

**2017
ANNUAL FINANCIAL
REPORT**



CITY OF EPHRATA

ANNUAL REPORT CERTIFICATION

City of Ephrata

MCAG No. 0304

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

For the Fiscal Year Ended December 31, 2017

GOVERNMENT INFORMATION:

Official Mailing Address: 121 Alder Street SW; Ephrata, WA 98823

Official Website Address: www.ephrata.org

Official E-mail Address: contact@ephrata.org

Official Phone Number: 509-754-4601

AUDIT CONTACT or PREPARER INFORMATION and CERTIFICATION:

Audit Contact or Preparer Name and Title: Leslie Trachsler, Finance Director

Contact Phone Number: 509-754-4601 ext 120

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I certify this 7th day of May, 2018, that annual report information is complete, accurate and in conformity with the Budgeting, Accounting and Reporting Systems Manual, to the best of my knowledge and belief, having reviewed this information and taken all appropriate steps in order to provide such certification. I acknowledge and understand our responsibility for the design and implementation of controls to ensure accurate financial reporting, comply with applicable laws and safeguard public resources, including controls to prevent and detect fraud. Finally, I acknowledge and understand our responsibility for immediately submitting corrected annual report information if any errors or an omission in such information is subsequently identified.

Audit Contact or Preparer Signature: Leslie Trachsler

CITY OF EPHRATA
 STATISTICAL INFORMATION
 DECEMBER 31, 2017

1. DATE OF INCORPORATION JUNE, 1909
2. DATE PRESENT CHARTER ADOPTED SEPTEMBER 1947
3. FORM OF GOVERNMENT STRONG MAYOR
4. POPULATION 8,020
5. NUMBER OF REGISTERED VOTERS 4,005
6. AREA - SQUARE MILES 10.09
7. EMPLOYEES FULL TIME (END OF YEAR PAYROLL)
 FIREMEN - 2 POLICEMEN - 16 OTHERS - 30
 TOTAL - 48
8. VOLUNTEERS: FIREMEN - 26
9. MUNICIPAL FACILITIES OWNED:

AMBULANCE	1	FIRE STATIONS	1	POLICE STATIONS	1
AUDITORIUMS	1	GOLF COURSE	1	SHOPS (GARAGES)	2
CEMETERIES	1	LIBRARIES	1	SWIMMING POOL	1
FIRE HYDRANTS	560	PARKS (ACRES)	141.07	OPEN SPACE (ACRES)	181.2
10. MUNICIPAL UTILITIES OR ENTERPRISES OWNED:
 - GARBAGE COLLECTION
 - SEWER SYSTEM
 - WATER RECLAMATION TREATMENT FACILITY
 - WATER SYSTEM

CITY OF EPHRATA
FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS
 For the Year Ended December 31, 2017

BARS CODE		Total for All Funds ^{1/} Total Amount	1 Current Exp Actual Amnt	112 Street Actual Amnt	113 Sidewalk Const Actual Amnt
Beginning Cash and Investments:					
308.10	Reserved	\$1,115,958	\$188,939	\$164,664	\$5,330
308.80	Unreserved	\$6,573,001	\$633,195		
388.80 or 588.80	Prior Period Adjustments	\$0			
Revenues and Other Sources:					
310	Taxes	\$4,974,057	4,382,251	220,766	
320	Licenses and Permits	\$154,194	154,194		
330	Intergovernmental	\$965,855	299,860	665,995	
340	Charges for Goods and Services	\$6,781,260	289,957	1,515	
350	Fines and Penalties	\$6,092	6,092	0	
360	Miscellaneous	\$148,555	86,198	1,705	
370	Capital Contributions	\$0			
390	Other Financing Sources	\$843,246	74,453	58,800	
Total Revenues and Other Financing Sources		\$13,873,259.44	5,293,004	948,781	0
Total Resources		21,562,218	6,115,138	1,113,445	5,330
Operating Expenditures:					
510	General Government	\$362,695	352,237		
520	Public Safety	\$3,296,822	3,296,822		
530	Physical Environment	\$3,968,308	0		
540	Transportation	\$1,125,216	146,414	550,541	
550	Economic Environment	\$336,128	279,197		
560	Mental and Physical Health	\$39,383	39,383		
570	Culture and Recreational	\$988,758	988,758		
Total Operating Expenditures		10,117,310	5,102,810	550,541	0
591-593	Debt Service	\$1,024,600			
594-595	Capital Outlay	\$1,184,540	171,326	381,850	
Total Expenditures		12,326,449	5,274,136	932,391	0
597-599	Other Financing Uses	\$148,950			
Total Expenditures and Other Financing Uses		12,475,399.10	5,274,136	932,391	0
Excess (Deficit) of Resources Over Uses		9,086,819	841,002	181,054	5,330
380	Nonrevenues (Except 384)	\$53,294.93	52,361		
580	Nonexpenditures (Except 584)	\$53,183.55	52,267		
Ending Cash and Investments:					
508.10	Reserved	\$1,028,298	21,859	181,054	5,330
508.80	Unreserved	\$8,058,632	\$819,237		

1/ This column should summarize ALL reported funds, not just funds listed on this page

CITY OF EPHRATA
FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS
For the Year Ended December 31, 2017

BARS CODE		115 Cemetery Actual Amnt	120 Convention Center Amount	153 Park Development Actual Amnt	155 Capital Improvement Actual Amnt
Beginning Cash and Investments:					
308.10	Reserved	\$59,526	\$77,157	\$6,727	\$409,552
308.80	Unreserved				
388.80 or 588.80	Prior Period Adjustments				
Revenues and Other Sources:					
310	Taxes	46,678	90,864		173,294
320	Licenses and Permits				
330	Intergovernmental				
340	Charges for Goods and Services	60,816			
350	Fines and Penalties				
360	Miscellaneous	21,897	8,164	614	
370	Capital Contributions				
390	Other Financing Sources				
Total Revenues and Other Financing Sources		129,392	99,028	614	173,294
Total Resources		188,918	176,185	7,341	582,846
Operating Expenditures:					
510	General Government				
520	Public Safety				
530	Physical Environment	131,758			
540	Transportation				
550	Economic Environment		56,930		
560	Mental and Physical Health				
570	Culture and Recreational				
Total Operating Expenditures		131,758	56,930	0	0
591-593	Debt Service				
594-595	Capital Outlay	7,515			
Total Expenditures		139,273	56,930	0	0
597-599	Other Financing Uses				148,950
Total Expenditures and Other Financing Uses		139,273	56,930	0	148,950
Excess (Deficit) of Resources Over Uses		49,645	119,254	7,341	433,896
380	Nonrevenues (Except 384)	356			
580	Nonexpenditures (Except 584)	338			
Ending Cash and Investments:					
508.10	Reserved	49,662	119,254	7,341	433,896
508.80	Unreserved				

CITY OF EPHRATA

FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS

For the Year Ended December 31, 2017

BARS CODE		215 Fire Bond Actual Amnt	299 Pool Bond Actual Amnt	340 CDBG Grant Actual Amnt	380 Downtown Improvement Actual Amnt
Beginning Cash and Investments:					
308.10	Reserved	\$4,609			
308.80	Unreserved		\$4,765	\$9,629	\$335
388.80 or 588.80	Prior Period Adjustments				
Revenues and Other Sources:					
310	Taxes	60,204			
320	Licenses and Permits				
330	Intergovernmental				
340	Charges for Goods and Services				
350	Fines and Penalties				
360	Miscellaneous			878	
370	Capital Contributions				
390	Other Financing Sources		90,150		
Total Revenues and Other Financing Sources		60,204	90,150	878	0
Total Resources		64,812	94,915	10,508	335
Operating Expenditures:					
510	General Government				
520	Public Safety				
530	Physical Environment				
540	Transportation				
550	Economic Environment				
560	Mental and Physical Health				
570	Culture and Recreational				
Total Operating Expenditures		0	0	0	0
591-593	Debt Service	59,256	90,035		
594-595	Capital Outlay				
Total Expenditures		59,256	90,035	0	0
597-599	Other Financing Uses				
Total Expenditures and Other Financing Uses		59,256	90,035	0	0
Excess (Deficit) of Resources Over Uses		5,556	4,880	10,508	335
380	Nonrevenues (Except 384)				
580	Nonexpenditures (Except 584)				
Ending Cash and Investments:					
508.10	Reserved	5,556			
508.80	Unreserved		\$4,880	\$10,508	\$335

CITY OF EPHRATA

FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS

For the Year Ended December 31, 2017

BARS CODE		422 Sanitation Actual Amnt	424 Water/Sewer Actual Amnt	523 Equipment Rental Actual Amnt	702 Cemetery Care Actual Amnt
Beginning Cash and Investments:					
308.10	Reserved				\$199,453
308.80	Unreserved	\$2,428,174	\$2,970,309	\$526,594	
388.80 or 588.80	Prior Period Adjustments				
Revenues and Other Sources:					
310	Taxes				
320	Licenses and Permits				
330	Intergovernmental				
340	Charges for Goods and Services	1,301,546	4,600,152	527,275	
350	Fines and Penalties				
360	Miscellaneous		23,190	1,017	4,892
370	Capital Contributions				
390	Other Financing Sources	276,950	342,893		
Total Revenues and Other Financing Sources		1,578,495	4,966,235	528,292	4,892
Total Resources		4,006,670	7,936,543	1,054,886	204,345
Operating Expenditures:					
510	General Government	3,486	6,972		
520	Public Safety				
530	Physical Environment	1,256,054	2,580,496		
540	Transportation			428,262	
550	Economic Environment				
560	Mental and Physical Health				
570	Culture and Recreational				
Total Operating Expenditures		1,259,540	2,587,468	428,262	0
591-593	Debt Service		875,309		
594-595	Capital Outlay	4,245	505,121	114,483	
Total Expenditures		1,263,786	3,967,897	542,745	0
597-599	Other Financing Uses				
Total Expenditures and Other Financing Uses		1,263,786	3,967,897	542,745	0
Excess (Deficit) of Resources Over Uses		2,742,884	3,968,646	512,141	204,345
380	Nonrevenues (Except 384)		578		
580	Nonexpenditures (Except 584)		578		
Ending Cash and Investments:					
508.10	Reserved				204,345
508.80	Unreserved	\$2,742,884	\$3,968,646	\$512,141	

The Accompanying Notes Are An Integral Part Of This Statement.

CITY OF EPHRATA
Notes to the Financial Statements
For the year ended December 31, 2017

Note 1 - Summary of Significant Accounting Policies

The City of Ephrata was incorporated in 1909 and operates under the laws of the state of Washington applicable to a non-charter code city. The City of Ephrata is a general purpose local government and provides public safety, fire prevention, street improvement, parks and recreation, general administrative services, a city owned cemetery, water, sewer, and sanitation utilities.

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

- Financial transactions are recognized on a cash basis of accounting as described below.
- Component units are required to be disclosed, but are not included in the financial statements.
- Government-wide statements, as defined in GAAP, are not presented.
- All funds are presented, rather than a focus on major funds.
- The *Schedule of Liabilities* is required to be presented with the financial statements as supplementary information.
- Supplementary information required by GAAP is not presented.
- Ending balances are not presented using the classifications defined in GAAP.

A. Fund Accounting

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

GOVERNMENTAL FUND TYPES:

General Fund

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

Special Revenue Funds

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

Debt Service Funds

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

Capital Projects Funds

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

Permanent Funds

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

PROPRIETARY FUND TYPES:

Enterprise Funds

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

Internal Service Funds

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

B. Basis of Accounting and Measurement Focus

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

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

C. Budgets

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

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

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

Fund/Department	Final Appropriated	Actual Expenditures	Variance
General Fund	\$4,291,125.00	\$4,086,239.53	\$204,885.47
Library Fund	\$214,900.00	\$203,713.58	\$11,186.42
Park Fund	\$892,700.00	\$838,424.45	\$54,275.55
Fire Reserve Fund	\$195,000.00	\$192,657.55	\$2,342.45

Police Reserve Fund	\$9,500.00	\$5,368.12	\$4,131.88
Street Fund	\$1,020,950.00	\$932,391.29	\$88,558.71
Cemetery Fund	\$147,450.00	\$139,611.27	\$7,838.73
Convention Center Fund	\$75,900.00	\$56,930.44	\$18,969.56
Park Development Fund	\$1,000.00	\$0	\$1,000.00
Capital Improvement	\$148,950.00	\$148,950.00	\$0.00
Fire Bond Redemption	\$61,300.00	\$59,256.00	\$2,044.00
GO Pool Bond	\$90,150.00	\$90,035.00	\$115.00
Sanitation Fund	\$1,336,800.00	\$1,263,785.79	\$73,014.21
Water-Sewer Fund	\$4,476,400.00	\$4,244,066.39	\$232,333.61
Water-Sewer Construction	\$4,547,530.00	\$1,565,379.71	\$2,982,150.29
Public Works Trust Fund	\$581,100.00	\$580,604.09	\$495.91
SRF Redemption Fund	\$487,650.00	\$294,704.72	\$192,945.28
Equipment Rental Fund	\$583,925.00	\$542,744.72	\$41,180.28
Cemetery Care Fund	\$2,000.00	\$0.00	\$2,000.00

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

D. Cash and Investments

See Note 2, *Deposits and Investments*.

E. Capital Assets

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

F. Compensated Absences

Vacation leave may be accumulated up to 35 days and is payable upon separation or retirement. Sick leave may be accumulated indefinitely. Upon separation or retirement employees do receive payment for unused sick leave once they reach a threshold of 200 hours up to a maximum of 480 hours. Payments are recognized as expenditures when paid.

G. Long-Term Debt

See Note 4, *Debt Service Requirements*.

H. Other Financing Sources or Uses

The government's *Other Financing Sources* or *Uses* consist of interfund transfers in/out.

I. Risk Management

The city is a member of Cities Insurance Association of Washington (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 Inter-local Cooperation Act. The program was formed on September 1, 1988, when 34 cities in the state of Washington joined together by signing an Inter-local Governmental Agreement to pool their self-insured losses and jointly purchase insurance and administrative services. As of December 1, 2017, there are 201 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, and Crime Protection; and Liability, including General, Automobile, and Wrongful Acts, which are included to fit members' various needs.

The program acquires liability insurance through their Administrator, Clear Risk Solutions, which is subject to a per-occurrence self-insured retention of \$100,000, with the exception of Wrongful Acts and Law Enforcement Liability which have a self-insured retention of \$25,000. The standard member deductible is \$1,000 for each claim (deductible may vary per member), while the program is responsible for the \$100,000 self-insured retention. Insurance carriers cover insured losses over \$101,000 to the limits of each policy. Since the program is a cooperative program, there is a joint liability among the participating members towards the sharing of the \$100,000 of the self-insured retention. The program also purchases a Stop Loss Policy as another layer of protection to its membership, with an attachment point of \$1,784,067.

Property insurance is subject to a per-occurrence self-insured retention of \$25,000. Members are responsible for a \$1,000 deductible for each claim. The program bears the \$25,000 self-insured retention, in addition to the deductible.

Privacy and Network Liability coverage is offered with a \$10,000 member deductible and \$40,000 self-insured retention for systems using encryption and \$50,000 member deductible and \$50,000 self-insured retention for those without encryption.

Equipment Breakdown insurance is subject to a per-occurrence deductible of \$2,500, 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 self-insured retention on this coverage, with the exception of Pumps & Motors which is \$15,000 and is covered by the CIAW.

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 Inter-local 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 Inter-local Agreement.

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

The program has no employees. Claims are filed by members/brokers with Clear Risk Solutions, who has been contracted to perform program administration, claims adjustment and loss prevention for the program. Fees paid to the third party administrator under this arrangement for the year ending December 1, 2017, were \$1,501,903.83.

J. Reserved Portion of Ending Cash and Investments

Beginning and Ending Cash and Investments is reported as reserved when it is subject to restrictions on use imposed by external parties or due to internal commitments established by ordinance. When expenditures that meet restrictions are incurred, the city intends to use reserved resources first before using unreserved amounts.

Reservations of Ending Cash and Investments consist of:

• 001 Fire Reserve Fund	\$ 21,859	Ordinance 15-19
• 112 Street Fund	\$181,054	RCW 47.24.040
• 113 Sidewalk Fund	\$ 5,330	EMC 19-22-020
• 115 Cemetery Fund	\$ 49,662	EMC 14-24-040
• 120 Convention Fund	\$119,254	RCW 67.28.180
• 153 Park Development Fund	\$ 7,341	EMC 18.04.780C & 18.04.580
• 155 Capital Improvement Fund	\$433,896	RCW 82.46.010 & 82.46.035
• 215 Fire Reserve Fund	\$ 5,556	Ordinance 15-19
• 702 Cemetery Care Fund	\$204,345	EMC 14.24.020

Note 2 – Deposits and Investments

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

All deposits and certificates of deposit are covered by the Washington Public Deposit Protection Commission. All investments are insured, registered or held by the city or its agent in the government's name.

Investments are reported at original cost. Investments by type at December 31, 2017 are as follows:

<u>Type of Investment</u>	City's own investments	Total
L.G.I.P.	\$ 79,147.58	\$ 79,147.58
Grant Co Investment Pool	\$ 5,793,427.80	\$ 5,793,427.80
Certificate of Deposit	\$ <u>107,919.10</u>	\$ <u>107,919.10</u>
Total	\$ 5,980,494.48	\$ 5,980,494.48

Note 3 - 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 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 2017 was \$2.8260041294 per \$1,000 on an assessed valuation of \$428,089,240 for a total regular levy of \$1,209,781.96.

In November, 2015 the voters approved Proposition No. 1, Fire & Life Safety Equipment General Obligation Bond in the amount of \$820,000. This authorized the city to acquire a fire engine, command vehicle, ambulance/rescue truck and firefighting safety equipment. This General Obligation Bond has a maximum maturity term of 20 years.

Special Fire Bond levy for the year 2017 was \$0.1448124347 per \$1,000 on the excess assessed valuation of \$423,306,190 for a total special levy of \$61,300.00.

Note 4 – Debt Service Requirements

Debt Service

The accompanying Schedule of Liabilities (09) provides more details of the outstanding debt and liabilities of the city and summarizes the city’s debt transactions for year ended December 31, 2017.

The city received a \$120,000 loan from Department of Ecology Clean Water State Revolving Fund in 2015 which is a 50% principal forgiveness loan. As of December 31, 2017 the outstanding loan amount is \$59,548.00.

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

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2018	\$ 980,120	\$ 65,927	\$1,046,047
2019	\$ 883,676	\$ 58,828	\$ 942,504
2020	\$ 888,860	\$ 54,533	\$ 943,393
2021	\$ 614,408	\$ 50,053	\$ 664,461
2022	\$ 600,898	\$ 45,616	\$ 646,514
2023-2027	\$2,628,650	\$166,353	\$2,795,003
2028-2032	\$1,145,878	\$ 72,518	\$1,218,396
2033-2035	<u>\$ 217,692</u>	<u>\$ 13,724</u>	<u>\$ 231,416</u>
TOTAL	\$7,960,182	\$527,552	\$8,487,734

Debt Guarantees

In 2004, city guaranteed the Public Works Trust Fund Revenue Debt of the Port of Ephrata, a legally separate entity. In the event that the Port of Ephrata is unable to make a payment, city will be required to make that payment. The total amount of outstanding debt subject of this guarantee at year end was \$129,737.

Note 5 – Pension Plans

A. State Sponsored Pension Plans

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

- Public Employees Retirement System (PERS) plans 1, 2 & 3

- Law Enforcement and Fire Fighters (LEOFF) plan 1 & 2

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

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

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

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

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

At June 30, 2017 (the measurement date of the plans), the city's proportionate share of the collective net pension liabilities, as reported on the Schedule of Liabilities (09), was as follows:

	Employer Contributions	Allocation %	Liability (Asset)
PERS 1	\$ 7,510	.001249%	\$ 59,266
PERS 1 UALL	\$ 89,838	.014935%	\$ 708,677
PERS 2/3	\$ 117,335	.019210%	\$ 667,456
LEOFF 1	\$ -0-	.006269%	\$ (95,115)
LEOFF 2	\$ 70,551	.044660%	\$ (619,736)
VFFRPF	\$ -0-	.32%	\$ (119,610)

LEOFF Plan 1

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

LEOFF Plan 2

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

Note 6 – Post Employment Benefits

Other post-employment Benefits (OPEB) are benefits that are provided to those employees retired from the Law Enforcement Officers and Fire Fighters Retirement Plan I (LEOFF I). Such benefits include medical, prescription drug, dental, vision, disability and long-term care. Employers pay 100% of “necessary medical services” for LEOFF I retirees. The city has four retirees which received benefits in 2017 for a total amount of \$35,041.00. Benefits provided were medical insurance premiums, reimbursement of Medicare Part B insurance premiums, long-term care insurance premiums and qualified out-of-pocket medical expenses. Long-term care policies have been purchased for three of the four retirees to limit the city’s potential future costs.

Note 7 – Pollution Dispute

The City of Ephrata and Grant County have been named potentially liable persons by the Department of Ecology at the Grant County Landfill for the alleged release of hazardous substances at the County Landfill. The City has adequate insurance coverage to mitigate any exposure incurred. To date, the City has received 100% reimbursement from insurance for the City’s share of work performed at the Grant County Landfill.

At present, there has not been an agreement or assignment of Post Closure Costs to the city. Grant County, in their 2015 Audit Report, reported receiving an updated projection of the future estimated Post Closure Costs provided by the County’s landfill closure monitoring consultant, which estimated as of year-end 2015, those costs to be \$6,938,000 over the next 27 years. It is estimated that post closure expenses will begin in 2030. The City could possibly be responsible for not more than 50% of that cost but that is highly unlikely and yet to be determined.

Note 8 – Accounting

In compliance with State Auditor requirements, the following funds were rolled into the General Fund (001):

- 014 – Library
- 016 – Park
- 054 – Fire Reserve
- 057 – Police Reserve
- 170 – Cooperative Growth

The following funds were rolled into the Water/Sewer Fund (424):

- 425 – Water/Sewer Construction
- 426 – Public Works Trust Fund
- 427 – SRF Reserve Fund
- 428 – SRF Redemption Fund

The following funds were rolled into the Equipment Rental Fund (523):

- 525 – Equipment Rental Reserve

Note 9 – Citizens Committee

The community Trails Committee is a citizens committee that is working on the development of a city-wide trail system in connection with the Healthy Communities Initiative. The Community Trails Committee is comprised of twelve to fifteen citizens, one Council member, the Director of Community Services and the Public Works Director. They have raised funds from private individuals and

organizations. As of December 31, 2017 they have \$3,194 in the Columbia Basin Foundation Fund, and an approved QUADCO grant for \$128,500.

Note 10 – Joint Ventures

In 1995, City of Ephrata, along with 28 Grant County entities, entered in an Inter-local Cooperative Agreement under the authority of RCW Chapter 39.34 in order to provide for the joint operation of a consolidated E911 emergency dispatch facility known as the Multi Agency Communications Center (MACC). MACC serves as the public safety answering point for all law enforcement and emergency response agencies in Grant County. The property acquired by MACC is shared by the participants in the Agreement to the same extent as they have made financial contributions to MACC. Grant County accounts for MACC as an Agency Fund and financial reports can be obtained for MACC at the Grant County Auditor's Office, 37 C Street NW, Ephrata, WA 98823.

Note 11 – Related Party Transactions

There are several Council members and Executive staff who serve on various community organizations and boards. Mayor Reim serves as a Board Member on the Grant Transit Authority Board (GTA). GTA provides public transportation to all of Grant County. The City has an Inter-local Agreement with GTA to lease the Intermodal Transportation Center. During 2017, the City received \$2,750.00 from GTA in lease payments.

City Administrator Crago serves on the Cities Insurance Association of Washington Board (CIAW). CIAW is a provider of General Liability, Auto Liability, Property, Equipment Breakdown, Crime, Auto Physical Damage and Uninsured Motorist insurance coverage for public entities. In 2017, the City paid a total of \$255,771 for insurance coverage.

Council member Wanke serves on the Grant County Health Board. They oversee the public health needs of Grant County. The City contributes \$1 per citizen to the Health District in support of their efforts to combat communicable and other diseases in Grant County. In 2017 the City contributed \$7,985 to Grant County Health District.

Council member Coe serves on the Grant County Economic Development Council (GCEDC). This Board promotes Grant County to commercial and industrial businesses in an effort to encourage them to set up business in Grant County. The City pays a yearly membership fee to GCEDC in the amount of \$4,000.00.

Note 12 – Other Disclosures

None at this time.

CITY OF EPHRATA
DETAIL OF REVENUES AND EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2017

MCAG NO. 0304

Account	Description	Actual Amount
COMBINED CURRENT EXPENSE FUNDS		
REVENUES		
FUND BALANCE		
001-000-000-308-10-00-00	Restricted Fund Balance	\$ 188,938.83
001-000-000-308-80-00-00	Unrestricted Fund Balance	\$ 633,194.87
	TOTAL FUND BALANCE	\$ 822,133.70
TAXES		
001-000-000-311-10-00-00	Real & Personal Property	\$ 953,796.49
001-000-000-313-11-00-00	Local Sales & Use Tax	\$ 1,493,333.65
001-000-000-313-15-00-00	Public Safety Sales Tax	\$ 145,504.07
001-000-000-316-40-34-00	City Utility Tax-Water	\$ 547,064.64
001-000-000-316-40-35-00	City Utility Tax-Sewer	\$ 348,316.90
001-000-000-314-40-37-00	City Utility Tax-Sanitation	\$ 260,153.69
001-000-000-316-40-45-00	Garbage Solid Waste	\$ 99.30
001-000-000-316-40-46-00	TV Cable Tax	\$ 10,350.66
001-000-000-316-40-47-00	Telephone Occupation Tax	\$ 201,290.77
001-000-000-316-40-48-00	PUD Tax	\$ 408,019.11
001-000-000-316-81-00-00	Punch Board And Pull Tabs	\$ 14,321.67
	TOTAL TAXES	\$ 4,382,250.95
LICENSE & PERMITS		
001-000-00-321-70-00-00	Amusement Game Fees	\$ 324.00
001-000-00-321-91-00-00	Franchise Fees	\$ 16,329.15
001-000-00-321-99-00-00	Business License & Permits	\$ 32,436.70
001-000-00-322-10-00-00	Bldg Permits & Misc Licenses	\$ 103,648.35
001-000-00-322-30-00-00	Dog Licenses	\$ 1,456.10
001-000-00-322-40-00-00	Street And Curb Permits	\$ -
001-000-00-322-90-00-00	Other Non-Business Licenses	\$ -
	TOTAL LICENSE & PERMITS	\$ 154,194.30
INTERGOVERNMENTAL REVENUE		
001-000-000-331-16-60-00	Fed Grant-Bulletproof Vests	\$ 1,285.20
001-000-000-333-16-00-00	MJ Initiative Grant-OT Reimbursement	\$ 4,688.11
001-000-000-333-20-60-00	Traffic Safety Grant-WASPC	\$ 3,501.99
001-000-000-334-01-10-00	Criminal Justice Training Commission	\$ -
001-000-000-334-03-50-00	EPD Traffic Safety Commission	\$ -
001-000-000-334-04-90-00	Dept of Health/EMS Grant	\$ 1,270.00
001-000-000-335-00-91-00	PUD Excise Tax	\$ 46,904.95
001-000-000-336-00-98-00	City-County Assistance	\$ 116,997.38
001-000-000-336-01-29-00	Municipal Court Judge Reimb	\$ 176.00
001-000-000-336-06-21-00	Criminal Justice-Violent Crime	\$ 2,267.48
001-000-000-336-06-26-00	Criminal Justice-Special Progr	\$ 8,229.92
001-000-000-336-06-41-00	Marijuana Enforcement	\$ 6,783.90
001-000-000-336-06-51-00	DUI/Criminal Justice - Cities	\$ 1,215.43
001-000-000-336-06-94-00	Liquor Tax	\$ 38,657.47
001-000-000-336-06-95-00	Liquor Profits	\$ 67,711.79
001-000-000-337-10-00-00	In Lieu Of Property Tax State	\$ 170.22
	TOTAL INTERGOVERNMENTAL REVENUE	\$ 299,859.84

Account	Description	Actual Amount
CHARGES FOR SERVICES		
001-000-000-341-70-00-00	Concession Sales	\$ 21,638.03
001-000-000-341-70-10-00	Misc Sales	\$ 528.78
001-000-000-341-70-20-00	Pool Rentals	\$ 4,612.03
001-000-000-341-70-30-00	ERC Rentals	\$ 5,418.50
001-000-000-341-81-10-00	Copies/Misc Fees	\$ 1,087.58
001-000-000-341-81-21-00	Police Reports/Law Enf Svcs	\$ 1,889.91
001-000-000-341-93-00-00	Charges For Services - NCRL	\$ 33,718.75
001-000-000-342-10-00-00	County Reimb for OT Law Enforcement	\$ 773.30
001-000-000-342-21-00-00	Fire Control Services	\$ 11,380.13
001-000-000-345-23-00-00	Animal Control & Shelter Fees	\$ 3,325.03
001-000-000-345-81-10-00	Subdivision Fees	\$ 736.00
001-000-000-345-81-20-00	Zone Fees	\$ 1,207.00
001-000-000-345-83-00-00	Building Plan Check Fee	\$ 23,901.06
001-000-000-345-86-00-00	SEPA Review Fee (Govt)	\$ 302.00
001-000-000-345-89-00-00	Hearing Examiner Fees	\$ -
001-000-000-345-89-10-00	Planning Development Admin Fees	\$ 81.00
001-000-000-346-70-00-00	BOLD Program	\$ 28,830.75
001-000-000-347-30-10-00	Swimming Pool Admissions	\$ 45,487.40
001-000-000-347-30-20-00	Swimming Pool Passes	\$ 23,497.08
001-000-000-347-30-30-00	Birthday Pool Parties	\$ 1,615.00
001-000-000-347-60-00-00	Recreation Programs	\$ 47,084.30
001-000-000-347-60-10-00	Recreation Programs Taxable	\$ 11,083.24
001-000-000-347-60-30-00	Swimming Lessons	\$ 21,759.65
	TOTAL CHARGES FOR SERVICES	\$ 289,956.52
FINES & PENALTIES		
001-000-000-353-70-00-00	Non Traffic/Animal Penalties	\$ 2,970.29
001-000-000-354-10-00-00	Parking Infraction Penalties	\$ 2,916.29
001-000-000-355-20-00-00	DUI Fines	\$ 205.06
	TOTAL FINES & PENALTIES	\$ 6,091.64
MISCELLANEOUS REVENUE		
001-000-000-361-11-00-00	Investment Interest	\$ 55,318.62
001-000-000-361-40-00-00	Other Interest Earnings	\$ 1,741.72
001-000-000-362-50-00-00	Rents/Leases	\$ 5,950.00
001-000-000-367-11-00-00	Donation From Private Sources	\$ 6,345.00
001-000-000-361-11-10-00	Donations/Grants Recreation	\$ -
001-000-000-361-11-20-00	Donations/Grants Capital Projects	\$ -
001-000-000-369-10-00-00	Sale Of Scrap & Junk	\$ 1,195.51
001-000-000-369-20-00-00	Unclaimed Property	\$ 195.06
001-000-000-369-30-00-00	Evidence Confiscations	\$ 5,685.78
001-000-000-369-40-00-00	Charges for Damages	\$ 225.00
001-000-000-369-81-00-00	Cash Over (Under)	\$ (70.67)
001-000-000-369-91-00-00	Misc Rev-Ephrata Youth Assets	\$ 3,396.72
001-000-000-369-91-10-00	Miscellaneous Revenue	\$ 6,215.10
	TOTAL MISCELLANEOUS REVENUE	\$ 86,197.84
NONREVENUES		
001-000-000-389-10-00-00	Damage Deposit	\$ 8,500.00
001-000-000-389-30-00-00	Agency Deposits	\$ 787.50
001-000-000-386-30-05-00	Sales Tax on Rec Activities	\$ 9,102.88
001-000-000-389-30-10-00	Tax-Leasehold Excise	\$ 674.10
001-000-000-389-30-20-00	Rec Program Pass Thru	\$ 6,280.00
001-000-000-389-30-30-00	Volunteer Fire Pay-Pass Thru	\$ 26,193.82
001-000-000-389-90-00-00	Refunds	\$ 823.15
	TOTAL NONREVENUES	\$ 52,361.45

Account	Description	Actual Amount
OTHER FINANCING SOURCES		
001-000-000-391-30-00-00	GO Bond-Special Assessment	\$ -
001-000-000-395-10-00-00	Sale of Assets	\$ 68,500.00
001-000-000-395-20-00-00	Insurance Recoveries	\$ 5,953.27
001-000-000-397-10-00-00	Transfer from Cap Improv 155	\$ -
	TOTAL OTHER FINANCING SOURCES	\$ 74,453.27
	TOTAL COMBINED CURRENT EXPENSE FUNDS	\$ 6,167,499.51
EXPENSES		
FUND BALANCE		
001-000-000-508-10-00-00	Restricted Fund Balance	\$ 21,858.80
001-000-000-508-80-00-00	Unrestricted Fund Balance	\$ 819,237.48
	Fund Balance	\$ 841,096.28
LEGISLATIVE		
001-000-000-511-30-49-00	Publishing	\$ 10,018.90
001-000-000-511-60-10-00	Salaries & Wages Council	\$ 16,800.00
001-000-000-511-60-20-00	Personnel Benefits	\$ 1,337.28
001-000-000-511-60-35-00	Computers/Tablets	\$ -
001-000-000-511-60-43-00	Travel Education Training	\$ 55.00
001-000-000-511-60-46-00	Insurance	\$ 4,041.74
001-000-000-511-60-49-00	Dues & Subscriptions	\$ 220.00
	TOTAL LEGISLATIVE	\$ 32,472.92
JUDICIAL		
001-000-000-512-50-51-00	Pmt To Gr Co For Municipal	\$ 6,000.00
	TOTAL JUDICIAL	\$ 6,000.00
EXECUTIVE		
001-000-000-513-10-10-00	Salaries & Wages Mayor	\$ 6,000.00
001-000-000-513-10-20-00	Personnel Benefits	\$ 476.88
	TOTAL EXECUTIVE	\$ 6,476.88
FINANCIAL		
001-000-000-514-20-10-00	Salaries & Wages	\$ 83,106.96
001-000-000-514-20-12-00	Overtime	\$ 3.47
001-000-000-514-20-20-00	Personnel Benefits	\$ 31,930.79
001-000-000-514-20-35-00	Equipment	\$ 1,647.32
001-000-000-514-20-43-00	Travel & Training Costs	\$ 1,205.11
001-000-000-514-20-49-00	Dues & Subscriptions	\$ 4,413.15
001-000-000-514-23-31-00	Office Supplies	\$ 1,522.52
001-000-000-514-23-41-00	Professional Services	\$ 3,486.03
001-000-000-514-23-44-00	Leasehold Excise Tax	\$ 89.88
001-000-000-514-40-51-00	Election Costs	\$ 1,289.73
	TOTAL FINANCIAL	\$ 128,694.96
LEGAL		
001-000-000-515-30-41-00	City Attorney	\$ 25,290.75
	TOTAL LEGAL	\$ 25,290.75
EMPLOYEE BENEFIT PROGRAMS		
001-000-000-517-20-20-00	Retiree Benefits	\$ 41,629.83
001-000-000-517-90-31-00	Wellness	\$ 184.93
001-000-000-517-90-43-00	Travel/Training Wellness	\$ 56.65
	TOTAL EMPLOYEE BENEFITS	\$ 41,871.41

Account	Description	Actual Amount
CENTRALIZED SERVICES/CITY HALL		
001-000-000-518-10-41-00	Substance Testing	\$ 3,568.51
001-000-000-518-20-49-00	BNSF Lease	\$ 553.11
001-000-000-518-30-10-00	Salaries & Wages City Hall	\$ 38,129.38
001-000-000-518-30-12-00	Overtime	\$ 287.64
001-000-000-518-30-20-00	Personnel Benefits	\$ 18,126.51
001-000-000-518-30-31-00	Operating Supplies	\$ 5,660.06
001-000-000-518-30-42-00	Telephone	\$ 3,826.25
001-000-000-518-30-45-00	Transfer To Equipment Rental	\$ 8,376.96
001-000-000-518-30-46-00	Insurance	\$ 3,636.65
001-000-000-518-30-47-00	PUD	\$ 12,301.05
001-000-000-518-30-48-00	Repairs City Hall	\$ 1,546.86
001-000-000-518-70-40-00	Record Preservation	\$ -
001-000-000-518-70-45-00	Office Equip Rentals/Leases	\$ 611.03
001-000-000-518-80-41-00	Professional Services	\$ 9,716.14
001-000-000-518-90-49-00	Association Of Wa Cities	\$ 5,090.00
	TOTAL CENTRALIZED/CITY HALL SERVICES	\$ 111,430.15
	TOTAL GENERAL GOV'T	\$ 352,237.07
LAW ENFORCEMENT		
001-000-000-521-10-10-00	Salaries & Wages Clerks	\$ 144,006.00
001-000-000-521-10-12-00	Overtime Clerks	\$ 622.78
001-000-000-521-10-20-00	Personnel Benefits Clerks	\$ 73,376.40
001-000-000-521-10-31-00	General Office Supplies	\$ 2,486.36
001-000-000-521-10-35-00	Small Equipment	\$ 11,874.92
001-000-000-521-10-41-00	Professional Services	\$ 13,834.46
001-000-000-521-10-42-00	Communication	\$ 14,892.18
001-000-000-521-10-44-00	Taxes	\$ 906.95
001-000-000-521-10-46-00	Insurance - Premiums	\$ 72,095.53
001-000-000-521-10-49-00	Dues & Subscriptions	\$ 1,477.67
001-000-000-521-20-49-00	Laundry Supplies	\$ -
001-000-000-521-20-51-00	E911 Charges Police	\$ 136,845.84
001-000-000-521-21-49-00	Investigations	\$ -
001-000-000-521-22-10-00	Salaries & Wages Police	\$ 246,036.77
001-000-000-521-22-12-00	Overtime	\$ 13,461.87
001-000-000-521-22-20-00	Personnel Benefits	\$ 95,299.84
001-000-000-521-22-21-00	Uniforms	\$ 15,007.92
001-000-000-521-22-31-00	Officer Supplies	\$ 3,531.39
001-000-000-521-22-35-00	Small Equipment	\$ 5,121.29
001-000-000-521-22-49-00	Miscellaneous	\$ 1,095.32
001-000-000-521-25-10-00	Salaries & Wages Gambling	\$ 12,949.61
001-000-000-521-25-12-00	Overtime	\$ 708.50
001-000-000-521-25-20-00	Personnel Benefits	\$ 5,005.49
001-000-000-521-30-31-00	Crime Prevention Outreach	\$ 1,539.78
001-000-000-521-40-31-00	Shooting Range Supplies	\$ 6,122.11
001-000-000-521-40-43-00	Travel Education Training	\$ 5,885.04
001-000-000-521-40-48-00	Weapons Maintenance/Armoring	\$ -
001-000-000-521-40-49-00	Tuition Fees	\$ 4,748.20
001-000-000-521-50-49-00	Facilities Operations	\$ 6,522.45
001-000-000-521-70-10-00	Salaries & Wages Traffic	\$ 1,063,396.98
001-000-000-521-70-12-00	Overtime	\$ 56,741.09
001-000-000-521-70-20-00	Personnel Benefits	\$ 414,784.16
001-000-000-521-70-31-00	Vehicle Supplies	\$ -
001-000-000-521-70-35-00	Tool & Minor Equipment	\$ 22,704.47
001-000-000-521-70-45-00	Transfer To Equipment Rental	\$ 173,092.60

Account	Description	Actual Amount
001-000-000-521-70-48-00	Radio Repair & Maintenance	\$ 10,163.77
001-000-000-521-70-49-00	Towing Charge	\$ 904.40
001-000-000-521-80-31-00	Evidence/Property Supplies	\$ 1,161.94
	TOTAL LAW ENFORCEMENT	\$ 2,638,404.08

FIRE CONTROL

001-000-000-522-10-10-00	Salaries - Support Staff	\$ 46,080.00
001-000-000-522-10-20-00	Benefits-Support Staff	\$ 26,981.83
001-000-000-522-10-29-00	Other Services - Firemans Fund	\$ 1,350.00
001-000-000-522-10-31-00	Office Supplies	\$ 2,846.16
001-000-000-522-10-41-00	Professional Services	\$ -
001-000-000-522-10-44-00	B & O Taxes	\$ -
001-000-000-522-10-46-00	Insurance	\$ 30,693.97
001-000-000-522-10-49-00	Dues & Subscriptions	\$ 8,987.99
001-000-000-522-20-10-00	Salaries - Fire Suppression	\$ 72,455.24
001-000-000-522-20-20-00	Benefits - Fire Suppression	\$ 29,929.23
001-000-000-522-20-31-00	Protective Clothing	\$ 9,337.52
001-000-000-522-20-32-00	Fuel & Petroleum Products	\$ 10,029.94
001-000-000-522-20-35-00	Op Supplies - Small Equipment	\$ 12,192.85
001-000-000-522-20-41-00	Fire Suppression Services	\$ 49,181.25
001-000-000-522-20-48-00	Maint & Operation Vehicles & Equip	\$ 20,574.70
001-000-000-522-20-51-00	E911 Charges Fire	\$ 12,862.56
001-000-000-522-30-10-00	Salaries & Wages Fire Prevent	\$ 104,731.74
001-000-000-522-30-20-00	Personnel Benefits Fire	\$ 34,127.73
001-000-000-522-30-25-00	Uniform Allowance	\$ 886.46
001-000-000-522-30-31-00	Fire Prevention Supplies	\$ 1,317.11
001-000-000-522-30-35-00	Computer Equipment	\$ 4,186.73
001-000-000-522-30-41-00	Advertising/Marketing	\$ 90.25
001-000-000-522-41-31-00	Training Supplies	\$ 1,050.79
001-000-000-522-41-43-00	Volunteer-Education/Training	\$ 188.50
001-000-000-522-45-43-00	Travel Education Training	\$ 3,569.27
001-000-000-522-50-31-00	Facility Supplies	\$ 4,008.37
001-000-000-522-50-42-00	Telephone	\$ 6,776.02
001-000-000-522-50-47-00	PUD	\$ 7,023.58
001-000-000-522-50-48-00	Fire Hall Repairs	\$ 5,443.14
001-000-000-522-60-35-00	Tires - Fire Dept.	\$ -
001-000-000-522-60-48-00	Fire Truck Repairs	\$ -
001-000-000-522-70-31-00	Ems Supplies/Equipment	\$ 2,693.61
	TOTAL FIRE CONTROL	\$ 509,596.54

BUILDING DEPARTMENT

001-000-000-524-20-10-00	Salaries & Wages	\$ 94,046.17
001-000-000-524-20-12-00	Overtime	\$ -
001-000-000-524-20-20-00	Personnel Benefits	\$ 43,523.15
001-000-000-524-20-31-00	Office Equip & Supplies	\$ 1,033.76
001-000-000-524-20-40-00	Transfer To Equip Rental	\$ 5,275.92
001-000-000-524-20-41-00	Prof Service - Plan Reviews	\$ -
001-000-000-524-20-43-00	Travel Ed Training-BLDG	\$ 2,810.98
001-000-000-524-20-49-00	Dues & Subscriptions	\$ 295.00
001-000-000-524-60-41-00	Property Abatement	\$ 1,836.00
	TOTAL BUILDING DEPARTMENT	\$ 148,820.98

DISASTER SERVICES

001-000-000-525-60-49-00	Grant County Emergency Services	\$ -
	TOTAL DISASTER SERVICES	\$ -
	TOTAL PUBLIC SAFETY	\$ 3,296,821.60

Account	Description	Actual Amount
STREET LIGHTING		
001-000-000-542-63-47-00	PUD-Street Lighting	\$ 146,413.59
	TOTAL STREET LIGHTS	\$ 146,413.59
	TOTAL TRANSPORTATION	\$ 146,413.59
ANIMAL CONTROL		
001-000-000-554-30-31-00	Dog Pound	\$ 25.64
001-000-000-554-30-41-00	Vet Services	\$ 934.75
001-000-000-554-30-48-00	Building Maintenance	\$ 99.70
	TOTAL ANIMAL CONTROL	\$ 1,060.09
COMMUNITY SERVICES		
001-000-000-557-20-10-00	Salaries & Wages	\$ 50,245.42
001-000-000-557-20-12-00	Overtime	\$ 52.54
001-000-000-557-20-20-00	Personnel Benefits	\$ 25,572.59
	TOTAL COMMUNITY SERVICE	\$ 75,870.55
PLANNING & ECONOMIC DEVELOPMENT		
001-000-000-558-60-10-00	Salaries & Wages - Planning	\$ 107,706.95
001-000-000-558-60-20-00	Personnel Benefits	\$ 46,896.10
001-000-000-558-60-31-00	Supplies	\$ 581.35
001-000-000-558-60-35-00	Computer Upgrades	\$ 7,049.21
001-000-000-558-60-41-00	Professional Services	\$ 976.66
001-000-000-558-60-43-00	Travel Education Trg-Planning	\$ 1,522.54
001-000-000-558-60-49-00	Dues And Subscriptions	\$ 5,488.84
	TOTAL PLANNING	\$ 170,221.65
ENGINEERING		
001-000-000-558-65-10-00	Salaries & Wages Engineering	\$ 18,123.41
001-000-000-558-65-20-00	Personnel Benefits Engineering	\$ 7,552.53
001-000-000-558-65-31-00	Supplies	\$ 884.63
001-000-000-558-65-35-00	Minor Equipment	\$ 1,346.59
001-000-000-558-65-41-00	Professional Services	\$ 120.00
001-000-000-558-65-43-00	Travel/Training	\$ 18.00
001-000-000-558-70-41-00	Professional Services	\$ -
001-000-000-558-70-49-00	G.C.E.D.C./Chamber of Commerce	\$ 4,000.00
	TOTAL ENGINEERING	\$ 32,045.16
	TOTAL ECONOMIC ENVIRONMENT	\$ 279,197.45
PUBLIC HEALTH		
001-000-000-562-00-51-00	Gr Co Health District	\$ 7,985.00
	TOTAL PUBLIC HEALTH	\$ 7,985.00
SUBSTANCE ABUSE		
001-000-000-566-00-51-00	Gr Co Substance Abuse Program	\$ 2,127.41
	TOTAL SUBSTANCE ABUSE	\$ 2,127.41
CHILDRENS SERVICES		
001-000-000-567-30-10-00	Salaries & Wages -BOLD	\$ 22,747.91
001-000-000-567-30-20-00	Personnel Benefits-BOLD	\$ 1,976.92
001-000-000-567-30-31-00	Operating Supplies-BOLD	\$ 2,045.77
	TOTAL CHILDRENS SERVICES	\$ 26,770.60
AGING & ADULT SERVICES		
001-000-000-569-10-49-00	Seniors Program	\$ 2,500.00
	TOTAL AGING & ADULT SERVICES	\$ 2,500.00
	TOTAL SOCIAL SERVICES	\$ 39,383.01

Account	Description	Actual Amount
EDUCATION & RECREATIONAL ACTIVITIES		
001-000-000-571-10-10-00	Rec/Pr/Tourism Director-Wages	\$ 96,437.29
001-000-000-571-10-12-00	Overtime	\$ 13.52
001-000-000-571-10-20-00	Rec/Pr/Tourism Director-Benies	\$ 44,536.02
001-000-000-571-10-31-00	Office Equipment/Supplies	\$ 2,984.04
001-000-000-571-10-41-00	Bank Service Fees	\$ 6,299.34
001-000-000-571-10-49-00	Tuition/Background Cks/Membership	\$ 4,063.21
001-000-000-571-20-10-00	Salaries-Rec Instructors	\$ 38,823.23
001-000-000-571-20-20-00	Personnel Benefits-Rec Instruc	\$ 4,013.08
001-000-000-571-20-31-00	Rec Prog Expenses	\$ 15,319.89
001-000-000-571-20-41-00	Advertising	\$ 6,940.49
001-000-000-571-20-42-00	Telephone - Recreation	\$ 613.91
001-000-000-571-20-43-00	Travel Education Training	\$ 927.47
001-000-000-571-20-45-00	Transfer To Equipment Rental	\$ 3,327.12
	TOTAL EDUCATION & RECREATION ACTIVITIES	\$ 224,298.61
LIBRARY SERVICES		
001-000-000-572-10-10-00	Salaries & Wages	\$ 18,740.92
001-000-000-572-10-12-00	Overtime	\$ 5.79
001-000-000-572-10-20-00	Personnel Benefits	\$ 8,750.22
001-000-000-572-20-51-00	North Central Regional Library	\$ 160,496.31
001-000-000-572-50-31-00	Supplies & Maintenance	\$ 7,372.31
001-000-000-572-50-45-00	Transfer To Equipment Rental	\$ 1,696.32
001-000-000-572-50-46-00	Insurance Library	\$ 3,823.24
001-000-000-572-50-47-00	Pud Library	\$ 2,828.47
	TOTAL LIBRARY SERVICES	\$ 203,713.58
CULTURE & RECREATIONAL FACILITIES		
001-000-000-575-50-10-00	Salaries & Wages ERC	\$ 26,428.93
001-000-000-575-50-12-00	Overtime ERC	\$ 8.57
001-000-000-575-50-20-00	Personnel Benefits ERC	\$ 11,989.16
001-000-000-575-50-31-00	Operating Supplies ERC	\$ 1,454.32
001-000-000-575-50-42-00	Telephone ERC	\$ -
001-000-000-575-50-45-00	Transfer To Equipment Rental	\$ 5,671.42
001-000-000-575-50-46-00	Insurance	\$ 4,260.19
001-000-000-575-50-47-00	Pud ERC	\$ 7,874.41
001-000-000-575-50-48-00	Repairs & Maintenance ERC	\$ 540.92
	TOTAL CULTURE & RECREATIONAL FACILITIES	\$ 58,227.92
POOL PARK FACILITY		
001-000-000-576-20-10-00	Salaries & Wages Swim Pool	\$ 150,078.20
001-000-000-576-20-12-00	Overtime Swim Pool	\$ 163.80
001-000-000-576-20-20-00	Personnel Benefits	\$ 12,920.61
001-000-000-576-20-31-00	Operating Supplies Swim Pool	\$ 19,886.18
001-000-000-576-20-34-00	Pool Concession Supplies	\$ 16,265.81
001-000-000-576-20-35-00	Minor Pool Equipment	\$ 5,149.68
001-000-000-576-20-42-00	Telephone Swim Pool	\$ 1,496.95
001-000-000-576-20-43-00	Pool Travel Education Training	\$ -
001-000-000-576-20-45-00	Dive-in Movie	\$ 784.08
001-000-000-576-20-46-00	Insurance Swim Pool	\$ 2,730.89
001-000-000-576-20-47-00	Pud Swim Pool	\$ 772.67
001-000-000-576-20-48-00	Pool Repairs	\$ 1,297.08
	TOTAL POOL PARK FACILITY	\$ 211,545.95

Account	Description	Actual Amount
PARKS		
001-000-000-576-80-10-00	Salaries & Wages Park	\$ 140,866.80
001-000-000-576-80-12-00	Overtime Park	\$ 4,392.18
001-000-000-576-80-20-00	Personnel Benefits	\$ 62,599.21
001-000-000-576-80-31-00	Operating Supplies Park	\$ 15,608.51
001-000-000-576-80-35-00	Park Improvements	\$ 76.95
001-000-000-576-80-43-00	Travel Education Training	\$ 224.61
001-000-000-576-80-45-00	Transfer To Equipment Rental	\$ 47,671.18
001-000-000-576-80-46-00	Insurance - Premiums	\$ 6,007.96
001-000-000-576-80-47-00	Pud Oasis Park Restrooms	\$ 3,884.70
001-000-000-576-80-48-00	Repairs & Maintenance Parks	\$ 4,035.81
001-000-000-576-80-49-00	Dues,Subscription, Membership	\$ -
001-000-000-576-90-44-00	Excise Taxes/B&O Taxes	\$ 4,541.91
001-000-000-576-90-49-00	Beezley Hill Lease	\$ 1,061.69
	TOTAL PARKS	\$ 290,971.51
	TOTAL CULTURE & RECREATION	\$ 988,757.57
AGENCY DEPOSITS		
001-000-000-589-10-00-00	Deposit Returns	\$ 8,500.00
001-000-000-589-30-00-00	Pass Thru-State Agency	\$ 787.50
001-000-000-589-30-05-00	Tax on Rec Activities	\$ 9,008.86
001-000-000-589-30-10-00	Tax-Leasehold Excise	\$ 674.10
001-000-000-589-30-20-00	Rec Program Pass Thru	\$ 6,280.00
001-000-000-589-30-30-00	Volunteer Fire Pay Pass Thru	\$ 26,193.82
001-000-000-589-30-30-00	Refund/Clearing Acct	\$ 823.15
	TOTAL AGENCY DEPOSITS	\$ 52,267.43
CAPITAL PURCHASES		
001-000-000-594-14-64-00	Equipment - Finance	\$ 4,245.48
001-000-000-594-22-64-00	Fire Department Equipment	\$ 167,080.03
001-000-000-594-58-64-00	Equipment-Community Planning	\$ -
001-000-000-594-76-64-00	ADA Lift at Pool	\$ -
	TOTAL CAPITAL PURCHASES	\$ 171,325.51
FUND TRANSFERS		
001-000-000-597-04-00-00	Transfer To 299	\$ -
001-000-000-597-06-00-00	Transfer To 153	\$ -
	TOTAL TRANSFERS	\$ -
	TOTALCOMBINED CURRENT EXPENSE FUNDS	\$ 6,167,499.51

Account	Description	Actual Amount
STREET FUND		
REVENUES		
112-000-000-308-10-00-00	Restricted Fund Balance	\$ 164,664.29
112-000-000-311-10-00-00	Real & Personal Property	\$ 220,766.16
112-000-000-333-97-03-60	Federal Emergency Management Agency	\$ 99,801.85
112-000-000-334-01-80-00	Wash State Military Dept - FEMA	\$ 16,633.64
112-000-000-334-03-80-00	TIB Grant - Frey Road/1st Ave NW	\$ 229,669.00
112-000-000-334-03-80-25	TIB Grant - 1st Ave NW	\$ 29,189.44
112-000-000-336-00-71-00	Multimodal Transportation	\$ 8,431.72
112-000-000-336-00-87-00	Fuel Tax	\$ 173,690.15
112-000-000-337-00-88-00	County Shared Fuel Tax	\$ 108,579.00
112-000-000-341-96-00-00	Charges for Personnel - Traffic Control	\$ 1,515.47
112-000-000-361-40-00-00	Other Interest Earnings	\$ 104.62
112-000-000-367-11-00-00	Donations-Private Source	\$ 1,600.00
112-000-000-369-90-00-00	Other Miscellaneous	\$ -
112-000-000-397-02-00-00	Transfer from Current Expense	\$ -
112-000-000-397-08-00-00	Transfer from Capital Improvement Fund	\$ 58,800.00
	TOTAL STREET FUND	\$ 1,113,445.34

EXPENSES		
112-000-000-508-10-00-00	Restricted Fund Balance	\$ 181,054.05
112-000-000-542-30-10-00	Salaries & Wages Roadway	\$ 137,753.78
112-000-000-542-30-12-00	Overtime	\$ 3,308.14
112-000-000-542-30-20-00	Personnel Benefits	\$ 69,535.36
112-000-000-542-30-31-00	Operating Supplies	\$ 18,156.10
112-000-000-542-40-10-00	Salaries & Wages Storm Drain	\$ 3,354.82
112-000-000-542-40-12-00	Overtime	\$ 104.22
112-000-000-542-40-20-00	Personnel Benefits	\$ 2,028.61
112-000-000-542-40-31-00	Operating Supplies	\$ -
112-000-000-542-61-10-00	Salaries & Wages Sidewalks	\$ (0.01)
112-000-000-542-61-12-00	Overtime	\$ (0.02)
112-000-000-542-61-20-00	Personnel Benefits	\$ (0.01)
112-000-000-542-61-31-00	Operating Supplies	\$ 142.16
112-000-000-542-61-48-00	Sidewalk Repair & Maintenance	\$ 497.75
112-000-000-542-63-48-00	Street Light Repairs	\$ 1,857.54
112-000-000-542-64-10-00	Salaries & Wages Traffic Cont	\$ 6,920.88
112-000-000-542-64-12-00	Overtime	\$ 216.11
112-000-000-542-64-20-00	Personnel Benefits	\$ 3,719.79
112-000-000-542-64-31-00	Operating Supplies	\$ 16,366.41
112-000-000-542-66-10-00	Salaries & Wages Snow & Ice	\$ 24,648.19
112-000-000-542-66-12-00	Overtime	\$ 784.74
112-000-000-542-66-20-00	Personnel Benefits	\$ 13,304.00
112-000-000-542-66-31-00	Operating Supplies	\$ 70.98
112-000-000-542-67-10-00	Salaries & Wages Cleaning	\$ 34,923.84
112-000-000-542-67-12-00	Overtime	\$ 1,105.06
112-000-000-542-67-20-00	Personnel Benefits	\$ 18,863.34
112-000-000-542-70-10-00	Salaries & Wages Vegetation	\$ 2,677.69
112-000-000-542-70-12-00	Overtime	\$ 152.09
112-000-000-542-70-20-00	Personnel Benefits	\$ 1,309.21
112-000-000-542-70-31-00	Operating Supplies	\$ 15,986.86
112-000-000-542-70-43-00	Travel Education Training	\$ 66.00
112-000-000-542-90-45-00	Transfer To Equip Rental(Flat)	\$ 137,223.12
112-000-000-543-30-10-00	Salaries & Wages Administration	\$ 13,885.83
112-000-000-543-30-20-00	Personnel Benefits	\$ 5,730.57

Account	Description	Actual Amount
112-000-000-543-30-43-00	Travel Education Training	\$ 206.50
112-000-000-543-30-46-00	Insurance - Premium	\$ 14,203.67
112-000-000-543-30-48-00	Computer Repair/Maint	\$ 630.18
112-000-000-544-70-30-00	Miscellaneous Supplies	\$ 807.52
112-000-000-595-30-63-00	Road Construction Project	\$ 102,473.65
112-000-000-595-30-63-04	Paving Nat Washington Way	\$ 239,485.68
112-000-000-595-30-63-00	1st Avenue NW Paving Project	\$ 39,890.94
TOTAL STREET FUND		\$ 1,113,445.34

SIDEWALK CONSTRUCTION

REVENUES

113-000-000-308-10-00-00	Restricted Fund Balance	\$ 5,330.33
113-000-000-368-10-00-00	Fee In Lieu of Construction	\$ -
TOTAL SIDEWALK CONSTRUCTION		\$ 5,330.33

EXPENSES

113-000-000-508-10-00-00	Restricted Fund Balance	\$ 5,330.33
113-000-000-595-61-63-00	Sidewalk Construction	\$ -
TOTAL SIDEWALK CONSTRUCTION		\$ 5,330.33

CEMETERY FUND

REVENUES

115-000-000-308-10-00-00	Restricted Fund Balance	\$ 59,526.22
115-000-000-311-10-00-00	Real & Personal Property Tax	\$ 46,678.27
115-000-000-343-61-10-00	Sale Of Spaces	\$ 10,720.00
115-000-000-343-61-20-00	Sale Of Columbarium Spaces	\$ -
115-000-000-343-61-30-00	Install Liners	\$ 4,446.00
115-000-000-343-61-40-00	Service Opening & Closing	\$ 44,650.00
115-000-000-343-61-90-00	Maintenance Contract Catholic	\$ 1,000.00
115-000-000-361-11-00-00	Investment Interest	\$ 21,875.20
115-000-000-361-40-00-00	Other Interest Earnings	\$ 22.14
115-000-000-367-11-00-00	Donations	\$ -
115-000-000-369-70-10-00	Sick Leave Buy Back	\$ -
115-000-000-389-30-05-00	Sales Tax on Sale of Liners	\$ 355.68
TOTAL CEMETERY FUND		\$ 189,273.51

EXPENSES

115-000-000-508-10-00-00	Restricted Fund Balance	\$ 49,662.24
115-000-000-536-10-10-00	Salaries & Wages	\$ 64,077.26
115-000-000-536-10-12-00	Overtime	\$ 1,909.45
115-000-000-536-10-20-00	Personnel Benefits	\$ 31,096.92
115-000-000-536-10-44-00	B&O State Tax	\$ 889.72
115-000-000-536-50-31-00	Operating Supplies	\$ 3,743.67
115-000-000-536-50-44-00	Taxes	\$ 19.91
115-000-000-536-50-48-00	Repair & Maintenance	\$ 2,044.02
115-000-000-536-50-49-00	DOC Work Crew	\$ -
115-000-000-536-80-31-00	New Liners	\$ 1,500.00
115-000-000-536-80-34-00	Computer Equip/Maintenance	\$ 1,885.25
115-000-000-536-80-41-00	Cemetery Services	\$ 3,889.29
115-000-000-536-80-42-00	Telephone	\$ 1,161.91
115-000-000-536-80-45-00	Transfer To Equipment Rental	\$ 15,023.28
115-000-000-536-80-46-00	Insurance	\$ 3,277.07

Account	Description	Actual Amount
115-000-000-536-80-47-00	PUD	\$ 1,240.44
115-000-000-589-30-05-00	Sales Tax on Sale of Liners	\$ 338.32
115-000-000-594-36-64-00	Software Program	\$ 7,514.76
	TOTAL CEMETERY	\$ 189,273.51

CONVENTION CENTER FUND

REVENUES

120-000-000-308-10-00-00	Restricted Fund Balance	\$ 77,157.09
120-000-000-313-31-00-00	Hotel/Motel Transient Tax	\$ 45,432.07
120-000-000-313-32-00-00	Hotel/Motel Stadium Tax	\$ 45,432.07
120-000-000-361-11-00-00	Investment Interest	\$ 8,163.65
	TOTAL CONVENTION CENTER FUND	\$ 176,184.88

EXPENSES

120-000-000-508-10-00-00	Restricted Fund Balance	\$ 119,254.44
120-000-000-557-30-10-00	Rec/Pr/Tourism Director	\$ 13,148.36
120-000-000-557-30-20-00	Benies Rec/Pr/Tourism Director	\$ 6,235.31
120-000-000-557-30-31-00	Event Support - City	\$ 384.77
120-000-000-557-30-41-00	Tourism Promotion	\$ 37,162.00
	TOTAL CONVENTION CENTER	\$ 176,184.88

PARK DEVELOPMENT FUND

REVENUES

153-000-000-308-10-00-00	Restricted Fund Balance	\$ 6,727.46
153-000-000-345-85-00-00	Impact Fees- Park Development	\$ -
153-000-000-361-11-00-00	Investment Interest	\$ 613.69
153-000-000-397-06-00-00	Transfer from Park	
153-000-000-397-11-00-00	Transfer from 155 Capital Improvement	
	TOTAL PARK DEVELOPMENT FUND	\$ 7,341.15

EXPENSES

153-000-000-508-10-00-00	Restricted Fund Balance	\$ 7,341.15
153-000-000-594-76-62-00	Re-surface Pool	\$ -
153-000-000-594-76-63-00	Park Landscaping/Play Area	\$ -
	TOTAL PARK DEVELOPMENT	\$ 7,341.15

CAPITAL IMPROVEMENT FUND

REVENUES

155-000-000-308-10-00-00	Restricted Fund Balance	\$ 409,552.01
155-000-000-318-34-00-00	REET 1st Qtrr Percent	\$ 86,647.12
155-000-000-318-35-00-00	REET 2nd Qtrr Percent	\$ 86,647.13
155-000-000-361-11-00-00	Investment Interest	\$ -
	TOTAL CAPITAL IMPROVEMENT	\$ 582,846.26

EXPENSES

155-000-000-508-10-00-00	Restricted Fund Balance	\$ 433,896.26
155-000-000-594-18-62-00	City Hall Remodel	\$ -
155-000-000-597-07-00-00	Transfer to 001-Current Expense	\$ -
155-000-000-597-08-00-00	Transfer to 112-Street Fund	\$ 58,800.00
155-000-000-597-09-00-00	Transfer to 014-Library Fund	\$ -
155-000-000-597-10-00-00	Transfer to 016-Park Fund	\$ -
155-000-000-597-99-00-00	Transfer to 299-GO Pool Bond	\$ 90,150.00
	TOTAL CAPITAL IMPROVEMENT	\$ 582,846.26

Account	Description	Actual Amount
FIRE BOND RESERVE		
REVENUES		
215-000-000-308-10-00-00	Restricted Fund Balance	\$ 4,608.60
215-000-000-311-10-00-00	Property Tax-Fire Bond	\$ 60,203.61
	TOTAL FIRE BOND RESERVE	\$ 64,812.21
EXPENSES		
215-000-000-508-10-00-00	Restricted Fund Balance	\$ 5,556.21
215-000-000-591-22-71-00	Bond Principal Payment	\$ 30,000.00
215-000-000-592-22-83-00	Bond Interest Payment	\$ 29,256.00
	TOTAL FIRE BOND RESERVE	\$ 64,812.21
GO SWIMMING POOL REDEMPTION		
REVENUES		
299-000-000-308-80-00-00	Unrestricted Fund Balance	\$ 4,765.15
299-000-000-397-04-00-00	Operating Transfer From 155	\$ 90,150.00
	TOTAL GO SWIMMING POOL BOND	\$ 94,915.15
EXPENSES		
299-000-000-508-80-00-00	Unrestricted Fund Balance	\$ 4,880.19
299-000-000-591-76-71-00	99 Go Bond Principal	\$ 85,000.00
299-000-000-592-76-83-00	99 Go Bond Interest	\$ 4,735.00
299-000-000-592-76-89-00	Other Debt Service Costs	\$ 300.00
	TOTAL GO SWIMMING POOL BOND	\$ 94,915.19
CDBG GRANT FUND		
REVENUES		
340-000-000-308-80-00-00	Unrestricted Fund Balance	\$ 9,629.36
340-000-000-361-11-00-00	Investment Interest	\$ 878.44
	TOTAL CDBG GRANT FUND	\$ 10,507.80
EXPENSES		
340-000-000-508-80-00-00	Unrestricted Fund Balance	\$ 10,507.80
	TOTAL CDBG GRANT FUND	\$ 10,507.80
DOWNTOWN IMPROVEMENT		
REVENUES		
380-000-000-308-80-00-00	Unrestricted Fund Balance	\$ 334.87
	TOTAL DOWNTOWN IMPROVEMENT	\$ 334.87
EXPENSES		
380-000-000-508-80-00-00	Unrestricted Fund Balance	\$ 334.87
	TOTAL DOWNTOWN IMPROVEMENT	\$ 334.87

Account	Description	Actual Amount
SANITATION FUND		
REVENUES		
422-000-000-308-80-00-00	Unrestricted Fund Balance	\$ 2,428,174.39
422-000-000-334-03-10-00	Dept of Ecology Grant	\$ -
422-000-000-343-70-10-00	Customer Accounts	\$ 1,301,545.62
422-000-000-398-10-00-00	Landfill Insurance Recovery	\$ 276,949.87
	TOTAL SANITATION FUND	\$ 4,006,669.88
EXPENSES		
422-000-000-508-80-00-00	Unrestricted Fund Balance	\$ 2,742,884.09
422-000-000-514-23-41-00	State Examination	\$ 3,486.03
422-000-000-537-10-10-00	Salaries & Wages Administratio	\$ 49,656.11
422-000-000-537-10-12-00	Overtime	\$ 5.20
422-000-000-537-10-20-00	Personnel Benefits	\$ 20,061.59
422-000-000-537-10-31-00	Supplies	\$ 120.79
422-000-000-537-10-41-00	Landfill Professional Service	\$ 287,601.40
422-000-000-537-10-44-00	Utility Taxes	\$ 324,957.84
422-000-000-537-60-41-00	Services (Contractor Account)	\$ 332,982.33
422-000-000-537-70-10-00	Salaries & Wages Customer Ser	\$ 32,820.87
422-000-000-537-70-12-00	Overtime	\$ 86.03
422-000-000-537-70-20-00	Personnel Benefits	\$ 18,141.53
422-000-000-537-70-31-00	Customer Service Forms	\$ 2,963.06
422-000-000-537-70-35-00	Computer Equipment	\$ 1,322.73
422-000-000-537-70-41-00	Customer Service Prof Serv	\$ 9,745.35
422-000-000-537-70-42-00	Postage Billing/Telephone	\$ 6,822.42
422-000-000-537-70-43-00	Travel/Training	\$ 190.00
422-000-000-537-70-45-00	Office Equip Rentals/Leases	\$ 5,983.63
422-000-000-537-80-45-00	Transfer To Equipment Rental	\$ 1,456.56
422-000-000-537-80-46-00	Insurance - Premiums	\$ 11,469.74
422-000-000-537-80-51-00	County Disposal Charges	\$ 149,576.25
422-000-000-537-90-49-00	Miscellaneous	\$ 90.85
422-000-000-594-14-64-00	Equipment - Finance	\$ 4,245.48
	TOTAL SANITATION	\$ 4,006,669.88

Account	Description	Actual Amount
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COMBINED WATER/SEWER FUNDS

REVENUES

FUND BALANCE

424-000-000-308-80-00-00	Unrestricted Fund Balance	\$ 2,970,308.59
	TOTAL FUND BALANCE	\$ 2,970,308.59

WATER FEES

424-000-000-343-40-10-00	Customer Water Accounts	\$ 2,707,634.40
424-000-000-343-40-17-00	Late Charges	\$ 36,413.30
424-000-000-343-40-50-00	Charges For Services	\$ 82,753.40
424-000-000-343-40-90-00	Miscellaneous Water Sales	\$ 9,877.00
424-000-000-343-49-00-00	Fines	\$ 121.79
	TOTAL WATER FEES	\$ 2,836,799.89

SEWER FEES

424-000-000-343-50-10-00	Customer Sewer Accounts	\$ 1,742,659.86
424-000-000-343-50-50-00	Charge for Services-Sewer	\$ 20,692.00
	TOTAL SEWER FEES	\$ 1,763,351.86

MISCELLANEOUS FEES

424-000-000-361-11-00-00	Investment Interest	\$ 323.27
424-000-000-362-50-00-00	Rents/Leases	\$ 4,500.00
424-000-000-368-10-00-00	Port Sewer PWTF Loan	\$ 17,284.07
424-000-000-369-10-00-00	Sale of Scrap & Junk	\$ -
424-000-000-369-40-00-00	Judgements/Restitution	\$ 200.00
424-000-000-369-81-00-00	Cashiers Overage/Shortage	\$ 10.23
424-000-000-369-90-00-00	Miscellaneous Revenue	\$ 872.36
	TOTAL MISCELLANEOUS FEES	\$ 23,189.93

NON-REVENUES

424-000-000-389-30-10-00	Tax-Leasehold Excise	\$ 577.80
	TOTAL NON-REVENUES	\$ 577.80

OTHER FINANCING SOURCES

424-000-000-391-80-05-00	DOE/SRF Loan Sewer Comp Plan	\$ 38,782.43
424-000-000-391-80-09-00	DWSRF Loan-Basin Street Waterline Project	\$ 304,110.75
	TOTAL OTHER FINANCING SOURCES	\$ 342,893.18

TOTAL COMBINED WATER/SEWER FUNDS \$ 7,937,121.25

EXPENSES

FUND BALANCE

424-000-000-508-80-00-00	Unrestricted Fund Balance	\$ 3,968,646.34
	TOTAL FUND BALANCE	\$ 3,968,646.34

ADMINISTRATION

424-000-000-514-23-41-00	State Examination	\$ 6,972.07
	TOTAL ADMINISTRATION	\$ 6,972.07

WATER

424-000-000-534-10-10-00	Salaries & Wages Administratio	\$ 76,268.93
424-000-000-534-10-20-00	Personnel Benefits	\$ 30,164.32
424-000-000-534-10-25-00	Uniforms	\$ 31.76
424-000-000-534-10-41-00	Permits/Professional Services	\$ 4,577.39
424-000-000-534-10-44-00	Utility Tax	\$ 687,171.36

Account	Description	Actual Amount
424-000-000-534-10-45-00	RR Pipe Easement	\$ 194.53
424-000-000-534-10-46-00	Insurance - Premiums	\$ 23,485.66
424-000-000-534-20-41-00	Engineering/Mapping	\$ 1,000.00
424-000-000-534-50-48-00	Repair & Maintenance	\$ -
424-000-000-534-70-10-00	Salaries & Wages Customer Ser	\$ 104,343.66
424-000-000-534-70-12-00	Overtime	\$ 1,966.93
424-000-000-534-70-20-00	Personnel Benefits	\$ 53,733.21
424-000-000-534-70-31-00	Customer Serv Forms/Supplies	\$ 5,610.10
424-000-000-534-70-35-00	Computer Equipment	\$ 1,905.15
424-000-000-534-70-41-00	Customer Service Prof Serv	\$ 10,024.46
424-000-000-534-70-42-00	Postage Billing	\$ 5,630.61
424-000-000-534-70-43-00	Travel/Training	\$ 388.75
424-000-000-534-70-45-00	Office Equip Rentals/Leases	\$ 9,042.13
424-000-000-534-70-49-00	Miscellaneous	\$ 307.29
424-000-000-534-80-10-00	Salaries & Wages Operations	\$ 137,319.73
424-000-000-534-80-12-00	Overtime	\$ 5,282.83
424-000-000-534-80-20-00	Personnel Benefits	\$ 66,016.15
424-000-000-534-80-31-00	Supplies	\$ 9,546.66
424-000-000-534-80-35-00	Meters/Hydrants/Equipment	\$ 35,553.44
424-000-000-534-80-42-00	Telephone/Telemetry	\$ 8,278.16
424-000-000-534-80-43-00	Travel Education Training	\$ 2,377.25
424-000-000-534-80-45-00	Transfer To Equipment Rental	\$ 46,024.65
424-000-000-534-80-47-00	PUD	\$ 87,726.49
424-000-000-534-80-48-00	Repair & Maintenance-Water	\$ 34,023.50
424-000-000-534-80-49-00	Water Tests	\$ 4,672.00

TOTAL WATER \$ 1,452,667.10

SEWER

424-000-000-535-10-10-00	Salaries & Wages Administration	\$ 70,364.49
424-000-000-535-10-20-00	Personnel Benefits	\$ 27,920.76
424-000-000-535-10-41-00	Professional Services	\$ 8,562.24
424-000-000-535-10-44-00	Utility Tax	\$ 381,454.60
424-000-000-535-10-45-00	RR Pipe Easement	\$ 194.53
424-000-000-535-10-46-00	Insurance - Premiums	\$ 27,308.92
424-000-000-535-50-10-00	Salaries & Wages Maintenance	\$ 27,055.05
424-000-000-535-50-12-00	Overtime	\$ 910.20
424-000-000-535-50-20-00	Personnel Benefits	\$ 13,448.14
424-000-000-535-50-31-00	Supplies	\$ 10,192.57
424-000-000-535-50-48-00	Repair & Maintenance - Sewer	\$ 32,710.31
424-000-000-535-70-10-00	Salaries & Wages Customer Ser	\$ 38,764.80
424-000-000-535-70-12-00	Overtime	\$ 56.87
424-000-000-535-70-20-00	Personnel Benefits	\$ 20,140.65
424-000-000-535-70-31-00	Customer Serv Forms/Supplies	\$ 3,009.83
424-000-000-535-70-35-00	Computer Equipment	\$ 1,322.73
424-000-000-535-70-41-00	Customer Service Prof Serv	\$ 9,811.88
424-000-000-535-70-42-00	Postage Billing	\$ 5,740.74
424-000-000-535-70-43-00	Travel/Training (Customer Ser)	\$ 248.75
424-000-000-535-70-45-00	Office Equip Rentals/Leases	\$ 7,937.74
424-000-000-535-70-49-00	Miscellaneous	\$ 213.05
424-000-000-535-80-10-00	Salaries & Wages OPERATIONS	\$ 150,395.35
424-000-000-535-80-12-00	Overtime	\$ 6,323.20
424-000-000-535-80-20-00	Personnel Benefits	\$ 69,521.07
424-000-000-535-80-31-00	Operating Supplies & Chemical	\$ 50,315.30
424-000-000-535-80-35-00	Computer Equipment	\$ 3,490.36
424-000-000-535-80-41-00	Bio-Solids Removal	\$ 18,637.01
424-000-000-535-80-42-00	Telephone/Telemetry	\$ 13,910.54

Account	Description	Actual Amount
424-000-000-535-80-43-00	Travel Education Training	\$ 1,114.83
424-000-000-535-80-45-00	Transfer To Equipment Rental	\$ 74,658.00
424-000-000-535-80-47-00	PUD	\$ 49,183.17
424-000-000-535-80-49-00	Sewage Tests	\$ 2,910.78
	TOTAL SEWER	\$ 1,127,828.46
NON-EXPENDITURES		
424-000-000-586-30-00-00	Tax-Leasehold Excise	\$ 577.80
	TOTAL NON-EXPENSES	\$ 577.80
REDEMPTION OF LONG-TERM DEBT		
424-000-000-591-34-78-00	Debt Principal (Water)	\$ 549,345.70
424-000-000-591-35-78-00	Debit Principal (Sewer)	\$ 291,193.65
	TOTAL REDEM OF LONG-TERM DEBT	\$ 840,539.35
INTEREST ON DEBT		
424-000-000-592-34-83-00	Debt Interest (Water)	\$ 34,038.02
424-000-000-592-35-83-01	Debt Interest (Sewer)	\$ 731.44
	TOTAL INTEREST ON DEBT	\$ 34,769.46
CAPITAL EXPENDITURES		
424-000-000-594-14-64-00	Equipment - Finance	\$ 8,490.96
424-000-000-594-34-41-00	Engineering/Design-Water Projects	\$ 93,003.68
424-000-000-594-34-62-00	Park Restroom	\$ -
424-000-000-594-34-63-00	Water System Repairs	\$ 50,812.92
424-000-000-594-34-64-00	Water - New Equipment	\$ -
424-000-000-594-35-41-00	Sewer Comp Plan Update	\$ 559.22
424-000-000-594-35-62-00	Park Restroom	\$ -
424-000-000-594-35-63-00	Sewer Plant Improvements	\$ 352,253.89
424-000-000-594-35-64-00	Sewer System Machinery/Equipment	\$ -
	TOTAL CAPITAL EXPENDITURES	\$ 505,120.67
TOTAL COMBINED WATER/SEWER FUNDS		\$ 7,937,121.25

Account	Description	Actual Amount
EQUIPMENT RENTAL FUNDS		
REVENUES		
523-000-000-308-80-00-00	Unrestricted Fund Balance	\$ 526,593.91
523-000-000-348-01-00-00	Transfer From Current Expense	\$ 188,837.08
523-000-000-348-12-00-00	Transfer From Street	\$ 137,223.12
523-000-000-348-14-00-00	Transfer From Library	\$ 1,696.32
523-000-000-348-15-00-00	Transfer From Cemetery	\$ 15,023.28
523-000-000-348-16-00-00	Transfer From Park	\$ 56,669.72
523-000-000-348-23-00-00	Transfer From EQR	\$ 7,652.40
523-000-000-348-25-00-00	Trans From 425	\$ -
523-000-000-348-34-00-00	Transfer From Water	\$ 42,071.52
523-000-000-348-35-00-00	Transfer From Sewer	\$ 74,658.00
523-000-000-348-37-00-00	Transfer From Sanitation	\$ 1,456.56
523-000-000-348-90-00-00	Vehicle Repair Charges	\$ 1,986.88
523-000-000-369-10-00-00	Sale of Scrap & Junk	\$ 865.68
523-000-000-369-90-00-00	Miscellaneous Revenue	\$ 151.73
523-000-000-395-10-00-00	Sale Of Fixed Assets	\$ -
	TOTAL EQUIPMENT RENTAL FUNDS	\$ 1,054,886.20
EXPENSES		
523-000-000-508-80-00-00	Unrestricted Fund Balance	\$ 512,141.48
523-000-000-548-68-10-00	Salaries & Wages	\$ 149,980.04
523-000-000-548-68-12-00	Overtime	\$ 1.24
523-000-000-548-68-20-00	Personnel Benefits	\$ 71,468.76
523-000-000-548-68-31-00	Parts & Supplies	\$ 68,962.60
523-000-000-548-68-32-00	Fuel	\$ 69,867.76
523-000-000-548-68-42-00	Telephone	\$ 593.39
523-000-000-548-68-43-00	Travel & Education	\$ 36.00
523-000-000-548-68-45-00	Transfer for EQR Rentals	\$ 7,652.40
523-000-000-548-68-46-00	Insurance - Premiums	\$ 49,634.29
523-000-000-548-68-47-00	PUD	\$ 6,191.81
523-000-000-548-68-48-00	Equipment Repair	\$ 2,367.82
523-000-000-548-69-49-00	Miscellaneous Expenses	\$ 1,505.58
523-000-000-591-48-75-00	Street Sweeper- Principal	\$ -
523-000-000-592-48-83-00	Street Sweeper- Interest	\$ -
523-000-000-594-48-64-00	Equipment	\$ 114,483.03
	TOTAL EQUIPMENT RENTAL FUNDS	\$ 1,054,886.20
CEMETERY CARE		
REVENUES		
702-000-000-308-10-00-00	Restricted Fund Balance	\$ 199,453.07
702-000-000-368-51-00-00	Charges For Services	\$ 4,892.00
	TOTAL CEMETERY CARE	\$ 204,345.07
EXPENSES		
702-000-000-508-10-00-00	Restricted Fund Balance	\$ 204,345.07
	TOTAL CEMETERY CARE	\$ 204,345.07
C4/C5 Revenues w/o BFB	Total Revenue less Beginning Fund Balance	\$ 13,926,554.37
C4/C5 Expenses w/o EFB	Total Expenses less Ending Fund Balance	\$ 12,528,582.65

CITY OF EPHRAATA
 SCHEDULE SUMMARY OF BANK RECONCILIATION
 For the Fiscal Year ended December 31, 2017

	FROM BANK STATEMENTS					FROM GL			FYE RECONCILING ITEMS			
	Beginning Balance (2)	Cash Inflows (3)	Cash Outflows (4)	Ending Balance (5)	Non-reported cash inflows (6)	Non-reported cash outflows (7)	Reported increases without cash inflows (8)	Reported decreases without cash outflows (9)	EOY Positive Reconciling Items (Deposits in Transit) (10)	Prior Year Positive Reconciling Items (Deposits in Transit) (11)	EOY Negative Reconciling Items (Outstanding Items & Open Period) (12)	Prior Year Negative Reconciling Items (Outstanding Items & Open Period) (13)
Bank & Investment Account												
(1)												
Washington Trust	\$ 2,253,375.84	\$ 12,074,531.41	\$ 10,894,618.15	\$ 3,433,289.10	\$ 82,195.11	\$ 82,195.11	\$ 1,847,913.53	\$ 1,847,913.53	\$ 22,281.79	\$ 22,936.43	\$ 349,134.57	\$ 481,448.62
LCIP	\$ 78,389.91	\$ 757.67	\$ -	\$ 79,147.58								
Grant Co Invest Fund	\$ 5,708,109.69	\$ 85,318.11	\$ -	\$ 5,793,427.80								
Investment CD	\$ 107,595.83	\$ 333.27	\$ -	\$ 107,919.10								
REVOLVING FUNDS												
	\$ 58,147,471.27	\$ 12,160,930.46	\$ 10,894,618.15	\$ 9,413,783.58	\$ 82,195.11	\$ 82,195.11	\$ 1,848,472.75	\$ 1,848,472.75	\$ 22,281.79	\$ 22,936.43	\$ 349,134.57	\$ 481,448.62

SCHEDULE OF DISBURSEMENT ACTIVITY
For the Fiscal Year ended December 31, 2017

1	2	3	4	5	6	7	8	9	10
Fund No.	Fund Title	Beginning Outstanding Items 01/01/2017	Issued During the Year 2017	Redeemed During the Year 2017	Canceled During the Year 2017	Ending Outstanding Items 12/31/2017 (3+4-5-6)	Prior Year Open Period Items 2016	Current Year Open Period Items 2017	Disbursements 12/31/2017 (4-6-8+9)
1	Current Expense	\$ 153,438	\$ 5,326,403	\$ 5,316,211		\$ 163,630	\$ 34,140	\$ 39,694	\$ 5,331,957
112	Street Fund	\$ 13,875	\$ 932,391	\$ 930,741		\$ 15,525	\$ 1,055	\$ 1,424	\$ 932,760
113	Sidewalk Construction					\$ -			\$ -
115	Cemetery	\$ 3,453	\$ 139,611	\$ 138,690		\$ 4,374	\$ 260	\$ 183	\$ 139,534
120	Convention Center	\$ 110	\$ 56,930	\$ 56,400		\$ 640			\$ 56,930
153	Park Development					\$ -			\$ -
155	Capital Improvement					\$ -			\$ -
215	Fire Bond Reserve		\$ 59,256	\$ 59,256		\$ -			\$ 59,256
299	GO Swim Pool Redemption		\$ 90,035	\$ 90,035		\$ -			\$ 90,035
422	Sanitation	\$ 84,842	\$ 1,263,786	\$ 1,277,947		\$ 70,681	\$ 67,606	\$ 62,868	\$ 1,259,048
424	Water/Sewer	\$ 203,730	\$ 3,968,475	\$ 4,097,091		\$ 75,114	\$ 121,397	\$ 23,540	\$ 3,870,618
523	Equipment Rental	\$ 21,999	\$ 542,745	\$ 545,016		\$ 19,728	\$ 9,170	\$ 6,674	\$ 540,249
	TOTAL - all funds	\$ 481,447	\$ 12,379,632	\$ 12,511,387	\$ -	\$ 349,692	\$ 233,628	\$ 134,383	\$ 12,280,387

CITY OF EPHRATA
 SCHEDULE OF LIABILITIES
 For the Year Ended December 31, 2017

ID No.	Description	Maturity/Payment Due Date	Beginning Balance 01/01/17	Additions	Reductions	BARS Code for Redemption of Debt Only	Ending Balance 12/31/2017
251.11	3/1/1999 - Nonvoted GO Debt Splashzone Refunded 2011	12/1/2018	\$175,000.00	\$0.00	\$85,000.00	591.76.71.00	\$90,000.00
251.12	12/17/2015 - Voted UTGO Bond Fire Equipment	12/1/2035	\$795,000.00	\$0.00	\$30,000.00	591.22.71.00	\$765,000.00
263.84	9/1/1999 - Dept of Ecology WWTP	6/1/2020	\$1,098,564.00	\$0.00	\$274,641.00	591.35.78.01	\$823,923.00
263.88	7/1/2003 - PWTF Loan-Grandview Water Line	6/1/2022	\$438,061.00	\$0.00	\$73,011.00	591.34.78.00	\$365,050.00
263.88	7/1/2004 - PWTF Loan Port of Ephrata Engineering	6/1/2023	\$9,395.00	\$0.00	\$1,342.00	591.35.78.01	\$8,053.00
263.88	7/1/2005 - PWTF Loan - Port of Ephrata Construction	6/1/2025	\$136,895.00	\$0.00	\$15,211.00	591.35.78.01	\$121,684.00
263.88	3/7/2008 - PWTF Loan - Waterline/Street Project - Construction Phase I, II & III	6/1/2028	\$4,048,110.00	\$0.00	\$337,343.00	591.34.78.03	\$3,710,767.00
263.88	10/17/2011 - PWTF Loan - Waterline/Street Project - Construction Phase IV	6/1/2031	\$1,821,434.00	\$0.00	\$121,429.00	591.34.78.04	\$1,700,005.00
263.84	2015 - DOE/CWSRF-SFY15 CFDA 66.458-Sewer Comp Plan	12/31/2021	\$20,766.00	\$38,782.00	\$0.00	591.35.78.05	\$59,548.00
263.84	2016 - EPA/DWSRF-DM16-952-039 Basin Street Water Line Project CFDA 66.468	10/1/2036	\$29,600.00	\$304,111.00	\$17,564.00	591.34.78.09	\$316,147.00
259.12	Compensated Absences		\$753,503.00	\$59,981.00			\$813,484.00
264.30	Pension Liability		\$1,896,546.00		\$461,147.00		\$1,435,399.00
263.97	Grant County Landfill Remedial Action (see Note 7)	12/1/2030	\$502,186.00	\$0.00	\$0.00		\$502,186.00
TOTAL			\$11,725,060.00	\$402,874.00	\$1,416,688.00		\$10,711,246.00

SCHEDULE OF DISBURSEMENT ACTIVITY
For the Fiscal Year ended December 31, 2017

1	2	3	4	5	6	7	8	9	10	11	12	13
Fund No.	Fund Title	Beginning Cash & Investments	Receipts	Transfers-In	Other Revenue	Netted Transactions	Total Increase (4+5+6-7)	Disbursements	Transfers-Out	Other Expenditures	Total Decrease (9+10+11-7)	Ending Cash & Investments (3+8-12)
001	CURRENT EXPENSE	822,134	4,189,831		1,155,535	16,702	5,328,664	5,077,213		249,190	5,309,701	841,096
112	STREET	164,664	889,981	58,800			948,781	795,168		137,223	932,391	181,054
113	SIDEWALK CONSTRUCTION	5,330					-					5,330
115	CEMETERY	59,526	129,747			780	128,967	124,588		15,023	138,831	49,662
120	CONVENTION CENTER	77,157	99,028				99,028	56,930			56,930	119,254
153	PARK DEVELOPMENT	6,727	614				614					7,341
155	CAPITAL IMPROVEMENT	409,552	173,294				173,294		148,950		148,950	433,896
215	FIRE BOND RESERVE	4,609	60,204				60,204	59,256			59,256	5,556
299	GO POOL REDEMPTION	4,765		90,150			90,150	90,035			90,035	4,880
340	CDBG GRANT	9,629	878				878					10,508
380	DOWNTOWN IMPROVEMENT	335					-					335
422	SANITATION	2,428,174	1,578,495			1,219	1,577,277	1,002,176		261,610	1,262,567	2,742,884
424	WATER/SEWER	2,970,309	4,966,813			91,534	4,875,279	2,956,285		1,012,190	3,876,941	3,968,646
523	EQUIPMENT RENTAL	526,594	8,591		519,701		528,292	542,745			542,745	512,141
702	CEMETERY CARE	199,453	4,892				4,892					204,345
		7,688,959	12,102,368	148,950	1,675,237	110,235	13,816,319	10,704,396	148,950	1,675,237	12,418,348	9,086,931

**Labor Relations Consultant(S)
For the Year Ended December 31, 2017**

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

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

Name of firm:
Name of consultant:
Business address:
Amount paid to consultant during fiscal year:
Terms and conditions, as applicable, including: Rates (e.g., hourly, etc.) Maximum compensation allowed Duration of services Services provided

City of Ephrata

**Local Government Risk Assumption
For the Year Ended December 31, 2017**

1. Self-Insurance Program Manager: Leslie Trachsler
2. Manager Phone: 509-754-4601
3. Manager Email: ltrachsler@ephrata.org

4. How do you insure property and liability risks, if at all? **b**
 - a. Self-insure some or all risks
 - b. Belong to a public entity risk pool**
 - c. Purchase private insurance
 - d. No insurance

5. How do you provide health and welfare insurance (e.g., medical, dental, prescription drug, and/or vision benefits) to employees, if at all? **c**
 - a. Self-insure some or all benefits
 - b. Belong to a public entity risk pool
 - c. All benefits provided by health insurance company or HMO**
 - d. Not applicable - no such benefits offered

6. How do you insure unemployment compensation benefits, if any? **a**
 - a. Self-insured ("Reimbursable")**
 - b. Belong to a public entity risk pool
 - c. Pay taxes to the Department of Employment Security ("Taxable")
 - d. Not applicable – no employees

7. How do you insure workers compensation benefits, if any? **c**
 - a. Self-insured ("Reimbursable")
 - b. Belong to a public entity risk pool
 - c. Pay premiums to the Department of Labor and Industries**
 - d. Not applicable – no employees

8. How do you insure other risks and obligations, if any? **b**
 - a. Self-insure some or all other risks
 - b. Belong to a public entity risk pool**
 - c. Purchase private insurance
 - d. Not applicable – have no other insurable risks

If the answer to any of the above questions is (a), then answer the rest of the form in relation to the government's self-insured risks.

If NOT, STOP, the local government does not need to complete the rest of this Schedule.

9. Does the local government self-insure any risks as an individual program? (yes/no)
- i. If answered YES, does the local government allow another separate legal entity into its self-insurance program(s)? (yes/no) For example, employees of a different organization participate in a health and welfare program of a city.

If so, list the other entity or entities: _____

10. Does the local government self-insure any risks as a joint program? (yes/no)

i. If answered YES, list the other member(s): _____

11. Are any claims administered by contract with a third-party administrator? (yes/no)
12. Did the local government (or its third party administrator, if applicable) receive a claims audit within the last three years? (yes/no) Unknown
13. Were the program's revenues sufficient to cover the program's expenses? (yes/no)
14. Did the program use an actuary to determine its liabilities? (yes/no)
15. For each type of self-insured risk, describe the risk, the number of claims received during the period, the number of claims paid during the period and the amount of claims paid in the following table:

Description of Risk Type	Number of claims received during the period	Number of claims paid during the period	Total amount of claims paid during the period
Unemployment Claims	2	2	\$967.00