expenditures that meet restrictions are incurred, the City intends to use the most restricted resources first.

Restrictions and commitments of Ending Cash and Investments consist of:

- 001 General Fund: Restricted funds in the amount of \$868,092.72 that includes: \$577,597.80 which represents funds received from voter approved utility and sales taxes, grant funding and State Shared Revenues to be used for policing, and \$290,494.92 which represents receipts from loan payments for housing rehabilitation loans made available through a Community Development Block Grant.
- 103 Vehicle License Fee Fund: Restricted funds in the amount of \$107,926.64 collected from Vehicle License Fees pursuant to RCW 36.73.065 and RCW 82.80.140 for the transportation improvements that preserve, maintain, operate, and/or improve the existing transportation infrastructure of the City.
- 106 Tourism Fund: Restricted funds in the amount of \$46,925.75 collected from

Lodging Tax for paying all or any part of the cost of tourism promotion, acquisition of tourism-related facilities, or operation of tourism-related facilities per RCW 67.28.181.

- 119 Public Safety Fund: Restricted funds in the amount of \$50,724.23 which represents grants to the City from the Yakama Nation Legends Casino hotel for the purchase of fire truck tools and equipment.
- 129 Special Investigative Drug Account (SIDA) Fund: Restricted funds in the amount of \$3,965.00 which represents funds received from the Investigated Fund Assessment paid by persons convicted of criminal misdemeanors per Ord. 2000-6.
- 157 Mid-Valley Television Fund: Committed funds in the amount of \$213,302.93 which represents franchise fees and utility tax revenues received for the support of the cities of Toppenish, Granger, and Wapato public access channels.
- 170 Housing Rehabilitation Fund: Restricted funds in the amount of \$633,345.92 which represents receipts of loan payments for housing rehabilitation loans made available through a Community Development Block Grant. Loan proceeds can be spent on qualifying purchases that benefit the general population.
- 301 Municipal Capital Improvement Fund: Restricted funds in the amount of \$997,638.29 which represents funds collected from the first quarter real estate excise tax per RCW 82.46.10 and are reserved for financing capital projects specified in the Capital Facilities Plan of the City of Toppenish comprehensive plan.
- 310 REET 2 Fund: Restricted funds in the amount of \$32,112.64 which represents funds collected from the second quarter real estate excise tax per RCW 82.46.10 and are reserved for financing capital projects specified in the Capital Facilities Plan of the City of Toppenish comprehensive plan.
- 631 Custodial Deposits Fund: Restricted funds in the amount of \$6,838.69 which represent court funds that will be remitted to the State office of the Court in 2024.
- 701 Perpetual Care Fund: Un-spendable funds in the amount of \$400,705.64 which represents funds that are reserved for future care of the cemetery and collected through perpetual care fees assessed at time of cemetery plot sales; and interest earned on invested un-spendable income.

## **Note 2 - Budget Compliance**

The City adopts annual appropriated budgets for all funds. These budgets are appropriated at the fund level. The budget constitutes the legal authority for expenditures at that level. Annual appropriations for these funds lapse at the fiscal year end. Annual appropriated budgets are adopted on the same basis of accounting as used for financial reporting. The appropriated and actual expenditures for the legally adopted budgets were as follow:

Fund #	Fund Name	2024 Expenditures	2024 Budget	Difference
001	General	\$ 8,557,801	\$ 11,822,733	\$ 3,264,932
101	Street	\$ 448,229	\$ 498,242	\$ 50,013
103	License Fee	\$ 270,506	\$ 310,690	\$ 40,184
106	Tourism Development	\$ 19,681	\$ 102,811	\$ 83,130
108	Cemetery	\$ 187,847	\$ 211,362	\$ 23,515
119	Public Safety Grants	\$ 201,249	\$ 226,383	\$ 25,134
129	Special Investigative Drug Account	\$ 27,379	\$ 31,251	\$ 3,872
157	Cable TV	\$ 168,938	\$ 328,199	\$ 159,261
170	Housing Rehabilitation	\$ 42,084	\$ 670,533	\$ 628,449
225	Community Economic Development Loan	\$ -	\$ 5,537	\$ 5,537
301	REET 1	\$ -	\$ 987,663	\$ 987,663
302	Street Capital	\$ 214,195	\$ 452,326	\$ 238,131
310	REET 2	\$ -	\$ -	\$ -
401	Water	\$ 2,524,522	\$ 4,922,907	\$ 2,398,385
403	Wastewater	\$ 3,953,150	\$ 7,008,327	\$ 3,055,177
405	Solid Waste	\$ 1,329,686	\$ 2,088,630	\$ 758,944
510	Equipment Replacement	\$ 1,697,918	\$ 2,070,395	\$ 372,477
701	Perpetual Care	\$ -	\$ 384,905	\$ -

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

### **Note 3 – COVID-19 Pandemic**

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

The city received and has spent money intended to mitigate the effects of the COVID-19 Pandemic. The city continues to work to address the continued effects of the COVID-19 Pandemic including inflation.

### **Note 4 – Deposits and Investments**

Investments are reported at original cost. Deposits and investments by type on December 31, 2024, are as follows:

Financial Institution	City's Own Deposits and Investments		Deposits and investments held by the City as custodian for other governments, individuals, or private organizations	
Heritage Bank (Main Bank Account)	\$	1,005,819	\$ 6,839	\$ 1,012,657
Local Government Investment Pool	\$	12,849,646		\$ 12,849,646
Morgan Stanley Investments	\$	141,087		\$ 141,087
US Bank Bond Investments	\$	600,000		\$ 600,000
Total	\$	14,596,552	\$ 6,839	\$ 14,603,390

Prorated to the various funds.

#### Investments in the State Local Government Investment Pool (LGIP)

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

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

#### Custodial Credit Risk

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

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

#### **Note 5 – Component Unit(s), Joint Ventures, and Related Parties**

The Cities of Toppenish, Wapato, and Granger, Washington, have adopted a Cable Television (CATV) franchise ordinance within their respective jurisdictions. The CATV ordinance provides for the payment of franchise fees to each city and town being a party to the Interlocal Agreement for Administration of Finances for the Cable TV Franchises in an amount equal to 5% of the cable television company's gross revenues from all sources attributable to the operations of the cable television company within the confines of each respective jurisdiction. As an additional source of revenue, each City and Town pays an amount equal to the amount collected as public utility taxes. The fees are used to administer the franchise as well as to further the development of public and community uses of cable television within each of the respective jurisdictions. To provide for a cooperative and efficient administration of the franchise among the various jurisdictions, the parties have agreed that the City of Toppenish shall provide financial management services to the Cable Regulation Board and administer the budget. The cities pay the fees to the Cable Television

Fund of the City of Toppenish out of which are paid costs, debts, and expenses incurred in the administration of the franchise and local access as approved by the Cable Regulation Board.

#### **Note 6 - Leases**

The City utilizes Leases for a few buildings, supplies, and equipment including:

- A building from Mobile Modular for \$14,870 per month under a two year lease agreement. The lease began in 2022 and will end 2025 and does not include options to cancel/purchase/etc.
- A few leases with AXON for Police SBITA, Body Cameras, Fleet cameras, and Room cameras with 5-year terms that end in 2026 or 2027 and annual payments of \$59,757

The City entered into two leases in FY24:

- Citywide printers through LEAF for a 5-year term with monthly payments of \$2,062.88
- Citywide phones through Lumen for a 5-year term with monthly payments of \$1,057.98

<b>Year Ending December 31</b>	<b>Ending Balance</b>
2024	\$223,070
2025	\$247,734
2026	\$44,830
2027	\$37,450
2028	\$37,450
2029	\$36,392
2030	\$0

#### **Note 7 – Long-Term Liabilities**

The accompanying Schedule of Liabilities (9) provides more details of the outstanding debt and liabilities of the City and summarizes the City’s debt transactions for the year ended December 31, 2024.

The debt service requirements for general obligation bonds, revenue bonds and Federal Loans are as follows:

Year	Principal	Interest	Total
2025	\$ 1,279,432	\$ 125,626	\$ 1,405,058
2026	\$ 1,242,760	\$ 118,204	\$ 1,360,964
2027	\$ 1,247,200	\$ 110,957	\$ 1,358,156
2028	\$ 1,251,704	\$ 103,666	\$ 1,355,370
2029-2033	\$ 4,312,000	\$ 421,243	\$ 4,733,243
2034-2038	\$ 2,445,237	\$ 284,219	\$ 2,729,456
2039-2062	\$ 3,886,122	\$ 530,887	\$ 4,417,009
	<b>\$ 15,664,456</b>	<b>\$ 1,694,801</b>	<b>\$ 17,359,257</b>

## Note 8 – OPEB Plans

The LEOFF I Retiree Medical Plan is a closed, single-employer, defined-benefit OPEB plan administered by the City of Toppenish as required by RCW 45.26. The plan pays for 100% of eligible retirees' healthcare costs on a pay-as-you-go basis. As of December 31, 2024, the plan had five retired members. The City has an Actuarial Valuation Report that is prepared annually. The OPEB liability as of December 31, 2023, is \$ 1,247,509. In 2023, the City paid \$103,770 in retiree benefits.

## Note 9 – Pension Plans

### A. State Sponsored Pension Plans

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

- Public Employees' Retirement System (PERS)
- Law Enforcement Officers' and Fire Fighters' Retirement System (LEOFF)

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

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

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

Also, the DRS comprehensive annual financial report may be downloaded from the DRS website at [www.drs.wa.gov](http://www.drs.wa.gov).

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

On June 30, 2024, (the measurement date of the plans), the City’s proportionate share of the collective net pension liabilities, as reported on the Schedule of Liabilities, was as follows:

\*PERS 1 includes UAAL

Plan	Employer Contributions	Allocation %	Liability (Asset)
PERS 1	\$ 68,151	0.011385%	\$ 202,293
PERS 2/3	\$ 145,151	0.014747%	\$ (486,146)
LEOFF 1	\$ -	0.014099%	\$ (400,960)
LEOFF 2	\$ 101,157	0.041288%	\$ (773,219)

#### LEOFF Plan 1

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

#### LEOFF Plan 2

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

### B. Local Government Pension Plans

The City of Toppenish is the administrator of the Firefighter’s Relief and Pension Plan – 1995 Act., a closed, single-employer, defined benefit pension plan established under RCW 41.18. As of December 31, 2023, membership consisted of one retired firefighter and two widows who are eligible for benefits from both the Firefighter’s Relief and Pension Plan and LEOFF 1.

The net Pension Liability as of December 31, 2024, is \$0.00 as reported on the Schedule 9 (Liabilities). This is the result of monthly amount the retirees (one retired firefighter and two widows) receive from their respective LEOFF I retirement exceeding the amount the retiree would have received from the Firefighter’s Relief and Pension Plan. If the amount of the Firefighter’s Pension were to exceed the amount of the LEOFF I retirement, the City would pay the difference.

In 2024, the City did not pay any pension.

### **Note 10 - Property Tax.**

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

Property Tax Calendar	
January 1	Tax is levied and becomes an enforceable lien against the properties.
February 14	Tax bills are mailed
April 30	First of two equal installment payments are due
May 31	Assessed value of property established for next year's levy at 100 percent of market value.
October 31	Second installment is due

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

The City's regular levy for the year 2024 was \$1.58666513 per \$1,000 on an assessed valuation of \$578,156,242 for a total regular levy of \$917,340.35.

### **Note 11 – Risk Management**

The city of Toppenish 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. As of December 31, 2024, WCIA had a total of 168 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, prior wrongful acts, 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.

All Members are provided a separate cyber risk policy and premises pollution liability coverage group purchased by WCIA. The cyber risk policy provides coverage and separate limits for security & privacy, event management, and cyber extortion, with limits up to \$1 million and subject to member deductibles, sublimits, and a \$5 million pool aggregate. Premises pollution liability provides Members with a \$2 million incident limit and \$10 million pool aggregate subject to a \$100,000 per incident Member deductible.



Insurance for property, automobile physical damage, fidelity, inland marine, and equipment breakdown coverage are purchased on a group basis. Various deductibles apply by type of coverage. Property coverage is self-funded from the members' deductible to \$1,000,000, for all perils other than flood and earthquake, and insured above that to \$400 million per occurrence subject to aggregates and sublimits. Automobile physical damage coverage is self-funded from the members' deductible to \$250,000 and insured above that to \$100 million per occurrence subject to aggregates and sublimits.

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

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

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

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

## **Note 12 – Health & Welfare**

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

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

As of December 31, 2024, 268 cities/towns/non-city entities participate and have enrollment in the AWC Trust HCP.

The AWC Trust HCP allows members to establish a program of joint insurance and provides health and welfare services to all participating members.

In April 2020, the Board of Trustees adopted a large employer policy, requiring newly enrolling groups with 600 or more employees to submit medical claims experience data in order to receive a quote for medical coverage. Outside of this, the AWC Trust HCP pools claims without regard to individual member

experience. The pool is actuarially rated each year with the assumption of projected claims run-out for all current members.

The AWC Trust HCP includes medical, dental and vision insurance through the following carriers: Kaiser Foundation Health Plan of Washington, Kaiser Foundation Health Plan of Washington Options, Inc., Regence BlueShield, Asuris Northwest Health, Delta Dental of Washington, Willamette Dental Group, and Vision Service Plan. Eligible members are cities and towns within the state of Washington. Non-City Entities (public agency, public corporation, intergovernmental agency, or political subdivision within the state of Washington) are eligible to apply for coverage into the AWC Trust HCP, submitting application to the Board of Trustees for review as required in the Trust Agreement.

Participating employers pay monthly premiums to the AWC Trust HCP. The AWC Trust HCP is responsible for payment of all covered claims. In 2024, the AWC Trust HCP purchased medical stop loss insurance for Regence/Asuris and Kaiser plans at an Individual Stop Loss (ISL) of \$2 million through United States Fire Insurance Company. The aggregate policy is for 200% of expected medical claims.

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

The operations of the Health Care Program are managed by the Board of Trustees or its delegates. The Board of Trustees is comprised of four regionally elected officials from Trust member cities or towns, the Employee Benefit Advisory Committee Chair and Vice Chair, and two appointed individuals from the AWC Board of Directors, who are from Trust member cities or towns. The Trustees or its appointed delegates review and analyze Health Care Program related matters and make operational decisions regarding premium contributions, reserves, plan options and benefits in compliance with Chapter 48.62 RCW. The Board of Trustees has decision authority consistent with the Trust Agreement, Health Care Program policies, Chapter 48.62 RCW and Chapter 200-110-WAC.

The accounting records of the AWC Trust HCP are maintained in accordance with methods prescribed by the State Auditor's office under the authority of Chapter 43.09 RCW. The AWC Trust HCP also follows applicable accounting standards established by the Governmental Accounting Standards Board ("GASB"). In 2018, the retiree medical plan subsidy was eliminated, and is noted as such in the report for the fiscal year ending December 31, 2018. Year-end financial reporting is done on an accrual basis and submitted to

the Office of the State Auditor as required by Chapter 200-110 WAC. The audit report for the AWC Trust HCP is available from the Washington State Auditor's office.

### **Note 13 – Subscription Based Information Technology Arrangements (SBITA)**

The City makes subscription payments of \$4,156.00 per year to Axon Enterprise, Inc for access to Evidence.com and other software related to body cameras, fleet cameras, and interview room cameras. The SBITA contract is for 64 months starting in October of 2021.

The total amount paid for SBITAs in 2024 was \$4,156.50. As of December 31, 2024, the future SBITA payments are as follows:

- 2025 - \$4,156.50
- 2026 - \$1,404.00

The City's SBITA lease is included in the lease line item of Schedule 9.

### **Note 14 – Other Disclosures**

#### **A. Construction Commitment**

The City has active construction projects as of December 31, 2024. The projects include:

<b>Project</b>	<b>Spent to Date</b>	<b>Remaining Commitment</b>
Jackson Street Extension: Design Funding: STPUS-6423(001)	\$152,428	\$49,188
Jackson/Juniper Streets Reconstruction. TIB-8-4-178(006)-1	\$246,214	\$1,140,146
Public Safety Building Purchase and Rehabilitation	\$285,457	\$1,500,000

#### **B. Litigation or Potential Litigation:**

- The City has one open liability claims:
  - i. Juan Cortez-Vega v. City of Toppenish – Public Safety Emergency Response.

#### **C. Special items**

- The City purchased property at 220 West 1<sup>st</sup> Avenue for the purpose of a new Police Facility in the amount of \$235,000.
- The City began implementing new ERP Financial software, Tyler Incode, on December

16<sup>th</sup> 2024.

**Note 15 – Accounting Changes and Error Correction**

- A. The City has identified two errors from previous year transactions that have been corrected in this report. The first error is a combination of an IRS overpayment of \$873.60 in December of 2023, and a double payment to the vendor Invoice Cloud of \$436.60 also occurring in 2023. The correction for these two items was reflected in the previous annual report, but the transaction was recorded in January of 2024 rather than in 2023. Both amounts were General Fund items recorded as negative \$1,310.20. The second error was a Q3 2023 PFML payment correction adjustment that was entered into 2023 after 2023 had already been closed. This correction amount is \$205.59, hitting the general fund.

12/31/2023 Cash Balance as Previously Reported	Error Correction	12/31/2023 Cash Balance adjusted
	\$ (1,310)	
	\$ 206	
\$ 15,784,189	\$ (1,104)	\$ 15,783,085

- B. The 2023 Annual Report reported its lease obligation at \$120,271, this did not include some lease agreements that are now included in the 2024 report including:
- AXON Body Cameras, Fleet Cameras, and Interview Cameras
  - MVTV Building

**City of Toppenish**

## Schedule 01

For the year ended December 31, 2024

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0851	001	General	3083100	Restricted Cash and Investments - Beginning	\$1,357,021
0851	001	General	3089100	Unassigned Cash and Investments - Beginning	\$3,974,401
0851	001	General	3111000	Property Tax	\$913,177
0851	001	General	3111100	Property Tax	\$126,938
0851	001	General	3131100	Local Retail Sales and Use Tax	\$1,029,355
0851	001	General	3131500	Special Purpose Sales and Use Tax	\$330,238
0851	001	General	3137100	Criminal Justice Sales and Use Tax	\$178,787
0851	001	General	3161000	Business and Occupation Taxes	\$383,632
0851	001	General	3161000	Business and Occupation Taxes	\$159,756
0851	001	General	3161100	Business and Occupation Taxes	\$99,395
0851	001	General	3161100	Business and Occupation Taxes	\$41,391
0851	001	General	3161200	Business and Occupation Taxes	\$75,532
0851	001	General	3161200	Business and Occupation Taxes	\$31,454
0851	001	General	3164100	Business and Occupation Taxes on Utilities	\$781,586
0851	001	General	3164200	Business and Occupation Taxes on Utilities	\$1,013,307
0851	001	General	3164300	Business and Occupation Taxes on Utilities	\$375,568
0851	001	General	3164300	Business and Occupation Taxes on Utilities	\$39,393
0851	001	General	3219900	Other Business Licenses and Permits	\$47,863
0851	001	General	3219900	Other Business Licenses and Permits	\$15,775

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0851	001	General	3219900	Other Business Licenses and Permits	\$3,040
0851	001	General	3219900	Other Business Licenses and Permits	\$601
0851	001	General	3221000	Buildings, Structures and Equipment	\$41,650
0851	001	General	3221000	Buildings, Structures and Equipment	\$3,467
0851	001	General	3221000	Buildings, Structures and Equipment	\$2,680
0851	001	General	3221000	Buildings, Structures and Equipment	\$882
0851	001	General	3223000	Animal Licenses	\$3,675
0851	001	General	3229000	Other Non-Business Licenses and Permits	\$801
0851	001	General	3312000	Federal Direct Award from Department of Transportation	\$6,402
0851	001	General	3331400	Federal Indirect Award from Department of Housing and Urban Development	\$11,624
0851	001	General	3340490	State Award from Department of Health	\$766
0851	001	General	3360098	City-County Assistance	\$118,091
0851	001	General	3360620	Criminal Justice - Cities - High Crime	\$68,144
0851	001	General	3360621	Criminal Justice - Violent Crimes/Population	\$11,018
0851	001	General	3360626	Criminal Justice - Special Programs	\$11,951
0851	001	General	3360651	DUI and Other Criminal Justice Assistance	\$866
0851	001	General	3360691	Fire Insurance Premium Tax	\$10,080
0851	001	General	3360694	Liquor/Beer Excise Tax	\$61,255
0851	001	General	3360695	Liquor Control Board Profits	\$63,322
0851	001	General	3360695	Liquor Control Board Profits	\$3,863

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0851	001	General	3370700	Local Awards, Entitlements, Tribal Government Distributions, and Other Payments	\$2,020
0851	001	General	3370700	Local Awards, Entitlements, Tribal Government Distributions, and Other Payments	\$10
0851	001	General	3413302	District/Municipal Court - Administrative Fees	\$1,714
0851	001	General	3413303	District/Municipal Court - Administrative Fees	\$275
0851	001	General	3413306	District/Municipal Court - Administrative Fees	\$457
0851	001	General	3414300	Budgeting and Accounting Services	\$40,060
0851	001	General	3414300	Budgeting and Accounting Services	\$3,180
0851	001	General	3417100	Sales of Merchandise	\$3,372
0851	001	General	3417100	Sales of Merchandise	\$3,655
0851	001	General	3418100	Data/Word Processing, Printing, Duplicating and IT Services	\$1,617
0851	001	General	3418100	Data/Word Processing, Printing, Duplicating and IT Services	\$326
0851	001	General	3418100	Data/Word Processing, Printing, Duplicating and IT Services	\$2
0851	001	General	3421000	Law Enforcement Services	\$16
0851	001	General	3421000	Law Enforcement Services	\$1,232
0851	001	General	3423600	Detention and Correction Services	\$106
0851	001	General	3423800	Detention and Correction Services	\$200
0851	001	General	3423801	Detention and Correction Services	\$400
0851	001	General	3424000	Protective Inspection Services	\$25,626
0851	001	General	3425000	Disaster Preparation Services	\$16

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0851	001	General	3458100	Zoning and Subdivision Services	\$3,389
0851	001	General	3458100	Zoning and Subdivision Services	\$150
0851	001	General	3458300	Plan Checking Services	\$23,120
0851	001	General	3458300	Plan Checking Services	\$429
0851	001	General	3473000	Activity Fees	\$12,324
0851	001	General	3473000	Activity Fees	\$17,424
0851	001	General	3473000	Activity Fees	\$10,037
0851	001	General	3473000	Activity Fees	\$359
0851	001	General	3473000	Activity Fees	\$200
0851	001	General	3476000	Program Fees	\$6,861
0851	001	General	3476000	Program Fees	\$7,080
0851	001	General	3476000	Program Fees	\$1,299
0851	001	General	3476000	Program Fees	\$3,938
0851	001	General	3523000	Proof of Motor Vehicle Insurance	\$299
0851	001	General	3531004	Traffic Infraction Penalties	\$1,205
0851	001	General	3531005	Traffic Infraction Penalties	\$24,508
0851	001	General	3537013	Non-Traffic Infraction Penalties	\$2,725
0851	001	General	3552000	Driving Under Influence (DUI) Fines	\$4,738
0851	001	General	3558000	Other Criminal Traffic Misdemeanor Fines	\$3,862
0851	001	General	3569000	Other Criminal Non-Traffic Fines	\$981
0851	001	General	3569008	Other Criminal Non-Traffic Fines	\$392
0851	001	General	3573300	Public Defense Cost	\$309
0851	001	General	3573700	District/Municipal Court Cost Recoupments	\$4,241
0851	001	General	3590000	Non-Court Fines and Penalties	\$1,300
0851	001	General	3590000	Non-Court Fines and Penalties	\$248
0851	001	General	3599000	Non-Court Fines and Penalties	\$23,100



MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0851	001	General	3611100	Investment Earnings	\$459,550
0851	001	General	3611100	Investment Earnings	\$9,075
0851	001	General	3611100	Investment Earnings	\$3,217
0851	001	General	3611100	Investment Earnings	\$525
0851	001	General	3611100	Investment Earnings	\$181
0851	001	General	3611100	Investment Earnings	\$5,395
0851	001	General	3611100	Investment Earnings	\$17,297
0851	001	General	3611100	Investment Earnings	\$4,363
0851	001	General	3613000	Gains (Losses) on Sale of Investments	(\$3,654)
0851	001	General	3613000	Gains (Losses) on Sale of Investments	(\$2,480)
0851	001	General	3614000	Other Interest	\$5,024
0851	001	General	3614000	Other Interest	\$861
0851	001	General	3614001	Other Interest	\$1,839
0851	001	General	3625000	Rents and Leases	\$30,252
0851	001	General	3671100	Contributions and Donations from Nongovernmental Sources	\$240
0851	001	General	3692000	Unclaimed Cash and Proceeds from Sales of Unclaimed Property	\$359
0851	001	General	3694000	Judgments and Settlements	\$1,977
0851	001	General	3698000	Cash Adjustments	(\$85)
0851	001	General	3698000	Cash Adjustments	(\$9)
0851	001	General	3698000	Cash Adjustments	(\$20)
0851	001	General	3698000	Cash Adjustments	(\$5)
0851	001	General	3698100	Cash Adjustments	(\$93)
0851	001	General	3699100	Miscellaneous Other Operating	\$33
0851	001	General	3699100	Miscellaneous Other Operating	\$12,592
0851	001	General	3699100	Miscellaneous Other Operating	\$296
0851	001	General	3699100	Miscellaneous Other Operating	\$265
0851	101	Street	3224000	Street and Curb Permits	\$1,100

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0851	101	Street	3224000	Street and Curb Permits	\$800
0851	101	Street	3224000	Street and Curb Permits	\$2,300
0851	101	Street	3360071	Multimodal Transportation - Cities	\$11,410
0851	101	Street	3360087	Motor Vehicle Fuel Tax - City Streets	\$157,535
0851	101	Street	3419600	Personnel Services	\$420
0851	101	Street	3431000	Storm Drainage Sales and Services	\$2,198
0851	101	Street	3611100	Investment Earnings	\$3,625
0851	101	Street	3691000	Sale of Surplus	\$42
0851	103	License Fee	3083100	Restricted Cash and Investments - Beginning	\$209,994
0851	103	License Fee	3176000	Transportation Benefit District Vehicle Fees	\$168,439
0851	106	Tourism Development	3083100	Restricted Cash and Investments - Beginning	\$42,168
0851	106	Tourism Development	3085100	Assigned Cash and Investments - Beginning	\$55,535
0851	106	Tourism Development	3133100	Hotel/Motel Sales and Use Tax	\$11,594
0851	106	Tourism Development	3611100	Investment Earnings	\$725
0851	108	Cemetery	3436000	Cemetery Sales and Services	\$26,678
0851	108	Cemetery	3436000	Cemetery Sales and Services	\$22,031
0851	108	Cemetery	3436000	Cemetery Sales and Services	\$18,651
0851	108	Cemetery	3436000	Cemetery Sales and Services	\$27,366
0851	108	Cemetery	3436000	Cemetery Sales and Services	\$2,188
0851	119	Public Safety Grants	3083100	Restricted Cash and Investments - Beginning	\$161,029
0851	119	Public Safety Grants	3671100	Contributions and Donations from Nongovernmental Sources	\$90,944
0851	129	Special Investigative Drug Account	3083100	Restricted Cash and Investments - Beginning	\$27,814
0851	129	Special Investigative Drug Account	3565000	Investigative Fund Assessments	\$3,074

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0851	129	Special Investigative Drug Account	3611100	Investment Earnings	\$457
0851	157	Cable TV	3084100	Committed Cash and Investments - Beginning	\$239,054
0851	157	Cable TV	3161000	Business and Occupation Taxes	\$23,737
0851	157	Cable TV	3161000	Business and Occupation Taxes	\$25,141
0851	157	Cable TV	3457000	Information Services	\$8,731
0851	157	Cable TV	3457000	Information Services	\$10,464
0851	157	Cable TV	3457000	Information Services	\$13,087
0851	157	Cable TV	3457000	Information Services	\$10,909
0851	157	Cable TV	3457000	Information Services	\$1,200
0851	157	Cable TV	3457000	Information Services	\$3,600
0851	157	Cable TV	3611100	Investment Earnings	\$2,088
0851	157	Cable TV	3611100	Investment Earnings	\$793
0851	157	Cable TV	3699100	Miscellaneous Other Operating	\$6
0851	170	Housing Rehabilitation	3083100	Restricted Cash and Investments - Beginning	\$353,986
0851	170	Housing Rehabilitation	3084100	Committed Cash and Investments - Beginning	\$250,000
0851	170	Housing Rehabilitation	3611100	Investment Earnings	\$10,518
0851	170	Housing Rehabilitation	3614000	Other Interest	\$143
0851	170	Housing Rehabilitation	3699100	Miscellaneous Other Operating	\$2,650
0851	225	Community Economic Development Loan	3085100	Assigned Cash and Investments - Beginning	\$5,537
0851	301	REET 1	3083100	Restricted Cash and Investments - Beginning	\$935,565
0851	301	REET 1	3183400	REET 1 - First Quarter Percent	\$51,723
0851	301	REET 1	3611100	Investment Earnings	\$12,304
0851	301	REET 1	3611100	Investment Earnings	\$525
0851	301	REET 1	3613000	Gains (Losses) on Sale of Investments	(\$2,480)
0851	302	Street Capital	3083100	Restricted Cash and Investments - Beginning	\$86,854
0851	302	Street Capital	3085100	Assigned Cash and Investments - Beginning	\$158,188

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0851	302	Street Capital	3332020	Federal Indirect Award from Department of Transportation	\$15,633
0851	302	Street Capital	3332100	Federal Indirect Award from Department of Treasury	\$61,944
0851	302	Street Capital	3340380	State Award from Transportation Improvement Board (TIB)	\$101,999
0851	302	Street Capital	3611100	Investment Earnings	\$4,532
0851	310	REET 2	3183500	REET 2 - Second Quarter Percent	\$32,113
0851	401	Water	3085100	Assigned Cash and Investments - Beginning	\$2,036,146
0851	401	Water	3434000	Water Sales and Services	\$347
0851	401	Water	3434000	Water Sales and Services	\$2,038,394
0851	401	Water	3434000	Water Sales and Services	\$441,043
0851	401	Water	3434000	Water Sales and Services	\$19,021
0851	401	Water	3434000	Water Sales and Services	\$181
0851	401	Water	3434000	Water Sales and Services	\$19,949
0851	401	Water	3434000	Water Sales and Services	\$10,120
0851	401	Water	3434000	Water Sales and Services	\$2,193
0851	401	Water	3434000	Water Sales and Services	\$1,275
0851	401	Water	3434000	Water Sales and Services	\$89,258
0851	401	Water	3434000	Water Sales and Services	\$16,000
0851	401	Water	3611100	Investment Earnings	\$24,325
0851	401	Water	3611100	Investment Earnings	\$900
0851	401	Water	3613000	Gains (Losses) on Sale of Investments	(\$4,251)
0851	401	Water	3625000	Rents and Leases	\$40,842
0851	401	Water	3698000	Cash Adjustments	\$15

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0851	401	Water	3699100	Miscellaneous Other Operating	\$9,649
0851	403	Wastewater	3083100	Restricted Cash and Investments - Beginning	\$2,063,868
0851	403	Wastewater	3085100	Assigned Cash and Investments - Beginning	\$1,422,677
0851	403	Wastewater	3311000	Federal Direct Award from Department of Agriculture	\$385,225
0851	403	Wastewater	3435000	Sewer/Reclaimed Water Sales and Services	\$2,945,134
0851	403	Wastewater	3435000	Sewer/Reclaimed Water Sales and Services	\$481,813
0851	403	Wastewater	3435000	Sewer/Reclaimed Water Sales and Services	\$750
0851	403	Wastewater	3435000	Sewer/Reclaimed Water Sales and Services	\$1,300
0851	403	Wastewater	3435000	Sewer/Reclaimed Water Sales and Services	\$6,000
0851	403	Wastewater	3611100	Investment Earnings	\$60,804
0851	403	Wastewater	3698001	Cash Adjustments	\$29
0851	405	Solid Waste	3085100	Assigned Cash and Investments - Beginning	\$253,416
0851	405	Solid Waste	3437000	Solid Waste Sales and Services	\$1,244,670
0851	405	Solid Waste	3437000	Solid Waste Sales and Services	\$24,536
0851	405	Solid Waste	3437000	Solid Waste Sales and Services	\$19,821
0851	405	Solid Waste	3611100	Investment Earnings	\$4,532
0851	405	Solid Waste	3691000	Sale of Surplus	\$114
0851	405	Solid Waste	3698002	Cash Adjustments	\$8
0851	510	Equipment Replacement	3085100	Assigned Cash and Investments - Beginning	\$1,774,530
0851	510	Equipment Replacement	3611100	Investment Earnings	\$24,525
0851	510	Equipment Replacement	3611100	Investment Earnings	\$900
0851	510	Equipment Replacement	3613000	Gains (Losses) on Sale of Investments	(\$4,251)
0851	631	Custodial Deposits	3083100	Restricted Cash and Investments - Beginning	\$5,839
0851	701	Perpetual Care	3082100	Nonspendable Cash and Investments - Beginning	\$376,406

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0851	701	Perpetual Care	3611000	Investment Earnings	\$17,531
0851	701	Perpetual Care	3611100	Investment Earnings	\$6,769
0851	001	General	5083100	Restricted Cash and Investments - Ending	\$868,093
0851	001	General	5089100	Unassigned Cash and Investments - Ending	\$2,867,107
0851	001	General	5116010	Legislative Activities	\$31,517
0851	001	General	5116020	Legislative Activities	\$2,411
0851	001	General	5116020	Legislative Activities	\$67
0851	001	General	5116020	Legislative Activities	\$31
0851	001	General	5116030	Legislative Activities	\$359
0851	001	General	5116030	Legislative Activities	\$7,880
0851	001	General	5116040	Legislative Activities	\$23,195
0851	001	General	5116040	Legislative Activities	\$2,530
0851	001	General	5116040	Legislative Activities	\$858
0851	001	General	5116040	Legislative Activities	\$4,029
0851	001	General	5116040	Legislative Activities	\$1,061
0851	001	General	5116040	Legislative Activities	(\$947)
0851	001	General	5116040	Legislative Activities	\$1,093
0851	001	General	5116040	Legislative Activities	(\$5,910)
0851	001	General	5116040	Legislative Activities	\$125
0851	001	General	5116040	Legislative Activities	\$250
0851	001	General	5116040	Legislative Activities	\$6,779
0851	001	General	5116040	Legislative Activities	\$585
0851	001	General	5116040	Legislative Activities	(\$3,547)
0851	001	General	5125240	Contracted Court	\$222,134
0851	001	General	5125240	Contracted Court	\$251,507
0851	001	General	5131010	Executive Office	\$166,623
0851	001	General	5131010	Executive Office	\$1,329
0851	001	General	5131020	Executive Office	\$12,579
0851	001	General	5131020	Executive Office	\$10,277
0851	001	General	5131020	Executive Office	\$15,388
0851	001	General	5131020	Executive Office	\$207
0851	001	General	5131020	Executive Office	\$252
0851	001	General	5131030	Executive Office	\$710

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0851	001	General	5131030	Executive Office	\$237
0851	001	General	5131040	Executive Office	\$4,322
0851	001	General	5131040	Executive Office	\$445
0851	001	General	5131040	Executive Office	\$2,764
0851	001	General	5131040	Executive Office	\$387
0851	001	General	5131040	Executive Office	\$6,064
0851	001	General	5131040	Executive Office	\$62
0851	001	General	5131040	Executive Office	\$5,895
0851	001	General	5131040	Executive Office	(\$115,894)
0851	001	General	5142310	Financial Services	\$185,296
0851	001	General	5142310	Financial Services	\$3,154
0851	001	General	5142320	Financial Services	\$13,681
0851	001	General	5142320	Financial Services	\$15,274
0851	001	General	5142320	Financial Services	\$43,403
0851	001	General	5142320	Financial Services	\$352
0851	001	General	5142320	Financial Services	\$523
0851	001	General	5142330	Financial Services	\$4,249
0851	001	General	5142330	Financial Services	\$1,034
0851	001	General	5142330	Financial Services	\$56
0851	001	General	5142340	Financial Services	\$5,323
0851	001	General	5142340	Financial Services	\$35,834
0851	001	General	5142340	Financial Services	\$1,366
0851	001	General	5142340	Financial Services	\$3,710
0851	001	General	5142340	Financial Services	\$8,011
0851	001	General	5142340	Financial Services	\$1,153
0851	001	General	5142340	Financial Services	\$3,816
0851	001	General	5142340	Financial Services	\$21,982
0851	001	General	5142340	Financial Services	\$105
0851	001	General	5142340	Financial Services	\$15,531
0851	001	General	5142340	Financial Services	\$2,591
0851	001	General	5142340	Financial Services	\$1,480
0851	001	General	5142340	Financial Services	\$1,853
0851	001	General	5142340	Financial Services	(\$171,869)
0851	001	General	5142340	Financial Services	\$710

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0851	001	General	5143010	Recording Services	\$109,326
0851	001	General	5143010	Recording Services	\$2,047
0851	001	General	5143010	Recording Services	\$779
0851	001	General	5143020	Recording Services	\$8,272
0851	001	General	5143020	Recording Services	\$10,182
0851	001	General	5143020	Recording Services	\$24,957
0851	001	General	5143020	Recording Services	\$43
0851	001	General	5143020	Recording Services	\$306
0851	001	General	5143030	Recording Services	\$1,065
0851	001	General	5143030	Recording Services	\$340
0851	001	General	5143040	Recording Services	\$58
0851	001	General	5143040	Recording Services	\$181
0851	001	General	5143040	Recording Services	\$445
0851	001	General	5143040	Recording Services	\$16
0851	001	General	5143040	Recording Services	\$3,023
0851	001	General	5143040	Recording Services	\$387
0851	001	General	5143040	Recording Services	\$9,475
0851	001	General	5143040	Recording Services	\$9,377
0851	001	General	5143040	Recording Services	\$400
0851	001	General	5143040	Recording Services	\$13,449
0851	001	General	5143040	Recording Services	\$2,169
0851	001	General	5143040	Recording Services	(\$37,197)
0851	001	General	5144040	Election Services	\$13,583
0851	001	General	5154140	External Legal Services - Advice	\$27,169
0851	001	General	5154140	External Legal Services - Advice	(\$2,870)
0851	001	General	5172020	Pension and Other Benefit Payments to Retirees	\$34,859
0851	001	General	5172020	Pension and Other Benefit Payments to Retirees	\$22,479
0851	001	General	5172020	Pension and Other Benefit Payments to Retirees	\$44,955
0851	001	General	5176020	Workers' Compensation Services	\$8,166



MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0851	001	General	5179030	Other Employee Benefit Programs	\$421
0851	001	General	5179040	Other Employee Benefit Programs	\$800
0851	001	General	5181010	Personnel Services	\$141,295
0851	001	General	5181010	Personnel Services	\$2,660
0851	001	General	5181010	Personnel Services	\$502
0851	001	General	5181020	Personnel Services	\$10,839
0851	001	General	5181020	Personnel Services	\$7,710
0851	001	General	5181020	Personnel Services	\$12,431
0851	001	General	5181020	Personnel Services	\$24,362
0851	001	General	5181020	Personnel Services	\$269
0851	001	General	5181020	Personnel Services	\$404
0851	001	General	5181030	Personnel Services	\$195
0851	001	General	5181030	Personnel Services	\$147
0851	001	General	5181030	Personnel Services	\$2,026
0851	001	General	5181040	Personnel Services	\$16,394
0851	001	General	5181040	Personnel Services	\$4,916
0851	001	General	5181040	Personnel Services	\$9,898
0851	001	General	5181040	Personnel Services	\$425
0851	001	General	5181040	Personnel Services	\$445
0851	001	General	5181040	Personnel Services	\$85
0851	001	General	5181040	Personnel Services	\$1,728
0851	001	General	5181040	Personnel Services	\$387
0851	001	General	5181040	Personnel Services	\$20,087
0851	001	General	5181040	Personnel Services	\$3,380
0851	001	General	5181040	Personnel Services	\$391
0851	001	General	5181040	Personnel Services	(\$107,795)
0851	001	General	5181840	Personnel Services	\$4,228
0851	001	General	5181840	Personnel Services	\$1,355
0851	001	General	5181840	Personnel Services	\$1,448
0851	001	General	5183010	Maintenance/Security/Insurance/Janitorial Services	\$31,427
0851	001	General	5183010	Maintenance/Security/Insurance/Janitorial Services	\$424

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0851	001	General	5183010	Maintenance/Security/Insurance/Janitorial Services	\$272
0851	001	General	5183020	Maintenance/Security/Insurance/Janitorial Services	\$2,318
0851	001	General	5183020	Maintenance/Security/Insurance/Janitorial Services	\$2,792
0851	001	General	5183020	Maintenance/Security/Insurance/Janitorial Services	\$11,125
0851	001	General	5183020	Maintenance/Security/Insurance/Janitorial Services	\$64
0851	001	General	5183020	Maintenance/Security/Insurance/Janitorial Services	\$542
0851	001	General	5183030	Maintenance/Security/Insurance/Janitorial Services	\$111
0851	001	General	5183030	Maintenance/Security/Insurance/Janitorial Services	\$3,481
0851	001	General	5183030	Maintenance/Security/Insurance/Janitorial Services	\$66
0851	001	General	5183030	Maintenance/Security/Insurance/Janitorial Services	\$4,905
0851	001	General	5183030	Maintenance/Security/Insurance/Janitorial Services	\$1,098
0851	001	General	5183030	Maintenance/Security/Insurance/Janitorial Services	\$9,248
0851	001	General	5183030	Maintenance/Security/Insurance/Janitorial Services	\$149
0851	001	General	5183030	Maintenance/Security/Insurance/Janitorial Services	\$121
0851	001	General	5183030	Maintenance/Security/Insurance/Janitorial Services	\$3,212

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0851	001	General	5183030	Maintenance/Security/Insurance/Janitorial Services	\$1,899
0851	001	General	5183040	Maintenance/Security/Insurance/Janitorial Services	\$356
0851	001	General	5183040	Maintenance/Security/Insurance/Janitorial Services	\$22,422
0851	001	General	5183040	Maintenance/Security/Insurance/Janitorial Services	\$192
0851	001	General	5183040	Maintenance/Security/Insurance/Janitorial Services	\$553
0851	001	General	5183040	Maintenance/Security/Insurance/Janitorial Services	\$11,715
0851	001	General	5183040	Maintenance/Security/Insurance/Janitorial Services	\$15,732
0851	001	General	5183040	Maintenance/Security/Insurance/Janitorial Services	\$6,631
0851	001	General	5183040	Maintenance/Security/Insurance/Janitorial Services	\$566
0851	001	General	5183040	Maintenance/Security/Insurance/Janitorial Services	\$240
0851	001	General	5183040	Maintenance/Security/Insurance/Janitorial Services	\$596
0851	001	General	5183040	Maintenance/Security/Insurance/Janitorial Services	\$1,173
0851	001	General	5183040	Maintenance/Security/Insurance/Janitorial Services	\$2,086
0851	001	General	5183040	Maintenance/Security/Insurance/Janitorial Services	\$6,880
0851	001	General	5183040	Maintenance/Security/Insurance/Janitorial Services	\$8,810

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0851	001	General	5183040	Maintenance/Security/Insurance/Janitorial Services	\$810
0851	001	General	5183040	Maintenance/Security/Insurance/Janitorial Services	\$3,317
0851	001	General	5183040	Maintenance/Security/Insurance/Janitorial Services	\$13,176
0851	001	General	5183040	Maintenance/Security/Insurance/Janitorial Services	\$12,358
0851	001	General	5183040	Maintenance/Security/Insurance/Janitorial Services	\$5,994
0851	001	General	5183040	Maintenance/Security/Insurance/Janitorial Services	\$5,263
0851	001	General	5183040	Maintenance/Security/Insurance/Janitorial Services	\$1,830
0851	001	General	5183040	Maintenance/Security/Insurance/Janitorial Services	\$5,924
0851	001	General	5183040	Maintenance/Security/Insurance/Janitorial Services	\$5,058
0851	001	General	5183040	Maintenance/Security/Insurance/Janitorial Services	\$293
0851	001	General	5183040	Maintenance/Security/Insurance/Janitorial Services	\$2,672
0851	001	General	5183040	Maintenance/Security/Insurance/Janitorial Services	\$2,015
0851	001	General	5183040	Maintenance/Security/Insurance/Janitorial Services	\$4,196
0851	001	General	5183040	Maintenance/Security/Insurance/Janitorial Services	\$7,319
0851	001	General	5183040	Maintenance/Security/Insurance/Janitorial Services	\$5,682

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0851	001	General	5183040	Maintenance/Security/Insurance/Janitorial Services	\$161
0851	001	General	5183040	Maintenance/Security/Insurance/Janitorial Services	\$2,753
0851	001	General	5183040	Maintenance/Security/Insurance/Janitorial Services	\$45
0851	001	General	5183040	Maintenance/Security/Insurance/Janitorial Services	\$17,098
0851	001	General	5183040	Maintenance/Security/Insurance/Janitorial Services	\$166
0851	001	General	5183040	Maintenance/Security/Insurance/Janitorial Services	\$2,725
0851	001	General	5183040	Maintenance/Security/Insurance/Janitorial Services	\$1,671
0851	001	General	5183040	Maintenance/Security/Insurance/Janitorial Services	(\$89,798)
0851	001	General	5183040	Maintenance/Security/Insurance/Janitorial Services	\$1,403
0851	001	General	5183040	Maintenance/Security/Insurance/Janitorial Services	(\$32,928)
0851	001	General	5183040	Maintenance/Security/Insurance/Janitorial Services	\$270
0851	001	General	5188110	Information Technology Services	\$102,920
0851	001	General	5188110	Information Technology Services	\$50
0851	001	General	5188120	Information Technology Services	\$7,700
0851	001	General	5188120	Information Technology Services	\$9,275
0851	001	General	5188120	Information Technology Services	\$23,258
0851	001	General	5188120	Information Technology Services	\$217

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0851	001	General	5188120	Information Technology Services	\$274
0851	001	General	5188130	Information Technology Services	\$344
0851	001	General	5188130	Information Technology Services	\$64
0851	001	General	5188140	Information Technology Services	\$192
0851	001	General	5188140	Information Technology Services	\$7,580
0851	001	General	5188140	Information Technology Services	\$90,757
0851	001	General	5188140	Information Technology Services	(\$6,794)
0851	001	General	5211010	Administration	\$247,199
0851	001	General	5211010	Administration	\$3,660
0851	001	General	5211020	Administration	\$18,865
0851	001	General	5211020	Administration	\$12,069
0851	001	General	5211020	Administration	\$38,698
0851	001	General	5211020	Administration	\$450
0851	001	General	5211020	Administration	\$5,495
0851	001	General	5211020	Administration	\$3,555
0851	001	General	5211020	Administration	\$949
0851	001	General	5211020	Administration	\$1,676
0851	001	General	5211030	Administration	\$739
0851	001	General	5211030	Administration	\$161
0851	001	General	5211030	Administration	\$12,850
0851	001	General	5211040	Administration	\$4,627
0851	001	General	5211040	Administration	\$3,576
0851	001	General	5211040	Administration	\$9
0851	001	General	5211040	Administration	\$17,295
0851	001	General	5211040	Administration	\$2,529
0851	001	General	5211040	Administration	\$772
0851	001	General	5211110	Administration	\$210,102
0851	001	General	5211110	Administration	\$4,300
0851	001	General	5211120	Administration	\$16,006
0851	001	General	5211120	Administration	\$19,745

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0851	001	General	5211120	Administration	\$52,263
0851	001	General	5211120	Administration	\$162
0851	001	General	5211120	Administration	\$732
0851	001	General	5211130	Administration	\$1,670
0851	001	General	5211130	Administration	\$662
0851	001	General	5211130	Administration	\$166
0851	001	General	5211140	Administration	\$178
0851	001	General	5211140	Administration	\$14,759
0851	001	General	5211140	Administration	\$405
0851	001	General	5211140	Administration	\$4,885
0851	001	General	5211140	Administration	\$15,843
0851	001	General	5211140	Administration	\$1,035
0851	001	General	5211140	Administration	\$1,095
0851	001	General	5211140	Administration	\$1,227
0851	001	General	5211140	Administration	\$3
0851	001	General	5212040	Police Operations	\$24,080
0851	001	General	5212040	Police Operations	\$10,000
0851	001	General	5212040	Police Operations	\$13,097
0851	001	General	5212110	Police Operations	\$179,447
0851	001	General	5212110	Police Operations	\$4,789
0851	001	General	5212110	Police Operations	\$10,477
0851	001	General	5212120	Police Operations	\$14,583
0851	001	General	5212120	Police Operations	\$10,148
0851	001	General	5212120	Police Operations	\$59,527
0851	001	General	5212120	Police Operations	\$412
0851	001	General	5212120	Police Operations	\$6,090
0851	001	General	5212120	Police Operations	\$2,887
0851	001	General	5212130	Police Operations	\$1,300
0851	001	General	5212130	Police Operations	\$194
0851	001	General	5212130	Police Operations	\$7,355
0851	001	General	5212130	Police Operations	\$286
0851	001	General	5212140	Police Operations	\$1,560
0851	001	General	5212140	Police Operations	\$2,154
0851	001	General	5212140	Police Operations	\$423

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0851	001	General	5212140	Police Operations	\$4,302
0851	001	General	5212140	Police Operations	\$61,570
0851	001	General	5212140	Police Operations	\$3,346
0851	001	General	5212140	Police Operations	\$11
0851	001	General	5212140	Police Operations	\$4,918
0851	001	General	5212210	Police Operations	\$366,044
0851	001	General	5212210	Police Operations	\$9,302
0851	001	General	5212210	Police Operations	\$17,869
0851	001	General	5212210	Police Operations	\$488,474
0851	001	General	5212210	Police Operations	\$3,780
0851	001	General	5212210	Police Operations	\$40,511
0851	001	General	5212220	Police Operations	\$29,474
0851	001	General	5212220	Police Operations	\$20,764
0851	001	General	5212220	Police Operations	\$122,005
0851	001	General	5212220	Police Operations	\$831
0851	001	General	5212220	Police Operations	\$12,270
0851	001	General	5212220	Police Operations	\$3,866
0851	001	General	5212220	Police Operations	\$373
0851	001	General	5212220	Police Operations	\$40,152
0851	001	General	5212220	Police Operations	\$28,082
0851	001	General	5212220	Police Operations	\$140,334
0851	001	General	5212220	Police Operations	\$1,126
0851	001	General	5212220	Police Operations	\$18,221
0851	001	General	5212220	Police Operations	\$15,462
0851	001	General	5212220	Police Operations	\$2,596
0851	001	General	5212230	Police Operations	\$2,998
0851	001	General	5212230	Police Operations	\$704
0851	001	General	5212230	Police Operations	\$1,628
0851	001	General	5212230	Police Operations	\$235
0851	001	General	5212230	Police Operations	\$2,877
0851	001	General	5212230	Police Operations	\$603
0851	001	General	5212230	Police Operations	\$12,094
0851	001	General	5212230	Police Operations	\$16,105
0851	001	General	5212230	Police Operations	\$26,564



MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0851	001	General	5212230	Police Operations	\$3,999
0851	001	General	5212230	Police Operations	\$24,339
0851	001	General	5212240	Police Operations	\$8,779
0851	001	General	5212240	Police Operations	\$27,972
0851	001	General	5212240	Police Operations	\$226,375
0851	001	General	5212240	Police Operations	\$3,926
0851	001	General	5212240	Police Operations	\$54,555
0851	001	General	5212240	Police Operations	\$14,604
0851	001	General	5212240	Police Operations	\$9
0851	001	General	5212240	Police Operations	\$279
0851	001	General	5212240	Police Operations	\$5,280
0851	001	General	5212240	Police Operations	\$14,220
0851	001	General	5212240	Police Operations	\$7,307
0851	001	General	5212240	Police Operations	\$15,720
0851	001	General	5212240	Police Operations	\$160,977
0851	001	General	5212240	Police Operations	\$30,319
0851	001	General	5212240	Police Operations	\$7,789
0851	001	General	5212240	Police Operations	\$4,775
0851	001	General	5212240	Police Operations	\$16,109
0851	001	General	5212240	Police Operations	\$10,087
0851	001	General	5212240	Police Operations	\$496
0851	001	General	5212240	Police Operations	\$1,302
0851	001	General	5212240	Police Operations	\$45,561
0851	001	General	5212240	Police Operations	\$2,284
0851	001	General	5212240	Police Operations	\$311
0851	001	General	5212240	Police Operations	\$157
0851	001	General	5212240	Police Operations	\$1,063
0851	001	General	5212240	Police Operations	\$9,760
0851	001	General	5212240	Police Operations	\$11,416
0851	001	General	5212240	Police Operations	\$19,758
0851	001	General	5221010	Administration	\$123,398
0851	001	General	5221010	Administration	\$2,040
0851	001	General	5221020	Administration	\$1,788
0851	001	General	5221020	Administration	\$6,668

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0851	001	General	5221020	Administration	\$20,878
0851	001	General	5221020	Administration	\$265
0851	001	General	5221020	Administration	\$3,637
0851	001	General	5221030	Administration	\$147
0851	001	General	5221030	Administration	\$1,497
0851	001	General	5221030	Administration	\$58
0851	001	General	5221040	Administration	\$1,611
0851	001	General	5221040	Administration	\$937
0851	001	General	5221040	Administration	\$22,740
0851	001	General	5221040	Administration	\$250
0851	001	General	5221040	Administration	\$2,407
0851	001	General	5221040	Administration	\$1,338
0851	001	General	5222010	Fire Suppression and Emergency Medical Services	\$147,713
0851	001	General	5222010	Fire Suppression and Emergency Medical Services	\$3,425
0851	001	General	5222010	Fire Suppression and Emergency Medical Services	\$15,856
0851	001	General	5222010	Fire Suppression and Emergency Medical Services	\$26,186
0851	001	General	5222020	Fire Suppression and Emergency Medical Services	\$3,743
0851	001	General	5222020	Fire Suppression and Emergency Medical Services	\$8,905
0851	001	General	5222020	Fire Suppression and Emergency Medical Services	\$43,469
0851	001	General	5222020	Fire Suppression and Emergency Medical Services	\$526
0851	001	General	5222020	Fire Suppression and Emergency Medical Services	\$314
0851	001	General	5222020	Fire Suppression and Emergency Medical Services	\$9,854

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0851	001	General	5222020	Fire Suppression and Emergency Medical Services	\$258
0851	001	General	5222020	Fire Suppression and Emergency Medical Services	\$6,486
0851	001	General	5222020	Fire Suppression and Emergency Medical Services	\$16,324
0851	001	General	5222030	Fire Suppression and Emergency Medical Services	\$2,202
0851	001	General	5222030	Fire Suppression and Emergency Medical Services	\$1,917
0851	001	General	5222030	Fire Suppression and Emergency Medical Services	\$458
0851	001	General	5222030	Fire Suppression and Emergency Medical Services	\$5,268
0851	001	General	5222030	Fire Suppression and Emergency Medical Services	\$8,241
0851	001	General	5222040	Fire Suppression and Emergency Medical Services	\$6,116
0851	001	General	5222040	Fire Suppression and Emergency Medical Services	\$12,727
0851	001	General	5222040	Fire Suppression and Emergency Medical Services	\$1,085
0851	001	General	5222040	Fire Suppression and Emergency Medical Services	\$2,055
0851	001	General	5222040	Fire Suppression and Emergency Medical Services	\$1,980
0851	001	General	5222040	Fire Suppression and Emergency Medical Services	\$1,537
0851	001	General	5222040	Fire Suppression and Emergency Medical Services	\$1,464

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0851	001	General	5222040	Fire Suppression and Emergency Medical Services	\$937
0851	001	General	5222040	Fire Suppression and Emergency Medical Services	\$8,702
0851	001	General	5222040	Fire Suppression and Emergency Medical Services	\$5,004
0851	001	General	5222040	Fire Suppression and Emergency Medical Services	\$6,024
0851	001	General	5222040	Fire Suppression and Emergency Medical Services	\$4,373
0851	001	General	5222040	Fire Suppression and Emergency Medical Services	\$3,706
0851	001	General	5222040	Fire Suppression and Emergency Medical Services	\$11,884
0851	001	General	5222040	Fire Suppression and Emergency Medical Services	\$2,548
0851	001	General	5222040	Fire Suppression and Emergency Medical Services	\$187
0851	001	General	5222040	Fire Suppression and Emergency Medical Services	\$2,890
0851	001	General	5222040	Fire Suppression and Emergency Medical Services	\$3,627
0851	001	General	5222110	Fire Suppression and Emergency Medical Services	\$344,667
0851	001	General	5222110	Fire Suppression and Emergency Medical Services	\$7,994
0851	001	General	5222010	Fire Suppression and Emergency Medical Services	\$20,025
0851	001	General	5222110	Fire Suppression and Emergency Medical Services	\$61,102

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0851	001	General	5222120	Fire Suppression and Emergency Medical Services	\$7,435
0851	001	General	5222120	Fire Suppression and Emergency Medical Services	\$20,779
0851	001	General	5222120	Fire Suppression and Emergency Medical Services	\$100,379
0851	001	General	5222120	Fire Suppression and Emergency Medical Services	\$735
0851	001	General	5222120	Fire Suppression and Emergency Medical Services	\$22,992
0851	001	General	5222120	Fire Suppression and Emergency Medical Services	\$792
0851	001	General	5222130	Fire Suppression and Emergency Medical Services	\$993
0851	001	General	5222130	Fire Suppression and Emergency Medical Services	\$5,996
0851	001	General	5222130	Fire Suppression and Emergency Medical Services	\$1,865
0851	001	General	5222140	Fire Suppression and Emergency Medical Services	\$49,005
0851	001	General	5222140	Fire Suppression and Emergency Medical Services	\$974
0851	001	General	5222140	Fire Suppression and Emergency Medical Services	\$937
0851	001	General	5222140	Fire Suppression and Emergency Medical Services	\$45,777
0851	001	General	5222140	Fire Suppression and Emergency Medical Services	\$23
0851	001	General	5222140	Fire Suppression and Emergency Medical Services	\$1,056
0851	001	General	5236040	Care and Custody of Prisoners	\$10,942

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0851	001	General	5236040	Care and Custody of Prisoners	\$81,732
0851	001	General	5236040	Care and Custody of Prisoners	\$246,936
0851	001	General	5242010	Inspections, Permits, Certificates and Licenses	\$31,762
0851	001	General	5242010	Inspections, Permits, Certificates and Licenses	\$108
0851	001	General	5242020	Inspections, Permits, Certificates and Licenses	\$2,406
0851	001	General	5242020	Inspections, Permits, Certificates and Licenses	\$2,975
0851	001	General	5242020	Inspections, Permits, Certificates and Licenses	\$4,958
0851	001	General	5242020	Inspections, Permits, Certificates and Licenses	\$26
0851	001	General	5242020	Inspections, Permits, Certificates and Licenses	\$106
0851	001	General	5242030	Inspections, Permits, Certificates and Licenses	\$103
0851	001	General	5242030	Inspections, Permits, Certificates and Licenses	\$147
0851	001	General	5242030	Inspections, Permits, Certificates and Licenses	\$168
0851	001	General	5242040	Inspections, Permits, Certificates and Licenses	\$53,061
0851	001	General	5242040	Inspections, Permits, Certificates and Licenses	\$187
0851	001	General	5242040	Inspections, Permits, Certificates and Licenses	\$1,358
0851	001	General	5242040	Inspections, Permits, Certificates and Licenses	\$268
0851	001	General	5242040	Inspections, Permits, Certificates and Licenses	\$122
0851	001	General	5242040	Inspections, Permits, Certificates and Licenses	\$34,416
0851	001	General	5242040	Inspections, Permits, Certificates and Licenses	\$2,407
0851	001	General	5242040	Inspections, Permits, Certificates and Licenses	\$332
0851	001	General	5246010	Enforcement of Codes and Regulation	\$55,110

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0851	001	General	5246010	Enforcement of Codes and Regulation	\$1,194
0851	001	General	5246010	Enforcement of Codes and Regulation	\$104
0851	001	General	5246020	Enforcement of Codes and Regulation	\$3,820
0851	001	General	5246020	Enforcement of Codes and Regulation	\$4,618
0851	001	General	5246020	Enforcement of Codes and Regulation	\$9,268
0851	001	General	5246020	Enforcement of Codes and Regulation	\$93
0851	001	General	5246020	Enforcement of Codes and Regulation	\$199
0851	001	General	5246020	Enforcement of Codes and Regulation	\$1,283
0851	001	General	5246020	Enforcement of Codes and Regulation	\$1,652
0851	001	General	5246030	Enforcement of Codes and Regulation	\$1,531
0851	001	General	5246030	Enforcement of Codes and Regulation	\$141
0851	001	General	5246030	Enforcement of Codes and Regulation	\$431
0851	001	General	5246030	Enforcement of Codes and Regulation	\$361
0851	001	General	5246030	Enforcement of Codes and Regulation	\$1,165
0851	001	General	5246040	Enforcement of Codes and Regulation	\$273
0851	001	General	5246040	Enforcement of Codes and Regulation	\$1,045
0851	001	General	5246040	Enforcement of Codes and Regulation	\$268
0851	001	General	5246040	Enforcement of Codes and Regulation	\$122
0851	001	General	5246040	Enforcement of Codes and Regulation	\$3,427
0851	001	General	5246040	Enforcement of Codes and Regulation	\$4,957
0851	001	General	5246040	Enforcement of Codes and Regulation	\$2,407

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0851	001	General	5246040	Enforcement of Codes and Regulation	\$355
0851	001	General	5256040	Disaster Preparedness	\$8,900
0851	001	General	5543030	Animal Control	\$123
0851	001	General	5543040	Animal Control	\$1,430
0851	001	General	5549040	Other Environmental Services	\$4,258
0851	001	General	5572010	Community Services	\$14,134
0851	001	General	5572010	Community Services	\$18
0851	001	General	5572010	Community Services	\$1,599
0851	001	General	5572020	Community Services	\$1,183
0851	001	General	5572020	Community Services	\$1,453
0851	001	General	5572020	Community Services	\$2,849
0851	001	General	5572020	Community Services	\$466
0851	001	General	5573040	Tourism	\$14,601
0851	001	General	5573040	Tourism	\$376
0851	001	General	5586010	Planning	\$27,181
0851	001	General	5586010	Planning	\$1,194
0851	001	General	5586010	Planning	\$104
0851	001	General	5586020	Planning	\$1,724
0851	001	General	5586020	Planning	\$2,121
0851	001	General	5586020	Planning	\$3,110
0851	001	General	5586020	Planning	\$34
0851	001	General	5586020	Planning	\$63
0851	001	General	5586030	Planning	\$1,428
0851	001	General	5586030	Planning	\$147
0851	001	General	5586030	Planning	\$69
0851	001	General	5586030	Planning	\$733
0851	001	General	5586040	Planning	\$137,769
0851	001	General	5586040	Planning	\$5,986
0851	001	General	5586040	Planning	\$5,715
0851	001	General	5586040	Planning	\$1,005
0851	001	General	5586040	Planning	\$268
0851	001	General	5586040	Planning	\$236
0851	001	General	5586040	Planning	\$122



MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0851	001	General	5586040	Planning	\$5,306
0851	001	General	5586040	Planning	\$2,407
0851	001	General	5586040	Planning	\$867
0851	001	General	5587040	Economic Development	\$16,139
0851	001	General	5593030	Property Development	\$978
0851	001	General	5593040	Property Development	\$1,653
0851	001	General	5661040	Chemical Dependency Services	\$2,572
0851	001	General	5712010	Educational and Recreational Activities	\$39,663
0851	001	General	5712020	Educational and Recreational Activities	\$2,958
0851	001	General	5712020	Educational and Recreational Activities	\$3,493
0851	001	General	5712020	Educational and Recreational Activities	\$9,805
0851	001	General	5712020	Educational and Recreational Activities	\$84
0851	001	General	5712020	Educational and Recreational Activities	\$120
0851	001	General	5712030	Educational and Recreational Activities	\$1,164
0851	001	General	5712030	Educational and Recreational Activities	\$123
0851	001	General	5712030	Educational and Recreational Activities	\$1,226
0851	001	General	5712030	Educational and Recreational Activities	\$3,142
0851	001	General	5712030	Educational and Recreational Activities	\$575
0851	001	General	5712040	Educational and Recreational Activities	\$3,538
0851	001	General	5712040	Educational and Recreational Activities	\$770
0851	001	General	5712040	Educational and Recreational Activities	\$288
0851	001	General	5712040	Educational and Recreational Activities	\$129
0851	001	General	5712040	Educational and Recreational Activities	\$656
0851	001	General	5712040	Educational and Recreational Activities	\$233

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0851	001	General	5712040	Educational and Recreational Activities	\$1,650
0851	001	General	5712040	Educational and Recreational Activities	\$1,057
0851	001	General	5712040	Educational and Recreational Activities	\$3,411
0851	001	General	5712040	Educational and Recreational Activities	\$1,541
0851	001	General	5712040	Educational and Recreational Activities	\$1,351
0851	001	General	5712040	Educational and Recreational Activities	\$62
0851	001	General	5712040	Educational and Recreational Activities	\$12,544
0851	001	General	5712040	Educational and Recreational Activities	\$76
0851	001	General	5712040	Educational and Recreational Activities	\$602
0851	001	General	5712040	Educational and Recreational Activities	\$12,732
0851	001	General	5762010	Swimming Pools	\$9,916
0851	001	General	5762010	Swimming Pools	\$129,083
0851	001	General	5762010	Swimming Pools	\$5,018
0851	001	General	5762020	Swimming Pools	\$10,738
0851	001	General	5762020	Swimming Pools	\$906
0851	001	General	5762020	Swimming Pools	\$873
0851	001	General	5762020	Swimming Pools	\$2,451
0851	001	General	5762020	Swimming Pools	\$303
0851	001	General	5762020	Swimming Pools	\$5,813
0851	001	General	5762020	Swimming Pools	\$424
0851	001	General	5762030	Swimming Pools	\$1,000
0851	001	General	5762030	Swimming Pools	\$1,274
0851	001	General	5762030	Swimming Pools	\$11,132
0851	001	General	5762030	Swimming Pools	\$6,540
0851	001	General	5762030	Swimming Pools	\$542
0851	001	General	5762040	Swimming Pools	\$286
0851	001	General	5762040	Swimming Pools	\$460
0851	001	General	5762040	Swimming Pools	\$265

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0851	001	General	5762040	Swimming Pools	\$6,264
0851	001	General	5762040	Swimming Pools	\$24,404
0851	001	General	5762040	Swimming Pools	\$5,495
0851	001	General	5762040	Swimming Pools	\$11,074
0851	001	General	5762040	Swimming Pools	\$6,667
0851	001	General	5762040	Swimming Pools	\$5,764
0851	001	General	5762040	Swimming Pools	\$46
0851	001	General	5762040	Swimming Pools	\$296
0851	001	General	5762040	Swimming Pools	\$384
0851	001	General	5762040	Swimming Pools	\$234
0851	001	General	5768010	General Parks	\$85,925
0851	001	General	5768010	General Parks	\$437
0851	001	General	5768010	General Parks	\$5,482
0851	001	General	5768020	General Parks	\$6,839
0851	001	General	5768020	General Parks	\$8,381
0851	001	General	5768020	General Parks	\$24,202
0851	001	General	5768020	General Parks	\$191
0851	001	General	5768020	General Parks	\$2,173
0851	001	General	5768020	General Parks	\$31
0851	001	General	5768020	General Parks	\$701
0851	001	General	5768020	General Parks	\$1,122
0851	001	General	5768030	General Parks	\$603
0851	001	General	5768030	General Parks	\$2,685
0851	001	General	5768030	General Parks	\$844
0851	001	General	5768030	General Parks	\$726
0851	001	General	5768030	General Parks	\$6,503
0851	001	General	5768030	General Parks	\$1,910
0851	001	General	5768040	General Parks	\$10,383
0851	001	General	5768040	General Parks	\$87,196
0851	001	General	5768040	General Parks	\$11,540
0851	001	General	5768040	General Parks	\$109
0851	001	General	5768040	General Parks	\$2,018
0851	001	General	5768040	General Parks	\$5,163
0851	001	General	5768040	General Parks	\$1,726

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0851	001	General	5768040	General Parks	\$1,547
0851	001	General	5768040	General Parks	\$167
0851	001	General	5768040	General Parks	\$12,266
0851	001	General	5768040	General Parks	\$209
0851	001	General	5768040	General Parks	\$42,883
0851	001	General	5768040	General Parks	\$4,688
0851	001	General	5768040	General Parks	\$1,326
0851	001	General	5768040	General Parks	\$19,003
0851	001	General	5768040	General Parks	\$717
0851	001	General	5768040	General Parks	\$1,685
0851	001	General	5768040	General Parks	\$245
0851	101	Street	5423010	Roadway	\$84,960
0851	101	Street	5423010	Roadway	\$534
0851	101	Street	5423010	Roadway	\$2,318
0851	101	Street	5423020	Roadway	\$6,470
0851	101	Street	5423020	Roadway	\$1,359
0851	101	Street	5423020	Roadway	\$7,870
0851	101	Street	5423020	Roadway	\$23,519
0851	101	Street	5423020	Roadway	\$149
0851	101	Street	5423020	Roadway	\$1,436
0851	101	Street	5423020	Roadway	\$46
0851	101	Street	5423020	Roadway	\$552
0851	101	Street	5423020	Roadway	\$701
0851	101	Street	5423030	Roadway	\$31
0851	101	Street	5423030	Roadway	\$29,159
0851	101	Street	5423030	Roadway	\$3,949
0851	101	Street	5423030	Roadway	\$2,801
0851	101	Street	5423030	Roadway	\$758
0851	101	Street	5423030	Roadway	\$3,185
0851	101	Street	5423040	Roadway	\$84,272
0851	101	Street	5423040	Roadway	\$685
0851	101	Street	5423040	Roadway	\$19,875
0851	101	Street	5423040	Roadway	\$14,745
0851	101	Street	5423040	Roadway	\$192

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0851	101	Street	5423040	Roadway	\$301
0851	101	Street	5423040	Roadway	\$207
0851	101	Street	5423040	Roadway	\$546
0851	101	Street	5423040	Roadway	\$22,844
0851	101	Street	5423040	Roadway	\$420
0851	101	Street	5423040	Roadway	\$49
0851	101	Street	5423040	Roadway	\$2,407
0851	101	Street	5423040	Roadway	\$18,844
0851	101	Street	5423040	Roadway	\$418
0851	101	Street	5423040	Roadway	\$1,951
0851	101	Street	5423040	Roadway	\$39
0851	101	Street	5426340	Street Lighting	\$58,848
0851	101	Street	5426430	Traffic Control Devices	\$5,427
0851	101	Street	5426440	Traffic Control Devices	\$3,374
0851	101	Street	5426440	Traffic Control Devices	\$20,017
0851	101	Street	5426630	Snow and Ice Control	\$8,004
0851	101	Street	5426730	Street Cleaning	\$27
0851	101	Street	5426730	Street Cleaning	\$360
0851	103	License Fee	5083100	Restricted Cash and Investments - Ending	\$107,927
0851	103	License Fee	5423040	Roadway	\$773
0851	103	License Fee	5423040	Roadway	\$936
0851	106	Tourism Development	5083100	Restricted Cash and Investments - Ending	\$46,926
0851	106	Tourism Development	5085100	Assigned Cash and Investments - Ending	\$43,415
0851	106	Tourism Development	5573040	Tourism	\$12,120
0851	106	Tourism Development	5573040	Tourism	\$4,000
0851	106	Tourism Development	5573040	Tourism	\$41
0851	106	Tourism Development	5573040	Tourism	\$3,520
0851	108	Cemetery	5365010	Cemetery	\$67,747
0851	108	Cemetery	5365010	Cemetery	\$385
0851	108	Cemetery	5365010	Cemetery	\$1,698
0851	108	Cemetery	5365020	Cemetery	\$5,132
0851	108	Cemetery	5365020	Cemetery	\$906

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0851	108	Cemetery	5365020	Cemetery	\$6,294
0851	108	Cemetery	5365020	Cemetery	\$22,418
0851	108	Cemetery	5365020	Cemetery	\$127
0851	108	Cemetery	5365020	Cemetery	\$1,278
0851	108	Cemetery	5365020	Cemetery	\$60
0851	108	Cemetery	5365020	Cemetery	\$1,264
0851	108	Cemetery	5365020	Cemetery	\$211
0851	108	Cemetery	5365030	Cemetery	\$79
0851	108	Cemetery	5365030	Cemetery	\$4,769
0851	108	Cemetery	5365030	Cemetery	\$55
0851	108	Cemetery	5365030	Cemetery	\$717
0851	108	Cemetery	5365030	Cemetery	\$361
0851	108	Cemetery	5365030	Cemetery	\$13,203
0851	108	Cemetery	5365030	Cemetery	\$440
0851	108	Cemetery	5365040	Cemetery	\$3,151
0851	108	Cemetery	5365040	Cemetery	\$7,058
0851	108	Cemetery	5365040	Cemetery	\$15,929
0851	108	Cemetery	5365040	Cemetery	\$8,014
0851	108	Cemetery	5365040	Cemetery	\$199
0851	108	Cemetery	5365040	Cemetery	\$789
0851	108	Cemetery	5365040	Cemetery	\$12,241
0851	108	Cemetery	5365040	Cemetery	\$505
0851	108	Cemetery	5365040	Cemetery	\$1,380
0851	108	Cemetery	5365040	Cemetery	\$2,709
0851	108	Cemetery	5365040	Cemetery	\$1,138
0851	108	Cemetery	5365040	Cemetery	\$2,180
0851	108	Cemetery	5365040	Cemetery	\$281
0851	108	Cemetery	5365040	Cemetery	\$1,129
0851	119	Public Safety Grants	5083100	Restricted Cash and Investments - Ending	\$50,724
0851	119	Public Safety Grants	5222030	Fire Suppression and Emergency Medical Services	\$37,187
0851	129	Special Investigative Drug Account	5083100	Restricted Cash and Investments - Ending	\$3,965

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0851	129	Special Investigative Drug Account	5212140	Police Operations	\$3,460
0851	129	Special Investigative Drug Account	5212140	Police Operations	\$683
0851	157	Cable TV	5084100	Committed Cash and Investments - Ending	\$213,303
0851	157	Cable TV	5572010	Community Services	\$95,704
0851	157	Cable TV	5572010	Community Services	\$2,040
0851	157	Cable TV	5572020	Community Services	\$7,351
0851	157	Cable TV	5572020	Community Services	\$8,817
0851	157	Cable TV	5572020	Community Services	\$10,451
0851	157	Cable TV	5572020	Community Services	\$203
0851	157	Cable TV	5572020	Community Services	\$278
0851	157	Cable TV	5572030	Community Services	\$84
0851	157	Cable TV	5572030	Community Services	\$15
0851	157	Cable TV	5572030	Community Services	\$1,021
0851	157	Cable TV	5572040	Community Services	\$110
0851	157	Cable TV	5572040	Community Services	\$556
0851	157	Cable TV	5572040	Community Services	\$14,910
0851	157	Cable TV	5572040	Community Services	\$594
0851	157	Cable TV	5572040	Community Services	\$1,937
0851	157	Cable TV	5572040	Community Services	\$2,099
0851	157	Cable TV	5572040	Community Services	\$266
0851	157	Cable TV	5572040	Community Services	\$2,400
0851	157	Cable TV	5572040	Community Services	\$3,450
0851	157	Cable TV	5572040	Community Services	\$8,388
0851	157	Cable TV	5572040	Community Services	\$1,039
0851	157	Cable TV	5572040	Community Services	\$1,430
0851	157	Cable TV	5572040	Community Services	\$324
0851	157	Cable TV	5572040	Community Services	\$516
0851	157	Cable TV	5572040	Community Services	\$6
0851	157	Cable TV	5572040	Community Services	\$267
0851	170	Housing Rehabilitation	5083100	Restricted Cash and Investments - Ending	\$633,346
0851	170	Housing Rehabilitation	5593030	Property Development	\$227
0851	170	Housing Rehabilitation	5593040	Property Development	\$22,844

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0851	170	Housing Rehabilitation	5593040	Property Development	\$2,991
0851	170	Housing Rehabilitation	5593040	Property Development	\$7,185
0851	170	Housing Rehabilitation	5593040	Property Development	\$37
0851	170	Housing Rehabilitation	5593040	Property Development	\$5,466
0851	170	Housing Rehabilitation	5593040	Property Development	\$3,000
0851	170	Housing Rehabilitation	5593040	Property Development	\$334
0851	225	Community Economic Development Loan	5085100	Assigned Cash and Investments - Ending	\$5,537
0851	301	REET 1	5083100	Restricted Cash and Investments - Ending	\$997,638
0851	302	Street Capital	5085100	Assigned Cash and Investments - Ending	\$214,956
0851	310	REET 2	5083100	Restricted Cash and Investments - Ending	\$32,113
0851	401	Water	5085100	Assigned Cash and Investments - Ending	\$2,646,809
0851	401	Water	5341040	Water Utilities	\$217
0851	401	Water	5347010	Water Utilities	\$59,179
0851	401	Water	5347010	Water Utilities	\$21
0851	401	Water	5347010	Water Utilities	\$203
0851	401	Water	5347020	Water Utilities	\$4,497
0851	401	Water	5347020	Water Utilities	\$4,309
0851	401	Water	5347020	Water Utilities	\$6,658
0851	401	Water	5347020	Water Utilities	\$119
0851	401	Water	5347020	Water Utilities	\$283
0851	401	Water	5347040	Water Utilities	\$21,429
0851	401	Water	5347040	Water Utilities	\$614
0851	401	Water	5347040	Water Utilities	\$2,543
0851	401	Water	5347040	Water Utilities	\$1,756
0851	401	Water	5348010	Water Utilities	\$252,883
0851	401	Water	5348010	Water Utilities	\$2,390
0851	401	Water	5348010	Water Utilities	\$9,035
0851	401	Water	5348020	Water Utilities	\$19,592
0851	401	Water	5348020	Water Utilities	\$1,812
0851	401	Water	5348020	Water Utilities	\$24,156
0851	401	Water	5348020	Water Utilities	\$68,485



MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0851	401	Water	5348020	Water Utilities	\$522
0851	401	Water	5348020	Water Utilities	\$4,813
0851	401	Water	5348020	Water Utilities	\$1,848
0851	401	Water	5348020	Water Utilities	\$1,555
0851	401	Water	5348020	Water Utilities	\$1,975
0851	401	Water	5348030	Water Utilities	\$212
0851	401	Water	5348030	Water Utilities	\$5,741
0851	401	Water	5348030	Water Utilities	\$2,513
0851	401	Water	5348030	Water Utilities	\$24,427
0851	401	Water	5348030	Water Utilities	\$66,212
0851	401	Water	5348030	Water Utilities	\$12,318
0851	401	Water	5348030	Water Utilities	\$5,390
0851	401	Water	5348040	Water Utilities	\$22,622
0851	401	Water	5348040	Water Utilities	\$44
0851	401	Water	5348040	Water Utilities	\$2,072
0851	401	Water	5348040	Water Utilities	\$781,586
0851	401	Water	5348040	Water Utilities	\$123,395
0851	401	Water	5348040	Water Utilities	\$18,912
0851	401	Water	5348040	Water Utilities	\$4,262
0851	401	Water	5348040	Water Utilities	\$11,133
0851	401	Water	5348040	Water Utilities	\$8
0851	401	Water	5348040	Water Utilities	\$2,043
0851	401	Water	5348040	Water Utilities	\$56
0851	401	Water	5348040	Water Utilities	\$100,148
0851	401	Water	5348040	Water Utilities	\$12
0851	401	Water	5348040	Water Utilities	\$101,059
0851	401	Water	5348040	Water Utilities	\$780
0851	401	Water	5348040	Water Utilities	\$253
0851	401	Water	5348040	Water Utilities	\$33,381
0851	401	Water	5348040	Water Utilities	\$8,938
0851	401	Water	5348040	Water Utilities	\$2,407
0851	401	Water	5348040	Water Utilities	\$501
0851	401	Water	5348040	Water Utilities	\$8,535
0851	401	Water	5348040	Water Utilities	\$2,119

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0851	401	Water	5348040	Water Utilities	\$3,393
0851	401	Water	5348040	Water Utilities	\$6
0851	401	Water	5348040	Water Utilities	\$133,889
0851	403	Wastewater	5085100	Assigned Cash and Investments - Ending	\$3,938,835
0851	403	Wastewater	5351040	Sewer/Reclaimed Water Utilities	\$217
0851	403	Wastewater	5355010	Sewer/Reclaimed Water Utilities	\$137,937
0851	403	Wastewater	5355010	Sewer/Reclaimed Water Utilities	\$736
0851	403	Wastewater	5355010	Sewer/Reclaimed Water Utilities	\$5,166
0851	403	Wastewater	5355020	Sewer/Reclaimed Water Utilities	\$10,644
0851	403	Wastewater	5355020	Sewer/Reclaimed Water Utilities	\$906
0851	403	Wastewater	5355020	Sewer/Reclaimed Water Utilities	\$12,940
0851	403	Wastewater	5355020	Sewer/Reclaimed Water Utilities	\$40,375
0851	403	Wastewater	5355020	Sewer/Reclaimed Water Utilities	\$239
0851	403	Wastewater	5355020	Sewer/Reclaimed Water Utilities	\$2,790
0851	403	Wastewater	5355020	Sewer/Reclaimed Water Utilities	\$363
0851	403	Wastewater	5355020	Sewer/Reclaimed Water Utilities	\$455
0851	403	Wastewater	5355030	Sewer/Reclaimed Water Utilities	\$35
0851	403	Wastewater	5355030	Sewer/Reclaimed Water Utilities	\$1,491
0851	403	Wastewater	5355030	Sewer/Reclaimed Water Utilities	\$477
0851	403	Wastewater	5355030	Sewer/Reclaimed Water Utilities	\$1,258
0851	403	Wastewater	5355040	Sewer/Reclaimed Water Utilities	\$7,002
0851	403	Wastewater	5355040	Sewer/Reclaimed Water Utilities	\$44

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0851	403	Wastewater	5355040	Sewer/Reclaimed Water Utilities	\$1,932
0851	403	Wastewater	5355040	Sewer/Reclaimed Water Utilities	\$2,572
0851	403	Wastewater	5355040	Sewer/Reclaimed Water Utilities	\$110
0851	403	Wastewater	5355040	Sewer/Reclaimed Water Utilities	\$103
0851	403	Wastewater	5355040	Sewer/Reclaimed Water Utilities	\$40,469
0851	403	Wastewater	5355040	Sewer/Reclaimed Water Utilities	\$6,048
0851	403	Wastewater	5355040	Sewer/Reclaimed Water Utilities	\$10,178
0851	403	Wastewater	5355040	Sewer/Reclaimed Water Utilities	\$7,295
0851	403	Wastewater	5355040	Sewer/Reclaimed Water Utilities	\$1,648
0851	403	Wastewater	5355040	Sewer/Reclaimed Water Utilities	\$294
0851	403	Wastewater	5355040	Sewer/Reclaimed Water Utilities	\$4,853
0851	403	Wastewater	5357010	Sewer/Reclaimed Water Utilities	\$59,233
0851	403	Wastewater	5357010	Sewer/Reclaimed Water Utilities	\$21
0851	403	Wastewater	5357010	Sewer/Reclaimed Water Utilities	\$203
0851	403	Wastewater	5357020	Sewer/Reclaimed Water Utilities	\$4,501
0851	403	Wastewater	5357020	Sewer/Reclaimed Water Utilities	\$4,310
0851	403	Wastewater	5357020	Sewer/Reclaimed Water Utilities	\$6,658
0851	403	Wastewater	5357020	Sewer/Reclaimed Water Utilities	\$119
0851	403	Wastewater	5357020	Sewer/Reclaimed Water Utilities	\$283
0851	403	Wastewater	5357040	Sewer/Reclaimed Water Utilities	\$21,429
0851	403	Wastewater	5357040	Sewer/Reclaimed Water Utilities	\$142

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0851	403	Wastewater	5357040	Sewer/Reclaimed Water Utilities	\$391
0851	403	Wastewater	5357040	Sewer/Reclaimed Water Utilities	\$2,543
0851	403	Wastewater	5357040	Sewer/Reclaimed Water Utilities	\$1,756
0851	403	Wastewater	5358010	Sewer/Reclaimed Water Utilities	\$190,577
0851	403	Wastewater	5358010	Sewer/Reclaimed Water Utilities	\$1,516
0851	403	Wastewater	5358010	Sewer/Reclaimed Water Utilities	\$6,846
0851	403	Wastewater	5358020	Sewer/Reclaimed Water Utilities	\$14,838
0851	403	Wastewater	5358020	Sewer/Reclaimed Water Utilities	\$906
0851	403	Wastewater	5358020	Sewer/Reclaimed Water Utilities	\$17,438
0851	403	Wastewater	5358020	Sewer/Reclaimed Water Utilities	\$44,550
0851	403	Wastewater	5358020	Sewer/Reclaimed Water Utilities	\$333
0851	403	Wastewater	5358020	Sewer/Reclaimed Water Utilities	\$3,627
0851	403	Wastewater	5358020	Sewer/Reclaimed Water Utilities	\$1,551
0851	403	Wastewater	5358020	Sewer/Reclaimed Water Utilities	\$1,637
0851	403	Wastewater	5358020	Sewer/Reclaimed Water Utilities	\$2,024
0851	403	Wastewater	5358030	Sewer/Reclaimed Water Utilities	\$91
0851	403	Wastewater	5358030	Sewer/Reclaimed Water Utilities	\$54
0851	403	Wastewater	5358030	Sewer/Reclaimed Water Utilities	\$23,039
0851	403	Wastewater	5358030	Sewer/Reclaimed Water Utilities	\$771
0851	403	Wastewater	5358030	Sewer/Reclaimed Water Utilities	\$18,092
0851	403	Wastewater	5358030	Sewer/Reclaimed Water Utilities	\$2,440

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0851	403	Wastewater	5358030	Sewer/Reclaimed Water Utilities	\$21,117
0851	403	Wastewater	5358030	Sewer/Reclaimed Water Utilities	\$2,478
0851	403	Wastewater	5358040	Sewer/Reclaimed Water Utilities	\$50,378
0851	403	Wastewater	5358040	Sewer/Reclaimed Water Utilities	\$35,830
0851	403	Wastewater	5358040	Sewer/Reclaimed Water Utilities	\$505
0851	403	Wastewater	5358040	Sewer/Reclaimed Water Utilities	\$1,013,307
0851	403	Wastewater	5358040	Sewer/Reclaimed Water Utilities	\$165,185
0851	403	Wastewater	5358040	Sewer/Reclaimed Water Utilities	\$19,233
0851	403	Wastewater	5358040	Sewer/Reclaimed Water Utilities	\$4,263
0851	403	Wastewater	5358040	Sewer/Reclaimed Water Utilities	\$7,602
0851	403	Wastewater	5358040	Sewer/Reclaimed Water Utilities	\$1,035
0851	403	Wastewater	5358040	Sewer/Reclaimed Water Utilities	\$102,741
0851	403	Wastewater	5358040	Sewer/Reclaimed Water Utilities	\$132,916
0851	403	Wastewater	5358040	Sewer/Reclaimed Water Utilities	\$2,739
0851	403	Wastewater	5358040	Sewer/Reclaimed Water Utilities	\$118,062
0851	403	Wastewater	5358040	Sewer/Reclaimed Water Utilities	\$8,433
0851	403	Wastewater	5358040	Sewer/Reclaimed Water Utilities	\$173
0851	403	Wastewater	5358040	Sewer/Reclaimed Water Utilities	\$30,624
0851	403	Wastewater	5358040	Sewer/Reclaimed Water Utilities	\$2,951
0851	403	Wastewater	5358040	Sewer/Reclaimed Water Utilities	\$2,407
0851	403	Wastewater	5358040	Sewer/Reclaimed Water Utilities	\$378

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0851	403	Wastewater	5358040	Sewer/Reclaimed Water Utilities	\$4,017
0851	403	Wastewater	5358040	Sewer/Reclaimed Water Utilities	\$2,119
0851	403	Wastewater	5358040	Sewer/Reclaimed Water Utilities	\$2,092
0851	403	Wastewater	5358040	Sewer/Reclaimed Water Utilities	\$64,057
0851	405	Solid Waste	5085100	Assigned Cash and Investments - Ending	\$766,509
0851	405	Solid Waste	5371040	Solid Waste Utilities	\$217
0851	405	Solid Waste	5375030	Solid Waste Utilities	\$1,894
0851	405	Solid Waste	5377010	Solid Waste Utilities	\$59,134
0851	405	Solid Waste	5377010	Solid Waste Utilities	\$21
0851	405	Solid Waste	5377010	Solid Waste Utilities	\$203
0851	405	Solid Waste	5377020	Solid Waste Utilities	\$4,494
0851	405	Solid Waste	5377020	Solid Waste Utilities	\$4,310
0851	405	Solid Waste	5377020	Solid Waste Utilities	\$6,658
0851	405	Solid Waste	5377020	Solid Waste Utilities	\$119
0851	405	Solid Waste	5377020	Solid Waste Utilities	\$283
0851	405	Solid Waste	5377040	Solid Waste Utilities	\$21,463
0851	405	Solid Waste	5377040	Solid Waste Utilities	\$391
0851	405	Solid Waste	5377040	Solid Waste Utilities	\$2,620
0851	405	Solid Waste	5377040	Solid Waste Utilities	\$1,756
0851	405	Solid Waste	5378010	Solid Waste Utilities	\$190,659
0851	405	Solid Waste	5378010	Solid Waste Utilities	\$2,441
0851	405	Solid Waste	5378010	Solid Waste Utilities	\$7,691
0851	405	Solid Waste	5378020	Solid Waste Utilities	\$14,921
0851	405	Solid Waste	5378020	Solid Waste Utilities	\$1,359
0851	405	Solid Waste	5378020	Solid Waste Utilities	\$18,168
0851	405	Solid Waste	5378020	Solid Waste Utilities	\$49,736
0851	405	Solid Waste	5378020	Solid Waste Utilities	\$401
0851	405	Solid Waste	5378020	Solid Waste Utilities	\$3,863
0851	405	Solid Waste	5378020	Solid Waste Utilities	\$46
0851	405	Solid Waste	5378020	Solid Waste Utilities	\$1,361
0851	405	Solid Waste	5378020	Solid Waste Utilities	\$564

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0851	405	Solid Waste	5378030	Solid Waste Utilities	\$12,250
0851	405	Solid Waste	5378030	Solid Waste Utilities	\$14,313
0851	405	Solid Waste	5378030	Solid Waste Utilities	\$19,222
0851	405	Solid Waste	5378040	Solid Waste Utilities	\$2,144
0851	405	Solid Waste	5378040	Solid Waste Utilities	\$375,568
0851	405	Solid Waste	5378040	Solid Waste Utilities	\$83,770
0851	405	Solid Waste	5378040	Solid Waste Utilities	\$15,701
0851	405	Solid Waste	5378040	Solid Waste Utilities	\$198
0851	405	Solid Waste	5378040	Solid Waste Utilities	\$2,329
0851	405	Solid Waste	5378040	Solid Waste Utilities	\$110
0851	405	Solid Waste	5378040	Solid Waste Utilities	\$205
0851	405	Solid Waste	5378040	Solid Waste Utilities	\$41,852
0851	405	Solid Waste	5378040	Solid Waste Utilities	\$66,841
0851	405	Solid Waste	5378040	Solid Waste Utilities	(\$477)
0851	405	Solid Waste	5378040	Solid Waste Utilities	\$347
0851	405	Solid Waste	5378040	Solid Waste Utilities	\$230,786
0851	405	Solid Waste	5378040	Solid Waste Utilities	\$2,119
0851	405	Solid Waste	5378040	Solid Waste Utilities	\$67,635
0851	510	Equipment Replacement	5085100	Assigned Cash and Investments - Ending	\$140,186
0851	631	Custodial Deposits	5083100	Restricted Cash and Investments - Ending	\$6,839
0851	701	Perpetual Care	5082100	Nonspendable Cash and Investments - Ending	\$400,706
0851	001	General	3821000	Refundable Deposits	\$21,616
0851	001	General	3883000	Error Correction	(\$1,310)
0851	001	General	3883000	Error Correction	\$206
0851	001	General	3899000	Holding and Clearing Account Transactions	\$11,035
0851	001	General	3899000	Holding and Clearing Account Transactions	\$9,681
0851	001	General	3899000	Holding and Clearing Account Transactions	\$19,523
0851	001	General	3981000	Insurance Recoveries (Cash Basis)	\$9,080
0851	101	Street	3970000	Transfers-In	\$268,797
0851	108	Cemetery	3973600	Transfers-In	\$90,932

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0851	157	Cable TV	3975700	Transfers-In	\$43,431
0851	170	Housing Rehabilitation	3899000	Holding and Clearing Account Transactions	\$39,705
0851	170	Housing Rehabilitation	3899000	Holding and Clearing Account Transactions	\$8,001
0851	170	Housing Rehabilitation	3899000	Holding and Clearing Account Transactions	\$2,560
0851	170	Housing Rehabilitation	3899000	Holding and Clearing Account Transactions	\$7,868
0851	401	Water	3821000	Refundable Deposits	(\$6,300)
0851	401	Water	3973400	Transfers-In	\$432,224
0851	403	Wastewater	3973400	Transfers-In	\$524,388
0851	405	Solid Waste	3973400	Transfers-In	\$549,097
0851	510	Equipment Replacement	3972100	Transfers-In	\$25,000
0851	510	Equipment Replacement	3975000	Transfers-In	\$4,000
0851	510	Equipment Replacement	3977600	Transfers-In	\$8,400
0851	510	Equipment Replacement	3978100	Transfers-In	\$5,000
0851	631	Custodial Deposits	3862000	Court Remittances	\$4
0851	631	Custodial Deposits	3868200	Court Remittances	\$24
0851	631	Custodial Deposits	3868300	Court Remittances	\$785
0851	631	Custodial Deposits	3868300	Court Remittances	\$742
0851	631	Custodial Deposits	3868800	Court Remittances	\$378
0851	631	Custodial Deposits	3868900	Court Remittances	\$589
0851	631	Custodial Deposits	3868900	Court Remittances	\$493
0851	631	Custodial Deposits	3868900	Court Remittances	\$103
0851	631	Custodial Deposits	3869000	Court Remittances	\$99
0851	631	Custodial Deposits	3869100	Court Remittances	\$19,881
0851	631	Custodial Deposits	3869200	Court Remittances	\$10,433
0851	631	Custodial Deposits	3869300	Court Remittances	\$1,571
0851	631	Custodial Deposits	3869700	Court Remittances	\$4,600
0851	631	Custodial Deposits	3869900	Court Remittances	\$110
0851	631	Custodial Deposits	3894000	Custodial Type Deposits	\$6,053
0851	631	Custodial Deposits	3894000	Custodial Type Deposits	\$654
0851	631	Custodial Deposits	3893000	Custodial Type Collections	\$4,923
0851	631	Custodial Deposits	3893000	Custodial Type Collections	\$1,649



MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0851	631	Custodial Deposits	3893000	Custodial Type Collections	\$891
0851	631	Custodial Deposits	3893000	Custodial Type Collections	\$212
0851	631	Custodial Deposits	3893000	Custodial Type Collections	\$788
0851	631	Custodial Deposits	3893000	Custodial Type Collections	\$65
0851	001	General	5941860	Capital Expenditures/Expenses - Centralized/General Services	\$7,542
0851	001	General	5821000	Refund of Deposits	\$4,673
0851	001	General	5899000	Holding and Clearing Account Transactions	\$2
0851	001	General	5899000	Holding and Clearing Account Transactions	\$39
0851	001	General	5899000	Holding and Clearing Account Transactions	\$9,983
0851	001	General	5941840	Capital Expenditures/Expenses - Centralized/General Services	\$278
0851	001	General	5941840	Capital Expenditures/Expenses - Centralized/General Services	\$1,164
0851	001	General	5941860	Capital Expenditures/Expenses - Centralized/General Services	\$13,906
0851	001	General	5942140	Capital Expenditures/Expenses - Law Enforcement Services	\$46,440
0851	001	General	5942160	Capital Expenditures/Expenses - Law Enforcement Services	\$239,018
0851	001	General	5942160	Capital Expenditures/Expenses - Law Enforcement Services	\$149,510
0851	001	General	5942160	Capital Expenditures/Expenses - Law Enforcement Services	\$77,614

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0851	001	General	5942360	Capital Expenditures/Expenses - Detention/Correction Services	\$43,772
0851	001	General	5942460	Capital Expenditures/Expenses - Protective Inspection Services	\$1,485
0851	001	General	5945860	Capital Expenditures/Expenses - Community Planning and Economic Development	\$2,403
0851	001	General	5972100	Transfers-Out	\$25,000
0851	001	General	5975000	Transfers-Out	\$90,932
0851	001	General	5977600	Transfers-Out	\$8,400
0851	001	General	5978100	Transfers-Out	\$5,000
0851	101	Street	5944260	Capital Expenditures/Expenses - Roads/Streets Ordinary Maintenance	\$810
0851	101	Street	5944260	Capital Expenditures/Expenses - Roads/Streets Ordinary Maintenance	\$13,770
0851	103	License Fee	5970000	Transfers-Out	\$268,797
0851	108	Cemetery	5975000	Transfers-Out	\$4,000
0851	119	Public Safety Grants	5942160	Capital Expenditures/Expenses - Law Enforcement Services	\$80,028
0851	119	Public Safety Grants	5942160	Capital Expenditures/Expenses - Law Enforcement Services	\$77,500
0851	119	Public Safety Grants	5942260	Capital Expenditures/Expenses - Fire Suppression and EMS Services	\$6,534
0851	129	Special Investigative Drug Account	5942160	Capital Expenditures/Expenses - Law Enforcement Services	\$23,236
0851	157	Cable TV	5945760	Capital Expenditures/Expenses - Community Services	\$4,682

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0851	302	Street Capital	5953040	Capital Expenditures/Expenses - Roadway	\$23,795
0851	302	Street Capital	5953040	Capital Expenditures/Expenses - Roadway	\$154,076
0851	302	Street Capital	5959540	Capital Expenditures/Expenses - Construction Administration and Overhead	\$36,324
0851	401	Water	5913470	Debt Repayment - Water Utilities	\$59,413
0851	401	Water	5913470	Debt Repayment - Water Utilities	\$175,907
0851	401	Water	5913470	Debt Repayment - Water Utilities	\$7,100
0851	401	Water	5913470	Debt Repayment - Water Utilities	\$135,136
0851	401	Water	5913470	Debt Repayment - Water Utilities	\$81,573
0851	401	Water	5913470	Debt Repayment - Water Utilities	\$43,742
0851	401	Water	5923480	Interest and Other Debt Service Cost - Water Utilities	\$5,941
0851	401	Water	5923480	Interest and Other Debt Service Cost - Water Utilities	\$19,350
0851	401	Water	5923480	Interest and Other Debt Service Cost - Water Utilities	\$36
0851	401	Water	5923480	Interest and Other Debt Service Cost - Water Utilities	\$6,757
0851	401	Water	5923480	Interest and Other Debt Service Cost - Water Utilities	\$12,236
0851	401	Water	5923480	Interest and Other Debt Service Cost - Water Utilities	\$5,687
0851	401	Water	5943460	Capital Expenditures/Expenses - Water Utilities	\$2,300

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0851	401	Water	5943440	Capital Expenditures/Expenses - Water Utilities	\$83
0851	403	Wastewater	5913570	Debt Repayment - Sewer/Reclaimed Water Utilities	\$41,047
0851	403	Wastewater	5913570	Debt Repayment - Sewer/Reclaimed Water Utilities	\$446,945
0851	403	Wastewater	5913570	Debt Repayment - Sewer/Reclaimed Water Utilities	\$3,645
0851	403	Wastewater	5913570	Debt Repayment - Sewer/Reclaimed Water Utilities	\$55,150
0851	403	Wastewater	5913570	Debt Repayment - Sewer/Reclaimed Water Utilities	\$255,882
0851	403	Wastewater	5913570	Debt Repayment - Sewer/Reclaimed Water Utilities	\$80,246
0851	403	Wastewater	5923580	Interest and Other Debt Service Cost - Sewer/Reclaimed Water Utilities	\$410
0851	403	Wastewater	5923580	Interest and Other Debt Service Cost - Sewer/Reclaimed Water Utilities	\$1,271
0851	403	Wastewater	5923580	Interest and Other Debt Service Cost - Sewer/Reclaimed Water Utilities	\$42,852
0851	403	Wastewater	5923580	Interest and Other Debt Service Cost - Sewer/Reclaimed Water Utilities	\$53,262
0851	403	Wastewater	5923580	Interest and Other Debt Service Cost - Sewer/Reclaimed Water Utilities	\$61,978
0851	403	Wastewater	5943540	Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities	\$99

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0851	403	Wastewater	5943560	Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities	\$385,225
0851	510	Equipment Replacement	5942160	Capital Expenditures/Expenses - Law Enforcement Services	\$17,719
0851	510	Equipment Replacement	5942160	Capital Expenditures/Expenses - Law Enforcement Services	\$125,927
0851	510	Equipment Replacement	5942260	Capital Expenditures/Expenses - Fire Suppression and EMS Services	\$5,132
0851	510	Equipment Replacement	5973400	Transfers-Out	\$432,224
0851	510	Equipment Replacement	5973500	Transfers-Out	\$524,388
0851	510	Equipment Replacement	5973700	Transfers-Out	\$549,097
0851	510	Equipment Replacement	5975700	Transfers-Out	\$43,431
0851	631	Custodial Deposits	5862000	Court Remittances	\$4
0851	631	Custodial Deposits	5868200	Court Remittances	\$63
0851	631	Custodial Deposits	5868300	Court Remittances	\$831
0851	631	Custodial Deposits	5868300	Court Remittances	\$784
0851	631	Custodial Deposits	5868800	Court Remittances	\$409
0851	631	Custodial Deposits	5868900	Court Remittances	\$713
0851	631	Custodial Deposits	5868900	Court Remittances	\$598
0851	631	Custodial Deposits	5868900	Court Remittances	\$125
0851	631	Custodial Deposits	5869000	Court Remittances	\$97
0851	631	Custodial Deposits	5869100	Court Remittances	\$21,071
0851	631	Custodial Deposits	5869200	Court Remittances	\$11,075
0851	631	Custodial Deposits	5869300	Court Remittances	\$1,665
0851	631	Custodial Deposits	5869700	Court Remittances	\$4,927
0851	631	Custodial Deposits	5869900	Court Remittances	\$110
0851	631	Custodial Deposits	5893000	Custodial Type Remittances	\$680
0851	631	Custodial Deposits	5893000	Custodial Type Remittances	\$5,491
0851	631	Custodial Deposits	5893000	Custodial Type Remittances	\$3,562

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0851	631	Custodial Deposits	5893000	Custodial Type Remittances	\$852
0851	631	Custodial Deposits	5893000	Custodial Type Remittances	\$186
0851	631	Custodial Deposits	5893000	Custodial Type Remittances	\$740
0851	631	Custodial Deposits	5893000	Custodial Type Remittances	\$65

City of Toppenish  
SCHEDULE SUMMARY OF BANK RECONCILIATION  
For the Fiscal Year ended December 31, 2024

[CASH BARS Schedule 06 Instructions Link](#)

FROM BANK STATEMENTS						
name  (1)	Beginning Bank Balance  (2)	Deposits		Withdrawals		Ending Bank Balance  (7)
		Receipts (3)	Inter-bank transfers In (4)	Disbursements (5)	Inter-bank transfers out (6)	
General Account	\$ 4,224,854.04	\$ 14,626,907.70	\$ (15,889,669.62)	\$ 1,956,273.30		\$ 1,005,818.71
Claims & Payroll Account	\$ -		\$ 15,889,669.62	\$ 15,889,669.62		\$ -
Morgan Stanley Mutual Funds	\$ 138,944.60	\$ 2,142.58				\$ 141,087.18
LGIP General	\$ 10,897,308.91	\$ 6,665,524.89		\$ 4,713,187.90		\$ 12,849,645.90
US Bank Bond 3133EMH47	\$ 600,576.00					\$ 600,576.00
US Bank Bond 3130AGWK7	\$ 517,711.50			\$ 517,711.50		\$ -
US Bank Bond 3130AMV66	\$ 499,403.50			\$ 499,403.50		\$ -
Bank Totals	\$ 16,878,798.55	\$ 21,294,575.17	\$ -	\$ 23,576,245.82	\$ -	\$ 14,597,127.79
RECONCILING ITEMS						
Beginning Deposits in Transit (8)	\$ 12,378	\$ (12,378)				
Year-end Deposits in Transit (9)		\$ 24,228				\$ 24,228
Beginning Outstanding & Open Period Items (10)	\$ (1,110,005)			\$ (1,110,005)		
Year-end Outstanding & Open Period Items (11)				\$ 648,651		\$ (648,651)
NSF Checks (12)		\$ (10)		\$ (10)		
Cancellation of unredeemed checks/warrants (13)						
Interfund transactions (14)		\$ 751,672		\$ 751,672		
Netted Transactions (15)		\$ (3,348,262)		\$ (3,348,262)		
Authorized balance of revolving, petty cash and change funds (16)	\$ 8,850					\$ 8,850
Other Reconciling Items, net (17)	\$ (6,943)	+ / -		+ / -		\$ (6,839)
Reconciling Items Totals	\$ (1,095,719)	\$ (2,584,751)		\$ (3,057,954)		\$ (622,411)
FROM GENERAL LEDGER						
	Beginning Cash & Investment Balance (19)	Revenues & Other Increases (20)		Expenditures & Other Decreases (21)		Ending Cash & Investment Balance (22)
C4/C5 or Trial Balance Totals (18)	\$ 15,783,085	\$ 17,799,568		\$ 19,604,559		\$ 13,978,095
Unreconciled Variance (23)	\$ (6)	\$ 910,257		\$ 913,733		\$ (3,379)

**City of Toppenish  
Schedule of Liabilities  
For the Year Ended December 31, 2024**

<b>ID. No.</b>	<b>Debt ID Title</b>	<b>Description</b>	<b>Due Date</b>	<b>Beginning Balance</b>	<b>Additions</b>	<b>Reductions</b>	<b>Ending Balance</b>
<b>General Obligation Debt/Liabilities</b>							
263.56	Leases, SBITA, and PPPs	Leases	12/31/2029	261,227	365,698	223,070	403,855
263.81	Loans and other obligations to the federal government or other out-of-state governments	USDA RD Loan	5/8/2062	4,144,413	-	80,246	4,064,167
263.83	Loans and other obligations to Washington state agencies (Except LOCAL and PWTF loans)	DOE/SRF: WWTP Upgrade # L0800015	10/30/2030	3,128,616	-	446,945	2,681,671
263.83	Loans and other obligations to Washington state agencies (Except LOCAL and PWTF loans)	DOE/Sewer Plan & Camera/Van #EL150107	8/1/2037	58,566	-	3,645	54,921
263.83	Loans and other obligations to Washington state agencies (Except LOCAL and PWTF loans)	DOE/Penny Lane LS & Sewers #EL170039	7/1/2040	735,538	-	55,150	680,388
263.83	Loans and other obligations to Washington state agencies (Except LOCAL and PWTF loans)	DOE/CWSRF #EL190340 Citywide Sewer Rehab	7/1/2042	3,793,329	-	255,882	3,537,447
263.83	Loans and other obligations to Washington state agencies (Except LOCAL and PWTF loans)	DWSRF #03-65103-051-Telemetry System Impr	10/1/2024	7,100	-	7,100	-
263.83	Loans and other obligations to Washington state agencies (Except LOCAL and PWTF loans)	DWSRF #DM07-952-031-Well No. 9	10/1/2028	675,683	-	135,136	540,547
263.83	Loans and other obligations to Washington state agencies (Except LOCAL and PWTF loans)	DWSRF #DM12-952-104-2013 Water System Impr	10/1/2033	594,126	-	59,413	534,713
263.83	Loans and other obligations to Washington state agencies (Except LOCAL and PWTF loans)	DWSRF #DM12-952-105-1.7 MG Reservoir	10/1/2034	1,934,973	-	175,907	1,759,066
263.83	Loans and other obligations to Washington state agencies (Except LOCAL and PWTF loans)	DWSRF #DM13-952-151-2014 Water System Impr	10/1/2036	568,650	-	43,742	524,908
263.83	Loans and other obligations to Washington state agencies (Except LOCAL and PWTF loans)	DWSRF #DWL23489-Well No. 5	10/1/2049	1,223,589	-	81,573	1,142,016



**City of Toppenish  
Schedule of Liabilities  
For the Year Ended December 31, 2024**

<b>ID. No.</b>	<b>Debt ID Title</b>	<b>Description</b>	<b>Due Date</b>	<b>Beginning Balance</b>	<b>Additions</b>	<b>Reductions</b>	<b>Ending Balance</b>
263.87	Public Works Trust Fund (PWTF) Loans	PWTF #7-PW-05-694-PRE-138-WWTP Upgrade	7/1/2025	82,093	-	41,047	41,046
<b>Total General Obligation Debt/Liabilities:</b>				<b>17,207,903</b>	<b>365,698</b>	<b>1,608,856</b>	<b>15,964,745</b>
<b>Revenue and Other (non G.O.) Debt/Liabilities</b>							
259.12	Compensated Absences	Compensated Absenses	12/31/2024	347,928	25,101	-	373,029
264.30	Pension Liabilities	Pension Liability	12/31/2024	266,304	4,140	68,151	202,293
264.40	OPEB Liabilities	Other Post Employment Benefits	12/31/2024	1,175,464	72,045	-	1,247,509
<b>Total Revenue and Other (non G.O.) Debt/Liabilities:</b>				<b>1,789,696</b>	<b>101,286</b>	<b>68,151</b>	<b>1,822,831</b>
<b>Total Liabilities:</b>				<b>18,997,599</b>	<b>466,984</b>	<b>1,677,007</b>	<b>17,787,576</b>

**City of Toppenish**  
**Schedule of Expenditures of State Financial Assistance**  
**For the Year Ended December 31, 2024**

<b>State Agency Name</b>	<b>Program Title</b>	<b>Identification Number</b>	<b>Total</b>
State Award from Department of Health	EMS Trauma	70.168	766
<b>Sub-Total:</b>			<b>766</b>
State Award from Transportation Improvement Board (TIB)	Urban Arterial Program	8-4-178(006)-1	101,999
<b>Sub-Total:</b>			<b>101,999</b>
<b>Total State Grants Expended:</b>			<b>102,765</b>

**City of Toppenish**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended December 31, 2024**

Federal Agency (Pass-Through Agency)	Federal Program	ALN Number	Other Award Number	Expenditures			Passed through to Subrecipients	Note
				From Pass- Through Awards	From Direct Awards	Total		
RURAL UTILITIES SERVICE, AGRICULTURE, DEPARTMENT OF (via United States Department of Agriculture (via Rural Utilities Services))	Water and Waste Disposal Systems for Rural Communities	10.760	LN02 GN03	385,324	-	385,324	-	1,2,3
ASSISTANT SECRETARY FOR COMMUNITY PLANNING AND DEVELOPMENT, HOUSING AND URBAN DEVELOPMENT, DEPARTMENT OF (via Washington Department of Commerce)	Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii	14.228	22-62210-028	102,730	-	102,730	-	1,2
FEDERAL HIGHWAY ADMINISTRATION, TRANSPORTATION, DEPARTMENT OF (via Federal Highway Administration, Transportation Department of (via WSDOT))	Highway Planning and Construction	20.205	STPUS - 6423 (001)	23,795	-	23,795	-	1,2,4
<b>Highway Safety Cluster</b>								
NATIONAL HIGHWAY TRAFFIC SAFETY ADMINISTRATION, TRANSPORTATION, DEPARTMENT OF (via Washington Traffic Safety Commission)	State and Community Highway Safety	20.600	2025-HVE-5440 -Region 13	5,803	-	5,803	-	1,2,4
<b>Total Highway Safety Cluster:</b>				<b>5,803</b>	<b>-</b>	<b>5,803</b>	<b>-</b>	

*The accompanying notes are an integral part of this schedule.*

**City of Toppenish**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended December 31, 2024**

Federal Agency (Pass-Through Agency)	Federal Program	ALN Number	Other Award Number	Expenditures			Passed through to Subrecipients	Note
				From Pass- Through Awards	From Direct Awards	Total		
OFFICE OF THE SECRETARY, TRANSPORTATION, DEPARTMENT OF (via Federal Highway Administration, Transportation Department of)	Safe Streets and Roads for All	20.939	69JJ32440009	29,059	-	29,059	-	1,2,4
DEPARTMENTAL OFFICES, TREASURY, DEPARTMENT OF THE (via Departmental Offices, Treasurer, Department of the (via OFM via Yakima County))	COVID 19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	21.027	Coronavirus State and Local Fiscal Recovery Funds	69,600	-	69,600	-	1,2
DEPARTMENTAL OFFICES, TREASURY, DEPARTMENT OF THE (via Departmental Offices, Treasurer, Department of the (via OFM via Yakima County))	COVID 19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	21.027	Coronavirus State and Local Fiscal Recovery Funds	80,028	-	80,028	-	1,2
<b>Total ALN 21.027:</b>				<b>149,628</b>	<b>-</b>	<b>149,628</b>	<b>-</b>	
<b>Total Federal Awards Expended:</b>				<b>696,339</b>	<b>-</b>	<b>696,339</b>	<b>-</b>	

*The accompanying notes are an integral part of this schedule.*

## City of Toppenish

### Notes to the Schedule of Expenditures of Federal Awards For the Year Ended December 31, 2024

#### Note 1 – Basis of Accounting

This Schedule is prepared on the same basis of accounting as the city's financial statements. The city uses the cash-basis form of accounting.

#### Note 2 – Federal Indirect Cost Rate

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

#### Note 3 – Federal Loans

The City received an award of a USDA/RD Loan in the amount of \$4,263,000.00, for the Citywide Sewer Rehabilitation Program. As a condition of the USDA/RD Loan, the city secured interim financing through Cashmere Valley Bank. Expenditures shown on the 2024 Schedule 16 include 2024 expenditures of \$385,324.36 in grant proceeds. Expenditures for this project are shown on Schedule 16, identified as Water and Waste Disposal Systems for Rural Communities CFDA 10.760, and the Loan will appear on the City's Annual Schedule 9 (Liabilities).

#### Note 4 – Program Costs

The amounts shown as current year expenditures represent only the federal award portion of the program costs. Entire program costs, including the City's portion, are more than shown. Such expenditures are recognized following 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.

## City of Toppenish

**Local Government Risk Assumption  
For the Year Ended December 31, 2024**

1. Self-Insurance Program Manager: Adam Vaughn
2. Manager Phone: 509-865-1632
3. Manager Email: adam.vaughn@cityoftoppenish.us
4. How do you insure property and liability risks, if at all?
  - a. Self-insurance program with accumulated resources for some or all risks.
  - b. **Belong to a public entity risk pool**
  - c. Purchase private insurance
  - d. Retain risk internally without accumulating resources (i.e., risk assumption)
5. How do you provide health and welfare insurance (e.g., medical, dental, prescription drug, and/or vision benefits) to employees, if at all?
  - a. Self-insurance program with accumulated resources for some or all benefits.
  - b. **Belong to a public entity risk pool**
  - c. All benefits provided by health insurance company or HMO
  - d. Not applicable – no such benefits offered
6. How do you insure unemployment compensation benefits, if any?
  - a. **“Reimbursable” status, with accumulated resources (i.e. self-insurance program)**
  - b. Belong to a public entity risk pool
  - c. Pay taxes to the Department of Employment Security (“Taxable”)
  - d. Not applicable – no employees
7. How do you insure workers compensation benefits, if any?
  - a. Approved self-insured employer
  - b. Belong to a public entity risk pool
  - c. **Pay premiums to the Department of Labor and Industries**
  - d. Not applicable – no employees
8. How do you participate in the Washington Paid Family & Medical Leave Program?
  - a. “Voluntary Plan” for one or both program benefits, with accumulated resources (i.e. self-insurance program)
  - b. “Voluntary Plan” for one or both program benefits, but with no accumulated resources (i.e. risk assumption)
  - c. **Pay premiums to the State’s program for both benefits**
  - d. Purchase private insurance
  - e. Not applicable – no employees

**If the local government DID NOT answer (a) to any of the above questions, then there is no need to complete the rest of this schedule.**

**If the local government answered (a) to any of the above questions, then answer the rest of the form in relation to the government's self-insured risks and copy the table below as needed.**

	<b><u>Please list the title of the self-insurance program or type of risk covered by self-insurance:</u></b>				
	<i>Program/Risk 1</i>	<i>Program/Risk 2</i>	<i>Program/Risk 3</i>	<i>Program/Risk 4</i>	<i>Program/Risk 5</i>
Self-Insurance as a <i>formal</i> program?	<b><u>Yes</u></b>				
If yes, do other governments participate?	<b><u>No</u></b>				
If yes, please list participating governments.	<b><u>N/A</u></b>				
Self-Insure as part of a joint program?	<b><u>N/a</u></b>				
Does a Third-Party Administer manage claims?	<b><u>No</u></b>				
If no, does an employee or official reconcile claims payments to the information in the claims management software or other records of approved claims? (Not applicable for self-insured unemployment compensation.)	<b><u>N/A</u></b>				
Has program had a claims audit in last three years?	<b><u>No</u></b>				
Are program resources sufficient to cover expenses?	<b><u>Yes</u></b>				
Does an actuary estimate program liability?	<b><u>No</u></b>				
Number of claims paid during the period?	<b><u>9</u></b>				
Total amount of paid claims during the period?	<b><u>71,166.88</u></b>				
Total amount of recoveries during the period?					

Provide any other information necessary to explain answers to the Schedule 21 questions above.

## Claims

More ▾

[▽ All Claims](#) [Edit Criteria](#) [Edit Columns](#) [Prior Valuation](#)

Claim Number	Claimant	Loss Date	Sub Coverage	Member	Status	Report Date ▾	Adjuster User	Total Incurred
25-0437	Toppenish	02/24/2025	Property	Toppenish	Open	03/12/2025	Dennis Bergquist	995,000.00
25-0221	Raquel Calderon	01/28/2025	Auto Liability	Toppenish	Closed	02/03/2025	Sierra Wright	0.00
24-1958	Yakama Nation	11/22/2024	Errors & Omissions	Toppenish	Closed	11/22/2024	Harlan Stientjes	0.00
24-1551	Gary Gill	06/29/2024	Public Safety	Toppenish	Closed	09/16/2024	Kayla Countryman	0.00
24-1135	Toppenish	06/29/2024	Auto Physical Damage	Toppenish	Closed	07/10/2024	Sierra Wright	61,535.05
24-0962	Juan Cortez-Vega	06/06/2024	Public Safety	Toppenish	Open	06/06/2024	Jessica Dedman	1,150,000.00
24-0880	Mauro Caballero	05/16/2024	Auto Liability	Toppenish	Closed	05/23/2024	Jennifer Valencia	0.00
24-0794	Toppenish	05/05/2024	Auto Physical Damage	Toppenish	Open	05/09/2024	Sierra Wright	85,250.00
24-0568	Maria Espinoza	03/18/2024	Auto Liability	Toppenish	Closed	03/28/2024	Kayla Countryman	551.97
24-0550	Ryan Parkhurst	09/22/2023	Public Safety	Toppenish	Closed	03/26/2024	Jessica Dedman	0.00
24-0211	Toppenish	01/13/2024	Auto Physical Damage	Toppenish	Closed	01/30/2024	Jennifer Valencia	9,079.86
23-1401	Victor Shaul	10/01/2022	Employment Practices	Toppenish	Closed	09/25/2023	Jessica Dedman	22,157.50
23-1190	Juan F Delgado	06/21/2023	General Liability	Toppenish	Closed	08/14/2023	Jessica Dedman	0.00
23-0839	Javier & Araceli Tobias	11/21/2022	General Liability	Toppenish	Closed	06/02/2023	Susan Lindahl	14,000.00
23-0577	Rojelio & Sylvia Valdez	03/27/2023	General Liability	Toppenish	Closed	04/10/2023	Susan Lindahl	24,052.27
23-0555	Mary Schulken	03/17/2023	General Liability	Toppenish	Closed	04/04/2023	Scott Ruppelius	0.00
23-0525	Toppenish	03/29/2023	Cyber	Toppenish	Closed	03/30/2023	Harlan Stientjes	0.00
23-0502	Christine Pace	06/27/2022	Public Safety	Toppenish	Closed	03/24/2023	Tiffany Ambrose	0.00
23-0453	Elizabeth Marquez	07/10/2021	General Liability	Toppenish	Closed	03/14/2023	Scott Ruppelius	0.00
23-0243	Carl Smotherman	11/09/2022	General Liability	Toppenish	Closed	02/02/2023	Rachel Roberts	0.00
23-0103	Sophia Ramirez	11/19/2022	General Liability	Toppenish	Closed	01/11/2023	Mark McGill	8,150.00
22-1610	Leticia Garcia Gonzalez	10/13/2022	General Liability	Toppenish	Closed	10/31/2022	Rachel Roberts	1,134.57
22-1303	HiPolito Robles	08/19/2022	General Liability	Toppenish	Closed	08/30/2022	Rachel Roberts	1.54
22-0932	Anthony Galaviz	05/05/2022	General Liability	Toppenish	Closed	06/15/2022	Susan Lindahl	3,906.53
22-0327	Antonio Galvan	02/16/2022	Auto Liability	Toppenish	Closed	02/22/2022	Kelli du Pont	5,000.00
22-0323	Toppenish	01/03/2022	Auto Physical Damage	Toppenish	Closed	02/22/2022	Kelli du Pont	1,285.35
22-0126	Ruth E Olney	09/13/2021	General Liability	Toppenish	Closed	01/21/2022	Rachel Roberts	0.00



City of Toppenish  
Schedule 21 Questions 1-6 (unaudited)  
For Fiscal Year Ended: 2024

Property and Liability Insurance	Health and Welfare Insurance	Unemployment Compensation Obligations	Workers Compensation Obligations	Other Risks or Obligations
Belong to a public entity risk pool	Belong to a public entity risk pool	"Reimbursable" status, with accumulated resources (i.e. self-insurance program)	Pay premiums to the Department of Labor and Industries	

Washington PFML Program	Entity	Government Type
Pay premiums to the State’s program for both benefits	City of Toppenish	City/Town