

**CITY OF EVERSON  
WASHINGTON**

# **2016 Annual Financial Report**

**Prepared by:**

**Jennifer Bell, Clerk/Treasurer**



## **Legislative Body**

**John Perry**

**John Hammond**

**Jennifer Lautenbach**

**Andy Jewell**

**Eric Oettel**

**Travis Remy**

**Mayor**

**Councilmember #1**

**Councilmember #2, Mayor Pro Tem**

**Councilmember #3**

**Councilmember #4**

**Councilmember #5**

## **Administration**

**Daniel MacPhee**

**David Schoonover**

**Jennifer Bell**

**Jon Sitkin**

**Rollin Harper**

**Chief of Police**

**Public Works Director**

**Clerk/Treasurer**

**City Attorney, Contracted**

**City Planner, Contracted**

# ANNUAL REPORT CERTIFICATION

City of Everson

(Official Name of Government)

0784

MCAG No.

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

For the Fiscal Year Ended 12/31/2016

## GOVERNMENT INFORMATION:

Official Mailing Address PO Box 315  
Everson, WA 98247

Official Website Address www.ci.everson.wa.us

Official E-mail Address jbell@thecityofeverson.com

Official Phone Number 360-966-3411 x6

## AUDIT CONTACT or PREPARER INFORMATION and CERTIFICATION:

Audit Contact or Preparer Name and Title Jennifer Bell Clerk/Treasurer

Contact Phone Number 360-966-3411 x6

Contact E-mail Address jbell@thecityofeverson.com

I certify 26th day of May, 2017, 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

Jennifer Bell (jbell@thecityofeverson.com)

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#### Fund Key

Reporting Fund #	Local Fund #	Fund Name
001	001	General Fund
	*106	Community Development Fund
101	101	City Street
102	102	Asset Seizure
108	108	Park Impact Fees
110	110	Ramstead Park Fund
301	301	Capital Improvements - Street
304	304	Building Capital Fund
401	401	Water Sewer
	*402	Capital Improvements – Water
	*403	Capital Improvements – Sewer
	*404	W/S Bond Redemption
	*405	W/S Bond Reserve
631	631	Agency Funds
635	635	Municipal Court
* Rolled Funds: 106 rolled into 001; 402, 403, 404, 405 rolled into 401.		

**City of Everson**  
**Fund Resources and Uses Arising from Cash Transactions**  
**For the Year Ended December 31, 2016**

		<b>Total for All Funds (Memo Only)</b>	<b>001 General Fund</b>	<b>101 City Street</b>	<b>102 Asset Seizure</b>
<b>Beginning Cash and Investments</b>					
30810	Reserved	112,230	-	-	10,311
30880	Unreserved	1,358,747	272,664	135,332	-
388 / 588	Prior Period Adjustments, Net	-	-	-	-
<b>Revenues</b>					
310	Taxes	1,113,464	997,652	49,494	-
320	Licenses and Permits	81,644	81,254	-	-
330	Intergovernmental Revenues	1,636,892	119,465	58,335	-
340	Charges for Goods and Services	1,675,169	230,311	-	-
350	Fines and Penalties	64,016	64,016	-	-
360	Miscellaneous Revenues	33,838	19,750	63	10
Total Revenues:		4,605,022	1,512,447	107,892	10
<b>Expenditures</b>					
510	General Government	346,109	345,941	-	-
520	Public Safety	923,604	915,642	-	7,962
530	Utilities	1,036,480	-	-	-
540	Transportation	122,933	-	122,933	-
550	Natural and Economic Environment	57,534	57,534	-	-
560	Social Services	501	501	-	-
570	Culture and Recreation	76,061	76,061	-	-
Total Expenditures:		2,563,222	1,395,679	122,933	7,962
Excess (Deficiency) Revenues over Expenditures:		2,041,800	116,770	(15,041)	(7,952)
<b>Other Increases in Fund Resources</b>					
391-393, 596	Debt Proceeds	3,020,528	-	-	-
397	Transfers-In	7,774	27	-	246
385	Special or Extraordinary Items	-	-	-	-
386 / 389	Custodial Activities	-	-	-	-
381, 395, 398	Other Resources	-	-	-	-
Total Other Increases in Fund Resources:		3,028,302	27	-	246
<b>Other Decreases in Fund Resources</b>					
594-595	Capital Expenditures	4,488,695	38,902	-	-
591-593, 599	Debt Service	74,467	-	-	-
597	Transfers-Out	7,774	3,943	507	27
585	Special or Extraordinary Items	-	-	-	-
586 / 589	Custodial Activities	-	-	-	-
581	Other Uses	-	-	-	-
Total Other Decreases in Fund Resources:		4,570,937	42,845	507	27
<b>Increase (Decrease) in Cash and Investments:</b>		<b>499,166</b>	<b>73,952</b>	<b>(15,548)</b>	<b>(7,733)</b>
<b>Ending Cash and Investments</b>					
5081000	Reserved	123,016	-	-	2,578
5088000	Unreserved	1,847,128	346,613	119,784	-
<b>Total Ending Cash and Investments</b>		<b>1,970,144</b>	<b>346,613</b>	<b>119,784</b>	<b>2,578</b>

The accompanying notes are an integral part of this statement.

**City of Everson**  
**Fund Resources and Uses Arising from Cash Transactions**  
**For the Year Ended December 31, 2016**

		<u>108 Park Impact Fees</u>	<u>110 Ramstead Park</u>	<u>301 Capital Improvements - Street</u>	<u>304 Building Capital Fund</u>
<b>Beginning Cash and Investments</b>					
30810	Reserved	12,869	20,000	-	-
30880	Unreserved	-	-	268,785	53,808
388 / 588	Prior Period Adjustments, Net	-	-	-	-
<b>Revenues</b>					
310	Taxes	-	-	66,318	-
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	-	-	159,534	-
340	Charges for Goods and Services	21,002	-	-	-
350	Fines and Penalties	-	-	-	-
360	Miscellaneous Revenues	11	-	10,166	35
Total Revenues:		<u>21,013</u>	<u>-</u>	<u>236,018</u>	<u>35</u>
<b>Expenditures</b>					
510	General Government	-	-	55	12
520	Public Safety	-	-	-	-
530	Utilities	-	-	-	-
540	Transportation	-	-	-	-
550	Natural and Economic Environment	-	-	-	-
560	Social Services	-	-	-	-
570	Culture and Recreation	-	-	-	-
Total Expenditures:		<u>-</u>	<u>-</u>	<u>55</u>	<u>12</u>
Excess (Deficiency) Revenues over Expenditures:		<u>21,013</u>	<u>-</u>	<u>235,963</u>	<u>23</u>
<b>Other Increases in Fund Resources</b>					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	-	-	-	7,502
385	Special or Extraordinary Items	-	-	-	-
386 / 389	Custodial Activities	-	-	-	-
381, 395, 398	Other Resources	-	-	-	-
Total Other Increases in Fund Resources:		<u>-</u>	<u>-</u>	<u>-</u>	<u>7,502</u>
<b>Other Decreases in Fund Resources</b>					
594-595	Capital Expenditures	-	2,496	191,422	-
591-593, 599	Debt Service	-	-	-	-
597	Transfers-Out	-	-	-	-
585	Special or Extraordinary Items	-	-	-	-
586 / 589	Custodial Activities	-	-	-	-
581	Other Uses	-	-	-	-
Total Other Decreases in Fund Resources:		<u>-</u>	<u>2,496</u>	<u>191,422</u>	<u>-</u>
<b>Increase (Decrease) in Cash and Investments:</b>		<b><u>21,013</u></b>	<b><u>(2,496)</u></b>	<b><u>44,541</u></b>	<b><u>7,525</u></b>
<b>Ending Cash and Investments</b>					
5081000	Reserved	33,881	17,505	-	-
5088000	Unreserved	-	-	313,326	61,333
<b>Total Ending Cash and Investments</b>		<b><u>33,881</u></b>	<b><u>17,505</u></b>	<b><u>313,326</u></b>	<b><u>61,333</u></b>

**City of Everson**  
**Fund Resources and Uses Arising from Cash Transactions**  
**For the Year Ended December 31, 2016**

		<u>401 Water Sewer</u>
<b>Beginning Cash and Investments</b>		
30810	Reserved	69,051
30880	Unreserved	628,158
388 / 588	Prior Period Adjustments, Net	-
<b>Revenues</b>		
310	Taxes	-
320	Licenses and Permits	390
330	Intergovernmental Revenues	1,299,557
340	Charges for Goods and Services	1,423,857
350	Fines and Penalties	-
360	Miscellaneous Revenues	3,804
Total Revenues:		<u>2,727,608</u>
<b>Expenditures</b>		
510	General Government	102
520	Public Safety	-
530	Utilities	1,036,480
540	Transportation	-
550	Natural and Economic Environment	-
560	Social Services	-
570	Culture and Recreation	-
Total Expenditures:		<u>1,036,582</u>
Excess (Deficiency) Revenues over Expenditures:		1,691,026
<b>Other Increases in Fund Resources</b>		
391-393, 596	Debt Proceeds	3,020,528
397	Transfers-In	-
385	Special or Extraordinary Items	-
386 / 389	Custodial Activities	-
381, 395, 398	Other Resources	-
Total Other Increases in Fund Resources:		<u>3,020,528</u>
<b>Other Decreases in Fund Resources</b>		
594-595	Capital Expenditures	4,255,876
591-593, 599	Debt Service	74,467
597	Transfers-Out	3,297
585	Special or Extraordinary Items	-
586 / 589	Custodial Activities	-
581	Other Uses	-
Total Other Decreases in Fund Resources:		<u>4,333,640</u>
<b>Increase (Decrease) in Cash and Investments:</b>		<b>377,914</b>
<b>Ending Cash and Investments</b>		
5081000	Reserved	69,052
5088000	Unreserved	1,006,071
<b>Total Ending Cash and Investments</b>		<b><u>1,075,123</u></b>

**City of Everson**  
**Fiduciary Fund Resources and Uses Arising from Cash Transactions**  
**For the Year Ended December 31, 2016**

	<b>Total for All Funds (Memo Only)</b>	<b>631 Agency Funds</b>	<b>635 Municipal Court</b>	
308	Beginning Cash and Investments	9,171	4,596	4,575
388 & 588	Prior Period Adjustments, Net	-	-	-
310-360	Revenues	-	-	-
380-390	Other Increases and Financing Sources	246,946	72,589	174,357
510-570	Expenditures	-	-	-
580-590	Other Decreases and Financing Uses	230,908	57,427	173,482
	Net Increase (Decrease) in Cash and Investments:	16,038	15,163	875
508	Ending Cash and Investments	25,209	19,759	5,450

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

# City of Everson

## Schedule 01

For the year ended December 31, 2016

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0784	001	General Fund	3088000	Unreserved Cash and Investments - Beginning	\$272,664
0784	001	General Fund	3111000	Property Tax	\$197,977
0784	001	General Fund	3131100	Local Retail Sales and Use Tax	\$269,420
0784	001	General Fund	3131500	Special Purpose Sales and Use Tax	\$31,769
0784	001	General Fund	3137100	Criminal Justice Sales and Use Tax	\$44,206
0784	001	General Fund	3161000	Business and Occupation Taxes	\$187,064
0784	001	General Fund	3164100	Business and Occupation Taxes on Utilities	\$71,993
0784	001	General Fund	3164200	Business and Occupation Taxes on Utilities	\$19,572
0784	001	General Fund	3164300	Business and Occupation Taxes on Utilities	\$29,576
0784	001	General Fund	3164400	Business and Occupation Taxes on Utilities	\$44,600
0784	001	General Fund	3164500	Business and Occupation Taxes on Utilities	\$15,810
0784	001	General Fund	3164600	Business and Occupation Taxes on Utilities	\$30,937
0784	001	General Fund	3164700	Business and Occupation Taxes on Utilities	\$43,811
0784	001	General Fund	3172000	Leasehold Excise Tax	\$10,916
0784	001	General Fund	3216000	Professional and Occupations	\$8,185
0784	001	General Fund	3219100	Franchise Fees and Royalties	\$25,576
0784	001	General Fund	3221000	Buildings, Structures and Equipment	\$43,729
0784	001	General Fund	3221001	Buildings, Structures and Equipment	\$1,911



MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0784	001	General Fund	3223000	Animal Licenses	\$250
0784	001	General Fund	3229000	Other Non-Business Licenses and Permits	\$1,602
0784	001	General Fund	3332060	Federal Indirect Grant from Department of Transportation	\$1,397
0784	001	General Fund	3339706	Federal Indirect Grant from Department of Homeland Security	\$21,704
0784	001	General Fund	3340420	State Grant from Department of Commerce	\$5,000
0784	001	General Fund	3360098	City-County Assistance	\$48,483
0784	001	General Fund	3360621	Criminal Justice - Violent Crimes/Population	\$1,000
0784	001	General Fund	3360626	Criminal Justice - Special Programs	\$2,591
0784	001	General Fund	3360651	DUI and Other Criminal Justice Assistance	\$402
0784	001	General Fund	3360694	Liquor/Beer Excise Tax	\$12,647
0784	001	General Fund	3360695	Liquor Control Board Profits	\$24,356
0784	001	General Fund	3370000	Local Grants, Entitlements and Other Payments	\$1,885
0784	001	General Fund	3413300	District/Municipal Court - Administrative Fees	\$3,142
0784	001	General Fund	3414201	Treasurers' Fees	\$8
0784	001	General Fund	3414202	Treasurers' Fees	\$205
0784	001	General Fund	3414300	Budgeting and Accounting Services	\$218
0784	001	General Fund	3418100	Data/Word Processing, Printing, Duplicating and IT Services	\$183
0784	001	General Fund	3419900	Passport and Naturalization Services	\$11,152
0784	001	General Fund	3421000	Law Enforcement Services	\$1,990
0784	001	General Fund	3421043	Law Enforcement Services	\$2,539
0784	001	General Fund	3421100	Law Enforcement Services	\$152,500

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0784	001	General Fund	3421200	Law Enforcement Services	\$5,982
0784	001	General Fund	3423300	Detention and Correction Services	\$18,182
0784	001	General Fund	3423306	Detention and Correction Services	\$5,955
0784	001	General Fund	3423307	Detention and Correction Services	\$305
0784	001	General Fund	3423600	Detention and Correction Services	\$8,790
0784	001	General Fund	3423801	Detention and Correction Services	\$784
0784	001	General Fund	3458100	Zoning and Subdivision Services	\$193
0784	001	General Fund	3458600	SEPA Related Mitigation Fees	\$200
0784	001	General Fund	3458900	Other Planning and Development Services	\$11,583
0784	001	General Fund	3473000	Activity Fees	\$6,400
0784	001	General Fund	3523000	Proof of Motor Vehicle Insurance	\$1,383
0784	001	General Fund	3531000	Traffic Infraction Penalties	\$42,066
0784	001	General Fund	3537000	Non-Traffic Infraction Penalties	\$1,786
0784	001	General Fund	3552000	Driving Under Influence (DUI) Fines	\$4,272
0784	001	General Fund	3558000	Other Criminal Traffic Misdemeanor Fines	\$5,101
0784	001	General Fund	3558002	Other Criminal Traffic Misdemeanor Fines	\$849
0784	001	General Fund	3569000	Other Criminal Non-Traffic Fines	\$515
0784	001	General Fund	3569008	Other Criminal Non-Traffic Fines	\$697
0784	001	General Fund	3569014	Other Criminal Non-Traffic Fines	\$480
0784	001	General Fund	3573300	Public Defense Cost	\$6,132
0784	001	General Fund	3573600	Collection Agency Cost	\$510
0784	001	General Fund	3573700	District/Municipal Court Cost Recoupments	\$225
0784	001	General Fund	3614000	Other Interest	\$1

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0784	001	General Fund	3614000	Other Interest	\$204
0784	001	General Fund	3614001	Other Interest	\$176
0784	001	General Fund	3614001	Other Interest	\$673
0784	001	General Fund	3614002	Other Interest	\$673
0784	001	General Fund	3620040	Rents and Leases	\$3,555
0784	001	General Fund	3620050	Rents and Leases	\$7,270
0784	001	General Fund	3620060	Rents and Leases	\$6,992
0784	001	General Fund	3692000	Unclaimed Cash and Proceeds from Sales of Unclaimed Property	\$104
0784	001	General Fund	3698100	Cash Adjustments	\$30
0784	001	General Fund	3699100	Miscellaneous Other	\$72
0784	001	General Fund	3970000	Transfers-In	\$27
0784	101	City Street	3088000	Unreserved Cash and Investments - Beginning	\$135,332
0784	101	City Street	3111000	Property Tax	\$49,494
0784	101	City Street	3360071	Multimodal Transportation - Cities	\$2,640
0784	101	City Street	3360087	Motor Vehicle Fuel Tax - City Streets	\$55,695
0784	101	City Street	3614000	Other Interest	\$63
0784	102	Asset Seizure	3081000	Reserved Cash and Investments - Beginning	\$10,311
0784	102	Asset Seizure	3614000	Other Interest	\$10
0784	102	Asset Seizure	3970000	Transfers-In	\$246
0784	108	Park Impact Fees	3081000	Reserved Cash and Investments - Beginning	\$12,869
0784	108	Park Impact Fees	3458500	Growth Management Act (GMA) Impact Fees	\$21,002
0784	108	Park Impact Fees	3614000	Other Interest	\$11
0784	110	Ramstead Park	3081000	Reserved Cash and Investments - Beginning	\$20,000
0784	301	Capital Improvements - Street	3088000	Unreserved Cash and Investments - Beginning	\$268,785
0784	301	Capital Improvements - Street	3183400	REET 1 - First Quarter Percent	\$33,159
0784	301	Capital Improvements - Street	3183500	REET 2 - Second Quarter Percent	\$33,159

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0784	301	Capital Improvements - Street	3332020	Federal Indirect Grant from Department of Transportation	\$47,867
0784	301	Capital Improvements - Street	3332020	Federal Indirect Grant from Department of Transportation	\$44,805
0784	301	Capital Improvements - Street	3332020	Federal Indirect Grant from Department of Transportation	\$2,190
0784	301	Capital Improvements - Street	3340384	State Grant from Transportation Improvement Board (TIB)	\$7,471
0784	301	Capital Improvements - Street	3340384	State Grant from Transportation Improvement Board (TIB)	\$5,118
0784	301	Capital Improvements - Street	3340385	State Grant from Transportation Improvement Board (TIB)	\$50,172
0784	301	Capital Improvements - Street	3376100	Local Grants, Entitlements and Other Payments	\$1,912
0784	301	Capital Improvements - Street	3611000	Investment Earnings	\$166
0784	301	Capital Improvements - Street	3670385	Contributions and Donations from Nongovernmental Sources	\$10,000
0784	304	Building Capital Fund	3088000	Unreserved Cash and Investments - Beginning	\$53,808
0784	304	Building Capital Fund	3611000	Investment Earnings	\$35
0784	304	Building Capital Fund	3970060	Transfers-In	\$7,502
0784	401	Water Sewer	3081000	Reserved Cash and Investments - Beginning	\$69,051
0784	401	Water Sewer	3088000	Unreserved Cash and Investments - Beginning	\$628,158
0784	401	Water Sewer	3216000	Professional and Occupations	\$165
0784	401	Water Sewer	3221000	Buildings, Structures and Equipment	\$225
0784	401	Water Sewer	3376300	Local Grants, Entitlements and Other Payments	\$3,720

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0784	401	Water Sewer	3376300	Local Grants, Entitlements and Other Payments	\$1,295,837
0784	401	Water Sewer	3414300	Budgeting and Accounting Services	\$194
0784	401	Water Sewer	3434000	Water Sales and Services	\$53,500
0784	401	Water Sewer	3434000	Water Sales and Services	\$349,287
0784	401	Water Sewer	3434000	Water Sales and Services	\$9,903
0784	401	Water Sewer	3435000	Sewer/Reclaimed Water Sales and Services	\$107,900
0784	401	Water Sewer	3435000	Sewer/Reclaimed Water Sales and Services	\$743,977
0784	401	Water Sewer	3435051	Sewer/Reclaimed Water Sales and Services	\$159,097
0784	401	Water Sewer	3611000	Investment Earnings	\$504
0784	401	Water Sewer	3691000	Sale of Surplus	\$3,300
0784	401	Water Sewer	3918000	Intergovernmental Loans	\$3,020,528
0784	631	Agency Funds	3088000	Unreserved Cash and Investments - Beginning	\$4,596
0784	631	Agency Funds	3861200	Court Remittances	\$1,162
0784	631	Agency Funds	3868300	Court Remittances	\$2,027
0784	631	Agency Funds	3868307	Court Remittances	\$4,007
0784	631	Agency Funds	3868332	Court Remittances	\$748
0784	631	Agency Funds	3868501	Court Remittances	\$191
0784	631	Agency Funds	3869200	Court Remittances	\$16,378
0784	631	Agency Funds	3869201	Court Remittances	\$29,218
0784	631	Agency Funds	3869202	Court Remittances	\$654
0784	631	Agency Funds	3869602	Court Remittances	\$685
0784	631	Agency Funds	3869603	Court Remittances	\$163
0784	631	Agency Funds	3869700	Court Remittances	\$9,972
0784	631	Agency Funds	3869900	Court Remittances	\$1,186
0784	631	Agency Funds	3891000	Refundable Deposits	\$350
0784	631	Agency Funds	3891000	Refundable Deposits	\$1,900
0784	631	Agency Funds	3893000	Agency Type Collections	\$132
0784	631	Agency Funds	3893000	Agency Type Collections	\$1,715

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0784	631	Agency Funds	3893000	Agency Type Collections	\$2,101
0784	635	Municipal Court	3088000	Unreserved Cash and Investments - Beginning	\$4,575
0784	635	Municipal Court	3860200	Court Remittances	\$174,357
0784	001	General Fund	5088000	Unreserved Cash and Investments - Ending	\$346,613
0784	001	General Fund	5113040	Official Publication Services	\$197
0784	001	General Fund	5113040	Official Publication Services	\$2,218
0784	001	General Fund	5116010	Legislative Activities	\$9,000
0784	001	General Fund	5116020	Legislative Activities	\$689
0784	001	General Fund	5116030	Legislative Activities	\$131
0784	001	General Fund	5116030	Legislative Activities	\$2,675
0784	001	General Fund	5116040	Legislative Activities	\$10,653
0784	001	General Fund	5116040	Legislative Activities	\$116
0784	001	General Fund	5125010	Municipal Court	\$29,487
0784	001	General Fund	5125010	Municipal Court	\$19,189
0784	001	General Fund	5125020	Municipal Court	\$15,923
0784	001	General Fund	5125020	Municipal Court	\$50
0784	001	General Fund	5125030	Municipal Court	\$505
0784	001	General Fund	5125030	Municipal Court	\$343
0784	001	General Fund	5125040	Municipal Court	\$4,438
0784	001	General Fund	5125040	Municipal Court	\$1,247
0784	001	General Fund	5125040	Municipal Court	\$3,744
0784	001	General Fund	5125040	Municipal Court	\$140
0784	001	General Fund	5125040	Municipal Court	\$900
0784	001	General Fund	5125040	Municipal Court	\$18
0784	001	General Fund	5125040	Municipal Court	\$521
0784	001	General Fund	5125040	Municipal Court	\$843
0784	001	General Fund	5125040	Municipal Court	\$1,400
0784	001	General Fund	5125040	Municipal Court	\$275
0784	001	General Fund	5131010	Executive Office	\$5,000
0784	001	General Fund	5131020	Executive Office	\$18,536
0784	001	General Fund	5131040	Executive Office	\$1,176
0784	001	General Fund	5131040	Executive Office	\$2,079

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0784	001	General Fund	5142310	Financial Services	\$46,740
0784	001	General Fund	5142320	Financial Services	\$21,488
0784	001	General Fund	5142320	Financial Services	\$38
0784	001	General Fund	5142330	Financial Services	\$109
0784	001	General Fund	5142330	Financial Services	\$928
0784	001	General Fund	5142340	Financial Services	\$18,620
0784	001	General Fund	5142340	Financial Services	\$478
0784	001	General Fund	5142340	Financial Services	\$3,768
0784	001	General Fund	5142340	Financial Services	\$140
0784	001	General Fund	5142340	Financial Services	\$697
0784	001	General Fund	5142340	Financial Services	\$37
0784	001	General Fund	5142340	Financial Services	\$2,706
0784	001	General Fund	5142340	Financial Services	\$843
0784	001	General Fund	5142340	Financial Services	\$3,192
0784	001	General Fund	5142340	Financial Services	\$370
0784	001	General Fund	5144050	Election Services	\$4,310
0784	001	General Fund	5153040	Legal Services	\$26,165
0784	001	General Fund	5153040	Legal Services	\$13,258
0784	001	General Fund	5159140	General Indigent Defense	\$19,830
0784	001	General Fund	5181040	Personnel Services	\$843
0784	001	General Fund	5182040	Property Management Services	\$3,097
0784	001	General Fund	5182040	Property Management Services	\$248
0784	001	General Fund	5183010	Maintenance/Security/In surance/Janitorial Services	\$2,920
0784	001	General Fund	5183020	Maintenance/Security/In surance/Janitorial Services	\$1,554
0784	001	General Fund	5183020	Maintenance/Security/In surance/Janitorial Services	\$448
0784	001	General Fund	5183030	Maintenance/Security/In surance/Janitorial Services	\$6,285

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0784	001	General Fund	5183030	Maintenance/Security/Insurance/Janitorial Services	\$338
0784	001	General Fund	5183030	Maintenance/Security/Insurance/Janitorial Services	\$2,666
0784	001	General Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$5,015
0784	001	General Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$66
0784	001	General Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$3,797
0784	001	General Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$2,011
0784	001	General Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$3,635
0784	001	General Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$54
0784	001	General Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$1,429
0784	001	General Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$5,425
0784	001	General Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$6,337
0784	001	General Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$230
0784	001	General Fund	5188640	Information Technology Services	\$4,336
0784	001	General Fund	5211010	Administration	\$435,361
0784	001	General Fund	5211010	Administration	\$16,604
0784	001	General Fund	5211020	Administration	\$180,851
0784	001	General Fund	5211020	Administration	\$6,796
0784	001	General Fund	5211020	Administration	\$6,750
0784	001	General Fund	5211030	Administration	\$2,452



MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0784	001	General Fund	5211030	Administration	\$13,940
0784	001	General Fund	5211040	Administration	\$7,591
0784	001	General Fund	5211040	Administration	\$20
0784	001	General Fund	5211040	Administration	\$5,178
0784	001	General Fund	5211040	Administration	\$2,207
0784	001	General Fund	5211040	Administration	\$135
0784	001	General Fund	5211040	Administration	\$19,272
0784	001	General Fund	5211040	Administration	\$970
0784	001	General Fund	5212040	Police Operations	\$36,273
0784	001	General Fund	5214040	Training	\$2,038
0784	001	General Fund	5215030	Facilities	\$4,376
0784	001	General Fund	5215040	Facilities	\$5,033
0784	001	General Fund	5215040	Facilities	\$1,683
0784	001	General Fund	5215040	Facilities	\$2,482
0784	001	General Fund	5215040	Facilities	\$1,641
0784	001	General Fund	5215040	Facilities	\$12,018
0784	001	General Fund	5233040	Probation and Parole Services	\$25,597
0784	001	General Fund	5236040	Care and Custody of Prisoners	\$45,890
0784	001	General Fund	5241010	Administration	\$27,863
0784	001	General Fund	5241020	Administration	\$15,297
0784	001	General Fund	5241020	Administration	\$163
0784	001	General Fund	5241030	Administration	\$1,722
0784	001	General Fund	5241030	Administration	\$217
0784	001	General Fund	5241030	Administration	\$91
0784	001	General Fund	5241040	Administration	\$33
0784	001	General Fund	5241040	Administration	\$20
0784	001	General Fund	5241040	Administration	\$3,748
0784	001	General Fund	5241040	Administration	\$13
0784	001	General Fund	5241040	Administration	\$916
0784	001	General Fund	5241040	Administration	\$36
0784	001	General Fund	5241040	Administration	\$2,320
0784	001	General Fund	5241040	Administration	\$844
0784	001	General Fund	5241040	Administration	\$1,627

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0784	001	General Fund	5241040	Administration	\$225
0784	001	General Fund	5242040	Inspections, Permits, Certificates and Licenses	\$230
0784	001	General Fund	5251040	Administration	\$25,121
0784	001	General Fund	5535040	Diking/Drainage	\$500
0784	001	General Fund	5537040	Pollution Control and Remediation	\$903
0784	001	General Fund	5543030	Animal Control	\$1,550
0784	001	General Fund	5586040	Planning	\$13,190
0784	001	General Fund	5586040	Planning	\$41,392
0784	001	General Fund	5624050	Public Health Services	\$501
0784	001	General Fund	5721040	Administration	\$896
0784	001	General Fund	5725040	Facilities	\$549
0784	001	General Fund	5768010	General Parks	\$33,663
0784	001	General Fund	5768010	General Parks	\$5,161
0784	001	General Fund	5768020	General Parks	\$17,705
0784	001	General Fund	5768020	General Parks	\$739
0784	001	General Fund	5768020	General Parks	\$340
0784	001	General Fund	5768030	General Parks	\$2,461
0784	001	General Fund	5768030	General Parks	\$332
0784	001	General Fund	5768030	General Parks	\$1,230
0784	001	General Fund	5768030	General Parks	\$5,128
0784	001	General Fund	5768040	General Parks	\$340
0784	001	General Fund	5768040	General Parks	\$20
0784	001	General Fund	5768040	General Parks	\$333
0784	001	General Fund	5768040	General Parks	\$332
0784	001	General Fund	5768040	General Parks	\$2,374
0784	001	General Fund	5768040	General Parks	\$2,055
0784	001	General Fund	5768040	General Parks	\$2,178
0784	001	General Fund	5768040	General Parks	\$119
0784	001	General Fund	5768040	General Parks	\$108
0784	001	General Fund	5942160	Capital Expenditures/Expenses - Law Enforcement Services	\$38,902
0784	001	General Fund	5970000	Transfers-Out	\$244

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0784	001	General Fund	5970000	Transfers-Out	\$3,699
0784	101	City Street	5088000	Unreserved Cash and Investments - Ending	\$119,784
0784	101	City Street	5423030	Roadway	\$1,481
0784	101	City Street	5423040	Roadway	\$2,447
0784	101	City Street	5424040	Drainage	\$450
0784	101	City Street	5425040	Structures	\$34
0784	101	City Street	5426340	Street Lighting	\$31,473
0784	101	City Street	5426640	Snow and Ice Control	\$193
0784	101	City Street	5426740	Street Cleaning	\$7,815
0784	101	City Street	5427040	Roadside	\$2,582
0784	101	City Street	5429030	Maintenance Administration and Overhead	\$1,272
0784	101	City Street	5429030	Maintenance Administration and Overhead	\$1,030
0784	101	City Street	5429040	Maintenance Administration and Overhead	\$5,818
0784	101	City Street	5429040	Maintenance Administration and Overhead	\$1,417
0784	101	City Street	5431010	Management	\$41,782
0784	101	City Street	5431020	Management	\$21,223
0784	101	City Street	5431040	Management	\$34
0784	101	City Street	5433020	General Services	\$227
0784	101	City Street	5433040	General Services	\$33
0784	101	City Street	5433040	General Services	\$26
0784	101	City Street	5433040	General Services	\$396
0784	101	City Street	5433040	General Services	\$568
0784	101	City Street	5433040	General Services	\$2,633
0784	101	City Street	5970000	Transfers-Out	\$2
0784	101	City Street	5970000	Transfers-Out	\$505
0784	102	Asset Seizure	5081000	Reserved Cash and Investments - Ending	\$2,578
0784	102	Asset Seizure	5215030	Facilities	\$7,962
0784	102	Asset Seizure	5970000	Transfers-Out	\$27

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0784	108	Park Impact Fees	5081000	Reserved Cash and Investments - Ending	\$33,881
0784	110	Ramstead Park	5081000	Reserved Cash and Investments - Ending	\$17,505
0784	110	Ramstead Park	5947660	Capital Expenditures/Expenses - Park Facilities	\$2,496
0784	301	Capital Improvements - Street	5088000	Unreserved Cash and Investments - Ending	\$313,326
0784	301	Capital Improvements - Street	5142040	Financial Services	\$55
0784	301	Capital Improvements - Street	5951060	Capital Expenditures/Expenses - Engineering	\$56,900
0784	301	Capital Improvements - Street	5951060	Capital Expenditures/Expenses - Engineering	\$72,098
0784	301	Capital Improvements - Street	5951060	Capital Expenditures/Expenses - Engineering	\$60,439
0784	301	Capital Improvements - Street	5951060	Capital Expenditures/Expenses - Engineering	\$1,831
0784	301	Capital Improvements - Street	5952060	Capital Expenditures/Expenses - Right-Of-Way	\$154
0784	304	Building Capital Fund	5088000	Unreserved Cash and Investments - Ending	\$61,333
0784	304	Building Capital Fund	5142040	Financial Services	\$12
0784	401	Water Sewer	5081000	Reserved Cash and Investments - Ending	\$69,052
0784	401	Water Sewer	5088000	Unreserved Cash and Investments - Ending	\$1,006,071
0784	401	Water Sewer	5142040	Financial Services	\$102
0784	401	Water Sewer	5341010	Water Utilities	\$123,627
0784	401	Water Sewer	5341020	Water Utilities	\$64,802
0784	401	Water Sewer	5341020	Water Utilities	\$423
0784	401	Water Sewer	5341040	Water Utilities	\$823
0784	401	Water Sewer	5341040	Water Utilities	\$7,670
0784	401	Water Sewer	5341040	Water Utilities	\$12
0784	401	Water Sewer	5341040	Water Utilities	\$1,619
0784	401	Water Sewer	5341040	Water Utilities	\$844

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0784	401	Water Sewer	5341040	Water Utilities	\$9,997
0784	401	Water Sewer	5341040	Water Utilities	\$177
0784	401	Water Sewer	5341050	Water Utilities	\$17,689
0784	401	Water Sewer	5345040	Water Utilities	\$78
0784	401	Water Sewer	5345040	Water Utilities	\$4,735
0784	401	Water Sewer	5345040	Water Utilities	\$47
0784	401	Water Sewer	5348030	Water Utilities	\$6,663
0784	401	Water Sewer	5348030	Water Utilities	\$1,474
0784	401	Water Sewer	5348030	Water Utilities	\$8,227
0784	401	Water Sewer	5348030	Water Utilities	\$1,126
0784	401	Water Sewer	5348040	Water Utilities	\$12,282
0784	401	Water Sewer	5348040	Water Utilities	\$4,420
0784	401	Water Sewer	5348040	Water Utilities	\$27,530
0784	401	Water Sewer	5348040	Water Utilities	\$1,574
0784	401	Water Sewer	5351010	Sewer/Reclaimed Water Utilities	\$109,675
0784	401	Water Sewer	5351010	Sewer/Reclaimed Water Utilities	\$129,874
0784	401	Water Sewer	5351020	Sewer/Reclaimed Water Utilities	\$57,552
0784	401	Water Sewer	5351020	Sewer/Reclaimed Water Utilities	\$68,966
0784	401	Water Sewer	5351020	Sewer/Reclaimed Water Utilities	\$444
0784	401	Water Sewer	5351020	Sewer/Reclaimed Water Utilities	\$535
0784	401	Water Sewer	5351040	Sewer/Reclaimed Water Utilities	\$7,158
0784	401	Water Sewer	5351040	Sewer/Reclaimed Water Utilities	\$4,375
0784	401	Water Sewer	5351040	Sewer/Reclaimed Water Utilities	\$18
0784	401	Water Sewer	5351040	Sewer/Reclaimed Water Utilities	\$844
0784	401	Water Sewer	5351040	Sewer/Reclaimed Water Utilities	\$844
0784	401	Water Sewer	5351040	Sewer/Reclaimed Water Utilities	\$6,883
0784	401	Water Sewer	5351040	Sewer/Reclaimed Water Utilities	\$9,292

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0784	401	Water Sewer	5351040	Sewer/Reclaimed Water Utilities	\$160
0784	401	Water Sewer	5351040	Sewer/Reclaimed Water Utilities	\$5,219
0784	401	Water Sewer	5351050	Sewer/Reclaimed Water Utilities	\$19,073
0784	401	Water Sewer	5354040	Sewer/Reclaimed Water Utilities	\$940
0784	401	Water Sewer	5354040	Sewer/Reclaimed Water Utilities	\$1,798
0784	401	Water Sewer	5355040	Sewer/Reclaimed Water Utilities	\$39
0784	401	Water Sewer	5355040	Sewer/Reclaimed Water Utilities	\$118
0784	401	Water Sewer	5355040	Sewer/Reclaimed Water Utilities	\$3,495
0784	401	Water Sewer	5355040	Sewer/Reclaimed Water Utilities	\$4,601
0784	401	Water Sewer	5356040	Sewer/Reclaimed Water Utilities	\$171,220
0784	401	Water Sewer	5358030	Sewer/Reclaimed Water Utilities	\$1,196
0784	401	Water Sewer	5358030	Sewer/Reclaimed Water Utilities	\$21,191
0784	401	Water Sewer	5358030	Sewer/Reclaimed Water Utilities	\$2,828
0784	401	Water Sewer	5358030	Sewer/Reclaimed Water Utilities	\$1,127
0784	401	Water Sewer	5358030	Sewer/Reclaimed Water Utilities	\$5,836
0784	401	Water Sewer	5358030	Sewer/Reclaimed Water Utilities	\$890
0784	401	Water Sewer	5358030	Sewer/Reclaimed Water Utilities	\$3,256
0784	401	Water Sewer	5358040	Sewer/Reclaimed Water Utilities	\$8,993
0784	401	Water Sewer	5358040	Sewer/Reclaimed Water Utilities	\$4,883
0784	401	Water Sewer	5358040	Sewer/Reclaimed Water Utilities	\$5,349
0784	401	Water Sewer	5358040	Sewer/Reclaimed Water Utilities	\$2,739

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0784	401	Water Sewer	5358040	Sewer/Reclaimed Water Utilities	\$10,476
0784	401	Water Sewer	5358040	Sewer/Reclaimed Water Utilities	\$67,911
0784	401	Water Sewer	5359040	Sewer/Reclaimed Water Utilities	\$823
0784	401	Water Sewer	5359040	Sewer/Reclaimed Water Utilities	\$26
0784	401	Water Sewer	5913470	Debt Repayment - Water Utilities	\$27,667
0784	401	Water Sewer	5913570	Debt Repayment - Sewer/Reclaimed Water Utilities	\$15,789
0784	401	Water Sewer	5913570	Debt Repayment - Sewer/Reclaimed Water Utilities	\$12,024
0784	401	Water Sewer	5923480	Interest and Other Debt Service Cost - Water Utilities	\$1,660
0784	401	Water Sewer	5923580	Interest and Other Debt Service Cost - Sewer/Reclaimed Water Utilities	\$2,842
0784	401	Water Sewer	5923580	Interest and Other Debt Service Cost - Sewer/Reclaimed Water Utilities	\$14,484
0784	401	Water Sewer	5943460	Capital Expenditures/Expenses - Water Utilities	\$14,287
0784	401	Water Sewer	5943510	Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities	\$33,400
0784	401	Water Sewer	5943520	Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities	\$15,899
0784	401	Water Sewer	5943560	Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities	\$4,192,290
0784	401	Water Sewer	5970000	Transfers-Out	\$3,297
0784	631	Agency Funds	5088000	Unreserved Cash and Investments - Ending	\$19,759
0784	631	Agency Funds	5860000	Court Remittances	\$50,766

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0784	631	Agency Funds	5861200	Court Remittances	\$921
0784	631	Agency Funds	5891000	Refund of Deposits	\$650
0784	631	Agency Funds	5891000	Refund of Deposits	\$1,770
0784	631	Agency Funds	5893000	Agency Type Remittances	\$1,838
0784	631	Agency Funds	5893000	Agency Type Remittances	\$1,482
0784	635	Municipal Court	5088000	Unreserved Cash and Investments - Ending	\$5,450
0784	635	Municipal Court	5860200	Court Remittances	\$173,482



**City of Everson**  
**Fund Balance Comparison (unaudited)**  
**For Fiscal Year ended December 31, 2016**

<b>Fund Number</b>	<b>Fund Name</b>	<b>Prior Year Ending Balance</b>	<b>Current Year Beginning Balance</b>	<b>Balance Difference</b>
001	General Fund	272,664	272,664	0
101	City Street	135,332	135,332	0
102	Asset Seizure	10,311	10,311	0
108	Park Impact Fees	12,869	12,869	0
110	Ramstead Park	20,000	20,000	0
301	Capital Improvements - Street	268,785	268,785	0
304	Building Capital Fund	53,808	53,808	0
401	Water Sewer	697,209	697,209	0
631	Agency Funds	4,596	4,596	0
635	Municipal Court	4,575	4,575	0
<b>Grand Total:</b>		<b>1,480,149</b>	<b>1,480,149</b>	<b>0</b>

**City of Everson**  
**Schedule 01 Footing (unaudited)**  
**For Fiscal Year ended December 31, 2016**

<b>Fund</b>	<b>Fund Name</b>	<b>Beginning Fund Balance</b>	<b>Total Revenues</b>	<b>Total Expenditures</b>	<b>Ending Fund Balance</b>	<b>Difference Value</b>
001	General Fund	272,664	1,512,474	1,438,524	346,613	0
101	City Street	135,332	107,892	123,440	119,784	0
102	Asset Seizure	10,311	256	7,988	2,578	0
108	Park Impact Fees	12,869	21,013	0	33,881	0
110	Ramstead Park	20,000	0	2,496	17,505	0
301	Capital Improvements - Street	268,785	236,018	191,477	313,326	0
304	Building Capital Fund	53,808	7,536	12	61,333	0
401	Water Sewer	697,209	5,748,137	5,370,223	1,075,123	0
631	Agency Funds	4,596	72,589	57,427	19,759	0
635	Municipal Court	4,575	174,357	173,482	5,450	0
<b>Grand total:</b>		<b>1,480,149</b>	<b>7,880,271</b>	<b>7,365,067</b>	<b>1,995,353</b>	<b>0</b>

# State Treasurer Distributions Check

Entity: City of Everson

Year: 2016

Account	Account Name	Fund No.	Amount	State Amount	Difference
3131100	Local Retail Sales and Use Tax	001	269,420		
		<b>Total:</b>	<b>269,420</b>	<b>269,420</b>	<b>0</b>
3131500	Special Purpose Sales and Use Tax	001	31,769		
		<b>Total:</b>	<b>31,769</b>	<b>31,769</b>	<b>0</b>
3137100	Criminal Justice Sales and Use Tax	001	44,206		
		<b>Total:</b>	<b>44,206</b>	<b>44,206</b>	<b>0</b>
3360071	Multimodal Transportation - Cities	101	2,640		
		<b>Total:</b>	<b>2,640</b>	<b>2,640</b>	<b>0</b>
3360087	Motor Vehicle Fuel Tax - City Streets	101	55,695		
		<b>Total:</b>	<b>55,695</b>	<b>55,695</b>	<b>0</b>
3360098	City-County Assistance	001	48,483		
		<b>Total:</b>	<b>48,483</b>	<b>48,483</b>	<b>0</b>
3360621	Criminal Justice - Violent Crimes/Population	001	1,000		
		<b>Total:</b>	<b>1,000</b>	<b>1,000</b>	<b>0</b>
3360626	Criminal Justice - Special Programs	001	2,591		
		<b>Total:</b>	<b>2,591</b>	<b>2,591</b>	<b>0</b>
3360651	DUI and Other Criminal Justice Assistance	001	402		
		<b>Total:</b>	<b>402</b>	<b>402</b>	<b>0</b>
3360694	Liquor/Beer Excise Tax	001	12,647		
		<b>Total:</b>	<b>12,647</b>	<b>12,647</b>	<b>0</b>
3360695	Liquor Control Board Profits	001	24,356		
		<b>Total:</b>	<b>24,356</b>	<b>24,356</b>	<b>0</b>
<b>Grand Total:</b>			<b>493,209</b>	<b>493,209</b>	<b>0</b>

**City of Everson**  
**Notes to the Financial Statements**  
**For the year ended December 31, 2016**

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

The City of Everson was incorporated on May 15, 1929 and operates under the laws of the state of Washington applicable to an Optional Municipal Code City (Title 35A RCW) with a Mayor-Council form of government. The City is a general purpose local government and provides public safety, street improvements, parks and recreation, animal control, municipal court, building inspection services, and general administrative services. Additionally, the City owns and operates a water/sewer utility system.

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.
- Government-wide statements, as defined in GAAP, are not presented.
- All funds are presented, rather than a focus on major funds.
- The *Schedule of Liabilities* is required to be presented with the financial statements as supplementary information.
- Supplementary information required by GAAP is not presented.
- Ending balances are not presented using the classifications defined in GAAP.

A. Fund Accounting

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

GOVERNMENTAL FUND TYPES:

General Fund

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

Special Revenue Funds

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

### 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 an agent on behalf of others.

#### Agency Funds

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

### B. Basis of Accounting and Measurement Focus

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

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

### C. Budgets

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

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

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

Fund	Final Appropriated Amounts	Actual Expenditures	Variance
<b>001 General Fund</b>	\$1,532,505.00	\$1,438,524.14	\$93,980.86
*106 Community Develop. Fund	\$0.00	\$0.00	\$0.00
<b>Total 001 General Fund</b>	<b>\$1,532,505.00</b>	<b>\$1,438,524.14</b>	<b>\$93,980.86</b>
<b>101 City Street</b>	<b>\$138,910.00</b>	<b>\$123,439.76</b>	<b>\$15,470.24</b>
<b>102 Asset Seizure</b>	<b>\$8,050.00</b>	<b>\$7,988.14</b>	<b>\$61.86</b>
<b>108 Park Impact Fees</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>110 Ramstead Park</b>	<b>\$2,500.00</b>	<b>\$2,495.50</b>	<b>\$4.50</b>
<b>301 Capital Improvements Street</b>	<b>\$195,560.00</b>	<b>\$191,476.59</b>	<b>\$4,083.41</b>
<b>304 Building Capital Fund</b>	<b>\$25.00</b>	<b>\$11.61</b>	<b>\$13.39</b>
<b>401 Water Sewer</b>	\$1,220,557.00	\$1,168,232.29	\$52,324.71
*402 Capital Improvement Water	\$10,025.00	\$25.33	\$9,999.67
*403 Capital Improvement Sewer	\$4,152,100.00	\$4,241,666.00	(\$89,566.00)
*404 W/S Bond Redemption	\$26,509.00	\$26,508.00	\$1.00
*405 W/S Bond Reserve	\$0.00	\$0.00	\$0.00
<b>Total 401 Water Sewer</b>	<b>\$5,409,191.00</b>	<b>\$5,436,431.62</b>	<b>(\$27,240.62)</b>
<b>Grand Total</b>	<b>\$7,286,741.00</b>	<b>\$7,200,367.36</b>	<b>\$86,373.64</b>

\* Rolled Funds: 106 was rolled into 001 for reporting purposes.  
402, 403, 404, and 405 were rolled into 401 for reporting purposes.

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

D. Cash and Investments

See Note 2, *Deposits and Investments*.

E. Capital Assets

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

F. Compensated Absences

Vacation leave may be accumulated up to 30 days and is payable upon separation or retirement. Sick leave may be accumulated up to 960 hours. Upon separation or retirement, employees will receive pay for twenty-five percent (25%) of accumulated sick leave, unless terminated for just cause. Payments are recognized as expenditures when paid.

G. Long-Term Debt

See Note 4, *Debt Service Requirements*.

H. Risk Management

**The City of Everson is a member of 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 168 Members.

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

Liability coverage is written on an occurrence basis, without deductibles. Coverage includes general, automobile, police, errors or omissions, stop gap, employment practices 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, and 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.

I. Reserved Portion of Ending Cash and Investments

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

Reservations of Ending Cash and Investments consist of: 102 Asset Seizure Fund in the amount of \$2,578 for permitted uses listed in the U.S. Department of Justice, Criminal Division, Asset Forfeiture and Money Laundering Section’s Guide to Equitable Sharing for State and Local Law Enforcement Agencies; 108 Park Impact Fees Fund in the amount of \$33,881 to be used in accordance with Ordinance 648 for the purpose of improvement and development of City parks in relationship to new development; 110 Ramstead Park Fund in the amount of \$17,505 to be used in accordance with Ordinance 753 for the development of public athletic fields and related amenities; 401 Water Sewer Fund in the amount of \$69,052 is reserved for the purpose of bond reserve and redemption.

**Note 2 – Deposits and Investments**

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

All deposits and certificates of deposit are covered by the Federal Deposit Insurance Corporation up to \$200,000; the remaining balance is covered by a Peoples Bank Surety Bond on favor of the City of Everson. All investments are insured, registered or held by the city or its agent in the government’s name.

Investments are reported at original cost, interest earnings are recorded only when received. Investments by type at December 31, 2016 are as follows:

<u>Type of Investment</u>	<u>City’s Own Investments</u>	<u>Investments held by city as an agent for other local governments, individuals or private organizations</u>	<u>Total</u>
Certificate of Deposit:	\$2,578.44	\$0.00	\$2,578.44
<b>Total</b>	<b>\$2,578.44</b>	<b>\$0.00</b>	<b>\$2,578.44</b>

**Note 3 - Property Tax**

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

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



The city's regular levy for the year 2016 was \$1.6231 per \$1,000 on an assessed valuation of \$148,547,670 for a total regular levy of \$241,111.33.

**Note 4 – Debt Service Requirements**

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, 2016.

The debt service requirements for revenue bonds, and other debt including public works loans are as follows:

	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2017	\$306,080.37	\$79,405.44	\$385,485.81
2018	\$178,622.25	\$76,698.88	\$255,321.13
2019	\$181,764.05	\$73,260.86	\$255,024.91
2020	\$184,978.86	\$69,749.82	\$254,728.68
2021	\$188,268.39	\$66,164.05	\$254,432.44
2022-2026	\$993,424.30	\$274,294.43	\$1,267,718.73
2027-2031	\$977,249.36	\$173,223.69	\$1,150,473.05
2032-2036	\$1,008,213.09	\$63,611.97	\$1,071,825.06
<b>Totals</b>	<b>\$4,018,600.67</b>	<b>\$876,409.14</b>	<b>\$4,895,009.81</b>

**Note 5 - Pension Plans**

A. State Sponsored Pension Plans

Substantially all City's full-time and qualifying part-time employees participate in the following statewide retirement systems administered by the Washington State Department of Retirement Systems (DRS), under cost-sharing, multiple-employer public employee defined benefit and defined contribution retirement plans Public Employees' Retirement System (PERS) Plan 2 & 3, and Law Enforcement Officers' and Fire Fighters' Retirement System (LEOFF) Plan 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  
 PO Box 48380  
 Olympia, WA 98504-8380

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

At June 30, 2016 (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:

	Allocation %	Liability (Asset)
PERS 1 UAAL	0.004460%	\$239,523
PERS 2/3	0.005722%	\$288,098
LEOFF 1	0.001013%	(\$10,437)
LEOFF 2	0.014394%	(\$83,720)

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

### **Note 6 - Other Disclosures**

#### A. Health & Welfare

The City of Everson provided Medical, Dental, and Vision Benefits through Washington Teamsters Welfare Trust beginning on January 1, 2016, and is committed through December 31, 2019.

The City of Everson continues to provide Long Term Disability coverage and Employee Assistance through the Association of Washington Cities Employee Benefit Trust Health Care Program (AWC Trust HCP).

#### B. Rolled Funds

Fund 106 was rolled into fund 001 for reporting purposes.

Funds 402, 403, 404, and 405 were rolled into fund 401 for reporting purposes.

**City of Everson  
Schedule of Liabilities  
For the Year Ended December 31, 2016**

<b>ID. No.</b>	<b>Description</b>	<b>Due Date</b>	<b>Beginning Balance</b>	<b>Additions</b>	<b>Reductions</b>	<b>Ending Balance</b>
<b>Revenue and Other (non G.O.) Debt/Liabilities</b>						
259.12	Compensated Absences		8,630	101,620	-	110,250
264.30	DRS Pension Liabilities		392,146	135,475	-	527,621
263.88	PWTF WWTP Pre-Construction	6/1/2033	284,211	-	15,789	268,421
263.82	DWSRF	10/1/2027	332,010	-	27,667	304,342
263.82	USDA - 02	5/18/2030	162,744	-	7,899	154,845
263.82	USDA - 03	5/18/2030	84,122	-	4,125	79,997
263.82	DOE WWTP Upgrade	11/10/2036	-	3,020,528	-	3,020,528
<b>Total Revenue and Other (non G.O.) Debt/Liabilities:</b>			<b>1,263,862</b>	<b>3,257,623</b>	<b>55,481</b>	<b>4,466,005</b>
<b>Total Liabilities:</b>			<b>1,263,862</b>	<b>3,257,623</b>	<b>55,481</b>	<b>4,466,005</b>

**City of Everson**  
**Debt Balance Comparison**  
**For Fiscal Year ended December 31, 2016**

<b>ID No.</b>	<b>ID Name</b>	<b>Description</b>	<b>Due Date</b>	<b>Prior Year's Ending Balance</b>	<b>Current Year's Beginning Balance</b>	<b>Difference</b>
259.12	Compensated absences	Compensated Absences		8,630	8,630	0
263.82	Loans and other obligations to the federal government or other out-of-state governments	DWSRF	10/1/2027	332,010	332,010	0
263.82	Loans and other obligations to the federal government or other out-of-state governments	USDA - 02	5/18/2030	162,744	162,744	0
263.82	Loans and other obligations to the federal government or other out-of-state governments	USDA - 03	5/18/2030	84,122	84,122	0
263.82	Loans and other obligations to the federal government or other out-of-state governments	PWTF WWTP Pre-Construction	6/1/2033	284,211	0	284,211
263.82	Loans and other obligations to the federal government or other out-of-state governments	DOE WWTP Upgrade	11/10/2036	0	0	0
263.88	Public Works Trust Fund (PWTF) loans	PWTF WWTP Pre-Construction	6/1/2033	0	284,211	-284,211
264.30	Pension liabilities	DRS Pension Liabilities		392,146	392,146	0
<b>Grand Total:</b>				<b>1,263,863</b>	<b>1,263,862</b>	<b>0</b>

**City of Everson**  
**Debt Principal**  
**For Fiscal Year ended December 31, 2016**

Schedule	ID/Fund No.	Description	Account	Object	Amount
Schedule 1					
	401	Water Sewer	59134	70	27,667
	401	Water Sewer	59135	70	15,789
	401	Water Sewer	59135	70	12,024
<b>Sub-total:</b>					<b>55,481</b>
Schedule 9					
	263.88	PWTF WWTP Pre-Construction			15,789
	263.82	DWSRF			27,667
	263.82	USDA - 02			7,899
	263.82	USDA - 03			4,125
<b>Sub-total:</b>					<b>55,481</b>
<b>Grand total:</b>					<b>0</b>

**City of Everson**  
**SCHEDULE OF STATE FINANCIAL ASSISTANCE (unaudited)**  
**For Fiscal Year ended December 31, 2016**

Grantor	Program Title	Identificaton Number	Amount
State Grant from Transportation Improvement Board (TIB)			
	Lincoln St - Phase 1	6-W-838(I05)-1	7,471
	Lincoln St - Phase 2	6-W-838(I07)-1	5,443
	Kirsch Drive	6-W838(006)-1	51,188
			<b>Sub-total: 64,102</b>
State Grant from Department of Commerce			
	GMA Update Grant	16-63210-007	5,000
			<b>Sub-total: 5,000</b>
			<b>Grand total: 69,102</b>

**City of Everson  
Schedule of Expenditures of Federal Awards  
For the Year Ended December 31, 2016**

Federal Agency (Pass-Through Agency)	Federal Program	CFDA Number	Other Award Number	Expenditures			Passed through to Subrecipients	Note
				From Pass- Through Awards	From Direct Awards	Total		
<b>Highway Planning and Construction Cluster</b>								
Federal Highway Administration (fhwa), Department Of Transportation (via WSDOT)	Highway Planning and Construction	20.205	STPR-Y372 (001)	47,867	-	47,867	-	1,2,4
Federal Highway Administration (fhwa), Department Of Transportation (via WSDOT)	Highway Planning and Construction	20.205	STPR-Y372 (002)	47,658	-	47,658	-	1,2,4
Federal Highway Administration (fhwa), Department Of Transportation (via WSDOT)	Highway Planning and Construction	20.205	TAP-0544(002)	2,190	-	2,190	-	1,2,4
<b>Total Highway Planning and Construction Cluster:</b>				<b>97,715</b>	<b>-</b>	<b>97,715</b>	<b>-</b>	
<b>Highway Safety Cluster</b>								
National Highway Traffic Safety Administration (nhtsa), Department Of Transportation (via WA Traffic Safety Commission)	National Priority Safety Programs	20.616	N/A	1,397	-	1,397	-	1,2,4
<b>Total Highway Safety Cluster:</b>				<b>1,397</b>	<b>-</b>	<b>1,397</b>	<b>-</b>	
<b>Clean Water State Revolving Fund Cluster</b>								
Office Of Water, Environmental Protection Agency (via State of WA Department of Ecology)	Capitalization Grants for Clean Water State Revolving Funds	66.458	L1400023	2,566,528	-	2,566,528	-	1,3,4
<b>Total Clean Water State Revolving Fund Cluster:</b>				<b>2,566,528</b>	<b>-</b>	<b>2,566,528</b>	<b>-</b>	
Federal Emergency Management Agency (fema), Department Of Homeland Security (via WA State Military Dept & Whatcom Co.)	Homeland Security Grant Program	97.067	EMW-2014-SS-00016-S01	3,595	-	3,595	-	1,2,4

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

**City of Everson**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended December 31, 2016**

<b>Federal Agency (Pass-Through Agency)</b>	<b>Federal Program</b>	<b>CFDA Number</b>	<b>Other Award Number</b>	<b>Expenditures</b>			<b>Passed through to Subrecipients</b>	<b>Note</b>
				<b>From Pass- Through Awards</b>	<b>From Direct Awards</b>	<b>Total</b>		
Federal Emergency Management Agency (fema), Department Of Homeland Security (via WA State Military Dept & Whatcom Co.)	Homeland Security Grant Program	97.067	EMW-2015-SS-00013-S01	17,361	-	17,361	-	1,2,4
			<b>Total CFDA 97.067:</b>	<b>20,957</b>	<b>-</b>	<b>20,957</b>	<b>-</b>	
			<b>Total Federal Awards Expended:</b>	<b>2,686,597</b>	<b>-</b>	<b>2,686,597</b>	<b>-</b>	

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



CITY OF EVERSON, WASHINGTON

**Notes to the Schedule of Expenditures of Federal Awards  
For the Year Ended December 31, 2016**

NOTE 1 - BASIS OF ACCOUNTING

This schedule is prepared on the same basis of accounting as the City of Everson's financial statements. The City uses the *Cash Basis Budgeting, Accounting and Reporting System (BARS) manual*.

NOTE 2 - PROGRAM COSTS

The amounts shown as current year expenditures represent only the federal portion of the program costs. Entire program costs, including the City of Everson'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 – FEDERAL LOANS

The City of Everson was approved by the Department of Ecology to receive a loan totaling \$3,082,870 to upgrade the City's Wastewater Treatment Plant. The amount listed for this loan includes the proceeds used during the year and includes \$76,373 of 2015 expenditures reported in 2016.

The current year loan is also reported on the City of Everson's Schedule of Liabilities.

NOTE 4 – INDIRECT COST RATE

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

**SCHEDULE OF DISBURSEMENT ACTIVITY****For the Year Ending December 31, 2016**

Fund No.	Fund Title	Beginning Outstanding Items 01/01/2016	Issued During the Year	Redeemed During the Year	Canceled During the Year	Ending Outstanding Items 12/31/2016	Prior Year Open Period Items	Current Year Open Period Items	Disbursements 12/31/2016
001	General Fund	\$40,319	\$1,442,580	\$1,411,065	\$0	\$71,834	\$0	\$0	\$1,442,580
101	City Street	\$12,626	\$122,937	\$128,932	\$0	\$6,632	\$0	\$0	\$122,937
102	Asset Seizure	\$234	\$7,962	\$8,195	\$0	\$0	\$0	\$0	\$7,962
110	Ramstead Park	\$0	\$2,496	\$2,496	\$0	\$0	\$0	\$0	\$2,496
301	Capital Improvements - Street	\$0	\$191,477	\$187,050	\$0	\$4,426	\$0	\$0	\$191,477
304	Building Capital Fund	\$0	\$12	\$12	\$0	\$0	\$0	\$0	\$12
401	Water Sewer	\$149,737	\$5,368,329	\$5,257,477	\$0	\$260,590	\$0	\$0	\$5,368,329
631	Agency Funds	\$20,078	\$57,555	\$77,368	\$0	\$265	\$0	\$0	\$57,555
635	Municipal Court	\$175	\$173,482	\$173,589	\$0	\$68	\$0	\$0	\$173,482
<b>TOTAL</b>		<b>\$223,170</b>	<b>\$7,366,829</b>	<b>\$7,246,184</b>	<b>\$0</b>	<b>\$343,815</b>	<b>\$0</b>	<b>\$0</b>	<b>\$7,366,829</b>

## City of Everson

## SCHEDULE OF CASH ACTIVITY

For the Year Ended December 31, 2016

Fund Number	Fund Title	Beginning Cash and Investments	Receipts	Transfers-In	Other Revenue	Netted Transactions
001	General Fund	\$272,663.78	\$1,520,435.13	\$26.52	\$1,166.50	\$8,999.28
101	City Street	\$135,331.60	\$107,896.98	\$0.00	\$0.00	\$4.72
102	Asset Seizure	\$10,310.77	\$9.72	\$246.09	\$0.00	\$0.00
108	Park Impact Fees	\$12,868.87	\$21,012.62	\$0.00	\$0.00	\$0.00
110	Ramstead Park	\$20,000.00	\$0.00	\$0.00	\$0.00	\$0.00
301	Capital Improvements - Street	\$268,784.91	\$236,028.04	\$0.00	\$0.00	\$0.00
304	Building Capital Fund	\$53,808.35	\$34.70	\$7,501.50	\$0.00	\$0.00
401	Water Sewer	\$697,209.18	\$5,749,541.99	\$0.00	\$0.00	\$1,403.90
631	Agency Funds	\$4,596.25	\$72,812.24	\$0.00	\$10.54	\$233.41
635	Municipal Court	\$4,575.00	\$174,261.85	\$0.00	\$95.00	\$0.00
<b>TOTAL</b>		<b>\$1,480,148.71</b>	<b>\$7,882,033.27</b>	<b>\$7,774.11</b>	<b>\$1,272.04</b>	<b>\$10,641.31</b>

## City of Everson

## SCHEDULE OF CASH ACTIVITY

For the Year Ended December 31, 2016

Total Increase (4+5+6-7)	Disbursements	Transfers-Out	Other Expenditures	Total Decrease (9+10+11-7)	Ending Cash & Investments (3+8-12)
\$1,512,628.87	\$1,442,580.08	\$3,943.34	\$1,155.26	\$1,438,679.40	\$346,613.25
\$107,892.26	\$122,937.48	\$507.00	\$0.00	\$123,439.76	\$119,784.10
\$255.81	\$7,961.62	\$26.52	\$0.00	\$7,988.14	\$2,578.44
\$21,012.62	\$0.00	\$0.00	\$0.00	\$0.00	\$33,881.49
\$0.00	\$2,495.50	\$0.00	\$0.00	\$2,495.50	\$17,504.50
\$236,028.04	\$191,476.59	\$0.00	\$10.28	\$191,486.87	\$313,326.08
\$7,536.20	\$11.61	\$0.00	\$0.00	\$11.61	\$61,332.94
\$5,748,138.09	\$5,368,329.27	\$3,297.25	\$1.50	\$5,370,224.12	\$1,075,123.15
\$72,589.37	\$57,554.91	\$0.00	\$105.00	\$57,426.50	\$19,759.12
\$174,356.85	\$173,481.85	\$0.00	\$0.00	\$173,481.85	\$5,450.00
<b>\$7,880,438.11</b>	<b>\$7,366,828.91</b>	<b>\$7,774.11</b>	<b>\$1,272.04</b>	<b>\$7,365,233.75</b>	<b>\$1,995,353.07</b>

**Labor Relations Consultant  
For the Year Ended December 31, 2016**

Has your government engaged labor relations consultants? \_\_\_ Yes X No

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

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