



McCleary City Council Agenda

07/08/2020- 6:30PM

Flag Salute

Roll Call: ___ Pos. 1-Amsbury, ___ Pos. 2-Huff , ___ Pos. 3- Heller, ___ Pos. 4- Blankenship, ___ Pos. 5- Iversen

Presentation	<input type="checkbox"/>		Summit's Tour de Wellness - Josh Martin
Executive Session	<input type="checkbox"/>		
Public Hearing	<input type="checkbox"/>		6-Year Street Plan
Mayor Comments	<input type="checkbox"/>		
Public Comment	<input type="checkbox"/>		
Minutes	<input type="checkbox"/>	Tab	A Minutes
Approval of Vouchers	<input type="checkbox"/>	Tab	B Accounts Payable June 16-30
	<input type="checkbox"/>		
	<input type="checkbox"/>	Tab	C YTD Financials
	<input type="checkbox"/>	Tab	D COVID Expenditures
	<input type="checkbox"/>		
Staff Reports	<input type="checkbox"/>	Tab	E Finance, L&P, WWTP, PW
Old Business	<input type="checkbox"/>		
New Business	<input type="checkbox"/>	Tab	F COVID-19 Update
	<input type="checkbox"/>	Tab	G City Loans/Bond Refinance
	<input type="checkbox"/>	Tab	H Computer Lease
	<input type="checkbox"/>	Tab	I 2019 Annual Report
	<input type="checkbox"/>		
Ordinances	<input type="checkbox"/>		
Resolutions	<input type="checkbox"/>	Tab	J 6-Year Street Plan
Contracts	<input type="checkbox"/>		
	<input type="checkbox"/>		
Mayor/Council Comments	<input type="checkbox"/>		
Public Comments	<input type="checkbox"/>		
Adjourn/Recess Meeting	<input type="checkbox"/>		

[WebEx Link](#)

Join By Phone: +1-408-418-9388

Meeting number (access code): 126 816 3752

Meeting password: mQaR3BMBx23 (67273262 from phones and video systems)

Please turn off Cell Phones- Thank you

Americans with Disabilities Act (ADA) Accommodation is Provided Upon Request

The City of McCleary is an equal opportunity provider and employer.

La ciudad de McCleary es un proveedor de igualdad de oportunidades y el empleador

TAB - A

CITY OF MCCLEARY
City Council Meeting
Wednesday, June 24, 2020

FLAG SALUTE	Mayor Orffer Called the Council Meeting to order at 6:30 PM.
ROLL CALL	Councilmembers present were, Amsbury, Huff, Heller, Blankenship and Iversen. The meeting was held at the McCleary Community Center.
ABSENT	None.
STAFF PRESENT	Present at the meeting were Clerk-Treasurer Wendy Collins and Director of Public Works Todd Baun with City Attorney Chris Coker and Police Chief Steve Blumer attending via Webex.
MAYOR'S COMMENTS	<p>Mayor Orffer said the McCleary School had a great end of the year parade and she had fun handing out candy bags. She thanked the crews and the police for helping make it successful.</p> <p>Governor Inslee placed a new facial covering mandate for both indoors, and out, for groups that cannot social distance. She is waiting for more information on how to manage this because it comes with a misdemeanor if you do not follow it correctly.</p> <p>Mayor Orffer thanked the public works crew for helping hand out potatoes during the free potato giveaway last week.</p>
PUBLIC COMMENT	<p>Councilmember Heller gave an update on the Chehalis Basin Streamflow Restoration Plan. He shared a PowerPoint presentation and discussed the current status of the plan.</p> <p>Councilmember Huff attended a volunteer academy so we can start a volunteer program to help with the police department. He will also be helping with starting a National Night Out program, which helps encourage residents to keep an eye out around the community watching out for each other. It is scheduled for August 4th this year and it's a good time for people to get out and meet their first responders and meet their neighbors. Councilmember's Huff and Blankenship took a drone class to assist on fire calls and events.</p>
MINUTES APPROVED	It was moved by Councilmember Iversen, seconded by Councilmember Blankenship to approve the minutes from the June 10, 2020 meeting. Motion Carried 5-0.
APPROVAL OF VOUCHERS	<p>Vouchers/Checks approved were 47854 - 47911, including EFT's in the amount of \$199,991.06.</p> <p>It was moved by Councilmember Huff, seconded by Councilmember Blankenship to approve the vouchers. Motion Carried 5-0.</p>
COVID EXPENDITURES REPORT	A report of all covid fund expenditures was provided for the council to review.
STAFF REPORTS	Staff reports were provided by the public works department and the finance department.

Councilmember Amsbury asked about the current projects that have come up with the council this year and she wants to make sure we don't lose sight of anything such as the Emergency Management Plan, Mission Statement, and Core Values. She asked if staff could make a tracking record so we don't lose track of any important issues that are still on the table. Mayor Orffer said she is trying to keep the council meetings focused on the business we have to do on the agenda but understands the importance of getting back to those things.

CITY ATTORNEY REPORT

Chris Coker is available for any questions regarding agenda items.

COVID-19 UPDATE

City hall will open the front office from 8 am to noon. The building department will be open Tuesdays and Thursdays from 8 am to noon and available by appointment for other times.

Mayor Orffer stated she is not the police chief or a police officer. She stated they know their jobs and the law. She doesn't tell them how to do their jobs and won't tell them to enforce face masks and covid laws. She announced that people must talk directly to the Chief of Police if they have any questions about enforcement. She said on July 6th, Grays Harbor County will be eligible to apply for Phase 4.

Councilmember Iversen attended an AWC conference online. She heard a discussion on gifting of public funds and learned that the restrictions have relaxed for businesses that are essential during the covid pandemic.

CITY LOANS/BOND REFINANCE

We are still waiting for information from Banner Bank. The loans from Umpqua are presented in an 18-year, 10-year and 7-year format with a \$750,000 savings. Councilmember's Iversen and Heller want to move forward on the loans and as the Finance Committee, they encourage the council to approve staff to move forward on the best option with the most savings and lowest fees. Mayor Orffer will proceed and hopefully have something for the council to sign at the next meeting.

SIX-YEAR STREET PLAN

The Six-Year Street Plan resolution will need to be updated and is due on July 6, 2020. Todd Baun apologized for not getting it added to the agenda because we will miss the deadline. To update the plan, he suggested rolling over anything that was scheduled after the 3rd Street Project. To complete the process, the Council will need to hold a Public Hearing first and then pass the resolution. The Council discussed whether to hold a special council meeting or to add it to the first meeting in July. Because there is a 10-day lead time for advertising the Public Hearing, it will have to wait until the first city council meeting in July, which is July 8, 2020.

COMPUTER LEASE DISCUSSION

Councilmember Amsbury is part of the technology group for Grays Harbor County and they use a 3 to 5 year standard rotating process for computers used by the professional staff. She provided a spreadsheet showing the comparison between using the proposed Dell three-year lease contract to using an internal 3 or 5-year rotation process. The County contracts their purchases through Dell, as well, and they pay \$600 per computer. By using a rotation process, it allows flexibility to not purchase computers if we are in a tough budget year.

Mayor Orffer stated the Dell computer lease contract is her idea. We have six employees sharing one computer. Security and continuity of operation is very important and Covid-19 has caused a new challenge. The company she works for has a Dell lease contract for computers and she likes that she can call someone to fix a hardware problem and get service right away. Todd will email the Council an updated copy of the Dell lease.

Councilmember Huff prefers to invest in laptops for everyone so they can easily be used at home.

Mayor Orffer said the city owns a subscription for Office 365 so we will not be purchasing it from Dell.

Councilmember Blankenship likes the idea of getting all new computers done at once.

Mayor Orffer will get a hard proposal at the next meeting with bids plus Office 365 and she will see if we can afford to lease the computers in this budget cycle. She would like for the employees to choose whether they want a desktop computer or a laptop so they get what suits them best. Per computer, Office 365 will cost around \$420 for four-years.

PUBLIC COMMENT

Councilmember Iversen announced the museum is making a new cookbook. There is a box at Gordon's for people to drop off their recipes and there is also a Facebook page with additional details.

Chief Blumer said Councilmember's Blankenship and Huff did a good job passing the drone class test at the class they recently attended. He said the class is difficult and they had to pass the test with a 70% or higher score, which is hard to do. He is impressed with how well they did.

EXECUTIVE SESSION

At 7:00 pm, Mayor Orffer called for a ten minute executive session to discuss collective bargaining per RCW 42.30.140(4)(b). No action will be taken when the council meeting resumes. The executive session ended at 7:10 pm.

ADJOURNED MEETING

It was moved by Councilmember Huff, seconded by Councilmember Blankenship to adjourn the meeting at 8:27 PM. The next meeting will be on July 8, 2020 at 6:30 PM. Motion Carried 5-0.

Mayor Brenda Orffer:

Clerk-Treasurer Wendy Collins:

TAB - B

TAB - C

TAB - D

TAB - E

City of McCleary

STAFF REPORT



To:	Mayor Orffer and City Councilmembers
From:	Wendy Collins, Clerk-Treasurer
Date:	June 24, 2020
Department:	Finance & Administration

Mayor and City Council,

The Finance Department continues working at full staff and everyone is healthy, with one employee working one-day a week from home.

We have received training and are working under the new operational policy for reopening, per the governor's directive.

City Hall offices are open from 8:00 am to 12:00 noon each day and we assist with other city business by appointment.

City of McCleary
STAFF REPORT



To:	Mayor Orffer and Council
From:	Paul Nott
Date:	6/28/2020
Department:	Light and Power

Hello All,

I am happy to report at this time all L&P staff is still healthy and reporting to work as assigned. At the present time we have all L&P staff reporting to work. We are doing our best to practice social distancing as a crew.

We are have been currently working on the Third Street Project and are getting closer to completion every day. We have also been keeping up with customer service projects and normal day to day tasks.

If you have any questions or concerns feel free to contact us.

Have a happy and safe 4th of July....

Paul

City of McCleary
STAFF REPORT



To:	Mayor Orffer and Council Members
From:	Steve Randich
Date:	July 1, 2020
Department:	Public Works

Mayor and Council,

I am happy to report that all personnel within the Public Works department are healthy and practicing safe social distancing at this time.

As it stands, the Public Works Dept is back to full staff practicing social distancing. Our weekly routine consists of all personnel reporting at 0700 a.m. until 1530p.m. All personnel are aware that priority tasks are currently on an "as needed" basis. Meaning, any job that may come up will be evaluated for personnel required and only the amount required will respond to complete each task.

We have also created a schedule to clean and organize the department. Each day prior to going home we spend 45 minutes disinfecting the city vehicles and any equipment that has been used, along with wiping down all computers and cleaning our office.

It is my hope that by taking these precautions we will be able to keep our crew safe and healthy. If you have any questions, comments or concerns please let me know.

Thank you,
Steve

City of McCleary
STAFF REPORT



To:	Mayor Orffer and City Councilmembers
From:	Kevin Trehwella
Date:	6/26/2020
Department:	Water & Wastewater

We are operating the Water & Wastewater Treatment plants full time and we are healthy.

With being in the summer months, please remember to conserve water usage wherever and whenever you can.

We are keeping on top of all regulatory testing and reports that the Department of Ecology and the Department of Health require of us.

I do not foresee any problems with either of these facilities.

TAB - F

TAB - H



Prepared For:

City of McCleary

June 17, 2020

Thank you for giving Dell Financial Services L.L.C. ("DFS") the opportunity to provide a technology financing solution. Enclosed is a financing proposal for your new technology needs. We look forward to discussing this opportunity in further detail with you. If you have any questions, please contact me at the phone number or email address below.

Term	36
Option	FMV
Payments:	Monthly
Consolidation:	Monthly
Payments Due:	Advance
Interim Rent:	None

Dell Quote numbers	Summary Product Description	Product Price	Quantity	Extended Price	Rate Factor	36 Payments
3000060934335	Dell Latitude 5424	\$1,503.60	3	\$4,510.80	0.02654	\$119.72
	OptiPlex 5070 SFF MLK	\$760.09	20	\$15,201.80	0.02654	\$403.46
	Dell Latitude 5424	\$1,591.33	5	\$7,956.65	0.02654	\$211.17
	XPS 13 7390	\$1,249.48	5	\$6,247.40	0.02654	\$165.81
	Subtotal			\$33,916.65		\$900.15
	Property Tax*					\$0.00
	TOTALS			\$33,916.65		\$900.15

PLEASE NOTE: (1)

Rate Factor: is Contingent upon and **PO must state "in agreement to" (or) "in compliance with" the use of Texas DIR-TSO-3763, Master Lease Agreement Appendix (F)**. Other related DFS documentation will also be required, **(unless already on file)** such as: **Updated** (Secretary/Clerk form, Billing information form). The actual Lease Schedule will be created and sent for signature after all items have shipped per the PO. Along with IRS form 8038 - if applicable for signature. An Opinion of Counsel / Validity opinion will be required for lease schedules of \$500,000 or greater. The person who signs the PO must be on the Sec/clerk form or the person on the Sec/clerk form must - co-sign the PO.

*Please note: PPT is an estimated amount

Proposal Expiration Date:
July 17, 2020

Leasing and financing provided by Dell Financial Services L.L.C. or its affiliate or designee ("DFS") to qualified customers. Offers may not be available or may vary in certain countries. Where available, offers may be changed without notice and are subject to product availability, credit approval, execution of documentation provided by and acceptable to DFS, and may be subject to minimum transaction size. Offers not available for personal, family or household use. Dell and the Dell logo are trademarks of Dell Inc. Proposal is property of DFS, contains confidential information and shall not be duplicated or disclosed in whole or part. Proposal is not a firm offer of financing. Pricing and rates based upon the final amount, configuration and specification of the supplied equipment, software, services or fees. Prorata payment may be due in the first payment cycle. Proposal excludes additional costs to customer such as shipping, maintenance, filing fees, applicable taxes, insurance and similar items. Proposal valid through the expiration date shown above, or if none is specified, for 30 calendar days from date of presentation.

End of Term Options:

Fair Market Value (FMV) Lease:

- Exercise the option to purchase the products at the then fair market value.
- Return all products to lessor at the lessee's expense.
- Renew the lease on a month to month or fixed term basis.

Finance Lease/Lease Purchase:

- Exercise the option to purchase the products for \$1.00.
- Return all products to lessor at the lessee's expense.

Tax Exempt Lease Purchase (TELP):

- Exercise the option to purchase the products for **\$1.00**.
- Return all products to lessor at the lessee's expense.

Installment Payment Agreement (IPA) or Extended Terms Payment Agreement (ETPA):

• When Maker fulfills all payment obligations including any applicable sales, use, property taxes, fees, and performance requirements under the IPA or ETPA terms, the contract will end.

Candice Elwakhi
Financial Sales Representative
Education - State & Local Government
Dell | Financial Services
Office: 512. 723.3378
C_Elwakhi@Dell.com

Additional Information:

LEASE QUOTE: The Lease Quote is exclusive of shipping costs, maintenance fees, filing fees, licensing fees, property or use taxes, insurance premiums and similar items which shall be for Lessee's account. Lessee will pay payments and all other amounts without set-off, abatement or reduction for any reason whatsoever. Additionally, Lessee shall declare and pay all sales, use, and personal property taxes to the appropriate taxing authorities. **If you are sales tax exempt, please provide a copy of your Exemption Certificate with the Lease Contract.**



Prepared For:

City of McCleary

June 17, 2020

PURCHASE ORDER: The Purchase Order must be made out to Dell Financial Services L.L.C., One Dell Way, RR8-23, Round Rock, TX 78682. The Purchase Order will need to include the quote number, quantity, and description of the equipment. Please be sure to indicate that the PO is for a lease order and shows the contract name of the Agreement and identification number (if any), the type of lease, the term length, and payment frequency. The date of the lease quote referenced should be included. Please be sure to include any applicable shipping costs as a line item and include your address as the SHIP TO destination.

INSURANCE: The risk of loss on the equipment is borne solely by the Lessee. Lessee shall be required to purchase and maintain during the Term (i) comprehensive public liability insurance naming Lessor as additional insured; and (ii) "all-risk" physical damage insurance in a minimum amount of the Purchase Price, naming DFS as first loss payee.

APPROPRIATION COVENANT: The Lease will contain an appropriation of funds clause. The Lessee will covenant that it shall do all things legally within its power to obtain and maintain funds from which the payments may be paid.

DOCUMENTATION: In addition to a duly executed Agreement, other documents as reasonably requested by DFS may be required, such as but not limited to, opinions of counsel, IRS tax exemption forms (if applicable), and audited financials.

PROPOSAL VALIDITY / APPROVALS: This is a proposal based upon market conditions and is valid for 30 days, is subject to final credit approval, review of the economics of the transaction, and execution of mutually acceptable documentation.



Prepared For:

City of McCleary

June 17, 2020

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	OptiPlex 5070 SFF MLK	\$760.09	20	\$15,201.80	0.30707	\$4,668.02
	Dell Latitude 5424	\$1,591.33	5	\$7,956.65	0.30707	\$2,443.25
	XPS 13 7390	\$1,249.48	5	\$6,247.40	0.30707	\$1,918.39
Subtotal		\$33,916.65				\$10,414.79
Property Tax*						\$0.00
TOTALS		\$33,916.65				\$10,414.79

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Candice Elwaki
Financial Sales Representative
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Additional Information:

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Prepared For:

City of McCleary

June 17, 2020

exempt, please provide a copy of your Exemption Certificate with the Lease Contract.

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PROPOSAL VALIDITY / APPROVALS: This is a proposal based upon market conditions and is valid for 30 days, is subject to final credit approval, review of the economics of the transaction, and execution of mutually acceptable documentation.



A quote for your consideration.

Based on your business needs, we put the following quote together to help with your purchase decision. Below is a detailed summary of the quote we've created to help you with your purchase decision.

To proceed with this quote, you may respond to this email, order online through your [Premier page](#), or, if you do not have Premier, use this [Quote to Order](#).

Quote No.	3000060934335.4	Sales Rep	Ramsey Alahmad
Total	\$36,935.24	Phone	(800) 456-3355, 7251079
Customer #	39376994	Email	Ramsey_Alahmad@Dell.com
Quoted On	Jun. 16, 2020	Billing To	ACCOUNTS PAYABLE
Expires by	Jul. 16, 2020		CITY OF MCCLEARY
Deal ID	19972887		100 SO 3RD ST
			MCCLEARY, WA 98557

Message from your Sales Rep

Please contact your Dell sales representative if you have any questions or when you're ready to place an order. Thank you for shopping with Dell!

Regards,
Ramsey Alahmad

Shipping Group 1 of 2

Shipping To	Shipping Method
ACCOUNTS PAYABLE CITY OF MCCLEARY 100 SO 3RD ST MCCLEARY, WA 98557 (360) 500-9720	Express Delivery

Product	Unit Price	Qty	Subtotal
Dell Latitude 5424	\$1,503.60	3	\$4,510.80
OptiPlex 5070 SFF MLK	\$760.09	20	\$15,201.80
Dell Latitude 5424	\$1,591.33	5	\$7,956.65

Shipping Group 2 of 2

Shipping To

ACCOUNTS PAYABLE
CITY OF MCCLEARY
100 SO 3RD ST
MCCLEARY, WA 98557
(360) 500-9720

Shipping Method

Standard Delivery

XPS 13 7390

\$1,249.48

5

\$6,247.40

Subtotal:

\$33,916.65

Shipping:

\$0.00

Estimated Tax:

\$3,018.59

Total:

\$36,935.24

Special lease pricing may be available for qualified customers. Please contact your DFS Sales Representative for details.

Shipping Group 1 of 2, Details

Shipping To

ACCOUNTS PAYABLE
CITY OF MCCLEARY
100 SO 3RD ST
MCCLEARY, WA 98557
(360) 500-9720

Shipping Method

Express Delivery

Dell Latitude 5424	\$1,503.60	Qty 3	Subtotal \$4,510.80
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Estimated delivery if purchased today:
Aug. 04, 2020
Contract # C000000181093
Customer Agreement # MHEC-07012015

Description	SKU	Unit Price	Qty	Subtotal
Dell Latitude 5424 Rugged, CTO	210-AQPY	-	3	-
8th Gen Intel Core i5-8350U Processor (Quad Core, 6M Cache, 1.7GHz, 15W, vPro)	379-BDHC	-	3	-
Win 10 Pro 64 English, French, Spanish	619-AHKN	-	3	-
No AutoPilot	340-CKSZ	-	3	-
Microsoft(R) Office 30 Days Trial	658-BCSB	-	3	-
Intel Core i5-8350U Processor Base with Integrated Intel UHD 620 Graphics	338-BPVI	-	3	-
No Out-of-Band Systems Management - vPro Disabled	631-ABWH	-	3	-
8GB, 1x8GB, 2666MHz DDR4 Non-ECC	370-AFCO	-	3	-
M.2 256GB PCIe NVMe Class 40 Solid State Drive	400-BBTW	-	3	-
No Additional Hard Drive	401-AADF	-	3	-
14" FHD WVA (1920 x 1080) Anti-Glare Non-Touch	391-BDXO	-	3	-
Dell Top Case and Palmrest with Security, no NFC	346-BFXW	-	3	-
Regulatory Label for Keyboard	389-DOPO	-	3	-
Sealed Internal RGB Backlit English Keyboard	580-ABYR	-	3	-
Intel Dual Band Wireless AC 8265 (802.11ac) 2x2 + Bluetooth 4.2 Driver	555-BEPE	-	3	-
Intel Dual Band Wireless AC 8265 (802.11ac) 2x2	555-BDGD	-	3	-
WLAN Bracket	575-BBYW	-	3	-
No Mobile Broadband Card	362-BBBB	-	3	-
3 Cell 51Whr ExpressCharge Capable Battery	451-BCHG	-	3	-
90 Watt AC Adapter	492-BCNQ	-	3	-
No Anti-Virus Software	650-AAAM	-	3	-
OS-Windows Media Not Included	620-AALW	-	3	-
E5 US Power Cord	537-BBBD	-	3	-
Setup and Features Guide	340-CHMZ	-	3	-
Factory Installed Rigid handle tied sku	540-BCIH	-	3	-
US Order	332-1286	-	3	-
Dummy Airbay Cover	325-BDEH	-	3	-
Safety/Environment and Regulatory Guide (English/Spanish)	340-AGIN	-	3	-

Regulatory Label included	389-BEYY	-	3	-
TPM Enabled	340-AJPV	-	3	-
System Driver, Dell Latitude 5424	640-BBRP	-	3	-
Dell Developed Recovery Environment	658-BCUV	-	3	-
Shuttle SHIP Material	328-BCXL	-	3	-
Directship Info Mod	340-CKTD	-	3	-
Intel(R) Core(TM) i5 Processor Label	389-BLSV	-	3	-
No Option Included	340-ACQQ	-	3	-
CMS Software not included	632-BBBJ	-	3	-
No Resource DVD / USB	430-XXYG	-	3	-
ENERGY STAR Qualified	387-BBNJ	-	3	-
BTO Standard shipment Air	800-BBGF	-	3	-
No UPC Label	389-BDCE	-	3	-
No Additional IO Ports	590-TEYX	-	3	-
No Additional Hard Drive	401-AADF	-	3	-
Primary HD Only, 5424	590-TEYH	-	3	-
No Optical Drive	429-AAYP	-	3	-
No Option Included	340-ACQQ	-	3	-
RGB Camera	319-BBFN	-	3	-
Express Card Slot with Security Bundle	590-TEYW	-	3	-
ProSupport: Next Business Day Onsite, 3 Years	808-6784	-	3	-
Dell Limited Hardware Warranty Initial Year	808-6805	-	3	-
ProSupport: 7X24 Technical Support, 3 Years	808-6809	-	3	-
Thank you choosing Dell ProSupport. For tech support, visit //support.dell.com/ProSupport	989-3449	-	3	-
Keep Your Hard Drive, 3 Year	984-1892	-	3	-
			Qty	Subtotal
OptiPlex 5070 SFF MLK		\$760.09	20	\$15,201.80

Estimated delivery if purchased today:
Jul. 14, 2020
Contract # C000000181093
Customer Agreement # MHEC-07012015

Description	SKU	Unit Price	Qty	Subtotal
OptiPlex 5070 SFF XCTO	210-ASDL	-	20	-
Intel Core i5-8400 (6 Cores/9MB/6T/up to 4.0GHz/65W); supports Windows 10/Linux)	338-BNZZ	-	20	-
Win 10 Pro 64 English, French, Spanish	619-AHKN	-	20	-
No AutoPilot	340-CKSZ	-	20	-
Microsoft(R) Office 30 Days Trial	658-BCSB	-	20	-
8GB 1X8GB 2666MHz DDR4 Memory	370-AEBK	-	20	-
M.2 512GB PCIe NVMe Class 35 Solid State Drive	400-BEUO	-	20	-
M.2 22x30 Thermal Pad	412-AAQT	-	20	-
M2X3.5 Screw for SSD/DDPE	773-BBBC	-	20	-
No Additional Hard Drive	401-AANH	-	20	-

Intel Integrated Graphics, Dell OptiPlex	490-BBFG	-	20	-
OptiPlex 5070 Small Form Factor (Bronze)	329-BEIQ	-	20	-
System Power Cord (Philippine/TH/US)	450-AAOJ	-	20	-
ODD Bezel, Small Form Factor	325-BCXP	-	20	-
8x DVD+/-RW 9.5mm Optical Disk Drive	429-ABFH	-	20	-
CMS Essentials DVD no Media	658-BBTV	-	20	-
No Media Card Reader	379-BBHM	-	20	-
No Wireless LAN Card	555-BBFO	-	20	-
No Wireless Driver	340-AFMQ	-	20	-
Chassis Intrusion Switch - SFF	461-AAEE	-	20	-
No Stand Option	575-BBBI	-	20	-
No Additional Cable Requested	379-BBCY	-	20	-
No PCIe add-in card	492-BBFF	-	20	-
Black Dell KB216 Wired Multi-Media Keyboard English	580-ADJC	-	20	-
Black Dell MS116 Wired Mouse	275-BBBW	-	20	-
No Cable Cover	325-BCZQ	-	20	-
Not selected in this configuration	817-BBBC	-	20	-
SupportAssist	525-BBCL	-	20	-
Dell(TM) Digital Delivery Cirrus Client	640-BBLW	-	20	-
Dell Client System Update (Updates latest Dell Recommended BIOS, Drivers, Firmware and Apps)	658-BBMR	-	20	-
Waves Maxx Audio	658-BBRB	-	20	-
Software for OptiPlex Systems	658-BEGP	-	20	-
Dell SupportAssist OS Recovery Tool	658-BEOK	-	20	-
No Media	620-AAOH	-	20	-
ENERGY STAR Qualified	387-BBLW	-	20	-
Safety/Environment and Regulatory Guide (English/French Multi-language)	340-AGIK	-	20	-
Dell Watchdog Timer	379-BDLB	-	20	-
Quick Setup Guide 5070 Small Form Factor	340-CMGC	-	20	-
US Order	332-1286	-	20	-
No UPC Label	389-BCGW	-	20	-
Trusted Platform Module (Discrete TPM Enabled)	329-BBJL	-	20	-
Ship Material for OptiPlex Small Form Factor	340-CDWZ	-	20	-
Shipping Label for DAO	389-BBUU	-	20	-
SFF: EPA Regulatory LBL for Mexico	389-DQIU	-	20	-
No CompuTrace	461-AABF	-	20	-
No Hard Drive Bracket, Dell OptiPlex	575-BBKX	-	20	-
No Intel Responsive	551-BBBJ	-	20	-
Intel Core(TM) i5 Processor Label	389-CGBB	-	20	-
Desktop BTO Standard shipment	800-BBIO	-	20	-
No Additional Video Ports	492-BCKH	-	20	-
Intel Standard Manageability	631-ACDE	-	20	-

No Dell Backup and Recovery software	637-AAAM	-	20	-
Custom Configuration	817-BBBB	-	20	-
No Anti-Virus Software	650-AAAM	-	20	-
No Optane	400-BFPO	-	20	-
No Additional Add In Cards	382-BBHX	-	20	-
No External ODD	429-ABGY	-	20	-
Dell Limited Hardware Warranty Plus Service	804-9043	-	20	-
ProSupport: 7x24 Technical Support, 3 Years	804-9050	-	20	-
ProSupport: Next Business Day Onsite 3 Years	804-9070	-	20	-
Thank you choosing Dell ProSupport. For tech support, visit //support.dell.com/ProSupport	989-3449	-	20	-

			Qty	Subtotal
Dell Latitude 5424		\$1,591.33	5	\$7,956.65

Estimated delivery if purchased today:
Aug. 04, 2020
Contract # C000000181093
Customer Agreement # MHEC-07012015

Description	SKU	Unit Price	Qty	Subtotal
Dell Latitude 5424 Rugged, CTO	210-AQPY	-	5	-
8th Gen Intel Core i5-8350U Processor (Quad Core, 6M Cache, 1.7GHz, 15W, vPro)	379-BDHC	-	5	-
Win 10 Pro 64 English, French, Spanish	619-AHKN	-	5	-
No AutoPilot	340-CKSZ	-	5	-
Microsoft(R) Office 30 Days Trial	658-BCSB	-	5	-
Intel Core i5-8350U Processor Base with Integrated Intel UHD 620 Graphics	338-BPVI	-	5	-
No Out-of-Band Systems Management - vPro Disabled	631-ABWH	-	5	-
8GB, 1x8GB, 2666MHz DDR4 Non-ECC	370-AFCO	-	5	-
M.2 512GB PCIe NVMe Class 40 Solid State Drive	400-BBUB	-	5	-
No Additional Hard Drive	401-AADF	-	5	-
14" FHD WVA (1920 x 1080) Anti-Glare Non-Touch	391-BDXO	-	5	-
Dell Top Case and Palmrest with Security, no NFC	346-BFXW	-	5	-
Regulatory Label for Keyboard	389-DOPO	-	5	-
Sealed Internal RGB Backlit English Keyboard	580-ABYR	-	5	-
Intel Dual Band Wireless AC 8265 (802.11ac) 2x2 + Bluetooth 4.2 Driver	555-BEPE	-	5	-
Intel Dual Band Wireless AC 8265 (802.11ac) 2x2	555-BDGD	-	5	-
WLAN Bracket	575-BBYW	-	5	-
No Mobile Broadband Card	362-BBBB	-	5	-
3 Cell 51Whr ExpressCharge Capable Battery	451-BCHG	-	5	-
90 Watt AC Adapter	492-BCNQ	-	5	-
No Anti-Virus Software	650-AAAM	-	5	-
OS-Windows Media Not Included	620-AALW	-	5	-
E5 US Power Cord	537-BBBD	-	5	-
Setup and Features Guide	340-CHMZ	-	5	-

Factory Installed Rigid handle tied sku	540-BCIH	-	5	-
US Order	332-1286	-	5	-
Dummy Airbay Cover	325-BDEH	-	5	-
Safety/Environment and Regulatory Guide (English/Spanish)	340-AGIN	-	5	-
Regulatory Label included	389-BEYY	-	5	-
TPM Enabled	340-AJPV	-	5	-
System Driver, Dell Latitude 5424	640-BBRP	-	5	-
Dell Developed Recovery Environment	658-BCUV	-	5	-
Shuttle SHIP Material	328-BCXL	-	5	-
Directship Info Mod	340-CKTD	-	5	-
Intel(R) Core(TM) i5 Processor Label	389-BLSV	-	5	-
No Option Included	340-ACQQ	-	5	-
CMS Software not included	632-BBBJ	-	5	-
No Resource DVD / USB	430-XXYG	-	5	-
ENERGY STAR Qualified	387-BBNJ	-	5	-
BTO Standard shipment Air	800-BBGF	-	5	-
No UPC Label	389-BDCE	-	5	-
No Additional IO Ports	590-TEYX	-	5	-
No Additional Hard Drive	401-AADF	-	5	-
Primary HD Only, 5424	590-TEYH	-	5	-
No Optical Drive	429-AAYP	-	5	-
No Option Included	340-ACQQ	-	5	-
RGB Camera	319-BBFN	-	5	-
Express Card Slot with Security Bundle	590-TEYW	-	5	-
ProSupport: Next Business Day Onsite, 3 Years	808-6784	-	5	-
Dell Limited Hardware Warranty Initial Year	808-6805	-	5	-
ProSupport: 7X24 Technical Support, 3 Years	808-6809	-	5	-
Thank you choosing Dell ProSupport. For tech support, visit //support.dell.com/ProSupport	989-3449	-	5	-
Keep Your Hard Drive, 3 Year	984-1892	-	5	-

Subtotal:	\$27,669.25
Shipping:	\$0.00
Estimated Tax:	\$2,462.56
Total:	\$30,131.81

Shipping Group 2 of 2, Details

Shipping To	Shipping Method
ACCOUNTS PAYABLE CITY OF MCCLEARY 100 SO 3RD ST MCCLEARY, WA 98557 (360) 500-9720	Standard Delivery

Qty Subtotal

XPS 13 7390**\$1,249.48****5****\$6,247.40**

Estimated delivery if purchased today:

Jul. 07, 2020

Contract # C000000181093

Customer Agreement # MHEC-07012015

Description	SKU	Unit Price	Qty	Subtotal
XPS 13 7390	210-ASUU	-	5	-
10th Generation Intel(R) Core(TM) i5-10210U Processor (6MB Cache, up to 4.2 GHz)	338-BTVL	-	5	-
Windows 10 Pro (64bit) English	619-AHCR	-	5	-
Microsoft(R) Office 30 Days Trial	658-BCSB	-	5	-
Not selected in this configuration	817-BBBC	-	5	-
Platinum Silver with Black carbon fiber palmrest	320-BCOZ	-	5	-
8GB LPDDR3 2133MHz On-board	370-AEXV	-	5	-
Black Backlit English Keyboard with Fingerprint Reader	580-AIOP	-	5	-
13.3" FHD (1920 x 1080) InfinityEdge Touch Display	391-BEUB	-	5	-
512GB M.2 PCIe NVMe Solid State Drive	400-BGDI	-	5	-
Killer(TM) Wi-Fi 6 AX1650 (2x2) and Bluetooth 5.1	555-BFHL	-	5	-
Foxit PhantomPDF 30 Day Trial	634-BTFN	-	5	-
Custom Configuration	817-BBBB	-	5	-
Intel(R) UHD Graphics	490-BFMJ	-	5	-
US Power Cord - Black	470-ADWT	-	5	-
Safety/Environment and Regulatory Guide (English/French Multi-language)	340-AGIK	-	5	-
Windows System Driver	631-ACIZ	-	5	-
Dell.com Order	332-0550	-	5	-
52WHr 4C Battery	451-BCDX	-	5	-
Dell.com Order	332-1530	-	5	-
Shipping Material	328-BDHB	-	5	-
Regulatory Information	389-DOVH	-	5	-
Intel(R) Core(TM) i5 Processor Label	340-CNBZ	-	5	-
SupportAssist	525-BBCL	-	5	-
Dell(TM) Digital Delivery Cirrus Client	640-BBLW	-	5	-
Dell Client System Update (Updates latest Dell Recommended BIOS, Drivers, Firmware and Apps)	658-BBMR	-	5	-
Dell Developed Recovery Environment	658-BCUV	-	5	-
Dell Cinema Color	658-BDZU	-	5	-
E5 45W Type-C Power Adapter (Small Form Factor)	450-AHSY	-	5	-
No AutoPilot	340-CKSZ	-	5	-
No Mouse	570-AADK	-	5	-
US Order	332-1286	-	5	-
Dell Limited Hardware Warranty Initial Year	801-1596	-	5	-
ProSupport: Next Business Day Onsite, 1 Year	801-1611	-	5	-
ProSupport: Next Business Day Onsite, 2 Year Extended	801-1632	-	5	-

ProSupport: 7x24 Technical Support, 3 Years	801-1682	-	5	-
Dell Limited Hardware Warranty Extended Year(s)	975-3461	-	5	-
Thank you choosing Dell ProSupport. For tech support, visit //support.dell.com/ProSupport	989-3449	-	5	-

Subtotal:	\$6,247.40
Shipping:	\$0.00
Estimated Tax:	\$556.03
<hr/>	
Total:	\$6,803.43

Important Notes

Terms of Sale

This Quote will, if Customer issues a purchase order for the quoted items that is accepted by Supplier, constitute a contract between the entity issuing this Quote ("Supplier") and the entity to whom this Quote was issued ("Customer"). Unless otherwise stated herein, pricing is valid for thirty days from the date of this Quote. All product, pricing and other information is based on the latest information available and is subject to change. Supplier reserves the right to cancel this Quote and Customer purchase orders arising from pricing errors. Taxes and/or freight charges listed on this Quote are only estimates. The final amounts shall be stated on the relevant invoice. Additional freight charges will be applied if Customer requests expedited shipping. Please indicate any tax exemption status on your purchase order and send your tax exemption certificate to Tax_Department@dell.com or ARSalesTax@emc.com, as applicable.

Governing Terms: This Quote is subject to: (a) a separate written agreement between Customer or Customer's affiliate and Supplier or a Supplier's affiliate to the extent that it expressly applies to the products and/or services in this Quote or, to the extent there is no such agreement, to the applicable set of Dell's Terms of Sale (available at www.dell.com/terms or www.dell.com/oemterms), or for cloud/as-a-Service offerings, the applicable cloud terms of service (identified on the Offer Specific Terms referenced below); and (b) the terms referenced herein (collectively, the "Governing Terms"). Different Governing Terms may apply to different products and services on this Quote. The Governing Terms apply to the exclusion of all terms and conditions incorporated in or referred to in any documentation submitted by Customer to Supplier.

Supplier Software Licenses and Services Descriptions: Customer's use of any Supplier software is subject to the license terms accompanying the software, or in the absence of accompanying terms, the applicable terms posted on www.Dell.com/eula. Descriptions and terms for Supplier-branded standard services are stated at www.dell.com/servicecontracts/global or for certain infrastructure products at www.dellemc.com/en-us/customer-services/product-warranty-and-service-descriptions.htm

Offer-Specific, Third Party and Program Specific Terms: Customer's use of third-party software is subject to the license terms that accompany the software. Certain Supplier-branded and third-party products and services listed on this Quote are subject to additional, specific terms stated on www.dell.com/offeringspecificterms ("Offer Specific Terms").

In case of Resale only: Should Customer procure any products or services for resale, whether on standalone basis or as part of a solution, Customer shall include the applicable software license terms, services terms, and/or offer-specific terms in a written agreement with the end-user and provide written evidence of doing so upon receipt of request from Supplier.

In case of Financing only: If Customer intends to enter into a financing arrangement ("Financing Agreement") for the products and/or services on this Quote with Dell Financial Services LLC or other funding source pre-approved by Supplier ("FS"), Customer may issue its purchase order to Supplier or to FS. If issued to FS, Supplier will fulfill and invoice FS upon confirmation that: (a) FS intends to enter into a Financing Agreement with Customer for this order; and (b) FS agrees to procure these items from Supplier. Notwithstanding the Financing Agreement, Customer's use (and Customer's resale of and the end-user's use) of these items in the order is subject to the applicable governing agreement between Customer and Supplier, except that title shall transfer from Supplier to FS instead of to Customer. If FS notifies Supplier after shipment that Customer is no longer pursuing a Financing Agreement for these items, or if Customer fails to enter into such Financing Agreement within 120 days after shipment by Supplier, Customer shall promptly pay the Supplier invoice amounts directly to Supplier.

Customer represents that this transaction does not involve: (a) use of U.S. Government funds; (b) use by or resale to the U.S. Government; or (c) maintenance and support of the product(s) listed in this document within classified spaces. Customer further represents that this transaction does not require Supplier's compliance with any statute, regulation or information technology standard applicable to a U.S. Government procurement.

For certain products shipped to end users in California, a State Environmental Fee will be applied to Customer's invoice. Supplier encourages customers to dispose of electronic equipment properly.

Electronically linked terms and descriptions are available in hard copy upon request.

^Dell Business Credit (DBC):

OFFER VARIES BY CREDITWORTHINESS AS DETERMINED BY LENDER. Offered by WebBank to Small and Medium Business customers with approved credit. Taxes, shipping and other charges are extra and vary. Minimum monthly payments are the greater of \$15 or 3% of account balance. Dell Business Credit is not offered to government or public entities, or business entities located and organized outside of the United States.

TAB - I

STAFF REPORT

To: Mayor Orffer and Councilmember's
From: Wendy Collins, Clerk-Treasurer
Date: July 10, 2020
Re: Annual Financial Report for 2019

Each year, the City is required to submit an annual report to the State Auditor's Office regarding the previous year's financial activity. The report must include beginning balances, expenditures, revenues, loans, grants, and the end of the year compensated absences for all employees. The report is the main document that the Auditor uses when conducting their annual audit. I work in conjunction with BIAS on the report. Because we are a small City, we need to have strong checks and balances and the auditor's office has greatly approved of our report and process. Everything looks clean and balanced.

Attached, is the final submitted copy, which was due by May 31st. It was uploaded and certified on May 28, 2020. Any corrections can be made up until our next audit.

Action Requested:

Please review the attached report and approve the submittal of the 2019 Annual Financial Report.

ANNUAL REPORT CERTIFICATION

City of McCleary
(Official Name of Government)

0344
MCAg No.

Submitted pursuant to RCW 43.09.230 to the Washington State Auditor's Office
For the Fiscal Year Ended 12/31/2019

GOVERNMENT INFORMATION:

Official Mailing Address 100 S 3rd
McCleary, WA 98557

Official Website Address www.cityofmcclary.com

Official E-mail Address wendyc@cityofmcclary.com

Official Phone Number 360-495-3667

AUDIT CONTACT or PREPARER INFORMATION and CERTIFICATION:

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

Contact Phone Number 360-495-3667

Contact E-mail Address wendyc@cityofmcclary.com

I certify 28th day of May, 2020, that annual report information is complete, accurate and in conformity with the Budgeting, Accounting and Reporting Systems Manual, to the best of my knowledge and belief, having reviewed this information and taken all appropriate steps in order to provide such certification. I acknowledge and understand our responsibility for the design and implementation of controls to ensure accurate financial reporting, comply with applicable laws and safeguard public resources, including controls to prevent and detect fraud. Finally, I acknowledge and understand our responsibility for immediately submitting corrected annual report information if any errors or an omission in such information is subsequently identified.

Signatures

City Of McCleary (wendyc@cityofmcclary.com)

City of McCleary
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2019

		Total for All Funds (Memo Only)	001 Current Expense	102 Street Fund	301 REET Excise Tax - Capital Projects
Beginning Cash and Investments					
30810	Reserved	501,536	-	101,180	-
30880	Unreserved	2,789,833	660,037	-	136,335
388 / 588	Net Adjustments	(3,281)	-	-	-
Revenues					
310	Taxes	1,155,202	1,060,052	47,474	47,676
320	Licenses and Permits	77,057	76,549	408	-
330	Intergovernmental Revenues	1,570,074	85,042	1,485,032	-
340	Charges for Goods and Services	4,746,446	35,095	-	-
350	Fines and Penalties	96,409	96,409	-	-
360	Miscellaneous Revenues	302,702	41,700	1,165	1,249
Total Revenues:		<u>7,947,890</u>	<u>1,394,847</u>	<u>1,534,079</u>	<u>48,925</u>
Expenditures					
510	General Government	246,259	246,259	-	-
520	Public Safety	758,745	650,392	-	-
530	Utilities	4,124,182	18,262	-	-
540	Transportation	380,372	-	380,372	-
550	Natural and Economic Environment	-	-	-	-
560	Social Services	-	-	-	-
570	Culture and Recreation	50,853	50,853	-	-
Total Expenditures:		<u>5,560,411</u>	<u>965,766</u>	<u>380,372</u>	<u>-</u>
Excess (Deficiency) Revenues over Expenditures:		2,387,479	429,081	1,153,707	48,925
Other Increases in Fund Resources					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	100,000	-	100,000	-
385	Special or Extraordinary Items	-	-	-	-
386 / 389	Custodial Activities	127,423	127,396	-	-
381, 382, 395, 398	Other Resources	55,991	-	-	-
Total Other Increases in Fund Resources:		<u>283,414</u>	<u>127,396</u>	<u>100,000</u>	<u>-</u>
Other Decreases in Fund Resources					
594-595	Capital Expenditures	2,458,586	117,423	1,622,445	-
591-593, 599	Debt Service	282,277	6,643	-	-
597	Transfers-Out	100,000	25,000	-	75,000
585	Special or Extraordinary Items	-	-	-	-
586 / 589	Custodial Activities	111,276	111,276	-	-
581, 582	Other Uses	56,254	54,608	-	-
Total Other Decreases in Fund Resources:		<u>3,008,393</u>	<u>314,950</u>	<u>1,622,445</u>	<u>75,000</u>
Increase (Decrease) in Cash and Investments:		(337,500)	241,527	(368,738)	(26,075)
Ending Cash and Investments					
5081000	Reserved	541,390	-	53,674	-
5088000	Unreserved	2,409,203	901,571	(321,232)	110,261
Total Ending Cash and Investments		<u>2,950,593</u>	<u>901,571</u>	<u>(267,558)</u>	<u>110,261</u>

The accompanying notes are an integral part of this statement.

City of McCleary
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2019

		<u>401 Light And Power Fund</u>	<u>405 Water Fund</u>	<u>407 Sewer Fund</u>	<u>409 Storm Water Fund</u>
Beginning Cash and Investments					
30810	Reserved	-	245,420	154,936	-
30880	Unreserved	945,090	884,385	77,812	54,503
388 / 588	Net Adjustments	(3,281)	-	-	-
Revenues					
310	Taxes	-	-	-	-
320	Licenses and Permits	100	-	-	-
330	Intergovernmental Revenues	-	-	-	-
340	Charges for Goods and Services	2,852,163	793,126	821,168	143,090
350	Fines and Penalties	-	-	-	-
360	Miscellaneous Revenues	54,259	90,347	95,969	17,736
Total Revenues:		<u>2,906,522</u>	<u>883,473</u>	<u>917,137</u>	<u>160,826</u>
Expenditures					
510	General Government	-	-	-	-
520	Public Safety	-	-	-	-
530	Utilities	2,824,034	495,091	662,079	124,716
540	Transportation	-	-	-	-
550	Natural and Economic Environment	-	-	-	-
560	Social Services	-	-	-	-
570	Culture and Recreation	-	-	-	-
Total Expenditures:		<u>2,824,034</u>	<u>495,091</u>	<u>662,079</u>	<u>124,716</u>
Excess (Deficiency) Revenues over Expenditures:		82,488	388,382	255,058	36,110
Other Increases in Fund Resources					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	-	-	-	-
385	Special or Extraordinary Items	-	-	-	-
386 / 389	Custodial Activities	9	9	9	-
381, 382, 395, 398	Other Resources	1,383	54,608	-	-
Total Other Increases in Fund Resources:		<u>1,392</u>	<u>54,617</u>	<u>9</u>	<u>-</u>
Other Decreases in Fund Resources					
594-595	Capital Expenditures	282,902	371,046	39,993	24,777
591-593, 599	Debt Service	-	108,573	167,061	-
597	Transfers-Out	-	-	-	-
585	Special or Extraordinary Items	-	-	-	-
586 / 589	Custodial Activities	-	-	-	-
581, 582	Other Uses	1,646	-	-	-
Total Other Decreases in Fund Resources:		<u>284,548</u>	<u>479,619</u>	<u>207,054</u>	<u>24,777</u>
Increase (Decrease) in Cash and Investments:		(200,668)	(36,620)	48,013	11,333
Ending Cash and Investments					
5081000	Reserved	(961)	332,094	156,583	-
5088000	Unreserved	742,101	761,089	124,178	65,836
Total Ending Cash and Investments		<u>741,140</u>	<u>1,093,183</u>	<u>280,761</u>	<u>65,836</u>

The accompanying notes are an integral part of this statement.

City of McCleary
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2019

		413 Ambulance Fund
Beginning Cash and Investments		
30810	Reserved	-
30880	Unreserved	31,671
388 / 588	Net Adjustments	-
Revenues		
310	Taxes	-
320	Licenses and Permits	-
330	Intergovernmental Revenues	-
340	Charges for Goods and Services	101,804
350	Fines and Penalties	-
360	Miscellaneous Revenues	277
Total Revenues:		102,081
Expenditures		
510	General Government	-
520	Public Safety	108,353
530	Utilities	-
540	Transportation	-
550	Natural and Economic Environment	-
560	Social Services	-
570	Culture and Recreation	-
Total Expenditures:		108,353
Excess (Deficiency) Revenues over Expenditures:		(6,272)
Other Increases in Fund Resources		
391-393, 596	Debt Proceeds	-
397	Transfers-In	-
385	Special or Extraordinary Items	-
386 / 389	Custodial Activities	-
381, 382, 395, 398	Other Resources	-
Total Other Increases in Fund Resources:		-
Other Decreases in Fund Resources		
594-595	Capital Expenditures	-
591-593, 599	Debt Service	-
597	Transfers-Out	-
585	Special or Extraordinary Items	-
586 / 589	Custodial Activities	-
581, 582	Other Uses	-
Total Other Decreases in Fund Resources:		-
Increase (Decrease) in Cash and Investments:		(6,272)
Ending Cash and Investments		
5081000	Reserved	-
5088000	Unreserved	25,399
Total Ending Cash and Investments		25,399

The accompanying notes are an integral part of this statement.

City of McCleary
Fiduciary Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2019

	<u>Private-Purpose Trust</u>
308 Beginning Cash and Investments	5,117
388 & 588 Net Adjustments	-
310-390 Additions	2
510-590 Deductions	-
Net Increase (Decrease) in Cash and Investments:	<u>2</u>
508 Ending Cash and Investments	5,118

The accompanying notes are an integral part of this statement.

City of McCleary
Notes to the Financial Statements
For the year ended December 31, 2019

Note 1 - Summary of Significant Accounting Policies

The City of McCleary was incorporated on January 6, 1943 and operates under the laws of the state of Washington applicable to a City. The City is a general purpose local government and provides public safety, fire prevention, street improvements, parks and recreation, health and social services and general administrative services. In addition, the City owns and operates electric, water, sewer, and storm drainage utilities.

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

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

A. Fund Accounting

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

GOVERNMENTAL FUND TYPES:

General Fund

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

Special Revenue Funds

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

City of McCleary
Notes to the Financial Statements
For the year ended December 31, 2019

Capital Projects Funds

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

PROPRIETARY FUND TYPES:

Enterprise Funds

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

FIDUCIARY FUND TYPES:

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

Private-Purpose Trust Funds

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

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 5 - Deposits and Investments.

D. Capital Assets

The City has no formal capitalization policy. Capital assets and inventory are recorded as capital expenditures when purchased.

E. Compensated Absences

Vacation leave may be accumulated up to 320 hours and is payable upon separation or retirement. Sick leave may be accumulated 480 hours. Upon separation or retirement employees will receive payment for one third of unused sick leave. Comp time balances are payable in full upon separation or retirement. Payments are recognized as expenditures when paid. The value of compensated absences earned but unpaid as of December 31, 2019 was \$189,789.

City of McCleary
Notes to the Financial Statements
For the year ended December 31, 2019

F. Long-Term Debt

See Note 4 - Debt Service Requirements.

G. Reserved Portion of Ending Cash and Investments

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

Reservations of Ending Cash and Investments consist of:

Fund Name	Amount	
	Reserved	Reason for Restriction
102 - Street Fund	\$53,674	Revenue Source Restrictions.
405 - Water Fund	\$332,054	Bond Covenants, Refundable Deposits
407 - Sewer Fund	\$156,584	Bond Covenants

Note 2 – Budget Compliance

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

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

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

City of McCleary
Notes to the Financial Statements
For the year ended December 31, 2019

Fund/Department	Final Appropriated Amounts	Actual Expenses	Variance
Current Expense	\$ 1,368,506	\$ 1,280,712	\$ 87,794
Current Expense Reserve Fund	\$ 194,284		\$ 194,284
Police Managerial Equipment Replacement Fund	\$ 50,000		\$ 50,000
Fire Managerial Equipment Replacement Fund	\$ 60,000		\$ 60,000
Park & Cemetery Managerial Equipment Replace	\$ 26,500		\$ 26,500
Total 001 - Current Expense	\$ 1,699,290	\$ 1,280,712	\$ 418,578
Street Fund	\$ 2,248,683	\$ 2,002,816	\$ 245,866
Street Reserve	\$ 52,453		\$ 52,453
Total 102 - Street Fund	\$ 2,301,135	\$ 2,002,816	\$ 298,319
301 - REET Excise Tax - Capital Projects	\$ 156,310	\$ 75,000	\$ 81,310
Light & Power Managerial Equipment Replaceme	\$ 79,500		\$ 79,500
Light And Power Fund	\$ 3,602,250	\$ 3,110,218	\$ 492,032
Light And Power Reserve Fund	\$ 268,134		\$ 268,134
Consumer Deposits L/P Fund		\$ 1,646	\$ (1,646)
Total 401 - Light And Power Fund	\$ 3,949,884	\$ 3,111,864	\$ 838,020
405 - Water Fund			
Water Managerial Equipment Replacement Fund	\$ 113,175		\$ 113,175
Water Fund	\$ 1,522,281	\$ 974,712	\$ 547,569
Water Reserve Fund	\$ 234,426		\$ 234,426
Consumer Deposits - Water Fund			
Total 405 - Water Fund	\$ 1,869,882	\$ 974,712	\$ 895,170
Sewer Managerial Equipment Replacement Fund			
Sewer Fund	\$ 763,654	\$ 722,955	\$ 40,699
Sewer Bond Reserve Fund	\$ 172,958	\$ 146,178	\$ 26,780
Sewer Reserve Fund	\$ 124,959		\$ 124,959
Total 407 - Sewer Fund	\$ 1,061,571	\$ 869,133	\$ 192,438
Storm Water Managerial Equipment Replacement Fund			
Storm Water Fund	\$ 187,561	\$ 149,493	\$ 38,068
Total 409 - Storm Water Fund	\$ 187,561	\$ 149,493	\$ 38,068
413 - Ambulance Fund	\$ 138,278	\$ 108,353	\$ 29,925

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.

City of McCleary
Notes to the Financial Statements
For the year ended December 31, 2019

Amounts presented as of December 31, 2019 eliminate \$472,250 in budgeted and actual expenditures due to consolidation among like funds.

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, 2019.

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

Year	Principal	Interest	Total Debt Service
2020	168,165	113,610	281,775
2021	171,066	110,208	281,274
2022	153,519	106,679	260,198
2023	156,678	103,122	259,800
2024	159,975	99,427	259,402
2025-2029	841,868	436,994	1,278,862
2030-2034	571,128	334,634	905,762
2035-2039	496,734	234,156	730,890
2040-2044	620,522	110,368	730,890
2045-2049	119,110	4,629	123,739
<i>Totals</i>	<i>\$ 3,458,765</i>	<i>\$ 1,653,826</i>	<i>\$ 5,112,591</i>

Note 5 – Deposits and Investments

Investments are reported at fair value. Investments by type as of December 31, 2019 are as follows:

Type of Deposit or Investment	City's own deposits & investments	Deposits & Investments held by the county as an agent for other local governments, individuals, or private organizations.	Total
Deposits	1,145,950		1,145,950
LGIP	1,809,762		1,809,762
<i>Totals</i>	<i>\$ 2,955,712</i>	<i>\$ -</i>	<i>\$ 2,955,712</i>

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

City of McCleary
Notes to the Financial Statements
For the year ended December 31, 2019

Investments in the State Local Government Investment Pool (LGIP)

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

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

Custodial Credit Risk

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

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

Note 6 - Other Disclosures

Legal Claims & Litigation

As of the date of this memorandum the city is not aware of any threatened, or unasserted claims that if asserted would have at least a reasonable possibility of an unfavorable outcome. However, the City does have several matters that could result in litigation.

1. Claims filed against City of McCleary Police Department by Bradley Palmer:
In 2018 Mr. Palmer filed a tort claim against the City seeking several million dollars in damages. His claims are confusing and the City believes they lack merit. The City's insurance pool has been made aware of the tort claim. This claim was addressed in the litigation report prepared for 2018. Status has not changed.
2. Miscellaneous abatements of nuisance properties:
Currently the City has several properties within its borders that qualify as nuisance properties by ordinance. It is anticipated based on habitual non-compliance by the property owners that the City will proceed with abatement actions in Grays Harbor Superior Court. The City believes the exposure to the City is minimal in these potential cases.

Subsequent Event – COVID-19 Pandemic

In February 2020, the Governor of the State of Washington declared a state of emergency in response to the spread of a deadly new virus. In the weeks following the declaration, precautionary measures to slow the spread of the virus have been ordered. These measures include closing schools, colleges and universities, cancelling public events, prohibiting public and private gatherings, and requiring people to stay home unless they are leaving for an essential function. On March 16, 2020, the Mayor proclaimed that a public health emergency exists in the City of McCleary in Emergency Executive Order in response to the COVID-19 pandemic. The city recognized the Governor's state of Emergency order and complied with the Stay Home,

City of McCleary
Notes to the Financial Statements
For the year ended December 31, 2019

Stay Healthy conditions. The total impact on small business in McCleary is still uncertain and we have lost one restaurant due to the pandemic. The City is anticipating increased sales tax revenue from the residents that were utilizing online shopping. The Post Office claimed the increase in package delivery was more than during December, their busiest month of the year. The utility customers are continuing to pay their bills and the city has not had a large increase of unpaid utility accounts. The city did implement a suspension of all late fees and shut off fees during the state of emergency and will reinstate once the city moves to recovery mode. This action was made on March 19th through an Emergency Executive Order by the Mayor. The length of time these measures will be in place, and the full extent of the financial impact is unknown at this time.

Note 7 – Other Post-Employment Benefits (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, 2019, the plan had one member, a retiree. As of December 31, 2019, the City's total OPEB liability was \$546,405, as calculated using the State office of the Actuary's measurement method for governments with under 100 LEOFF 1 retirees. For the year ended December 31, 2019, the City paid \$6,960 in benefits.

Note 8 – 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 PERS 2, LEOFF 1 and LEOFF 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, 2019 (the measurement date of the plans), the city's proportionate share of the collective net pension liabilities, as reported on the Schedule 09, was as follows:

City of McCleary
Notes to the Financial Statements
For the year ended December 31, 2019

Plan Type	Employer Contributions	Plan Liability / Asset	Allocation Percentage	NPL	NPA
PERS 1 UAAL	60,000.95	3,845,355,000	0.00836800%	321,779	
PERS 2/3	88,163.75	971,340,000	0.01079500%	104,856	
LEOFF 1		(1,976,611,000)	0.00109300%		(21,604)
LEOFF 2	13,898.01	(2,316,693,000)	0.00753800%		(174,632)
VFFRPF	540	(67,993,000)	0.270000%		(184,903)
<i>Totals</i>				\$ 426,635	\$ (381,140)

LEOFF Plan 1

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

LEOFF Plan 2

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

Note 9 - 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 2019 was \$2.91806 per \$1,000 on an assessed valuation of \$121,842,753 for a total regular levy of \$355,544.

Note 10 – Risk Management

The City of McCleary is a member of the Washington Cities Insurance Authority (WCIA). Utilizing Chapter 48.62 RCW (self-insurance regulation) and Chapter 39.34 RCW (Interlocal Cooperation Act), nine cities originally formed WCIA on January 1, 1981. WCIA was created for the purpose of providing a pooling mechanism for jointly purchasing insurance, jointly self-insuring, and / or jointly contracting for risk management services. WCIA has a total of 163 members.

New members initially contract for a three-year term, and thereafter automatically renew on an annual basis. A one-year withdrawal notice is required before membership can be terminated. Termination does not relieve a former member from its unresolved loss history incurred during membership.

City of McCleary
Notes to the Financial Statements
For the year ended December 31, 2019

Liability coverage is written on an occurrence basis, without deductibles [1]. Coverage includes general, automobile, police, errors or omissions, stop gap, employment practices and employee benefits liability. Limits are \$4 million per occurrence in the self-insured layer, and \$16 million in limits above the self-insured layer is provided by reinsurance. Total limits are \$20 million per occurrence subject to aggregates and sublimits. The Board of Directors determines the limits and terms of coverage annually.

Insurance for property, automobile physical damage, fidelity, inland marine, and boiler and machinery coverage are purchased on a group basis. Various deductibles apply by type of coverage. Property coverage is self-funded from the members' deductible to \$750,000, for all perils other than flood and earthquake, and insured above that to \$300 million per occurrence subject to aggregates and sublimits. Automobile physical damage coverage is self-funded from the members' deductible to \$250,000 and insured above that to \$100 million per occurrence subject to aggregates and sublimits.

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

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

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

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

City of McCleary

Schedule 01

For the year ended December 31, 2019

MCA#	Fund #	Fund Name	BARS Account	BARS Name	Amount
0344	001	Current Expense	3088000	Unreserved Cash and Investments - Beginning	\$660,037
0344	001	Current Expense	3111000	Property Tax	\$427,262
0344	001	Current Expense	3113000	Sale of Tax Title Property	\$182
0344	001	Current Expense	3131100	Local Retail Sales and Use Tax	\$159,321
0344	001	Current Expense	3131500	Special Purpose Sales and Use Tax	\$56,778
0344	001	Current Expense	3133100	Hotel/Motel Sales and Use Tax	\$62
0344	001	Current Expense	3137100	Criminal Justice Sales and Use Tax	\$27,502
0344	001	Current Expense	3164000	Business and Occupation Taxes on Utilities	\$337,252
0344	001	Current Expense	3164300	Business and Occupation Taxes on Utilities	\$6,933
0344	001	Current Expense	3164600	Business and Occupation Taxes on Utilities	\$22,367
0344	001	Current Expense	3164700	Business and Occupation Taxes on Utilities	\$22,393
0344	001	Current Expense	3221000	Buildings, Structures and Equipment	\$76,111
0344	001	Current Expense	3221000	Buildings, Structures and Equipment	\$100
0344	001	Current Expense	3221100	Buildings, Structures and Equipment	\$168
0344	001	Current Expense	3223000	Animal Licenses	\$170
0344	001	Current Expense	3340490	State Grant from Department of Health	\$1,266
0344	001	Current Expense	3360098	City-County Assistance	\$55,527
0344	001	Current Expense	3360621	Criminal Justice - Violent Crimes/Population	\$1,000
0344	001	Current Expense	3360626	Criminal Justice - Special Programs	\$1,898

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0344	001	Current Expense	3360651	DUI and Other Criminal Justice Assistance	\$245
0344	001	Current Expense	3360694	Liquor/Beer Excise Tax	\$9,623
0344	001	Current Expense	3360695	Liquor Control Board Profits	\$14,347
0344	001	Current Expense	3370000	Local Grants, Entitlements and Other Payments	\$1,136
0344	001	Current Expense	3418100	Data/Word Processing, Printing, Duplicating and IT Services	\$120
0344	001	Current Expense	3419100	Election Candidate Filing Services	\$108
0344	001	Current Expense	3422100	Fire Protection and Emergency Medical Services	\$10,246
0344	001	Current Expense	3422100	Fire Protection and Emergency Medical Services	\$772
0344	001	Current Expense	3436000	Cemetery Sales and Services	\$3,595
4	001	Current Expense	3436000	Cemetery Sales and Services	\$581
0344	001	Current Expense	3458300	Plan Checking Services	\$19,673
0344	001	Current Expense	3529000	Other Civil Penalties	\$95,385
0344	001	Current Expense	3599000	Non-Court Fines and Penalties	\$1,024
0344	001	Current Expense	3611100	Investment Earnings	\$4,106
0344	001	Current Expense	3611100	Investment Earnings	\$1,948
0344	001	Current Expense	3611100	Investment Earnings	\$291
0344	001	Current Expense	3611100	Investment Earnings	\$429
0344	001	Current Expense	3611100	Investment Earnings	\$180
0344	001	Current Expense	3614000	Other Interest	\$4,278
0344	001	Current Expense	3624000	Rents and Leases	\$7,075
0344	001	Current Expense	3625000	Rents and Leases	\$13,141
0344	001	Current Expense	3691000	Sale of Surplus	\$7
0344	001	Current Expense	3691000	Sale of Surplus	\$7,736
0344	001	Current Expense	3691000	Sale of Surplus	\$90
0344	001	Current Expense	3691000	Sale of Surplus	\$24
0344	001	Current Expense	3691000	Sale of Surplus	\$810

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0344	001	Current Expense	3693000	Confiscated and Forfeited Property	\$808
0344	001	Current Expense	3694100	Judgments and Settlements	\$275
0344	001	Current Expense	3698000	Cash Adjustments	\$27
0344	001	Current Expense	3699100	Miscellaneous Other	\$475
0344	102	Street Fund	3081000	Reserved Cash and Investments - Beginning	\$101,180
0344	102	Street Fund	3111000	Property Tax	\$47,474
0344	102	Street Fund	3221000	Buildings, Structures and Equipment	\$408
0344	102	Street Fund	3332020	Federal Indirect Grant from Department of Transportation	\$1,445,490
0344	102	Street Fund	3360071	Multimodal Transportation - Cities	\$2,437
0344	102	Street Fund	3360087	Motor Vehicle Fuel Tax - City Streets	\$36,039
0344	102	Street Fund	3360087	Motor Vehicle Fuel Tax - City Streets	\$1,066
4	102	Street Fund	3611000	Investment Earnings	\$58
0344	102	Street Fund	3611100	Investment Earnings	\$870
0344	102	Street Fund	3699100	Miscellaneous Other	\$237
0344	301	REET Excise Tax - Capital Projects	3088000	Unreserved Cash and Investments - Beginning	\$136,335
0344	301	REET Excise Tax - Capital Projects	3183400	REET 1 - First Quarter Percent	\$47,676
0344	301	REET Excise Tax - Capital Projects	3611000	Investment Earnings	\$1,249
0344	401	Light And Power Fund	3081000	Reserved Cash and Investments - Beginning	\$0
0344	401	Light And Power Fund	3088000	Unreserved Cash and Investments - Beginning	\$945,090
0344	401	Light And Power Fund	3221000	Buildings, Structures and Equipment	\$100
0344	401	Light And Power Fund	3433000	Electricity/Gas Sales and Services	\$2,754,638
0344	401	Light And Power Fund	3433000	Electricity/Gas Sales and Services	\$97,525
4	401	Light And Power Fund	3611000	Investment Earnings	\$5,393
0344	401	Light And Power Fund	3611100	Investment Earnings	\$471

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0344	401	Light And Power Fund	3611100	Investment Earnings	\$2,648
4	401	Light And Power Fund	3622000	Rents and Leases	\$19,757
0344	401	Light And Power Fund	3671100	Contributions and Donations from Nongovernmental Sources	\$25,602
0344	401	Light And Power Fund	3692000	Unclaimed Cash and Proceeds from Sales of Unclaimed Property	\$151
0344	401	Light And Power Fund	3699100	Miscellaneous Other	\$237
0344	405	Water Fund	3081000	Reserved Cash and Investments - Beginning	\$245,420
0344	405	Water Fund	3088000	Unreserved Cash and Investments - Beginning	\$884,385
0344	405	Water Fund	3434000	Water Sales and Services	\$781,440
0344	405	Water Fund	3439000	Irrigation/Reclamation Sales and Services	\$11,686
0344	405	Water Fund	3611000	Investment Earnings	\$7,494
0344	405	Water Fund	3611100	Investment Earnings	\$620
4	405	Water Fund	3611100	Investment Earnings	\$2,509
0344	405	Water Fund	3670000	Contributions and Donations from Nongovernmental Sources	\$78,418
0344	405	Water Fund	3681000	Special Assessments - Capital	\$624
0344	405	Water Fund	3691000	Sale of Surplus	\$370
0344	405	Water Fund	3699100	Miscellaneous Other	\$75
0344	405	Water Fund	3699100	Miscellaneous Other	\$237
0344	407	Sewer Fund	3081000	Reserved Cash and Investments - Beginning	\$154,936
0344	407	Sewer Fund	3088000	Unreserved Cash and Investments - Beginning	\$77,812
0344	407	Sewer Fund	3435000	Sewer/Reclaimed Water Sales and Services	\$817,566
0344	407	Sewer Fund	3439000	Irrigation/Reclamation Sales and Services	\$3,602
0344	407	Sewer Fund	3611000	Investment Earnings	\$701
4	407	Sewer Fund	3611100	Investment Earnings	\$207
0344	407	Sewer Fund	3611100	Investment Earnings	\$1,219

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0344	407	Sewer Fund	3670000	Contributions and Donations from Nongovernmental Sources	\$93,530
0344	407	Sewer Fund	3699100	Miscellaneous Other	\$75
0344	407	Sewer Fund	3699100	Miscellaneous Other	\$237
0344	409	Storm Water Fund	3088000	Unreserved Cash and Investments - Beginning	\$54,503
0344	409	Storm Water Fund	3431000	Storm Drainage Sales and Services	\$143,090
0344	409	Storm Water Fund	3611000	Investment Earnings	\$584
0344	409	Storm Water Fund	3670000	Contributions and Donations from Nongovernmental Sources	\$16,915
0344	409	Storm Water Fund	3699100	Miscellaneous Other	\$237
0344	413	Ambulance Fund	3088000	Unreserved Cash and Investments - Beginning	\$31,671
0344	413	Ambulance Fund	3426000	Ambulance Services	\$101,804
0344	413	Ambulance Fund	3611000	Investment Earnings	\$277
14	620	L. Baum Reward Fund	3081000	Reserved Cash and Investments - Beginning	\$5,117
0344	620	L. Baum Reward Fund	3614000	Other Interest	\$2
0344	001	Current Expense	5116010	Legislative Activities	\$6,000
0344	001	Current Expense	5116020	Legislative Activities	\$580
0344	001	Current Expense	5116030	Legislative Activities	\$11
0344	001	Current Expense	5116040	Legislative Activities	\$76
0344	001	Current Expense	5125030	Municipal Court	\$128
0344	001	Current Expense	5125040	Municipal Court	\$56,950
0344	001	Current Expense	5131010	Executive Office	\$3,600
0344	001	Current Expense	5131020	Executive Office	\$372
0344	001	Current Expense	5131030	Executive Office	\$20
0344	001	Current Expense	5142010	Financial Services	\$31,347
0344	001	Current Expense	5142020	Financial Services	\$15,319
0344	001	Current Expense	5142030	Financial Services	\$1,909
0344	001	Current Expense	5142040	Financial Services	\$10,721
14	001	Current Expense	5142040	Financial Services	\$8,532
0344	001	Current Expense	5142040	Financial Services	\$26

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0344	001	Current Expense	5142040	Financial Services	\$18,672
4	001	Current Expense	5142040	Financial Services	\$1,208
0344	001	Current Expense	5142040	Financial Services	\$135
0344	001	Current Expense	5142040	Financial Services	\$4,039
0344	001	Current Expense	5142040	Financial Services	\$802
0344	001	Current Expense	5142040	Financial Services	\$479
0344	001	Current Expense	5142340	Financial Services	\$8,901
0344	001	Current Expense	5144040	Election Services	\$2,473
0344	001	Current Expense	5153140	Internal Legal Services - Advice	\$33,814
0344	001	Current Expense	5153140	Internal Legal Services - Advice	\$1,131
0344	001	Current Expense	5153140	Internal Legal Services - Advice	\$18,287
0344	001	Current Expense	5159140	General Indigent Defense	\$9,925
0344	001	Current Expense	5182040	Property Management Services	\$1,339
0344	001	Current Expense	5183040	Maintenance/Security/Insurance/Janitorial Services	\$1,699
0344	001	Current Expense	5183040	Maintenance/Security/Insurance/Janitorial Services	\$7,052
0344	001	Current Expense	5183040	Maintenance/Security/Insurance/Janitorial Services	\$54
0344	001	Current Expense	5184030	Purchasing Services	\$658
0344	001	Current Expense	5212010	Police Operations	\$307,148
0344	001	Current Expense	5212010	Police Operations	\$9,352
0344	001	Current Expense	5212010	Police Operations	\$28,525
0344	001	Current Expense	5212020	Police Operations	\$105,777
0344	001	Current Expense	5212020	Police Operations	\$2,942
0344	001	Current Expense	5212020	Police Operations	\$6,960
0344	001	Current Expense	5212030	Police Operations	\$7,863
0344	001	Current Expense	5212030	Police Operations	\$17,060
0344	001	Current Expense	5212040	Police Operations	\$8,621
0344	001	Current Expense	5212040	Police Operations	\$4,143
0344	001	Current Expense	5212040	Police Operations	\$6,234

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0344	001	Current Expense	5212040	Police Operations	\$632
4	001	Current Expense	5212040	Police Operations	\$346
0344	001	Current Expense	5212040	Police Operations	\$2,328
0344	001	Current Expense	5212040	Police Operations	\$17,642
0344	001	Current Expense	5212040	Police Operations	\$3,150
0344	001	Current Expense	5212040	Police Operations	\$5,026
0344	001	Current Expense	5212040	Police Operations	\$149
0344	001	Current Expense	5214040	Training	\$2,868
0344	001	Current Expense	5222010	Fire Suppression and Emergency Medical Services	\$23,096
0344	001	Current Expense	5222020	Fire Suppression and Emergency Medical Services	\$1,913
0344	001	Current Expense	5222030	Fire Suppression and Emergency Medical Services	\$8,382
0344	001	Current Expense	5222030	Fire Suppression and Emergency Medical Services	\$919
0344	001	Current Expense	5222040	Fire Suppression and Emergency Medical Services	\$3,672
0344	001	Current Expense	5222040	Fire Suppression and Emergency Medical Services	\$138
0344	001	Current Expense	5222040	Fire Suppression and Emergency Medical Services	\$219
0344	001	Current Expense	5222040	Fire Suppression and Emergency Medical Services	\$6,600
0344	001	Current Expense	5222040	Fire Suppression and Emergency Medical Services	\$2,406
0344	001	Current Expense	5222040	Fire Suppression and Emergency Medical Services	\$677
0344	001	Current Expense	5236040	Care and Custody of Prisoners	\$682
4	001	Current Expense	5242010	Inspections, Permits, Certificates and Licenses	\$3,476

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0344	001	Current Expense	5242020	Inspections, Permits, Certificates and Licenses	\$1,817
0344	001	Current Expense	5242030	Inspections, Permits, Certificates and Licenses	\$735
0344	001	Current Expense	5242030	Inspections, Permits, Certificates and Licenses	\$191
0344	001	Current Expense	5242040	Inspections, Permits, Certificates and Licenses	\$36,018
0344	001	Current Expense	5242040	Inspections, Permits, Certificates and Licenses	\$490
0344	001	Current Expense	5242040	Inspections, Permits, Certificates and Licenses	\$325
0344	001	Current Expense	5242040	Inspections, Permits, Certificates and Licenses	\$1,798
0344	001	Current Expense	5242040	Inspections, Permits, Certificates and Licenses	\$23
0344	001	Current Expense	5242040	Inspections, Permits, Certificates and Licenses	\$336
0344	001	Current Expense	5286040	Dispatch Services	\$19,713
0344	001	Current Expense	5362010	Cemetery	\$8,737
0344	001	Current Expense	5362020	Cemetery	\$3,186
0344	001	Current Expense	5362030	Cemetery	\$5
0344	001	Current Expense	5362030	Cemetery	\$904
0344	001	Current Expense	5362030	Cemetery	\$245
0344	001	Current Expense	5362040	Cemetery	\$2,480
0344	001	Current Expense	5362040	Cemetery	\$18
0344	001	Current Expense	5362040	Cemetery	\$61
0344	001	Current Expense	5362040	Cemetery	\$47
0344	001	Current Expense	5362040	Cemetery	\$916
0344	001	Current Expense	5362040	Cemetery	\$1,492
0344	001	Current Expense	5362040	Cemetery	\$1
0344	001	Current Expense	5362040	Cemetery	\$49
0344	001	Current Expense	5362040	Cemetery	\$36
0344	001	Current Expense	5362040	Cemetery	\$85
0344	001	Current Expense	5725040	Facilities	\$5,356
0344	001	Current Expense	5725040	Facilities	\$6,816
0344	001	Current Expense	5753040	Museums and Art Galleries	\$3,010

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0344	001	Current Expense	5768010	General Parks	\$9,484
4	001	Current Expense	5768020	General Parks	\$3,813
0344	001	Current Expense	5768030	General Parks	\$5
0344	001	Current Expense	5768030	General Parks	\$245
0344	001	Current Expense	5768030	General Parks	\$2,084
0344	001	Current Expense	5768040	General Parks	\$4,509
0344	001	Current Expense	5768040	General Parks	\$1,802
0344	001	Current Expense	5768040	General Parks	\$18
0344	001	Current Expense	5768040	General Parks	\$61
0344	001	Current Expense	5768040	General Parks	\$47
0344	001	Current Expense	5768040	General Parks	\$3,132
0344	001	Current Expense	5768040	General Parks	\$9,348
0344	001	Current Expense	5768040	General Parks	\$927
0344	001	Current Expense	5768040	General Parks	\$26
0344	001	Current Expense	5768040	General Parks	\$49
0344	001	Current Expense	5768040	General Parks	\$36
0344	001	Current Expense	5768040	General Parks	\$85
0344	001	Current Expense	5088000	Unreserved Cash and Investments - Ending	\$901,571
0344	102	Street Fund	5423010	Roadway	\$23,464
0344	102	Street Fund	5423020	Roadway	\$10,939
0344	102	Street Fund	5423030	Roadway	\$5,698
0344	102	Street Fund	5423030	Roadway	\$840
0344	102	Street Fund	5423030	Roadway	\$624
0344	102	Street Fund	5423040	Roadway	\$7,940
0344	102	Street Fund	5423040	Roadway	\$279,015
0344	102	Street Fund	5423040	Roadway	\$73
0344	102	Street Fund	5423040	Roadway	\$408
0344	102	Street Fund	5423040	Roadway	\$2,155
0344	102	Street Fund	5423040	Roadway	\$2,447
0344	102	Street Fund	5423040	Roadway	\$6,156
0344	102	Street Fund	5423040	Roadway	\$40,162
0344	102	Street Fund	5423040	Roadway	\$237
0344	102	Street Fund	5423040	Roadway	\$214

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0344	102	Street Fund	5081000	Reserved Cash and Investments - Ending	\$53,674
0344	102	Street Fund	5088000	Unreserved Cash and Investments - Ending	(\$321,232)
0344	301	REET Excise Tax - Capital Projects	5088000	Unreserved Cash and Investments - Ending	\$110,261
0344	401	Light And Power Fund	5338010	Electric/Gas Utilities	\$654,697
0344	401	Light And Power Fund	5338020	Electric/Gas Utilities	\$315,714
0344	401	Light And Power Fund	5338030	Electric/Gas Utilities	\$88,368
0344	401	Light And Power Fund	5338030	Electric/Gas Utilities	\$2,541
0344	401	Light And Power Fund	5338030	Electric/Gas Utilities	\$11,589
0344	401	Light And Power Fund	5338030	Electric/Gas Utilities	\$453
0344	401	Light And Power Fund	5338030	Electric/Gas Utilities	\$8,014
0344	401	Light And Power Fund	5338030	Electric/Gas Utilities	\$1,306,254
0344	401	Light And Power Fund	5338030	Electric/Gas Utilities	\$168,699
0344	401	Light And Power Fund	5338030	Electric/Gas Utilities	\$23,740
0344	401	Light And Power Fund	5338030	Electric/Gas Utilities	(\$46,950)
0344	401	Light And Power Fund	5338040	Electric/Gas Utilities	\$50,809
0344	401	Light And Power Fund	5338040	Electric/Gas Utilities	\$26,358
0344	401	Light And Power Fund	5338040	Electric/Gas Utilities	\$11,636
0344	401	Light And Power Fund	5338040	Electric/Gas Utilities	\$11,943
0344	401	Light And Power Fund	5338040	Electric/Gas Utilities	\$275
0344	401	Light And Power Fund	5338040	Electric/Gas Utilities	\$456
0344	401	Light And Power Fund	5338040	Electric/Gas Utilities	\$1,411
0344	401	Light And Power Fund	5338040	Electric/Gas Utilities	\$31,850
0344	401	Light And Power Fund	5338040	Electric/Gas Utilities	\$15,615
0344	401	Light And Power Fund	5338040	Electric/Gas Utilities	\$24,795
0344	401	Light And Power Fund	5338040	Electric/Gas Utilities	\$607
0344	401	Light And Power Fund	5338040	Electric/Gas Utilities	\$2,346
0344	401	Light And Power Fund	5338040	Electric/Gas Utilities	\$2,776
0344	401	Light And Power Fund	5338040	Electric/Gas Utilities	\$110,038
0344	401	Light And Power Fund	5081000	Reserved Cash and Investments - Ending	(\$961)
0344	401	Light And Power Fund	5088000	Unreserved Cash and Investments - Ending	\$742,101
0344	405	Water Fund	5347010	Water Utilities	\$207,165

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0344	405	Water Fund	5347020	Water Utilities	\$106,857
0344	405	Water Fund	5347030	Water Utilities	\$35,382
0344	405	Water Fund	5347030	Water Utilities	\$5,597
0344	405	Water Fund	5347030	Water Utilities	\$1,396
0344	405	Water Fund	5347040	Water Utilities	\$23,524
0344	405	Water Fund	5347040	Water Utilities	\$282
0344	405	Water Fund	5347040	Water Utilities	\$6,139
0344	405	Water Fund	5347040	Water Utilities	\$591
0344	405	Water Fund	5347040	Water Utilities	\$991
0344	405	Water Fund	5347040	Water Utilities	\$1,408
0344	405	Water Fund	5347040	Water Utilities	\$14,417
0344	405	Water Fund	5347040	Water Utilities	\$18,393
0344	405	Water Fund	5347040	Water Utilities	\$21,880
0344	405	Water Fund	5347040	Water Utilities	\$1,456
0344	405	Water Fund	5347040	Water Utilities	\$1,156
0344	405	Water Fund	5347040	Water Utilities	\$6,162
0344	405	Water Fund	5347040	Water Utilities	\$42,295
0344	405	Water Fund	5081000	Reserved Cash and Investments - Ending	\$332,094
0344	405	Water Fund	5088000	Unreserved Cash and Investments - Ending	\$761,089
0344	407	Sewer Fund	5357010	Sewer/Reclaimed Water Utilities	\$260,563
0344	407	Sewer Fund	5357020	Sewer/Reclaimed Water Utilities	\$133,578
0344	407	Sewer Fund	5357030	Sewer/Reclaimed Water Utilities	\$1,782
0344	407	Sewer Fund	5357030	Sewer/Reclaimed Water Utilities	\$60,147
0344	407	Sewer Fund	5357030	Sewer/Reclaimed Water Utilities	\$5,869
0344	407	Sewer Fund	5357040	Sewer/Reclaimed Water Utilities	\$45,292
0344	407	Sewer Fund	5357040	Sewer/Reclaimed Water Utilities	\$259
0344	407	Sewer Fund	5357040	Sewer/Reclaimed Water Utilities	\$12,938
0344	407	Sewer Fund	5357040	Sewer/Reclaimed Water Utilities	\$869

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0344	407	Sewer Fund	5357040	Sewer/Reclaimed Water Utilities	\$795
0344	407	Sewer Fund	5357040	Sewer/Reclaimed Water Utilities	\$2,305
0344	407	Sewer Fund	5357040	Sewer/Reclaimed Water Utilities	\$27,222
0344	407	Sewer Fund	5357040	Sewer/Reclaimed Water Utilities	\$55,822
0344	407	Sewer Fund	5357040	Sewer/Reclaimed Water Utilities	\$27,489
0344	407	Sewer Fund	5357040	Sewer/Reclaimed Water Utilities	\$2,047
0344	407	Sewer Fund	5357040	Sewer/Reclaimed Water Utilities	\$3,898
0344	407	Sewer Fund	5357040	Sewer/Reclaimed Water Utilities	\$744
0344	407	Sewer Fund	5357040	Sewer/Reclaimed Water Utilities	\$20,460
0344	407	Sewer Fund	5081000	Reserved Cash and Investments - Ending	\$156,583
0344	407	Sewer Fund	5088000	Unreserved Cash and Investments - Ending	\$124,178
0344	409	Storm Water Fund	5317010	Storm Drainage Utilities	\$55,164
0344	409	Storm Water Fund	5317020	Storm Drainage Utilities	\$28,490
0344	409	Storm Water Fund	5317030	Storm Drainage Utilities	\$8,289
0344	409	Storm Water Fund	5317030	Storm Drainage Utilities	\$2,589
0344	409	Storm Water Fund	5317030	Storm Drainage Utilities	\$770
0344	409	Storm Water Fund	5317030	Storm Drainage Utilities	\$832
0344	409	Storm Water Fund	5317040	Storm Drainage Utilities	\$11,521
0344	409	Storm Water Fund	5317040	Storm Drainage Utilities	\$427
0344	409	Storm Water Fund	5317040	Storm Drainage Utilities	\$92
0344	409	Storm Water Fund	5317040	Storm Drainage Utilities	\$518
0344	409	Storm Water Fund	5317040	Storm Drainage Utilities	\$1,351
0344	409	Storm Water Fund	5317040	Storm Drainage Utilities	\$7,409
0344	409	Storm Water Fund	5317040	Storm Drainage Utilities	\$117
0344	409	Storm Water Fund	5317040	Storm Drainage Utilities	\$2,271
0344	409	Storm Water Fund	5318040	Storm Drainage Utilities	\$1,965
0344	409	Storm Water Fund	5382140	Combined Utilities	\$2,911

MCA#	Fund #	Fund Name	BARS Account	BARS Name	Amount
0344	409	Storm Water Fund	5088000	Unreserved Cash and Investments - Ending	\$65,836
0344	413	Ambulance Fund	5227010	Ambulance Services	\$6,341
0344	413	Ambulance Fund	5227020	Ambulance Services	\$3,173
0344	413	Ambulance Fund	5227030	Ambulance Services	\$21
0344	413	Ambulance Fund	5227040	Ambulance Services	\$107
0344	413	Ambulance Fund	5227040	Ambulance Services	\$97,185
0344	413	Ambulance Fund	5227040	Ambulance Services	\$1,526
0344	413	Ambulance Fund	5088000	Unreserved Cash and Investments - Ending	\$25,399
0344	620	L. Baum Reward Fund	5081000	Reserved Cash and Investments - Ending	\$5,118
0344	001	Current Expense	3860000	Court Remittances	\$1,459
0344	001	Current Expense	3860000	Court Remittances	\$111,156
0344	001	Current Expense	3860000	Court Remittances	\$264
0344	001	Current Expense	3894000	Custodial Type Deposits	\$9,321
0344	001	Current Expense	3899000	Other Custodial Activities	\$5,196
4	102	Street Fund	3970000	Transfers-In	\$25,000
0344	102	Street Fund	3979500	Transfers-In	\$75,000
0344	401	Light And Power Fund	3821000	Refundable Deposits	\$1,383
0344	401	Light And Power Fund	3899000	Other Custodial Activities	\$9
0344	405	Water Fund	3812000	Interfund Loan Repayment Received	\$54,234
0344	405	Water Fund	3812000	Interfund Loan Repayment Received	\$374
0344	405	Water Fund	3899000	Other Custodial Activities	\$9
0344	407	Sewer Fund	3899000	Other Custodial Activities	\$9
0344	001	Current Expense	5812000	Interfund Loan Repayments	\$54,234
0344	001	Current Expense	5812000	Interfund Loan Repayments	\$374
0344	001	Current Expense	5893000	Custodial Type Remittances	\$102,912
4	001	Current Expense	5899000	Other Custodial Activities	\$10,630

MCAg	Fund #	Fund Name	BARS Account	BARS Name	Amount
0344	001	Current Expense	5899000	Other Custodial Activities	(\$2,266)
0344	001	Current Expense	5912270	Debt Repayment - Fire Suppression and EMS Services	\$4,302
0344	001	Current Expense	5922280	Interest and Other Debt Service Cost - Fire Suppression and EMS Services	\$2,341
0344	001	Current Expense	5941460	Capital Expenditures/Expenses - Financial, Recording, and Election Services	\$39,500
0344	001	Current Expense	5942160	Capital Expenditures/Expenses - Law Enforcement Services	\$8,341
0344	001	Current Expense	5942260	Capital Expenditures/Expenses - Fire Suppression and EMS Services	\$27,392
0344	001	Current Expense	5942460	Capital Expenditures/Expenses - Protective Inspection Services	\$7,507
0344	001	Current Expense	5943660	Capital Expenditures/Expenses - Cemetery	\$7,917
0344	001	Current Expense	5947660	Capital Expenditures/Expenses - Park Facilities	\$15,326
0344	001	Current Expense	5947660	Capital Expenditures/Expenses - Park Facilities	\$11,440
0344	001	Current Expense	5974200	Transfers-Out	\$25,000
0344	102	Street Fund	5953060	Capital Expenditures/Expenses - Roadway	\$1,597,263
0344	102	Street Fund	5953060	Capital Expenditures/Expenses - Roadway	\$9,765
0344	102	Street Fund	5954260	Capital Expenditures/Expenses - Drainage	\$15,417
0344	301	REET Excise Tax - Capital Projects	5979500	Transfers-Out	\$75,000

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0344	401	Light And Power Fund	5822000	Refund of Retainage Deposits	\$1,646
0344	401	Light And Power Fund	5881000	Prior Period Adjustment (s)	\$3,281
0344	401	Light And Power Fund	5943360	Capital Expenditures/Expenses - Electric/Gas Utilities	\$17,950
0344	401	Light And Power Fund	5943360	Capital Expenditures/Expenses - Electric/Gas Utilities	\$264,246
0344	401	Light And Power Fund	5943360	Capital Expenditures/Expenses - Electric/Gas Utilities	\$706
0344	405	Water Fund	5913470	Debt Repayment - Water Utilities	\$79,691
0344	405	Water Fund	5913470	Debt Repayment - Water Utilities	\$14,656
0344	405	Water Fund	5923480	Interest and Other Debt Service Cost - Water Utilities	\$9,046
0344	405	Water Fund	5923480	Interest and Other Debt Service Cost - Water Utilities	\$5,180
0344	405	Water Fund	5943460	Capital Expenditures/Expenses - Water Utilities	\$296,947
0344	405	Water Fund	5943460	Capital Expenditures/Expenses - Water Utilities	\$51,682
0344	405	Water Fund	5943460	Capital Expenditures/Expenses - Water Utilities	\$22,417
0344	407	Sewer Fund	5913570	Debt Repayment - Sewer/Reclaimed Water Utilities	\$44,506
0344	407	Sewer Fund	5913570	Debt Repayment - Sewer/Reclaimed Water Utilities	\$20,574
0344	407	Sewer Fund	5923580	Interest and Other Debt Service Cost - Sewer/Reclaimed Water Utilities	\$101,672
0344	407	Sewer Fund	5923580	Interest and Other Debt Service Cost - Sewer/Reclaimed Water Utilities	\$309

MCA#	Fund #	Fund Name	BARS Account	BARS Name	Amount
0344	407	Sewer Fund	5943560	Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities	\$22,608
0344	407	Sewer Fund	5943560	Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities	\$17,385
0344	409	Storm Water Fund	5943160	Capital Expenditures/Expenses - Storm Drainage Utilities	\$24,777

City of McCleary
SCHEDULE SUMMARY OF BANK RECONCILIATION
 For the Fiscal Year ended December 31, 2019

Bank & Investment Account name (1)	FROM BANK STATEMENTS				Ending Bank Balance (7)	
	Beginning Bank Balance (2)	Deposits		Withdrawals		
		Receipts (3)	Inter-bank transfers In (4)	Disbursements (5)	Inter-bank transfers out (6)	
1 - Checking - Umpqua	1231416.84	7163010.09	2269592.61	8600149.94	1300000	763869.6
10 - MM - 6819	82900.62	124.44	0	0	0	83025.06
11 - MM - 0325	170807.41	256.39	0	0	0	171063.8
12 - MM - 3222	76918.12	148.42	1532050.05	0	1500000	109116.59
100 - LGIP	2011086.31	30726.09	1300000	0	1532050.05	1809762.35
101 - Xpress Billpay	1849.53	778331.55	0	7854.08	769592.61	2734.39
622 - L. Baum 0208	5011.84	1.5	0	0	0	5013.34
Bank Totals	\$ 3,579,991	\$ 7,972,598	\$ 5,101,643	\$ 8,608,004	\$ 5,101,643	\$ 2,944,585
RECONCILING ITEMS						
Beginning Deposits in Transit (8)	17251.83	-17251.83				
Year-end Deposits in Transit (9)		151024.53				151024.53
Beginning Outstanding & Open Period Items (10)	-300757.63					
Year-end Outstanding & Open Period Items (11)						
NSF Checks (12)		\$ (7,854)				
Cancellation of unredeemed checks/warrants (13)		\$ -				
Interfund transactions (14)		154607.8				
Netted Transactions (15)		-22460.59				
Authorized balance of revolving, petty cash and change funds (16)	\$ -					\$ -
Other Reconciling Items, net (17)	-3280.76	804.76				\$ -
Reconciling Items Totals	\$ (286,787)	\$ 258,871		\$ (39,201)		\$ 11,285
FROM GENERAL LEDGER						
Beginning Cash & Investment Balance (19)	3293204.11	8231469.08				2955870.57
Revenues & Other Increases (20)						
Expenditures & Other Decreases (21)						
Ending Cash & Investment Balance (22)						\$ 0
General Ledger Totals (18)						\$ 0
Unreconciled Variance (23)						\$ 0

City of McCleary
Schedule of Liabilities
For the Year Ended December 31, 2019

No.	Description	Due Date	Beginning Balance	Additions	Reductions	Ending Balance
General Obligation Debt/Liabilities						
263.51	Fire Station Birindelli Property 1/17/2013	2/1/2027	48,765	-	4,302	44,463
Total General Obligation Debt/Liabilities:			48,765	-	4,302	44,463
Revenue and Other (non G.O.) Debt/Liabilities						
252.11	Sewer Originated 7/1/2001	7/1/2021	61,722	-	20,574	41,148
252.11	USDA Sewer Bond Originated 3/21/2005	12/1/2045	2,249,983	-	44,506	2,205,477
263.82	USDA Loan 5 for Water Meters/Well Exploration 3/01/2010	3/1/2030	71,017	-	5,186	65,831
263.82	USDA Loan 6 for additional well exploration and reservoir painting 03/1/2010	3/1/2030	155,022	-	9,471	145,551
263.82	PWTF Well 2&3 Improvements 7/1/11	6/1/2032	1,035,986	-	79,691	956,295
264.30	Pension Liability		568,412	-	141,777	426,635
264.40	OPEB Liabilities		517,912	28,493	-	546,405
259.12	Compensated Absences		153,991	35,798	-	189,789
Total Revenue and Other (non G.O.) Debt/Liabilities:			4,814,045	64,291	301,205	4,577,131
Total Liabilities:			4,862,810	64,291	305,507	4,621,594

City of McCleary

SCHEDULE OF STATE FINANCIAL ASSISTANCE (unaudited)

For Fiscal Year ended December 31, 2019

Grantor	Program Title	Identification Number	Amount
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State Grant from Department of Health

Pre-Hospitalization Grant

WSDH 2019

1,266

Sub-total: 1,266

Grand total: 1,266

City of McCleary
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2019

Federal Agency (Pass-Through Agency)	Federal Program	CFDA Number	Other Award Number	Expenditures		Passed through to Subrecipients	Note
				From Pass- Through Awards	From Direct Awards		
Highway Planning and Construction Cluster							
FEDERAL HIGHWAY ADMINISTRATION, TRANSPORTATION, DEPARTMENT OF (via WA Dept. of Transportation)	Highway Planning and Construction	20.205	STPR-Z141 (004)	1,690,799	-	-	1, 2, 3
Total Highway Planning and Construction Cluster:				1,690,799	-	-	
Total Federal Awards Expended:				1,690,799	-	-	

The accompanying notes are an integral part of this schedule.

City of McCleary
Notes to the Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2019

Note 1 – Basis of Accounting

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

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

Note 2 – Program Costs

The amounts shown as current year expenditures represent only the federal grant portion of the program costs. Entire program costs, including the City's portion, are more than shown. Such expenditures are recognized following, as applicable, either the cost principles in the OMB Circular A-87, Cost Principles for State, Local, and Indian Tribal Governments, or the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

Note 3 – Indirect Cost Rate

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

Labor Relations Consultant(s)
For the Year Ended December 31, 20 19

Has your government engaged labor relations consultants? Yes No

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

Name of firm:	Ogden Murphy Wallace
Name of consultant:	Scott Snyder
Business address:	901 Fifth AVE, Suite 3500 Seattle WA 98104-2008
Amount paid to consultant during fiscal year:	\$8575.00
Terms and conditions, as applicable, including:	
Rates (e.g., hourly, etc.):	\$250 Hour
Maximum compensation allowed:	
Duration of services:	ON going
Services provided:	Labor negotiations and consulting

TAB - J

RESOLUTION NO. _____

**A RESOLUTION ADOPTING A SIX-YEAR STREET
PLAN FOR THE CITY OF MCCLEARY**

R E C I T A L S:

1. The City Council and Mayor have received the recommendations of the Public Works Director in relation to the requirements and programming involved with the six-year street plan. The most recent update was accomplished by the adoption of Resolution ____.

2. A public hearing requesting input from the citizens was held on _____, 2020, after the provision of appropriate notice.

3. The Council wishes to formally adopt those recommendations as they have been recommended by the Director subject to retained authority to authorize any modifications and expansions subsequently authorized by the Council as the result of changes in condition.

NOW, THEREFORE, BE IT RESOLVED AS FOLLOWS BY THE CITY COUNCIL OF THE CITY OF MCCLEARY, THE MAYOR SIGNING IN AUTHENTICATION THEREOF:

SECTION I: That certain listing of streets and the priorities established thereon, attached hereto as Attachment Number 1 and incorporated by this reference, shall be and is hereby adopted as the Six-Year Street Plan for the City of McCleary, as that plan is required and designated by the appropriate divisions and agencies of the State of Washington, including but not limited to the Department of Transportation. This plan shall remain in effect until subsequently amended or succeeded.

RESOLUTION - 1
06/25/2020
CJC/mb

CITY OF McCLEARY
100 SOUTH 3RD STREET
MCCLEARY, WASHINGTON 98557

SECTION II: The provisions of Resolution ____ shall be deemed superseded by the adoption of this resolution.

SECTION III: The CFO/City Clerk and the Director of Public Works shall provide such distribution of this Resolution as may be required by law or is found to be in the City's best interests from time-to-time.

PASSED THIS _____ DAY of _____, 2020, by the City Council of the City of McCleary, and signed in authentication thereof this _____ day of _____, 2020.

CITY OF McCLEARY:

BRENDA ORFFER, Mayor

ATTEST:

WENDY COLLINS, Clerk-Treasurer

APPROVED AS TO FORM:

CHRISTOPHER JOHN COKER, City Attorney

