

May 20, 2024

# City of Omak

## 2023

### Annual report

### Draft

Page #

1	C/4Funds and Resources
5	Fiduciary Funds
7	Notes to Financials
18	Schedule 01
56	Schedule 16 Summary of Bank Reconciliation
57	Schedule 09 Schedule of Liabilities
58	Schedule 15 State Financial Assistance
59	Schedule 16 Expenditures of federal Awards (SEFA)
61	SEFA Notes
62	Insurance and PFML Questionnaire

**City of Omak**  
**Fund Resources and Uses Arising from Cash Transactions**  
**For the Year Ended December 31, 2023**

		<b>Total for All Funds (Memo Only)</b>	<b>001 CURRENT EXPENSE FUND</b>	<b>102 CITY STREET FUND</b>	<b>105 MOTEL/HOTEL TAX FUND</b>
<b>Beginning Cash and Investments</b>					
308	Beginning Cash and Investments	11,691,361	3,356,620	346,652	250,466
388 / 588	Net Adjustments	-	-	-	-
<b>Revenues</b>					
310	Taxes	4,864,181	4,108,916	451,642	204,405
320	Licenses and Permits	93,388	93,388	-	-
330	Intergovernmental Revenues	6,750,458	628,700	620,632	-
340	Charges for Goods and Services	8,118,396	239,861	816	-
350	Fines and Penalties	10,298	10,298	-	-
360	Miscellaneous Revenues	773,393	358,203	11,500	12,189
Total Revenues:		20,610,114	5,439,366	1,084,590	216,594
<b>Expenditures</b>					
510	General Government	735,182	735,182	-	-
520	Public Safety	3,121,594	3,121,594	-	-
530	Utilities	4,417,828	69,923	-	-
540	Transportation	1,692,464	-	694,649	-
550	Natural/Economic Environment	300,374	162,010	-	135,946
560	Social Services	229,499	229,499	-	-
570	Culture and Recreation	1,003,093	1,003,093	-	-
Total Expenditures:		11,500,034	5,321,301	694,649	135,946
Excess (Deficiency) Revenues over Expenditures:		9,110,080	118,065	389,941	80,648
<b>Other Increases in Fund Resources</b>					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	438,508	54,240	-	-
385	Special or Extraordinary Items	-	-	-	-
381, 382, 389, 395, 398	Other Resources	265,582	246,442	-	-
Total Other Increases in Fund Resources:		704,090	300,682	-	-
<b>Other Decreases in Fund Resources</b>					
594-595	Capital Expenditures	7,836,470	132,146	490,279	-
591-593, 599	Debt Service	916,204	31,443	-	-
597	Transfers-Out	438,508	-	-	56,240
585	Special or Extraordinary Items	-	-	-	-
581, 582, 589	Other Uses	150	-	-	-
Total Other Decreases in Fund Resources:		9,191,332	163,589	490,279	56,240
<b>Increase (Decrease) in Cash and Investments:</b>		<b>622,838</b>	<b>255,158</b>	<b>(100,338)</b>	<b>24,408</b>
<b>Ending Cash and Investments</b>					
50821	Nonspendable	170,949	-	-	-
50831	Restricted	772,964	32,189	-	274,874
50841	Committed	304,621	-	-	-
50851	Assigned	7,677,374	191,303	246,319	-
50891	Unassigned	3,388,284	3,388,284	-	-
<b>Total Ending Cash and Investments</b>		<b>12,314,192</b>	<b>3,611,776</b>	<b>246,319</b>	<b>274,874</b>

The accompanying notes are an integral part of this statement.

**City of Omak**  
**Fund Resources and Uses Arising from Cash Transactions**  
**For the Year Ended December 31, 2023**

		106 AFFORDABLE HOUSING FUND	109 BLOCK GRANT FUND	110 STAMPEDE ARENA REDEVEL.	301 CAPITAL IMPROVEMENT FUND
<b>Beginning Cash and Investments</b>					
308	Beginning Cash and Investments	43,333	20,253	277,652	323,242
388 / 588	Net Adjustments	-	-	-	-
<b>Revenues</b>					
310	Taxes	17,102	-	16,578	65,538
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	-	-	40,000	-
340	Charges for Goods and Services	-	-	-	-
350	Fines and Penalties	-	-	-	-
360	Miscellaneous Revenues	2,401	518	12,354	16,702
	<b>Total Revenues:</b>	<u>19,503</u>	<u>518</u>	<u>68,932</u>	<u>82,240</u>
<b>Expenditures</b>					
510	General Government	-	-	-	-
520	Public Safety	-	-	-	-
530	Utilities	-	-	-	-
540	Transportation	-	-	-	-
550	Natural/Economic Environment	-	-	-	2,418
560	Social Services	-	-	-	-
570	Culture and Recreation	-	-	-	-
	<b>Total Expenditures:</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,418</u>
	<b>Excess (Deficiency) Revenues over Expenditures:</b>	<u>19,503</u>	<u>518</u>	<u>68,932</u>	<u>79,822</u>
<b>Other Increases in Fund Resources</b>					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	-	-	22,000	-
385	Special or Extraordinary Items	-	-	-	-
381, 382, 389, 395, 398	Other Resources	-	-	-	-
	<b>Total Other Increases in Fund Resources:</b>	<u>-</u>	<u>-</u>	<u>22,000</u>	<u>-</u>
<b>Other Decreases in Fund Resources</b>					
594-595	Capital Expenditures	-	-	-	-
591-593, 599	Debt Service	-	-	63,963	-
597	Transfers-Out	-	20,000	-	-
585	Special or Extraordinary Items	-	-	-	-
581, 582, 589	Other Uses	-	-	-	-
	<b>Total Other Decreases in Fund Resources:</b>	<u>-</u>	<u>20,000</u>	<u>63,963</u>	<u>-</u>
	<b>Increase (Decrease) in Cash and Investments:</b>	<u>19,503</u>	<u>(19,482)</u>	<u>26,969</u>	<u>79,822</u>
<b>Ending Cash and Investments</b>					
50821	Nonspendable	-	-	-	-
50831	Restricted	62,837	-	-	403,064
50841	Committed	-	-	304,621	-
50851	Assigned	-	770	-	-
50891	Unassigned	-	-	-	-
	<b>Total Ending Cash and Investments</b>	<u>62,837</u>	<u>770</u>	<u>304,621</u>	<u>403,064</u>

The accompanying notes are an integral part of this statement.

**City of Omak**  
**Fund Resources and Uses Arising from Cash Transactions**  
**For the Year Ended December 31, 2023**

		<b>401 WATER FUND</b>	<b>402 SEWER FUND</b>	<b>403 GARBAGE FUND</b>	<b>405 STORM DRAIN UTILITY FUND</b>
<b>Beginning Cash and Investments</b>					
308	Beginning Cash and Investments	2,245,308	2,471,966	488,205	267,629
388 / 588	Net Adjustments	-	-	-	-
<b>Revenues</b>					
310	Taxes	-	-	-	-
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	5,165,012	-	-	23,433
340	Charges for Goods and Services	1,617,709	3,179,879	1,602,447	174,539
350	Fines and Penalties	-	-	-	-
360	Miscellaneous Revenues	104,979	117,450	27,514	16,303
	<b>Total Revenues:</b>	<b>6,887,700</b>	<b>3,297,329</b>	<b>1,629,961</b>	<b>214,275</b>
<b>Expenditures</b>					
510	General Government	-	-	-	-
520	Public Safety	-	-	-	-
530	Utilities	1,257,585	1,448,561	1,530,429	111,330
540	Transportation	-	-	-	-
550	Natural/Economic Environment	-	-	-	-
560	Social Services	-	-	-	-
570	Culture and Recreation	-	-	-	-
	<b>Total Expenditures:</b>	<b>1,257,585</b>	<b>1,448,561</b>	<b>1,530,429</b>	<b>111,330</b>
	<b>Excess (Deficiency) Revenues over Expenditures:</b>	<b>5,630,115</b>	<b>1,848,768</b>	<b>99,532</b>	<b>102,945</b>
<b>Other Increases in Fund Resources</b>					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	-	-	-	-
385	Special or Extraordinary Items	-	-	-	-
381, 382, 389, 395, 398	Other Resources	300	-	-	-
	<b>Total Other Increases in Fund Resources:</b>	<b>300</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other Decreases in Fund Resources</b>					
594-595	Capital Expenditures	5,550,484	820,399	-	-
591-593, 599	Debt Service	182,608	638,190	-	-
597	Transfers-Out	-	-	-	-
585	Special or Extraordinary Items	-	-	-	-
581, 582, 589	Other Uses	150	-	-	-
	<b>Total Other Decreases in Fund Resources:</b>	<b>5,733,242</b>	<b>1,458,589</b>	<b>-</b>	<b>-</b>
	<b>Increase (Decrease) in Cash and Investments:</b>	<b>(102,827)</b>	<b>390,179</b>	<b>99,532</b>	<b>102,945</b>
<b>Ending Cash and Investments</b>					
50821	Nonspendable	-	-	-	-
50831	Restricted	-	-	-	-
50841	Committed	-	-	-	-
50851	Assigned	2,142,479	2,862,140	587,736	370,572
50891	Unassigned	-	-	-	-
	<b>Total Ending Cash and Investments</b>	<b>2,142,479</b>	<b>2,862,140</b>	<b>587,736</b>	<b>370,572</b>

The accompanying notes are an integral part of this statement.

**City of Omak**  
**Fund Resources and Uses Arising from Cash Transactions**  
**For the Year Ended December 31, 2023**

		406 AIRPORT FUND	501 EQUIPMENT RENTAL FUND	508 EQ. RENTAL CAPITAL	700 INVESTMENT TRUST FUND
<b>Beginning Cash and Investments</b>					
308	Beginning Cash and Investments	387,379	69,588	972,119	170,949
388 / 588	Net Adjustments	-	-	-	-
<b>Revenues</b>					
310	Taxes	-	-	-	-
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	272,681	-	-	-
340	Charges for Goods and Services	343,901	959,244	-	-
350	Fines and Penalties	-	-	-	-
360	Miscellaneous Revenues	51,168	10,962	31,150	-
Total Revenues:		667,750	970,206	31,150	-
<b>Expenditures</b>					
510	General Government	-	-	-	-
520	Public Safety	-	-	-	-
530	Utilities	-	-	-	-
540	Transportation	471,997	525,818	-	-
550	Natural/Economic Environment	-	-	-	-
560	Social Services	-	-	-	-
570	Culture and Recreation	-	-	-	-
Total Expenditures:		471,997	525,818	-	-
Excess (Deficiency) Revenues over Expenditures:		195,753	444,388	31,150	-
<b>Other Increases in Fund Resources</b>					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	-	-	362,268	-
385	Special or Extraordinary Items	-	-	-	-
381, 382, 389, 395, 398	Other Resources	-	8,945	9,895	-
Total Other Increases in Fund Resources:		-	8,945	372,163	-
<b>Other Decreases in Fund Resources</b>					
594-595	Capital Expenditures	263,984	-	579,178	-
591-593, 599	Debt Service	-	-	-	-
597	Transfers-Out	-	362,268	-	-
585	Special or Extraordinary Items	-	-	-	-
581, 582, 589	Other Uses	-	-	-	-
Total Other Decreases in Fund Resources:		263,984	362,268	579,178	-
<b>Increase (Decrease) in Cash and Investments:</b>		<b>(68,231)</b>	<b>91,065</b>	<b>(175,865)</b>	<b>-</b>
<b>Ending Cash and Investments</b>					
50821	Nonspendable	-	-	-	170,949
50831	Restricted	-	-	-	-
50841	Committed	-	-	-	-
50851	Assigned	319,146	160,655	796,254	-
50891	Unassigned	-	-	-	-
<b>Total Ending Cash and Investments</b>		<b>319,146</b>	<b>160,655</b>	<b>796,254</b>	<b>170,949</b>

The accompanying notes are an integral part of this statement.

**City of Omak**  
**Fiduciary Fund Resources and Uses Arising from Cash Transactions**  
**For the Year Ended December 31, 2023**

		Total for All Funds (Memo Only)	Custodial
308	Beginning Cash and Investments	470	470
388 & 588	Net Adjustments	-	-
310-390	Additions	11,551	11,551
510-590	Deductions	11,514	11,514
	Net Increase (Decrease) in Cash and Investments:	37	37
508	Ending Cash and Investments	510	510

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

**City of Omak**  
**Fiduciary Fund Resources and Uses Arising from Cash Transactions**  
**For the Year Ended December 31, 2023**

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

**City of Omak, MCAG 0533**  
**Notes to the Financial Statements**  
**For the year ended December 31, 2023**

Page 1 of 11

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

The City of Omak was incorporated on February 11, 1911, and operates under the laws of the state of Washington applicable to a Code City, with a Mayor- Council Form of Government. The city is a general-purpose local government and provides Police, Fire, Park and Recreation, Building Inspection, Permitting, Land Use, Flood Control, Roadway, and General administrative services. In addition, the city owns and operates the local water, sewer, garbage and storm utilities, Omak Municipal Airport, and the Omak Memorial Cemetery.

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.
- Government-wide statements, as defined in GAAP, are not presented.
- All funds are presented, rather than a focus on major funds.
- The Schedule of Liabilities is required to be presented with the financial statements as supplementary information.
- Supplementary information required by GAAP is not presented.
- Ending balances for proprietary and fiduciary funds are presented using classifications that are different from the ending net position classifications in GAAP.

**A. Fund Accounting**

Financial transactions of the government are reported in individual funds. Each fund uses a separate set of self-balancing accounts that comprises its cash and investments, revenues, and expenditures. The government’s resources are allocated to and accounted for in individual funds depending on their intended purpose. Each fund is reported as a separate column in the financial statements, 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.



**City of Omak, MCAG 0533**  
**Notes to the Financial Statements**  
**For the year ended December 31, 2023**

Page 2 of 11

Special Revenue Funds

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

Capital Projects Funds

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

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:**

Investment Trust Funds

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

Custodial Funds

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

**City of Omak, MCAG 0533**  
**Notes to the Financial Statements**  
**For the year ended December 31, 2023**

Page 3 of 11

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

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

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

**C. Cash and Investments**

See Note 3 – Deposits and Investments.

**D. Capital Assets**

Capital assets are assets with an initial individual cost of more than \$10,000.00 and an estimated useful life in excess of 3 years. Capital assets and inventory are recorded as capital expenditures when purchased.

**E. Compensated Absences**

The city maintains three schedules for the compensation of absences for specific employment groups, Represented Police, Represented Public works, and non-represented employees.

**Represented Police-** Vacation leave may be accumulated up to 240 days and is payable upon separation or retirement. Sick leave may be accumulated up to 960 hours. Upon separation or retirement employees receive payment for 25% of unused sick leave. Payments are recognized as expenditures when paid.

**Represented Public Works-** Vacation leave may be accumulated up to 240 days and is payable upon separation or retirement. Sick leave may be accumulated up to 960 hours. Upon separation or retirement employees receive 50% of payment for unused sick leave. Payments are recognized as expenditures when paid.

**Non-represented employee's-** Vacation leave may be accumulated up to 240 days and is payable upon separation or retirement. Sick leave may be accumulated up to 960 hours. Upon separation or retirement employees receive 25% payment for unused sick leave. Payments are recognized as expenditures when paid.

**F. Long-Term Debt**

See Note 5 – Long-term Debt.

**City of Omak, MCAG 0533**  
**Notes to the Financial Statements**  
**For the year ended December 31, 2023**

Page 4 of 11

**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 the Omak City Council by Ordinance or Resolution. When expenditures that meet restrictions are incurred, the city intends to use the most restricted resources first.

Restrictions and commitments of Ending Cash include the following as of December 31, 2023:

Year ending 12/31/2023	ACC #	Amount	Designation	Use
Thriving/NCACH	10030831	\$ 133,531.44	Restricted	Community Health Grant
Motel/Hotel	10550831	\$ 274,874	Restricted	Advertisement and Promotion
Affordable Housing	10650831	\$ 62,837	Restricted	Affordable Development
Stampede Arena Development	11050841	\$ 304,621	Committed	Arena Debt service and Improvements
Capital Improvement	30150831	\$ 403,064	Restricted	Capital Projects
Custodial Funds	63150831	\$ 7	Restricted	Washington State Remittance
Custodial Funds	63250831	\$ 503	Restricted	Washington State Remittance
Cemetery Endowment	70050821	\$ 170,949	Non-Spendable	Cemetery Operations
	TTL	\$ 1,216,855		

**Note 2 – Budget Compliance**

The City adopts annual appropriated budgets for General, Special Revenue, Capital Project, Enterprise, Internal Service, and Permanent 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:

	12/31/2023			
Fund #	Title	Appropriated	Expended	Variance
001	CURRENT EXPENSE FUND	\$6,048,800.87	\$5,465,500.43	\$583,300.44
102	STREET FUND	\$1,941,191.73	\$1,184,925.41	\$756,266.32
103	CEMETERY FUND	\$80,019.16	\$74,884.22	\$5,134.94
104	LIBRARY FUND	\$164,727.17	\$140,206.81	\$24,520.36
105	MOTEL/HOTEL TAX FUND	\$263,640.00	\$192,186.07	\$71,453.93

**City of Omak, MCAG 0533**  
**Notes to the Financial Statements**  
**For the year ended December 31, 2023**

Page 5 of 11

<b>Fund #</b>	<b>Title</b>	<b>Appropriated</b>	<b>Expended</b>	<b>Variance</b>
106	AFFORDABLE HOUSING FUND	\$0.00	\$0.00	\$0.00
109	BLOCK GRANT FUND	\$20,000.00	\$20,000.00	\$0.00
110	STAMPEDE ARENA REDEVEL.	\$63,963.00	\$63,962.50	\$0.50
111	DRUG ENFORCEMENT FUND	\$5,500.00	\$5,300.00	\$200.00
301	CAPITAL IMPROVEMENT FUND	\$0.00	\$2,417.78	(\$2,417.78)
401	WATER FUND	\$10,074,630.28	\$6,990,829.38	\$3,083,800.90
402	SEWER FUND	\$3,084,823.19	\$2,907,154.38	\$177,668.81
403	GARBAGE FUND	\$1,587,858.01	\$1,530,430.14	\$57,427.87
405	STORM DRAIN UTILITY FUND	\$159,842.32	\$111,330.60	\$48,511.72
406	AIRPORT FUND	\$1,017,897.53	\$735,982.63	\$281,914.90
412	SEWER CUM. RESERVE FUND	\$0.00	\$0.00	\$0.00
501	EQUIPMENT RENTAL FUND	\$967,853.62	\$888,084.55	\$79,769.07
508	EQ. RENTAL CAPITAL PURCH. FUND	\$1,184,180.00	\$579,177.86	\$605,002.14
631	STATE BLDNG PERMIT FEES	\$875.00	\$639.50	\$235.50
632	STATE AGENCY DEPOSITS	\$1,249.87	\$10,873.19	(\$9,623.32)
633	REVOLVING ADVANCED TRAVEL FUND	\$0.00	\$0.00	\$0.00
	<b>Grand Totals</b>	<b>\$26,667,051.75</b>	<b>\$20,903,885.45</b>	<b>\$5,763,166.30</b>

Budgeted amounts are authorized to be transferred between departments within any fund; however, any revisions that alter the total expenditures of a fund, or that affect the number of authorized

**City of Omak, MCAG 0533**  
**Notes to the Financial Statements**  
**For the year ended December 31, 2023**

Page 6 of 11

employee positions, salary ranges, hours, or other conditions of employment must be approved by the city's legislative body.

**Note 3– Deposits and Investments**

Investments are reported at fair value. Deposits and investments by type on December 31, 2023, are as follows:

Type of deposit or investment	<u>City own</u> deposits and investments	Deposits and investments held by the <u>city</u> as custodian for other local governments, individuals, or private organizations	Total
Bank deposits	\$ 1,849,963	\$ 510	\$ 1,850,473
Local Government Investment Pool	\$10,974,487	\$ 0	\$ 10,974,87
<b>Total</b>	<b>\$12,824,450</b>	<b>\$ 510</b>	<b>\$12,824,960</b>

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

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

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

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

**Note 4 – Leases (Lessees)**

The city leases 3 business machines for \$576.10 per month. Original lease terms ranged from 63 months to 60 months. Agreements can be cancelled with 90 days' notice and severe penalties.

**City of Omak, MCAG 0533**  
**Notes to the Financial Statements**  
**For the year ended December 31, 2023**

Page 7 of 11

The total amount paid for leases in 2023 was \$8252.64. As of December 31, 2020, the future lease payments are as follows:

Year ending 12/31/23	\$ 8,252.66
2024	\$ 5,759.22
2025	\$ 5,374.56
2026	\$ 1,146.35
2027	\$ -
Total	\$ 20,532.79

**Note 5 – Long-Term Debt (formerly Debt Service Requirements)**

The accompanying Schedule of Liabilities 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, 2023.

The debt service requirements for general obligation bonds, revenue bonds and certificates of participation in the Washington State Treasures Local Option Capital Lending program, Department of Ecology Clean Water Fund, Public Works Assistance Account, and the Drinking Water State Revolving Fund are as follows:

	Principal	Interest	Total
2024	\$801,115.90	\$82,729.17	\$883,845.07
2025	\$810,018.21	\$72,659.68	\$882,677.89
2026	\$729,709.01	\$62,362.55	\$792,071.56
2027	\$738,819.37	\$53,534.21	\$792,353.58
2028	\$738,037.90	\$45,497.71	\$783,535.61
2029-2023	\$2,532,309.46	\$114,659.44	\$2,646,968.90
2034-2038	\$309,162.95	\$8,629.57	\$317,792.52
2039-2042	\$2,988.93	\$104.32	\$3,093.25
2043-∞	\$0.00	\$0.00	\$0.00
<b>Total</b>	<b>\$6,662,161.73</b>	<b>\$440,176.65</b>	<b>\$7,102,338.38</b>

**Note 6 – Other Disclosures**

**City of Omak, MCAG 0533**  
**Notes to the Financial Statements**  
**For the year ended December 31, 2023**

Page 8 of 11

The city has entered a \$2,012,546 reimbursement loan with the Department of Health, Drinking Water State Revolving Fund, for the construction of a drinking water treatment facility. This project is expected to be completed in 2024. Debt service will be realized as this project progresses.

The city suffered a failure to a main sewer line that crosses the Okanogan River. An emergency was declared for its repair. Repairs are ongoing. Costs are estimated at \$3,600,000. The city has secured a \$1,000,000 emergency loan/grant of which \$500,000 will be required to be repaid over a 20-year period. Debt service may begin as early as fiscal 2024.

**Note 7 – OPEB Plans**

The LEOFF I Retiree Medical Plan is a closed, single-employer, defined-benefit OPEB plan administered by the city as required by RCW 41.26. The plan pays for 100% of eligible retirees' healthcare costs on a pay-as-you-go basis. As of December 31, 2023, the plan had four members, all retirees.

Fiscal Year 2023	
Number of Retired Plan Members	4
Benefits paid	\$ 43,833.13
*Total OPEB Liability	\$ 1,703,717.00

**Note 8 – Pension Plans**

**State Sponsored Pension Plans**

Substantially all city full-time and qualifying part-time employees participate in the following statewide retirement systems administered by the Washington State Department of Retirement Systems (DRS), under cost-sharing, multiple-employer public employee defined benefit and defined contribution retirement plans, LEOFF1, LEOFF 2 and PERS 2/3.

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

The Department of Retirement Systems, a department within the primary government of the State of Washington, issues a publicly available Annual Comprehensive Financial Report (ACFR) that includes financial statements and required supplementary information for each plan.

DRS ACFR may be downloaded from the DRS website at [www.drs.wa.gov](http://www.drs.wa.gov).

**The 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.

**City of Omak, MCAG 0533**  
**Notes to the Financial Statements**  
**For the year ended December 31, 2023**

Page 9 of 11

**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.

**Volunteer Fire Fighters' and Reserve Officers' Relief and Pension Fund (VFFRPF)**

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 ACFR available from the Office of Financial Management website at [www.ofm.wa.gov](http://www.ofm.wa.gov).

On June 30, 2023, the city proportionate share of the collective net pension liabilities, as reported on the Schedule of Liabilities, was as follows:

Plan	Employer Contributions	Allocation %	Liability (Asset)
PERS 1	\$ 71,570	0.010503	\$239,755
Plan	Employer Contributions	Allocation %	Liability (Asset)
PERS 2/3	\$118,898	0.013523	(\$554,265)
LEOFF 1		0.005792	(\$171,908)
LEOFF 2	\$ 54,975.13	0.024356	(\$ 584,203)
VFFRPF	\$ 480	0.28	(\$ 54,934)

**Note 9 – Property Tax**

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

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

The city's regular levy for the year 202 was \$2.3614692396 per \$1,000 on an assessed valuation of \$380,241,777 for a total regular levy of \$ 897,929.26.

**Note 10– Risk Management**

The City of Omak is a member of Cities Insurance Association of Washington



**City of Omak, MCAG 0533**  
**Notes to the Financial Statements**  
**For the year ended December 31, 2023**

Page 10 of 11

(CIAW). Chapter 48.62 RCW authorizes the governing body of any one or more governmental entities to form together into or join a program or organization for the joint purchasing of insurance, and/or joint self-insuring, and/or joint hiring or contracting for risk management services to the same extent that they may individually purchase insurance, self-insure, or hire or contract for risk management services. An agreement to form a pooling arrangement was made pursuant to the provisions of Chapter 39.34 RCW, the Interlocal Cooperation Act. The program was formed on September 1, 1988, when 34 cities in the state of Washington joined together by signing an Interlocal Governmental Agreement to pool their self-insured losses and jointly purchase insurance and administrative services. **As of November 30, 2023, membership includes 196 members in the program.**

The program provides the following forms of joint self-insurance and reinsurance coverage for its members: Property, including Automobile Comprehensive and Collision, Equipment Breakdown, Crime Protection and Liability, including General, Automobile, Wrongful Acts, and Cyber, which are included to fit the member's various needs.

The program acquires reinsurance through their administrator, Clear Risk Solutions. Liability coverage is purchased to a **group aggregate limit of \$50,000,000** with a **self-insured retention (SIR) of \$750,000**. Members are responsible for a \$1,000 to \$50,000 deductible for each claim (can vary by member), while the program is responsible for the **\$750,000 SIR**. Since the program is a cooperative program, there is joint liability among the participating members toward the sharing of the **\$750,000 SIR**, in addition to the deductible. The program also purchases a Stop Loss Policy as another layer of protection to its membership, **with an attachment point of \$8,347,047**, which is fully funded in its annual budget.

Property insurance is subject to a per occurrence **SIR of \$750,000**. Members are responsible for a \$1,000 deductible for each claim (some member deductibles vary). The program bears the **\$750,000 SIR**, in addition to the deductible.

Crime insurance is subject to a per occurrence **SIR of \$25,000**. Members are responsible for a \$1,000 deductible for each claim (some member deductibles vary). The program bears the **\$25,000 SIR**, in addition to the deductible.

office (509) 754.2027 | toll-free 800.407.2027 | fax (509) 754.3406 | [www.ciaw.us](http://www.ciaw.us)  
*Program Administrator: Clear Risk Solutions*

451 Diamond Drive | Ephrata, WA 98823

office (509) 754.2027 | toll-free 800.407.2027 | fax (509) 754.3406 | [www.ciaw.us](http://www.ciaw.us)

*Program Administrator: Clear Risk Solutions*

Equipment Breakdown insurance is subject to a per occurrence deductible of \$2,500 (cities and special districts) and \$500 (fire districts), which may vary per member, with the exception of Pumps & Motors, which is \$10,000. Members are responsible for the deductible amount of each claim. There is no program SIR on this coverage, with the exception of Pumps & Motors, which is \$15,000 and is covered by CIAW.

Cyber liability insurance is subject to a per-occurrence **SIR of \$50,000**. Members are responsible for a \$10,000 deductible for each claim, while the program is responsible

**City of Omak, MCAG 0533**  
**Notes to the Financial Statements**  
**For the year ended December 31, 2023**

Page 11 of 11

for the remaining **\$40,000 SIR**.

Members contract to remain in the program for a minimum of one year and must give notice before December 1 to terminate participation the following December 1. The Interlocal Agreement is renewed automatically each year. In the event of termination, a member is still responsible for contributions to the program for any unresolved, unreported, and in-process claims for the period they were a signatory to the Interlocal Agreement.

The program has no employees. Claims are filed by members/brokers with Clear Risk Solutions, who has been contracted to perform program administration, underwriting, claims adjustment, and loss prevention for the program. Fees paid to the third-party administrator under this arrangement for the year ending **December 1, 2023, were \$3,172,936.78**.

A board of ten members is selected by the membership from three geographic areas of the state on a staggered-term basis and the Board is responsible for conducting the business affairs of the program.

**Note 11- Subscription Based Information Technology Arrangement (SBITA)**

The city makes subscription payments of \$22, 896 per year for video services that include hardware, software and support. As of December 31, 2023, 2 payments remain on the 5-year arrangement.

The city made a subscription payment of \$49 per month for fire alarm monitoring. This 3-year agreement ended in June of 2023.

The total amount paid for SBITAs in 2023 was \$23,190. As of December 31, 2023, the future SBITA payments are as follows:

Year ended December 31, 2023	\$45,792
2024	\$22,896
2025	\$22,896
2026	\$ 0.00

# City of Omak

Schedule 01

For the year ended December 31, 2023

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0533	001	CURRENT EXPENSE FUND	3085100	Assigned Cash and Investments - Beginning	\$164,688
0533	001	CURRENT EXPENSE FUND	3085100	Assigned Cash and Investments - Beginning	\$725
0533	001	CURRENT EXPENSE FUND	3085100	Assigned Cash and Investments - Beginning	\$1,000
0533	001	CURRENT EXPENSE FUND	3089100	Unassigned Cash and Investments - Beginning	\$3,190,207
0533	001	CURRENT EXPENSE FUND	3111000	Property Tax	\$451,642
0533	001	CURRENT EXPENSE FUND	3131100	Local Retail Sales and Use Tax	\$2,497,837
0533	001	CURRENT EXPENSE FUND	3137100	Criminal Justice Sales and Use Tax	\$110,014
0533	001	CURRENT EXPENSE FUND	3164100	Business and Occupation Taxes on Utilities	\$379,516
0533	001	CURRENT EXPENSE FUND	3164200	Business and Occupation Taxes on Utilities	\$130,809
0533	001	CURRENT EXPENSE FUND	3164300	Business and Occupation Taxes on Utilities	\$270,880
0533	001	CURRENT EXPENSE FUND	3164400	Business and Occupation Taxes on Utilities	\$136,113
0533	001	CURRENT EXPENSE FUND	3164500	Business and Occupation Taxes on Utilities	\$15,004
0533	001	CURRENT EXPENSE FUND	3164600	Business and Occupation Taxes on Utilities	\$40,302
0533	001	CURRENT EXPENSE FUND	3164700	Business and Occupation Taxes on Utilities	\$69,439
0533	001	CURRENT EXPENSE FUND	3172000	Leasehold Excise Tax	\$7,360
0533	001	CURRENT EXPENSE FUND	3213000	Police and Protective	\$1,535
0533	001	CURRENT EXPENSE FUND	3213100	Police and Protective	\$210

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0533	001	CURRENT EXPENSE FUND	3219100	Franchise Fees and Royalties	\$23,909
0533	001	CURRENT EXPENSE FUND	3219900	Other Business Licenses and Permits	\$4,928
0533	001	CURRENT EXPENSE FUND	3221000	Buildings, Structures and Equipment	\$59,566
0533	001	CURRENT EXPENSE FUND	3223000	Animal Licenses	\$1,670
0533	001	CURRENT EXPENSE FUND	3224000	Street and Curb Permits	\$675
0533	001	CURRENT EXPENSE FUND	3229010	Other Non-Business Licenses and Permits	\$820
0533	001	CURRENT EXPENSE FUND	3229901	Other Non-Business Licenses and Permits	\$75
0533	001	CURRENT EXPENSE FUND	3329330	Medicaid Transformation Demonstration	\$283,000
0533	001	CURRENT EXPENSE FUND	3339310	Federal Indirect Grant from Department of Health and Human Services	\$30,773
0533	001	CURRENT EXPENSE FUND	3339320	Federal Indirect Grant from Department of Health and Human Services	\$37,027
0533	001	CURRENT EXPENSE FUND	3340310	State Grant from Department of Ecology	\$4,585
0533	001	CURRENT EXPENSE FUND	3350091	PUD Privilege Tax	\$54,719
0533	001	CURRENT EXPENSE FUND	3350401	2022-2023 biennium one-time allocations	\$10,000
0533	001	CURRENT EXPENSE FUND	3360098	City-County Assistance	\$100,676
0533	001	CURRENT EXPENSE FUND	3360231	DNR PILT NAP/NRCA	\$1,738
0533	001	CURRENT EXPENSE FUND	3360251	Payment In-Lieu of Taxes - Game Lands	\$11,789
0533	001	CURRENT EXPENSE FUND	3360621	Criminal Justice - Violent Crimes/Population	\$1,792
0533	001	CURRENT EXPENSE FUND	3360626	Criminal Justice - Special Programs	\$6,326
0533	001	CURRENT EXPENSE FUND	3360642	Marijuana Excise Tax Distribution	\$12,790
0533	001	CURRENT EXPENSE FUND	3360651	DUI and Other Criminal Justice Assistance	\$343

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0533	001	CURRENT EXPENSE FUND	3360694	Liquor/Beer Excise Tax	\$34,749
0533	001	CURRENT EXPENSE FUND	3360695	Liquor Control Board Profits	\$37,893
0533	001	CURRENT EXPENSE FUND	3371000	Local Grants, Entitlements, Tribal Government Distributions, and Other Payments	\$500
0533	001	CURRENT EXPENSE FUND	3418100	Data/Word Processing, Printing, Duplicating and IT Services	\$202
0533	001	CURRENT EXPENSE FUND	3418101	Data/Word Processing, Printing, Duplicating and IT Services	\$1,965
0533	001	CURRENT EXPENSE FUND	3419300	Custodial/Janitorial/Main tenance/Building Security Services	\$18,094
0533	001	CURRENT EXPENSE FUND	3419300	Custodial/Janitorial/Main tenance/Building Security Services	\$38,167
0533	001	CURRENT EXPENSE FUND	3421000	Law Enforcement Services	\$1,252
0533	001	CURRENT EXPENSE FUND	3421015	Law Enforcement Services	\$160
0533	001	CURRENT EXPENSE FUND	3421025	Law Enforcement Services	\$100
0533	001	CURRENT EXPENSE FUND	3422100	Fire Protection and Emergency Medical Services	\$1,142
0533	001	CURRENT EXPENSE FUND	3422110	Fire Protection and Emergency Medical Services	\$27,342
0533	001	CURRENT EXPENSE FUND	3422120	Fire Protection and Emergency Medical Services	\$480
0533	001	CURRENT EXPENSE FUND	3422135	Fire Protection and Emergency Medical Services	\$36,500
0533	001	CURRENT EXPENSE FUND	3424000	Protective Inspection Services	\$150
0533	001	CURRENT EXPENSE FUND	3425000	Disaster Preparation Services	\$462
0533	001	CURRENT EXPENSE FUND	3436000	Cemetery Sales and Services	\$10,800

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0533	001	CURRENT EXPENSE FUND	3436010	Cemetery Sales and Services	\$5,900
0533	001	CURRENT EXPENSE FUND	3436020	Cemetery Sales and Services	\$20
0533	001	CURRENT EXPENSE FUND	3436030	Cemetery Sales and Services	\$3,900
0533	001	CURRENT EXPENSE FUND	3436040	Cemetery Sales and Services	\$2
0533	001	CURRENT EXPENSE FUND	3452300	Animal Control and Shelter Services	\$225
0533	001	CURRENT EXPENSE FUND	3452900	Other Environmental Services	\$10,426
0533	001	CURRENT EXPENSE FUND	3459100	Housing Services	\$2,200
0533	001	CURRENT EXPENSE FUND	3473000	Activity Fees	\$23,769
0533	001	CURRENT EXPENSE FUND	3474000	Event Admission Fees	\$49,730
0533	001	CURRENT EXPENSE FUND	3476000	Program Fees	\$6,873
0533	001	CURRENT EXPENSE FUND	3531000	Traffic Infraction Penalties	\$5,165
0533	001	CURRENT EXPENSE FUND	3531004	Traffic Infraction Penalties	\$486
0533	001	CURRENT EXPENSE FUND	3531080	Traffic Infraction Penalties	\$1,965
0533	001	CURRENT EXPENSE FUND	3537000	Non-Traffic Infraction Penalties	\$1,197
0533	001	CURRENT EXPENSE FUND	3540000	Civil Parking Infraction Penalties	\$660
0533	001	CURRENT EXPENSE FUND	3591000	Non-Court Fines and Penalties	\$825
0533	001	CURRENT EXPENSE FUND	3611100	Investment Earnings	\$172,114
0533	001	CURRENT EXPENSE FUND	3614000	Other Interest	\$7,084
0533	001	CURRENT EXPENSE FUND	3614001	Other Interest	\$87
0533	001	CURRENT EXPENSE FUND	3624000	Rents and Leases	\$85,449
0533	001	CURRENT EXPENSE FUND	3624010	Rents and Leases	\$10,561

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0533	001	CURRENT EXPENSE FUND	3624020	Rents and Leases	\$300
0533	001	CURRENT EXPENSE FUND	3625000	Rents and Leases	\$7,500
0533	001	CURRENT EXPENSE FUND	3625010	Rents and Leases	\$2,000
0533	001	CURRENT EXPENSE FUND	3625030	Rents and Leases	\$1,717
0533	001	CURRENT EXPENSE FUND	3629000	Rents and Leases	\$27
0533	001	CURRENT EXPENSE FUND	3671100	Contributions and Donations from Nongovernmental Sources	\$19,169
0533	001	CURRENT EXPENSE FUND	3694000	Judgments and Settlements	\$790
0533	001	CURRENT EXPENSE FUND	3698100	Cash Adjustments	\$72
0533	001	CURRENT EXPENSE FUND	3699100	Miscellaneous Other Operating	\$80
0533	001	CURRENT EXPENSE FUND	3699120	Miscellaneous Other Operating	\$895
0533	001	CURRENT EXPENSE FUND	3699130	Miscellaneous Other Operating	\$50,358
0533	102	CITY STREET FUND	3085100	Assigned Cash and Investments - Beginning	\$346,652
0533	102	CITY STREET FUND	3111000	Property Tax	\$451,642
0533	102	CITY STREET FUND	3332014	Federal Indirect Grant from Department of Transportation	\$214,035
0533	102	CITY STREET FUND	3340383	State Grant from Transportation Improvement Board (TIB)	\$33,404
0533	102	CITY STREET FUND	3340383	State Grant from Transportation Improvement Board (TIB)	\$267,100
0533	102	CITY STREET FUND	3340383	State Grant from Transportation Improvement Board (TIB)	\$7,892
0533	102	CITY STREET FUND	3360071	Multimodal Transportation - Cities	\$6,435

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0533	102	CITY STREET FUND	3360087	Motor Vehicle Fuel Tax - City Streets	\$91,766
0533	102	CITY STREET FUND	3441000	Roads/Streets Maintenance/Repair/Con struction Services	\$816
0533	102	CITY STREET FUND	3611100	Investment Earnings	\$11,057
0533	102	CITY STREET FUND	3699100	Miscellaneous Other Operating	\$443
0533	105	MOTEL/HOTEL TAX FUND	3083100	Restricted Cash and Investments - Beginning	\$250,466
0533	105	MOTEL/HOTEL TAX FUND	3133100	Hotel/Motel Sales and Use Tax	\$204,405
0533	105	MOTEL/HOTEL TAX FUND	3611100	Investment Earnings	\$12,189
0533	106	AFFORDABLE HOUSING FUND	3083100	Restricted Cash and Investments - Beginning	\$43,333
0533	106	AFFORDABLE HOUSING FUND	3132700	Affordable and Supportive Housing Sales and Use Tax	\$17,102
0533	106	AFFORDABLE HOUSING FUND	3611100	Investment Earnings	\$2,401
0533	109	BLOCK GRANT FUND	3085100	Assigned Cash and Investments - Beginning	\$20,253
0533	109	BLOCK GRANT FUND	3611100	Investment Earnings	\$518
0533	110	STAMPEDE ARENA REDEVEL.	3084100	Committed Cash and Investments - Beginning	\$277,652
0533	110	STAMPEDE ARENA REDEVEL.	3181100	Admissions Tax	\$16,578
0533	110	STAMPEDE ARENA REDEVEL.	3370774	Local Grants, Entitlements, Tribal Government Distributions, and Other Payments	\$40,000
0533	110	STAMPEDE ARENA REDEVEL.	3611100	Investment Earnings	\$12,354
0533	301	CAPITAL IMPROVEMENT FUND	3083100	Restricted Cash and Investments - Beginning	\$323,242
0533	301	CAPITAL IMPROVEMENT FUND	3183400	REET 1 - First Quarter Percent	\$65,538
0533	301	CAPITAL IMPROVEMENT FUND	3611100	Investment Earnings	\$16,702
0533	401	WATER FUND	3085100	Assigned Cash and Investments - Beginning	\$2,245,308



MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0533	401	WATER FUND	3340230	State Grant from Department Natural Resources	\$915,012
0533	401	WATER FUND	3340420	State Grant from Department of Commerce	\$4,250,000
0533	401	WATER FUND	3434000	Water Sales and Services	\$1,436,913
0533	401	WATER FUND	3434005	Water Sales and Services	\$660
0533	401	WATER FUND	3434010	Water Sales and Services	\$8,668
0533	401	WATER FUND	3434040	Water Sales and Services	\$36,443
0533	401	WATER FUND	3434052	Water Sales and Services	\$130,825
0533	401	WATER FUND	3434053	Water Sales and Services	\$4,200
0533	401	WATER FUND	3611100	Investment Earnings	\$22,482
0533	401	WATER FUND	3611100	Investment Earnings	\$78,208
0533	401	WATER FUND	3699100	Miscellaneous Other Operating	\$4,289
0533	402	SEWER FUND	3085100	Assigned Cash and Investments - Beginning	\$2,471,966
0533	402	SEWER FUND	3435000	Sewer/Reclaimed Water Sales and Services	\$2,904,338
0533	402	SEWER FUND	3435040	Sewer/Reclaimed Water Sales and Services	\$5,500
0533	402	SEWER FUND	3435054	Sewer/Reclaimed Water Sales and Services	\$270,041
0533	402	SEWER FUND	3611100	Investment Earnings	\$47,565
0533	402	SEWER FUND	3611100	Investment Earnings	\$68,776
0533	402	SEWER FUND	3699100	Miscellaneous Other Operating	\$1,109
0533	403	GARBAGE FUND	3085100	Assigned Cash and Investments - Beginning	\$488,205
0533	403	GARBAGE FUND	3437000	Solid Waste Sales and Services	\$1,415,757
0533	403	GARBAGE FUND	3437040	Solid Waste Sales and Services	\$48,813
0533	403	GARBAGE FUND	3437055	Solid Waste Sales and Services	\$137,877

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0533	403	GARBAGE FUND	3611100	Investment Earnings	\$26,854
0533	403	GARBAGE FUND	3699100	Miscellaneous Other Operating	\$660
0533	405	STORM DRAIN UTILITY FUND	3085100	Assigned Cash and Investments - Beginning	\$267,629
0533	405	STORM DRAIN UTILITY FUND	3331400	Federal Indirect Grant from Department of Housing and Urban Development	\$23,433
0533	405	STORM DRAIN UTILITY FUND	3431300	Storm Drainage Sales and Services	\$159,416
0533	405	STORM DRAIN UTILITY FUND	3431358	Storm Drainage Sales and Services	\$15,123
0533	405	STORM DRAIN UTILITY FUND	3611100	Investment Earnings	\$16,196
0533	405	STORM DRAIN UTILITY FUND	3699100	Miscellaneous Other Operating	\$107
0533	406	AIRPORT FUND	3085100	Assigned Cash and Investments - Beginning	\$387,379
0533	406	AIRPORT FUND	3312010	Federal Direct Grant from Department of Transportation	\$9,000
0533	406	AIRPORT FUND	3312010	Federal Direct Grant from Department of Transportation	\$22,000
0533	406	AIRPORT FUND	3312010	Federal Direct Grant from Department of Transportation	\$133,933
0533	406	AIRPORT FUND	3312010	Federal Direct Grant from Department of Transportation	\$87,859
0533	406	AIRPORT FUND	3340360	State Grant from Department of Transportation	\$11,592
0533	406	AIRPORT FUND	3340360	State Grant from Department of Transportation	\$8,297
0533	406	AIRPORT FUND	3445000	Sales of Fuel	\$316,357
0533	406	AIRPORT FUND	3445040	Sales of Fuel	\$27,544
0533	406	AIRPORT FUND	3611100	Investment Earnings	\$16,203
0533	406	AIRPORT FUND	3625000	Rents and Leases	\$8,239
0533	406	AIRPORT FUND	3625010	Rents and Leases	\$26,400

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0533	406	AIRPORT FUND	3699100	Miscellaneous Other Operating	\$326
0533	501	EQUIPMENT RENTAL FUND	3085100	Assigned Cash and Investments - Beginning	\$69,588
0533	501	EQUIPMENT RENTAL FUND	3443000	Repair Services	\$1,553
0533	501	EQUIPMENT RENTAL FUND	3489100	Internal Service Funds Sales and Services	\$957,691
0533	501	EQUIPMENT RENTAL FUND	3611100	Investment Earnings	\$10,584
0533	501	EQUIPMENT RENTAL FUND	3699100	Miscellaneous Other Operating	\$378
0533	508	EQ. RENTAL CAPITAL PURCH. FUND	3085100	Assigned Cash and Investments - Beginning	\$972,119
0533	508	EQ. RENTAL CAPITAL PURCH. FUND	3611100	Investment Earnings	\$31,150
0533	632	STATE AGENCY DEPOSITS	3083100	Restricted Cash and Investments - Beginning	\$470
0533	700	INVESTMENT TRUST FUND	3082100	Nonspendable Cash and Investments - Beginning	\$170,949
0533	001	CURRENT EXPENSE FUND	5083100	Restricted Cash and Investments - Ending	\$32,189
0533	001	CURRENT EXPENSE FUND	5085100	Assigned Cash and Investments - Ending	\$189,578
0533	001	CURRENT EXPENSE FUND	5085100	Assigned Cash and Investments - Ending	\$725
0533	001	CURRENT EXPENSE FUND	5085100	Assigned Cash and Investments - Ending	\$1,000
0533	001	CURRENT EXPENSE FUND	5089100	Unassigned Cash and Investments - Ending	\$3,388,284
0533	001	CURRENT EXPENSE FUND	5116010	Legislative Activities	\$37,200
0533	001	CURRENT EXPENSE FUND	5116020	Legislative Activities	\$2,955
0533	001	CURRENT EXPENSE FUND	5116030	Legislative Activities	\$713
0533	001	CURRENT EXPENSE FUND	5116040	Legislative Activities	\$1,714
0533	001	CURRENT EXPENSE FUND	5116040	Legislative Activities	\$1,856
0533	001	CURRENT EXPENSE FUND	5117040	Lobbying Activities	\$14,000

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0533	001	CURRENT EXPENSE FUND	5125110	Non-Contracted Court	\$32,909
0533	001	CURRENT EXPENSE FUND	5125110	Non-Contracted Court	\$183
0533	001	CURRENT EXPENSE FUND	5125120	Non-Contracted Court	\$7,268
0533	001	CURRENT EXPENSE FUND	5125130	Non-Contracted Court	\$634
0533	001	CURRENT EXPENSE FUND	5125130	Non-Contracted Court	\$534
0533	001	CURRENT EXPENSE FUND	5125140	Non-Contracted Court	\$18,000
0533	001	CURRENT EXPENSE FUND	5125140	Non-Contracted Court	\$490
0533	001	CURRENT EXPENSE FUND	5125140	Non-Contracted Court	\$250
0533	001	CURRENT EXPENSE FUND	5125140	Non-Contracted Court	\$1,651
0533	001	CURRENT EXPENSE FUND	5125140	Non-Contracted Court	\$5
0533	001	CURRENT EXPENSE FUND	5131010	Executive Office	\$19,800
0533	001	CURRENT EXPENSE FUND	5131020	Executive Office	\$1,665
0533	001	CURRENT EXPENSE FUND	5131030	Executive Office	\$21
0533	001	CURRENT EXPENSE FUND	5131030	Executive Office	\$2,748
0533	001	CURRENT EXPENSE FUND	5131040	Executive Office	\$506
0533	001	CURRENT EXPENSE FUND	5131040	Executive Office	\$904
0533	001	CURRENT EXPENSE FUND	5131040	Executive Office	\$102
0533	001	CURRENT EXPENSE FUND	5131110	Executive Office	\$38,177
0533	001	CURRENT EXPENSE FUND	5131120	Executive Office	\$15,408
0533	001	CURRENT EXPENSE FUND	5131130	Executive Office	\$774
0533	001	CURRENT EXPENSE FUND	5131140	Executive Office	\$505

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0533	001	CURRENT EXPENSE FUND	5131140	Executive Office	\$2,424
0533	001	CURRENT EXPENSE FUND	5131140	Executive Office	\$549
0533	001	CURRENT EXPENSE FUND	5142210	Financial Services	\$29,472
0533	001	CURRENT EXPENSE FUND	5142220	Financial Services	\$9,180
0533	001	CURRENT EXPENSE FUND	5142240	Financial Services	\$4,750
0533	001	CURRENT EXPENSE FUND	5142240	Financial Services	\$1,196
0533	001	CURRENT EXPENSE FUND	5142310	Financial Services	\$52,963
0533	001	CURRENT EXPENSE FUND	5142310	Financial Services	\$42
0533	001	CURRENT EXPENSE FUND	5142320	Financial Services	\$23,448
0533	001	CURRENT EXPENSE FUND	5142320	Financial Services	\$93
0533	001	CURRENT EXPENSE FUND	5142330	Financial Services	\$10,538
0533	001	CURRENT EXPENSE FUND	5142330	Financial Services	\$879
0533	001	CURRENT EXPENSE FUND	5142340	Financial Services	\$25,326
0533	001	CURRENT EXPENSE FUND	5142340	Financial Services	\$2,560
0533	001	CURRENT EXPENSE FUND	5142340	Financial Services	\$4,095
0533	001	CURRENT EXPENSE FUND	5142340	Financial Services	\$726
0533	001	CURRENT EXPENSE FUND	5142340	Financial Services	\$12,079
0533	001	CURRENT EXPENSE FUND	5142340	Financial Services	\$32
0533	001	CURRENT EXPENSE FUND	5153140	Internal Legal Services - Advice	\$20,093
0533	001	CURRENT EXPENSE FUND	5153140	Internal Legal Services - Advice	\$1,369
0533	001	CURRENT EXPENSE FUND	5153140	Internal Legal Services - Advice	\$5,425

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0533	001	CURRENT EXPENSE FUND	5176620	Workers' Compensation Services	\$8,176
0533	001	CURRENT EXPENSE FUND	5183010	Maintenance/Security/Insurance/Janitorial Services	\$7,200
0533	001	CURRENT EXPENSE FUND	5183010	Maintenance/Security/Insurance/Janitorial Services	\$51
0533	001	CURRENT EXPENSE FUND	5183020	Maintenance/Security/Insurance/Janitorial Services	\$2,894
0533	001	CURRENT EXPENSE FUND	5183030	Maintenance/Security/Insurance/Janitorial Services	\$2,752
0533	001	CURRENT EXPENSE FUND	5183030	Maintenance/Security/Insurance/Janitorial Services	\$17
0533	001	CURRENT EXPENSE FUND	5183040	Maintenance/Security/Insurance/Janitorial Services	\$12,997
0533	001	CURRENT EXPENSE FUND	5183040	Maintenance/Security/Insurance/Janitorial Services	\$12,584
0533	001	CURRENT EXPENSE FUND	5183040	Maintenance/Security/Insurance/Janitorial Services	\$7,087
0533	001	CURRENT EXPENSE FUND	5183040	Maintenance/Security/Insurance/Janitorial Services	\$25,109
0533	001	CURRENT EXPENSE FUND	5183040	Maintenance/Security/Insurance/Janitorial Services	\$16,661
0533	001	CURRENT EXPENSE FUND	5183040	Maintenance/Security/Insurance/Janitorial Services	\$231,443
0533	001	CURRENT EXPENSE FUND	5211010	Administration	\$106,746
0533	001	CURRENT EXPENSE FUND	5211020	Administration	\$40,378
0533	001	CURRENT EXPENSE FUND	5211020	Administration	\$28,764
0533	001	CURRENT EXPENSE FUND	5211020	Administration	\$4,640
0533	001	CURRENT EXPENSE FUND	5211030	Administration	\$139

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0533	001	CURRENT EXPENSE FUND	5211040	Administration	\$2,075
0533	001	CURRENT EXPENSE FUND	5211040	Administration	\$11,887
0533	001	CURRENT EXPENSE FUND	5211040	Administration	\$1,000
0533	001	CURRENT EXPENSE FUND	5211040	Administration	\$4,209
0533	001	CURRENT EXPENSE FUND	5211040	Administration	\$125
0533	001	CURRENT EXPENSE FUND	5211040	Administration	\$1,152
0533	001	CURRENT EXPENSE FUND	5211110	Administration	\$7,098
0533	001	CURRENT EXPENSE FUND	5211120	Administration	\$2,826
0533	001	CURRENT EXPENSE FUND	5211130	Administration	\$1,025
0533	001	CURRENT EXPENSE FUND	5211140	Administration	\$180
0533	001	CURRENT EXPENSE FUND	5211510	Administration	\$106,281
0533	001	CURRENT EXPENSE FUND	5211510	Administration	\$1,347
0533	001	CURRENT EXPENSE FUND	5211520	Administration	\$43,920
0533	001	CURRENT EXPENSE FUND	5211540	Administration	\$5,410
0533	001	CURRENT EXPENSE FUND	5212010	Police Operations	\$818,816
0533	001	CURRENT EXPENSE FUND	5212010	Police Operations	\$104,860
0533	001	CURRENT EXPENSE FUND	5212020	Police Operations	\$393,753
0533	001	CURRENT EXPENSE FUND	5212020	Police Operations	\$140
0533	001	CURRENT EXPENSE FUND	5212020	Police Operations	\$19,056
0533	001	CURRENT EXPENSE FUND	5212030	Police Operations	\$6,568
0533	001	CURRENT EXPENSE FUND	5212030	Police Operations	\$18,609

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0533	001	CURRENT EXPENSE FUND	5212030	Police Operations	\$32,113
0533	001	CURRENT EXPENSE FUND	5212040	Police Operations	\$1,400
0533	001	CURRENT EXPENSE FUND	5212040	Police Operations	\$655
0533	001	CURRENT EXPENSE FUND	5212040	Police Operations	\$32,571
0533	001	CURRENT EXPENSE FUND	5212040	Police Operations	\$24,476
0533	001	CURRENT EXPENSE FUND	5212040	Police Operations	\$154,092
0533	001	CURRENT EXPENSE FUND	5212040	Police Operations	\$94,532
0533	001	CURRENT EXPENSE FUND	5212040	Police Operations	\$36,130
0533	001	CURRENT EXPENSE FUND	5212040	Police Operations	\$452
0533	001	CURRENT EXPENSE FUND	5212040	Police Operations	\$535
0533	001	CURRENT EXPENSE FUND	5212340	Police Operations	\$5,300
0533	001	CURRENT EXPENSE FUND	5213030	Crime Prevention	\$3,650
0533	001	CURRENT EXPENSE FUND	5213030	Crime Prevention	\$1,652
0533	001	CURRENT EXPENSE FUND	5215030	Facilities	\$750
0533	001	CURRENT EXPENSE FUND	5215030	Facilities	\$94
0533	001	CURRENT EXPENSE FUND	5215040	Facilities	\$2,000
0533	001	CURRENT EXPENSE FUND	5215040	Facilities	\$4,194
0533	001	CURRENT EXPENSE FUND	5215040	Facilities	\$10,575
0533	001	CURRENT EXPENSE FUND	5215040	Facilities	\$9,187
0533	001	CURRENT EXPENSE FUND	5215110	Facilities	\$3,847
0533	001	CURRENT EXPENSE FUND	5215110	Facilities	\$9



MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0533	001	CURRENT EXPENSE FUND	5215120	Facilities	\$1,536
0533	001	CURRENT EXPENSE FUND	5215130	Facilities	\$2,705
0533	001	CURRENT EXPENSE FUND	5215140	Facilities	\$33
0533	001	CURRENT EXPENSE FUND	5215140	Facilities	\$51
0533	001	CURRENT EXPENSE FUND	5221010	Administration	\$122,678
0533	001	CURRENT EXPENSE FUND	5221020	Administration	\$32,483
0533	001	CURRENT EXPENSE FUND	5221020	Administration	\$10,004
0533	001	CURRENT EXPENSE FUND	5221020	Administration	\$425
0533	001	CURRENT EXPENSE FUND	5221030	Administration	\$2,809
0533	001	CURRENT EXPENSE FUND	5221030	Administration	\$77
0533	001	CURRENT EXPENSE FUND	5221040	Administration	\$3,437
0533	001	CURRENT EXPENSE FUND	5221040	Administration	\$80
0533	001	CURRENT EXPENSE FUND	5221040	Administration	\$25,010
0533	001	CURRENT EXPENSE FUND	5221040	Administration	\$387
0533	001	CURRENT EXPENSE FUND	5221040	Administration	\$187
0533	001	CURRENT EXPENSE FUND	5222010	Fire Suppression and Emergency Medical Services	\$62,390
0533	001	CURRENT EXPENSE FUND	5222020	Fire Suppression and Emergency Medical Services	\$4,773
0533	001	CURRENT EXPENSE FUND	5222020	Fire Suppression and Emergency Medical Services	\$3,890
0533	001	CURRENT EXPENSE FUND	5222020	Fire Suppression and Emergency Medical Services	\$248

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0533	001	CURRENT EXPENSE FUND	5222030	Fire Suppression and Emergency Medical Services	\$1,836
0533	001	CURRENT EXPENSE FUND	5222030	Fire Suppression and Emergency Medical Services	\$313
0533	001	CURRENT EXPENSE FUND	5222040	Fire Suppression and Emergency Medical Services	\$1,300
0533	001	CURRENT EXPENSE FUND	5222040	Fire Suppression and Emergency Medical Services	\$21,165
0533	001	CURRENT EXPENSE FUND	5222040	Fire Suppression and Emergency Medical Services	\$4,200
0533	001	CURRENT EXPENSE FUND	5222040	Fire Suppression and Emergency Medical Services	\$9,555
0533	001	CURRENT EXPENSE FUND	5222040	Fire Suppression and Emergency Medical Services	\$15,215
0533	001	CURRENT EXPENSE FUND	5222040	Fire Suppression and Emergency Medical Services	\$3,194
0533	001	CURRENT EXPENSE FUND	5225030	Facilities	\$285
0533	001	CURRENT EXPENSE FUND	5225040	Facilities	\$864
0533	001	CURRENT EXPENSE FUND	5225040	Facilities	\$10,480
0533	001	CURRENT EXPENSE FUND	5225040	Facilities	\$1,277
0533	001	CURRENT EXPENSE FUND	5225110	Facilities	\$3,598
0533	001	CURRENT EXPENSE FUND	5225110	Facilities	(\$34)
0533	001	CURRENT EXPENSE FUND	5225120	Facilities	\$1,430
0533	001	CURRENT EXPENSE FUND	5225130	Facilities	\$1,243
0533	001	CURRENT EXPENSE FUND	5225140	Facilities	\$2,853
0533	001	CURRENT EXPENSE FUND	5225140	Facilities	\$1,524

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0533	001	CURRENT EXPENSE FUND	5236040	Care and Custody of Prisoners	\$320,365
0533	001	CURRENT EXPENSE FUND	5236040	Care and Custody of Prisoners	\$104,027
0533	001	CURRENT EXPENSE FUND	5242010	Inspections, Permits, Certificates and Licenses	\$78,215
0533	001	CURRENT EXPENSE FUND	5242020	Inspections, Permits, Certificates and Licenses	\$26,920
0533	001	CURRENT EXPENSE FUND	5242020	Inspections, Permits, Certificates and Licenses	\$53
0533	001	CURRENT EXPENSE FUND	5242030	Inspections, Permits, Certificates and Licenses	\$1,991
0533	001	CURRENT EXPENSE FUND	5242040	Inspections, Permits, Certificates and Licenses	\$360
0533	001	CURRENT EXPENSE FUND	5242040	Inspections, Permits, Certificates and Licenses	\$505
0533	001	CURRENT EXPENSE FUND	5242040	Inspections, Permits, Certificates and Licenses	\$611
0533	001	CURRENT EXPENSE FUND	5242040	Inspections, Permits, Certificates and Licenses	\$11,397
0533	001	CURRENT EXPENSE FUND	5242040	Inspections, Permits, Certificates and Licenses	\$3,663
0533	001	CURRENT EXPENSE FUND	5242040	Inspections, Permits, Certificates and Licenses	\$272
0533	001	CURRENT EXPENSE FUND	5256040	Disaster Preparedness	\$17,669
0533	001	CURRENT EXPENSE FUND	5286040	Dispatch Services	\$52,827
0533	001	CURRENT EXPENSE FUND	5361010	Cemetery	\$3,365
0533	001	CURRENT EXPENSE FUND	5361020	Cemetery	\$1,109
0533	001	CURRENT EXPENSE FUND	5361040	Cemetery	\$333
0533	001	CURRENT EXPENSE FUND	5362010	Cemetery	\$20,471
0533	001	CURRENT EXPENSE FUND	5362010	Cemetery	\$1,131
0533	001	CURRENT EXPENSE FUND	5362020	Cemetery	\$8,882
0533	001	CURRENT EXPENSE FUND	5362020	Cemetery	\$62

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0533	001	CURRENT EXPENSE FUND	5362020	Cemetery	\$103
0533	001	CURRENT EXPENSE FUND	5362030	Cemetery	\$3,609
0533	001	CURRENT EXPENSE FUND	5362030	Cemetery	\$140
0533	001	CURRENT EXPENSE FUND	5362040	Cemetery	\$292
0533	001	CURRENT EXPENSE FUND	5362040	Cemetery	\$77
0533	001	CURRENT EXPENSE FUND	5362040	Cemetery	\$21,931
0533	001	CURRENT EXPENSE FUND	5362040	Cemetery	\$2,903
0533	001	CURRENT EXPENSE FUND	5362040	Cemetery	\$3,440
0533	001	CURRENT EXPENSE FUND	5362040	Cemetery	\$2,073
0533	001	CURRENT EXPENSE FUND	5366040	Cemetery	\$2
0533	001	CURRENT EXPENSE FUND	5533110	Flood Control	\$1,981
0533	001	CURRENT EXPENSE FUND	5533120	Flood Control	\$653
0533	001	CURRENT EXPENSE FUND	5533210	Flood Control	\$12,047
0533	001	CURRENT EXPENSE FUND	5533210	Flood Control	\$560
0533	001	CURRENT EXPENSE FUND	5533220	Flood Control	\$5,119
0533	001	CURRENT EXPENSE FUND	5533230	Flood Control	\$1,388
0533	001	CURRENT EXPENSE FUND	5533230	Flood Control	\$6
0533	001	CURRENT EXPENSE FUND	5533240	Flood Control	\$10,918
0533	001	CURRENT EXPENSE FUND	5542030	Nuisance Control	\$3,562
0533	001	CURRENT EXPENSE FUND	5542040	Nuisance Control	\$500
0533	001	CURRENT EXPENSE FUND	5542040	Nuisance Control	\$489

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0533	001	CURRENT EXPENSE FUND	5543010	Animal Control	\$45,640
0533	001	CURRENT EXPENSE FUND	5543010	Animal Control	\$521
0533	001	CURRENT EXPENSE FUND	5543020	Animal Control	\$20,977
0533	001	CURRENT EXPENSE FUND	5543020	Animal Control	\$1,481
0533	001	CURRENT EXPENSE FUND	5543030	Animal Control	\$222
0533	001	CURRENT EXPENSE FUND	5543030	Animal Control	\$43
0533	001	CURRENT EXPENSE FUND	5543040	Animal Control	\$148
0533	001	CURRENT EXPENSE FUND	5543040	Animal Control	\$636
0533	001	CURRENT EXPENSE FUND	5543040	Animal Control	\$2,637
0533	001	CURRENT EXPENSE FUND	5543040	Animal Control	\$11,397
0533	001	CURRENT EXPENSE FUND	5543040	Animal Control	\$3,775
0533	001	CURRENT EXPENSE FUND	5543040	Animal Control	\$272
0533	001	CURRENT EXPENSE FUND	5549030	Other Environmental Services	\$1,422
0533	001	CURRENT EXPENSE FUND	5549040	Other Environmental Services	\$17,387
0533	001	CURRENT EXPENSE FUND	5586010	Planning	\$3,547
0533	001	CURRENT EXPENSE FUND	5586010	Planning	\$1
0533	001	CURRENT EXPENSE FUND	5586020	Planning	\$1,413
0533	001	CURRENT EXPENSE FUND	5586040	Planning	\$12,733
0533	001	CURRENT EXPENSE FUND	5586040	Planning	\$127
0533	001	CURRENT EXPENSE FUND	5586040	Planning	\$408
0533	001	CURRENT EXPENSE FUND	5642010	Mental Health Services	\$120,608

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0533	001	CURRENT EXPENSE FUND	5642010	Mental Health Services	\$2,679
0533	001	CURRENT EXPENSE FUND	5642020	Mental Health Services	\$41,990
0533	001	CURRENT EXPENSE FUND	5642020	Mental Health Services	\$4,909
0533	001	CURRENT EXPENSE FUND	5642030	Mental Health Services	\$14,694
0533	001	CURRENT EXPENSE FUND	5642030	Mental Health Services	\$12,007
0533	001	CURRENT EXPENSE FUND	5642040	Mental Health Services	\$765
0533	001	CURRENT EXPENSE FUND	5642040	Mental Health Services	\$3,671
0533	001	CURRENT EXPENSE FUND	5642040	Mental Health Services	\$3,069
0533	001	CURRENT EXPENSE FUND	5642040	Mental Health Services	\$5,687
0533	001	CURRENT EXPENSE FUND	5662010	Chemical Dependency Services	\$9,333
0533	001	CURRENT EXPENSE FUND	5662020	Chemical Dependency Services	\$3,046
0533	001	CURRENT EXPENSE FUND	5662030	Chemical Dependency Services	\$5,588
0533	001	CURRENT EXPENSE FUND	5663040	Chemical Dependency Services	\$1,453
0533	001	CURRENT EXPENSE FUND	5722040	Library Services	\$108,920
0533	001	CURRENT EXPENSE FUND	5725010	Facilities	\$2,357
0533	001	CURRENT EXPENSE FUND	5725010	Facilities	\$6
0533	001	CURRENT EXPENSE FUND	5725020	Facilities	\$941
0533	001	CURRENT EXPENSE FUND	5725030	Facilities	\$1,702
0533	001	CURRENT EXPENSE FUND	5725030	Facilities	\$41
0533	001	CURRENT EXPENSE FUND	5725040	Facilities	\$8,097
0533	001	CURRENT EXPENSE FUND	5725040	Facilities	\$2,490

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0533	001	CURRENT EXPENSE FUND	5725040	Facilities	\$4,844
0533	001	CURRENT EXPENSE FUND	5725040	Facilities	\$8,667
0533	001	CURRENT EXPENSE FUND	5725040	Facilities	\$2,143
0533	001	CURRENT EXPENSE FUND	5752640	Stadiums and Auditoriums	\$16,121
0533	001	CURRENT EXPENSE FUND	5752840	Stadiums and Auditoriums	\$22,977
0533	001	CURRENT EXPENSE FUND	5752840	Stadiums and Auditoriums	\$19,843
0533	001	CURRENT EXPENSE FUND	5762010	Swimming Pools	\$13,015
0533	001	CURRENT EXPENSE FUND	5762010	Swimming Pools	\$2,500
0533	001	CURRENT EXPENSE FUND	5762020	Swimming Pools	\$6,431
0533	001	CURRENT EXPENSE FUND	5762030	Swimming Pools	\$15,416
0533	001	CURRENT EXPENSE FUND	5762040	Swimming Pools	\$945
0533	001	CURRENT EXPENSE FUND	5762040	Swimming Pools	\$670
0533	001	CURRENT EXPENSE FUND	5762040	Swimming Pools	\$5,087
0533	001	CURRENT EXPENSE FUND	5762040	Swimming Pools	\$281
0533	001	CURRENT EXPENSE FUND	5762110	Swimming Pools	\$58,636
0533	001	CURRENT EXPENSE FUND	5762120	Swimming Pools	\$8,238
0533	001	CURRENT EXPENSE FUND	5762120	Swimming Pools	\$810
0533	001	CURRENT EXPENSE FUND	5762120	Swimming Pools	\$1,241
0533	001	CURRENT EXPENSE FUND	5762140	Swimming Pools	\$650
0533	001	CURRENT EXPENSE FUND	5763010	Campgrounds	\$18,603
0533	001	CURRENT EXPENSE FUND	5763010	Campgrounds	\$240

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0533	001	CURRENT EXPENSE FUND	5763020	Campgrounds	\$6,920
0533	001	CURRENT EXPENSE FUND	5763030	Campgrounds	\$1,541
0533	001	CURRENT EXPENSE FUND	5763040	Campgrounds	\$6,300
0533	001	CURRENT EXPENSE FUND	5763040	Campgrounds	\$901
0533	001	CURRENT EXPENSE FUND	5763040	Campgrounds	\$206
0533	001	CURRENT EXPENSE FUND	5763040	Campgrounds	\$513
0533	001	CURRENT EXPENSE FUND	5763040	Campgrounds	\$6,556
0533	001	CURRENT EXPENSE FUND	5763040	Campgrounds	\$10,984
0533	001	CURRENT EXPENSE FUND	5768010	General Parks	\$176,637
0533	001	CURRENT EXPENSE FUND	5768010	General Parks	\$4,382
0533	001	CURRENT EXPENSE FUND	5768020	General Parks	\$68,498
0533	001	CURRENT EXPENSE FUND	5768020	General Parks	\$250
0533	001	CURRENT EXPENSE FUND	5768030	General Parks	\$27,474
0533	001	CURRENT EXPENSE FUND	5768030	General Parks	\$1,285
0533	001	CURRENT EXPENSE FUND	5768040	General Parks	\$10,900
0533	001	CURRENT EXPENSE FUND	5768040	General Parks	\$831
0533	001	CURRENT EXPENSE FUND	5768040	General Parks	\$132,449
0533	001	CURRENT EXPENSE FUND	5768040	General Parks	\$39,086
0533	001	CURRENT EXPENSE FUND	5768040	General Parks	\$72,551
0533	001	CURRENT EXPENSE FUND	5768040	General Parks	\$60,644
0533	001	CURRENT EXPENSE FUND	5768040	General Parks	\$1,572



MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0533	001	CURRENT EXPENSE FUND	5768110	General Parks	\$26,641
0533	001	CURRENT EXPENSE FUND	5768120	General Parks	\$8,782
0533	001	CURRENT EXPENSE FUND	5768120	General Parks	\$1,067
0533	001	CURRENT EXPENSE FUND	5768120	General Parks	\$976
0533	001	CURRENT EXPENSE FUND	5768130	General Parks	\$681
0533	001	CURRENT EXPENSE FUND	5768130	General Parks	\$717
0533	001	CURRENT EXPENSE FUND	5768140	General Parks	\$333
0533	001	CURRENT EXPENSE FUND	5768140	General Parks	\$1,299
0533	001	CURRENT EXPENSE FUND	5769030	Other Park Facilities	\$205
0533	102	CITY STREET FUND	5085100	Assigned Cash and Investments - Ending	\$246,319
0533	102	CITY STREET FUND	5423010	Roadway	\$99,921
0533	102	CITY STREET FUND	5423010	Roadway	\$1,536
0533	102	CITY STREET FUND	5423020	Roadway	\$41,607
0533	102	CITY STREET FUND	5423030	Roadway	\$5,603
0533	102	CITY STREET FUND	5423030	Roadway	\$484
0533	102	CITY STREET FUND	5423040	Roadway	\$72,497
0533	102	CITY STREET FUND	5423040	Roadway	\$16,267
0533	102	CITY STREET FUND	5426340	Street Lighting	\$51,730
0533	102	CITY STREET FUND	5426340	Street Lighting	\$4,216
0533	102	CITY STREET FUND	5426410	Traffic Control Devices	\$14,552
0533	102	CITY STREET FUND	5426410	Traffic Control Devices	\$292
0533	102	CITY STREET FUND	5426420	Traffic Control Devices	\$6,086
0533	102	CITY STREET FUND	5426430	Traffic Control Devices	\$22,688
0533	102	CITY STREET FUND	5426440	Traffic Control Devices	\$1,261
0533	102	CITY STREET FUND	5426440	Traffic Control Devices	\$9,098
0533	102	CITY STREET FUND	5426440	Traffic Control Devices	\$848
0533	102	CITY STREET FUND	5426440	Traffic Control Devices	\$20,724
0533	102	CITY STREET FUND	5426610	Snow and Ice Control	\$40,686

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0533	102	CITY STREET FUND	5426610	Snow and Ice Control	\$3,944
0533	102	CITY STREET FUND	5426620	Snow and Ice Control	\$18,249
0533	102	CITY STREET FUND	5426630	Snow and Ice Control	\$5,768
0533	102	CITY STREET FUND	5426630	Snow and Ice Control	\$271
0533	102	CITY STREET FUND	5426640	Snow and Ice Control	\$79,297
0533	102	CITY STREET FUND	5426640	Snow and Ice Control	\$8,374
0533	102	CITY STREET FUND	5426710	Street Cleaning	\$20,666
0533	102	CITY STREET FUND	5426710	Street Cleaning	\$51
0533	102	CITY STREET FUND	5426720	Street Cleaning	\$8,481
0533	102	CITY STREET FUND	5426740	Street Cleaning	\$49,704
0533	102	CITY STREET FUND	5427010	Roadside	\$2,884
0533	102	CITY STREET FUND	5427010	Roadside	\$9
0533	102	CITY STREET FUND	5427020	Roadside	\$1,199
0533	102	CITY STREET FUND	5427030	Roadside	\$5,685
0533	102	CITY STREET FUND	5427040	Roadside	\$2,203
0533	102	CITY STREET FUND	5431010	Management	\$29,375
0533	102	CITY STREET FUND	5431020	Management	\$9,683
0533	102	CITY STREET FUND	5431030	Management	\$211
0533	102	CITY STREET FUND	5431030	Management	\$726
0533	102	CITY STREET FUND	5431040	Management	\$333
0533	102	CITY STREET FUND	5431040	Management	\$1,225
0533	102	CITY STREET FUND	5431040	Management	\$4,214
0533	102	CITY STREET FUND	5433020	General Services	\$850
0533	102	CITY STREET FUND	5433020	General Services	\$1,697
0533	102	CITY STREET FUND	5433040	General Services	\$180
0533	102	CITY STREET FUND	5433040	General Services	\$2,048
0533	102	CITY STREET FUND	5433040	General Services	\$87
0533	102	CITY STREET FUND	5433040	General Services	\$9,805
0533	102	CITY STREET FUND	5433040	General Services	\$17,127
0533	102	CITY STREET FUND	5433040	General Services	\$207
0533	105	MOTEL/HOTEL TAX FUND	5083100	Restricted Cash and Investments - Ending	\$274,874
0533	105	MOTEL/HOTEL TAX FUND	5573030	Tourism	\$14,062

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0533	105	MOTEL/HOTEL TAX FUND	5573030	Tourism	\$4,792
0533	105	MOTEL/HOTEL TAX FUND	5573040	Tourism	\$15,000
0533	105	MOTEL/HOTEL TAX FUND	5573040	Tourism	\$4,118
0533	105	MOTEL/HOTEL TAX FUND	5573040	Tourism	\$97,974
0533	106	AFFORDABLE HOUSING FUND	5083100	Restricted Cash and Investments - Ending	\$62,837
0533	109	BLOCK GRANT FUND	5085100	Assigned Cash and Investments - Ending	\$770
0533	110	STAMPEDE ARENA REDEVEL.	5084100	Committed Cash and Investments - Ending	\$304,621
0533	301	CAPITAL IMPROVEMENT FUND	5083100	Restricted Cash and Investments - Ending	\$403,064
0533	301	CAPITAL IMPROVEMENT FUND	5593040	Property Development	\$2,418
0533	401	WATER FUND	5085100	Assigned Cash and Investments - Ending	\$2,142,479
0533	401	WATER FUND	5341010	Water Utilities	\$37,473
0533	401	WATER FUND	5341020	Water Utilities	\$12,353
0533	401	WATER FUND	5341030	Water Utilities	\$645
0533	401	WATER FUND	5341030	Water Utilities	\$949
0533	401	WATER FUND	5341040	Water Utilities	\$1,089
0533	401	WATER FUND	5341040	Water Utilities	\$68
0533	401	WATER FUND	5341040	Water Utilities	\$822
0533	401	WATER FUND	5341040	Water Utilities	\$3,102
0533	401	WATER FUND	5341040	Water Utilities	\$69,881
0533	401	WATER FUND	5341040	Water Utilities	\$75,637
0533	401	WATER FUND	5341040	Water Utilities	\$106
0533	401	WATER FUND	5341040	Water Utilities	\$3,605
0533	401	WATER FUND	5341110	Water Utilities	\$17,353
0533	401	WATER FUND	5341120	Water Utilities	\$7,004
0533	401	WATER FUND	5341210	Water Utilities	\$13,395
0533	401	WATER FUND	5341220	Water Utilities	\$4,172
0533	401	WATER FUND	5341310	Water Utilities	\$36,841
0533	401	WATER FUND	5341310	Water Utilities	\$19

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0533	401	WATER FUND	5341320	Water Utilities	\$15,538
0533	401	WATER FUND	5341330	Water Utilities	\$394
0533	401	WATER FUND	5341340	Water Utilities	\$5,891
0533	401	WATER FUND	5341340	Water Utilities	\$2,966
0533	401	WATER FUND	5341340	Water Utilities	\$960
0533	401	WATER FUND	5348010	Water Utilities	\$227,955
0533	401	WATER FUND	5348010	Water Utilities	\$16,218
0533	401	WATER FUND	5348020	Water Utilities	\$99,922
0533	401	WATER FUND	5348020	Water Utilities	\$1,057
0533	401	WATER FUND	5348020	Water Utilities	\$2,242
0533	401	WATER FUND	5348030	Water Utilities	\$137,168
0533	401	WATER FUND	5348030	Water Utilities	\$3,123
0533	401	WATER FUND	5348040	Water Utilities	\$3,613
0533	401	WATER FUND	5348040	Water Utilities	\$4,213
0533	401	WATER FUND	5348040	Water Utilities	\$4,780
0533	401	WATER FUND	5348040	Water Utilities	\$174,012
0533	401	WATER FUND	5348040	Water Utilities	\$79,986
0533	401	WATER FUND	5348040	Water Utilities	\$42,599
0533	401	WATER FUND	5348040	Water Utilities	\$42
0533	401	WATER FUND	5348040	Water Utilities	\$1,830
0533	401	WATER FUND	5349040	Water Utilities	\$130,811
0533	401	WATER FUND	5349040	Water Utilities	\$17,751
0533	402	SEWER FUND	5085100	Assigned Cash and Investments - Ending	\$2,862,140
0533	402	SEWER FUND	5351010	Sewer/Reclaimed Water Utilities	\$41,697
0533	402	SEWER FUND	5351020	Sewer/Reclaimed Water Utilities	\$13,745
0533	402	SEWER FUND	5351030	Sewer/Reclaimed Water Utilities	\$2,725
0533	402	SEWER FUND	5351030	Sewer/Reclaimed Water Utilities	\$1,120
0533	402	SEWER FUND	5351040	Sewer/Reclaimed Water Utilities	(\$214)
0533	402	SEWER FUND	5351040	Sewer/Reclaimed Water Utilities	\$713

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0533	402	SEWER FUND	5351040	Sewer/Reclaimed Water Utilities	\$1,827
0533	402	SEWER FUND	5351040	Sewer/Reclaimed Water Utilities	\$94,580
0533	402	SEWER FUND	5351040	Sewer/Reclaimed Water Utilities	\$106
0533	402	SEWER FUND	5351110	Sewer/Reclaimed Water Utilities	\$25,451
0533	402	SEWER FUND	5351120	Sewer/Reclaimed Water Utilities	\$10,272
0533	402	SEWER FUND	5351210	Sewer/Reclaimed Water Utilities	\$19,648
0533	402	SEWER FUND	5351220	Sewer/Reclaimed Water Utilities	\$6,120
0533	402	SEWER FUND	5351310	Sewer/Reclaimed Water Utilities	\$55,068
0533	402	SEWER FUND	5351310	Sewer/Reclaimed Water Utilities	\$27
0533	402	SEWER FUND	5351320	Sewer/Reclaimed Water Utilities	\$23,186
0533	402	SEWER FUND	5351330	Sewer/Reclaimed Water Utilities	\$394
0533	402	SEWER FUND	5351340	Sewer/Reclaimed Water Utilities	\$8,920
0533	402	SEWER FUND	5351340	Sewer/Reclaimed Water Utilities	\$2,966
0533	402	SEWER FUND	5355010	Sewer/Reclaimed Water Utilities	\$72,968
0533	402	SEWER FUND	5355010	Sewer/Reclaimed Water Utilities	\$763
0533	402	SEWER FUND	5355020	Sewer/Reclaimed Water Utilities	\$30,312
0533	402	SEWER FUND	5355020	Sewer/Reclaimed Water Utilities	\$939
0533	402	SEWER FUND	5355020	Sewer/Reclaimed Water Utilities	\$892
0533	402	SEWER FUND	5355030	Sewer/Reclaimed Water Utilities	\$5,728
0533	402	SEWER FUND	5355030	Sewer/Reclaimed Water Utilities	\$621
0533	402	SEWER FUND	5355040	Sewer/Reclaimed Water Utilities	\$2,667

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0533	402	SEWER FUND	5355040	Sewer/Reclaimed Water Utilities	\$17,958
0533	402	SEWER FUND	5358010	Sewer/Reclaimed Water Utilities	\$180,752
0533	402	SEWER FUND	5358010	Sewer/Reclaimed Water Utilities	\$7,651
0533	402	SEWER FUND	5358020	Sewer/Reclaimed Water Utilities	\$77,275
0533	402	SEWER FUND	5358020	Sewer/Reclaimed Water Utilities	\$410
0533	402	SEWER FUND	5358020	Sewer/Reclaimed Water Utilities	\$1,805
0533	402	SEWER FUND	5358030	Sewer/Reclaimed Water Utilities	\$39,032
0533	402	SEWER FUND	5358030	Sewer/Reclaimed Water Utilities	\$1,713
0533	402	SEWER FUND	5358040	Sewer/Reclaimed Water Utilities	\$5,479
0533	402	SEWER FUND	5358040	Sewer/Reclaimed Water Utilities	\$6,935
0533	402	SEWER FUND	5358040	Sewer/Reclaimed Water Utilities	\$8,209
0533	402	SEWER FUND	5358040	Sewer/Reclaimed Water Utilities	\$4,293
0533	402	SEWER FUND	5358040	Sewer/Reclaimed Water Utilities	\$118,562
0533	402	SEWER FUND	5358040	Sewer/Reclaimed Water Utilities	\$79,568
0533	402	SEWER FUND	5358040	Sewer/Reclaimed Water Utilities	\$137,547
0533	402	SEWER FUND	5358040	Sewer/Reclaimed Water Utilities	\$42,222
0533	402	SEWER FUND	5358040	Sewer/Reclaimed Water Utilities	(\$380)
0533	402	SEWER FUND	5359040	Sewer/Reclaimed Water Utilities	\$269,989
0533	402	SEWER FUND	5359040	Sewer/Reclaimed Water Utilities	\$26,300
0533	403	GARBAGE FUND	5085100	Assigned Cash and Investments - Ending	\$587,736
0533	403	GARBAGE FUND	5371110	Solid Waste Utilities	\$11,569
0533	403	GARBAGE FUND	5371120	Solid Waste Utilities	\$4,669

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0533	403	GARBAGE FUND	5371210	Solid Waste Utilities	\$8,931
0533	403	GARBAGE FUND	5371220	Solid Waste Utilities	\$2,782
0533	403	GARBAGE FUND	5371310	Solid Waste Utilities	\$24,378
0533	403	GARBAGE FUND	5371310	Solid Waste Utilities	\$12
0533	403	GARBAGE FUND	5371320	Solid Waste Utilities	\$10,288
0533	403	GARBAGE FUND	5371330	Solid Waste Utilities	\$630
0533	403	GARBAGE FUND	5371340	Solid Waste Utilities	\$3,927
0533	403	GARBAGE FUND	5371340	Solid Waste Utilities	\$1,952
0533	403	GARBAGE FUND	5371340	Solid Waste Utilities	\$768
0533	403	GARBAGE FUND	5376040	Solid Waste Utilities	\$32,140
0533	403	GARBAGE FUND	5376040	Solid Waste Utilities	\$49,370
0533	403	GARBAGE FUND	5376040	Solid Waste Utilities	\$1,233,131
0533	403	GARBAGE FUND	5376040	Solid Waste Utilities	\$8,058
0533	403	GARBAGE FUND	5379040	Solid Waste Utilities	\$137,824
0533	405	STORM DRAIN UTILITY FUND	5085100	Assigned Cash and Investments - Ending	\$370,572
0533	405	STORM DRAIN UTILITY FUND	5311120	Storm Drainage Utilities	\$756
0533	405	STORM DRAIN UTILITY FUND	5311310	Storm Drainage Utilities	\$6,994
0533	405	STORM DRAIN UTILITY FUND	5311310	Storm Drainage Utilities	\$2
0533	405	STORM DRAIN UTILITY FUND	5311320	Storm Drainage Utilities	\$2,919
0533	405	STORM DRAIN UTILITY FUND	5311330	Storm Drainage Utilities	\$91
0533	405	STORM DRAIN UTILITY FUND	5311340	Storm Drainage Utilities	\$478
0533	405	STORM DRAIN UTILITY FUND	5311340	Storm Drainage Utilities	\$768
0533	405	STORM DRAIN UTILITY FUND	5313110	Storm Drainage Utilities	\$5,872
0533	405	STORM DRAIN UTILITY FUND	5313120	Storm Drainage Utilities	\$1,173
0533	405	STORM DRAIN UTILITY FUND	5313130	Storm Drainage Utilities	\$43
0533	405	STORM DRAIN UTILITY FUND	5313140	Storm Drainage Utilities	\$143
0533	405	STORM DRAIN UTILITY FUND	5313140	Storm Drainage Utilities	\$3,054

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0533	405	STORM DRAIN UTILITY FUND	5313140	Storm Drainage Utilities	\$382
0533	405	STORM DRAIN UTILITY FUND	5313140	Storm Drainage Utilities	\$1,349
0533	405	STORM DRAIN UTILITY FUND	5313140	Storm Drainage Utilities	\$2,953
0533	405	STORM DRAIN UTILITY FUND	5313810	Storm Drainage Utilities	\$21,643
0533	405	STORM DRAIN UTILITY FUND	5313810	Storm Drainage Utilities	\$449
0533	405	STORM DRAIN UTILITY FUND	5313820	Storm Drainage Utilities	\$9,126
0533	405	STORM DRAIN UTILITY FUND	5313830	Storm Drainage Utilities	\$1,166
0533	405	STORM DRAIN UTILITY FUND	5313830	Storm Drainage Utilities	\$90
0533	405	STORM DRAIN UTILITY FUND	5313840	Storm Drainage Utilities	\$81
0533	405	STORM DRAIN UTILITY FUND	5313840	Storm Drainage Utilities	\$34,381
0533	405	STORM DRAIN UTILITY FUND	5313840	Storm Drainage Utilities	\$772
0533	405	STORM DRAIN UTILITY FUND	5319040	Storm Drainage Utilities	\$15,123
0533	405	STORM DRAIN UTILITY FUND	5319040	Storm Drainage Utilities	\$1,522
0533	406	AIRPORT FUND	5085100	Assigned Cash and Investments - Ending	\$319,146
0533	406	AIRPORT FUND	5461010	Airports and Ports	\$6,555
0533	406	AIRPORT FUND	5461020	Airports and Ports	\$2,161
0533	406	AIRPORT FUND	5461020	Airports and Ports	\$229
0533	406	AIRPORT FUND	5461020	Airports and Ports	\$279
0533	406	AIRPORT FUND	5461040	Airports and Ports	\$333
0533	406	AIRPORT FUND	5461110	Airports and Ports	\$3,374
0533	406	AIRPORT FUND	5461120	Airports and Ports	\$1,350
0533	406	AIRPORT FUND	5461210	Airports and Ports	\$6,251
0533	406	AIRPORT FUND	5461220	Airports and Ports	\$1,947
0533	406	AIRPORT FUND	5461310	Airports and Ports	\$22,396
0533	406	AIRPORT FUND	5461310	Airports and Ports	\$9
0533	406	AIRPORT FUND	5461320	Airports and Ports	\$9,354



MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0533	406	AIRPORT FUND	5467010	Airports and Ports	\$39,877
0533	406	AIRPORT FUND	5467010	Airports and Ports	\$3,052
0533	406	AIRPORT FUND	5467020	Airports and Ports	\$17,445
0533	406	AIRPORT FUND	5468030	Airports and Ports	\$12,697
0533	406	AIRPORT FUND	5468030	Airports and Ports	\$254,593
0533	406	AIRPORT FUND	5468030	Airports and Ports	\$215
0533	406	AIRPORT FUND	5468040	Airports and Ports	\$1,052
0533	406	AIRPORT FUND	5468040	Airports and Ports	\$3,479
0533	406	AIRPORT FUND	5468040	Airports and Ports	\$412
0533	406	AIRPORT FUND	5468040	Airports and Ports	\$30
0533	406	AIRPORT FUND	5468040	Airports and Ports	\$30,646
0533	406	AIRPORT FUND	5468040	Airports and Ports	\$28,841
0533	406	AIRPORT FUND	5468040	Airports and Ports	\$10,075
0533	406	AIRPORT FUND	5468040	Airports and Ports	\$8,170
0533	406	AIRPORT FUND	5468040	Airports and Ports	\$7,175
0533	501	EQUIPMENT RENTAL FUND	5085100	Assigned Cash and Investments - Ending	\$160,655
0533	501	EQUIPMENT RENTAL FUND	5486110	Equipment Rental Services	\$22,224
0533	501	EQUIPMENT RENTAL FUND	5486120	Equipment Rental Services	\$7,326
0533	501	EQUIPMENT RENTAL FUND	5486140	Equipment Rental Services	\$1,011
0533	501	EQUIPMENT RENTAL FUND	5486510	Equipment Rental Services	\$135,195
0533	501	EQUIPMENT RENTAL FUND	5486510	Equipment Rental Services	\$1,390
0533	501	EQUIPMENT RENTAL FUND	5486520	Equipment Rental Services	\$56,048
0533	501	EQUIPMENT RENTAL FUND	5486520	Equipment Rental Services	\$992
0533	501	EQUIPMENT RENTAL FUND	5486520	Equipment Rental Services	\$3,572
0533	501	EQUIPMENT RENTAL FUND	5486530	Equipment Rental Services	\$404
0533	501	EQUIPMENT RENTAL FUND	5486530	Equipment Rental Services	\$60,721
0533	501	EQUIPMENT RENTAL FUND	5486530	Equipment Rental Services	\$5,534

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0533	501	EQUIPMENT RENTAL FUND	5486540	Equipment Rental Services	\$96,125
0533	501	EQUIPMENT RENTAL FUND	5486540	Equipment Rental Services	\$1,822
0533	501	EQUIPMENT RENTAL FUND	5486540	Equipment Rental Services	\$10,152
0533	501	EQUIPMENT RENTAL FUND	5486540	Equipment Rental Services	\$61,600
0533	501	EQUIPMENT RENTAL FUND	5486540	Equipment Rental Services	\$13,621
0533	501	EQUIPMENT RENTAL FUND	5486540	Equipment Rental Services	(\$211)
0533	501	EQUIPMENT RENTAL FUND	5486830	Equipment Rental Services	\$3,537
0533	501	EQUIPMENT RENTAL FUND	5486840	Equipment Rental Services	\$1,887
0533	501	EQUIPMENT RENTAL FUND	5486840	Equipment Rental Services	\$24,150
0533	501	EQUIPMENT RENTAL FUND	5486840	Equipment Rental Services	\$18,718
0533	508	EQ. RENTAL CAPITAL PURCH. FUND	5085100	Assigned Cash and Investments - Ending	\$796,254
0533	631	STATE BLDNG PERMIT FEES	5083100	Restricted Cash and Investments - Ending	\$7
0533	632	STATE AGENCY DEPOSITS	5083100	Restricted Cash and Investments - Ending	\$503
0533	700	INVESTMENT TRUST FUND	5082100	Nonspendable Cash and Investments - Ending	\$170,949
0533	001	CURRENT EXPENSE FUND	3899000	Holding and Clearing Account Transactions	\$2,033
0533	001	CURRENT EXPENSE FUND	3952000	Compensation for Loss/Impairment of Capital Assets (Cash Basis Only)	\$244,409
0533	001	CURRENT EXPENSE FUND	3970001	Transfers-In	\$20,000
0533	001	CURRENT EXPENSE FUND	3970001	Transfers-In	\$34,240
0533	110	STAMPEDE ARENA REDEVEL.	3970001	Transfers-In	\$22,000
0533	401	WATER FUND	3821000	Refundable Deposits	\$300
0533	501	EQUIPMENT RENTAL FUND	3951000	Proceeds from Sales of Capital Assets (Cash Basis Only)	\$8,945

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0533	508	EQ. RENTAL CAPITAL PURCH. FUND	3951000	Proceeds from Sales of Capital Assets (Cash Basis Only)	\$9,895
0533	508	EQ. RENTAL CAPITAL PURCH. FUND	3975000	Transfers-In	\$362,268
0533	631	STATE BLDNG PERMIT FEES	3893000	Custodial Type Collections	\$646
0533	632	STATE AGENCY DEPOSITS	3863040	Court Remittances	\$3,866
0533	632	STATE AGENCY DEPOSITS	3863040	Court Remittances	\$2,328
0533	632	STATE AGENCY DEPOSITS	3863040	Court Remittances	\$318
0533	632	STATE AGENCY DEPOSITS	3863040	Court Remittances	\$314
0533	632	STATE AGENCY DEPOSITS	3863040	Court Remittances	\$636
0533	632	STATE AGENCY DEPOSITS	3863040	Court Remittances	\$1,596
0533	632	STATE AGENCY DEPOSITS	3863040	Court Remittances	\$93
0533	632	STATE AGENCY DEPOSITS	3863040	Court Remittances	\$279
0533	632	STATE AGENCY DEPOSITS	3863040	Court Remittances	\$121
0533	632	STATE AGENCY DEPOSITS	3893020	Custodial Type Collections	\$555
0533	632	STATE AGENCY DEPOSITS	3893020	Custodial Type Collections	\$66
0533	632	STATE AGENCY DEPOSITS	3893020	Custodial Type Collections	\$125
0533	632	STATE AGENCY DEPOSITS	3893050	Custodial Type Collections	\$608
0533	001	CURRENT EXPENSE FUND	5911870	Debt Repayment - Centralized/General Services	\$2,952
0533	001	CURRENT EXPENSE FUND	5911870	Debt Repayment - Centralized/General Services	\$3,634
0533	001	CURRENT EXPENSE FUND	5911870	Debt Repayment - Centralized/General Services	\$294
0533	001	CURRENT EXPENSE FUND	5912170	Debt Repayment - Law Enforcement Services	\$1,667

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0533	001	CURRENT EXPENSE FUND	5912170	Debt Repayment - Law Enforcement Services	\$22,896
0533	001	CURRENT EXPENSE FUND	5942160	Capital Expenditures/Expenses - Law Enforcement Services	\$71,897
0533	001	CURRENT EXPENSE FUND	5942160	Capital Expenditures/Expenses - Law Enforcement Services	\$6,702
0533	001	CURRENT EXPENSE FUND	5942160	Capital Expenditures/Expenses - Law Enforcement Services	\$27,468
0533	001	CURRENT EXPENSE FUND	5942160	Capital Expenditures/Expenses - Law Enforcement Services	\$1,824
0533	001	CURRENT EXPENSE FUND	5947660	Capital Expenditures/Expenses - Park Facilities	\$17,079
0533	001	CURRENT EXPENSE FUND	5947660	Capital Expenditures/Expenses - Park Facilities	\$7,176
0533	102	CITY STREET FUND	5953060	Capital Expenditures/Expenses - Roadway	\$216,499
0533	102	CITY STREET FUND	5953060	Capital Expenditures/Expenses - Roadway	\$4,497
0533	102	CITY STREET FUND	5953060	Capital Expenditures/Expenses - Roadway	\$269,283
0533	105	MOTEL/HOTEL TAX FUND	5970000	Transfers-Out	\$22,000
0533	105	MOTEL/HOTEL TAX FUND	5970000	Transfers-Out	\$34,240
0533	109	BLOCK GRANT FUND	5970000	Transfers-Out	\$20,000
0533	110	STAMPEDE ARENA REDEVEL.	5915770	Debt Repayment - Community Services	\$50,000
0533	110	STAMPEDE ARENA REDEVEL.	5925780	Interest and Other Debt Service Cost - Community Services	\$13,963
0533	401	WATER FUND	5821000	Refund of Deposits	\$150
0533	401	WATER FUND	5913470	Debt Repayment - Water Utilities	\$72,209

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0533	401	WATER FUND	5913470	Debt Repayment - Water Utilities	\$90,367
0533	401	WATER FUND	5913470	Debt Repayment - Water Utilities	\$996
0533	401	WATER FUND	5923480	Interest and Other Debt Service Cost - Water Utilities	\$1,083
0533	401	WATER FUND	5923480	Interest and Other Debt Service Cost - Water Utilities	\$17,622
0533	401	WATER FUND	5923480	Interest and Other Debt Service Cost - Water Utilities	\$331
0533	401	WATER FUND	5943460	Capital Expenditures/Expenses - Water Utilities	\$11,146
0533	401	WATER FUND	5943460	Capital Expenditures/Expenses - Water Utilities	\$50,826
0533	401	WATER FUND	5943460	Capital Expenditures/Expenses - Water Utilities	\$5,207,799
0533	401	WATER FUND	5943460	Capital Expenditures/Expenses - Water Utilities	\$168,536
0533	401	WATER FUND	5943460	Capital Expenditures/Expenses - Water Utilities	\$19,555
0533	401	WATER FUND	5943460	Capital Expenditures/Expenses - Water Utilities	\$92,622
0533	402	SEWER FUND	5913570	Debt Repayment - Sewer/Reclaimed Water Utilities	\$12,105
0533	402	SEWER FUND	5913570	Debt Repayment - Sewer/Reclaimed Water Utilities	\$2,693
0533	402	SEWER FUND	5913570	Debt Repayment - Sewer/Reclaimed Water Utilities	\$26,259
0533	402	SEWER FUND	5913570	Debt Repayment - Sewer/Reclaimed Water Utilities	\$393,177
0533	402	SEWER FUND	5913570	Debt Repayment - Sewer/Reclaimed Water Utilities	\$45,783

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0533	402	SEWER FUND	5913570	Debt Repayment - Sewer/Reclaimed Water Utilities	\$98,724
0533	402	SEWER FUND	5923580	Interest and Other Debt Service Cost - Sewer/Reclaimed Water Utilities	\$1,089
0533	402	SEWER FUND	5923580	Interest and Other Debt Service Cost - Sewer/Reclaimed Water Utilities	\$646
0533	402	SEWER FUND	5923580	Interest and Other Debt Service Cost - Sewer/Reclaimed Water Utilities	\$788
0533	402	SEWER FUND	5923580	Interest and Other Debt Service Cost - Sewer/Reclaimed Water Utilities	\$8,846
0533	402	SEWER FUND	5923580	Interest and Other Debt Service Cost - Sewer/Reclaimed Water Utilities	\$17,971
0533	402	SEWER FUND	5923580	Interest and Other Debt Service Cost - Sewer/Reclaimed Water Utilities	\$30,109
0533	402	SEWER FUND	5943560	Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities	\$20,466
0533	402	SEWER FUND	5943560	Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities	\$85,766
0533	402	SEWER FUND	5943560	Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities	\$184,985
0533	402	SEWER FUND	5943560	Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities	\$507,012
0533	402	SEWER FUND	5943560	Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities	\$19

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0533	402	SEWER FUND	5943560	Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities	\$192
0533	402	SEWER FUND	5943560	Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities	\$6,576
0533	402	SEWER FUND	5943560	Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities	\$15,383
0533	406	AIRPORT FUND	5944660	Capital Expenditures/Expenses - Airports and Ports	\$105,235
0533	406	AIRPORT FUND	5944660	Capital Expenditures/Expenses - Airports and Ports	\$4,064
0533	406	AIRPORT FUND	5944660	Capital Expenditures/Expenses - Airports and Ports	\$154,685
0533	501	EQUIPMENT RENTAL FUND	5975000	Transfers-Out	\$362,268
0533	508	EQ. RENTAL CAPITAL PURCH. FUND	5944860	Capital Expenditures/Expenses - Public Works Centralized Services	\$64
0533	508	EQ. RENTAL CAPITAL PURCH. FUND	5944860	Capital Expenditures/Expenses - Public Works Centralized Services	\$50,533
0533	508	EQ. RENTAL CAPITAL PURCH. FUND	5944860	Capital Expenditures/Expenses - Public Works Centralized Services	\$216,652
0533	508	EQ. RENTAL CAPITAL PURCH. FUND	5944860	Capital Expenditures/Expenses - Public Works Centralized Services	\$19,911
0533	508	EQ. RENTAL CAPITAL PURCH. FUND	5944860	Capital Expenditures/Expenses - Public Works Centralized Services	\$72,975
0533	508	EQ. RENTAL CAPITAL PURCH. FUND	5944860	Capital Expenditures/Expenses - Public Works Centralized Services	\$45,631

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0533	508	EQ. RENTAL CAPITAL PURCH. FUND	5944860	Capital Expenditures/Expenses - Public Works Centralized Services	\$102,595
0533	508	EQ. RENTAL CAPITAL PURCH. FUND	5944860	Capital Expenditures/Expenses - Public Works Centralized Services	\$70,817
0533	631	STATE BLDNG PERMIT FEES	5893000	Custodial Type Remittances	\$640
0533	632	STATE AGENCY DEPOSITS	5863000	Court Remittances	\$3,831
0533	632	STATE AGENCY DEPOSITS	5863000	Court Remittances	\$2,314
0533	632	STATE AGENCY DEPOSITS	5863000	Court Remittances	\$307
0533	632	STATE AGENCY DEPOSITS	5863000	Court Remittances	\$304
0533	632	STATE AGENCY DEPOSITS	5863000	Court Remittances	\$615
0533	632	STATE AGENCY DEPOSITS	5863000	Court Remittances	\$1,545
0533	632	STATE AGENCY DEPOSITS	5863000	Court Remittances	\$93
0533	632	STATE AGENCY DEPOSITS	5863000	Court Remittances	\$267
0533	632	STATE AGENCY DEPOSITS	5893000	Custodial Type Remittances	\$121
0533	632	STATE AGENCY DEPOSITS	5893000	Custodial Type Remittances	\$678
0533	632	STATE AGENCY DEPOSITS	5893000	Custodial Type Remittances	\$125
0533	632	STATE AGENCY DEPOSITS	5893000	Custodial Type Remittances	\$66
0533	632	STATE AGENCY DEPOSITS	5893000	Custodial Type Remittances	\$608



MCAG NO. 0533

City of Omak

**SCHEDULE SUMMARY OF BANK RECONCILIATION**  
For the Fiscal Year ended December 31, 2023

CASH BARS Schedule 06 Instructions [Link](#)

Bank & Investment Account name	FROM BANK STATEMENTS						
	Beginning Bank Balance (2)	Deposits		Inter-bank transfers In (4)	Withdrawals		Ending Bank Balance (7)
		Receipts (3)			Disbursements (5)	Inter-bank transfers out (6)	
(1)							
LGIP	\$ 10,429,134	\$ 545,353				\$ 10,974,487	
Olson Brothers Orchard	\$ 1,510					\$ 1,510	
WAFD Treasurer	\$ 2,081,873	\$ 20,383,662	\$ 3	\$ 20,620,085		\$ 1,845,453	
WAFD Court	\$ 1,828	\$ 500	\$ 19,209		\$ 20,537	\$ 1,000	
WAFD Travel	\$ 2,099		\$ 11,807	\$ -	\$ 11,906	\$ 2,000	
[account 6]							
Bank Totals	\$ 12,516,443	\$ 20,929,515	\$ 31,018	\$ 20,620,085	\$ 32,443	\$ 12,824,449	

RECONCILING ITEMS				
Beginning Deposits in Transit (8)	\$ 56,397	\$ (56,397)		\$ 28,911
Year-end Deposits in Transit (9)		\$ 28,911		
Beginning Outstanding & Open Period Items (10)	\$ (880,803)		\$ (880,803)	
Year-end Outstanding & Open Period Items (11)			\$ 539,875	\$ (539,875)
NSF Checks (12)		\$ -	\$ -	
Cancellation of unredeemed checks/warrants (13)		+		
Interfund transactions (14)		\$ 438,508	\$ 438,508	
Netted Transactions (15)		\$ (14,779)	\$ (14,779)	
Authorized balance of revolving, petty cash and change funds (16)	\$ 1,215			\$ 1,215
Other Reconciling Items, net (17)	\$ (1,424)	+/-		+/-
Reconciling Items Totals	\$ (824,615)	\$ 396,242	\$ 82,801	\$ (509,749)

FROM GENERAL LEDGER			
Beginning Cash & Investment Balance (19)	Revenues & Other Increases (20)	Expenditures & Other Decreases (21)	Ending Cash & Investment Balance (22)
\$ 11,691,828	\$ 21,325,757	\$ 20,702,885	\$ 12,314,700
C4/C5 or Trial Balance Totals (18)	\$ 0	\$ -	\$ (0)
Unreconciled Variance (23)			

**City of Omak**  
**Schedule of Liabilities**  
**For the Year Ended December 31, 2023**

<b>ID. No.</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>						
263.51	AXON	10/31/2025	68,687	-	22,896	45,791
263.51	Moon Security	5/30/2023	294	-	294	-
263.56	KELLEY MAIL MACHINE	10/25/2023	6,864	-	3,634	3,230
263.56	RICHO MP6002SP	1/31/2026	9,102	-	2,952	6,150
263.56	RICHO MP3055SP	4/30/2024	2,052	-	1,667	385
263.96	Refunded Stampede Arena	6/1/2029	415,000	-	50,000	365,000
<b>Total General Obligation Debt/Liabilities:</b>			<b>501,999</b>	<b>-</b>	<b>81,443</b>	<b>420,556</b>
<b>Revenue and Other (non G.O.) Debt/Liabilities</b>						
259.12	ACCRUED LEAVE CE STREET CEM LIBR		394,313	-	126,019	268,294
259.12	ACCRUED LEAVE WATER FUND		34,044	15,057	-	49,101
259.12	ACCRUED LEAVE SEWER FUND		50,057	8,399	-	58,456
259.12	ACCRUED LEAVE GARBAGE		4,049	2,762	-	6,811
259.12	ACCRUED LEAVE STORM DRAIN FUND		3,163	1,946	-	5,109
259.12	ACCRUED LEAVE AIRPORT FUND		4,801	6,870	-	11,671
259.12	ACCRUED LEAVE EQUIPMENT RENTAL FUND		14,148	8,884	-	23,032
264.30	PERS 1UAAL		285,091	-	45,336	239,755
264.40	LEOFF1 OPEB		1,732,938	-	29,221	1,703,717
263.84	DOE L1200027 PHASE 1 SEWER	6/30/2033	1,176,306	-	98,724	1,077,582
263.84	DOE L12600026 2-5 DESIGN	12/31/2035	698,825	-	45,783	653,042
263.84	DM 11-952-026 WATER SOURCE IMPROVEMENTS	10/1/2035	1,174,774	-	90,367	1,084,407
263.84	DWL26406 JULIA MALEY TREATMENT	10/1/2041	18,930	-	996	17,934
263.88	PW04-65104-022	10/1/2025	216,627	-	72,209	144,418
263.88	PW 05-591-ELP-303	7/1/2025	36,316	-	12,105	24,211
263.88	PC 08-951-033	7/1/2028	157,555	-	26,259	131,296
263.88	PE 10-951-001	7/1/2030	21,545	-	2,693	18,852
263.88	PC 12-951-021 PWTF PHASE 1&2	6/1/2030	3,538,598	-	393,177	3,145,421
<b>Total Revenue and Other (non G.O.) Debt/Liabilities:</b>			<b>9,562,080</b>	<b>43,918</b>	<b>942,889</b>	<b>8,663,109</b>
<b>Total Liabilities:</b>			<b>10,064,079</b>	<b>43,918</b>	<b>1,024,332</b>	<b>9,083,665</b>

**City of Omak**  
**Schedule of Expenditures of State Financial Assistance**  
**For the Year Ended December 31, 2023**

State Agency Name	Program Title	Identification Number	Total
State Grant from Department Natural Resources	DNR RESERVOIR	93-105931	980,172
		<b>Sub-Total:</b>	<b>980,172</b>
State Grant from Department of Ecology	Shorelands Shorelines Master Program	SEASMP-2123-OmakCi-00150	2,385
		<b>Sub-Total:</b>	<b>2,385</b>
State Grant from Department of Transportation	WASHINGTON AIRPORT AID	OMA-01-22	7,546
State Grant from Department of Transportation	WASHINGTON AIRPORT AID	OMA-01-23	5,202
		<b>Sub-Total:</b>	<b>12,748</b>
State Grant from Transportation Improvement Board (TIB)	SMALL CITY ARTERIAL PROGRAM	6-E-987(107)-1	29,227
State Grant from Transportation Improvement Board (TIB)	SIDEWALK PROGRAM	P-E-987(PO4)-1	265,158
		<b>Sub-Total:</b>	<b>294,385</b>
State Grant from Department of Commerce	CAPITAL GRANT	22-96515-022	4,227,626
		<b>Sub-Total:</b>	<b>4,227,626</b>
		<b>Total State Grants Expended:</b>	<b>5,517,316</b>

**City of Omak**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended December 31, 2023**

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		
COMMUNITY ORIENTED POLICING SERVICE, JUSTICE, DEPARTMENT OF	Public Safety Partnership and Community Policing Grants	16.710		-	15,625	15,625	-	1,2,3
FEDERAL AVIATION ADMINISTRATION, TRANSPORTATION, DEPARTMENT OF	Airport Improvement Program, COVID-19 Airports Programs, and Infrastructure Investment and Jobs Act Programs	20.106		-	139,216	139,216	-	1,2,3
FEDERAL AVIATION ADMINISTRATION, TRANSPORTATION, DEPARTMENT OF	Airport Improvement Program, COVID-19 Airports Programs, and Infrastructure Investment and Jobs Act Programs	20.106		-	94,712	94,712	-	1,2,3
FEDERAL HIGHWAY ADMINISTRATION, TRANSPORTATION, DEPARTMENT OF (via Washington State Department of Transportation)	Highway Planning and Construction	20.205	Total ALN 20.106:	-	233,928	233,928	-	1,2,3
			STPUS-Z-921 (003)	187,272	-	187,272	-	1,2,3
SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES ADMINISTRATION, HEALTH AND HUMAN SERVICES, DEPARTMENT OF (via Beacon Health/ Carelon)	Block Grants for Community Mental Health Services	93.958	1	25,964	-	25,964	-	1,2
SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES ADMINISTRATION, HEALTH AND HUMAN SERVICES, DEPARTMENT OF (via Beacon Health/ Carelon)	Block Grants for Prevention and Treatment of Substance Abuse	93.959	2	34,345	-	34,345	-	1,2

The accompanying notes are an integral part of this schedule.

**City of Omak**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended December 31, 2023**

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		
Total Federal Awards Expended:				247,581	249,553	497,134	-	

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

City of Omak

Notes to the Schedule of Expenditures of Federal Awards  
For the Year Ended December 31, 2023

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 Accounting and Reporting System, which is an Other Comprehensive of accounting prescribed by the Washington State Auditor's Office.

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. The amount expended includes \$0.00 claimed as an indirect cost recovery.

Note 3 - 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 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 Omak

Schedule 21 Questions 1-6 (unaudited)

For Fiscal Year Ended: 2023

Property and Liability Insurance	Health and Welfare Insurance	Unemployment Compensation Obligations	Workers Compensation Obligations
Belong to a public entity risk pool	Belong to a public entity risk pool	Pay taxes to the Department of Employment Security ("Taxable")	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 Omak	City/Town