



2017 ANNUAL REPORT

City of Black Diamond, WA

MCAG # 0379

FINANCE DEPARTMENT

PO Box 599

Black Diamond, WA 98010

<http://www.ci.blackdiamond.wa.us>

Submitted pursuant to RCW 43.09.230

To The

STATE AUDITOR'S OFFICE

FOR THE FISCAL YEAR ENDED DECEMBER 31, 2017

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Directory of Officials

Mayor

	Expires
Carol Benson	12/31/2021

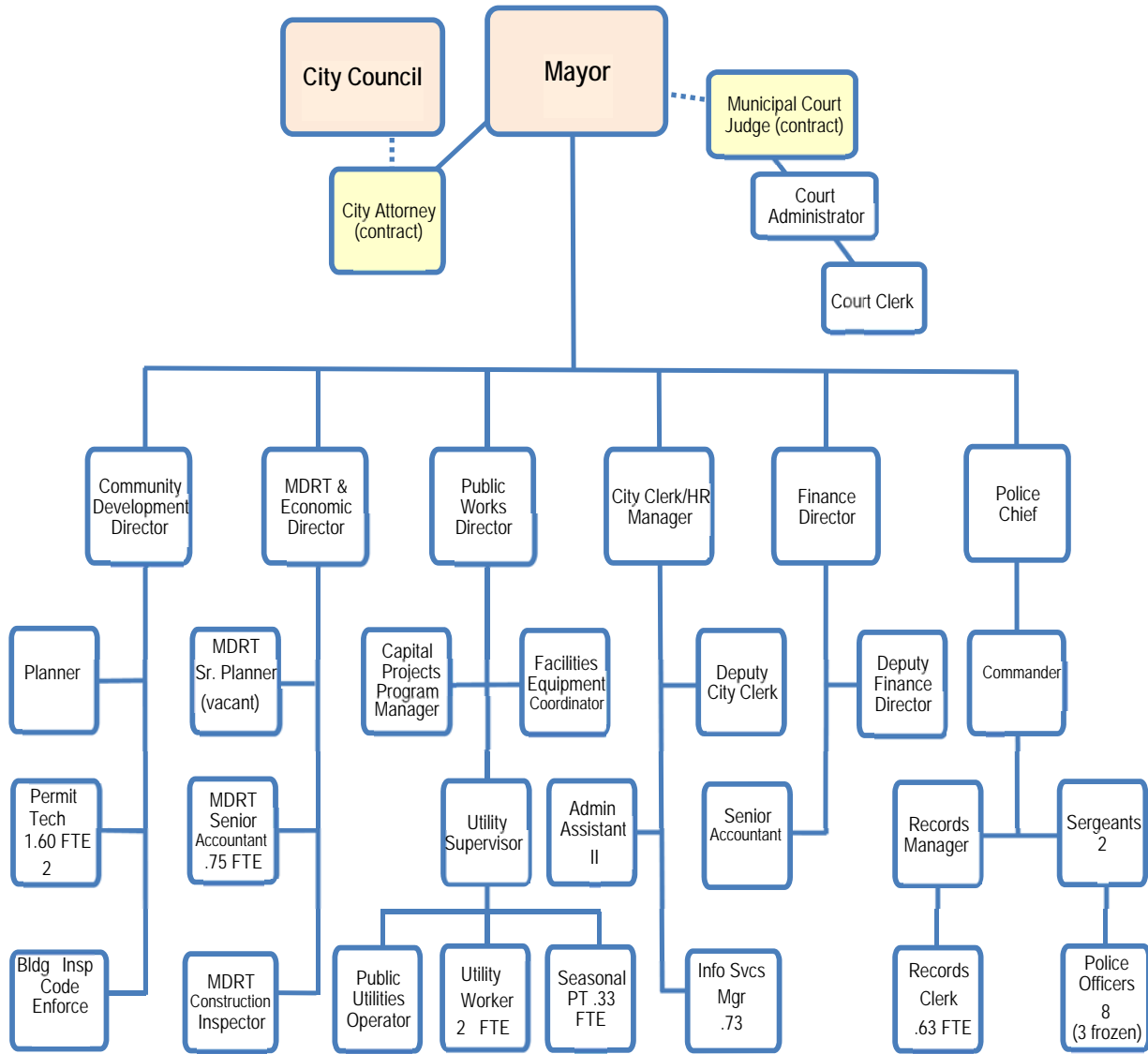
Council Members

Erika Morgan – Mayor Pro Tem	12/31/2017
Janie Edelman	12/31/2019
Brian Weber	12/31/2017
Pat Pepper	Recalled 2/2018
Tamie Deady	12/21/2019



Mayor Benson

CITIZENS



This Chart represents budgeted positions for 2017.

Each position is filled by 1 FTE, unless otherwise noted.

Black Diamond is served by Mountain View Fire and Rescue.

- Contracted
- Elected Positions

MCAG 0379
City of Black Diamond
Notes to Financial Statements
December 31, 2017

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The City of Black Diamond was incorporated in February 1959 and operates under the laws of the State of Washington applicable to a non-charter Code City in 1990 with a Mayor-Council form of government. The City is a general purpose government and provides a broad range of general government services including a law enforcement, planning and community development, street maintenance and improvements, parks and recreation, public works, and general administrative services. Fire services are provided through a partnership with Mountain View Fire and Rescue. In addition, the City owns and operates water, sewer and storm water utility systems. The City uses single-entry, cash basis accounting which is a departure from Generally Accepted Accounting Principles (GAAP).

The City of Black Diamond 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 in note B.
- 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 City of Black Diamond 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 City's resources are allocated to and accounted for in individual funds depending on their intended purpose. Each fund type is reported as a separate column in the financial statements. The following fund types are used by the City of Black Diamond:

GOVERNMENTAL FUND TYPES:**General Fund**

This fund is the primary operating fund of the City of Black Diamond. 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 City of Black Diamond.

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.

Internal Service Funds

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

FIDUCIARY FUND TYPES:

Fiduciary funds account for assets held by the City of Black Diamond in a trustee capacity or as an agent on behalf of others.

Agency Funds

These funds are used to account for assets that the City of Black Diamond 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 including capital outlay, are recognized when paid. In accordance with state law the City of Black Diamond also recognizes expenditures paid during twenty days after the close of the fiscal year for claims incurred during the previous period.



Public Works Staff

C. Budgets

The City of Black Diamond adopts annual appropriated budgets for all governmental funds except for Fiduciary and Agency Funds. These budgets are appropriated at the fund level. The budget constitutes the legal authority for expenditures at that level. Annual appropriations for operating funds lapse at the fiscal year end. Per Washington State RCW 35a.33.150, budgets for capital projects are established for a special purpose or purposes and shall not lapse, but be carried forward from year to year until fully expended or the purpose has been accomplished or abandoned, without necessity of reappropriation. 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:

Description	Final	Actual	Variance
	Appropriated Amounts 2017	Expenditures 2017	Over(Under)
Legislative Department	\$15,814	\$12,618	(\$3,196)
Municipal Court Department	\$232,041	\$192,968	(\$39,073)
Executive Department	\$14,877	\$13,723	(\$1,154)
Administrative Services	\$458,757	\$428,186	(\$30,571)
Legal Department	\$414,250	\$379,135	(\$35,115)
Facilities, Spec Prog and EMS Mgmt	\$154,059	\$142,957	(\$11,102)
Police Department	\$1,940,365	\$1,758,243	(\$182,122)
Community Development	\$480,608	\$367,757	(\$112,851)
MDRT & Consultants	\$1,313,975	\$1,337,268	\$23,293
Parks Department	\$81,363	\$71,228	(\$10,135)
Cemetery Department	\$18,951	\$15,630	(\$3,321)
Fire Department	\$534,905	\$514,360	(\$20,545)
001 General Fund Total	\$5,659,965	\$5,234,072	(\$425,893)
101 Street Fund	\$244,210	\$224,315	(\$19,895)
107 Fire Impact Fee Fund	\$255,490	\$0	(\$255,490)
108 Transportation Benefit District Fund	\$100,000	\$100,000	\$0
109 Traffic Mitigation Fund	\$74,655	\$0	(\$74,655)
310 General Government CIP Fund	\$203,500	\$127,962	(\$75,538)
311 REET I Fund General Government	\$142,958	\$142,958	\$0
320 Street Capital Projects Fund	\$2,043,944	\$1,401,604	(\$642,340)
321 REET II Fund Street Projects	\$135,226	\$135,226	\$0
401 Water Operating Fund	\$856,635	\$802,931	(\$53,704)
402 Water Supply and Facility Fund	\$465,000	\$164,897	(\$300,103)
404 Water Capital Projects Fund	\$136,000	\$33,821	(\$102,179)
407 Sewer Operating Fund	\$989,032	\$976,372	(\$12,660)
408 Sewer Capital Projects Fund	\$468,000	\$350,882	(\$117,118)
410 Stormwater Operating Fund	\$434,830	\$389,809	(\$45,021)
410 Stormwater Capital Fund	\$92,000	\$35,504	(\$56,497)
510 Fund	\$229,237	\$179,743	(\$49,494)
Total All Funds	\$12,530,682	\$10,300,097	(\$2,230,585)

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 of Black Diamond's legislative body. The budget amounts shown in the financial statements are the final authorized amounts as revised during the year by ordinance by a majority vote of the City Council.

D. Cash and Investments

CASH - It is the City’s policy to invest all temporary cash surpluses. At December 31, 2017 the City had an ending cash balance of \$324,644.05 in short term cash. This amount is included in the net cash and investments shown on the statements of fund resources and uses arising from cash transactions. The total includes \$750 in change funds and petty cash, and \$10,655.96 in Police Investigation imprest funds.

DEPOSITS - The City’s deposits and savings are covered by the Federal Deposit Insurance Corporation and the Washington Public Deposit Protection Commission. All other Black Diamond funds are at the General/State Investment Pool (LGIP). Interest earned is distributed to the various funds in proportion to their investment amounts. The balance in the State Local Investment Pool saving account as of December 31, 2017 was \$3,863,552.23. See Note #3.

E. Capital Assets

General fixed assets are long-lived assets with an initial individual cost of more than \$1,000 and an estimated useful life of more than three years. The Capital Assets of the City are recorded under cash basis accounting, as expenditures when purchased.

F. Compensated Absences

Vacation leave for regular employees may be accumulated based on years of service with the City, and is payable upon separation or retirement.

VACATION LEAVE

Length of Service		Days per Year	Maximum Accrual*
0 - 5	Years	12	144 hours
6 - 9	Years	15	180 hours
10-15	Years	18	216 hours
16-19	Years	21	252 hours
Over	20 Years	24	288 hours

**The Mayor may adjust maximum accruals during periods when staff is unable to take a leave time due to unforeseen circumstances.*

Sick leave for regular employees may be accumulated up to 1040 hours. Upon separation or retirement non-commissioned employees are compensated for unused sick leave as follows:

SICK LEAVE

0-1 Year	0%
1-5 Year	10%
6-12 Year	20%
13-20 Year	30%
Over 20 Yrs	40%
Over 25 Yrs	50%

Sick leave for retiring Police Officers Association employees is cashed out at 25% of accumulated hours at their current rate of pay if their LEOFF plan requirements are fulfilled. Comp time is overtime compensated for in time off rather than overtime pay. It can be accrued by non-exempt employees up to 40 hours at any given time. Any balance of comp time hours remaining at separation or retirement is paid at 100%.

An Executive Leave Bank of 40 hours per year was granted to exempt employees in 2017, due to workload increases. This leave is not carried over at year end, nor is available to cash out.

The following table illustrates the potential total liability if all compensated absences were paid as of December 31, 2017. The total includes the liability costs of required taxes. The total of \$233,359 represents a \$7,439 increase from 2016. Compensated absence liabilities are shown in the following chart and on Schedule 9.

	Police	GenGovt	Street	Water	Sewer	Storm	Total
Comp	3,718						3,718
Sick	24,902	21,209	6,393	7,230	7,230	7,229	74,193
Vacation	56,945	55,055	7,198	12,076	12,079	12,094	155,448
Total	\$ 85,565	\$ 76,264	\$ 13,591	\$ 19,306	\$ 19,309	\$ 19,323	\$ 233,358

G. Long-Term Debt

See Note 4 - *Debt Service Requirements*.

H. Risk Management

AWC- RMSA Insurance

The City of Black Diamond is a member of the Association of Washington Cities Risk Management Service Agency (AWC RMSA). Chapter 48.62 RCW authorizes the governing body of any one or more governmental entities to form together into or join a pool or organization for the joint purchasing of insurance, and/or joint self-insuring, and/or joint hiring or contracting for risk management services to the same extent that they may individually purchase insurance, self-insure, or hire or contract for risk management services. An agreement to form a pooling arrangement was made pursuant to the provisions of Chapter 39.34 RCW, the Interlocal Cooperation Act. The AWC RMSA was formed on January 1, 1989, when 32 municipalities in the State of Washington joined by signing an Interlocal Governmental Agreement to pool their self-insured losses and jointly purchase insurance and administrative services. As of December 31, 2017, 99 municipalities/entities participate in the AWC RMSA pool.

The AWC RMSA allows members to establish a program of joint insurance and provides risk management services to all members. All coverages, with the exception of pollution liability, are on an occurrence basis. The AWC RMSA provides all risk property, comprehensive crime, general liability, automobile liability, police liability, public officials' liability, employee fidelity and faithful performance, pollution liability, and equipment breakdown insurance coverage. Equipment breakdown is included with the property insurance carrier and fidelity (crime) and pollution liability coverages are stand-alone policies, which the AWC RMSA procures for its members. The AWC RMSA also allows members with airports to group purchase airport liability coverage.

Members pay an annual assessment to the AWC RMSA. The AWC RMSA is responsible for payment of all covered causes of loss against the jurisdiction above the stated retention. All members in the AWC RMSA have \$15 million in both per occurrence and aggregate liability limits. For the first \$1 million in liability limits, AWC RMSA is self-insured for its Self-Insured Retention (SIR) of \$250,000, per occurrence, and is reinsured by Berkley Public Entity for the additional \$750,000. The \$9 million in excess liability coverage limits is provided through an excess liability policy purchased from Argonaut Insurance Company. The \$5 million in excess liability coverage limits above the first layer of excess coverage is purchased from Allied World National Assurance Company. Since AWC RMSA is a cooperative program, there is joint liability among the participating members. The excess property coverage is purchased through Lexington Insurance Company and in 2017, AWC RMSA carried a retention of \$100,000 and limits up to \$250 million. All commercial policies have been purchased through the Pool's Broker of Record, Aon.

Members contract to remain in the AWC RMSA pool for a minimum of one year and must give a one-year notice before terminating participation. Even after termination, a member is still responsible for

contributions to the Pool for any unresolved, unreported, and in-process claims for the period they were signatory to the Interlocal Governmental Agreement.

The AWC RMSA establishes a loss fund for both reported and unreported insured events, which includes estimates of both future payments of losses and related claim adjustment expenses.

In accordance with WAC 200.100.02023, the AWC RMSA is governed by a board of directors, which is comprised of elected officials of participating members.

I. Reserved Portion of Ending Cash and Investments

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

The City of Black Diamond has the following funds identified as Ending Reserved Fund Balances:

- Street Special Revenue Fund - \$134,234.32 - the State requires that the gas tax resources only be used for Street purposes.
- Fire Impact Fees - \$205,492.75 - restricted by State RCW 82.02 and Ordinance 12-980 for Future Fire Facilities.
- Traffic Mitigation Fund - \$84,304.61 - restricted by Resolution 16-1118.
- Transportation Benefit District Fund - \$9,398.43 – established by Ordinance 15-1057, and assumed in Ordinance 15-1059.
- Water Utility Fund - \$187,914.24 - Developer pre-funding of Capital Projects per the Water Facility Funding Agreement with the Developers.

NOTE 2 - Property Tax

The county treasurer acts as an agent to collect property tax levied in the county for all taxing authorities. Collections are distributed by King County daily following the receipt of collections.

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 2017 was \$2.12965 per \$1,000 on an assessed valuation of \$706,229,627 for a total collected regular levy of \$1,498,568 including taxes on new construction.

NOTE 3 – Deposits and Investments

It is the City of Black Diamond’s policy to invest temporary cash surpluses with the State Local Investment Pool. 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 and/or the Washington Public Deposit Protection Commission. All investments are insured, registered or held by the City of Black Diamond or its agent in the government’s name.

The City of Black Diamond’s Investments are reported at original cost. Investments by type as of December 31, 2017 are as follows:

Type of Investment	COBD’s Own Investments	Investments held for other Entities	Total
L.G.I.P.	\$3,863,552.23	\$0	\$3,863,552.23



Black Diamond Historical Museum

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, 2017. The City of Black Diamond has no General Obligation or Revenue bonds.

The Water Fund has Long Term Debt for two Public Works Trust Fund Loans for Water Projects. A portion of one of the Public Works Trust Loans is reimbursed by a developer and the city holds a Bank letter of Credit for their portion.

The accompanying Schedule of Other Long-Term Debt provides a listing of the outstanding long term debt of the Water Fund which includes both Principal and Interest and the amount the developer reimbursed toward the debt.

Water Fund Other Long Term Debt is as Follows:

Year	Total	Developer Debt Reimbursement	Net City Principal & Interest
2017	307,309	101,965	205,344
2018	305,830	100,924	204,906
2019	304,353	100,436	203,917
2020	302,876	99,949	202,927
2021	301,398	99,461	201,937
2022	299,921	98,974	200,947
2023	298,443	98,486	199,957
2024	296,966	97,989	198,977

Private developers reimburse the city annually for their portion of Public Works trust debt payment. A developer line of credit covers their portion of the debt service. The Bank Credit Lines are reduced each year after their portion of the debt principal is paid. See Schedule 9.

#	Water Fund Debt	Original Date of Debt	Year of Final Payment	Original Amount	Interest Rate	Purpose of Loan	Principal Only Debt Balance as of 12/31/2017
1	PW Trust Loan 02-691-005	2006	2022	\$180,000	.5%	Corrosion Control	\$56,250
2	PW Trust Loan 5-691-006	2005	2024	\$5,447,820	.5%	\$3,407,063-500 mp Tacoma Water Reservoir Pump & Waterline *Developer reimburses \$2,053,160 plus interest. Letter of credit held for security	\$2,068,419
Total Water Debt (principal only)				\$5,827,820			2,124,669
Less Public Works Trust Fund Loan – Developer Reimbursed Loan 2							(\$659,273)
Net City Debt Responsibility							\$1,465,396

NOTE 5 – Internal Loans

In 2017 the Sewer Capital Reserve Fund loaned the Equipment Replacement Fund \$160,000 to replace four police vehicles. The first debt repayment from the General Fund is scheduled for 2018, and the last being 2022. The current LGIP Pool rate of interest will be paid each year on the principal balance. The following table displays interfund loan activity during 2017:

Receiving Fund	Loaning Fund	Balance	2017 New Loan	Repayment	Balance
Equip. Replace Fund	Sewer Reserves		\$160,000		\$160,000

NOTE 6 - Pension Plans**A. State Sponsored Pension Plans**

Substantially all Black Diamond'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. They are PERS 1, PERS 2, PERS 3, 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 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 the Department of Retirement Systems Communications Unit, PO Box 48380 Olympia, WA 98540-8380. Also the DRS CAFR may be downloaded from the drs.wa.gov website.

At June 30, 2017, the City of Black Diamond's PERS 2&3's proportionate share of the collective net pension liabilities, as reported on Schedule 9, were as follows:

Pension Liability				
	Employer Contributions	Allocation %	DRS's Collective Liabilities	Black Diamond's Liability
Plan 1 UAAL	62,779	0.000104370	\$ 4,745,078,000	\$ 495,243.79
PERS 2 & 3	81,994	0.000134240	\$ 3,474,522,000	\$ 466,419.83
Total Net Liability (as shown on Schedule 9)				\$ 961,663.62

Plan 1 UAAL is the Unfunded Actuarial Accrued Liability (UAAL) for pension commitment to retirees on PERS 1 and TRS 1.

The State’s LEOFF1 and LEOFF2 pension plans are not underfunded as shown as follows:

Pension Assets	Employer Contributions	Allocation %	DRS's Collective Assets	Black Diamond's Portion
Leoff 1		0.000008210	\$ (1,517,220,000)	\$ (12,456.38)
Leoff 2	45,443	0.000287660	\$ (1,387,676,000)	\$ (399,178.88)
Net Pension Assets				\$ (411,635.25)

Note 7 – Other Disclosures

EXTRAORDINARY LEGAL COSTS

During 2017 the City of Black Diamond paid \$257,638 in extraordinary legal costs from its General Fund. These legal costs were incurred in defending the City against an unusually complex Superior Court lawsuit brought by a developer alleging numerous violations of the Open Public Meetings Act (OPMA) by three individual Councilmembers during 2016 and 2017. The individual Councilmembers (now former Councilmembers) cross-claimed against the City for defense costs and indemnification, and the City cross-claimed against the individual Councilmembers for contribution and indemnification. The OPMA lawsuit was eventually settled at a mediation occurring in early 2018.

SUBSEQUENT EVENTS

During the first four months of 2018, the City of Black Diamond paid an additional \$105,022.39 in extraordinary legal costs from its General Fund. These costs pertained to the OPMA lawsuit referenced above. This amount includes a \$58,000 payment to the law firm retained by the individual Councilmembers to partially offset their costs of defense. The OPMA lawsuit, including all potential liabilities of the City, was settled at a mediation occurring in January 2018, and the resulting settlement agreement was approved by the City Council on February 1, 2018. Legal costs associated with the OPMA lawsuit and settlement continued to be accrued while the settlement and dismissal papers were finalized by the parties’ counsel.

388.10 PRIOR YEAR CORRECTION

In 2017 the resources were increased by \$350 in prior year for the correction of: Petty Cash

388.20 PRIOR YEAR CORRECTION

In 2017, \$10,655.96 was added for Police Imprest Investigation Funds that were deposited in a new separate bank account for Police for undercover operations or investigations.

City of Black Diamond

FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS

For the Year Ended December 31, 2017

BARS CODE		Total for	001	101
		All Funds	GENERAL FUND	CITY STREET FUND
		Total Amount	Actual Amount	Actual Amount
Beginning Cash and Investments				
30810	Beg Fund Bal-Reserved	\$507,481.73	\$0.00	\$129,840.03
30880	Beg Fund Bal-Unreserved	\$3,730,790.48	\$1,455,069.89	\$0.00
38880/58880	Prior Period Adjustments, net	\$0.00	\$0.00	\$0.00
Operating Revenues				
310	Taxes	\$3,171,087.17	\$2,850,382.45	\$0.00
320	Licenses and Permits	\$245,035.93	\$227,359.93	\$17,676.00
330	Intergovernmental Revenues	\$1,558,312.80	\$240,837.69	\$97,759.94
340	Charges for Goods and Services	\$2,970,591.35	\$931,078.19	\$12,287.65
350	Fines and Penalties	\$89,010.30	\$89,010.30	\$0.00
360	Miscellaneous Revenues	\$1,209,218.51	\$646,984.12	\$985.44
Total Operating Revenues:		\$9,243,256.06	\$4,985,652.68	\$128,709.03
Operating Expenditures:				
510	General Government	\$1,221,465.70	\$1,218,965.70	\$0.00
520	Public Safety	\$2,267,693.40	\$2,267,693.40	\$0.00
530	Utilities	\$1,905,047.34	\$15,629.78	\$0.00
540	Transportation	\$320,262.55	\$0.00	\$214,314.74
550	Economic Environment	\$1,662,411.01	\$1,654,297.16	\$0.00
560	Social Services	\$1,141.12	\$1,141.12	\$0.00
570	Culture And Recreation	\$71,346.81	\$71,227.81	\$0.00
598	Intergovernmental Payments	\$0.00	\$0.00	\$0.00
Total Operating Expenditures:		\$7,449,367.93	\$5,228,954.97	\$214,314.74
Net Operating Increase (Decrease):		\$1,793,888.13	(\$243,302.29)	(\$85,605.71)
Nonoperating Revenues				
370,380,395,398	Other Financing Sources	\$190,755.96	\$11,005.96	\$0.00
391-393	Debt Proceeds	\$0.00	\$0.00	\$0.00
397	Transfers-In	\$157,500.00	\$0.00	\$100,000.00
Total Nonoperating Revenues:		\$348,255.96	\$11,005.96	\$100,000.00
Nonoperating Expenditures				
580,596,599	Other Financing Uses	\$160,000.00	\$0.00	\$0.00
591-593	Debt Service	\$318,895.52	\$0.00	\$0.00
594-595	Capital Expenditures	\$1,739,649.68	\$5,117.23	\$0.00
597	Transfers-Out	\$157,500.00	\$0.00	\$10,000.00
Total Nonoperating Expenditures:		\$2,376,045.20	\$5,117.23	\$10,000.00
Increase (Decrease in Cash and Investments)		(\$233,901.11)	(\$237,413.56)	\$4,394.29
Ending Cash and Investments				
50810	End Fund Bal-Reserved	\$621,344.35	\$0.00	\$134,234.32
50880	End Fund Balance-Unreserved	\$3,383,026.75	\$1,217,656.33	\$0.00

1/ This column summarizes ALL reported funds, not just funds listed on this page
The Accompanying Notes Are An Integral Part Of This Statement.

MCAG NO. 0379

STATEMENT C-4

City of Black Diamond

FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS

For the Year Ended December 31, 2017

BARS CODE		107	108	109
		IMPACT MITIGATION FEE FUND	TRANSPORTATIO N BENEFIT DISTRICT FUND	TRAFFIC MITIGATION FUND
		Actual Amount	Actual Amount	Actual Amount
Beginning Cash and Investments				
30810	Beg Fund Bal-Reserved	\$183,127.34	\$3,665.63	\$74,307.46
30880	Beg Fund Bal-Unreserved	\$0.00	\$0.00	\$0.00
38880/58880	Prior Period Adjustments, net	\$0.00	\$0.00	\$0.00
Operating Revenues				
310	Taxes	\$0.00	\$105,460.12	\$0.00
320	Licenses and Permits	\$0.00	\$0.00	\$0.00
330	Intergovernmental Revenues	\$0.00	\$0.00	\$0.00
340	Charges for Goods and Services	\$20,539.84	\$0.00	\$9,258.00
350	Fines and Penalties	\$0.00	\$0.00	\$0.00
360	Miscellaneous Revenues	\$1,825.57	\$272.68	\$739.15
Total Operating Revenues:		\$22,365.41	\$105,732.80	\$9,997.15
Operating Expenditures:				
510	General Government	\$0.00	\$0.00	\$0.00
520	Public Safety	\$0.00	\$0.00	\$0.00
530	Utilities	\$0.00	\$0.00	\$0.00
540	Transportation	\$0.00	\$0.00	\$0.00
550	Economic Environment	\$0.00	\$0.00	\$0.00
560	Social Services	\$0.00	\$0.00	\$0.00
570	Culture And Recreation	\$0.00	\$0.00	\$0.00
598	Intergovernmental Payments	\$0.00	\$0.00	\$0.00
Total Operating Expenditures:		\$0.00	\$0.00	\$0.00
Net Operating Increase (Decrease):		\$22,365.41	\$105,732.80	\$9,997.15
Nonoperating Revenues				
370,380,395,398	Other Financing Sources	\$0.00	\$0.00	\$0.00
391-393	Debt Proceeds	\$0.00	\$0.00	\$0.00
397	Transfers-In	\$0.00	\$0.00	\$0.00
Total Nonoperating Revenues:		\$0.00	\$0.00	\$0.00
Nonoperating Expenditures				
580,596,599	Other Financing Uses	\$0.00	\$0.00	\$0.00
591-593	Debt Service	\$0.00	\$0.00	\$0.00
594-595	Capital Expenditures	\$0.00	\$0.00	\$0.00
597	Transfers-Out	\$0.00	\$100,000.00	\$0.00
Total Nonoperating Expenditures:		\$0.00	\$100,000.00	\$0.00
Increase (Decrease in Cash and Investments)		\$22,365.41	\$5,732.80	\$9,997.15
Ending Cash and Investments				
50810	End Fund Bal-Reserved	\$205,492.75	\$9,398.43	\$84,304.61
50880	End Fund Balance-Unreserved	\$0.00	\$0.00	\$0.00

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

The Accompanying Notes Are An Integral Part Of This Statement.

City of Black Diamond

FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS

For the Year Ended December 31, 2017

BARS CODE		310	320	401
		CIP FUND GENERAL GOVERNMENT	CIP FUND- STREETS	WATER FUND
		Actual Amount	Actual Amount	Actual Amount
Beginning Cash and Investments				
30810	Beg Fund Bal-Reserved	\$0.00	\$0.00	\$116,541.27
30880	Beg Fund Bal-Unreserved	\$311,926.25	\$306,019.55	\$529,413.03
38880/58880	Prior Period Adjustments, net	\$0.00	\$0.00	\$0.00
Operating Revenues				
310	Taxes	\$107,622.31	\$107,622.29	\$0.00
320	Licenses and Permits	\$0.00	\$0.00	\$0.00
330	Intergovernmental Revenues	\$9,791.06	\$1,091,387.45	\$0.00
340	Charges for Goods and Services	\$27,700.00	\$0.00	\$764,719.49
350	Fines and Penalties	\$0.00	\$0.00	\$0.00
360	Miscellaneous Revenues	\$1,294.65	\$87,436.03	\$418,014.83
Total Operating Revenues:		\$146,408.02	\$1,286,445.77	\$1,182,734.32
Operating Expenditures:				
510	General Government	\$2,500.00	\$0.00	\$0.00
520	Public Safety	\$0.00	\$0.00	\$0.00
530	Utilities	\$0.00	\$0.00	\$507,698.86
540	Transportation	\$0.00	\$105,947.81	\$0.00
550	Economic Environment	\$8,113.85	\$0.00	\$0.00
560	Social Services	\$0.00	\$0.00	\$0.00
570	Culture And Recreation	\$119.00	\$0.00	\$0.00
598	Intergovernmental Payments	\$0.00	\$0.00	\$0.00
Total Operating Expenditures:		\$10,732.85	\$105,947.81	\$507,698.86
Net Operating Increase (Decrease):		\$135,675.17	\$1,180,497.96	\$675,035.46
Nonoperating Revenues				
370,380,395,398	Other Financing Sources	\$19,750.00	\$0.00	\$0.00
391-393	Debt Proceeds	\$0.00	\$0.00	\$0.00
397	Transfers-In	\$0.00	\$0.00	\$0.00
Total Nonoperating Revenues:		\$19,750.00	\$0.00	\$0.00
Nonoperating Expenditures				
580,596,599	Other Financing Uses	\$0.00	\$0.00	\$0.00
591-593	Debt Service	\$0.00	\$0.00	\$318,895.52
594-595	Capital Expenditures	\$117,229.49	\$1,255,656.22	\$155,055.18
597	Transfers-Out	\$7,500.00	\$0.00	\$20,000.00
Total Nonoperating Expenditures:		\$124,729.49	\$1,255,656.22	\$493,950.70
Increase (Decrease in Cash and Investments)		\$30,695.68	(\$75,158.26)	\$181,084.76
Ending Cash and Investments				
50810	End Fund Bal-Reserved	\$0.00	\$0.00	\$187,914.24
50880	End Fund Balance-Unreserved	\$342,621.93	\$230,861.29	\$639,124.82

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

The Accompanying Notes Are An Integral Part Of This Statement.

MCAG NO. 0379

STATEMENT C-4

City of Black Diamond

FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS

For the Year Ended December 31, 2017

BARS CODE		407	410	510
		SEWER FUND	STORMWATER FUND	INTERNAL SERVICE FUND
		Actual Amount	Actual Amount	Actual Amount
Beginning Cash and Investments				
30810	Beg Fund Bal-Reserved	\$0.00	\$0.00	\$0.00
30880	Beg Fund Bal-Unreserved	\$759,632.53	\$72,199.16	\$296,530.07
38880/58880	Prior Period Adjustments, net	\$0.00	\$0.00	\$0.00
Operating Revenues				
310	Taxes	\$0.00	\$0.00	\$0.00
320	Licenses and Permits	\$0.00	\$0.00	\$0.00
330	Intergovernmental Revenues	\$0.00	\$118,536.66	\$0.00
340	Charges for Goods and Services	\$826,364.96	\$378,643.22	\$0.00
350	Fines and Penalties	\$0.00	\$0.00	\$0.00
360	Miscellaneous Revenues	\$28,622.38	\$15,368.62	\$7,675.04
Total Operating Revenues:		\$854,987.34	\$512,548.50	\$7,675.04
Operating Expenditures:				
510	General Government	\$0.00	\$0.00	\$0.00
520	Public Safety	\$0.00	\$0.00	\$0.00
530	Utilities	\$966,406.49	\$415,312.21	\$0.00
540	Transportation	\$0.00	\$0.00	\$0.00
550	Economic Environment	\$0.00	\$0.00	\$0.00
560	Social Services	\$0.00	\$0.00	\$0.00
570	Culture And Recreation	\$0.00	\$0.00	\$0.00
598	Intergovernmental Payments	\$0.00	\$0.00	\$0.00
Total Operating Expenditures:		\$966,406.49	\$415,312.21	\$0.00
Net Operating Increase (Decrease):		(\$111,419.15)	\$97,236.29	\$7,675.04
Nonoperating Revenues				
370,380,395,398	Other Financing Sources	\$0.00	\$0.00	\$160,000.00
391-393	Debt Proceeds	\$0.00	\$0.00	\$0.00
397	Transfers-In	\$10,000.00	\$0.00	\$47,500.00
Total Nonoperating Revenues:		\$10,000.00	\$0.00	\$207,500.00
Nonoperating Expenditures				
580,596,599	Other Financing Uses	\$160,000.00	\$0.00	\$0.00
591-593	Debt Service	\$0.00	\$0.00	\$0.00
594-595	Capital Expenditures	\$26,848.15	\$0.00	\$179,743.41
597	Transfers-Out	\$10,000.00	\$10,000.00	\$0.00
Total Nonoperating Expenditures:		\$196,848.15	\$10,000.00	\$179,743.41
Increase (Decrease in Cash and Investments)		(\$298,267.30)	\$87,236.29	\$35,431.63
Ending Cash and Investments				
50810	End Fund Bal-Reserved	\$0.00	\$0.00	\$0.00
50880	End Fund Balance-Unreserved	\$461,365.23	\$159,435.45	\$331,961.70

1/ This column summarizes ALL reported funds, not just funds listed on this page
The Accompanying Notes Are An Integral Part Of This Statement.

MCAG NO. 0379

STATEMENT C-5

City of Black Diamond

FIDUCIARY FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS

For the Year Ended December 31, 2017

BARS Code		Total for	633	634	635	637
		All Funds	TREASURER'S TRUST FUND	TREASURER'S TRUST-RETAINAGE	TREASURER'S TRUST-COURT	SCHOOL MITIGATION FEES
308	Beginning Cash and Investments	\$190,554.05	\$152,740.74	\$37,513.31	\$300.00	\$0.00
388 and 588	Prior Period Adjustments, net	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
310-360	Revenues	\$986.30	\$0.00	\$986.30	\$0.00	\$0.00
380-390	Other Increases and Financing Sources	\$441,352.47	\$232,771.62	\$10,181.95	\$182,832.90	\$15,566.00
510-570	Expenditures	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
580-590	Other Decreases and Financing Uses	\$449,067.64	\$230,323.19	\$20,609.55	\$182,568.90	\$15,566.00
	Increase (Decrease) in Cash and Investments	(\$6,728.87)	\$2,448.43	(\$9,441.30)	\$264.00	\$0.00
508	Ending Cash and Investments	\$183,825.18	\$155,189.17	\$28,072.01	\$564.00	\$0.00

The Accompanying Notes Are An Integral Part Of This Statement.

2017 CITY OF BLACK DIAMOND ANNUAL FINANCIAL REPORT

City of Black Diamond

Schedule 07

MCAG NO. 0379

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SCHEDULE OF DISBURSEMENT ACTIVITY

For the Year Ending December 31, 2017

Fund No.	Fund Title	Beginning Outstanding Items 01/01/2017	Issued During the Year	Redeemed During the Year	Canceled During the Year	Ending Outstanding Items 12/31/2017	Prior Year Open Period Items	Current Year Open Period Items	Disbursements 12/31/2017
001	CURRENT EXPENSE FUND	\$237,116	\$5,333,302	\$5,201,384	\$0	\$369,034	\$0	\$0	\$5,333,302
101	CITY STREET FUND	\$14,550	\$221,602	\$223,532	\$0	\$12,620	\$0	\$0	\$221,602
107	IMPACT MITIGATION FEE FUND	\$333	\$0	\$0	\$0	\$333	\$0	\$0	\$0
108	TRANSPORTATION BENEFIT DISTRICT FUND	\$0	\$20	\$20	\$0	\$0	\$0	\$0	\$20
310	CIP FUND GENERAL GOVERNMENT	\$8,867	\$123,356	\$125,926	\$0	\$6,297	\$0	\$0	\$123,356
320	CIP FUND-STREETS	\$7,269	\$1,258,016	\$1,261,773	\$0	\$3,512	\$0	\$0	\$1,258,016
401	WATER FUND	\$86,256	\$889,466	\$920,815	\$0	\$54,907	\$0	\$0	\$889,466
407	SEWER FUND	\$14,999	\$906,482	\$908,565	\$0	\$12,916	\$0	\$0	\$906,482
410	STORMWATER FUND	\$66,338	\$324,991	\$381,910	\$0	\$9,419	\$0	\$0	\$324,991
510	INTERNAL SERVICE FUND	\$5,959	\$179,743	\$185,702	\$0	\$0	\$0	\$0	\$179,743
633	TREASURER'S TRUST FUND	\$8,211	\$230,323	\$231,075	\$0	\$7,459	\$0	\$0	\$230,323
634	TREASURER'S TRUST-RETAINAGE	\$0	\$20,610	\$20,610	\$0	\$0	\$0	\$0	\$20,610
635	TREASURER'S TRUST-COURT	\$0	\$182,569	\$182,569	\$0	\$0	\$0	\$0	\$182,569
637	SCHOOL MITIGATION FEES	\$0	\$15,566	\$0	\$0	\$15,566	\$0	\$0	\$15,566
TOTAL		\$449,896	\$9,686,046	\$9,643,880	\$0	\$492,063	\$0	\$0	\$9,686,046

City of Black Diamond

MCAG 0379

SCHEDULE OF LIABILITIES

For the year ending December 31, 2017

Schedule 9

ID. No.	Description	Maturity Payment Due Date	Beginning Balance 01/01/2017	Additions	Reductions	BARS Code for Redemption of Debt Only	Ending Balance 12/31/2017
263.88	Water Purchase 2005	1/1/2024	\$2,363,908		\$295,488	58234	\$2,068,420
263.88	Corrosion Control 2006	1/1/2022	\$67,500		\$11,250	58234	\$56,250
259.12	Compensated Absences GF/Street	12/31/2017	\$165,218	\$10,203			\$175,421
259.12	Compensated Absences Water	12/31/2017	\$20,257		\$951		\$19,306
259.12	Compensated Absences Sewer	12/31/2017	\$20,262		\$952		\$19,310
259.12	Compensated Absences Storm	12/31/2017	\$20,183		\$861		\$19,322
264.3	Pension Liabilities	12/31/2017	\$1,275,783		\$314,119		\$961,664
Total Liabilities			\$3,933,111	\$10,203	\$623,621		\$3,319,693

The accompanying notes are an integral part of this Statement

2017 CITY OF BLACK DIAMOND ANNUAL FINANCIAL REPORT

MCAG 0379

SCHEDULE 11

City of Black Diamond

SCHEDULE OF CASH ACTIVITY

For the Year Ended December 31, 2017

Fund Number	Fund Title	3. Beginning Cash and Investments	4. Receipts	5. Transfers-In	6. Other Revenue	7. Netted Transactions	Total Increase (4+5+6-7)
001	CURRENT EXPENSE FUND	\$1,455,069.89	\$5,068,971.23	\$0.00	(\$42,533.73)	\$26,878.86	\$4,999,558.64
101	CITY STREET FUND	\$129,840.03	\$121,130.20	\$100,000.00	\$8,015.50	\$436.67	\$228,709.03
107	IMPACT MITIGATION FEE FUND	\$183,127.34	\$22,365.41	\$0.00	\$0.00	\$0.00	\$22,365.41
108	TRANSPORTATION BENEFIT	\$3,665.63	\$105,752.80	\$0.00	\$0.00	\$20.00	\$105,732.80
109	TRAFFIC MITIGATION FUND	\$74,307.46	\$9,997.15	\$0.00	\$0.00	\$0.00	\$9,997.15
310	CIP FUND GENERAL GOVERNMENT	\$311,926.25	\$59,700.71	\$0.00	\$106,457.31	\$0.00	\$166,158.02
320	CIP FUND-STREETS	\$306,019.55	\$1,213,749.18	\$0.00	\$72,746.59	\$50.00	\$1,286,445.77
401	WATER FUND	\$645,954.30	\$1,186,672.32	\$0.00	\$7,995.25	\$11,933.25	\$1,182,734.32
407	SEWER FUND	\$759,632.53	\$846,916.38	\$10,000.00	\$7,995.26	(\$75.70)	\$864,987.34
410	STORMWATER FUND	\$72,199.16	\$507,296.17	\$0.00	\$9,567.24	\$4,314.91	\$512,548.50
510	INTERNAL SERVICE FUND	\$296,530.07	\$7,675.04	\$47,500.00	\$160,000.00	\$0.00	\$215,175.04
633	TREASURER'S TRUST FUND	\$152,740.74	\$85,622.62	\$0.00	\$147,149.00	\$0.00	\$232,771.62
634	TREASURER'S TRUST-RETAINAGE	\$37,513.31	\$11,168.25	\$0.00	\$0.00	\$0.00	\$11,168.25
635	TREASURER'S TRUST-COURT	\$300.00	\$182,832.90	\$0.00	\$0.00	\$0.00	\$182,832.90
637	SCHOOL MITIGATION FEES	\$0.00	\$15,566.00	\$0.00	\$0.00	\$0.00	\$15,566.00
TOTAL		\$4,428,826.26	\$9,445,416.36	\$157,500.00	\$477,392.42	\$43,557.99	\$10,036,750.79

Fund Number	Fund Title	9. Disbursements	10. Transfers-Out	11. Other Expenditures	12. Total Decrease (9+10+11-7)	Ending Cash & Investments (3+8-12)
001	CURRENT EXPENSE FUND	\$5,333,301.52	\$0.00	(\$69,450.46)	\$5,236,972.20	\$1,217,656.33
101	CITY STREET FUND	\$221,602.11	\$10,000.00	(\$6,850.70)	\$224,314.74	\$134,234.32
107	IMPACT MITIGATION FEE FUND	\$0.00	\$0.00	\$0.00	\$0.00	\$205,492.75
108	TRANSPORTATION BENEFIT	\$20.00	\$100,000.00	\$0.00	\$100,000.00	\$9,398.43
109	TRAFFIC MITIGATION FUND	\$0.00	\$0.00	\$0.00	\$0.00	\$84,304.61
310	CIP FUND GENERAL GOVERNMENT	\$123,356.19	\$7,500.00	\$4,606.15	\$135,462.34	\$342,621.93
320	CIP FUND-STREETS	\$1,258,016.44	\$0.00	\$103,637.59	\$1,361,604.03	\$230,861.29
401	WATER FUND	\$889,465.81	\$20,000.00	\$104,117.00	\$1,001,649.56	\$827,039.06
407	SEWER FUND	\$906,482.23	\$10,000.00	\$246,696.71	\$1,163,254.64	\$461,365.23
410	STORMWATER FUND	\$324,990.99	\$10,000.00	\$94,636.13	\$425,312.21	\$159,435.45
510	INTERNAL SERVICE FUND	\$179,743.41	\$0.00	\$0.00	\$179,743.41	\$331,961.70
633	TREASURER'S TRUST FUND	\$230,323.19	\$0.00	\$0.00	\$230,323.19	\$155,189.17
634	TREASURER'S TRUST-RETAINAGE	\$20,609.55	\$0.00	\$0.00	\$20,609.55	\$28,072.01
635	TREASURER'S TRUST-COURT	\$182,568.90	\$0.00	\$0.00	\$182,568.90	\$564.00
637	SCHOOL MITIGATION FEES	\$15,566.00	\$0.00	\$0.00	\$15,566.00	\$0.00
TOTAL		\$9,686,046.34	\$157,500.00	\$477,392.42	\$10,277,380.77	\$4,188,196.28

City of Black Diamond

MCAG 0379

SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE

For the Year Ended December 31, 2017

Schedule 15

Grantor	Program Title	Identification Number	Amount
Transportation Improvement Board	Roberts Drive Rehab	6-P-800-002-1	\$979,188
Transportation Improvement Board	Street Light Replacement	S-P-800-001-1	\$45,102
Transportation Improvement Board	Pot Hole Repair	2-P-800-006-1	\$38,550
Transportation Improvement Board	Roberts Drive E Bound Maint.	2-P-800-005-1	\$28,547
Subtotal State TIB Assistance			\$1,091,387
WA State Department of Ecology	NPDES Phase II Stormwater	1719-BlDia-00022	\$25,000
Subtotal DOE Assistance			\$25,000
Grand Total			\$1,116,387

MCAG 0379

City of Black Diamond

FEDERAL GRANT EXPENDITURES
For the Year Ended December 31, 2017

Schedule 16

Federal Agency Name	Federal Program Name	CFDA #	Pass-Through Agency Name	Other Award I.D. Number	Total	Footnote Ref.
Dept of Homeland Security	Marine Grant	97.012	Washington Parks	USCG 97-012	\$ 11,135	1,2
	Total Department of Homeland Security				\$ 11,135	
Dept of Transportation/NHTSA	Bulletproof Vests	20.616	Washington State Patrol		\$ 2,035	1
	Total Department of Transportation 16.607				\$ 2,035	
Dept of Transportation/NHTSA	Traffic Safety	20.616	WA Assoc of Police Sheriffs and Chiefs		\$ 5,866	1
	Total Department of Transportation 20.600				\$ 5,866	
Dept of Transportation/NHTSA	Distracted Driving Grant	20.616	WA Assoc of Police Sheriffs and Chiefs		\$ 3,765	1
	Total Department of Transportation 20.616				\$ 3,765	
Grand Total					\$ 22,801	

Foot Notes to the Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2017

Foot Note 1 – Basis of Accounting - This schedule is prepared on the same basis of accounting as the Black Diamond financial statements. The City uses the Cash Basis of Accounting.

Foot 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 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.

Foot Note 7 – Indirect Cost Rate - The City of Black Diamond has not elected to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

MCAG 0379

City of Black Diamond

LABOR RELATIONS CONSULTANT

Schedule 19

For the Year Ended December 31, 2017

Has your government engaged labor relations consultants? Yes ___ No

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

Name of firm: Summit Law Group
Name of consultant: Various Partners & Staff
Business address: 315 5 th Avenue S, Suite 1000 Seattle, WA 98104-2682
Amount paid to consultant during fiscal year: \$22,018.52

MCAG NO. 0379

City of Black Diamond

Schedule 21

LOCAL GOVERNMENT RISK-ASSUMPTION

For the Year Ended December 31, 2017

Program Manager: Brenda Martinez

Address: PO Box 599
Black Diamond, WA 98050

Phone: (360) 886-5700

Email: bmartinez@blackdiamondwa.gov

1. **NO** Does the entity self-insure for any class of risk, including liability, property, health and welfare, unemployment compensation, workers' compensation?

For the Fiscal Year Ended December 31, 2017

PO Box 599
Black Diamond, WA 98010
WEBSITE: blackdiamondwa.gov
mmiller@blackdiamondwa.gov
Telephone 360 886-5700

AUDIT CONTACT or PREPARER INFORMATION and CERTIFICATION:

Preparer Name and Title: **Mayene Miller, Finance Director**

I certify the 15th day of May, 2018, that annual report information is complete, accurate and in conformity with the Budgeting, Accounting and Reporting Systems Manual, to the best of my knowledge and belief, having reviewed this information and taken all appropriate steps in order to provide such certification. I acknowledge and understand our responsibility for the design and implementation of controls to ensure accurate financial reporting, comply with applicable laws and safeguard public resources, including controls to prevent and detect fraud. Finally, I acknowledge and understand our responsibility for immediately submitting corrected annual report information if any errors or an omission in such information is subsequently identified.

Audit Contact or Preparer Signature: _____

City of Black Diamond

Schedule 01

For the year ended December 31, 2017

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0379	001	CURRENT EXPENSE FUND	3088000	Unreserved Cash and Investments - Beginning	\$1,455,070
0379	001	CURRENT EXPENSE FUND	3111000	Property Tax	\$1,498,568
0379	001	CURRENT EXPENSE FUND	3131100	Local Retail Sales and Use Tax	\$599,718
0379	001	CURRENT EXPENSE FUND	3164100	Business and Occupation Taxes on Utilities	\$245,985
0379	001	CURRENT EXPENSE FUND	3164200	Business and Occupation Taxes on Utilities	\$48,304
0379	001	CURRENT EXPENSE FUND	3164300	Business and Occupation Taxes on Utilities	\$70,922
0379	001	CURRENT EXPENSE FUND	3164400	Business and Occupation Taxes on Utilities	\$50,375
0379	001	CURRENT EXPENSE FUND	3164500	Business and Occupation Taxes on Utilities	\$46,854
0379	001	CURRENT EXPENSE FUND	3164600	Business and Occupation Taxes on Utilities	\$87,934
0379	001	CURRENT EXPENSE FUND	3164700	Business and Occupation Taxes on Utilities	\$77,071
0379	001	CURRENT EXPENSE FUND	3164800	Business and Occupation Taxes on Utilities	\$209
0379	001	CURRENT EXPENSE FUND	3168100	Gambling Tax - Punch Boards and Pull Tabs	\$5,086
0379	001	CURRENT EXPENSE FUND	3219100	Franchise Fees and Royalties	\$76,672
0379	001	CURRENT EXPENSE FUND	3219900	Other Business Licenses and Permits	\$24,470
0379	001	CURRENT EXPENSE FUND	3360098	City-County Assistance	\$76,017
0379	001	CURRENT EXPENSE FUND	3360694	Liquor/Beer Excise Tax	\$20,751
0379	001	CURRENT EXPENSE FUND	3360695	Liquor Control Board Profits	\$36,347
0379	001	CURRENT EXPENSE FUND	3370700	Local Grants, Entitlements and Other Payments	\$10,090
0379	001	CURRENT EXPENSE FUND	3372201	Local Grants, Entitlements and Other Payments	\$57,013
0379	001	CURRENT EXPENSE FUND	3413500	Other Statutory Certifying and Copy Fees	\$495
0379	001	CURRENT EXPENSE FUND	3419500	Legal Services	\$5,000
0379	001	CURRENT EXPENSE FUND	3419900	Passport and Naturalization Services	\$6,447
0379	001	CURRENT EXPENSE FUND	3419901	Passport and Naturalization Services	\$800
0379	001	CURRENT EXPENSE FUND	3523000	Proof of Motor Vehicle Insurance	\$1,218
0379	001	CURRENT EXPENSE FUND	3531000	Traffic Infraction Penalties	\$53,713
0379	001	CURRENT EXPENSE FUND	3537000	Non-Traffic Infraction Penalties	\$249
0379	001	CURRENT EXPENSE FUND	3540000	Civil Parking Infraction Penalties	\$5,610
0379	001	CURRENT EXPENSE FUND	3552000	Driving Under Influence (DUI) Fines	\$1,442
0379	001	CURRENT EXPENSE FUND	3558000	Other Criminal Traffic Misdemeanor Fines	\$3,754
0379	001	CURRENT EXPENSE FUND	3565000	Investigative Fund Assessments	\$423
0379	001	CURRENT EXPENSE FUND	3569000	Other Criminal Non-Traffic Fines	\$325
0379	001	CURRENT EXPENSE FUND	3573700	District/Municipal Court Cost Recoupments	\$22,276
0379	001	CURRENT EXPENSE FUND	3611100	Investment Earnings	\$14,486
0379	001	CURRENT EXPENSE FUND	3614000	Other Interest	\$573
0379	001	CURRENT EXPENSE FUND	3698100	Cash Adjustments	\$434
0379	001	CURRENT EXPENSE FUND	3699100	Miscellaneous Other	\$3,200
0379	001	CURRENT EXPENSE FUND	3881001	Prior Period Adjustment(s)	\$350
0379	001	CURRENT EXPENSE FUND	3881002	Prior Period Adjustment(s)	\$10,656
0379	001	CURRENT EXPENSE FUND	3229000	Other Non-Business Licenses and Permits	\$2,033
0379	001	CURRENT EXPENSE FUND	3331660	Federal Indirect Grant from Department of Justice	\$2,035
0379	001	CURRENT EXPENSE FUND	3332060	Federal Indirect Grant from Department of	\$9,631
0379	001	CURRENT EXPENSE FUND	3339701	Federal Indirect Grant from Department of Homeland	\$11,135
0379	001	CURRENT EXPENSE FUND	3360084	Vessel Registration Fees	\$11,533
0379	001	CURRENT EXPENSE FUND	3421001	Law Enforcement Services	\$47,528
0379	001	CURRENT EXPENSE FUND	3421002	Law Enforcement Services	\$1,573
0379	001	CURRENT EXPENSE FUND	3421003	Law Enforcement Services	\$33,711

City of Black Diamond

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For the year ended December 31, 2017

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0379	001	CURRENT EXPENSE FUND	3421004	Law Enforcement Services	\$420
0379	001	CURRENT EXPENSE FUND	3421005	Law Enforcement Services	\$454
0379	001	CURRENT EXPENSE FUND	3421007	Law Enforcement Services	\$2,728
0379	001	CURRENT EXPENSE FUND	3421010	Law Enforcement Services	\$8,458
0379	001	CURRENT EXPENSE FUND	3421012	Law Enforcement Services	\$13,151
0379	001	CURRENT EXPENSE FUND	3423601	Detention and Correction Services	\$240
0379	001	CURRENT EXPENSE FUND	3137100	Criminal Justice Sales and Use Tax	\$119,357
0379	001	CURRENT EXPENSE FUND	3360621	Criminal Justice - Violent Crimes/Population	\$1,217
0379	001	CURRENT EXPENSE FUND	3360626	Criminal Justice - Special Programs	\$4,418
0379	001	CURRENT EXPENSE FUND	3360651	DUI and Other Criminal Justice Assistance	\$652
0379	001	CURRENT EXPENSE FUND	3670000	Contributions and Donations from Nongovernmental	\$900
0379	001	CURRENT EXPENSE FUND	3693000	Confiscated and Forfeited Property	\$188
0379	001	CURRENT EXPENSE FUND	3213000	Police and Protective	\$1,305
0379	001	CURRENT EXPENSE FUND	3221000	Buildings, Structures and Equipment	\$122,880
0379	001	CURRENT EXPENSE FUND	3417000	Sales of Merchandise	\$6
0379	001	CURRENT EXPENSE FUND	3418100	Data/Word Processing, Printing, Duplicating and IT	\$12,890
0379	001	CURRENT EXPENSE FUND	3458300	Plan Checking Services	\$104,857
0379	001	CURRENT EXPENSE FUND	3458900	Other Planning and Development Services	\$31,829
0379	001	CURRENT EXPENSE FUND	3458920	Other Planning and Development Services	\$7,000
0379	001	CURRENT EXPENSE FUND	3458930	Other Planning and Development Services	\$3,331
0379	001	CURRENT EXPENSE FUND	3458999	Other Planning and Development Services	\$43,219
0379	001	CURRENT EXPENSE FUND	3699101	Miscellaneous Other	\$100
0379	001	CURRENT EXPENSE FUND	3699102	Miscellaneous Other	\$35
0379	001	CURRENT EXPENSE FUND	3699105	Miscellaneous Other	\$352
0379	001	CURRENT EXPENSE FUND	3699106	Miscellaneous Other	\$276
0379	001	CURRENT EXPENSE FUND	3699107	Miscellaneous Other	\$276
0379	001	CURRENT EXPENSE FUND	3699108	Miscellaneous Other	\$138
0379	001	CURRENT EXPENSE FUND	3699109	Miscellaneous Other	\$138
0379	001	CURRENT EXPENSE FUND	3671201	Contributions and Donations from Nongovernmental	\$625,888
0379	001	CURRENT EXPENSE FUND	3458911	Other Planning and Development Services	\$569,268
0379	001	CURRENT EXPENSE FUND	3473040	Activity Fees	\$5,283
0379	001	CURRENT EXPENSE FUND	3473041	Activity Fees	\$2,800
0379	001	CURRENT EXPENSE FUND	3473000	Activity Fees	\$22,322
0379	001	CURRENT EXPENSE FUND	3436000	Cemetery Sales and Services	\$170
0379	001	CURRENT EXPENSE FUND	3436010	Cemetery Sales and Services	\$400
0379	001	CURRENT EXPENSE FUND	3436100	Cemetery Sales and Services	\$6,700
0379	101	CITY STREET FUND	3081000	Reserved Cash and Investments - Beginning	\$129,840
0379	101	CITY STREET FUND	3224000	Street and Curb Permits	\$17,676
0379	101	CITY STREET FUND	3360071	Multimodal Transportation - Cities	\$4,526
0379	101	CITY STREET FUND	3360087	Motor Vehicle Fuel Tax - City Streets	\$93,234
0379	101	CITY STREET FUND	3418205	Engineering Services	\$7,995
0379	101	CITY STREET FUND	3441000	Roads/Streets Maintenance/Repair/Construction	\$26
0379	101	CITY STREET FUND	3441001	Roads/Streets Maintenance/Repair/Construction	\$182
0379	101	CITY STREET FUND	3441004	Roads/Streets Maintenance/Repair/Construction	\$4,084
0379	101	CITY STREET FUND	3611100	Investment Earnings	\$985
0379	101	CITY STREET FUND	3970010	Transfers-In	\$100,000
0379	107	IMPACT MITIGATION FEE FUND	3081000	Reserved Cash and Investments - Beginning	\$183,127
0379	107	IMPACT MITIGATION FEE FUND	3458522	Growth Management Act (GMA) Impact Fees	\$20,540
0379	107	IMPACT MITIGATION FEE FUND	3611100	Investment Earnings	\$1,826
0379	108	TRANSPORTATION BENEFIT	3081000	Reserved Cash and Investments - Beginning	\$3,666

City of Black Diamond

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For the year ended December 31, 2017

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0379	108	TRANSPORTATION BENEFIT	3176000	Transportation Benefit District Vehicle Fees	\$105,460
0379	108	TRANSPORTATION BENEFIT	3611100	Investment Earnings	\$273
0379	109	TRAFFIC MITIGATION FUND	3081000	Reserved Cash and Investments - Beginning	\$74,307
0379	109	TRAFFIC MITIGATION FUND	3458422	Local Transportation Act (LTA) Impact Fees	\$9,258
0379	109	TRAFFIC MITIGATION FUND	3611100	Investment Earnings	\$739
0379	310	CIP FUND GENERAL GOVERNMENT	3088000	Unreserved Cash and Investments - Beginning	\$311,926
0379	310	CIP FUND GENERAL GOVERNMENT	3183400	REET 1 - First Quarter Percent	\$107,622
0379	310	CIP FUND GENERAL GOVERNMENT	3611100	Investment Earnings	\$1,295
0379	310	CIP FUND GENERAL GOVERNMENT	3370000	Local Grants, Entitlements and Other Payments	\$9,791
0379	310	CIP FUND GENERAL GOVERNMENT	3459900	Housing Services	\$3,950
0379	310	CIP FUND GENERAL GOVERNMENT	3458900	Other Planning and Development Services	\$23,750
0379	310	CIP FUND GENERAL GOVERNMENT	3951000	Proceeds from Sales of Capital Assets	\$19,750
0379	320	CIP FUND-STREETS	3088000	Unreserved Cash and Investments - Beginning	\$306,020
0379	320	CIP FUND-STREETS	3183500	REET 2 - Second Quarter Percent	\$107,622
0379	320	CIP FUND-STREETS	3611100	Investment Earnings	\$1,203
0379	320	CIP FUND-STREETS	3340380	State Grant from Transportation Improvement Board	\$1,007,735
0379	320	CIP FUND-STREETS	3670100	Contributions and Donations from Nongovernmental	\$86,233
0379	320	CIP FUND-STREETS	3340081	State Grant from Department of Licensing	\$83,652
0379	401	WATER FUND	3081000	Reserved Cash and Investments - Beginning	\$116,541
0379	401	WATER FUND	3088000	Unreserved Cash and Investments - Beginning	\$529,413
0379	401	WATER FUND	3434000	Water Sales and Services	\$757,375
0379	401	WATER FUND	3436000	Cemetery Sales and Services	\$7,345
0379	401	WATER FUND	3611100	Investment Earnings	\$5,508
0379	401	WATER FUND	3670000	Contributions and Donations from Nongovernmental	\$375,030
0379	401	WATER FUND	3699100	Miscellaneous Other	\$27,211
0379	401	WATER FUND	3699104	Miscellaneous Other	\$2,236
0379	401	WATER FUND	3699105	Miscellaneous Other	\$7,727
0379	401	WATER FUND	3699106	Miscellaneous Other	\$304
0379	407	SEWER FUND	3088000	Unreserved Cash and Investments - Beginning	\$759,633
0379	407	SEWER FUND	3435000	Sewer/Reclaimed Water Sales and Services	\$821,900
0379	407	SEWER FUND	3435060	Sewer/Reclaimed Water Sales and Services	\$4,465
0379	407	SEWER FUND	3611100	Investment Earnings	\$5,567
0379	407	SEWER FUND	3670000	Contributions and Donations from Nongovernmental	\$12,276
0379	407	SEWER FUND	3699104	Miscellaneous Other	\$3,538
0379	407	SEWER FUND	3699105	Miscellaneous Other	\$7,241
0379	407	SEWER FUND	3974010	Transfers-In	\$10,000
0379	410	STORMWATER FUND	3088000	Unreserved Cash and Investments - Beginning	\$72,199
0379	410	STORMWATER FUND	3438300	Combined Utilities Sales and Services	\$378,643
0379	410	STORMWATER FUND	3611100	Investment Earnings	\$992
0379	410	STORMWATER FUND	3699102	Miscellaneous Other	\$35
0379	410	STORMWATER FUND	3699103	Miscellaneous Other	\$138
0379	410	STORMWATER FUND	3699104	Miscellaneous Other	\$3,029
0379	410	STORMWATER FUND	3699105	Miscellaneous Other	\$3,097
0379	410	STORMWATER FUND	3699107	Miscellaneous Other	\$1,876
0379	410	STORMWATER FUND	3699109	Miscellaneous Other	\$5,791
0379	410	STORMWATER FUND	3699110	Miscellaneous Other	\$411
0379	410	STORMWATER FUND	3340311	State Grant from Department of Ecology	\$25,000
0379	410	STORMWATER FUND	3370000	Local Grants, Entitlements and Other Payments	\$93,537
0379	510	INTERNAL SERVICE FUND	3088000	Unreserved Cash and Investments - Beginning	\$296,530
0379	510	INTERNAL SERVICE FUND	3611100	Investment Earnings	\$3,125

City of Black Diamond

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For the year ended December 31, 2017

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0379	510	INTERNAL SERVICE FUND	3691000	Sale of Surplus	\$4,550
0379	510	INTERNAL SERVICE FUND	3811000	Interfund Loans Received	\$160,000
0379	510	INTERNAL SERVICE FUND	3973100	Transfers-In	\$7,500
0379	510	INTERNAL SERVICE FUND	3973440	Transfers-In	\$10,000
0379	510	INTERNAL SERVICE FUND	3973540	Transfers-In	\$10,000
0379	510	INTERNAL SERVICE FUND	3973641	Transfers-In	\$10,000
0379	510	INTERNAL SERVICE FUND	3973710	Transfers-In	\$10,000
0379	633	TREASURER'S TRUST FUND	3088000	Unreserved Cash and Investments - Beginning	\$152,741
0379	633	TREASURER'S TRUST FUND	3894000	Agency Type Deposits	\$1,404
0379	633	TREASURER'S TRUST FUND	3894010	Agency Type Deposits	\$1,490
0379	633	TREASURER'S TRUST FUND	3894011	Agency Type Deposits	\$4,368
0379	633	TREASURER'S TRUST FUND	3894020	Agency Type Deposits	\$147,149
0379	633	TREASURER'S TRUST FUND	3894083	Agency Type Deposits	\$8,541
0379	633	TREASURER'S TRUST FUND	3894088	Agency Type Deposits	\$322
0379	633	TREASURER'S TRUST FUND	3894089	Agency Type Deposits	\$1,541
0379	633	TREASURER'S TRUST FUND	3894091	Agency Type Deposits	\$34,793
0379	633	TREASURER'S TRUST FUND	3894092	Agency Type Deposits	\$19,296
0379	633	TREASURER'S TRUST FUND	3894096	Agency Type Deposits	\$78
0379	633	TREASURER'S TRUST FUND	3894097	Agency Type Deposits	\$13,415
0379	633	TREASURER'S TRUST FUND	3894099	Agency Type Deposits	\$376
0379	634	TREASURER'S TRUST-RETAINAGE	3088000	Unreserved Cash and Investments - Beginning	\$37,513
0379	634	TREASURER'S TRUST-RETAINAGE	3611100	Investment Earnings	\$986
0379	634	TREASURER'S TRUST-RETAINAGE	3892000	Retainage Deposits	\$2,467
0379	634	TREASURER'S TRUST-RETAINAGE	3892021	Retainage Deposits	\$4,393
0379	634	TREASURER'S TRUST-RETAINAGE	3892070	Retainage Deposits	\$3,322
0379	635	TREASURER'S TRUST-COURT	3088000	Unreserved Cash and Investments - Beginning	\$300
0379	635	TREASURER'S TRUST-COURT	3893000	Agency Type Collections	\$182,833
0379	637	School Impac Fee Collection	3893000	Agency Type Collections	\$15,566
0379	001	CURRENT EXPENSE FUND	5088000	Unreserved Cash and Investments - Ending	\$1,217,656
0379	001	CURRENT EXPENSE FUND	5116010	Legislative Activities	\$10,080
0379	001	CURRENT EXPENSE FUND	5116020	Legislative Activities	\$826
0379	001	CURRENT EXPENSE FUND	5116040	Legislative Activities	\$1,712
0379	001	CURRENT EXPENSE FUND	5125010	Municipal Court	\$114,615
0379	001	CURRENT EXPENSE FUND	5125020	Municipal Court	\$36,953
0379	001	CURRENT EXPENSE FUND	5125030	Municipal Court	\$1,419
0379	001	CURRENT EXPENSE FUND	5125040	Municipal Court	\$39,980
0379	001	CURRENT EXPENSE FUND	5131010	Executive Office	\$12,000
0379	001	CURRENT EXPENSE FUND	5131020	Executive Office	\$1,055
0379	001	CURRENT EXPENSE FUND	5131040	Executive Office	\$667
0379	001	CURRENT EXPENSE FUND	5142110	Financial Services	\$106,576
0379	001	CURRENT EXPENSE FUND	5142120	Financial Services	\$46,958
0379	001	CURRENT EXPENSE FUND	5142130	Financial Services	\$158
0379	001	CURRENT EXPENSE FUND	5142140	Financial Services	\$7,219
0379	001	CURRENT EXPENSE FUND	5144050	Election Services	\$10,291
0379	001	CURRENT EXPENSE FUND	5142310	Financial Services	\$153,653
0379	001	CURRENT EXPENSE FUND	5142320	Financial Services	\$44,784
0379	001	CURRENT EXPENSE FUND	5142340	Financial Services	\$10,342
0379	001	CURRENT EXPENSE FUND	5188010	Information Technology Services	\$17,747
0379	001	CURRENT EXPENSE FUND	5188020	Information Technology Services	\$4,140
0379	001	CURRENT EXPENSE FUND	5188030	Information Technology Services	\$20

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For the year ended December 31, 2017

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0379	001	CURRENT EXPENSE FUND	5188040	Information Technology Services	\$17,152
0379	001	CURRENT EXPENSE FUND	5942160	Capital Expenditures/Expenses - Law Enforcement	\$5,117
0379	001	CURRENT EXPENSE FUND	5153040	Legal Services	\$348,335
0379	001	CURRENT EXPENSE FUND	5159140	General Indigent Defense	\$30,800
0379	001	CURRENT EXPENSE FUND	5183040	Maintenance/Security/Insurance/Janitorial Services	\$8,002
0379	001	CURRENT EXPENSE FUND	5185030	Central Store Services	\$2,440
0379	001	CURRENT EXPENSE FUND	5185040	Central Store Services	\$5,507
0379	001	CURRENT EXPENSE FUND	5587030	Economic Development	\$7,496
0379	001	CURRENT EXPENSE FUND	5587040	Economic Development	\$769,234
0379	001	CURRENT EXPENSE FUND	5183010	Maintenance/Security/Insurance/Janitorial Services	\$18,160
0379	001	CURRENT EXPENSE FUND	5183020	Maintenance/Security/Insurance/Janitorial Services	\$16,881
0379	001	CURRENT EXPENSE FUND	5183030	Maintenance/Security/Insurance/Janitorial Services	\$3,440
0379	001	CURRENT EXPENSE FUND	5537040	Pollution Control and Remediation	\$3,355
0379	001	CURRENT EXPENSE FUND	5543040	Animal Control	\$4,477
0379	001	CURRENT EXPENSE FUND	5549010	Other Environmental Services	\$1,405
0379	001	CURRENT EXPENSE FUND	5549040	Other Environmental Services	\$15,290
0379	001	CURRENT EXPENSE FUND	5660050	Chemical Dependency Services	\$1,141
0379	001	CURRENT EXPENSE FUND	5256030	Disaster Preparedness	\$132
0379	001	CURRENT EXPENSE FUND	5256040	Disaster Preparedness	\$75
0379	001	CURRENT EXPENSE FUND	5211010	Administration	\$951,124
0379	001	CURRENT EXPENSE FUND	5211020	Administration	\$341,291
0379	001	CURRENT EXPENSE FUND	5211030	Administration	\$46,627
0379	001	CURRENT EXPENSE FUND	5211040	Administration	\$127,812
0379	001	CURRENT EXPENSE FUND	5236040	Care and Custody of Prisoners	\$73,190
0379	001	CURRENT EXPENSE FUND	5215030	Facilities	\$359
0379	001	CURRENT EXPENSE FUND	5215040	Facilities	\$21,845
0379	001	CURRENT EXPENSE FUND	5212040	Police Operations	\$179,906
0379	001	CURRENT EXPENSE FUND	5211410	Administration	\$8,954
0379	001	CURRENT EXPENSE FUND	5211430	Administration	\$775
0379	001	CURRENT EXPENSE FUND	5211440	Administration	\$536
0379	001	CURRENT EXPENSE FUND	5213030	Crime Prevention	\$686
0379	001	CURRENT EXPENSE FUND	5213140	Crime Prevention	\$19
0379	001	CURRENT EXPENSE FUND	5585110	Building Permits and Plan Reviews	\$119,483
0379	001	CURRENT EXPENSE FUND	5585120	Building Permits and Plan Reviews	\$42,549
0379	001	CURRENT EXPENSE FUND	5585130	Building Permits and Plan Reviews	\$1,910
0379	001	CURRENT EXPENSE FUND	5585140	Building Permits and Plan Reviews	\$179,720
0379	001	CURRENT EXPENSE FUND	5586010	Planning	\$1,901
0379	001	CURRENT EXPENSE FUND	5586020	Planning	\$528
0379	001	CURRENT EXPENSE FUND	5586030	Planning	\$414
0379	001	CURRENT EXPENSE FUND	5586040	Planning	\$21,252
0379	001	CURRENT EXPENSE FUND	5587010	Economic Development	\$355,111
0379	001	CURRENT EXPENSE FUND	5587020	Economic Development	\$130,173
0379	001	CURRENT EXPENSE FUND	5182010	Property Management Services	\$17,967
0379	001	CURRENT EXPENSE FUND	5182020	Property Management Services	\$978
0379	001	CURRENT EXPENSE FUND	5182030	Property Management Services	\$1,371
0379	001	CURRENT EXPENSE FUND	5182040	Property Management Services	\$126,738
0379	001	CURRENT EXPENSE FUND	5753040	Museums and Art Galleries	\$7,512
0379	001	CURRENT EXPENSE FUND	5755040	Multipurpose and Community Centers	\$10,000
0379	001	CURRENT EXPENSE FUND	5755120	Multipurpose and Community Centers	\$14
0379	001	CURRENT EXPENSE FUND	5755130	Multipurpose and Community Centers	\$110

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MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0379	001	CURRENT EXPENSE FUND	5755140	Multipurpose and Community Centers	\$9,818
0379	001	CURRENT EXPENSE FUND	5768010	General Parks	\$20,936
0379	001	CURRENT EXPENSE FUND	5768020	General Parks	\$7,724
0379	001	CURRENT EXPENSE FUND	5768030	General Parks	\$5,489
0379	001	CURRENT EXPENSE FUND	5768040	General Parks	\$9,624
0379	001	CURRENT EXPENSE FUND	5362010	Cemetery	\$9,821
0379	001	CURRENT EXPENSE FUND	5362020	Cemetery	\$4,145
0379	001	CURRENT EXPENSE FUND	5362030	Cemetery	\$278
0379	001	CURRENT EXPENSE FUND	5362040	Cemetery	\$1,305
0379	001	CURRENT EXPENSE FUND	5362050	Cemetery	\$81
0379	001	CURRENT EXPENSE FUND	5221040	Administration	\$514,360
0379	101	CITY STREET FUND	5081000	Reserved Cash and Investments - Ending	\$134,234
0379	101	CITY STREET FUND	5426340	Street Lighting	\$25,158
0379	101	CITY STREET FUND	5426430	Traffic Control Devices	\$974
0379	101	CITY STREET FUND	5426440	Traffic Control Devices	\$13,199
0379	101	CITY STREET FUND	5426630	Snow and Ice Control	\$414
0379	101	CITY STREET FUND	5427040	Roadside	\$3,627
0379	101	CITY STREET FUND	5429010	Maintenance Administration and Overhead	\$82,933
0379	101	CITY STREET FUND	5429020	Maintenance Administration and Overhead	\$42,818
0379	101	CITY STREET FUND	5429030	Maintenance Administration and Overhead	\$2,126
0379	101	CITY STREET FUND	5429040	Maintenance Administration and Overhead	\$5,497
0379	101	CITY STREET FUND	5433010	General Services	\$5,169
0379	101	CITY STREET FUND	5433030	General Services	\$842
0379	101	CITY STREET FUND	5433040	General Services	\$23,854
0379	101	CITY STREET FUND	5433140	General Services	\$1,852
0379	101	CITY STREET FUND	5433340	General Services	\$2,713
0379	101	CITY STREET FUND	5435030	Facilities	\$3,077
0379	101	CITY STREET FUND	5435040	Facilities	\$61
0379	101	CITY STREET FUND	5974800	Transfers-Out	\$10,000
0379	107	IMPACT MITIGATION FEE FUND	5081000	Reserved Cash and Investments - Ending	\$205,493
0379	108	TRANSPORTATION BENEFIT	5081000	Reserved Cash and Investments - Ending	\$9,398
0379	108	TRANSPORTATION BENEFIT	5971000	Transfers-Out	\$100,000
0379	109	TRAFFIC MITIGATION FUND	5081000	Reserved Cash and Investments - Ending	\$84,305
0379	310	CIP FUND GENERAL GOVERNMENT	5088000	Unreserved Cash and Investments - Ending	\$342,622
0379	310	CIP FUND GENERAL GOVERNMENT	5971900	Transfers-Out	\$7,500
0379	310	CIP FUND GENERAL GOVERNMENT	5941860	Capital Expenditures/Expenses - Centralized/General	\$79,360
0379	310	CIP FUND GENERAL GOVERNMENT	5942160	Capital Expenditures/Expenses - Law Enforcement	\$33,529
0379	310	CIP FUND GENERAL GOVERNMENT	5768010	General Parks	\$119
0379	310	CIP FUND GENERAL GOVERNMENT	5956260	Capital Expenditures/Expenses - Special Purpose Paths	\$4,340
0379	310	CIP FUND GENERAL GOVERNMENT	5586040	Planning	\$7,377
0379	310	CIP FUND GENERAL GOVERNMENT	5586010	Planning	\$737
0379	310	CIP FUND GENERAL GOVERNMENT	5142310	Financial Services	\$2,500
0379	320	CIP FUND-STREETS	5088000	Unreserved Cash and Investments - Ending	\$230,861
0379	320	CIP FUND-STREETS	5953060	Capital Expenditures/Expenses - Roadway	\$1,049,195
0379	320	CIP FUND-STREETS	5956460	Capital Expenditures/Expenses - Traffic Control Devices	\$487
0379	320	CIP FUND-STREETS	5951060	Capital Expenditures/Expenses - Engineering	\$34,962
0379	320	CIP FUND-STREETS	5953010	Capital Expenditures/Expenses - Roadway	\$30,885
0379	320	CIP FUND-STREETS	5956910	Capital Expenditures/Expenses - Other Traffic and	\$59,838
0379	320	CIP FUND-STREETS	5956940	Capital Expenditures/Expenses - Other Traffic and	\$43,251
0379	320	CIP FUND-STREETS	5423010	Roadway	\$12,121

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MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0379	320	CIP FUND-STREETS	5426310	Street Lighting	\$153
0379	320	CIP FUND-STREETS	5426340	Street Lighting	\$44,305
0379	320	CIP FUND-STREETS	5953040	Capital Expenditures/Expenses - Roadway	\$37,038
0379	320	CIP FUND-STREETS	5423040	Roadway	\$49,369
0379	401	WATER FUND	5081000	Reserved Cash and Investments - Ending	\$187,914
0379	401	WATER FUND	5088000	Unreserved Cash and Investments - Ending	\$639,125
0379	401	WATER FUND	5348010	Water Utilities	\$172,633
0379	401	WATER FUND	5348020	Water Utilities	\$69,132
0379	401	WATER FUND	5348030	Water Utilities	\$38,070
0379	401	WATER FUND	5348040	Water Utilities	\$227,864
0379	401	WATER FUND	5913470	Debt Repayment - Water Utilities	\$306,738
0379	401	WATER FUND	5923480	Interest and Other Debt Service Cost - Water Utilities	\$12,157
0379	401	WATER FUND	5943460	Capital Expenditures/Expenses - Water Utilities	\$155,055
0379	401	WATER FUND	5974000	Transfers-Out	\$10,000
0379	401	WATER FUND	5975100	Transfers-Out	\$10,000
0379	407	SEWER FUND	5088000	Unreserved Cash and Investments - Ending	\$461,365
0379	407	SEWER FUND	5358010	Sewer/Reclaimed Water Utilities	\$157,444
0379	407	SEWER FUND	5358020	Sewer/Reclaimed Water Utilities	\$69,105
0379	407	SEWER FUND	5358030	Sewer/Reclaimed Water Utilities	\$7,665
0379	407	SEWER FUND	5358040	Sewer/Reclaimed Water Utilities	\$732,192
0379	407	SEWER FUND	5811000	Interfund Loans	\$160,000
0379	407	SEWER FUND	5943560	Capital Expenditures/Expenses - Sewer/Reclaimed	\$25,389
0379	407	SEWER FUND	5973500	Transfers-Out	\$10,000
0379	407	SEWER FUND	5941810	Capital Expenditures/Expenses - Centralized/General	\$1,459
0379	410	STORMWATER FUND	5088000	Unreserved Cash and Investments - Ending	\$159,435
0379	410	STORMWATER FUND	5311010	Storm Drainage Utilities	\$158,558
0379	410	STORMWATER FUND	5311020	Storm Drainage Utilities	\$68,619
0379	410	STORMWATER FUND	5311030	Storm Drainage Utilities	\$6,315
0379	410	STORMWATER FUND	5311040	Storm Drainage Utilities	\$181,821
0379	410	STORMWATER FUND	5971900	Transfers-Out	\$10,000
0379	510	INTERNAL SERVICE FUND	5088000	Unreserved Cash and Investments - Ending	\$331,962
0379	510	INTERNAL SERVICE FUND	5944830	Capital Expenditures/Expenses - Public Works	\$65
0379	510	INTERNAL SERVICE FUND	5942130	Capital Expenditures/Expenses - Law Enforcement	\$155
0379	510	INTERNAL SERVICE FUND	5942160	Capital Expenditures/Expenses - Law Enforcement	\$179,524
0379	633	TREASURER'S TRUST FUND	5088000	Unreserved Cash and Investments - Ending	\$155,189
0379	633	TREASURER'S TRUST FUND	5899000	Other Custodial Activities	\$230,323
0379	634	TREASURER'S TRUST-RETAINAGE	5088000	Unreserved Cash and Investments - Ending	\$28,072
0379	634	TREASURER'S TRUST-RETAINAGE	5892000	Refund of Retainage	\$20,610
0379	635	TREASURER'S TRUST-COURT	5088000	Unreserved Cash and Investments - Ending	\$564
0379	635	TREASURER'S TRUST-COURT	5893000	Agency Type Remittances	\$182,569
0379	637	School Impac Fee Collection	5893000	Agency Type Remittances	\$15,566