



CITY OF MERCER ISLAND

CITY COUNCIL SPECIAL VIDEO MEETING

Tuesday, April 21, 2020 at 5:00 PM

COUNCIL MEMBERS:

Mayor Benson Wong, Deputy Mayor Wendy Weiker,
Councilmembers: Lisa Anderl, Jake Jacobson,
Salim Nice, Craig Reynolds, David Rosenbaum

LOCATION & CONTACT:

Mercer Island City Hall - Council Chambers
Phone: 206.275.7793 | www.mercergov.org

In compliance with the Americans with Disabilities Act, those requiring accommodation for Council meetings should notify the City Clerk's Office at least 24 hours prior to the meeting at 206.275.7793.

VIRTUAL MEETING NOTICE

The virtual meeting will be broadcast live on MITV Channel 21 and live-streamed on the City's YouTube Channel at <http://www.youtube.com/c/mercerislandcouncil>
Members may also join the Zoom meeting via telephone as audience only (there will be no opportunity for public comment) by dialing US: (253) 215-8782 and using Webinar ID: 875 8582 4180.

Residents with feedback for Council on current issues or agenda items are invited to submit them in advance at the Let's Talk Council Connects page at <https://letstalk.mercergov.org/councilconnects>

CALL TO ORDER & ROLL CALL

PLEDGE OF ALLEGIANCE

AGENDA APPROVAL

CONSENT CALENDAR

1. Approve **Accounts Payable** Reports:
 - A. Report for the period ending April 3, 2020 in the amount of \$232,493.14
 - B. Report for the period ending April 10, 2020 in the amount of \$689,882.60
2. Approve **Certification of Payroll** dated April 10, 2020 in the amount of \$807,178.01
3. Approve **Minutes**:
 - A. April 7, 2020 Special Video Meeting, and
 - B. April 14, 2020 Special Video Meeting
4. AB 5682: Sexual Assault Awareness Month Proclamation
Recommended Action: Mayor proclaims April 2020 as Sexual Assault Awareness Month in the City of Mercer Island.
5. AB 5671: Claims Reporting for Electronic Funds Transfers (EFTs)
Recommended Action: Receive report. No action necessary.

PRESENTATION - STATE AUDITOR'S OFFICE EXIT CONFERENCE

6. AB 5680: 2018 Annual Financial and Accountability Audit Exit Conference
Recommended Action: Staff recommends the City Council receive and review the attached exhibits from Washington State Auditor's Office.

FINANCE FOLLOW-UP PRESENTATION

7. AB 5683: Follow-up 2019 Year End Financial Report and COVID 19 Impacts
Recommended Action: Staff recommends the City Council receive the agenda bill.

CITY MANAGER REPORT

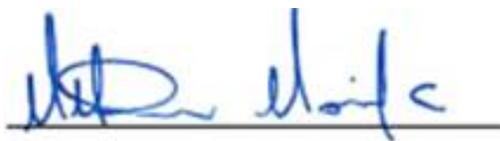
OTHER BUSINESS

- [8.](#) Planning Schedule
- 9. Councilmember Absences & Reports

ADJOURNMENT

CERTIFICATION OF CLAIMS

I, the undersigned, do hereby certify under penalty of perjury that the materials have been furnished, the services rendered, or the labor performed as described herein, that any advance payment is due and payable pursuant to a contract or is available as an option for full or partial fulfillment of a contractual obligation, and that the claim is a just, due and unpaid obligation against the City of Mercer Island, and that I am authorized to authenticate and certify to said claim.



Finance Director

I, the undersigned, do hereby certify that the City Council has reviewed the documentation supporting claims paid and approved all checks or warrants issued in payment of claims.

Mayor

Date

<u>Report</u>	<u>Warrants</u>	<u>Date</u>	<u>Amount</u>
Check Register	203083 - 203131	4/03/2020	\$ 232,493.14 \$ 232,493.14

Accounts Payable Report by GL Key

PO #	Check #	Vendor:	Transaction Description	Check Amount
<i>Org Key: 001000 - General Fund-Admin Key</i>				
P0105450	00203111	MANY LIGHTS FOUNDATION	Rental FA-2675 completed. Retu	729.00
<i>Org Key: 402000 - Water Fund-Admin Key</i>				
P0107244	00203103	H D FOWLER	INVENTORY PURCHASES	3,713.33
P0107238	00203103	H D FOWLER	INVENTORY PURCHASES	1,825.64
P0107243	00203103	H D FOWLER	INVENTORY PURCHASES	1,180.32
P0107235	00203098	FERGUSON ENTERPRISES LLC	INVENTORY PURCHASES	1,108.80
P0107242	00203103	H D FOWLER	INVENTORY PURCHASES	980.30
P0107208	00203091	COMMERCIAL LANDSC SUPPLY INC	INVENTORY PURCHASES	564.37
P0107236	00203103	H D FOWLER	INVENTORY PURCHASES	286.40
P0107246	00203091	COMMERCIAL LANDSC SUPPLY INC	INVENTORY PURCHASES	85.57
<i>Org Key: CO6100 - City Council</i>				
P0107247	00203092	DANIEL, KAMARIA	MITV 3/5 MISD Board Meeting	330.00
<i>Org Key: FN4501 - Utility Billing (Water)</i>				
P0107234	00203124	SUMMIT SAFETY SHOES	SAFETY BOOTS	150.64
P0107254	00203113	METROPRESORT	MARCH 2020 PRINTING AND MAILIN	68.60
P0107254	00203113	METROPRESORT	MARCH 2020 PRINTING AND MAILIN	63.97
<i>Org Key: FN4502 - Utility Billing (Sewer)</i>				
P0107234	00203124	SUMMIT SAFETY SHOES	SAFETY BOOTS	150.64
P0107254	00203113	METROPRESORT	MARCH 2020 PRINTING AND MAILIN	68.60
P0107254	00203113	METROPRESORT	MARCH 2020 PRINTING AND MAILIN	63.97
<i>Org Key: FN4503 - Utility Billing (Storm)</i>				
P0107254	00203113	METROPRESORT	MARCH 2020 PRINTING AND MAILIN	68.61
P0107254	00203113	METROPRESORT	MARCH 2020 PRINTING AND MAILIN	63.97
<i>Org Key: FR1100 - Administration (FR)</i>				
P0107279	00203096	ESO SOLUTIONS INC	2020 ESO Fees	2,469.51
P0107232	00203125	SYSTEMS DESIGN WEST LLC	February/2020 Xport Fees	1,517.00
P0107277	00203089	COMCAST	Internet Charges/Fire	121.69
P0107230	00203089	COMCAST	Internet Charges/Fire	90.25
<i>Org Key: FR2100 - Fire Operations</i>				
P0107231	00203117	MUNICIPAL EMERGENCY SERVICES	SCBA Supplies	1,270.50
P0107281	00203095	EASTSIDE FIRE & RESCUE	Labor/4603	1,391.50
P0107233	00203109	KROESENS UNIFORM COMPANY	Duty Uniforms	920.21
P0107229	00203095	EASTSIDE FIRE & RESCUE	Apparatus Maintenance/4604	840.35
P0107280	00203117	MUNICIPAL EMERGENCY SERVICES	2 Small Red 4 Strap Harness	635.25
P0107281	00203095	EASTSIDE FIRE & RESCUE	Parts/4603	69.30
<i>Org Key: FR2500 - Fire Emergency Medical Svcs</i>				
P0107228	00203130	WAXIE SANITARY SUPPLY	Sanitizing Equipment Both Stat	6,220.28
<i>Org Key: GGM005 - Genera Govt-L1 Retiree Costs</i>				
P0107248	00203118	MYERS, JAMES S	LEOFF1 Retiree Medical Expense	140.27
<i>Org Key: GGM100 - Emerg Incident Response</i>				
P0107220	00203083	ALL PHASE COMM LLC	20 SIP Trunks, Additional Phon	804.61
P0107247	00203092	DANIEL, KAMARIA	MITV 3/26 Live Situation Brief	300.00
P0107247	00203092	DANIEL, KAMARIA	MITV 3/12 Live Situation Brief	240.00

Accounts Payable Report by GL Key

PO #	Check #	Vendor:	Transaction Description	Check Amount
P0107247	00203092	DANIEL, KAMARIA	MITV 3/19 Live Situation Brief	240.00
P0107247	00203092	DANIEL, KAMARIA	Transportation fee	120.00
	00203084	AUCKLAND, JOSH	SHOP TO RESERVOIR	42.77
	00203110	LEYDE, CASEY	RESERVOIR SITE	42.34
	00203097	FELIX, JIM	RESERVOIR SITE	27.84
	00203120	PAPADEM, KATHERINE	RESERVOIR SITE SETUP	13.51
<i>Org Key: IS2100 - IGS Network Administration</i>				
P0107183	00203127	Training Camp	6 Day CISSP Security Class	3,495.00
P0107261	00203128	VERIZON WIRELESS	IGS WIFI, LOANER, ON CALL & DE	170.27
<i>Org Key: MT2100 - Roadway Maintenance</i>				
P0107189	00203131	WEST COAST SIGNAL INC	TOWN CENTER LIGHTS	1,525.94
P0107271	00203114	MI UTILITY BILLS	PAYMENT OF UTILITY BILLS FOR W	97.12
<i>Org Key: MT2300 - Planter Bed Maintenance</i>				
P0107271	00203114	MI UTILITY BILLS	PAYMENT OF UTILITY BILLS FOR W	524.45
<i>Org Key: MT3000 - Water Service Upsizes and New</i>				
P0104881	00203121	PAVEMENT MAINTENANCE OF WA LLC	ASPHALT ON-CALL UTILITIIES	3,819.37
<i>Org Key: MT3100 - Water Distribution</i>				
P0107137	00203119	Pacific Tree Management	UTILITY TREE WORK	2,860.00
P0107271	00203114	MI UTILITY BILLS	PAYMENT OF UTILITY BILLS FOR W	1,631.29
P0107223	00203101	GRAINGER	17-1/8" HAND RATCHET 1/2" DRIV	175.65
	00203105	HUNTER, ALLEN	PERSONAL MILEAGE REIMB.	33.64
	00203115	MOLTZ, ERIC	CITY HALL DISINFECT	26.78
<i>Org Key: MT3150 - Water Quality Event</i>				
P0107241	00203126	LINKO TECHNOLOGY INC	SEPTEMBER WEB TEST REPORT	201.00
<i>Org Key: MT3300 - Water Associated Costs</i>				
P0107234	00203124	SUMMIT SAFETY SHOES	SAFETY BOOTS	383.79
<i>Org Key: MT3400 - Sewer Collection</i>				
P0104881	00203121	PAVEMENT MAINTENANCE OF WA LLC	ASPHALT ON CALL	2,254.88
P0107271	00203114	MI UTILITY BILLS	PAYMENT OF UTILITY BILLS FOR W	469.98
<i>Org Key: MT3600 - Sewer Associated Costs</i>				
P0107234	00203124	SUMMIT SAFETY SHOES	SAFETY BOOTS	228.69
<i>Org Key: MT3800 - Storm Drainage</i>				
P0107271	00203114	MI UTILITY BILLS	PAYMENT OF UTILITY BILLS FOR W	77.69
<i>Org Key: MT4200 - Building Services</i>				
P0107271	00203114	MI UTILITY BILLS	PAYMENT OF UTILITY BILLS FOR W	8,287.96
P0107272	00203090	Commercial Industrial Roofing	Emergency PW Bldg Roof Repair	1,057.45
P0107263	00203087	CHEMAQUA	CITY HALL BOILER LOOP CHEMICAL	874.65
P0107264	00203090	Commercial Industrial Roofing	ROOF LEAK REPAIR FS92	506.00
P0107219	00203104	HOME DEPOT CREDIT SERVICE	MOUNTING HARDWARE FOR LOCK	53.01
	00203115	MOLTZ, ERIC	CITY HALL DISINFECT	26.80
	00203115	MOLTZ, ERIC	CITY HALL DISINFECT	26.80
<i>Org Key: MT4300 - Fleet Services</i>				
P0107237	00203123	SAFELITE FULFILLMENT INC	WINDSHIELD REPAIR	32.95

Accounts Payable Report by GL Key

PO #	Check #	Vendor:	Transaction Description	Check Amount
<i>Org Key: MT4450 - Cust Resp - Clearing Acct</i>				
	00203115	MOLTZ, ERIC	CITY HALL DISINFECT	26.80
<i>Org Key: MT4501 - Water Administration</i>				
P0107187	00203122	Power Engineers Inc.	PW ASSET MGMT UPDATE	13,313.76
<i>Org Key: MT4502 - Sewer Administration</i>				
P0107187	00203122	Power Engineers Inc.	PW ASSET MGMT UPDATE	6,656.87
<i>Org Key: MT4503 - Storm Water Administration</i>				
P0107187	00203122	Power Engineers Inc.	PW ASSET MGMT UPDATE	6,656.87
<i>Org Key: PR4100 - Community Center</i>				
P0107271	00203114	MI UTILITY BILLS	PAYMENT OF UTILITY BILLS FOR W	4,245.94
P0107260	00203086	BUILDERS HARDWARE & SUPPLY CO.	REPLACE 2ND DOOR CLOSER IN GYM	283.40
P0107252	00203094	EASTSIDE EXTERMINATORS	EXTERM SERVICE	241.52
P0107259	00203099	FIRE PROTECTION INC	ADD DOOR USER TO SECURITY PANE	161.99
P0107234	00203124	SUMMIT SAFETY SHOES	SAFETY BOOTS	120.94
<i>Org Key: PR6100 - Park Maintenance</i>				
P0107255	00203114	MI UTILITY BILLS	PAYMENT OF UTILITY BILLS FOR W	1,649.34
P0107225	00203103	H D FOWLER	VALVE NOZZLES & WRENCH	152.86
<i>Org Key: PR6200 - Athletic Field Maintenance</i>				
P0107255	00203114	MI UTILITY BILLS	PAYMENT OF UTILITY BILLS FOR W	426.62
<i>Org Key: PR6500 - Luther Burbank Park Maint.</i>				
P0107255	00203114	MI UTILITY BILLS	PAYMENT OF UTILITY BILLS FOR W	1,899.60
<i>Org Key: PR6900 - Aubrey Davis Park Maintenance</i>				
P0107255	00203114	MI UTILITY BILLS	PAYMENT OF UTILITY BILLS FOR W	445.57
<i>Org Key: PY4619 - Flex Spending Admin 2019</i>				
	00203107	KELLEY, CHRIS M	FLEXIBLE SPENDING REIMB.	5,000.00
	00203112	MARTIN, JORDAN	FLEXIBLE SPENDING REIMB.	600.00
	00203102	GRUGER, SHANE	FLEXIBLE SPENDING REIMB.	500.00
<i>Org Key: ST0001 - ST Traffic Safety Enhancements</i>				
P0106921	00203129	WA ST DEPT OF TRANSPORTATION	WMW TRAIL CROSSING PROJECT JZO	692.89
<i>Org Key: ST0020 - ST Long Term Parking</i>				
P0107271	00203114	MI UTILITY BILLS	PAYMENT OF UTILITY BILLS FOR W	171.37
<i>Org Key: WD130R - Street Related Storm Projects</i>				
P0103471	00203085	BEST PARKING LOT CLEANING INC	STREET RELATED DRAINAGE	8,632.41
<i>Org Key: WG110T - Computer Equip Replacements</i>				
P0106871	00203093	DATEC INC.	5 PW MDCs CF-33s	27,693.38
<i>Org Key: WS901D - Sewer Sys Pump Sta Repairs</i>				
P0104206	00203106	KBA INC	UTILITY CONSTRUCTION	6,291.19
<i>Org Key: WS901F - PS Generator and Pump Repl</i>				
P0104588	00203100	GARY HARPER CONSTRUCTION INC	PUMP STATION 18 REPLACEMENT	78,422.40
P0104590	00203116	MOUNTAIN PACIFIC BANK	RETAINAGE FOR P0104588	3,339.01

Accounts Payable Report by GL Key

PO #	Check #	Vendor:	Transaction Description	Check Amount
<i>Org Key: WS901G - Sewer System Generator Repl</i>				
P0102393	00203088	CHS ENGINEERS LLC	GENERATOR 13/17/24 AND PS 18	2,629.35
P0104206	00203106	KBA INC	UTILTIY CONSTRUCTION	882.97
<i>Org Key: WW120S - Meter Replacement Residential</i>				
P0104206	00203106	KBA INC	METER REPLACEMENT	2,268.27
<i>Org Key: XR810R - SE 36th and NMW Crosswalk</i>				
P0107188	00203108	KRAZAN & ASSOCIATES INC	SE 36TH ST & NMW PED CROSSING	640.00
<i>Org Key: YF1200 - Thrift Shop</i>				
P0107271	00203114	MI UTILITY BILLS	PAYMENT OF UTILITY BILLS FOR W	586.75
Total				232,493.14

Accounts Payable Report by Check Number

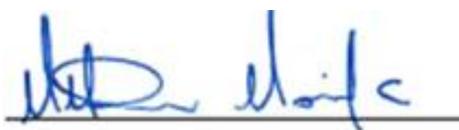
Check No	Check Date	Vendor Name/Description	PO #	Invoice #	Invoice Date	Check Amount
00203083	04/03/2020	ALL PHASE COMM LLC 20 SIP Trunks, Additional Phon	P0107220	157615	03/25/2020	804.61
00203084	04/03/2020	AUCKLAND, JOSH SHOP TO RESERVOIR		OH013228	03/24/2020	42.77
00203085	04/03/2020	BEST PARKING LOT CLEANING INC STREET RELATED DRAINAGE	P0103471	187866-188247-48	03/05/2020	8,632.41
00203086	04/03/2020	BUILDERS HARDWARE & SUPPLY CO. REPLACE 2ND DOOR CLOSER IN GYM	P0107260	S3741646.001	01/01/2020	283.40
00203087	04/03/2020	CHEMAQUA CITY HALL BOILER LOOP CHEMICAL	P0107263	3891515	03/16/2020	874.65
00203088	04/03/2020	CHS ENGINEERS LLC GENERATOR 13/17/24 AND PS 18	P0102393	801703-2002	02/28/2020	2,629.35
00203089	04/03/2020	COMCAST Internet Charges/Fire	P0107277	0460112-0420	03/18/2020	211.94
00203090	04/03/2020	Commercial Industrial Roofing ROOF LEAK REPAIR FS92	P0107272	33694	03/17/2020	1,563.45
00203091	04/03/2020	COMMERCIAL LANDSC SUPPLY INC INVENTORY PURCHASES	P0107246	208788	03/25/2020	649.94
00203092	04/03/2020	DANIEL, KAMARIA MITV 3/5 MISD Board Meeting	P0107247	36	03/01/2020	1,230.00
00203093	04/03/2020	DATEC INC. 5 PW MDCs CF-33s	P0106871	34524	03/26/2020	27,693.38
00203094	04/03/2020	EASTSIDE EXTERMINATORS EXTERM SERVICE	P0107252	495944	03/28/2020	241.52
00203095	04/03/2020	EASTSIDE FIRE & RESCUE Parts/4603	P0107281	3359	03/24/2020	2,301.15
00203096	04/03/2020	ESO SOLUTIONS INC 2020 ESO Fees	P0107279	ESO-31820	04/01/2020	2,469.51
00203097	04/03/2020	FELIX, JIM RESERVOIR SITE		OH013229	03/25/2020	27.84
00203098	04/03/2020	FERGUSON ENTERPRISES LLC INVENTORY PURCHASES	P0107235	0861745	03/16/2020	1,108.80
00203099	04/03/2020	FIRE PROTECTION INC ADD DOOR USER TO SECURITY PANE	P0107259	55602	03/19/2020	161.99
00203100	04/03/2020	GARY HARPER CONSTRUCTION INC PUMP STATION 18 REPLACEMENT	P0104588	4	02/28/2020	78,422.40
00203101	04/03/2020	GRAINGER 17-1/8" HAND RATCHET 1/2" DRIV	P0107223	9469578000	03/10/2020	175.65
00203102	04/03/2020	GRUGER, SHANE FLEXIBLE SPENDING REIMB.		OH013221	03/27/2020	500.00
00203103	04/03/2020	H D FOWLER INVENTORY PURCHASES	P0107225	I5398149	02/26/2020	8,138.85
00203104	04/03/2020	HOME DEPOT CREDIT SERVICE MOUNTING HARDWARE FOR LOCK BOX	P0107219	4073884	03/24/2020	53.01
00203105	04/03/2020	HUNTER, ALLEN PERSONAL MILEAGE REIMB.		OH013223	03/24/2020	33.64
00203106	04/03/2020	KBA INC UTILITY CONSTRUCTION MANAGEMEN	P0104206	3005149	03/11/2020	9,442.43
00203107	04/03/2020	KELLEY, CHRIS M FLEXIBLE SPENDING REIMB.		OH013220	03/27/2020	5,000.00
00203108	04/03/2020	KRAZAN & ASSOCIATES INC SE 36TH ST & NMW PED CROSSING	P0107188	I616505-5832	02/29/2020	640.00

Accounts Payable Report by Check Number

Check No	Check Date	Vendor Name/Description	PO #	Invoice #	Invoice Date	Check Amount
00203109	04/03/2020	KROESENS UNIFORM COMPANY Duty Uniforms	P0107233	59789/59791	03/25/2020	920.21
00203110	04/03/2020	LEYDE, CASEY RESERVOIR SITE		OH013230	03/25/2020	42.34
00203111	04/03/2020	MANY LIGHTS FOUNDATION Rental FA-2675 completed. Retu	P0105450	FA-2675	01/01/2020	729.00
00203112	04/03/2020	MARTIN, JORDAN FLEXIBLE SPENDING REIMB.		OH013232	03/27/2020	600.00
00203113	04/03/2020	METROPRESORT MARCH 2020 PRINTING AND MAILIN	P0107254	IN621616	03/20/2020	397.72
00203114	04/03/2020	MI UTILITY BILLS PAYMENT OF UTILITY BILLS FOR W	P0107271	OH013227	03/31/2020	20,513.68
00203115	04/03/2020	MOLTZ, ERIC CITY HALL DISINFECT		OH013225	03/25/2020	107.18
00203116	04/03/2020	MOUNTAIN PACIFIC BANK RETAINAGE FOR P0104588	P0104590	4	02/28/2020	3,339.01
00203117	04/03/2020	MUNICIPAL EMERGENCY SERVICES SCBA Supplies	P0107280	IN1440443	03/24/2020	1,905.75
00203118	04/03/2020	MYERS, JAMES S LEOFF1 Retiree Medical Expense	P0107248	OH013219	03/28/2020	140.27
00203119	04/03/2020	Pacific Tree Management UTILITY TREE WORK	P0107137	3028	03/14/2020	2,860.00
00203120	04/03/2020	PAPADEM, KATHERINE RESERVOIR SITE SETUP		OH013231	03/25/2020	13.51
00203121	04/03/2020	PAVEMENT MAINTENANCE OF WA LLC ASPHALT ON-CALL UTILITIIES	P0104881	8382	01/06/2020	6,074.25
00203122	04/03/2020	Power Engineers Inc. PW ASSET MGMT UPDATE	P0107187	344877	03/16/2020	26,627.50
00203123	04/03/2020	SAFELITE FULFILLMENT INC WINDSHIELD REPAIR	P0107237	01804-565748	02/07/2020	32.95
00203124	04/03/2020	SUMMIT SAFETY SHOES SAFETY BOOTS	P0107234	9016439/437/772	03/06/2020	1,034.70
00203125	04/03/2020	SYSTEMS DESIGN WEST LLC February/2020 Xport Fees	P0107232	20200566	03/26/2020	1,517.00
00203126	04/03/2020	LINKO TECHNOLOGY INC SEPTEMBER WEB TEST REPORT	P0107241	6257	01/01/2020	201.00
00203127	04/03/2020	Training Camp 6 Day CISSP Security Class	P0107183	30873	03/17/2020	3,495.00
00203128	04/03/2020	VERIZON WIRELESS IGS WIFI, LOANER, ON CALL & DE	P0107261	9851087762	03/23/2020	170.27
00203129	04/03/2020	WA ST DEPT OF TRANSPORTATION WMW TRAIL CROSSING PROJECT JZ0	P0106921	JZ0644	03/16/2020	692.89
00203130	04/03/2020	WAXIE SANITARY SUPPLY Sanitizing Equipment Both Stat	P0107228	79019575	03/26/2020	6,220.28
00203131	04/03/2020	WEST COAST SIGNAL INC TOWN CENTER LIGHTS	P0107189	2982	03/12/2020	1,525.94
					Total	232,493.14

CERTIFICATION OF CLAIMS

I, the undersigned, do hereby certify under penalty of perjury that the materials have been furnished, the services rendered, or the labor performed as described herein, that any advance payment is due and payable pursuant to a contract or is available as an option for full or partial fulfillment of a contractual obligation, and that the claim is a just, due and unpaid obligation against the City of Mercer Island, and that I am authorized to authenticate and certify to said claim.



Finance Director

I, the undersigned, do hereby certify that the City Council has reviewed the documentation supporting claims paid and approved all checks or warrants issued in payment of claims.

Mayor

Date

<u>Report</u>	<u>Warrants</u>	<u>Date</u>	<u>Amount</u>
Check Register	203132 - 203173	4/10/2020	\$ 689,882.60 \$ 689,882.60

Accounts Payable Report by GL Key

PO #	Check #	Vendor:	Transaction Description	Check Amount
<i>Org Key: 001000 - General Fund-Admin Key</i>				
P0107191	00203158	PEOPLE FOR PROGRESS IN INDIA	Cancelled rental FA-3974 due t	2,043.00
<i>Org Key: 402000 - Water Fund-Admin Key</i>				
P0107285	00203166	TRAFFIC SAFETY SUPPLY	INVENTORY PURCHASES	1,203.69
P0107273	00203143	GRAINGER	INVENTORY PURCHASES	457.90
<i>Org Key: CA1100 - Administration (CA)</i>				
P0107299	00203161	RELX INC DBA LEXISNEXIS	Library Subscriptions - Invoic	348.70
P0107342	00203168	VERIZON WIRELESS	2020 VERIZON WIRELESS	82.75
<i>Org Key: CM1100 - Administration (CM)</i>				
P0107341	00203168	VERIZON WIRELESS	2020 VERIZON WIRELESS	138.16
P0107334	00203168	VERIZON WIRELESS	2020 VERIZON WIRELESS	138.16
P0107253	00203169	VERIZON WIRELESS	Monthly Cellular Phone bill -	69.60
<i>Org Key: DS1100 - Administration (DS)</i>				
P0107344	00203168	VERIZON WIRELESS	2020 VERIZON WIRELESS	645.12
P0107336	00203168	VERIZON WIRELESS	2020 VERIZON WIRELESS 00018	604.19
P0107343	00203168	VERIZON WIRELESS	2020 VERIZON WIRELESS	405.00
<i>Org Key: DS1300 - Land Use Planning Svc</i>				
P0107258	00203141	ESA	CAO update	4,411.25
<i>Org Key: FN1100 - Administration (FN)</i>				
P0107342	00203168	VERIZON WIRELESS	2020 VERIZON WIRELESS	82.75
P0107253	00203169	VERIZON WIRELESS	Monthly Cellular Phone bill -	-22.61
<i>Org Key: FR1100 - Administration (FR)</i>				
P0107278	00203162	RICOH USA INC	Cost Per Copy/Fire	206.73
<i>Org Key: FR2100 - Fire Operations</i>				
P0107276	00203155	NORCOM 911	911 NORCOM	45,381.05
P0107113	00203168	VERIZON WIRELESS	2020 VERIZON WIRELESS	1,321.09
P0107345	00203168	VERIZON WIRELESS	2020 VERIZON WIRELESS	1,206.08
<i>Org Key: GGM001 - General Government-Misc</i>				
P0107227	00203145	HEARTLAND LLC	Services February 2020 (6.25 h	2,187.50
P0107257	00203138	SAHANDY, SHEIDA REBECCA	CPD Continuous improvement pro	1,937.50
P0107338	00203154	MORNICK, MATTHEW	CMO Support 3/16-3/20/2020	884.00
P0102379	00203137	COMCAST	CITY HALL HIGH SPEED INTERNET	121.44
P0107275	00203173	ZEE MEDICAL	Medical cabinet supplies for M	89.98
<i>Org Key: GGM100 - Emerg Incident Response</i>				
P0107290	00203149	LASERFAB INC.	Heavy duty collection box with	3,844.50
P0107250	00203142	EXCEL SUPPLY COMPANY	NITRILE EXAM GLOVES	546.48
P0107251	00203143	GRAINGER	NITRILE DISPOSABLE GLOVES	321.22
<i>Org Key: IGV012 - MW Pool Operation Subsidy</i>				
P0106607	00203152	MI SCHOOL DISTRICT #400	MI Pool Operation Subsidy	11,902.17
<i>Org Key: IS2100 - IGS Network Administration</i>				
P0107342	00203168	VERIZON WIRELESS	2020 VERIZON WIRELESS	82.75
<i>Org Key: MT2100 - Roadway Maintenance</i>				

Accounts Payable Report by GL Key

PO #	Check #	Vendor:	Transaction Description	Check Amount
P0107249	00203166	TRAFFIC SAFETY SUPPLY	STREET SIGN	128.68
P0107289	00203166	TRAFFIC SAFETY SUPPLY	STREET SIGNS	121.40
P0107267	00203173	ZEE MEDICAL	FIRST AID SUPPLIES	17.39
P0107283	00203151	MI HARDWARE - ROW	MISC. HARDWARE FOR THE MONTH O	16.61
<i>Org Key: MT2200 - Vegetation Maintenance</i>				
P0107267	00203173	ZEE MEDICAL	FIRST AID SUPPLIES	14.91
<i>Org Key: MT2300 - Planter Bed Maintenance</i>				
P0107267	00203173	ZEE MEDICAL	FIRST AID SUPPLIES	17.39
<i>Org Key: MT3000 - Water Service Upsizes and New</i>				
P0106533	00203134	BOLLES CONSTRUCTION INC	EXCAVATION ON-CALL	12,109.13
P0106556	00203167	US Bank Redmond	RETAINAGE FOR P0106533	576.63
<i>Org Key: MT3100 - Water Distribution</i>				
P0107266	00203135	CADMAN INC	1-1/4" MINUS ROCK (133.86 TONS	3,637.00
P0107267	00203173	ZEE MEDICAL	FIRST AID SUPPLIES	17.39
<i>Org Key: MT3200 - Water Pumps</i>				
P0107267	00203173	ZEE MEDICAL	FIRST AID SUPPLIES	14.91
<i>Org Key: MT3400 - Sewer Collection</i>				
P0107267	00203173	ZEE MEDICAL	FIRST AID SUPPLIES	17.39
<i>Org Key: MT3500 - Sewer Pumps</i>				
P0107267	00203173	ZEE MEDICAL	FIRST AID SUPPLIES	17.39
<i>Org Key: MT3800 - Storm Drainage</i>				
P0107267	00203173	ZEE MEDICAL	FIRST AID SUPPLIES	17.39
<i>Org Key: MT4150 - Support Services - Clearing</i>				
P0107347	00203168	VERIZON WIRELESS	2020 VERIZON WIRELESS	2,798.17
P0106697	00203139	CRYSTAL AND SIERRA SPRINGS	PW WATER DELIVERY	48.59
<i>Org Key: MT4200 - Building Services</i>				
P0107267	00203173	ZEE MEDICAL	FIRST AID SUPPLIES	14.91
<i>Org Key: MT4300 - Fleet Services</i>				
P0107269	00203164	SME SOLUTIONS LLC	1/29/20 FIRE STATION TANK REPA	2,596.08
P0107265	00203159	PRIORITY MARINE	PATROL 11 MARINE REPAIRS/PARTS	1,820.50
P0107262	00203159	PRIORITY MARINE	Patrol 11 Repairs	1,465.76
P0107268	00203156	NORTON CORROSION LIMITED LLC	2020 NORTHFIRE UNDERGROUND CAT	1,254.00
P0107265	00203159	PRIORITY MARINE	PATROL 11 MARINE REPAIRS	1,075.55
P0107270	00203133	ALL BATTERY SALES & SERVICE	BATTERY	391.38
P0107267	00203173	ZEE MEDICAL	FIRST AID SUPPLIES	14.91
<i>Org Key: MT4502 - Sewer Administration</i>				
P0106421	00203148	KING COUNTY TREASURY	MONTHLY SEWER JAN-DEC 2020	399,447.96
<i>Org Key: PO1100 - Administration (PO)</i>				
P0107346	00203168	VERIZON WIRELESS	2020 VERIZON WIRELESS	728.76
P0107335	00203168	VERIZON WIRELESS	CELL SERVICE - POLICE	659.32
<i>Org Key: PO1800 - Contract Dispatch Police</i>				

Accounts Payable Report by GL Key

PO #	Check #	Vendor:	Transaction Description	Check Amount
P0107276	00203155	NORCOM 911	911 NORCOM	156,631.44
<i>Org Key: PR1100 - Administration (PR)</i>				
P0107256	00203172	XEROX CORPORATION	Xerox lease - LBP - Invoice	155.29
P0107253	00203169	VERIZON WIRELESS	Monthly Cellular Phone bill -	87.50
<i>Org Key: PR1500 - Urban Forest Management</i>				
P0107253	00203169	VERIZON WIRELESS	Monthly Cellular Phone bill -	98.43
<i>Org Key: PR2100 - Recreation Programs</i>				
P0107297	00203144	HAKOMORI, MITSUKO	Instructor payment for Ikebana	256.20
<i>Org Key: PR2108 - Health and Fitness</i>				
P0107296	00203136	CASCADE KENDO-KAI	Program payment for Kendo #973	5,241.78
P0107292	00203163	SCHUMACHER, JAN	Instructor Payment for Aerobic	1,513.20
P0107295	00203157	PAULETTO, MAUDE	Instructor payment for Yoga cl	1,272.70
P0107294	00203171	WANG NING MARTIAL ARTS ACA LLC	Instructor Payment for Tai Chi	1,222.65
P0107291	00203146	HOBBS, TRACY	Instructor Payment for Power F	159.38
<i>Org Key: PR3500 - Senior Services</i>				
P0107253	00203169	VERIZON WIRELESS	Monthly Cellular Phone bill -	54.17
<i>Org Key: PR4100 - Community Center</i>				
P0107293	00203170	WALTER E NELSON CO	3 boxes of hand soap for restr	168.27
P0103564	00203153	MONARCH LANDSCAPING WA LLC	5% Retainage	68.00
P0107253	00203169	VERIZON WIRELESS	Monthly Cellular Phone bill -	59.58
<i>Org Key: PR6100 - Park Maintenance</i>				
P0107253	00203169	VERIZON WIRELESS	Monthly Cellular Phone bill -	3,342.56
P0107253	00203169	VERIZON WIRELESS	Monthly Cellular Phone bill -	98.43
P0107284	00203150	MI HARDWARE - MAINT	MISC. HARDWARE FOR THE MONTH O	42.49
P0107267	00203173	ZEE MEDICAL	FIRST AID SUPPLIES	17.39
<i>Org Key: PR6200 - Athletic Field Maintenance</i>				
P0107253	00203169	VERIZON WIRELESS	Monthly Cellular Phone bill -	955.47
P0107284	00203150	MI HARDWARE - MAINT	MISC. HARDWARE FOR THE MONTH O	29.05
P0107267	00203173	ZEE MEDICAL	FIRST AID SUPPLIES	17.39
<i>Org Key: PR6500 - Luther Burbank Park Maint.</i>				
P0107253	00203169	VERIZON WIRELESS	Monthly Cellular Phone bill -	70.76
P0107267	00203173	ZEE MEDICAL	FIRST AID SUPPLIES	17.39
<i>Org Key: PR6600 - Park Maint-School Related</i>				
P0107253	00203169	VERIZON WIRELESS	Monthly Cellular Phone bill -	15.38
P0107267	00203173	ZEE MEDICAL	FIRST AID SUPPLIES	14.91
<i>Org Key: PR6900 - Aubrey Davis Park Maintenance</i>				
P0107253	00203169	VERIZON WIRELESS	Monthly Cellular Phone bill -	130.35
P0107274	00203165	T2 SYSTEMS CANADA INC	Monthly charges for services t	77.00
P0107267	00203173	ZEE MEDICAL	FIRST AID SUPPLIES	17.41
<i>Org Key: ST0020 - ST Long Term Parking</i>				
P0107227	00203145	HEARTLAND LLC	February Long-Term Parking Ser	875.00
P0107298	00203140	DEPT OF TRANSPORTATION	Invoice RE 41 JZ0405 L009 ST	341.24
P0107298	00203140	DEPT OF TRANSPORTATION	Invoice RE 41 JZ0592 L003 ST L	53.41

Accounts Payable Report by GL Key

PO #	Check #	Vendor:	Transaction Description	Check Amount
<i>Org Key: VCP343 - CIP Parks Salaries</i>				
P0107338	00203154	MORNICK, MATTHEW	CIP Support 3/16-3/20/2020	68.00
<i>Org Key: WG105R - Community Center Bldg Repairs</i>				
P0107190	00203132	A & C Glass	Repairs for front entry door.	4,455.00
<i>Org Key: WG130E - Equipment Rental Vehicle Repl</i>				
P94483	00203147	KIA MOTORS FINANCE	6 MONTH EXTENSION JAN - JULY '	200.79
<i>Org Key: WP122P - Open Space - Pioneer/Engstrom</i>				
P0103566	00203153	MONARCH LANDSCAPING WA LLC	Retainage 5%	796.25
<i>Org Key: WP122R - Vegetation Management</i>				
P0103564	00203153	MONARCH LANDSCAPING WA LLC	5% Retainage	1,020.00
P0107253	00203169	VERIZON WIRELESS	Monthly Cellular Phone bill -	98.43
<i>Org Key: XP710R - Luther BB Minor Capital LEVY</i>				
P0103564	00203153	MONARCH LANDSCAPING WA LLC	5% Retainage	408.00
<i>Org Key: YF1100 - YFS General Services</i>				
P0106332	00203169	VERIZON WIRELESS	Mobile hotspot device for when	37.51
<i>Org Key: YF2100 - School/City Partnership</i>				
P0107192	00203160	REGIONAL TOXICOLOGY SERVICES	Lab fees for 2020	14.75
Total				689,882.60

Accounts Payable Report by Check Number

Check No	Check Date	Vendor Name/Description	PO #	Invoice #	Invoice Date	Check Amount
00203132	04/10/2020	A & C Glass Repairs for front entry door.	P0107190	15078	01/22/2020	4,455.00
00203133	04/10/2020	ALL BATTERY SALES & SERVICE BATTERY	P0107270	659836	03/05/2020	391.38
00203134	04/10/2020	BOLLES CONSTRUCTION INC EXCAVATION ON-CALL	P0106533	3037	03/23/2020	12,109.13
00203135	04/10/2020	CADMAN INC 1-1/4" MINUS ROCK (133.86 TONS)	P0107266	5674723/724	03/13/2020	3,637.00
00203136	04/10/2020	CASCADE KENDO-KAI Program payment for Kendo #973	P0107296	9735/9731	04/01/2020	5,241.78
00203137	04/10/2020	COMCAST CITY HALL HIGH SPEED INTERNET	P0102379	0060573-0420	04/21/2020	121.44
00203138	04/10/2020	SAHANDY, SHEIDA REBECCA CPD Continuous improvement pro	P0107257	024	03/20/2020	1,937.50
00203139	04/10/2020	CRYSTAL AND SIERRA SPRINGS PW WATER DELIVERY	P0106697	14555831032120	03/21/2020	48.59
00203140	04/10/2020	DEPT OF TRANSPORTATION Invoice RE 41 JZ0405 L009 ST	P0107298	JZ0405/JZ0592	03/16/2020	394.65
00203141	04/10/2020	ESA CAO update	P0107258	151549	01/08/2020	4,411.25
00203142	04/10/2020	EXCEL SUPPLY COMPANY NITRILE EXAM GLOVES	P0107250	119266	03/20/2020	546.48
00203143	04/10/2020	GRAINGER INVENTORY PURCHASES	P0107251	9484961307/24/80	03/30/2020	779.12
00203144	04/10/2020	HAKOMORI, MITSUKO Instructor payment for Ikebana	P0107297	9614	04/01/2020	256.20
00203145	04/10/2020	HEARTLAND LLC Services February 2020 (6.25 h	P0107227	1210-1012	03/19/2020	3,062.50
00203146	04/10/2020	HOBBS, TRACY Instructor Payment for Power F	P0107291	OH013243	04/01/2020	159.38
00203147	04/10/2020	KIA MOTORS FINANCE 6 MONTH EXTENSION JAN - JULY '	P94483	OH013240	04/01/2020	200.79
00203148	04/10/2020	KING COUNTY TREASURY MONTHLY SEWER JAN-DEC 2020	P0106421	30029311	04/01/2020	399,447.96
00203149	04/10/2020	LASERFAB INC. Heavy duty collection box with	P0107290	341742	03/19/2020	3,844.50
00203150	04/10/2020	MI HARDWARE - MAINT MISC. HARDWARE FOR THE MONTH O	P0107284	OH013242	03/31/2020	71.54
00203151	04/10/2020	MI HARDWARE - ROW MISC. HARDWARE FOR THE MONTH O	P0107283	OH013241	03/31/2020	16.61
00203152	04/10/2020	MI SCHOOL DISTRICT #400 MI Pool Operation Subsidy	P0106607	OH013233	04/01/2020	11,902.17
00203153	04/10/2020	MONARCH LANDSCAPING WA LLC 5% Retainage	P0103564	OH013236	04/01/2020	2,292.25
00203154	04/10/2020	MORNICK, MATTHEW CMO Support 3/16-3/20/2020	P0107338	10	03/18/2020	952.00
00203155	04/10/2020	NORCOM 911 911 NORCOM	P0107276	0000904/0000905	04/01/2020	202,012.49
00203156	04/10/2020	NORTON CORROSION LIMITED LLC 2020 NORTHFIRE UNDERGROUND CAT	P0107268	255777	03/17/2020	1,254.00
00203157	04/10/2020	PAULETTO, MAUDE Instructor payment for Yoga cl	P0107295	9978/9982	04/01/2020	1,272.70

Accounts Payable Report by Check Number

Check No	Check Date	Vendor Name/Description	PO #	Invoice #	Invoice Date	Check Amount
00203158	04/10/2020	PEOPLE FOR PROGRESS IN INDIA Cancelled rental FA-3974 due t	P0107191	FA-3974	03/19/2020	2,043.00
00203159	04/10/2020	PRIORITY MARINE Patrol 11 Repairs	P0107265	OH013239	02/16/2020	4,361.81
00203160	04/10/2020	REGIONAL TOXICOLOGY SERVICES Lab fees for 2020	P0107192	TC-20290022920	02/29/2020	14.75
00203161	04/10/2020	RELX INC DBA LEXISNEXIS Library Subscriptions - Invoic	P0107299	3092558462	03/31/2020	348.70
00203162	04/10/2020	RICOH USA INC Cost Per Copy/Fire	P0107278	5058952054	03/01/2020	206.73
00203163	04/10/2020	SCHUMACHER, JAN Instructor Payment for Aerobic	P0107292	9687	04/01/2020	1,513.20
00203164	04/10/2020	SME SOLUTIONS LLC 1/29/20 FIRE STATION TANK REPA	P0107269	293785	02/29/2020	2,596.08
00203165	04/10/2020	T2 SYSTEMS CANADA INC Monthly charges for services t	P0107274	IRIS000069485	03/31/2020	77.00
00203166	04/10/2020	TRAFFIC SAFETY SUPPLY INVENTORY PURCHASES	P0107289	INV025052	03/31/2020	1,453.77
00203167	04/10/2020	US Bank Redmond RETAINAGE FOR P0106533	P0106556	3037	03/23/2020	576.63
00203168	04/10/2020	VERIZON WIRELESS 2020 VERIZON WIRELESS	P0107346	9851087758	03/23/2020	8,892.30
00203169	04/10/2020	VERIZON WIRELESS Monthly Cellular Phone bill -	P0106332	9848989754	03/15/2020	5,095.56
00203170	04/10/2020	WALTER E NELSON CO 3 boxes of hand soap for restr	P0107293	862560	04/02/2020	168.27
00203171	04/10/2020	WANG NING MARTIAL ARTS ACA LLC Instructor Payment for Tai Chi	P0107294	9730	04/01/2020	1,222.65
00203172	04/10/2020	XEROX CORPORATION Xerox lease - LBP - Invoice	P0107256	098595549	01/01/2020	155.29
00203173	04/10/2020	ZEE MEDICAL Medical cabinet supplies for M	P0107267	68398499	04/01/2020	338.45
					Total	<u>689,882.60</u>



CITY OF MERCER ISLAND CERTIFICATION OF PAYROLL

PAYROLL PERIOD ENDING **4.3.2020**
PAYROLL DATED **4.10.2020**

Net Cash	\$ 517,589.95
Net Voids/Manuals	\$ 10,717.88
Net Total	\$ 528,307.83
Federal Tax Deposit - Key Bank	\$ 81,757.23
Social Security and Medicare Taxes	\$ 46,982.37
Medicare Taxes Only (Fire Fighter Employees)	\$ 2,448.73
State Tax (Massachusetts)	\$ 20.89
Public Employees Retirement System 2 (PERS 2)	\$ 29,892.42
Public Employees Retirement System 3 (PERS 3)	\$ 6,576.42
Public Employees Retirement System (PERSJM)	\$ 870.75
Public Safety Employees Retirement System (PSERS)	\$ 214.08
Law Enforc. & Fire fighters System 2 (LEOFF 2)	\$ 25,209.81
Regence & LEOFF Trust - Medical Insurance	\$ 12,261.91
Domestic Partner/Overage Dependant - Insurance	\$ 1,106.36
Group Health Medical Insurance	\$ 1,031.14
Health Care - Flexible Spending Accounts	\$ 1,939.72
Dependent Care - Flexible Spending Accounts	\$ 1,098.85
ICMA Deferred Compensation	\$ 34,299.79
Fire 457 Nationwide	\$ 21,022.86
Roth - ICMA	\$ 460.00
Roth - Nationwide	\$ 940.00
Tax Levy	\$ 826.84
Child Support	\$ 599.99
Mercer Island Employee Association	\$ 292.50
Cities & Towns/AFSCME Union Dues	\$ -
Police Union Dues	\$ -
Fire Union Dues	\$ 2,153.38
Fire Union - Supplemental Dues	\$ 160.00
Standard - Supplemental Life Insurance	\$ -
Unum - Long Term Care Insurance	\$ 353.55
AFLAC - Supplemental Insurance Plans	\$ 388.71
Coffee Fund	\$ 144.00
Transportation	\$ 136.67
HRA - VEBA	\$ 5,681.21
Tax & Benefit Obligations Total	\$ 278,870.18

TOTAL GROSS PAYROLL	\$ 807,178.01
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I, the undersigned, do hereby certify under penalty of perjury that the materials have been furnished, the services rendered or the labor performed as described herein, that any advance payment is due and payable pursuant to a contract or is available as an option for full or partial fulfillment of a contractual obligation, and that the claim is a just, due and unpaid obligation against the City of Mercer Island, and that I am authorized to authenticate and certify to said claim.



Finance Director

I, the undersigned, do hereby certify that the City Council has reviewed the documentation supporting claims paid and approved all checks or warrants issued in payment of claims.

Mayor Date



CITY COUNCIL MINUTES SPECIAL VIDEO MEETING APRIL 7, 2020

CALL TO ORDER & ROLL CALL

Mayor Benson Wong called the meeting to order at 5:07 pm from a remote location.

Mayor Benson Wong, Deputy Mayor Wendy Weiker and Councilmembers Lisa Anderl, Jake Jacobson, Salim Nice, Craig Reynolds, and David Rosenbaum participated remotely using a video teleconferencing platform by Zoom.

The following staff members participated from remote locations:

- Interim City Attorney Bio Park
- Interim Finance Director Matt Mornick
- Deputy Finance Director LaJuan Tuttle
- Policy Group Lead, Alison Van Gorp

City Manager Jessi Bon and City Clerk Deb Estrada participated remotely from separate rooms at City Hall, 9611 SE 36th Street, Mercer Island, Washington.

AGENDA APPROVAL

It was moved by Reynolds; seconded by Nice to:

Approve the agenda as presented.

A roll call vote was conducted, and the results were as follows:

Passed 7-0

FOR: 7 (Anderl, Jacobson, Nice, Reynolds, Rosenbaum, Weiker and Wong)

CITY MANAGER REPORT

City Manager Bon reported on the following:

- Emergency Operations Activated – Level 1
- EOC Organization Structure
- Regional and State Partnership
- Situation Reports
- How many COVID-19 Cases are on Mercer Island – 61 confirmed
- School Closures Extended through end of year
- City of Mercer Island Call Center
- Youth and Family Services Food Pantry
- Youth and Family Services Emergency Assistance
- Youth and Family Services Community-Based Counseling
- PROS Plan Suspended until Fall 2020, perhaps 2021
- CPD Services: Development Review
- CPD Services Project Updates:
 - Xing Hua Mixed Use Building
 - East Seattle School FEIS
 - East Seattle Office Building
 - Miscellaneous Projects
- CPD Services: Legislative
- Connect to Culture & the Arts from Home
- Thursday Video Situation Briefing

CONSENT CALENDAR

Payables Reports for the Periods Ending:

- A. February 14, 2020 in the amount of \$311,538.48,
- B. February 21, 2020 in the amount of \$109,400.98,
- C. February 28, 2020 in the amount of \$430,608.98,
- D. March 6, 2020 in the amount of \$333,552.62,
- E. March 13, 2020 in the amount of \$834,427.28,
- F. March 20, 2020 in the amount of \$49,346.33, and
- G. March 27, 2020 in the amount of \$819,369.97

Recommendation: Certify that the materials or services herein before specified have been received and that all warrant numbers listed are approved for payment.

Certification of Payroll:

- A. February 28, 2020 in the amount of \$835,784.15, and
- B. March 13, 2020 in the amount of \$834,443.16

Recommendation: Certify that the materials or services specified have been received and that all fund warrants are approved for payment.

Minutes of the following meetings:

January 24 & 25, 2020 Planning Session,
February 18, 2020 Regular Meeting,
March 10, 2020 Special Meeting, and
March 24 Special Meeting.

Recommendation: Approve the minutes as written.

AB 5675: King County WaterWorks Grant Acceptance

Recommended Action: Authorize the City Manager to accept the King County WaterWorks Grant and appropriate \$29,220 in grant funds for 2020.

AB 5677: Authorize Grant Application to replace Marine Patrol Boat #11

Recommended Action: Authorize the City Manager to sign the grant application.

It was moved by Nice; seconded by Reynolds to:

Approve the Consent Calendar as presented.

A roll call vote was conducted, and the results were as follows:

Passed 7-0

FOR: 7 (Anderl, Jacobson, Reynolds, Rosenbaum, Nice, Weiker, and Wong)

REGULAR BUSINESS

AB 5678: City Council Line of Succession

Policy Group Lead Alison Van Gorp explained that due to the nature of the COVID-19 emergency, it is prudent for the Council to identify in advance a second alternate for the Mayor, should both the Mayor and Deputy Mayor become unavailable. Van Gorp explained the process for designating the second alternate and that the designation should remain in place throughout the duration of the COVID-19 emergency and until such a time that the Emergency Operation Center is deactivated, or until the next Mayor and Deputy Mayor are elected in January 2022, whichever event comes first.

Councilmember Rosenbaum nominated Councilmember Nice to serve as a second alternate to the Mayor. Councilmember Nice accepted the nomination.

There were no additional nominations.

It was moved by Reynolds; seconded by Rosenbaum to:

Nominate Councilmember Nice to serve as a second alternate to the Mayor.

A roll call vote was conducted, and the results were as follows:

Passed 7-0

FOR: 7 (Anderl, Jacobson, Reynolds, Rosenbaum, Nice, Weiker, and Wong)

AB 5679: B&O Tax Payment Deferral

Policy Group Lead Alison Van Gorp explained that the COVID-19 emergency is causing undue hardship to local Mercer Island businesses. In response to the hardship, staff recommended amending the city code to give the City the ability to extend the deadline for B&O tax payments. She further explained that Ordinance 20C-05 would give the Finance Director, during a declared emergency, the ability to extend the payment deadline through the end of 2020. In 2021, payment deadlines would return to the regular quarterly schedule. She noted that the City would rely on cash reserves to mitigate revenue impacts due to delayed tax collections and to sustain the City's emergency response.

Interim City Attorney Bio Park responded to Council questions regarding the Finance Director's authority to extend the deadline.

It was moved by Weiker; seconded by Reynolds to:

Suspend the City Council Rules of Procedures, Section 6.3

A roll call vote was conducted, and the results were as follows:

Passed 7-0

FOR: 7 (Anderl, Jacobson, Reynolds, Rosenbaum, Nice, Weiker, and Wong)

It was moved by Anderl; seconded by Reynolds to:

Adopt Ordinance No. 20C-05, amending MICC 4.10.110(A) related to business and occupation tax payment due dates.

A roll call vote was conducted, and the results were as follows:

Passed 6-1

FOR: 6 (Anderl, Reynolds, Rosenbaum, Nice, Weiker, and Wong)

AGAINST: 1 (Jacobson)

AB 5676: Financial Report: 2019 Year-End and COVID-19 Impacts

Interim Finance Director Matt Mornick presented the 2019 Year-End Financial Status Report. He reported on the 2019 General Fund budget to actuals, year-end balances for the Water, Sewer, and Storm Water Utility Funds, and the 2019 year-end Contingency Fund balance. He reported that the 2019-2020 budget amending ordinance included the following adjustments:

1. Amending the Fleet Fund by \$32,917 for the purchase of the hydraulic driven drop-in sander.
2. Amending the Youth and Family Services Fund by \$54,624 to restore the 0.5 FTE Geriatric Specialist for 2020 through a donation from the Youth and Family Services Foundation.
3. Amending the Youth and Family Services Fund by \$37,373 by appropriating all of the proceeds from HB 1406 to the Emergency Assistance Program for housing and rent assistance.
4. Amending the Capital Improvement Fund by \$26,680 to account for a King County Flood Control Grant for the Lincoln Landing project.
5. Amending the General Fund by \$7,500 to account for revenue received from the Washington Health Care Authority.

He noted that the City Council previously authorized allocation of HB 1405 funds to the ARCH Housing Trust Fund (\$16,232) and the remaining balance to the YFS Emergency Assistance Fund. Given the circumstances facing the Mercer Island community due to the coronavirus pandemic, it was recommended that the proceeds from HB 1406 be fully allocated to emergency assistance for housing and rent.

It was moved by Jacobson; seconded by Anderl to:

Suspend the City Council Rules of Procedures, Section 6.3

A roll call vote was conducted, and the results were as follows:

Passed 7-0

FOR: 7 (Anderl, Jacobson, Reynolds, Rosenbaum, Nice, Weiker, and Wong)

It was moved by Anderl; seconded by Reynolds to:

Adopt Ordinance No. 20-06, amending the 2019-2020 Biennial Budget.

A roll call vote was conducted, and the results were as follows:
Passed 7-0
FOR: 7 (Anderl, Jacobson, Reynolds, Rosenbaum, Nice, Weiker, and Wong)

It was moved by Anderl; seconded by Nice to:
Reduce the ARCH Housing Trust Fund allocation from \$50,000 to \$33,768 for 2020.
A roll call vote was conducted, and the results were as follows:
Passed 6-1
FOR: 6 (Anderl, Jacobson, Rosenbaum, Nice, Weiker, and Wong)
AGAINST: 1 (Reynolds)

It was moved by Anderl; seconded by Jacobson to:
Allocate \$16,232 from the General Fund to the ARCH Administrative Budget for 2020.
A roll call vote was conducted, and the results were as follows:
Passed 7-0
FOR: 7 (Anderl, Jacobson, Reynolds, Rosenbaum, Nice, Weiker, and Wong)

Interim Finance Director Mornick then proceeded to explain the fiscal and environmental conditions in 2020 as a result of the ongoing coronavirus pandemic. He explained that early indicators are signaling a recession deeper than 2008. As a result of the Governor's Stay Home, Stay Healthy order, which was extended to May 4, all non-essential retail stores in Washington are closed. Revenues at the hotels that remain open are down about 90 percent. Restaurants that choose to remain open only offer takeout service.

He went on to explain that staff collaborated with the Mercer Island Chamber of Commerce, local business owners, and City Council to coordinate resources, outreach, and City support for small businesses. Mornick noted that in response to the growing concern among residents and local businesses, the City instituted relief measures for water utility customers. To avoid an undue burden during the coronavirus, the City created a variety of payment plan options for customers in need. Further, the City would not disconnect customers for non-payment during this time, nor would late fees be issued to customers unable to pay their bills on-time.

Mornick explained that as a result, impacts to the City's General Fund and Youth and Family Services (YFS) Fund have been severe. Staff estimated revenue impacts through the end of 2020 and are working to mitigate the following potential losses:

- Up to \$1.5 million General Fund revenue shortfall in the Parks and Recreation department.
- Up to \$1.6 million Youth and Family Service Fund revenue shortfall.

The following fiscal impacts were reviewed:

- Youth & Family Services
- Thrift Shop Revenues
- YFS Fund Forecast
- Sales Tax
- Parks & Recreation
- 27th Pay Period (every 10th year, there is an additional pay period)
- Delayed Revenues due utility payments, B&O tax and property tax extensions, and rent payment extensions at MICEC
- Contingency Fund

Until such time that staff can better predict the full impact of the emergency, several financial assumptions were identified:

- Non-essential businesses will be shut down until May 4.
- When businesses re-open, it will take time to return to normalcy.
- Very little sales tax is expected to be remitted during March and April given the Stay Home, Stay Healthy order.
- Sales tax revenue is received two months after it is earned and therefore the true impacts on sales tax will not be known until May and June.
- Property tax deadlines have been extended to June 1 for residential and commercial properties who pay property taxes themselves. It is unknown how many taxpayers pay property taxes themselves in the City, but payment delays will affect the City's cash flows.

- Uncertainty regarding utility customer payments will impact utility revenues and corresponding utility tax revenues.
- Impacts of lost and deferred revenue may create cash flow issues, creating a heavy reliance on General Fund balance and Contingency Fund reserves to meet monthly cash flow commitments.

Interim Finance Director Mornick and City Manager Bon reported that by the end of March, the City released 1 full-time employee and 39 seasonal and casual employees in the Parks and Recreation, Youth and Family Services, and Public Works departments, noting that additional workforce reductions would be needed to offset the loss of revenue. It was further explained that the Thrift Shop, a primary revenue driver for the Youth and Family Services Fund, closed mid-March, which required immediate use of the YFS Fund Reserves to cover expenses.

Mornick continued to explain that staff are unable to predict when delayed revenue will be received. Meanwhile, staff is preparing for significant cash flow interruptions and would need to rely on the City's contingency reserve and General Fund balance to fill gaps as they arise.

City Manager Bon explained that a hiring freeze is in place through 2020 and that all professional training and related travel through 2020 is frozen as well. She further noted that staff are exploring several cost saving measures, including:

- Non-essential contracts tied to General Fund
- Workforce reductions via layoffs, furloughs, and salary reductions
- Scaled down operations through the city organization
- Potential General Fund transfers that can be delayed or eliminated
- Federal/state resources to supplement operations
- New discussions with labor partners to help close the budget gap.

Councilmembers had several questions in response to the financial status report. City Manager Bon committed to Council that staff would report back at the April 21, 2020 City Council meeting.

OTHER BUSINESS

Planning Schedule

There were no changes to the Planning Schedule.

Councilmember Absences

There were no absences to report.

Councilmember Reports

Councilmember Anderl:

- Utility Board has not met
- WRIA 8 Salmon Recovery Council met remotely with 56 attendees and accepted a grant for additional research.

Councilmember Jacobson:

- ETP has not met
- Disability Board has a May meeting scheduled
- Participated in the Recology Facility tour

Councilmember Reynolds:

- Brainstorming next steps with Mercer Island businesses and the feasibility of a buy local initiative

Councilmember Rosenbaum:

- MISD Advisory Board met in late February

Deputy Mayor Weiker:

- Encouraged Council to read SCA daily emails

- Community is considering ideas for graduating seniors

Mayor Wong:

- Participated in a virtual meeting with King County Mayors and there was a survey of what other cities are doing during the pandemic
- Encouraged Council to read the SCA daily reports and observe what other communities are doing
- Asked Deputy Mayor Weiker to keep Council apprised of SCA and AWC efforts in response to the pandemic

ADJOURNMENT

There being no additional business to come before City Council, the Special Video Meeting adjourned at 8:46 PM

Attest:

Benson Wong, Mayor

Deborah A. Estrada, City Clerk



**CITY COUNCIL MINUTES
SPECIAL VIDEO MEETING
APRIL 14, 2020**

CALL TO ORDER & ROLL CALL

Mayor Benson Wong called the Special Meeting to order at 4:00 pm from a remote location.

Mayor Benson Wong, Deputy Mayor Wendy Weiker and Councilmembers Lisa Anderl, Jake Jacobson, Salim Nice, Craig Reynolds, and David Rosenbaum participated remotely using Microsoft Teams.

City Attorney Bio Park, Public Works Director Jason Kintner, and Chief of Administration Ali Spietz participated in the executive session from a remote location using Microsoft Teams.

City Manager Jessi Bon and Senior Project Manager Kirsten Taylor participated from the City Hall Council Chambers using Microsoft Teams.

SPECIAL BUSINESS

At 4:03, Mayor Wong convened an Executive Session for approximately 120 minutes to discuss with legal counsel litigation or potential litigation to which the City is, or is likely to become, a party, when public knowledge regarding the discussion is likely to result in an adverse legal or financial consequence to the City pursuant to RCW 42.30.110(1)(i) and noted that no action would be taken.

At 5:58 pm, Mayor Wong adjourned the Executive Session.

ADJOURNMENT

The Special Meeting adjourned at 5:59 pm.

Attest:

Benson Wong, Mayor

Deborah Estrada, City Clerk



BUSINESS OF THE CITY COUNCIL CITY OF MERCER ISLAND

AB 5682
April 21, 2020
Consent Calendar

AGENDA BILL INFORMATION

TITLE:	AB 5682: Sexual Assault Awareness Month Proclamation	<input type="checkbox"/> Discussion Only
RECOMMENDED ACTION:	Proclaim April 2020 as Sexual Assault Awareness Month in the City of Mercer Island	<input checked="" type="checkbox"/> Action Needed: <input type="checkbox"/> Motion <input type="checkbox"/> Ordinance <input type="checkbox"/> Resolution

DEPARTMENT:	Youth and Family Services
STAFF:	Cindy Goodwin, YFS Director
COUNCIL LIAISON:	n/a
EXHIBITS:	1. Sexual Assault Awareness Month Proclamation
CITY COUNCIL PRIORITY:	n/a

AMOUNT OF EXPENDITURE	\$ n/a
AMOUNT BUDGETED	\$ n/a
APPROPRIATION REQUIRED	\$ n/a

SUMMARY

In the United States, April is Sexual Assault Awareness Month (SAAM). The goal of SAAM is to raise public awareness about sexual violence and educate communities on how to prevent it. The attention SAAM generates is an opportunity to energize and expand prevention efforts throughout the year. The National Sexual Violence Resource Center's theme for SAAM 2020 is "Shine a Light." By proclaiming support for survivors and their families and speaking out loud about how sexual violence affects our communities, we spotlight the issue, and engage the whole community in this important conversation.

When we allow space in our communities for informed conversations –in our schools, in our homes, in the public square – we signal to survivors we want to hear from them, and we empower them to speak up and seek help. Hearing "I believe you, I want to help support you, and I know where you can get help right now" is an important first message all survivors need to begin healing.

RECOMMENDATION

Mayor proclaims April 2020 as Sexual Assault Awareness Month in the City of Mercer Island



City of Mercer Island, Washington

Proclamation

WHEREAS, in Washington State, 45% of women and 22% of men report having experienced sexual violence in their lifetime; and;

WHEREAS, rape is among the most underreported crime for reasons that include victim's fear of being disbelieved or further traumatized within systems designed to support them. Additional barriers to reporting, such as language, immigration status, or gender and racial bias, reduce reporting even further; and

WHEREAS, in King County, more than 7,400 adults and children received specialized assistance from organizations with programming for sexual assault victims in 2019; and

WHEREAS, demand for services to help survivors heal has increased significantly since 2016, reflecting the cultural shift that is taking place that has prompted many survivors who have remained silent to now speak up and seek the help they need to heal; and

WHEREAS, King County is home to many organizations that provide culturally and linguistically specific services for survivors from various racial/ethnic, faith, and cultural communities, survivors who are immigrants and refugees, survivors who are LGBTQ, and survivors with disabilities, and these culturally specific services are critical to effectively respond to the specific needs and barriers many survivors face; and

WHEREAS, negative impacts of sexual violence trauma on women, men, children and youth include fear, concern for safety, symptoms of post-traumatic stress disorder, injury, and missed work or school; and

WHEREAS, working together to support our community's response to sexual violence, supporting survivors when they come forward, speaking out against and working to change harmful attitudes and actions, and engaging in sexual violence education and prevention work helps end sexual violence

NOW, THEREFORE, I, Benson Wong, Mayor of the City of Mercer Island, do hereby proclaim April 2020 as

SEXUAL ASSAULT AWARENESS MONTH

in the City of Mercer Island and urge all residents to join advocates and communities throughout King County in taking action to prevent sexual violence by standing with survivors and proclaiming April 2020 SEXUAL ASSAULT AWARENESS MONTH.

APPROVED, this 21st day of April 2020

Mayor Benson Wong

Proclamation No. 250





**BUSINESS OF THE CITY COUNCIL
CITY OF MERCER ISLAND**

**AB 5671
March 10, 2020
Consent Calendar**

AGENDA BILL INFORMATION

TITLE:	AB 5671: Claims Reporting for Electronic Funds Transfers (EFTs)	<input checked="" type="checkbox"/> Discussion Only
RECOMMENDED ACTION:	Receive report. No action necessary	<input type="checkbox"/> Action Needed: <input type="checkbox"/> Motion <input type="checkbox"/> Ordinance <input type="checkbox"/> Resolution

DEPARTMENT:	Finance
STAFF:	Lajuan Tuttle, Deputy Finance Director
COUNCIL LIAISON:	
EXHIBITS:	<ol style="list-style-type: none"> 1. Certification of Claims October 2019 – March 2020 2. Accounts Payable EFT Report October 2019 3. Accounts Payable EFT Report November 2019 4. Accounts Payable EFT Report December 2019 5. Accounts Payable EFT Report January 2020 6. Accounts Payable EFT Report February 2020 7. Accounts Payable EFT Report March 2020
CITY COUNCIL PRIORITY:	2. Articulate, confirm, and communicate a vision for effective and efficient city services. Stabilize the organization, optimize resources, and develop a long-term plan for fiscal sustainability.

AMOUNT OF EXPENDITURE	\$ n/a
AMOUNT BUDGETED	\$ n/a
APPROPRIATION REQUIRED	\$ n/a

SUMMARY

The Washington State Auditors Office, through its Budgeting, Accounting, and Reporting System (BARS), requires audited and certified claims to be presented to the legislative body. The BARS manual prescribes this process in [Section 3.8.5 – Voucher Certification and Approval](#) which reads in part that the governing body approve the payment of claims vouchers and payroll. As defined by BARS, “claims” refer to all external payments that are made to satisfy obligations of the City, regardless of how payments are processed (i.e., through warrants, checks, EFT’s, etc.). Electronic Funds Transfer (EFT) is a general term used to describe any type of electronic payment and includes wire transfers and automated clearing house (ACH) payments.

Electronic payments are often more timely and secure than payment by check. Many of the City’s vendors prefer electronic payment and the State of Washington now requires electronic payment for most tax

remittances. Existing automated reports for Accounts Payable claims do not currently include payments made by EFT.

To ensure compliance with BARS voucher certification requirements, a monthly report detailing accounts payable claims paid by EFT will be included on future Council Consent Calendars. Exhibits 1 through 7 are EFT Claims reports detailing electronic payments for October 2019 through March 2020. Explanations of the most common, and recurring, electronic payments are as follows:

- **Merchant Fees:** The costs associated with Visa & Mastercard interchange. Charged to merchants (the City) on a percentage and per transaction basis. The City has multiple merchant accounts all associated with a distinct business system for cash receipting.
- **ADP Fees:** Processing fees charged by payroll vendor ADP.
- **Northwest Administrator:** Payment for monthly premiums for employee benefits including medical, dental, life and long-term disability (LTD).
- **US Bank Safekeeping:** Payment of principal and interest on outstanding long-term debt.
- **VEBA:** Employer annual and quarterly contributions to VEBA (voluntary employee beneficiary association) accounts based on collective bargaining agreements (CBA) and employee benefit packages. Those employees covered by the Fire CBA also have the option of contributing directly to their VEBA accounts through payroll deduction.
- **WA Department of Retirement Systems DRS:** Remittance of employee and employer contributions to PERS (Public Employees' Retirement System) and LEOFF (Law Enforcement Officers' and Fire Fighters') retirement systems. Remitted on a per pay-date basis.
- **WA Department of Labor and Industries:** Quarterly L&I (Labor & Industries) Tax payment.
- **WA Department of Revenue:** Monthly payment of sales and use taxes. Includes remittance of sales tax collected by the Thrift Shop and Parks and Recreation, Utility Excise taxes, Business and Occupation taxes, and local use taxes.

Pre-authorized ACH payments are initiated by the City either by contract (merchant fees, ADP) or per occurrence by authorized login to secure vendor portals (NW Admin, DRS, VEBA and WA State). Wire transfers require initiation by authorized staff in Finance with secondary authorization provided by authorized staff in the City Manager's Office – both via separate secure logins with KeyBank.

RECOMMENDATION

Receive report. No action necessary.

CERTIFICATION OF CLAIMS

I, the undersigned, do hereby certify under penalty of perjury that the materials have been furnished, the services rendered, or the labor performed as described herein, that any advance payment is due and payable pursuant to a contract or is available as an option for full or partial fulfillment of a contractual obligation, and that the claim is a just, due and unpaid obligation against the City of Mercer Island, and that I am authorized to authenticate and certify to said claim.



Deputy Finance Director

I, the undersigned, do hereby certify that the City Council has reviewed the documentation supporting claims paid and approved all checks or warrants issued in payment of claims.

Mayor

Date

<u>Report</u>		<u>Amount</u>
EFT Report	October 2019	\$2,470,933.46
EFT Report	November 2019	\$3,655,382.20
EFT Report	December 2019	\$4,957,989.40
EFT Report	January 2020	\$2,846,338.65
EFT Report	February 2020	\$2,304,264.67
EFT Report	March 2020	\$2,151,871.80

Accounts Payable EFT Report

Date	Type	Vendor Name/Description	Amount
10/25/2019	Preauthorized ACH Debit	DIRECT WITHDRAWAL ADP PAYROLL FEESADP - FEES ADP Payroll Services	2,194.51
10/25/2019	Preauthorized ACH Debit	DIRECT WITHDRAWAL ADP PAYROLL FEESADP - FEES ADP Payroll Services	2,751.00
10/1/2019	Preauthorized ACH Debit	DIRECT WITHDRAWAL AFLAC INSURANCE Employee Withholding - Payroll	941.55
10/29/2019	Preauthorized ACH Debit	DIRECT WITHDRAWAL AFLAC INSURANCE Employee Withholding - Payroll	1,355.34
10/11/2019	Preauthorized ACH Debit	DIRECT WITHDRAWAL NATIONWIDE PAYMENTS Employee Withholding - Payroll	701.43
10/11/2019	Preauthorized ACH Debit	DIRECT WITHDRAWAL NATIONWIDE PAYMENTS Employee Withholding - Payroll	10,300.74
10/25/2019	Preauthorized ACH Debit	DIRECT WITHDRAWAL NATIONWIDE PAYMENTS Employee Withholding - Payroll	680.91
10/25/2019	Preauthorized ACH Debit	DIRECT WITHDRAWAL NATIONWIDE PAYMENTS Employee Withholding - Payroll	9,819.60
10/28/2019	Preauthorized ACH Debit	DIRECT WITHDRAWAL UNUMGROUP955 INSURANCE Employee Withholding - Payroll	266.40
10/28/2019	Preauthorized ACH Debit	DIRECT WITHDRAWAL UNUMGROUP955 INSURANCE Employee Withholding - Payroll	732.40
10/15/2019	Preauthorized ACH Debit	DIRECT WITHDRAWAL WASHINGTON-DSHS WA53000000 Employee Withholding - Payroll	599.99
10/28/2019	Preauthorized ACH Debit	DIRECT WITHDRAWAL WASHINGTON-DSHS WA53000000 Employee Withholding - Payroll	599.99
10/11/2019	Outgoing Money Transfer	IAFF Dues Employee Withholding - Payroll	2,271.33
10/29/2019	Outgoing Money Transfer	IAFF Dues Employee Withholding - Payroll	2,271.33
10/11/2019	Outgoing Money Transfer	ICMA Employee Withholding - Payroll	30,728.16
10/29/2019	Outgoing Money Transfer	ICMA Employee Withholding - Payroll	31,316.18
10/11/2019	Outgoing Money Transfer	VEBA Employee Withholding - Payroll	5,266.81
10/29/2019	Outgoing Money Transfer	VEBA Employee Withholding - Payroll	5,339.15
10/23/2019	Outgoing Money Transfer	VEBA Employer contribution	110,838.02
10/30/2019	Outgoing Money Transfer	VEBA Employer contribution	2,033.78
10/3/2019	Preauthorized ACH Debit	BOFA MERCH SVCS FEE 430134750159294 Merchant Fee - Boat Launch	213.89
10/2/2019	Preauthorized ACH Debit	DIRECT WITHDRAWAL AUTHNET GATEWAY BILLING Merchant Fee - Boat Launch	30.00
10/3/2019	Preauthorized ACH Debit	BOFA MERCH SVCS FEE 430134260026874 Merchant Fee - City Hall	1,001.74
10/2/2019	Preauthorized ACH Debit	DIRECT WITHDRAWAL AUTHNET GATEWAY BILLING Mybuildingpermit.com	25.00
10/2/2019	Preauthorized ACH Debit	DIRECT WITHDRAWAL MERCHANT S000000000259217 Mybuildingpermit.com	906.21
10/8/2019	Preauthorized ACH Debit	VANTIV_INTG_PYMTBILLNG 295483290884 Merchant Fee - Parks & Recreation	1,311.99
10/8/2019	Preauthorized ACH Debit	VANTIV_INTG_PYMTBILLNG 295483291882 Merchant Fee - Parks & Recreation	484.13

Accounts Payable EFT Report

Date	Type	Vendor Name/Description	Amount
10/8/2019	Preauthorized ACH Debit	VANTIV_INTG_PYMTBILLNG 295483292880 Merchant Fee - Parks & Recreation	31.90
10/18/2019	Preauthorized ACH Debit	DIRECT WITHDRAWAL CAYAN HOLDINGS LPAYMENT Merchant Fee - Thrift Shop	82.34
10/25/2019	Preauthorized ACH Debit	DIRECT WITHDRAWAL MERCHANTWHS2 OPTICARD Merchant Fee - Thrift Shop	5.85
10/3/2019	Preauthorized ACH Debit	DIRECT WITHDRAWAL MERCURY PAYMENT ACHGIFTFEE Merchant Fee - Thrift Shop	29.99
10/2/2019	Preauthorized ACH Debit	MERCHANT SERVICEMERCH FEES930553411164783 Merchant Fee - Thrift Shop	3,503.11
10/8/2019	Preauthorized ACH Debit	VANTIV_INTG_PYMTBILLNG 8788430115315 Merchant Fee - Thrift Shop	118.34
10/2/2019	Preauthorized ACH Debit	DIRECT DEPOSIT BANKCARD 948908660000035 Merchant Fee - Utility Billing	3,622.91
10/8/2019	Preauthorized ACH Debit	DIRECT WITHDRAWAL INVOICE CLOUD INVOICE CL Merchant Fee - Utility Billing	50.00
10/2/2019	Preauthorized ACH Debit	DIRECT WITHDRAWAL PAYA MONTH END Merchant Fee - Utility Billing	10.00
10/17/2019	Preauthorized ACH Debit	DIRECT WITHDRAWAL PAYA REJECT FEE Merchant Fee - Utility Billing	15.00
10/21/2019	Preauthorized ACH Debit	DIRECT WITHDRAWAL PAYA REJECT FEE Merchant Fee - Utility Billing	15.00
10/17/2019	Preauthorized ACH Debit	DIRECT WITHDRAWAL PAYA REJECTS Merchant Fee - Utility Billing	375.50
10/21/2019	Preauthorized ACH Debit	DIRECT WITHDRAWAL PAYA REJECTS Merchant Fee - Utility Billing	15,339.72
10/1/2019	Preauthorized ACH Debit	DIRECT WITHDRAWAL PAYA TRX FEES Merchant Fee - Utility Billing	1.90
10/1/2019	Preauthorized ACH Debit	DIRECT WITHDRAWAL PAYA TRX FEES Merchant Fee - Utility Billing	2.85
10/2/2019	Preauthorized ACH Debit	DIRECT WITHDRAWAL PAYA TRX FEES Merchant Fee - Utility Billing	2.85
10/3/2019	Preauthorized ACH Debit	DIRECT WITHDRAWAL PAYA TRX FEES Merchant Fee - Utility Billing	32.30
10/7/2019	Preauthorized ACH Debit	DIRECT WITHDRAWAL PAYA TRX FEES Merchant Fee - Utility Billing	8.55
10/8/2019	Preauthorized ACH Debit	DIRECT WITHDRAWAL PAYA TRX FEES Merchant Fee - Utility Billing	1.90
10/8/2019	Preauthorized ACH Debit	DIRECT WITHDRAWAL PAYA TRX FEES Merchant Fee - Utility Billing	2.85
10/8/2019	Preauthorized ACH Debit	DIRECT WITHDRAWAL PAYA TRX FEES Merchant Fee - Utility Billing	3.80
10/9/2019	Preauthorized ACH Debit	DIRECT WITHDRAWAL PAYA TRX FEES Merchant Fee - Utility Billing	3.80
10/10/2019	Preauthorized ACH Debit	DIRECT WITHDRAWAL PAYA TRX FEES Merchant Fee - Utility Billing	1.90
10/11/2019	Preauthorized ACH Debit	DIRECT WITHDRAWAL PAYA TRX FEES Merchant Fee - Utility Billing	56.05
10/15/2019	Preauthorized ACH Debit	DIRECT WITHDRAWAL PAYA TRX FEES Merchant Fee - Utility Billing	2.85
10/16/2019	Preauthorized ACH Debit	DIRECT WITHDRAWAL PAYA TRX FEES Merchant Fee - Utility Billing	3.80

Accounts Payable EFT Report

Date	Type	Vendor Name/Description	Amount
10/16/2019	Preauthorized ACH Debit	DIRECT WITHDRAWAL PAYA TRX FEES Merchant Fee - Utility Billing	3.80
10/16/2019	Preauthorized ACH Debit	DIRECT WITHDRAWAL PAYA TRX FEES Merchant Fee - Utility Billing	4.75
10/16/2019	Preauthorized ACH Debit	DIRECT WITHDRAWAL PAYA TRX FEES Merchant Fee - Utility Billing	41.80
10/17/2019	Preauthorized ACH Debit	DIRECT WITHDRAWAL PAYA TRX FEES Merchant Fee - Utility Billing	1.90
10/18/2019	Preauthorized ACH Debit	DIRECT WITHDRAWAL PAYA TRX FEES Merchant Fee - Utility Billing	4.75
10/21/2019	Preauthorized ACH Debit	DIRECT WITHDRAWAL PAYA TRX FEES Merchant Fee - Utility Billing	51.30
10/22/2019	Preauthorized ACH Debit	DIRECT WITHDRAWAL PAYA TRX FEES Merchant Fee - Utility Billing	2.85
10/22/2019	Preauthorized ACH Debit	DIRECT WITHDRAWAL PAYA TRX FEES Merchant Fee - Utility Billing	2.85
10/22/2019	Preauthorized ACH Debit	DIRECT WITHDRAWAL PAYA TRX FEES Merchant Fee - Utility Billing	4.75
10/23/2019	Preauthorized ACH Debit	DIRECT WITHDRAWAL PAYA TRX FEES Merchant Fee - Utility Billing	45.60
10/24/2019	Preauthorized ACH Debit	DIRECT WITHDRAWAL PAYA TRX FEES Merchant Fee - Utility Billing	2.85
10/25/2019	Preauthorized ACH Debit	DIRECT WITHDRAWAL PAYA TRX FEES Merchant Fee - Utility Billing	0.95
10/28/2019	Preauthorized ACH Debit	DIRECT WITHDRAWAL PAYA TRX FEES Merchant Fee - Utility Billing	1.90
10/29/2019	Preauthorized ACH Debit	DIRECT WITHDRAWAL PAYA TRX FEES Merchant Fee - Utility Billing	1.90
10/29/2019	Preauthorized ACH Debit	DIRECT WITHDRAWAL PAYA TRX FEES Merchant Fee - Utility Billing	43.70
10/31/2019	Preauthorized ACH Debit	DIRECT WITHDRAWAL PAYA TRX FEES Merchant Fee - Utility Billing	0.95
10/3/2019	Preauthorized ACH Debit	BOFA MERCH SVCS FEE 430134260026884 Merchant Fee - VOICE	6.45
10/2/2019	Preauthorized ACH Debit	DIRECT WITHDRAWAL AUTHNET GATEWAY BILLING Merchant Fee - VOICE	35.74
10/3/2019	Preauthorized ACH Debit	BOFA MERCH SVCS FEE 430134260026879 Merchant Fee - YFS LB	165.98
10/9/2019	Outgoing Money Transfer	ADP PAYROLL Net Payroll	557,750.05
10/23/2019	Outgoing Money Transfer	ADP PAYROLL Net Payroll	530,735.66
10/11/2019	Preauthorized ACH Debit	DIRECT WITHDRAWAL NORTHWEST ADMINI INS PREM October Employee Insurance Premiums	184,797.94
		<i>Employee (payroll withholding)</i>	<i>\$21,593.42</i>
		<i>Employer Portion</i>	<i>\$163,204.52</i>
10/10/2019	Preauthorized ACH Debit	DIRECT WITHDRAWAL ADP Tax ADP Tax Payroll Taxes	185,066.97
		<i>Employee Portion (payroll withholding)</i>	<i>\$137,612.01</i>
		<i>Employer Portion</i>	<i>\$47,454.96</i>
10/24/2019	Preauthorized ACH Debit	DIRECT WITHDRAWAL ADP Tax ADP Tax Payroll Taxes	178,017.21

Accounts Payable EFT Report

Date	Type	Vendor Name/Description	Amount
		<i>Employee Portion (payroll withholding)</i>	\$132,503.70
		<i>Employer Portion</i>	\$45,513.51
10/15/2019	Preauthorized ACH Debit	5 3 BANKCARD SYSNET SETLMT295483290884 Refunds processed - Parks & Recreation	572.10
10/16/2019	Preauthorized ACH Debit	5 3 BANKCARD SYSNET SETLMT295483290884 Refunds processed - Parks & Recreation	195.00
10/29/2019	Preauthorized ACH Debit	5 3 BANKCARD SYSNET SETLMT295483290884 Refunds processed - Parks & Recreation	2,381.00
10/10/2019	Preauthorized ACH Debit	DIRECT WITHDRAWAL WA DEPT RET SYS DRS EPAY Remit Retirement 8-30-2019	158,559.13
		<i>Employee Portion (payroll withholding)</i>	\$74,317.66
		<i>Employer Portion</i>	\$84,241.47
10/10/2019	Preauthorized ACH Debit	DIRECT WITHDRAWAL WA DEPT RET SYS DRS EPAY Remit Retirement 9-13 and 9-27-19	288,164.52
		<i>Employee Portion (payroll withholding)</i>	\$65,010.63
		<i>Employer Portion</i>	\$80,640.44
		<i>Employee Portion (payroll withholding)</i>	\$64,449.00
		<i>Employer Portion</i>	\$78,064.45
10/28/2019	Preauthorized ACH Debit	DIRECT WITHDRAWAL WA DEPT REVENUE TAX PYMT Remit Septembe Excise Tax	116,819.24
		<i>Water Utility</i>	\$71,126.46
		<i>Sewer Utility</i>	\$22,784.14
		<i>Stormwater Utility</i>	\$3,148.02
		<i>Thrift Shop</i>	\$16,556.70
		<i>Parks & Recreation</i>	\$3,203.92
10/29/2019	Outgoing Money Transfer	WA DEPT REVENUE Remit Unclaimed Property	19,143.23
			\$ 2,470,933.46

Accounts Payable EFT Report

Date	Type	Vendor Name/Description	Amount
11/22/2019	Preauthorized ACH Debit	DIRECT WITHDRAWAL ADP PAYROLL FEESADP - FEES ADP Payroll Services	\$ 2,003.97
11/22/2019	Preauthorized ACH Debit	DIRECT WITHDRAWAL ADP PAYROLL FEESADP - FEES ADP Payroll Services	2,795.02
11/27/2019	Outgoing Money Transfer	US Bank Safekeeping Debt Payment - Principle and Interest	615,615.00
11/27/2019	Outgoing Money Transfer	US Bank Safekeeping Debt Payment - Principle and Interest	729,300.00
11/27/2019	Outgoing Money Transfer	US Bank Safekeeping Debt Payment - Water Fund	89,712.50
11/8/2019	Preauthorized ACH Debit	DIRECT WITHDRAWAL NATIONWIDE PAYMENTS Employee Withholding - Payroll	723.15
11/8/2019	Preauthorized ACH Debit	DIRECT WITHDRAWAL NATIONWIDE PAYMENTS Employee Withholding - Payroll	9,505.68
11/22/2019	Preauthorized ACH Debit	DIRECT WITHDRAWAL NATIONWIDE PAYMENTS Employee Withholding - Payroll	879.68
11/22/2019	Preauthorized ACH Debit	DIRECT WITHDRAWAL NATIONWIDE PAYMENTS Employee Withholding - Payroll	8,673.79
11/29/2019	Preauthorized ACH Debit	DIRECT WITHDRAWAL UNUMGROUP955 INSURANCE Employee Withholding - Payroll	266.40
11/29/2019	Preauthorized ACH Debit	DIRECT WITHDRAWAL UNUMGROUP955 INSURANCE Employee Withholding - Payroll	777.40
11/12/2019	Preauthorized ACH Debit	DIRECT WITHDRAWAL WASHINGTON-DSHS WA53000000 Employee Withholding - Payroll	599.99
11/25/2019	Preauthorized ACH Debit	DIRECT WITHDRAWAL WASHINGTON-DSHS WA53000000 Employee Withholding - Payroll	599.99
11/13/2019	Outgoing Money Transfer	IAFF Dues Employee Withholding - Payroll	2,271.33
11/22/2019	Outgoing Money Transfer	IAFF Dues Employee Withholding - Payroll	2,271.33
11/13/2019	Outgoing Money Transfer	ICMA Employee Withholding - Payroll	30,893.85
11/22/2019	Outgoing Money Transfer	ICMA Employee Withholding - Payroll	30,867.95
11/13/2019	Outgoing Money Transfer	VEBA Employee Withholding - Payroll	5,503.19
11/22/2019	Outgoing Money Transfer	VEBA Employee Withholding - Payroll	5,514.47
11/4/2019	Preauthorized ACH Debit	BOFA MERCH SVCS FEE 430134750159294 Merchant Fee - Boat Launch	67.32
11/4/2019	Preauthorized ACH Debit	DIRECT WITHDRAWAL AUTHNET GATEWAY BILLING Merchant Fee - Boat Launch	30.00
11/4/2019	Preauthorized ACH Debit	BOFA MERCH SVCS FEE 430134260026874 Merchant Fee - City Hall	1,298.37
11/4/2019	Preauthorized ACH Debit	DIRECT WITHDRAWAL AUTHNET GATEWAY BILLING Merchant Fee - Mybuildingpermit.com	25.00
11/4/2019	Preauthorized ACH Debit	DIRECT WITHDRAWAL MERCHANT S00000000259217 Merchant Fee - Mybuildingpermit.com	1,247.33
11/6/2019	Preauthorized ACH Debit	VANTIV_INTG_PYMTBILLNG 295483290884 Merchant Fee - Parks & Recreation	1,491.27
11/6/2019	Preauthorized ACH Debit	VANTIV_INTG_PYMTBILLNG 295483291882 Merchant Fee - Parks & Recreation	431.03

Accounts Payable EFT Report

Date	Type	Vendor Name/Description	Amount
11/6/2019	Preauthorized ACH Debit	VANTIV_INTG_PYMTBILLNG 295483292880 Merchant Fee - Parks & Recreation	31.90
11/1/2019	Preauthorized ACH Debit	DIRECT WITHDRAWAL CAYAN HOLDINGS LPAYMENT Merchant Fee - Thrift Shop	16.50
11/19/2019	Preauthorized ACH Debit	DIRECT WITHDRAWAL CAYAN HOLDINGS LPAYMENT Merchant Fee - Thrift Shop	101.59
11/29/2019	Preauthorized ACH Debit	DIRECT WITHDRAWAL CAYAN LLC PROC INV Merchant Fee - Thrift Shop	5.60
11/5/2019	Preauthorized ACH Debit	DIRECT WITHDRAWAL MERCURY PAYMENT ACHGIFTFEE Merchant Fee - Thrift Shop	29.99
11/4/2019	Preauthorized ACH Debit	MERCHANT SERVICEMERCH FEES930553411164783 Merchant Fee - Thrift Shop	3,330.46
11/6/2019	Preauthorized ACH Debit	VANTIV_INTG_PYMTBILLNG 8788430115315 Merchant Fee - Thrift Shop	118.34
11/4/2019	Preauthorized ACH Debit	DIRECT DEPOSIT BANKCARD 948908660000035 Merchant Fee - Utility Billing	5,538.62
11/5/2019	Preauthorized ACH Debit	DIRECT WITHDRAWAL INVOICE CLOUD INVOICE CL Merchant Fee - Utility Billing	50.00
11/4/2019	Preauthorized ACH Debit	DIRECT WITHDRAWAL PAYA MONTH END Merchant Fee - Utility Billing	10.00
11/8/2019	Preauthorized ACH Debit	DIRECT WITHDRAWAL PAYA REJECT FEE Merchant Fee - Utility Billing	15.00
11/4/2019	Preauthorized ACH Debit	DIRECT WITHDRAWAL PAYA TRX FEES Merchant Fee - Utility Billing	0.95
11/4/2019	Preauthorized ACH Debit	DIRECT WITHDRAWAL PAYA TRX FEES Merchant Fee - Utility Billing	2.85
11/5/2019	Preauthorized ACH Debit	DIRECT WITHDRAWAL PAYA TRX FEES Merchant Fee - Utility Billing	3.80
11/5/2019	Preauthorized ACH Debit	DIRECT WITHDRAWAL PAYA TRX FEES Merchant Fee - Utility Billing	4.75
11/5/2019	Preauthorized ACH Debit	DIRECT WITHDRAWAL PAYA TRX FEES Merchant Fee - Utility Billing	5.70
11/6/2019	Preauthorized ACH Debit	DIRECT WITHDRAWAL PAYA TRX FEES Merchant Fee - Utility Billing	28.50
11/7/2019	Preauthorized ACH Debit	DIRECT WITHDRAWAL PAYA TRX FEES Merchant Fee - Utility Billing	1.90
11/8/2019	Preauthorized ACH Debit	DIRECT WITHDRAWAL PAYA TRX FEES Merchant Fee - Utility Billing	0.95
11/8/2019	Preauthorized ACH Debit	DIRECT WITHDRAWAL PAYA TRX FEES Merchant Fee - Utility Billing	13.30
11/13/2019	Preauthorized ACH Debit	DIRECT WITHDRAWAL PAYA TRX FEES Merchant Fee - Utility Billing	0.95
11/13/2019	Preauthorized ACH Debit	DIRECT WITHDRAWAL PAYA TRX FEES Merchant Fee - Utility Billing	0.95
11/13/2019	Preauthorized ACH Debit	DIRECT WITHDRAWAL PAYA TRX FEES Merchant Fee - Utility Billing	7.60
11/13/2019	Preauthorized ACH Debit	DIRECT WITHDRAWAL PAYA TRX FEES Merchant Fee - Utility Billing	29.45
11/14/2019	Preauthorized ACH Debit	DIRECT WITHDRAWAL PAYA TRX FEES Merchant Fee - Utility Billing	35.15
11/15/2019	Preauthorized ACH Debit	DIRECT WITHDRAWAL PAYA TRX FEES Merchant Fee - Utility Billing	0.95

Accounts Payable EFT Report

Date	Type	Vendor Name/Description	Amount
11/19/2019	Preauthorized ACH Debit	DIRECT WITHDRAWAL PAYA TRX FEES Merchant Fee - Utility Billing	0.95
11/19/2019	Preauthorized ACH Debit	DIRECT WITHDRAWAL PAYA TRX FEES Merchant Fee - Utility Billing	3.80
11/19/2019	Preauthorized ACH Debit	DIRECT WITHDRAWAL PAYA TRX FEES Merchant Fee - Utility Billing	3.80
11/20/2019	Preauthorized ACH Debit	DIRECT WITHDRAWAL PAYA TRX FEES Merchant Fee - Utility Billing	38.95
11/21/2019	Preauthorized ACH Debit	DIRECT WITHDRAWAL PAYA TRX FEES Merchant Fee - Utility Billing	3.80
11/22/2019	Preauthorized ACH Debit	DIRECT WITHDRAWAL PAYA TRX FEES Merchant Fee - Utility Billing	5.70
11/25/2019	Preauthorized ACH Debit	DIRECT WITHDRAWAL PAYA TRX FEES Merchant Fee - Utility Billing	1.90
11/26/2019	Preauthorized ACH Debit	DIRECT WITHDRAWAL PAYA TRX FEES Merchant Fee - Utility Billing	2.85
11/26/2019	Preauthorized ACH Debit	DIRECT WITHDRAWAL PAYA TRX FEES Merchant Fee - Utility Billing	3.80
11/26/2019	Preauthorized ACH Debit	DIRECT WITHDRAWAL PAYA TRX FEES Merchant Fee - Utility Billing	4.75
11/4/2019	Preauthorized ACH Debit	BOFA MERCH SVCS FEE 430134260026884 Merchant Fee - VOICE	6.45
11/4/2019	Preauthorized ACH Debit	DIRECT WITHDRAWAL AUTHNET GATEWAY BILLING Merchant Fee - VOICE	20.25
11/4/2019	Preauthorized ACH Debit	BOFA MERCH SVCS FEE 430134260026879 Merchant Fee - YFS LB	231.37
11/6/2019	Outgoing Money Transfer	ADP PAYROLL Net Payroll	533,918.57
11/20/2019	Outgoing Money Transfer	ADP PAYROLL Net Payroll	529,591.94
11/12/2019	Preauthorized ACH Debit	DIRECT WITHDRAWAL NORTHWEST ADMINI INS PREM November Employee Insurance Premiums	178,914.61
		<i>Employee Portion (payroll withholding)</i>	<i>\$20,753.34</i>
		<i>Employer Portion</i>	<i>\$158,161.27</i>
11/7/2019	Preauthorized ACH Debit	DIRECT WITHDRAWAL ADP Tax ADP Tax Payroll Taxes	185,102.58
		<i>Employee Portion (payroll withholding)</i>	<i>\$137,941.97</i>
		<i>Employer Portion</i>	<i>\$47,160.61</i>
11/21/2019	Preauthorized ACH Debit	DIRECT WITHDRAWAL ADP Tax ADP Tax Payroll Taxes	179,897.35
		<i>Employee Portion (payroll withholding)</i>	<i>\$134,874.01</i>
		<i>Employer Portion</i>	<i>\$45,023.34</i>
11/1/2019	Preauthorized ACH Debit	DIRECT WITHDRAWAL LABOR&INDUSTRIESL&I ELF Quarterly L&I Tax	124,298.62
11/1/2019	Preauthorized ACH Debit	5 3 BANKCARD SYSNET SETLMT295483290884 Refunds Issued - Parks & Recreation	1,048.41
11/4/2019	Preauthorized ACH Debit	5 3 BANKCARD SYSNET SETLMT295483290884 Refunds Issued - Parks & Recreation	75.00
11/19/2019	Preauthorized ACH Debit	5 3 BANKCARD SYSNET SETLMT295483290884 Refunds Issued - Parks & Recreation	1,290.50

Accounts Payable EFT Report

Date	Type	Vendor Name/Description	Amount
11/27/2019	Preauthorized ACH Debit	5 3 BANKCARD SYSNET SETLMT295483290884 Refunds Issued - Parks & Recreation	1,172.50
11/22/2019	Preauthorized ACH Debit	DIRECT WITHDRAWAL DOL FIREARMS LICENSING Remit Licensing Fee	528.00
11/26/2019	Preauthorized ACH Debit	DIRECT WITHDRAWAL WA DEPT REVENUE TAX PYMT Remit November Excise Tax	70,121.99
		<i>Water Utility</i>	\$31,185.13
		<i>Sewer Utility</i>	\$13,741.19
		<i>Stormwater Utility</i>	\$2,064.15
		<i>Thrift Shop</i>	\$16,130.16
		<i>Parks & Recreation</i>	\$1,770.66
		<i>Use Tax</i>	\$5,230.70
11/27/2019	Preauthorized ACH Debit	DIRECT WITHDRAWAL WA DEPT Retirement Contributions 10-11- RET SYS DRS EPAY 2019	146,343.00
		<i>Employee Portion (payroll withholding)</i>	\$66,064.52
		<i>Employer Portion</i>	\$80,278.48
11/25/2019	Outgoing Money Transfer	First American Title Tully's property purchase escrow	150,000.00
			\$ 3,655,382.20

Accounts Payable EFT Report

Date	Type	Vendor Name/Description	Amount
12/27/2019	Preauthorized ACH Debit	DIRECT WITHDRAWAL ADP PAYROLL FEESADP - FEES ADP Payroll Services	\$ 2,695.98
12/27/2019	Preauthorized ACH Debit	DIRECT WITHDRAWAL ADP PAYROLL FEESADP - FEES ADP Payroll Services	2,914.30
12/10/2019	Preauthorized ACH Debit	DIRECT WITHDRAWAL NORTHWEST ADMINI INS PREM December Employee Insurance Premiums	183,069.11
		<i>withholding)</i>	\$20,748.34
		<i>Employer Portion</i>	\$162,320.77
12/12/2019	Preauthorized ACH Debit	DIRECT WITHDRAWAL WA DEPT RET SYS DRS EPAY DRS late fee & interest	287.60
12/31/2019	Preauthorized ACH Debit	DIRECT WITHDRAWAL WA DEPT RET SYS DRS EPAY DRS late fee & interest	0.01
12/31/2019	Preauthorized ACH Debit	DIRECT WITHDRAWAL WA DEPT RET SYS DRS EPAY DRS late fee & interest	857.66
12/31/2019	Preauthorized ACH Debit	DIRECT WITHDRAWAL WA DEPT RET SYS DRS EPAY DRS late fee & interest	1,212.94
12/4/2019	Preauthorized ACH Debit	DIRECT WITHDRAWAL AFLAC INSURANCE Employee Withholding - Payroll	1,192.97
12/31/2019	Preauthorized ACH Debit	DIRECT WITHDRAWAL AFLAC INSURANCE Employee Withholding - Payroll	1,192.97
12/6/2019	Preauthorized ACH Debit	DIRECT WITHDRAWAL NATIONWIDE PAYMENTS Employee Withholding - Payroll	745.73
12/6/2019	Preauthorized ACH Debit	DIRECT WITHDRAWAL NATIONWIDE PAYMENTS Employee Withholding - Payroll	8,526.63
12/20/2019	Preauthorized ACH Debit	DIRECT WITHDRAWAL NATIONWIDE PAYMENTS Employee Withholding - Payroll	692.64
12/20/2019	Preauthorized ACH Debit	DIRECT WITHDRAWAL NATIONWIDE PAYMENTS Employee Withholding - Payroll	8,233.01
12/27/2019	Preauthorized ACH Debit	DIRECT WITHDRAWAL UNUMGROUP955 INSURANCE Employee Withholding - Payroll	266.40
12/27/2019	Preauthorized ACH Debit	DIRECT WITHDRAWAL UNUMGROUP955 INSURANCE Employee Withholding - Payroll	777.40
12/9/2019	Preauthorized ACH Debit	DIRECT WITHDRAWAL WASHINGTON-DSHS WA53000000 Employee Withholding - Payroll	599.99
12/23/2019	Preauthorized ACH Debit	DIRECT WITHDRAWAL WASHINGTON-DSHS WA53000000 Employee Withholding - Payroll	599.99
12/6/2019	Outgoing Money Transfer	IAFF Dues Employee Withholding - Payroll	2,271.33
12/20/2019	Outgoing Money Transfer	IAFF Dues Employee Withholding - Payroll	2,271.33
12/6/2019	Outgoing Money Transfer	ICMA Employee Withholding - Payroll	30,360.94
12/20/2019	Outgoing Money Transfer	ICMA Employee Withholding - Payroll	29,858.24
12/6/2019	Outgoing Money Transfer	VEBA Employee Withholding - Payroll	5,514.47
12/20/2019	Outgoing Money Transfer	VEBA Employee Withholding - Payroll	5,247.21
12/3/2019	Preauthorized ACH Debit	BOFA MERCH SVCS FEE 430134750159294 Merchant Fee - Boat Launch	45.81
12/3/2019	Preauthorized ACH Debit	DIRECT WITHDRAWAL AUTHNET GATEWAY BILLING Merchant Fee - Boat Launch	30.00

Accounts Payable EFT Report

Date	Type	Vendor Name/Description	Amount
12/3/2019	Preauthorized ACH Debit	BOFA MERCH SVCS FEE 430134260026874 Merchant Fee - City Hall	1,236.48
12/3/2019	Preauthorized ACH Debit	DIRECT WITHDRAWAL AUTHNET GATEWAY BILLING Merchant Fee - Mybuildingpermit.com	25.00
12/2/2019	Preauthorized ACH Debit	MERCHANT SVCS MERCH FEE 00000000259217 Merchant Fee - Mybuildingpermit.com	1,272.66
12/5/2019	Preauthorized ACH Debit	VANTIV_INTG_PYMTBILLNG 295483290884 Merchant Fee - Parks & Recreation	1,022.95
12/5/2019	Preauthorized ACH Debit	VANTIV_INTG_PYMTBILLNG 295483291882 Merchant Fee - Parks & Recreation	356.52
12/5/2019	Preauthorized ACH Debit	VANTIV_INTG_PYMTBILLNG 295483292880 Merchant Fee - Parks & Recreation	31.90
12/16/2019	Preauthorized ACH Debit	DIRECT WITHDRAWAL CAYAN HOLDINGS LPAYMENT Merchant Fee - Thrift Shop	101.59
12/31/2019	Preauthorized ACH Debit	DIRECT WITHDRAWAL CAYAN LLC PROC INV Merchant Fee - Thrift Shop	6.00
12/2/2019	Preauthorized ACH Debit	MERCHANT SERVICEMERCH FEES930553411164783 Merchant Fee - Thrift Shop	4,255.21
12/2/2019	Preauthorized ACH Debit	DIRECT DEPOSIT BANKCARD 948908660000035 Merchant Fee - Utility Billing	4,053.24
12/5/2019	Preauthorized ACH Debit	DIRECT WITHDRAWAL INVOICE CLOUD INVOICE CL Merchant Fee - Utility Billing	50.00
12/3/2019	Preauthorized ACH Debit	DIRECT WITHDRAWAL PAYA MONTH END Merchant Fee - Utility Billing	10.00
12/6/2019	Preauthorized ACH Debit	DIRECT WITHDRAWAL PAYA REJECT FEE Merchant Fee - Utility Billing	30.00
12/27/2019	Preauthorized ACH Debit	DIRECT WITHDRAWAL PAYA REJECT FEE Merchant Fee - Utility Billing	15.00
12/2/2019	Preauthorized ACH Debit	DIRECT WITHDRAWAL PAYA TRX FEES Merchant Fee - Utility Billing	0.95
12/2/2019	Preauthorized ACH Debit	DIRECT WITHDRAWAL PAYA TRX FEES Merchant Fee - Utility Billing	34.20
12/3/2019	Preauthorized ACH Debit	DIRECT WITHDRAWAL PAYA TRX FEES Merchant Fee - Utility Billing	0.95
12/3/2019	Preauthorized ACH Debit	DIRECT WITHDRAWAL PAYA TRX FEES Merchant Fee - Utility Billing	2.85
12/3/2019	Preauthorized ACH Debit	DIRECT WITHDRAWAL PAYA TRX FEES Merchant Fee - Utility Billing	7.60
12/4/2019	Preauthorized ACH Debit	DIRECT WITHDRAWAL PAYA TRX FEES Merchant Fee - Utility Billing	6.65
12/5/2019	Preauthorized ACH Debit	DIRECT WITHDRAWAL PAYA TRX FEES Merchant Fee - Utility Billing	1.90
12/6/2019	Preauthorized ACH Debit	DIRECT WITHDRAWAL PAYA TRX FEES Merchant Fee - Utility Billing	2.85
12/9/2019	Preauthorized ACH Debit	DIRECT WITHDRAWAL PAYA TRX FEES Merchant Fee - Utility Billing	52.25
12/10/2019	Preauthorized ACH Debit	DIRECT WITHDRAWAL PAYA TRX FEES Merchant Fee - Utility Billing	1.90
12/10/2019	Preauthorized ACH Debit	DIRECT WITHDRAWAL PAYA TRX FEES Merchant Fee - Utility Billing	4.75
12/10/2019	Preauthorized ACH Debit	DIRECT WITHDRAWAL PAYA TRX FEES Merchant Fee - Utility Billing	4.75

Accounts Payable EFT Report

Date	Type	Vendor Name/Description	Amount
12/11/2019	Preauthorized ACH Debit	DIRECT WITHDRAWAL PAYA TRX FEES Merchant Fee - Utility Billing	40.85
12/13/2019	Preauthorized ACH Debit	DIRECT WITHDRAWAL PAYA TRX FEES Merchant Fee - Utility Billing	8.55
12/16/2019	Preauthorized ACH Debit	DIRECT WITHDRAWAL PAYA TRX FEES Merchant Fee - Utility Billing	52.25
12/17/2019	Preauthorized ACH Debit	DIRECT WITHDRAWAL PAYA TRX FEES Merchant Fee - Utility Billing	0.95
12/17/2019	Preauthorized ACH Debit	DIRECT WITHDRAWAL PAYA TRX FEES Merchant Fee - Utility Billing	1.90
12/17/2019	Preauthorized ACH Debit	DIRECT WITHDRAWAL PAYA TRX FEES Merchant Fee - Utility Billing	2.85
12/18/2019	Preauthorized ACH Debit	DIRECT WITHDRAWAL PAYA TRX FEES Merchant Fee - Utility Billing	0.95
12/19/2019	Preauthorized ACH Debit	DIRECT WITHDRAWAL PAYA TRX FEES Merchant Fee - Utility Billing	46.55
12/20/2019	Preauthorized ACH Debit	DIRECT WITHDRAWAL PAYA TRX FEES Merchant Fee - Utility Billing	1.90
12/23/2019	Preauthorized ACH Debit	DIRECT WITHDRAWAL PAYA TRX FEES Merchant Fee - Utility Billing	4.75
12/24/2019	Preauthorized ACH Debit	DIRECT WITHDRAWAL PAYA TRX FEES Merchant Fee - Utility Billing	3.80
12/24/2019	Preauthorized ACH Debit	DIRECT WITHDRAWAL PAYA TRX FEES Merchant Fee - Utility Billing	3.80
12/26/2019	Preauthorized ACH Debit	DIRECT WITHDRAWAL PAYA TRX FEES Merchant Fee - Utility Billing	5.70
12/27/2019	Preauthorized ACH Debit	DIRECT WITHDRAWAL PAYA TRX FEES Merchant Fee - Utility Billing	1.90
12/30/2019	Preauthorized ACH Debit	DIRECT WITHDRAWAL PAYA TRX FEES Merchant Fee - Utility Billing	2.85
12/31/2019	Preauthorized ACH Debit	DIRECT WITHDRAWAL PAYA TRX FEES Merchant Fee - Utility Billing	0.95
12/31/2019	Preauthorized ACH Debit	DIRECT WITHDRAWAL PAYA TRX FEES Merchant Fee - Utility Billing	9.50
12/3/2019	Preauthorized ACH Debit	BOFA MERCH SVCS FEE 430134260026884 Merchant Fee - VOICE	6.45
12/3/2019	Preauthorized ACH Debit	DIRECT WITHDRAWAL AUTHNET GATEWAY BILLING Merchant Fee - VOICE	20.25
12/3/2019	Preauthorized ACH Debit	BOFA MERCH SVCS FEE 430134260026879 Merchant Fee - YFS LB	217.33
12/31/2019	Preauthorized ACH Debit	DIRECT WITHDRAWAL ADP WAGE PAY WAGE PAY Net Payroll	45.38
12/4/2019	Outgoing Money Transfer	ADP PAYROLL Net Payroll	546,919.54
12/18/2019	Outgoing Money Transfer	ADP PAYROLL Net Payroll	540,279.39
12/31/2019	Outgoing Money Transfer	ADP PAYROLL Net Payroll	531,966.60
12/5/2019	Preauthorized ACH Debit	DIRECT WITHDRAWAL ADP Tax ADP Tax Payroll Taxes 12-06-2019	180,387.44
		<i>Employee Portion (payroll withholding)</i>	<i>\$136,909.34</i>
		<i>Employer Portion</i>	<i>\$43,478.10</i>

Accounts Payable EFT Report

Date	Type	Vendor Name/Description	Amount
12/19/2019	Preauthorized ACH Debit	DIRECT WITHDRAWAL ADP Tax ADP Tax Payroll Taxes 12-20-2019 <i>Employee Portion (payroll withholding)</i> \$142,151.36 <i>Employer Portion</i> \$45,631.44	187,782.80
12/31/2019	Preauthorized ACH Debit	DIRECT WITHDRAWAL ADP Tax ADP Tax Payroll Taxes	7,972.16
12/6/2019	Preauthorized ACH Debit	5 3 BANKCARD SYSNET SETLMT295483290884 Refunds Issued - Parks & Recreation	439.00
12/17/2019	Preauthorized ACH Debit	5 3 BANKCARD SYSNET SETLMT295483290884 Refunds Issued - Parks & Recreation	3,320.00
12/20/2019	Preauthorized ACH Debit	5 3 BANKCARD SYSNET SETLMT295483290884 Refunds Issued - Parks & Recreation	273.50
12/27/2019	Preauthorized ACH Debit	DIRECT WITHDRAWAL WA DEPT REVENUE TAX PYMT Remit November Excise Tax <i>Water Utility</i> \$34,890.36 <i>Sewer Utility</i> \$21,499.96 <i>Stormwater Utility</i> \$3,149.79 <i>Thrift Shop</i> \$20,501.08 <i>Parks & Recreation</i> \$2,384.53	82,425.80
12/2/2019	Preauthorized ACH Debit	DIRECT WITHDRAWAL WA DEPT RET SYS DRS EPAY Retirement Contributions 10-25-19 <i>Employee Portion (payroll withholding)</i> \$63,560.89 <i>Employer Portion</i> \$77,387.28	140,948.29
12/5/2019	Preauthorized ACH Debit	DIRECT WITHDRAWAL WA DEPT RET SYS DRS EPAY Retirement Contributions 11-08-19 <i>Employee Portion (payroll withholding)</i> \$63,273.29 <i>Employer Portion</i> \$76,651.44	139,924.73
12/6/2019	Preauthorized ACH Debit	DIRECT WITHDRAWAL WA DEPT RET SYS DRS EPAY Retirement Contributions 11-22-19 <i>Employee Portion (payroll withholding)</i> \$65,299.26 <i>Employer Portion</i> \$79,095.61	144,394.88
12/31/2019	Preauthorized ACH Debit	DIRECT WITHDRAWAL WA DEPT RET SYS DRS EPAY Retirement Contributions 12-20-19 <i>Employee Portion (payroll withholding)</i> \$68,199.47 <i>Employer Portion</i> \$83,440.72	151,640.24
12/11/2019	Preauthorized ACH Debit	DIRECT WITHDRAWAL WA DEPT RET SYS DRS EPAY Retirement Contributions 12-6-2016 <i>Employee Portion (payroll withholding)</i> \$65,860.98 <i>Employer Portion</i> \$79,089.48	144,950.47
12/26/2019	Outgoing Money Transfer	First American Title Tully's property purchase escrow	1,851,273.89
12/4/2019	Preauthorized ACH Debit	DIRECT WITHDRAWAL WA DEPT RET SYS DRS EPAY Retirement Contributions - correction	558.45
			\$ 4,957,989.40

Accounts Payable EFT Report

Date	Type	Vendor Name/Description	Amount
1/31/2020	Preauthorized ACH Debit	DIRECT WITHDRAWAL LABOR&INDUSTRIESL&I ELF 4th Quarter 2019 L&I Tax	95,717.33
1/24/2020	Preauthorized ACH Debit	DIRECT WITHDRAWAL ADP PAYROLL FEESADP - FEES ADP Payroll Services	2,155.76
1/24/2020	Preauthorized ACH Debit	DIRECT WITHDRAWAL ADP PAYROLL FEESADP - FEES ADP Payroll Services	2,711.32
1/3/2020	Preauthorized ACH Debit	DIRECT WITHDRAWAL NATIONWIDE PAYMENTS Employee Withholding - Payroll	1,012.89
1/3/2020	Preauthorized ACH Debit	DIRECT WITHDRAWAL NATIONWIDE PAYMENTS Employee Withholding - Payroll	16,287.26
1/17/2020	Preauthorized ACH Debit	DIRECT WITHDRAWAL NATIONWIDE PAYMENTS Employee Withholding - Payroll	1,119.03
1/17/2020	Preauthorized ACH Debit	DIRECT WITHDRAWAL NATIONWIDE PAYMENTS Employee Withholding - Payroll	17,649.20
1/31/2020	Preauthorized ACH Debit	DIRECT WITHDRAWAL NATIONWIDE PAYMENTS Employee Withholding - Payroll	893.75
1/31/2020	Preauthorized ACH Debit	DIRECT WITHDRAWAL NATIONWIDE PAYMENTS Employee Withholding - Payroll	17,305.24
1/6/2020	Preauthorized ACH Debit	DIRECT WITHDRAWAL WASHINGTON-DSHS WA53000000 Employee Withholding - Payroll	599.99
1/21/2020	Preauthorized ACH Debit	DIRECT WITHDRAWAL WASHINGTON-DSHS WA53000000 Employee Withholding - Payroll	599.99
1/3/2020	Outgoing Money Transfer	IAFF Dues Employee Withholding - Payroll	2,234.16
1/17/2020	Outgoing Money Transfer	IAFF Dues Employee Withholding - Payroll	2,313.38
1/31/2020	Outgoing Money Transfer	IAFF Dues Employee Withholding - Payroll	2,313.38
1/3/2020	Outgoing Money Transfer	ICMA Employee Withholding - Payroll	34,871.57
1/17/2020	Outgoing Money Transfer	ICMA Employee Withholding - Payroll	36,754.13
1/31/2020	Outgoing Money Transfer	ICMA Employee Withholding - Payroll	35,515.06
1/3/2020	Outgoing Money Transfer	VEBA Employee Withholding - Payroll	5,020.61
1/31/2020	Outgoing Money Transfer	RHS Contributions Employer Contribution	43,325.00

Accounts Payable EFT Report

Date	Type	Vendor Name/Description	Amount
1/17/2020	Outgoing Money Transfer	VEBA Employer Contribution	269,560.90
1/31/2020	Outgoing Money Transfer	VEBA Employer Contribution	20,307.29
1/13/2020	Preauthorized ACH Debit	DIRECT WITHDRAWAL NORTHWEST ADMINI INS PREM January Employee Insurance Premiums	178,852.64
		<i>Employee (payroll withholding)</i>	<i>\$20,926.08</i>
		<i>Employer Portion</i>	<i>\$157,926.56</i>
1/3/2020	Preauthorized ACH Debit	BOFA MERCH SVCS FEE 430134750159294 Merchant Fee - Boat Launch	26.93
1/3/2020	Preauthorized ACH Debit	DIRECT WITHDRAWAL AUTHNET GATEWAY BILLING Merchant Fee - Boat Launch	30.00
1/3/2020	Preauthorized ACH Debit	BOFA MERCH SVCS FEE 430134260026874 Merchant Fee - City Hall	1,652.83
1/3/2020	Preauthorized ACH Debit	DIRECT WITHDRAWAL AUTHNET GATEWAY BILLING Merchant Fee - Mybuildingpermit.com	25.00
1/2/2020	Preauthorized ACH Debit	MERCHANT SVCS MERCH FEE 00000000259217 Merchant Fee - Mybuildingpermit.com	1,119.08
1/7/2020	Preauthorized ACH Debit	VANTIV_INTG_PYMTBILLNG 295483290884 Merchant Fee - Parks & Recreation	1,129.05
1/7/2020	Preauthorized ACH Debit	VANTIV_INTG_PYMTBILLNG 295483291882 Merchant Fee - Parks & Recreation	229.75
1/7/2020	Preauthorized ACH Debit	VANTIV_INTG_PYMTBILLNG 295483292880 Merchant Fee - Parks & Recreation	31.90
1/17/2020	Preauthorized ACH Debit	DIRECT WITHDRAWAL CAYAN HOLDINGS LPAYMENT Merchant Fee - Thrift Shop	101.59
1/27/2020	Preauthorized ACH Debit	DIRECT WITHDRAWAL CAYAN LLC PROC INV Merchant Fee - Thrift Shop	6.40
1/2/2020	Preauthorized ACH Debit	MERCHANT SERVICEMERCH FEES930553411164783 Merchant Fee - Thrift Shop	3,795.17
1/3/2020	Preauthorized ACH Debit	DIRECT DEPOSIT BANKCARD 948908660000035 Merchant Fee - Utility Billing	3,862.44
1/29/2020	Preauthorized ACH Debit	DIRECT DEPOSIT BANKCARD 948908660000035 Merchant Fee - Utility Billing	387.38
1/7/2020	Preauthorized ACH Debit	DIRECT WITHDRAWAL INVOICE CLOUD INVOICE CL Merchant Fee - Utility Billing	50.00

Accounts Payable EFT Report

Date	Type	Vendor Name/Description	Amount
1/3/2020	Preauthorized ACH Debit	DIRECT WITHDRAWAL PAYA MONTH END Merchant Fee - Utility Billing	10.00
1/3/2020	Preauthorized ACH Debit	DIRECT WITHDRAWAL PAYA MONTH END Merchant Fee - Utility Billing	10.00
1/6/2020	Preauthorized ACH Debit	DIRECT WITHDRAWAL PAYA REJECT FEE Merchant Fee - Utility Billing	15.00
1/6/2020	Preauthorized ACH Debit	DIRECT WITHDRAWAL PAYA REJECT FEE Merchant Fee - Utility Billing	15.00
1/9/2020	Preauthorized ACH Debit	DIRECT WITHDRAWAL PAYA REJECT FEE Merchant Fee - Utility Billing	15.00
1/2/2020	Preauthorized ACH Debit	DIRECT WITHDRAWAL PAYA TRX FEES Merchant Fee - Utility Billing	39.90
1/3/2020	Preauthorized ACH Debit	DIRECT WITHDRAWAL PAYA TRX FEES Merchant Fee - Utility Billing	1.90
1/3/2020	Preauthorized ACH Debit	DIRECT WITHDRAWAL PAYA TRX FEES Merchant Fee - Utility Billing	2.85
1/6/2020	Preauthorized ACH Debit	DIRECT WITHDRAWAL PAYA TRX FEES Merchant Fee - Utility Billing	1.90
1/7/2020	Preauthorized ACH Debit	DIRECT WITHDRAWAL PAYA TRX FEES Merchant Fee - Utility Billing	2.85
1/7/2020	Preauthorized ACH Debit	DIRECT WITHDRAWAL PAYA TRX FEES Merchant Fee - Utility Billing	42.75
1/8/2020	Preauthorized ACH Debit	DIRECT WITHDRAWAL PAYA TRX FEES Merchant Fee - Utility Billing	4.75
1/9/2020	Preauthorized ACH Debit	DIRECT WITHDRAWAL PAYA TRX FEES Merchant Fee - Utility Billing	32.30
1/10/2020	Preauthorized ACH Debit	DIRECT WITHDRAWAL PAYA TRX FEES Merchant Fee - Utility Billing	2.85
1/13/2020	Preauthorized ACH Debit	DIRECT WITHDRAWAL PAYA TRX FEES Merchant Fee - Utility Billing	32.30
1/14/2020	Preauthorized ACH Debit	DIRECT WITHDRAWAL PAYA TRX FEES Merchant Fee - Utility Billing	0.95
1/14/2020	Preauthorized ACH Debit	DIRECT WITHDRAWAL PAYA TRX FEES Merchant Fee - Utility Billing	4.75
1/16/2020	Preauthorized ACH Debit	DIRECT WITHDRAWAL PAYA TRX FEES Merchant Fee - Utility Billing	2.85
1/21/2020	Preauthorized ACH Debit	DIRECT WITHDRAWAL PAYA TRX FEES Merchant Fee - Utility Billing	39.90
1/22/2020	Preauthorized ACH Debit	DIRECT WITHDRAWAL PAYA TRX FEES Merchant Fee - Utility Billing	0.95
1/22/2020	Preauthorized ACH Debit	DIRECT WITHDRAWAL PAYA TRX FEES Merchant Fee - Utility Billing	0.95
1/22/2020	Preauthorized ACH Debit	DIRECT WITHDRAWAL PAYA TRX FEES Merchant Fee - Utility Billing	1.90
1/22/2020	Preauthorized ACH Debit	DIRECT WITHDRAWAL PAYA TRX FEES Merchant Fee - Utility Billing	2.85
1/23/2020	Preauthorized ACH Debit	DIRECT WITHDRAWAL PAYA TRX FEES Merchant Fee - Utility Billing	2.85

Accounts Payable EFT Report

Date	Type	Vendor Name/Description	Amount
1/24/2020	Preauthorized ACH Debit	DIRECT WITHDRAWAL PAYA TRX FEES Merchant Fee - Utility Billing	3.80
1/27/2020	Preauthorized ACH Debit	DIRECT WITHDRAWAL PAYA TRX FEES Merchant Fee - Utility Billing	4.75
1/28/2020	Preauthorized ACH Debit	DIRECT WITHDRAWAL PAYA TRX FEES Merchant Fee - Utility Billing	0.95
1/28/2020	Preauthorized ACH Debit	DIRECT WITHDRAWAL PAYA TRX FEES Merchant Fee - Utility Billing	1.90
1/28/2020	Preauthorized ACH Debit	DIRECT WITHDRAWAL PAYA TRX FEES Merchant Fee - Utility Billing	2.85
1/29/2020	Preauthorized ACH Debit	DIRECT WITHDRAWAL PAYA TRX FEES Merchant Fee - Utility Billing	0.95
1/30/2020	Preauthorized ACH Debit	DIRECT WITHDRAWAL PAYA TRX FEES Merchant Fee - Utility Billing	4.75
1/31/2020	Preauthorized ACH Debit	DIRECT WITHDRAWAL PAYA TRX FEES Merchant Fee - Utility Billing	33.25
1/3/2020	Preauthorized ACH Debit	BOFA MERCH SVCS FEE 430134260026884 Merchant Fee - VOICE	6.45
1/3/2020	Preauthorized ACH Debit	DIRECT WITHDRAWAL AUTHNET GATEWAY BILLING Merchant Fee - VOICE BOFA MERCH SVCS FEE	18.25
1/3/2020	Preauthorized ACH Debit	430134260026879 Merchant Fee - YFS LB	168.53
1/15/2020	Outgoing Money Transfer	ADP PAYROLL Net Payroll	553,595.72
1/29/2020	Outgoing Money Transfer	ADP PAYROLL Net Payroll	550,963.90
1/2/2020	Preauthorized ACH Debit	DIRECT WITHDRAWAL ADP Tax ADP Tax Payroll Taxes 1-3-2020 <i>Employee Portion (payroll withholding) \$137,262.86</i> <i>Employer Portion \$49,481.75</i>	186,744.60
1/16/2020	Preauthorized ACH Debit	DIRECT WITHDRAWAL ADP Tax ADP Tax Payroll Taxes 1-17-2020 <i>Employee Portion (payroll withholding) \$157,680.91</i> <i>Employer Portion \$57,103.21</i>	214,784.12
1/30/2020	Preauthorized ACH Debit	DIRECT WITHDRAWAL ADP Tax ADP Tax Payroll Taxes <i>Employee Portion (payroll withholding) \$142,817.44</i> <i>Employer Portion \$51,675.66</i>	194,493.10
1/2/2020	Preauthorized ACH Debit	DIRECT WITHDRAWAL HASLER FEE FEE Postage Machine fee	50.00
1/16/2020	Preauthorized ACH Debit	5 3 BANKCARD SYSNET Refunds processed - Parks & Recreation	17.50
1/29/2020	Preauthorized ACH Debit	SETLMT295483290884 Refunds processed - Parks & Recreation	62.00
1/30/2020	Preauthorized ACH Debit	5 3 BANKCARD SYSNET Refunds processed - Parks & Recreation SETLMT295483290884	1,460.83

Accounts Payable EFT Report

Date	Type	Vendor Name/Description	Amount
1/24/2020	Preauthorized ACH Debit	DIRECT WITHDRAWAL WA DEPT REVENUE TAX PYMT	Remit December Excise Tax 53,030.13
		<i>Water Utility</i>	\$19,438.16
		<i>Sewer Utility</i>	\$13,624.84
		<i>Stormwater Utility</i>	\$2,064.60
		<i>Thrift Shop</i>	\$16,669.33
		<i>Parks & Recreation</i>	\$1,233.21
1/14/2020	Preauthorized ACH Debit	DIRECT WITHDRAWAL WA DEPT RET SYS DRS EPAY	Remit Retirement 1-03-2020 139,529.61
		<i>Employee Portion (payroll</i>	
		<i>withholding)</i>	\$63,418.05
		<i>Employer Portion</i>	\$76,111.41
1/31/2020	Preauthorized ACH Debit	DIRECT WITHDRAWAL WA DEPT RET SYS DRS EPAY	Remit Retirement 1-17-2020 151,506.01
		<i>Employee Portion (payroll</i>	
		<i>withholding)</i>	\$68,366.85
		<i>Employer Portion</i>	\$83,139.18
			\$ 2,846,338.65

Accounts Payable EFT Report

Date	Type	Vendor Name/Description	Amount
2/21/2020	Preauthorized ACH Debit	DIRECT WITHDRAWAL ADP PAYROLL FEESADP - FEES ADP Payroll Services	1,908.76
2/21/2020	Preauthorized ACH Debit	DIRECT WITHDRAWAL ADP PAYROLL FEESADP - FEES ADP Payroll Services	2,789.12
2/27/2020	Preauthorized ACH Debit	DIRECT WITHDRAWAL ADP PAYROLL FEESADP - FEES ADP Payroll Services	2,305.60
2/3/2020	Preauthorized ACH Debit	DIRECT WITHDRAWAL AFLAC INSURANCE Employee Withholding - Payroll	1,028.81
2/14/2020	Preauthorized ACH Debit	DIRECT WITHDRAWAL NATIONWIDE PAYMENTS Employee Withholding - Payroll	940.00
2/14/2020	Preauthorized ACH Debit	DIRECT WITHDRAWAL NATIONWIDE PAYMENTS Employee Withholding - Payroll	18,729.64
2/28/2020	Preauthorized ACH Debit	DIRECT WITHDRAWAL NATIONWIDE PAYMENTS Employee Withholding - Payroll	940.00
2/28/2020	Preauthorized ACH Debit	DIRECT WITHDRAWAL NATIONWIDE PAYMENTS Employee Withholding - Payroll	18,879.64
2/19/2020	Preauthorized ACH Debit	DIRECT WITHDRAWAL NAVIA BENEFIT SOFLEXIBLE B Employee Withholding - Payroll	5.00
2/19/2020	Preauthorized ACH Debit	DIRECT WITHDRAWAL NAVIA BENEFIT SOFLEXIBLE B Employee Withholding - Payroll	1,700.00
2/20/2020	Preauthorized ACH Debit	DIRECT WITHDRAWAL NAVIA BENEFIT SOFLEXIBLE B Employee Withholding - Payroll	304.40
2/27/2020	Preauthorized ACH Debit	DIRECT WITHDRAWAL NAVIA BENEFIT SOFLEXIBLE B Employee Withholding - Payroll	419.52
2/4/2020	Preauthorized ACH Debit	DIRECT WITHDRAWAL UNUMGROUP955 INSURANCE Employee Withholding - Payroll	266.40
2/4/2020	Preauthorized ACH Debit	DIRECT WITHDRAWAL UNUMGROUP955 INSURANCE Employee Withholding - Payroll	777.40
2/28/2020	Preauthorized ACH Debit	DIRECT WITHDRAWAL UNUMGROUP955 INSURANCE Employee Withholding - Payroll	114.60
2/28/2020	Preauthorized ACH Debit	DIRECT WITHDRAWAL UNUMGROUP955 INSURANCE Employee Withholding - Payroll	255.80
2/3/2020	Preauthorized ACH Debit	WASHINGTON-DSHS WA53000000 Employee Withholding - Payroll	599.99
2/18/2020	Preauthorized ACH Debit	WASHINGTON-DSHS WA53000000 Employee Withholding - Payroll	599.99
2/14/2020	Outgoing Money Transfer	IAFF Dues Employee Withholding - Payroll	2,313.38
2/28/2020	Outgoing Money Transfer	IAFF Dues Employee Withholding - Payroll	2,313.38

Accounts Payable EFT Report

Date	Type	Vendor Name/Description	Amount
2/14/2020	Outgoing Money Transfer	ICMA Employee Withholding - Payroll	60,798.11
2/28/2020	Outgoing Money Transfer	ICMA Employee Withholding - Payroll	36,732.85
2/14/2020	Outgoing Money Transfer	VEBA Employee Withholding - Payroll	5,289.67
2/28/2020	Outgoing Money Transfer	VEBA Employee Withholding - Payroll	5,289.67
2/24/2020	Outgoing Money Transfer	VEBA Employer Contribution	62,474.05
2/11/2020	Preauthorized ACH Debit	DIRECT WITHDRAWAL NORTHWEST ADMINI INS PREM February Employee Insurance Premiums	181,831.77
		<i>Employee (payroll withholding) \$20,569.37 Employer Portion \$161,262.40</i>	
2/26/2020	Preauthorized ACH Debit	DIRECT WITHDRAWAL WA DEPT REVENUE TAX PYMT January Exise Tax Remittance	76,042.24
		<i>Water Utility \$33,325.50 Sewer Utility \$22,890.31 Stormwater Utility \$3,277.53 Thrift Shop \$14,216.96 Parks & Recreation \$2,331.93</i>	
2/3/2020	Preauthorized ACH Debit	DIRECT WITHDRAWAL WA DEPT REVENUE TAX PYMT Leasehold Excise Tax Payment 4th Quarter 2019	5,311.14
2/3/2020	Preauthorized ACH Debit	BOFA MERCH SVCS FEE 430134750159294 Merchant Fee - Boat Launch	19.50
2/4/2020	Preauthorized ACH Debit	DIRECT WITHDRAWAL AUTHNET GATEWAY BILLING Merchant Fee - Boat Launch BOFA MERCH SVCS FEE	30.00
2/3/2020	Preauthorized ACH Debit	430134260026874 Merchant Fee - City Hall	1,680.09
2/4/2020	Preauthorized ACH Debit	DIRECT WITHDRAWAL AUTHNET GATEWAY BILLING Merchant Fee - Mybuildingpermit.com	25.00
2/3/2020	Preauthorized ACH Debit	MERCHANT SVCS MERCH FEE 00000000259217 Merchant Fee - Mybuildingpermit.com	1,353.78
2/5/2020	Preauthorized ACH Debit	VANTIV_INTG_PYMTBILLNG 295483290884 Merchant Fee - Parks & Recreation	3,005.18
2/5/2020	Preauthorized ACH Debit	VANTIV_INTG_PYMTBILLNG 295483291882 Merchant Fee - Parks & Recreation	476.09
2/5/2020	Preauthorized ACH Debit	VANTIV_INTG_PYMTBILLNG 295483292880 Merchant Fee - Parks & Recreation	31.90
2/19/2020	Preauthorized ACH Debit	DIRECT WITHDRAWAL CAYAN HOLDINGS LPAYMENT Merchant Fee - Thrift Shop	101.59
2/18/2020	Preauthorized ACH Debit	DIRECT WITHDRAWAL CAYAN LLC PROC INV Merchant Fee - Thrift Shop	5.50
2/3/2020	Preauthorized ACH Debit	MERCHANT SERVICEMERCH FEES930553411164783 Merchant Fee - Thrift Shop	3,203.49

Accounts Payable EFT Report

Date	Type	Vendor Name/Description	Amount
		DIRECT DEPOSIT BANKCARD	
2/3/2020	Preauthorized ACH Debit	948908660000035 Merchant Fee - Utility Billing	3,856.57
		DIRECT WITHDRAWAL	
2/7/2020	Preauthorized ACH Debit	INVOICE CLOUD INVOICE CL Merchant Fee - Utility Billing	50.00
		DIRECT WITHDRAWAL PAYA	
2/4/2020	Preauthorized ACH Debit	MONTH END Merchant Fee - Utility Billing	10.00
		DIRECT WITHDRAWAL PAYA	
2/21/2020	Preauthorized ACH Debit	REJECT FEE Merchant Fee - Utility Billing	15.00
		DIRECT WITHDRAWAL PAYA	
2/21/2020	Preauthorized ACH Debit	REJECTS Merchant Fee - Utility Billing	312.72
		DIRECT WITHDRAWAL PAYA	
2/3/2020	Preauthorized ACH Debit	TRX FEES Merchant Fee - Utility Billing	0.95
		DIRECT WITHDRAWAL PAYA	
2/4/2020	Preauthorized ACH Debit	TRX FEES Merchant Fee - Utility Billing	2.85
		DIRECT WITHDRAWAL PAYA	
2/4/2020	Preauthorized ACH Debit	TRX FEES Merchant Fee - Utility Billing	4.75
		DIRECT WITHDRAWAL PAYA	
2/4/2020	Preauthorized ACH Debit	TRX FEES Merchant Fee - Utility Billing	7.60
		DIRECT WITHDRAWAL PAYA	
2/5/2020	Preauthorized ACH Debit	TRX FEES Merchant Fee - Utility Billing	1.90
		DIRECT WITHDRAWAL PAYA	
2/6/2020	Preauthorized ACH Debit	TRX FEES Merchant Fee - Utility Billing	56.05
		DIRECT WITHDRAWAL PAYA	
2/7/2020	Preauthorized ACH Debit	TRX FEES Merchant Fee - Utility Billing	3.80
		DIRECT WITHDRAWAL PAYA	
2/11/2020	Preauthorized ACH Debit	TRX FEES Merchant Fee - Utility Billing	1.90
		DIRECT WITHDRAWAL PAYA	
2/11/2020	Preauthorized ACH Debit	TRX FEES Merchant Fee - Utility Billing	3.80
		DIRECT WITHDRAWAL PAYA	
2/11/2020	Preauthorized ACH Debit	TRX FEES Merchant Fee - Utility Billing	4.75
		DIRECT WITHDRAWAL PAYA	
2/12/2020	Preauthorized ACH Debit	TRX FEES Merchant Fee - Utility Billing	8.55
		DIRECT WITHDRAWAL PAYA	
2/13/2020	Preauthorized ACH Debit	TRX FEES Merchant Fee - Utility Billing	2.85
		DIRECT WITHDRAWAL PAYA	
2/14/2020	Preauthorized ACH Debit	TRX FEES Merchant Fee - Utility Billing	43.70
		DIRECT WITHDRAWAL PAYA	
2/18/2020	Preauthorized ACH Debit	TRX FEES Merchant Fee - Utility Billing	2.85
		DIRECT WITHDRAWAL PAYA	
2/19/2020	Preauthorized ACH Debit	TRX FEES Merchant Fee - Utility Billing	1.90
		DIRECT WITHDRAWAL PAYA	
2/19/2020	Preauthorized ACH Debit	TRX FEES Merchant Fee - Utility Billing	1.90
		DIRECT WITHDRAWAL PAYA	
2/19/2020	Preauthorized ACH Debit	TRX FEES Merchant Fee - Utility Billing	3.80
		DIRECT WITHDRAWAL PAYA	
2/19/2020	Preauthorized ACH Debit	TRX FEES Merchant Fee - Utility Billing	54.15
		DIRECT WITHDRAWAL PAYA	
2/20/2020	Preauthorized ACH Debit	TRX FEES Merchant Fee - Utility Billing	1.90

Accounts Payable EFT Report

Date	Type	Vendor Name/Description	Amount
		DIRECT WITHDRAWAL PAYA	
2/21/2020	Preauthorized ACH Debit	TRX FEES Merchant Fee - Utility Billing	50.35
		DIRECT WITHDRAWAL PAYA	
2/24/2020	Preauthorized ACH Debit	TRX FEES Merchant Fee - Utility Billing	0.95
		DIRECT WITHDRAWAL PAYA	
2/25/2020	Preauthorized ACH Debit	TRX FEES Merchant Fee - Utility Billing	0.95
		DIRECT WITHDRAWAL PAYA	
2/25/2020	Preauthorized ACH Debit	TRX FEES Merchant Fee - Utility Billing	2.85
		DIRECT WITHDRAWAL PAYA	
2/25/2020	Preauthorized ACH Debit	TRX FEES Merchant Fee - Utility Billing	5.70
		DIRECT WITHDRAWAL PAYA	
2/26/2020	Preauthorized ACH Debit	TRX FEES Merchant Fee - Utility Billing	1.90
		DIRECT WITHDRAWAL PAYA	
2/27/2020	Preauthorized ACH Debit	TRX FEES Merchant Fee - Utility Billing	0.95
		DIRECT WITHDRAWAL PAYA	
2/28/2020	Preauthorized ACH Debit	TRX FEES Merchant Fee - Utility Billing	0.95
		BOFA MERCH SVCS FEE	
2/3/2020	Preauthorized ACH Debit	430134260026884 Merchant Fee - VOICE	6.45
		DIRECT WITHDRAWAL	
2/4/2020	Preauthorized ACH Debit	AUTHNET GATEWAY BILLING Merchant Fee - VOICE	17.75
		BOFA MERCH SVCS FEE	
2/3/2020	Preauthorized ACH Debit	430134260026879 Merchant Fee - YFS LB	186.13
2/12/2020	Outgoing Money Transfer	ADP PAYROLL Net Payroll	570,420.78
2/26/2020	Outgoing Money Transfer	ADP PAYROLL Net Payroll	538,988.96
		DIRECT WITHDRAWAL ADP	
2/13/2020	Preauthorized ACH Debit	Tax ADP Tax Payroll Taxes 2-14-2020	205,165.35
		<i>Employee Portion (payroll withholding)</i>	<i>\$148,801.80</i>
		<i>Employer Portion</i>	<i>\$56,363.55</i>
		DIRECT WITHDRAWAL ADP	
2/27/2020	Preauthorized ACH Debit	Tax ADP Tax Payroll Taxes 2-28-2020	186,976.47
		<i>Employee Portion (payroll withholding)</i>	<i>\$136,800.25</i>
		<i>Employer Portion</i>	<i>\$50,176.22</i>
		DIRECT WITHDRAWAL	
2/18/2020	Preauthorized ACH Debit	HASLER ADVANCE ADVANCE Postage Meter - purchase postage	200.00
		DIRECT WITHDRAWAL WA	
2/3/2020	Preauthorized ACH Debit	DEPT RET SYS DRS EPAY Remit Retirement 1-31-2020	142,517.95
		<i>Employee Portion (payroll withholding)</i>	<i>\$64,749.45</i>
		<i>Employer Portion</i>	<i>\$77,768.50</i>
		DIRECT WITHDRAWAL WA	
2/12/2020	Preauthorized ACH Debit	DEPT RET SYS DRS EPAY Remit Retirement One-time correction	10,161.13
		DIRECT WITHDRAWAL WA	
2/26/2020	Preauthorized ACH Debit	DEPT RET SYS DRS EPAY Remit Retirement 2-14-2020	142,554.37
		<i>Employee Portion (payroll withholding)</i>	<i>\$64,362.49</i>
		<i>Employer Portion</i>	<i>\$78,191.88</i>

Accounts Payable EFT Report

Date	Type	Vendor Name/Description	Amount
		DIRECT WITHDRAWAL STATE	
2/28/2020	Preauthorized ACH Debit	OF WA-ESD ESD ACH 6 WA Employment Security	1,105.44
		DIRECT WITHDRAWAL DOL WA State Dept of Licencing -	
2/4/2020	Preauthorized ACH Debit	FIREARMS LICENSING passthrough	498.00
		DIRECT WITHDRAWAL DOL WA State Dept of Licencing -	
2/7/2020	Preauthorized ACH Debit	FIREARMS LICENSING passthrough	54.00
			\$ 2,304,264.67

Accounts Payable EFT Report

Date	Type	Vendor Name/Description	Amount
3/27/2020	Preauthorized ACH Debit	DIRECT WITHDRAWAL ADP PAYROLL FEESADP - FEES ADP Payroll Services	2,176.23
3/27/2020	Preauthorized ACH Debit	DIRECT WITHDRAWAL ADP PAYROLL FEESADP - FEES ADP Payroll Services	2,733.56
3/2/2020	Preauthorized ACH Debit	DIRECT WITHDRAWAL AFLAC INSURANCE Employee Withholding - Payroll	1,028.81
3/30/2020	Preauthorized ACH Debit	DIRECT WITHDRAWAL AFLAC INSURANCE Employee Withholding - Payroll	1,028.81
3/13/2020	Preauthorized ACH Debit	DIRECT WITHDRAWAL NATIONWIDE PAYMENTS Employee Withholding - Payroll	940.00
3/13/2020	Preauthorized ACH Debit	DIRECT WITHDRAWAL NATIONWIDE PAYMENTS Employee Withholding - Payroll	21,022.86
3/27/2020	Preauthorized ACH Debit	DIRECT WITHDRAWAL NATIONWIDE PAYMENTS Employee Withholding - Payroll	940.00
3/27/2020	Preauthorized ACH Debit	DIRECT WITHDRAWAL NATIONWIDE PAYMENTS Employee Withholding - Payroll	21,022.86
3/5/2020	Preauthorized ACH Debit	DIRECT WITHDRAWAL NAVIA BENEFIT SOFLEXIBLE B Employee Withholding - Payroll	985.51
3/9/2020	Preauthorized ACH Debit	DIRECT WITHDRAWAL NAVIA BENEFIT SOFLEXIBLE B Employee Withholding - Payroll	136.95
3/12/2020	Preauthorized ACH Debit	DIRECT WITHDRAWAL NAVIA BENEFIT SOFLEXIBLE B Employee Withholding - Payroll	2,750.00
3/26/2020	Preauthorized ACH Debit	DIRECT WITHDRAWAL NAVIA BENEFIT SOFLEXIBLE B Employee Withholding - Payroll	204.56
3/30/2020	Preauthorized ACH Debit	DIRECT WITHDRAWAL UNUMGROUP955 Employee Withholding - Payroll	190.50
3/30/2020	Preauthorized ACH Debit	DIRECT WITHDRAWAL UNUMGROUP955 Employee Withholding - Payroll	516.60
3/2/2020	Preauthorized ACH Debit	DIRECT WITHDRAWAL WASHINGTON-DSHS WA53000000 Employee Withholding - Payroll	599.99
3/16/2020	Preauthorized ACH Debit	DIRECT WITHDRAWAL WASHINGTON-DSHS WA53000000 Employee Withholding - Payroll	599.99
3/30/2020	Preauthorized ACH Debit	DIRECT WITHDRAWAL WASHINGTON-DSHS WA53000000 Employee Withholding - Payroll	599.99
3/13/2020	Outgoing Money Transfer	IAFF Dues Employee Withholding - Payroll	2,313.38
3/27/2020	Outgoing Money Transfer	IAFF Dues Employee Withholding - Payroll	2,313.38
3/13/2020	Outgoing Money Transfer	ICMA Employee Withholding - Payroll	37,218.45

Accounts Payable EFT Report

Date	Type	Vendor Name/Description	Amount
3/27/2020	Outgoing Money Transfer	ICMA Employee Withholding - Payroll	38,209.02
3/13/2020	Outgoing Money Transfer	VEBA Employee Withholding - Payroll	5,562.88
3/27/2020	Outgoing Money Transfer	VEBA Employee Withholding - Payroll	5,681.21
3/11/2020	Preauthorized ACH Debit	DIRECT WITHDRAWAL NORTHWEST ADMINI INS PREM Employee (payroll withholding) Employer Portion	March Employee Insurance Premiums 178,998.18 \$20,635.36 \$158,362.82
3/3/2020	Preauthorized ACH Debit	BOFA MERCH SVCS FEE 430134750159294 Merchant Fee - Boat Launch	39.47
3/3/2020	Preauthorized ACH Debit	DIRECT WITHDRAWAL AUTHNET GATEWAY BILLING BOFA MERCH SVCS FEE	Merchant Fee - Boat Launch 30.00
3/3/2020	Preauthorized ACH Debit	430134260026874 Merchant Fee - City Hall	1,429.52
3/3/2020	Preauthorized ACH Debit	DIRECT WITHDRAWAL AUTHNET GATEWAY BILLING MERCHANT SVCS MERCH FEE	Merchant Fee - Mybuildingpermit.com 25.00
3/2/2020	Preauthorized ACH Debit	000000000259217 Mybuildingpermit.com	1,190.31
3/4/2020	Preauthorized ACH Debit	VANTIV_INTG_PYMTBILLNG 295483290884 Merchant Fee - Parks & Recreation	3,287.84
3/4/2020	Preauthorized ACH Debit	VANTIV_INTG_PYMTBILLNG 295483291882 Merchant Fee - Parks & Recreation	334.32
3/4/2020	Preauthorized ACH Debit	VANTIV_INTG_PYMTBILLNG 295483292880 Merchant Fee - Parks & Recreation	31.90
3/20/2020	Preauthorized ACH Debit	DIRECT WITHDRAWAL CAYAN HOLDINGS LPAYMENT Merchant Fee - Thrift Shop	101.59
3/19/2020	Preauthorized ACH Debit	DIRECT WITHDRAWAL CAYAN LLC PROC INV Merchant Fee - Thrift Shop	6.00
3/2/2020	Preauthorized ACH Debit	MERCHANT SERVICEMERCH FEES930553411164783 Merchant Fee - Thrift Shop	3,108.12
3/2/2020	Preauthorized ACH Debit	DIRECT DEPOSIT BANKCARD 948908660000035 Merchant Fee - Utility Billing	4,072.07
3/6/2020	Preauthorized ACH Debit	DIRECT WITHDRAWAL INVOICE CLOUD INVOICE CL Merchant Fee - Utility Billing	50.00
3/3/2020	Preauthorized ACH Debit	DIRECT WITHDRAWAL PAYA MONTH END Merchant Fee - Utility Billing	10.00

Accounts Payable EFT Report

Date	Type	Vendor Name/Description	Amount
3/2/2020	Preauthorized ACH Debit	DIRECT WITHDRAWAL PAYA REJECT FEE Merchant Fee - Utility Billing	15.00
3/10/2020	Preauthorized ACH Debit	DIRECT WITHDRAWAL PAYA REJECT FEE Merchant Fee - Utility Billing	15.00
3/2/2020	Preauthorized ACH Debit	DIRECT WITHDRAWAL PAYA TRX FEES Merchant Fee - Utility Billing	1.90
3/3/2020	Preauthorized ACH Debit	DIRECT WITHDRAWAL PAYA TRX FEES Merchant Fee - Utility Billing	2.85
3/3/2020	Preauthorized ACH Debit	DIRECT WITHDRAWAL PAYA TRX FEES Merchant Fee - Utility Billing	4.75
3/3/2020	Preauthorized ACH Debit	DIRECT WITHDRAWAL PAYA TRX FEES Merchant Fee - Utility Billing	42.75
3/4/2020	Preauthorized ACH Debit	DIRECT WITHDRAWAL PAYA TRX FEES Merchant Fee - Utility Billing	7.60
3/5/2020	Preauthorized ACH Debit	DIRECT WITHDRAWAL PAYA TRX FEES Merchant Fee - Utility Billing	5.70
3/6/2020	Preauthorized ACH Debit	DIRECT WITHDRAWAL PAYA TRX FEES Merchant Fee - Utility Billing	44.65
3/9/2020	Preauthorized ACH Debit	DIRECT WITHDRAWAL PAYA TRX FEES Merchant Fee - Utility Billing	1.90
3/10/2020	Preauthorized ACH Debit	DIRECT WITHDRAWAL PAYA TRX FEES Merchant Fee - Utility Billing	0.95
3/10/2020	Preauthorized ACH Debit	DIRECT WITHDRAWAL PAYA TRX FEES Merchant Fee - Utility Billing	0.95
3/10/2020	Preauthorized ACH Debit	DIRECT WITHDRAWAL PAYA TRX FEES Merchant Fee - Utility Billing	1.90
3/11/2020	Preauthorized ACH Debit	DIRECT WITHDRAWAL PAYA TRX FEES Merchant Fee - Utility Billing	1.90
3/12/2020	Preauthorized ACH Debit	DIRECT WITHDRAWAL PAYA TRX FEES Merchant Fee - Utility Billing	0.95
3/13/2020	Preauthorized ACH Debit	DIRECT WITHDRAWAL PAYA TRX FEES Merchant Fee - Utility Billing	30.40
3/16/2020	Preauthorized ACH Debit	DIRECT WITHDRAWAL PAYA TRX FEES Merchant Fee - Utility Billing	2.85
3/17/2020	Preauthorized ACH Debit	DIRECT WITHDRAWAL PAYA TRX FEES Merchant Fee - Utility Billing	0.95
3/17/2020	Preauthorized ACH Debit	DIRECT WITHDRAWAL PAYA TRX FEES Merchant Fee - Utility Billing	33.25
3/18/2020	Preauthorized ACH Debit	DIRECT WITHDRAWAL PAYA TRX FEES Merchant Fee - Utility Billing	0.95
3/19/2020	Preauthorized ACH Debit	DIRECT WITHDRAWAL PAYA TRX FEES Merchant Fee - Utility Billing	0.95
3/20/2020	Preauthorized ACH Debit	DIRECT WITHDRAWAL PAYA TRX FEES Merchant Fee - Utility Billing	38.00
3/23/2020	Preauthorized ACH Debit	DIRECT WITHDRAWAL PAYA TRX FEES Merchant Fee - Utility Billing	0.95
3/24/2020	Preauthorized ACH Debit	DIRECT WITHDRAWAL PAYA TRX FEES Merchant Fee - Utility Billing	0.95
3/24/2020	Preauthorized ACH Debit	DIRECT WITHDRAWAL PAYA TRX FEES Merchant Fee - Utility Billing	1.90

Accounts Payable EFT Report

Date	Type	Vendor Name/Description	Amount
3/24/2020	Preauthorized ACH Debit	DIRECT WITHDRAWAL PAYA TRX FEES Merchant Fee - Utility Billing	4.75
3/25/2020	Preauthorized ACH Debit	DIRECT WITHDRAWAL PAYA TRX FEES Merchant Fee - Utility Billing	1.90
3/30/2020	Preauthorized ACH Debit	DIRECT WITHDRAWAL PAYA TRX FEES Merchant Fee - Utility Billing	4.75
3/31/2020	Preauthorized ACH Debit	DIRECT WITHDRAWAL PAYA TRX FEES Merchant Fee - Utility Billing	0.95
3/31/2020	Preauthorized ACH Debit	DIRECT WITHDRAWAL PAYA TRX FEES Merchant Fee - Utility Billing	3.80
3/3/2020	Preauthorized ACH Debit	BOFA MERCH SVCS FEE 430134260026884 Merchant Fee - VOICE	6.45
3/3/2020	Preauthorized ACH Debit	DIRECT WITHDRAWAL AUTHNET GATEWAY BILLING Merchant Fee - VOICE	19.00
3/3/2020	Preauthorized ACH Debit	BOFA MERCH SVCS FEE 430134260026879 Merchant Fee - YFS LB	189.01
3/11/2020	Outgoing Money Transfer	ADP PAYROLL Net Payroll 3-13-2020	537,476.72
3/25/2020	Outgoing Money Transfer	ADP PAYROLL Net Payroll 3-27-2020	519,501.07
3/12/2020	Preauthorized ACH Debit	DIRECT WITHDRAWAL ADP Tax ADP Tax Payroll Taxes 3-13-2020	187,024.28
		<i>Employee (payroll withholding)</i>	<i>\$136,583.57</i>
		<i>Employer Portion</i>	<i>\$50,440.71</i>
3/26/2020	Preauthorized ACH Debit	DIRECT WITHDRAWAL ADP Tax ADP Tax Payroll Taxes	181,776.28
		<i>Employee (payroll withholding)</i>	<i>\$132,074.44</i>
		<i>Employer Portion</i>	<i>\$49,701.84</i>
3/9/2020	Preauthorized ACH Debit	5 3 BANKCARD SYSNET SETLMT295483290884 Refunds - Parks & Recreation	2,628.50
3/11/2020	Preauthorized ACH Debit	5 3 BANKCARD SYSNET SETLMT295483290884 Refunds - Parks & Recreation	56.00
3/12/2020	Preauthorized ACH Debit	5 3 BANKCARD SYSNET SETLMT295483290884 Refunds - Parks & Recreation	3,779.99
3/13/2020	Preauthorized ACH Debit	5 3 BANKCARD SYSNET SETLMT295483290884 Refunds - Parks & Recreation	1,708.00
3/17/2020	Preauthorized ACH Debit	5 3 BANKCARD SYSNET SETLMT295483290884 Refunds - Parks & Recreation	9,014.75
3/18/2020	Preauthorized ACH Debit	5 3 BANKCARD SYSNET SETLMT295483290884 Refunds - Parks & Recreation	4,941.00
3/20/2020	Preauthorized ACH Debit	5 3 BANKCARD SYSNET SETLMT295483290884 Refunds - Parks & Recreation	352.00
3/24/2020	Preauthorized ACH Debit	5 3 BANKCARD SYSNET SETLMT295483290884 Refunds - Parks & Recreation	773.08
3/27/2020	Preauthorized ACH Debit	5 3 BANKCARD SYSNET SETLMT295483290884 Refunds - Parks & Recreation	15.00

Accounts Payable EFT Report

Date	Type	Vendor Name/Description	Amount
3/31/2020	Preauthorized ACH Debit	5 3 BANKCARD SYSNET SETLMT295483290884 Refunds - Parks & Recreation	591.00
3/26/2020	Preauthorized ACH Debit	DIRECT WITHDRAWAL WA DEPT REVENUE TAX PYMT Remit Excise Tax	76,042.24
		<i>Water Utility</i>	\$33,325.50
		<i>Sewer Utility</i>	\$22,890.31
		<i>Stormwater Utility</i>	\$3,277.53
		<i>Thrift Shop</i>	\$14,216.96
		<i>Parks & Recreation</i>	\$2,331.93
3/31/2020	Preauthorized ACH Debit	DIRECT WITHDRAWAL WA DEPT RET SYS DRS EPAY Remit Retirement 3-13-2020	144,355.31
		<i>Employee (payroll withholding)</i>	\$65,889.74
		<i>Employer Portion</i>	\$78,465.57
3/12/2020	Preauthorized ACH Debit	DIRECT WITHDRAWAL WA DEPT RET SYS DRS EPAY Remit Retirement 2-28-2020	139,856.21
		<i>Employee (payroll withholding)</i>	\$63,098.39
		<i>Employer Portion</i>	\$76,757.82
Total			\$ 2,151,871.80



**BUSINESS OF THE CITY COUNCIL
CITY OF MERCER ISLAND**

**AB 5680
April 21, 2020
Regular Business**

AGENDA BILL INFORMATION

TITLE:	AB 5680: 2018 Annual Financial and Accountability Audit Exit Conference	<input checked="" type="checkbox"/> Discussion Only
RECOMMENDED ACTION:	Receive Report	<input type="checkbox"/> Action Needed: <input type="checkbox"/> Motion <input type="checkbox"/> Ordinance <input type="checkbox"/> Resolution

DEPARTMENT:	Finance
STAFF:	Lajuan Tuttle, Deputy Finance Director
COUNCIL LIAISON:	n/a
EXHIBITS:	<ol style="list-style-type: none"> 1. 2018 Audit Engagement Letter 2. 2018 Amendment to Audit Engagement Letter 3. Exit Conference (Agenda) 4. Accountability Audit Report 5. Financial Statements Audit Report 6. Summary of Uncorrected Items 7. Exit Recommendations
CITY COUNCIL PRIORITY:	2. Articulate, confirm, and communicate a vision for effective and efficient city services. Stabilize the organization, optimize resources, and develop a long-term plan for fiscal sustainability.

AMOUNT OF EXPENDITURE	\$ n/a
AMOUNT BUDGETED	\$ n/a
APPROPRIATION REQUIRED	\$ n/a

SUMMARY

Representatives of the Washington State Auditor’s Office (“SAO”) will lead an Exit Conference to report on the results of the Financial and Accountability Audits for the year ending December 31, 2018. The purpose of the Exit Conference is for the audit team to report audit results to management prior to publication of the audited financial statements. After the Exit Conference the SAO will publish the audit reports, audited financial statements, notes to the financial statement, and required supplementary information on the SAO website.

The City of Mercer Island is audited on an annual basis. The SAO preforms two types of audits each year, a Financial Audit and an Accountability Audit. Audit reports are published for both types of audits. Additional information regarding the scope and limitations of each audit type can be found in the audit representation letters included as exhibits to this agenda bill.

A financial audit provides an independent opinion on a local government's financial statements and the results of its operations and cash flows. In other words, these audits determine whether the financial statements present a reliable, accurate picture of a government's finances.

An accountability audit evaluates whether a local government has adhered to applicable state laws, regulations, and its own policies and procedures. Auditors review records to ensure public funds are accounted for and controls are in place to protect public resources from misappropriation and misuse.

RECOMMENDATION

Staff recommends the City Council receive and review the attached exhibits from Washington State Auditor's Office.



**Office of the Washington State Auditor
Pat McCarthy**

October 30, 2019

City Council
City of Mercer Island
9611 SE 36th St.
Mercer Island, WA 98040

We are pleased to confirm the audits to be performed by the Office of the Washington State Auditor, in accordance with the provisions of Chapter 43.09 RCW, for the City of Mercer Island. This letter confirms the nature and limitations of the audits, as well as responsibilities of the parties and other engagement terms.

Auditor Responsibilities

Financial Statement Audit

The Office of the Washington State Auditor agrees to perform an audit of the basic financial statements of the City of Mercer Island as of and for the fiscal year ended December 31, 2018, prepared in accordance with accounting principles generally accepted in the United States of America (GAAP). Our audit will be conducted with the objective of our expressing an opinion on these financial statements.

We will perform our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free from material misstatement. Since we do not review every transaction, our audit cannot be relied upon to identify every potential misstatement. Because of the inherent limitations of an audit, together with the inherent limitations of internal control, an unavoidable risk exists that some material misstatements may not be detected, even though the audit is properly planned and performed in accordance with the standards identified above.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers relevant internal controls in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we will express no such opinion.

Although our audit is not designed to provide an opinion on the effectiveness of internal control over financial reporting, we are required to report any identified significant deficiencies and material weaknesses in controls. We are also required to report instances of fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that could have a direct and material effect on the accuracy of financial statements, or any instances of material abuse that come to our attention. Abuse is defined by *Government Auditing Standards* as involving behavior that is deficient or improper, or misuse of authority or position for personal financial interests. As the determination of abuse is subjective, *Government Auditing Standards* do not require auditors to detect instances of abuse.

An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

All misstatements identified by the audit will be discussed with management. Material misstatements corrected by management and all uncorrected misstatements will be communicated at the exit conference, as required by professional auditing standards.

Our responsibility is to express in a written report an opinion on the financial statements based on the results of our audit. We cannot guarantee an unmodified opinion. We may modify or disclaim an opinion on the financial statements if we are unable to complete the audit or obtain sufficient and appropriate audit evidence supporting the financial statements. If our opinion is other than unmodified, we will fully discuss the reason with you prior to issuing our report. Further, in accordance with professional standards, we may add emphasis-of-matter or other-matter paragraphs to our report to describe information that, in our judgment, is relevant to understanding the financial statements or our audit.

We will also issue a written report (that does not include an opinion) on issues identified during the audit related to the City's internal control over financial reporting and on compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*.

Accountability Audit

In accordance with RCW 43.09.260, we will perform an accountability audit for the fiscal year ended December 31, 2018, of the City's compliance with applicable state laws, regulations, policies and procedures, and safeguarding of public resources in areas representing the highest risk of fraud, loss, abuse, or noncompliance.

Areas will be selected for audit using a risk-based approach and will be identified in the audit entrance conference.

Upon completion of our audit we will issue a written report describing the overall results and conclusions for the areas we examined.

Data Security

Our Office is committed to appropriately safeguarding the information we obtain during the course of the audit. We will:

- Avoid, where feasible, including information considered confidential in work papers.

- In cases where inclusion of personal information is unavoidable, we will follow our policy on confidentiality, consistent with applicable federal and state requirements.
- Maintain the confidentiality of personal information in accordance with the law.
- Ensure that confidential information will be encrypted in transmission if we retransmit it to any parties authorized to receive such information.
- Warrant that collection, access, use, storage, disposal and disclosure of confidential information will comply with all applicable federal, state and data protection laws, as well as all other applicable regulations and directives.
- Warrant that administrative, physical, and technical safeguards to protect confidential information are in place that are no less rigorous than accepted industry practices, including the current State of Washington Office of the Chief Information Officer (OCIO) IT Security Standards (OCIO 141.10) relating to Securing Information Technology Assets Standards, and that all such safeguards, including the manner in which confidential information is collected, accessed, used, stored, processed, disposed of and disclosed, comply with applicable data protection and privacy laws.

Responsibilities specific to this engagement

Additionally, the Office of the Washington State Auditor will:

- Provide the option to conduct weekly progress meetings to discuss audit plans for future weeks. At those meetings, we will provide information on the departments we will work in and the audit objectives we will be addressing.
- Provide the audit liaison with advance notification if we identify issues that require further audit work and increase audit costs.
- Conduct a formal exit conference with the audit committee to discuss the results of the audit on or before January 31, 2020.
- Safeguard financial records and documentation from loss, damage, and inadvertent release to unauthorized persons.
- Provide written correspondence during the course of the audit through email to the audit liaison, LaJuan Tuttle, Accounting Manager.
- Provide advance notice when a scheduled meeting is to be cancelled.
- Allow seven days to provide written response to any findings.

Reporting levels for audit issues

Issues identified through the auditing process will be communicated as follows. Failure to appropriately address audit issues may result in escalated reporting levels.

- **Findings** formally address issues in an audit report. Findings report significant deficiencies and material weaknesses in internal controls; misappropriation; and material abuse or non-compliance with laws, regulations, contracts or grant agreements. You will be given the opportunity to respond to a finding, and this response, or a synopsis of it, will be published in the audit report. Professional auditing standards define the issues we must report as findings with regard to non-compliance with a financial statement effect and internal controls over financial reporting.
- **Management letters** communicate control deficiencies, non-compliance, abuse, or errors with a less-than-material effect on audit objectives. Management letters are referenced, but not included, in the audit report.
- **Exit items** address control deficiencies, non-compliance, abuse, or errors that have an insignificant effect on audit objectives. These issues are informally communicated to management and are not referenced in the audit report.

Client's Responsibilities

Management is responsible for the accuracy and completeness of information provided to the auditor and will provide the Office of the Washington State Auditor with:

- Unrestricted access to people with whom the auditor wish to speak.
- All information that is requested or relevant to auditor requests.
- Notification when any documents, records, files, or data contain information that is covered by confidentiality or privacy laws, such as HIPAA.
- Adequate work space and conditions, including interacting with auditors professionally and respectfully and promptly communicating about any issues and concerns.

Moreover, our audit does not relieve management or the governing body of their responsibilities. Management's responsibilities, with oversight from the governing body, include:

- Selecting and applying appropriate administrative and accounting policies.
- Establishing and maintaining effective internal controls over financial reporting, compliance, and safeguarding of public resources.
- Designing and following effective controls to prevent and detect fraud, theft, and loss.
- Promptly reporting to us knowledge of any fraud, allegations of fraud or suspected fraud involving management, employees or others, in accordance with RCW 43.09.185.
- Ensuring compliance with laws, regulations and provisions of contracts and grant agreements.
- Preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America (GAAP).

Responsibilities at the conclusion of the audit

At the conclusion of our audit, the City will provide us with a letter to confirm in writing certain express and implied representations made during the course of the audit. This letter includes representations regarding legal matters. A separate letter may be needed from the City's legal counsel.

Management and the governing body are also responsible for following up and taking corrective action on all audit findings, including, when applicable, preparing a summary schedule of prior audit findings and a corrective action plan on the City's own letterhead.

Responsibilities specific to this engagement

Additionally, the City will:

- Provide our Office with documentation of the financial statement review and approval before they were submitted for audit.
- Obtain a clear understanding of accounting standards applied in your financial statements and fully understand any adjusting journal entries recommended by the Office of the Washington State Auditor before approving the entries.
- Revise financial statement and schedules only if agreed to in writing by our Office.
- Provide auditors adequate work space with access to secure Internet, phone, and electrical outlets.
- Provide a secure room with locking file cabinet and limited access to allow auditors to secure documents with sensitive information.
- Interact with auditors professionally and respectfully and promptly communicate issues and concerns.

Estimated Audit Costs and Timeline

We estimate the cost of the audit work to be \$59,000, plus estimated charges for travel time of \$4,900, travel costs, and other expenses, if any. Invoices for these services will be prepared and presented each month as our audit work progresses.

We anticipate our reports, which will be addressed to the City’s governing body and published on our website www.sao.wa.gov to be available to you and the public as outlined below. These estimates are based on timely access to financial information and no significant audit reporting issues. The estimated cost and completion date may change if unforeseen issues arise or if significant audit issues are identified necessitating additional audit work. We will promptly notify you if this is the case.

Report	Date*
Independent Auditor’s Report on Financial Statements	December 31, 2019
Independent Auditor’s Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	December 31, 2019
Independent Auditor’s Report on Accountability	December 31, 2019

**Report Issuance Dates Are Estimates Only*

The audit documentation for this engagement, which may contain confidential or sensitive information, is the property of SAO and constitutes a public record under Chapter 42.56 RCW. Subject to applicable laws and regulations, appropriate individuals, as well as audit documentation, will be made available upon request and in a timely manner to appropriate auditors and reviewers, City’s management and governing body, and federal agencies, for purposes of a public records request, a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities.

The audit documentation for this engagement will be retained for a minimum of five years after the report release (publish) date in accordance with the public records retention schedule established by the Washington Secretary of State.

Expected Communications

During the course of the audit, we will communicate with the City’s selected audit liaison, LaJuan Tuttle, Interim Finance Director, on the audit status, any significant changes in our planned audit scope or schedule and preliminary results or recommendations as they are developed. The audit liaison is responsible for regularly updating the City’s management and the governing body on these matters. We may also provide direct communication of these matters to management and the governing body as needed or at the City’s request.

Please contact us if, during the audit, any events or concerns come to your attention of which we should be aware. We will expect the audit liaison to keep us informed of any such matters.

Audit Dispute Process

Please contact the Audit Manager or Assistant Director to discuss any unresolved disagreements or concerns you have during the performance of our audit. At the conclusion of the audit, we will summarize the results at the exit conference. We will also discuss any significant difficulties or disagreements encountered during the audit and their resolution.

By signing and returning this letter you acknowledge that the foregoing is in accordance with your understanding. Please contact us with any questions.

We appreciate the opportunity to be of service to you and look forward to working with you and your staff.

Sincerely,



Wendy Choy, Audit Manager 10/31/19
Office of the Washington State Auditor

City Response:

This letter correctly sets forth our understanding.

Debbie Bertlin, Mayor

Date

LaJuan Tuttle, Interim Finance Director *Date*



**Office of the Washington State Auditor
Pat McCarthy**

January 14, 2020

City Council
City of Mercer Island
9611 SE 36th St.
Mercer Island, WA 98040

RE: Amendment to engagement letter dated October 30, 2019

Our original engagement letter described the nature and limitations of audit services provided, responsibilities of each party and other engagement terms. This amendment notifies you of certain changes to the original engagement letter.

The audit scope describes assurance services you require or have requested. As described in the original engagement letter, the estimated cost and completion date may change if unforeseen circumstances arise or if significant audit issues are identified necessitating additional work.

The purpose of this amendment is to replace the estimate of cost to complete the audit in the “Estimated Audit Costs and Timeline” paragraph of the original engagement letter.

Estimated Audit Costs

An additional 85 hours, plus estimated travel costs and other expenses, is required to address additional work necessary related to the City’s internal controls over payroll. The additional work was at the request of the City.

Original estimate	\$63,900	(inclusive of travel and other expenses)
Amendment	<u>\$9,614</u>	(inclusive of travel and other expenses)
Revised estimate	\$73,514	

Estimated Audit Timeline

Estimated completion date in the engagement letter was December 31, 2019. The new estimated completion date is February 29, 2020.

Please contact us with any questions regarding these changes or the status of your audit. We look forward to working with you and your staff to complete the audit.

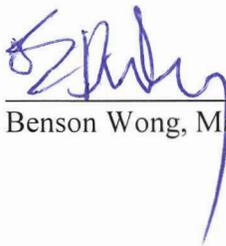
Sincerely,



Wendy Choy, Audit Manager 1/17/2020
Washington State Auditor's Office

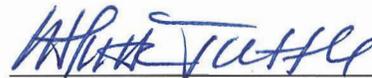
City Response:

This letter correctly sets forth our understanding.



Benson Wong, Mayor

2/4/20
Date



1-29-20
Date

LaJuan Tuttle, Interim Finance Director



Office of the Washington State Auditor

Pat McCarthy

Exit Conference: City of Mercer Island

The Office of the Washington State Auditor's vision is increased trust in government. Our mission is to provide citizens with independence and transparent examinations of how state and local governments use public funds, and develop strategies that make government more efficient and effective.

The purpose of this meeting is to share the results of your audit and our draft reporting. We value and appreciate your participation.

Audit Reports

We will publish the following reports:

- Accountability audit for January 1, 2018 through December 31, 2018 - see draft report.
- Financial statement audit for January 1, 2018 through December 31, 2018 - see draft report.

Audit Highlights

- We would like to thank LaJuan Tuttle, Interim Finance Director, and City staff for their cooperation and timely responses to our requests throughout the audit
- We thank the City for their friendly and professional interactions with us during the audit.
- We thank the City for its commitment to strengthen the relationship with the Office of the Washington State Auditor.

Recommendations not included in the Audit Reports

Exit Items

We have provided exit recommendations for management's consideration. Exit items address control deficiencies or non-compliance with laws or regulation that have an insignificant or immaterial effect on the entity, or errors with an immaterial effect on the financial statements. Exit items are not referenced in the audit report.

Communications required by audit standards

In relation to our financial statement audit report, we would like to bring to your attention:

- Uncorrected misstatements in the audited financial statements are summarized on the attached schedule. We agree with management's representation that these misstatements are immaterial to the fair presentation of the financial statements.
- There were no material misstatements in the financial statements corrected by management during the audit.

Finalizing Your Audit

Report Publication

Audit reports are published on our website and distributed via e-mail in an electronic .pdf file. We also offer a subscription service that allows you to be notified by email when audit reports are released or posted to our website. You can sign up for this convenient service at: <https://portal.sao.wa.gov/SAOPortal/>

Management Representation Letter

We have included a copy of representations requested of received from management.

Audit Cost

During the engagement, we estimated the cost of the audit to be \$73,514. Actual audit costs will be approximately \$74,514, as additional hours were required to address additional work necessary related to the City's internal controls over payroll. The additional work was at the request of the City.

Your Next Scheduled Audit

Your next audit is scheduled to be conducted in 2020 and will cover the following general areas:

- Accountability for Public Resources
- Financial Statement

The estimated cost for the next audit based on the new billing rates effective January 1, 2020 is \$72,500 plus travel expenses. This preliminary estimate is provided as a budgeting tool and not a guarantee of final cost.

If expenditures of federal awards are \$750,000 or more in any fiscal year, notify our Office so we can schedule your audit to meet federal single audit requirements. Federal awards can include grants, loans, and non-cash assistance such as equipment and supplies.

Working Together to Improve Government

Audit Survey

When your report is released you will receive an audit survey from us. We value your opinions on our audit services and hope you provide feedback.

Local Government Support Team

This team provides support services to local governments through technical assistance, comparative statistics, training, and tools to help prevent and detect a loss of public funds. Our website and client portal offers many resources, including a client Help Desk that answers auditing and accounting questions. Additionally this team assists with the online filing of your financial statements.

The Center for Government Innovation

The Center for Government Innovation of the Office of the Washington State Auditor is designed to offer services specifically to help you help the residents you serve at no additional cost to your government. What does this mean? We provide expert advice in areas like Lean, peer-to-peer networking and culture-building to help local governments find ways to be more efficient, effective and transparent. The Center can help you by providing assistance in financial management, cybersecurity and more. Check out our best practices and other resources

that help local governments act on accounting standard changes, comply with regulations, and respond to recommendations in your audit. The Center understands that time is your most precious commodity as a public servant, and we are here to help you do more with the limited hours you have. If you are interested in learning how we can help you maximize your effect in government, call us at 360-725-5621 or email us at Center@sao.wa.gov.

Questions?

Please contact us with any questions about information in this document or related audit reports.

Kelly Collins, CPA, Director of Local Audit, (360) 902-0091, Kelly.Collins@sao.wa.gov

Mark Rapozo, CPA, Assistant Director of Local Audit, (360) 902-0471 Mark.Rapozo@sao.wa.gov

Wendy Choy, Program Manager, (425) 502-7067 Ext. 102, Wendy.Choy@sao.wa.gov

Haji Adams, Assistant Audit Manager, (425) 502-7067 Ext. 105, Haji.Adadms@sao.wa.gov

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Office of the Washington State Auditor
Pat McCarthy

Accountability Audit Report

City of Mercer Island

For the period January 1, 2018 through December 31, 2018

Published (Inserted by OS)

Report No. 1026125





**Office of the Washington State Auditor
Pat McCarthy**

Issue Date – (Inserted by OS)

Council
City of Mercer Island
Mercer Island, Washington

Report on Accountability

Thank you for the opportunity to work with you to promote accountability, integrity and openness in government. The Office of the Washington State Auditor takes seriously our role of providing state and local governments with assurance and accountability as the independent auditor of public accounts. In this way, we strive to help government work better, cost less, deliver higher value and earn greater public trust.

Independent audits provide essential accountability and transparency for City operations. This information is valuable to management, the governing body and public stakeholders when assessing the government’s stewardship of public resources.

Attached is our independent audit report on the City’s compliance with applicable requirements and safeguarding of public resources for the areas we examined. We appreciate the opportunity to work with your staff and we value your cooperation during the audit.

Sincerely,

Pat McCarthy
State Auditor
Olympia, WA

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AUDIT RESULTS

Results in brief

This report describes the overall results and conclusions for the areas we examined. In most of the areas we examined, City operations complied, in all material respects, with applicable state laws, regulations, and its own policies, and provided adequate controls over safeguarding of public resources.

As referenced above, we identified areas in which the City could make improvements. These recommendations are included with our report as a finding.

In keeping with general auditing practices, we do not examine every transaction, activity, policy, internal control, or area. As a result, no information is provided on the areas that were not examined.

About the audit

This report contains the results of our independent accountability audit of the City of Mercer Island from January 1, 2018 through December 31, 2018.

Management is responsible for ensuring compliance and adequate safeguarding of public resources from fraud, loss or abuse. This includes the design, implementation and maintenance of internal controls relevant to these objectives.

This audit was conducted under the authority of RCW 43.09.260, which requires the Office of the State Auditor to examine the financial affairs of all local governments. Our audit involved obtaining evidence about the City's uses of public resources, compliance with state laws and regulations and its own policies and procedures, and internal controls over such matters. The procedures performed were based on our assessment of risks in the areas we examined.

Based on our risk assessment for the year ended December 31, 2018, the areas examined were those representing the highest risk of fraud, loss, abuse, or noncompliance. We examined the following areas during this audit period:

- EFT controls – review of vendor and payroll electronic funds transfer (EFT) payments
- Fire department – review of overtime payments
- Payroll disbursements – review of timesheets, leave balance accruals, and leave cash-outs

SCHEDULE OF AUDIT FINDINGS AND RESPONSES

2018-001 The City’s internal controls over payroll disbursements were not adequate to safeguard public resources, resulting in errors and overpayments.

Background

The City of Mercer Island employs about 180 employees and provides a full range of services to the public, including general government, public safety, municipal court, street and trails maintenance, parks and recreation activities, public improvements, planning and zoning, and youth and family services. In fiscal year 2018, the City reported \$29.5 million in payroll and benefit payments.

It is the City’s responsibility to establish internal control processes that ensure payroll disbursements are allowable under State law and City policies.

Description of Condition

The City’s payroll internal controls and policies were not adequate to ensure public resources were safeguarded. Our audit identified the following internal control deficiencies:

- The City had multiple policies related to leave balance accruals and cash-outs. Different policies outlined different guidelines, resulting in guidance not being uniform across policies. In addition, there were instances where practices were not supported by a policy or when the guidance documented in policy was not being followed.
- The City did not have adequate policies or procedures for the Director’s Compensation Program, including stipends. The City provides a stipend to director-level employees that is paid as a lump sum at the beginning of the year. The City had several Directors leave the City in 2019 and did not require the employees to pay back a pro-rated amount for the stipend received.
- The City did not perform adequate reviews over timesheets, leave balance reconciliations, vacation leave cash-outs, and payroll and benefit calculations for reporting and payments to the state Department of Labor and Industries.
- The City did not require employees to submit a leave slip or other documentation for approval to support leave taken.

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The City issued a large number of manual checks for payroll that is outside of the normal payroll run (off-cycle payroll checks). This practice should be minimized because it does not follow the same monitoring or controls established through the normal check run process.

Cause of Condition

The City did not have adequate oversight and monitoring over payroll functions, including adequate reviews of employee timesheets, leave cash-outs, and leave balance tracking. Further, the City did not have consistent policies and procedures related to vacation leave cash-outs and leave accruals.

Effect of Condition

The lack of control and oversight of the City’s payroll functions increases the risk that misappropriation or misuse of City resources could occur and not be detected in a timely manner, if at all. Our audit specifically identified the following:

Timesheets, leave accruals, and leave-balance tracking

We examined timesheets, leave summary reports, and payroll summary reports for 15 of the City’s director-level employees during 2018 and 2019. We identified the following:

- Timesheets were not adequately reviewed and approved. Also, timesheets were not consistently completed and turned in.
- Vacation and sick leave reported on employee timesheets did not consistently match payroll summary reports or leave summary reports, and leave used was not consistently deducted from employee leave balance accounts. We noted instances when employees either used leave or received a cash-out but the hours were not deducted from the employee’s leave balances. In some instances, we noted employee’s leave balances were overstated by one-and-a-half to two weeks. In total, we noted 240 hours of sick and vacation leave that was not deducted from employee leave balances, and the City overpaid \$24,746 for leave cash-outs.
- Eight employees were allowed to accrue vacation hours over the maximum 240-hour vacation accrual limit outlined in City policies.
- Two employees were allowed to accrue sick leave hours over the maximum 720-hour sick leave accrual limit outlined in City policies.

Disbursements for vacation leave cash-outs

We also examined documentation for vacation leave cash-outs for 15 of the City’s director-level employees during 2018 and 2019. We noted the following:

- Eleven instances when leave cash-out request forms did not contain proper approvals
- Two instances when employees cashed out more leave than allowed by City policy, totaling \$10,262
- Two instances when employees were cashed out for incorrect leave amounts, resulting in a total overpayment of \$14,484

Manual checks and reporting to the Department of Labor and Industries

- For fiscal years 2018 and 2019, we noted 921 manual checks totaling \$1,313,542 for payroll that were issued outside of the City’s normal payroll cycle.
Overpayments totaling \$221,402 were made to the Department of Labor and Industries between 2015 and 2018 due to manual errors and adjustments for non-working hours for the Police and Fire Departments. The City was able to recover the full amount of overpayment from the Department of Labor and Industries.

Recommendations

We recommend the City:

- Establish and review policies to ensure payroll practices documented across various policies covering are uniform
- Ensure all staff receive proper training over the payroll process
- Establish and follow policies and guidelines for the Director’s Compensation Program
- Implement practices and procedures to ensure payroll and benefit calculations are performed and reviewed adequately. This includes review of employee timesheets, leave balances, and changes to rates in the payroll system.
- As a best practice, ensure employee leave reported on timesheets are adequately supported by a leave slip or other adequate documentation
- Follow established policies and procedures related to leave cash-outs and leave accruals to ensure adequate safeguarding of resources
- Consistently reconcile leave balances for all employees to ensure leave balances are accurate and complete

- Minimize the number of off-cycle payroll runs that occur during the month, and establish controls to ensure these payments are properly reviewed and approved.

City's Response

The City would like to thank the State Auditor's Office for their response to City Management's request to expand the 2018 Accountability Audit to include internal controls over payroll disbursements. The City will follow the Auditor's recommendations to strengthen its internal controls over payroll disbursements to avoid errors and overpayments. The City's payroll function is heavily dependent on manual processes and the use of spreadsheets for time keeping, leave accruals, and benefits administration. Use of predominately manual processes across departmental time keeping functions has led to errors and inconsistencies in leave accruals. Furthermore, the lack of clear and consistent policies has added to the potential for errors.

The City is committed to improving internal controls over timekeeping, leave accruals, and payroll disbursements. The following steps are being taken in response to the audit recommendations:

- *The Human Resources Department is moving forward with implementation of a new software solution that will modernize and automate many of the processes within the Human Resources and Payroll functions including leave accruals, benefits administration, and timekeeping. This project will increase accuracy and efficiency of the payroll function by automating many of the manual processes currently in use.*
- *The Human Resources Department is reviewing, updating, and creating policies related to payroll and paid time off administration and will prioritize uniformity of related policies. This ongoing work includes policies related to leave accrual limits, leave cash-outs and director-specific benefits. Up-to-date policies will be kept and saved in a single document*
- *The Human Resources and Payroll functions have implemented additional review steps to ensure leave accruals are reconciled against timesheets on a regular basis.*
- *Timesheets and leave cash-out requests are being properly authorized by supervisors. Director timesheets and cash-out requests are being authorized by the City Manager. The City Manager's timesheet is being authorized by the Mayor.*
- *Manual off-cycle payroll checks will be restricted to emergent situations only.*

Auditor’s Remarks

We appreciate the City’s commitment to resolve this issue and thank the City for its cooperation and assistance during the audit. We will review the corrective action taken during our next regular audit.

Applicable Laws and Regulations

BARS manual 3.1.3 – Internal Control

RCW 43.09.200 – Local government accounting – Uniform system of accounting

RELATED REPORTS

Financial

Our opinion on the City's financial statements is provided in a separate report, which includes the City's financial statements. That report is available on our website, <http://portal.sao.wa.gov/ReportSearch>.

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INFORMATION ABOUT THE CITY

The City of Mercer Island was incorporated in 1960. The City operates under the council-manager form of government, and has seven council members. The Council elects one of its members to serve a two-year term as Mayor. The Council appoints a City Manager to oversee the City's daily operations as well as its 178 employees.

The City serves approximately 24,000 residents. The City provides a full range of services to the public including general government, public safety, municipal court, street and trails maintenance, utilities maintenance, parks and recreation activities, public improvements, planning and zoning, and youth and family services.

The City is funded by a variety of revenue sources, including property taxes, sales taxes, utility taxes, business taxes, charges for services, and grants. In fiscal year 2018, the City's general fund operating budget was approximately \$28 million.

Contact information related to this report	
Address:	City of Mercer Island 9611 S.E. 36th Street Mercer Island, WA 98040
Contact:	LaJuan Tuttle, Interim Finance Director
Telephone:	(206) 275-7785
Website:	www.mercergov.org

Information current as of report publish date.

Audit history

You can find current and past audit reports for the City of Mercer Island at <http://portal.sao.wa.gov/ReportSearch>.

ABOUT THE STATE AUDITOR’S OFFICE

The State Auditor’s Office is established in the state’s Constitution and is part of the executive branch of state government. The State Auditor is elected by the citizens of Washington and serves four-year terms.

We work with our audit clients and citizens to achieve our vision of government that works for citizens, by helping governments work better, cost less, deliver higher value, and earn greater public trust.

In fulfilling our mission to hold state and local governments accountable for the use of public resources, we also hold ourselves accountable by continually improving our audit quality and operational efficiency and developing highly engaged and committed employees.

As an elected agency, the State Auditor’s Office has the independence necessary to objectively perform audits and investigations. Our audits are designed to comply with professional standards as well as to satisfy the requirements of federal, state, and local laws.

Our audits look at financial information and compliance with state, federal and local laws on the part of all local governments, including schools, and all state agencies, including institutions of higher education. In addition, we conduct performance audits of state agencies and local governments as well as [fraud](#), state [whistleblower](#) and [citizen hotline](#) investigations.

The results of our work are widely distributed through a variety of reports, which are available on our [website](#) and through our free, electronic [subscription](#) service.

We take our role as partners in accountability seriously, and provide training and technical assistance to governments, and have an extensive quality assurance program.

Contact information for the State Auditor’s Office	
Public Records requests	PublicRecords@sao.wa.gov
Main telephone	(564) 999-0950
Toll-free Citizen Hotline	(866) 902-3900
Website	www.sao.wa.gov

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Office of the Washington State Auditor
Pat McCarthy

Financial Statements Audit Report

City of Mercer Island

For the period January 1, 2018 through December 31, 2018

Published (Inserted by OS)

Report No. 1026100





**Office of the Washington State Auditor
Pat McCarthy**

Issue Date – (Inserted by OS)

Council
City of Mercer Island
Mercer Island, Washington

Report on Financial Statements

Please find attached our report on the City of Mercer Island's financial statements.

We are issuing this report in order to provide information on the City's financial condition.

Sincerely,

Pat McCarthy
State Auditor
Olympia, WA

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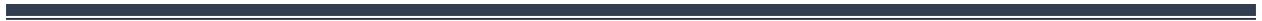
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**INDEPENDENT AUDITOR’S REPORT ON INTERNAL CONTROL
OVER FINANCIAL REPORTING AND ON COMPLIANCE AND
OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

**City of Mercer Island
January 1, 2018 through December 31, 2018**

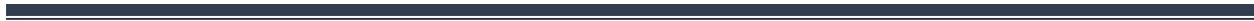
Council
City of Mercer Island
Mercer Island, Washington

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the City of Mercer Island, as of and for the year ended December 31, 2018, and the related notes to the financial statements, which collectively comprise the City’s basic financial statements, and have issued our report thereon dated April 21, 2020. As discussed in Note 17 to the financial statements, during the year ended December 31, 2018, the City implemented Governmental Accounting Standards Board Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*.

As discussed in Note 21 to the financial statements, in February 2020, a state of emergency was declared that could have a negative financial effect on the City. Management’s plans in response to this matter are also described in Note 21.

INTERNAL CONTROL OVER FINANCIAL REPORTING

In planning and performing our audit of the financial statements, we considered the City’s internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City’s internal control. Accordingly, we do not express an opinion on the effectiveness of the City’s internal control.



A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the City’s financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. **Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses.** However, material weaknesses may exist that have not been identified.

COMPLIANCE AND OTHER MATTERS

As part of obtaining reasonable assurance about whether the City’s financial statements are free from material misstatement, we performed tests of the City’s compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion.

The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

PURPOSE OF THIS REPORT

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City’s internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City’s internal control and compliance. Accordingly, this communication is not suitable for any other purpose. However, this

report is a matter of public record and its distribution is not limited. It also serves to disseminate information to the public as a reporting tool to help citizens assess government operations.



Pat McCarthy
State Auditor
Olympia, WA

April 21, 2020

**INDEPENDENT AUDITOR’S REPORT ON
FINANCIAL STATEMENTS**

**City of Mercer Island
January 1, 2018 through December 31, 2018**

Council
City of Mercer Island
Mercer Island, Washington

REPORT ON THE FINANCIAL STATEMENTS

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the City of Mercer Island, as of and for the year ended December 31, 2018, and the related notes to the financial statements, which collectively comprise the City’s basic financial statements as listed on page 10.

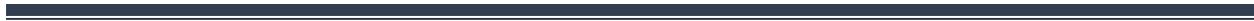
Management’s Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor’s Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor’s judgment,



including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the City’s preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City’s internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the City of Mercer Island, as of December 31, 2018, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Matters of Emphasis

As discussed in Note 17 to the financial statements, in 2018, the City adopted new accounting guidance, Governmental Accounting Standards Board Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. Our opinion is not modified with respect to this matter.

As discussed in Note 21 to the financial statements, in February 2020, a state of emergency was declared that could have a negative effect on the City. Management’s plans in response to this matter are also described in Note 21. Our opinion is not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management’s discussion and analysis and required supplementary information listed on page 10 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board

who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management’s responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

OTHER REPORTING REQUIRED BY GOVERNMENT AUDITING STANDARDS

In accordance with *Government Auditing Standards*, we have also issued our report dated April 21, 2020 on our consideration of the City’s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City’s internal control over financial reporting and compliance.



Pat McCarthy
State Auditor
Olympia, WA

April 21, 2020

FINANCIAL SECTION

City of Mercer Island January 1, 2018 through December 31, 2018

REQUIRED SUPPLEMENTARY INFORMATION

Management's Discussion and Analysis – 2018

BASIC FINANCIAL STATEMENTS

Statement of Net Position – 2018

Statement of Activities – 2018

Balance Sheet – Governmental Funds – 2018

Statement of Revenues, Expenditures and Changes in Fund Balance – Governmental
Funds – 2018

Statement of Net Position – Proprietary Funds – 2018

Statement of Revenues, Expenses and Changes in Net Position – Proprietary Funds –
2018

Statement of Cash Flows – Proprietary Funds – 2018

Statement of Net Position – Fiduciary Funds – 2018

Statement of Changes in Net Position – Fiduciary Funds – 2018

Notes to the Financial Statements – 2018

REQUIRED SUPPLEMENTARY INFORMATION

Schedule of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual
– General Fund – 2018

Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
– Street Fund – 2018

Schedule of Proportionate Share of the Net Pension Liability – PERS 1, PERS 2/3,
PSERS, LEOFF 1, LEOFF 2 – 2018

Schedule of Employer Contributions – PERS 1, PERS 2/3, PSERS, LEOFF 1, LEOFF 2
– 2018

GASB 67 Schedule of Changes in Net Pension Liability and Related Ratios – Firefighters
Pension Fund – 2018

GASB 67 Money-Weighted Rate of Return – Firefighters Pension Fund – 2018

GASB 75 Schedule of Changes in Total OPEB Liability and Related Ratios – LEOFF 1 –
2018

Notes to Required Supplementary Information – 2018

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ABOUT THE STATE AUDITOR’S OFFICE

The State Auditor’s Office is established in the state’s Constitution and is part of the executive branch of state government. The State Auditor is elected by the citizens of Washington and serves four-year terms.

We work with our audit clients and citizens to achieve our vision of government that works for citizens, by helping governments work better, cost less, deliver higher value, and earn greater public trust.

In fulfilling our mission to hold state and local governments accountable for the use of public resources, we also hold ourselves accountable by continually improving our audit quality and operational efficiency and developing highly engaged and committed employees.

As an elected agency, the State Auditor’s Office has the independence necessary to objectively perform audits and investigations. Our audits are designed to comply with professional standards as well as to satisfy the requirements of federal, state, and local laws.

Our audits look at financial information and compliance with state, federal and local laws on the part of all local governments, including schools, and all state agencies, including institutions of higher education. In addition, we conduct performance audits of state agencies and local governments as well as [fraud](#), state [whistleblower](#) and [citizen hotline](#) investigations.

The results of our work are widely distributed through a variety of reports, which are available on our [website](#) and through our free, electronic [subscription](#) service.

We take our role as partners in accountability seriously, and provide training and technical assistance to governments, and have an extensive quality assurance program.

Contact information for the State Auditor’s Office	
Public Records requests	PublicRecords@sao.wa.gov
Main telephone	(564) 999-0950
Toll-free Citizen Hotline	(866) 902-3900
Website	www.sao.wa.gov



Summary of Uncorrected Items

Description	Statement / Schedule	Opinion Unit
Cash & Investments is understated by \$215,922. This amount represents the City's contribution to ARCH that is held in the ARCH trust fund account	Statement of Net Position	Governmental Activities
General Fund payroll expenditures are understated by \$93,821.16 due to the City not performing a year-end accrual for payroll	Statement of Revenues, Expenditures, and Change in Fund Balance	General Fund
Street Fund payroll expenditures are overstated by \$4,552.23 due to the City not performing a year-end accrual for payroll	Statement of Revenues, Expenditures, and Change in Fund Balance	Street Fund
Capital Improvement Fund payroll expenditures are overstated by \$8,234.66 due to the City not performing a year-end accrual for payroll	Statement of Revenues, Expenditures, and Change in Fund Balance	Capital Improvement Fund
Water Fund payroll expenditures are overstated by \$7,373.55 due to the City not performing a year-end accrual for payroll	Proprietary Fund Statement of Revenues, Expenses, and Changes in Net Position	Water Fund
Storm Drain Fund payroll expenditures are understated by \$13,483.69 due to the City not performing a year-end accrual for payroll	Proprietary Fund Statement of Revenues, Expenses, and Changes in Net Position	Storm Drain Fund
Aggregate Remaining Fund payroll expenditures are understated by \$24,769.74 due to the City not performing a year-end accrual for payroll	Proprietary Fund Statement of Revenues, Expenses, and Changes in Net Position Statement of Revenues, Expenditures, and Change in Fund Balance	ARF
Governmental Activities payroll expenditures are understated by \$105,804.01 due to the City not performing a year-end accrual for payroll	Statement of Activities	Governmental Activities
Capital assets net of depreciation: buildings, improvements, machinery & equipment understated by \$43,053 (noted an asset's accumulated depreciation was overstated by \$43,053 and therefore the asset's value reported value is lower than it should be, causing the understatement)	Statement of Net Position	Governmental Activities



Exit Recommendations
City of Mercer Island
Audit Period Ending: 12/31/2018

We are providing the following exit recommendations for management's consideration. They are not referenced in the audit report. We may review the status of the following exit items in our next audit.

Accountability:

Contingency Fund

For FY18 and FY17 the Contingency Fund is set at 10%. Further, RCW 35A.33.145 specifies the total amount accumulated in such fund (the Contingency Fund) at any time shall not exceed the equivalent of thirty-seven and one-half cents per thousand dollars of assessed valuation of property within the city at such time. We reviewed the Contingency Fund Ending Fund Balance for FY17 and FY18 to determine if the amount is within RCW limits and target amounts detailed in City Policy.

We determined the FY17 Contingency Fund Ending Fund Balance is within allowable RCW limits. However, the FY18 Contingency Fund Ending Fund Balance exceeds RCW limits by \$38,712.

We recommend the City monitor the Contingency Fund Ending Balance to ensure reserves do not exceed allowable limits specified in RCW 35A.33.145.

Accountability:

Fire Department Overtime

We determined the Fire Department payroll processing policy is outdated and the following processes documented in policy are no longer being practiced:

- Watch Commander must initial overtime entries
- Fire Chief is to review, approve and sign overtime slips.

Furthermore, during our testing of Fire Department overtime, we determined one 24-hour overtime shift was not supported by a signed overtime sheet.

We recommend the Fire Department review and update written policies for controls over overtime that are currently being followed, in order to minimize the risk of mis-use or misappropriation.



Exit Recommendations
City of Mercer Island
Audit Period Ending: 12/31/2018

Accountability:

Controls over Electronic Funds Transfers

During our review of the City's internal controls over Electronic Funds Transfers (EFT), we observed that:

- Automatic notification of EFT's generally are sent to and or received by the primary contact only.
- The City does not have written policies over EFT's.
- The Direct Deposit Authorization form along with employees' personal bank information are emailed to Human Resources, putting sensitive information at risk.
- The hard copies of Direct Deposit Authorization forms and associated bank information are retained in the payroll department in binders and also located on a desktop. Employee bank information retained in the binders is not secured.

We recommend:

- EFT confirmations be received by an employee in addition to the primary contact to ensure dual oversight.
- The City establish written policies over EFT's.
- Deposit Authorization forms emailed to Human resources not be e-mailed to payroll since it sometimes contains voided checks.
- Bank information retained in binders be secured to limit access.

Financial Statements:

Journal Entry Review

Based on our review of journal entries and confirmation of controls over the financial statement preparation, we noted the City's journal entry coversheets does not contain a signature or name of the preparer and reviewer.



Exit Recommendations
City of Mercer Island
Audit Period Ending: 12/31/2018

We recommend the preparer and reviewer of journal entries sign journal entry coversheets to ensure accountability of duties and roles assigned to individuals.

Financial Statements:

Payroll Accrual

The City does not accrue payroll at year-end to ensure it is reported in the correct fiscal period. We calculated the amount of payroll expenditures that were posted to FY2019 and should have been accrued back to 12/31/2018 (2018 expenditures posted to 2019). We also calculated the amount of payroll expenditures that were posted to FY2017 and should have been accrued back to 12/31/2017 (2017 expenditures posted to 2018). Based on our calculation, we determined FY2018 payroll is understated by \$34,326. This amount was determined as follows:

Overstatement: 2017 Payroll posted to 2018 (2017 YE Accrual Amount)	\$ 1,267,121	
Understatement: 2018 Payroll posted to 2019 (2018 YE Accrual Amount)	\$ (1,301,447)	
Net effect on 2018 Payroll	\$ (34,326)	Understated

We recommend the City establish policies and procedures to accrue payroll to the proper reporting period.

Financial Statements:

Quarterly Financial Reports

We reviewed Council agenda packets and meeting minutes from January 2018 to November 2019 to determine if Council is receiving quarterly financial reports timely. RCW 35A.33.140 states cities are required to submit quarterly reports to the city's legislative body and chief administrative officer at least quarterly. When reports are provided late, there is a risk reports are no longer relevant and accurate, which could impact decision making at the City. We noted quarterly reports are not provided until at least a month after the end of the quarter, as detailed below:

- Quarterly reports were presented to council for review between 37 to 92 days after the end of the quarter.



Exit Recommendations
City of Mercer Island
Audit Period Ending: 12/31/2018

We recommend the City continue to provide quarterly financial reports to City Council in a timely manner as required by RCW 35A.33.140.



BUSINESS OF THE CITY COUNCIL CITY OF MERCER ISLAND

AB 5683
April 21, 2020
Regular Business

AGENDA BILL INFORMATION

TITLE:	AB 5683: Follow-up 2019 Year End Financial Report and COVID-19 Impacts	<input checked="" type="checkbox"/> Discussion Only
RECOMMENDED ACTION:	Staff recommends the City Council receive the agenda bill.	<input type="checkbox"/> Action Needed: <input type="checkbox"/> Motion <input type="checkbox"/> Ordinance <input type="checkbox"/> Resolution

DEPARTMENT:	Finance
STAFF:	Lajuan Tuttle, Deputy Finance Director
COUNCIL LIAISON:	n/a
EXHIBITS:	1. 2019 Department Budget and Actuals by Category. 2. Articulate, confirm, and communicate a vision for effective and efficient city services. Stabilize the organization, optimize resources, and develop a long-term plan for fiscal sustainability.
CITY COUNCIL PRIORITY:	

AMOUNT OF EXPENDITURE	\$ n/a
AMOUNT BUDGETED	\$ n/a
APPROPRIATION REQUIRED	\$ n/a

SUMMARY

At the April 7, 2020 City Council Meeting, staff presented AB 5676 which included a financial review of the year ending December 31, 2019 and an introduction to the financial impacts of the COVID-19 response. The City Council raised detailed questions regarding summary financial data for the General Fund. The City Council also requested additional information on what decisions had been made to address the immediate financial impacts of the COVID-19 response.

The following report reviews 2019 General Fund expenditures specific to salary and benefit one-time expenditures and provides an update on immediate actions taken to reduce 2020 expenditures in response to COVID-19 as of mid-April 2020.

A follow-up presentation on the City's COVID-19 financial impacts is planned for the City Council meeting on May 5, 2020. The presentation will include an update on revenue forecasts including Sales Tax, REET, permit revenues, impacts to shared revenues, and interest income. Staff will also provide updates on expenditure reductions and other critical cost-saving measures.

2019 GENERAL FUND

Overall, \$32.4 million in General Fund revenues met budget estimates at the end of the fourth quarter of 2019. Total General Fund expenditures of \$31.3 million at year-end were also within budget estimates.

The General Fund's 2019 year-end fund balance is \$6.9 million. Setting aside the \$3.9 million portion tied to restricted uses, the remaining \$3.0 million available fund balance is the result of an unappropriated budget surplus over the past three fiscal years.

The Fourth Quarter Financial Status report for the General Fund included a table detailing General Fund expenditures by Department. Alternatively, the table below shows General Fund expenditures by budget category:

GENERAL FUND: Expenditures by Category As of December 31, 2019

Expenditure Category	Year to Date 12/31/2018*	2019 Original Budget	2019 Budget as Amended	Year to Date 12/31/2019	% of Budget
Salaries & Wages	\$ 16,286,401	\$ 16,835,870	\$ 16,752,875	\$ 16,851,429	100.6%
Benefits	5,962,469	6,139,917	6,136,304	6,041,314	98.5%
Supplies	782,036	813,339	877,229	722,404	82.4%
Contractual Services	2,002,286	2,571,384	2,543,909	1,818,962	71.5%
Communications	107,552		136,744	112,581	82.3%
Fleet & IT Internal Charges	1,474,107	1,674,887	1,543,496	1,543,493	100.0%
Insurance	623,968	803,959	803,959	794,201	98.8%
Utilities	846,209	1,067,442	929,947	745,525	80.2%
Other Services & Charges	415,968	474,615	472,115	447,077	94.7%
Intergovernmental Services	1,366,061	1,361,494	1,361,494	1,299,485	95.4%
Interfund Transfers	3,842,431	762,200	863,128	874,128	101.3%
Sub-Total Expenditures	\$ 33,709,489	\$ 32,505,106	\$ 32,421,200	\$31,250,599	96.4%

* The 2018 actuals include the Beautification Fund, which was combined with the General Fund in 2019.

Comprising 52% of the 2019 General Fund budget as amended, Salaries and Wages is the largest expenditure category and ended the year just over budget at 100.6%. Given the level of staff turnover and the number of position vacancies in 2019, the expectation that salaries and wages would end the year under budget seemed reasonable. The fact that actual costs came in at 100 percent of budget despite position vacancies warrants further review.

Salary costs and the impact of vacancies varied significantly by operating department, see table below. Note, the Salaries and Wages expenditure category includes gross pay, which entails overtime, vacation accrual cash-outs, pay for performance, market adjustments, and retroactive pay as appropriate.

GENERAL FUND
Salary & Wages by Department
Year Ending December 31, 2019

Department	2019 Budget	2019 Actual	Budget Impact Under/(Over)	% Δ Budget
Budgeted Salary Reserve	83,735	-	83,735	N/A
City Attorneys Office	445,758	375,952	69,806	-15.7%
City Council	19,200	19,919	(719)	3.7%
City Managers Office	660,110	664,829	(4,719)	0.7%
Community, Planning & Development	2,232,290	2,218,565	13,725	-0.6%
Finance Department	582,111	556,791	25,320	-4.3%
Fire Department	4,467,759	4,811,615	(343,857)	7.7%
Human Resources	364,739	365,863	(1,124)	0.3%
Information & Geographic Services	84,179	91,323	(7,144)	8.5%
Municipal Court	300,126	289,852	10,274	-3.4%
Non-Departmental	63,486	18,266	45,220	-71.2%
Parks & Recreation	2,702,658	2,506,673	195,985	-7.3%
Police Department	4,194,623	4,334,008	(139,385)	3.3%
Public Works	552,101	597,773	(45,672)	8.3%
Total	16,752,875	\$16,851,429	(\$98,554)	

To demonstrate the diversity of position vacancies, a detailed narrative of the departments affected by staff turnover in 2019 follows.

City Attorney's Office

The City Attorney's Office ended 2019 **under** budget by 12.1 percent, or \$97,120. Of the total budget savings \$69,806 was salary savings.

- The former City Attorney separated from the City on May 7, 2019, cashing out the equivalent of three weeks of accrued vacation hours.
- The Assistant City Attorney was assigned as Interim City Attorney, receiving the requisite pay increase.
- The position of Assistant City Attorney was left vacant for the remaining six months of the year resulting in a net salary savings of \$69,806.

City Manager's Office

The City Manager's Office ended 2019 **over** budget by 1.4 percent, or \$15,362, due to the timing of election costs and the transition in the City Manager position.

- The former City Manager separated from the City on June 7, 2019 cashing out the equivalent of six weeks of accrued vacation hours.
- The Parks & Recreation Director was appointed as Interim City Manager.
- Given the six weeks of accrued vacation cash-out, the City effectively paid the equivalent of two city manager salaries for six weeks.

Finance Department

The Finance Department ended 2019 **under** budget by 7.3 percent, or \$70,895, in the General Fund. Of the total budget savings \$25,320 was salary savings. A recap the staffing changes in the Finance Department and position reclassifications follows.

- Utility Billing Supervisor position:
 - The former Utility Billing Supervisor went on leave effective February 1, 2019 with enough accrued leave to be paid for twelve weeks.
 - The Utility Billing Supervisor then retired, separating from the City April 30, cashing out the equivalent of six weeks of accrued benefits.
 - In February 2019, the position was reclassified down to a Lead with no supervisory authority and changed from non-represented to represented under the AFSCME bargained agreement.
 - Though the impact on the General Fund was negligible, the impact of accrued leave and retirement meant the City was in effect paying the equivalent of two FTEs (Utility Billing Supervisor and the new Utility Billing Lead) for 18 weeks.
- The former Utility Customer Service Representative was promoted into the Utility Billing Lead position in February 2019.
- A new Utility Administrative Assistant/Customer Service Representative was hired in March 2019. This administrative position is primarily paid by the three utility funds, with 10 percent of the salary paid by the General Fund.
 - Any savings for the one-month vacancy was offset by the transition of the Utility Billing Lead.
- The former Deputy Finance Director retired and separated from the City on June 28, 2019 cashing out the equivalent of six weeks of accrued vacation hours. The Accounting Manager was promoted to the position of Deputy Finance Director effective July 2019.
- The former Finance Director/Assistant City Manager separated from the City on October 15, 2019 cashing out the equivalent of three weeks accrued vacation hours.
 - The newly appointed Deputy Finance Director was then appointed Interim Finance Director in October 2019. Savings of \$4,300 was recognized in the fourth quarter of 2019 as the Interim position did not receive the salary premium associated with the Assistant City Manager title.
- The Accounting Manager position was reclassified down to a Financial Analyst position and remained vacant for three months. A Parks Maintenance staff member was appointed Interim Financial Analyst in October 2019. The total savings was \$41,970.
- The former Accounts Payable Clerk retired from the City on December 31, 2019.
 - With a confirmed retirement date, the Finance department recruited for and hired a new Accounting Specialist to replace the Accounts Payable Clerk.
 - The Accounting Specialist was hired in December 2019, which resulted in a one month overlap to support training and transition.

The overall General Fund salary savings in the Finance Department is the result of the three-month vacancy of the Accounting Manager position, the reclassification of the position to an analyst, and both the Utility Administrative Assistant and the Accounting Specialist starting at lower annual salaries than those they replaced.

Fire Department

The Fire Department ended 2019 **over** budget by 3.7 percent, or \$244,255, primarily due to salary costs. The Department's 2019 salary costs, including overtime, exceeded budget by \$343,857 for the year. Fire was able

to mitigate some of the impacts of this overage by restricting spending in other areas within the Department including supplies and contract services.

With minimum staffing requirements, unanticipated vacancies have a significant impact on overtime costs. Total salary amounts also include the impacts of market adjustments as authorized by the settlement of the 2019 bargained agreement. Staffing vacancies covered by overtime include:

- A firefighter retired and separated from the City on February 25, 2019 cashing out the equivalent of three weeks of accrued vacation hours. A prospective firefighter was hired but did not successfully complete the academy. A second prospective firefighter was hired and entered the Fire academy in August 2019. The Fire Chief estimates that the overtime impact for backfilling this vacancy was equivalent to 98 shifts, or 2,352 overtime hours.
- Over the course of 2019, four firefighters were out on duty related disability for variable amounts of time. A total of 80 shifts required coverage equaling 1,920 overtime hours.
- Three firefighters qualified for FMLA leave in 2019. A total of 58 shifts required coverage equaling 1,392 overtime hours.
- One firefighter was on Military leave during 2019 for a total of 35 shifts, requiring 840 overtime hours.
- The former Fire Marshal retired on April 30, 2019 cashing out the equivalent of six weeks of accrued vacation hours. The new Fire Marshall was hired on July 22, 2019. The Fire Marshal position is covered by the Fire collective bargaining agreement and a Battalion Chief covered the duties of the Fire Marshal in the period of vacancy. Any estimated savings for the three-month vacancy was offset by overtime coverage of the Fire Marshal duties.

Parks and Recreation Department

The Parks and Recreation Department ended 2019 under budget by 6.4 percent, or \$370,075. Of the total budget savings, \$195,985 was salary savings. There was a significant amount of staff movement within the Parks and Recreation Department during 2019, the highlights listed below. The Department continues to work through staffing scenarios to optimize the mix of full-time staff and Casual Labor to meet the operational needs of both the Recreation and Parks divisions.

It is also noteworthy to mention that Parks and Recreation Department revenue exceeded budget expectations for 2019 by 8.5%, or \$181,177. When considering both revenue surpluses and expenditure savings, the Parks and Recreation Department made a significant contribution to the General Fund surplus for 2019.

- The Parks & Recreation Director was appointed Interim City Manager in June 2019.
- The Mercer Island Community and Events Center (MICEC) Manager was appointed Interim Parks & Recreation Director in June 2019 with a requisite increase in salary.
- The MICEC Operations and Program Supervisor was appointed Interim MICEC Manager in June 2019.
- The MICEC Operations and Program Supervisor position was left vacant for remainder of 2019 with budget savings estimated at \$47,700.
- The former Parks Manager separated from the City in February 2019.
- The Natural Resources Manager and Parks Operations Superintendent were appointed to interim roles as the Department worked through an organizational assessment.
- The Parks Manager position remained vacant through the end of 2019 with budget savings estimated at \$71,600.

- The former MICEC Customer Service Supervisor separated from the City in July 2019 cashing out the equivalent of three weeks accrued vacation hours. This position was permanently combined with the Facilities Coordinator in August 2019 and is now titled Customers Service Supervisor. This combination of functions allowed the Department to leave the Facilities Coordinator position vacant through the remainder of 2019 with budget savings estimated at \$34,100.

Police Department

The Police Department ended 2019 under budget by 1.0 percent, or \$73,349. Despite having an overall budget savings, total salaries and wages in the Department exceeded budget by 3.3 percent, or \$139,385.

- A Police Officer retired separating from the City on February 18, 2019 cashing out the equivalent of 10 weeks of accrued vacation and comp time. In addition, as a long-term employee of the Mercer Island Police Department, the officer was eligible for a longevity benefit of \$22,700 per the Police collective bargaining agreement.
- Two additional Police Officer vacancies throughout 2019 were filled with new officers. Due to minimum staffing requirements in the collective bargaining agreement, vacancies are covered with overtime hours. Total overtime for the Police Department exceeded budget by \$74,005.

The Dollar Impact

Within each General Fund Department there were a considerable number of staff changes in 2019. Whether looking at the detail by department or the General Fund as a whole, it is difficult to quantify in summary form.

The table below is another view of the budget impacts that contributed to the salary and wages actual costs at 100 percent of budget despite staffing vacancies.

GENERAL FUND
One-Time Payment and Overtime Impacts

	2019 Budget	2019 Actual	Budget Impact (Over Budget)	Hours
PAY FOR PERFORMANCE* & MARKET ADJUSTMENTS**				
Salary Reserve	\$ 497,873	\$ 572,411	(\$74,538)	
VACATION CASHOUTS				
Separation		93,570	(93,570)	1,476
Retirements		62,166	(62,166)	1,181
Per cashout policy	49,440	82,692	(33,252)	1,364
Sub-Total	\$ 49,440	\$ 238,428	(\$188,988)	4,021
OVERTIME:				
Fire Overtime	711,278	884,523	(173,246)	13,600
Police Overtime	344,000	418,005	(74,005)	5,685
Other General Fund Overtime	12,415	28,530	(16,115)	539
Sub-Total	\$ 1,067,693	\$ 1,331,058	(\$263,365)	19,823
Total General Fund Impact	\$ 1,615,006	\$ 2,141,897	(\$526,891)	

* Pay for Performance program eliminated for 2020 as part of deficit spending reductions adopted by Council. 2019 Budget estimate of \$414,138 across all department salary & wages budget.

** Market Adjustments in accordance with Long Term Compensation budget policy. Estimated at \$83,735 for 2019, budgeted in Non-Departmental.

The total General Fund impact, \$526,891 over budget, is included in the salary and wages category total. The budget savings created by staff vacancies absorbed this overage.

Compensated Absence Reserve

Of the total cash-outs noted in the table above, \$155,736 would have qualified as an authorized use of the Compensated Absence Reserve held in the General Fund. The Governmental Accounting Standards Board (GASB) Statement 16 provides guidance for the measurement of accrued compensated absence liabilities by state and local governmental entities. This Statement requires the compensated absences liability be measured using the pay or salary rates in effect at the balance sheet date.

The total compensated absences liability measured in accordance with GASB 16 at December 31, 2019 is \$1.38 million. The valuation represents total vacation and comp time accrual balances for each General Fund employee multiplied by their pay rate in effect at year end. The General Fund reserve for compensated absences at December 31, 2019 is \$1.05 million, or 76 percent of the total liability. -

LEOFF Plan 1 Long Term Care Reserve

The LEOFF (Law Enforcement Officers & Fire Fighters) Plan 1 requires the City to pay all of the necessary costs for medical services incurred by retired members that are not paid by insurance obtained by either the City or Medicare. An important aspect of this medical benefit is the burden of payment. None of the cost is borne

by retirement funds. Moreover, the State is not liable for any cost of this benefit. These costs are the responsibility of the individual LEOFF Plan 1 employer. Mercer Island currently has 29 LEOFF Plan 1 retirees who qualify for this benefit. The most recent actuarial valuation estimates the full liability for medical and long-term care costs at \$10.7 million.

The City recently received a reimbursement request for long term care from one of the covered LEOFF Plan 1 retirees. Due to this retiree’s specific needs, there are only six care facilities in the State that can provide the required level of care. The estimated costs for three of the facilities in Western Washington range from \$27,000 to \$31,000 **per month**. The Disability Board is responsible for reviewing and approving medical care costs for LEOFF Plan I retirees.

The City budgeted \$153,600 in 2020 for LEOFF Plan 1 disability claims. The City also maintains a LEOFF 1 Long Term Care reserve in the General fund that had a balance of \$1.64 million at the end of 2019. Use of the reserve fund may be necessary to address the claims anticipated in 2020. City Council action is required to appropriate the use of this reserve fund. The LEOFF 1 Reserve Fund balance will also need to be revisited as part of the 2021-22 budget development.

Human Resources Department One-Time Costs

The Human Resources Department is actively working to improve internal controls over the processes relating to salary and benefits administration. The correction of past errors has resulted in un-anticipated one-time costs that are noted in the table below:

Expenditure Description	2019	2020
Department of Retirement Systems Corrections	\$14,780	\$11,444
Department of Retirement Systems Late Fees & Interest	\$4,829	
Salary and ICMA Contribution Correction		\$12,830
HR Consultant, 2020 Y-T-D		\$1,425
Outside Legal Counsel, 2020 Y-T-D		\$2,645
TOTALS	\$19,609	\$28,344

Staff are closely tracking corrections made to salary and benefits administration and will report on additional impacts as the work progresses.

2020 COVID-19 RESPONSE

Initial Workforce Reduction

The City reduced its workforce in response to changing financial and operating conditions resulting from the COVID-19 pandemic. With the required suspension of all non-essential work to combat the COVID-19 pandemic and the immediate loss of revenue, positions were eliminated to mitigate the financial impact. In March and April, the City made the difficult decision to terminate the employment of 40 employees as follows:

- Parks & Recreation (General Fund)
 - 3 Parks Maintenance seasonal employees
 - 5 Community Center casual labor
 - 10 Recreation Instructor casual labor
- Youth and Family Services (YFS Fund)
 - 1 regular .65 FTE employee

- 10 Thrift Shop contract employees
- 5 Thrift Shop casual labor
- 6 Thrift Shop work study students
- 1 ROW/Stormwater seasonal employee (Stormwater Fund)
- 1 Utilities seasonal employee (Water Fund)

With these terminations, the weekly savings for the General Fund will be \$5,352, for a savings of \$198,016 for the remainder of 2020, if the positions are not restored. For the YFS Fund, \$13,455 will be saved weekly, for a savings of \$497,834 for the remainder of 2020, if the positions are not restored.

The City Manager is continuing to work through expenditure reductions to offset projected revenue shortfalls. Additional information on expenditure reductions will be shared at the May 5, 2020 City Council meeting.

Next Steps

City staff is working to further quantify impacts to City revenues resulting from COVID-19. Staff will return to City Council on May 5, 2020 with an updated financial forecast coupled with near-term, middle-term, and long-term cost saving measures.

At the May 19, 2020 City Council meeting, staff will preview core components of the 2021-2026 capital improvement program, including updated REET and Impact Fee revenue projections. Adoption of the six-year capital programs is anticipated in June 2020.

The staff team is also resuming work on developing 2021-2022 budget recommendations. Under normal circumstances, a two-year budget relies on a reasonable level of revenue predictability. The current emergency pandemic has created unpredictability. Work is underway to understand financial impacts and implement counter measures in 2020. Many of these cost saving measures will carry into the 2021-2022 budget to ensure a balanced budget adoption at year-end.

RECOMMENDATION

Staff recommends the City Council receive the agenda bill.

GENERAL FUND
Department Expenditures by Category
December 31, 2019

City Attorney's Office				
Expenditure Category	2019 Budget as Amended	2019 Actual	Under/(Over)	
510 Salaries & Wages	445,758	375,952	69,806	
520 Benefits	145,623	128,088	17,535	
530 Supplies	2,000	961	1,039	
540 Contractual Services	175,800	160,677	15,123	
542 Communications	-	-	-	
545 Equipment Rental	20,389	20,389	0	
549 Other Services & Charges	9,500	16,546	(7,046)	
552 Court Costs	700	37	663	
560 Capital	-	-	-	
Total City Attorney	799,770	702,650	97,120	-12.1%

City Council				
Expenditure Category	2019 Budget as Amended	2019 Actual	Under/(Over)	
510 Salaries & Wages	19,200	19,919	(719)	
520 Benefits	1,565	4,177	(2,612)	
530 Supplies	14,200	8,527	5,673	
540 Contractual Services	14,000	9,270	4,730	
542 Communications	-	80	(80)	
545 Equipment Rental	6,601	6,601	0	
549 Other Services & Charges	3,765	2,637	1,129	
560 Capital	-	-	-	
Total City Council	59,331	51,210	8,121	-13.7%

City Manager's Office				
Expenditure Category	2019 Budget as Amended	2019 Actual	Under/(Over)	
510 Salaries & Wages	660,110	664,829	(4,719)	
520 Benefits	212,401	208,110	4,291	
530 Supplies	9,800	8,263	1,537	
540 Contractual Services	5,000	1,850	3,150	
542 Communications	6,840	1,414	5,426	
545 Equipment Rental	29,365	29,365	-	
547 Utilities	-	-	-	
549 Other Services & Charges	184,100	209,147	(25,047)	
551 Intergovernmental	-	-	-	
560 Capital	-	-	-	
590 Other Expenditures	-	-	-	
Total City Managers	1,107,616	1,122,978	(15,362)	1.4%

GENERAL FUND
Department Expenditures by Category
December 31, 2019

Community Planning & Development				
Expenditure Category	2019 Budget as Amended	2019 Actual	Under/(Over)	
510 Salaries & Wages	2,232,290	2,218,565	13,725	
520 Benefits	830,411	796,555	33,856	
530 Supplies	28,514	19,959	8,555	
540 Contractual Services	137,480	160,575	(23,095)	
542 Communications	5,500	5,598	(98)	
545 Equipment Rental	118,925	118,925	0	
547 Utilities	-	-	-	
549 Other Services & Charges	29,685	10,136	19,549	
560 Capital	-	-	-	
Total Community Planning & Dev	3,382,805	3,330,313	52,492	-1.6%

Finance Department				
Expenditure Category	2019 Budget as Amended	2019 Actual	Under/(Over)	
510 Salaries & Wages	582,111	556,791	25,320	
520 Benefits	197,569	182,478	15,091	
530 Supplies	5,450	8,472	(3,022)	
540 Contractual Services	137,200	109,870	27,330	
542 Communications	2,700	1,174	1,526	
545 Equipment Rental	35,160	35,160	-	
549 Other Services & Charges	10,800	3,316	7,484	
551 Intergovernmental	-	-	-	
560 Capital	-	2,835	(2,835)	
Total Finance Department	970,990	900,095	70,895	-7.3%

Fire Department				
Expenditure Category	2019 Budget as Amended	2019 Actual	Under/(Over)	
510 Salaries & Wages	4,467,759	4,811,615	(343,857)	
520 Benefits	1,345,153	1,340,578	4,575	
530 Supplies	194,464	162,465	31,999	
540 Contractual Services	106,200	71,128	35,072	
542 Communications	17,700	23,901	(6,201)	
545 Equipment Rental	219,971	219,971	(0)	
546 Insurance	-	-	-	
549 Other Services & Charges	51,275	40,584	10,691	
551 Intergovernmental	245,309	221,844	23,465	
560 Capital	-	-	-	
Total Fire Department	6,647,831	6,892,086	(244,256)	3.7%

GENERAL FUND
Department Expenditures by Category
December 31, 2019

Human Resources Department				
Expenditure Category	2019 Budget as Amended	2019 Actual	Under/(Over)	
510 Salaries & Wages	364,739	365,863	(1,124)	
520 Benefits	129,276	123,564	5,712	
530 Supplies	14,400	12,498	1,902	
540 Contractual Services	94,900	90,743	4,157	
542 Communications	-	440	(440)	
545 Equipment Rental	20,306	20,306	0.08	
549 Other Services & Charges	7,100	15,162	(8,062)	
Total Human Resources	630,721	628,577	2,144	-0.3%

Information & Geographic Services				
Expenditure Category	2019 Budget as Amended	2019 Actual	Under/(Over)	
510 Salaries & Wages	84,179	91,323	(7,144)	
520 Benefits	31,606	31,853	(247)	
530 Supplies	500	300	200	
540 Contractual Services	11,450	8,250	3,200	
542 Communications	-	-	-	
545 Equipment Rental	-	-	-	
549 Other Services & Charges	2,250	1,005	1,245	
560 Capital	-	-	-	
Total IGS	129,985	132,730	(2,745)	2.1%

Municipal Court				
Expenditure Category	2019 Budget as Amended	2019 Actual	Under/(Over)	
510 Salaries & Wages	300,126	289,852	10,274	
520 Benefits	124,418	109,956	14,462	
530 Supplies	2,500	296	2,204	
540 Contractual Services	22,000	11,644	10,356	
542 Communications	-	-	-	
545 Equipment Rental	19,795	19,795	0	
549 Other Services & Charges	7,400	5,489	1,911	
551 Intergovernmental	-	-	-	
552 Court Costs	-	-	-	
560 Capital	-	-	-	
Total Municipal Court	476,239	437,031	39,208	-8.2%

GENERAL FUND
Department Expenditures by Category
December 31, 2019

Non-Departmental				
Expenditure Category	2019 Budget as Amended	2019 Actual	Under/(Over)	
510 Salaries & Wages	147,221	18,266	128,955	
520 Benefits	347,655	344,131	3,524	
530 Supplies	32,125	31,744	381	
540 Contractual Services	546,700	145,676	401,024	
542 Communications	33,520	31,870	1,650	
545 Equipment Rental	43,447	43,447	0	
546 Insurance	775,759	774,249	1,510	
547 Utilities	-	-	-	
548 Legal Litigation	-	-	-	
549 Other Services & Charges	1,500	1,774	(274)	
551 Intergovernmental	363,273	351,450	11,823	
560 Capital	-	-	-	
570 Bond Redemption-Principal	-	-	-	
591 Interfund Transfers	823,128	834,128	(11,000)	
Total Non-Departmental	3,114,328	2,576,735	537,593	-17.3%

Parks and Recreation Department				
Expenditure Category	2019 Budget as Amended	2019 Actual	Under/(Over)	
510 Salaries & Wages	2,702,658	2,506,673	195,985	
520 Benefits	1,005,608	1,056,357	(50,749)	
530 Supplies	277,640	269,393	8,247	
540 Contractual Services	757,720	663,772	93,948	
542 Communications	27,610	17,241	10,369	
545 Equipment Rental	306,413	306,410	3	
546 Insurance	-	-	-	
547 Utilities	570,947	471,269	99,678	
549 Other Services & Charges	90,390	79,348	11,042	
551 Intergovernmental	17,650	16,097	1,553	
560 Capital	-	-	-	
591 Interfund Transfers	40,000	40,000	-	
Total Parks & Recreation	5,796,636	5,426,561	370,075	-6.4%

GENERAL FUND
Department Expenditures by Category
December 31, 2019

Police Department				
Expenditure Category	2019 Budget as Amended	2019 Actual	Under/(Over)	
510 Salaries & Wages	4,194,623	4,334,008	(139,385)	
520 Benefits	1,532,846	1,447,942	84,904	
530 Supplies	197,361	113,182	84,179	
540 Contractual Services	70,400	78,512	(8,112)	
542 Communications	30,500	22,613	7,887	
545 Equipment Rental	545,984	545,984	0	
546 Insurance	28,200	19,952	8,248	
549 Other Services & Charges	57,700	50,064	7,636	
550 Jail Costs	90,850	73,396	17,454	
551 Intergovernmental	644,312	633,773	10,539	
560 Capital	-	-	-	
591 Interfund Transfers	-	-	-	
Total Police	7,392,776	7,319,427	73,349	-1.0%

Public Works Department				
Expenditure Category	2019 Budget as Amended	2019 Actual	Under/(Over)	
510 Salaries & Wages	552,101	597,773	(45,672)	
520 Benefits	232,173	267,526	(35,353)	
530 Supplies	98,275	86,343	11,932	
540 Contractual Services	465,058	306,995	158,063	
542 Communications	12,375	8,250	4,125	
545 Equipment Rental	177,140	177,140	(0)	
546 Insurance	-	-	-	
547 Utilities	359,000	274,256	84,744	
549 Other Services & Charges	15,950	11,870	4,080	
551 Intergovernmental	100	53	47	
560 Capital	-	-	-	
580 Bond Redemption-Interest	-	-	-	
Total Public Works	1,912,172	1,730,207	181,966	-9.5%

Total General Fund	32,421,200	31,250,599	1,170,600	-3.6%
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Financial Report



2019 GENERAL FUND FOLLOW-UP

CITY COUNCIL | APRIL 21, 2020

Agenda

- ❑ 2018 Audit Follow-Up
- ❑ 2019 General Fund Salary & Wages
- ❑ General Fund LEOFF 1 Long Term Care Reserve
- ❑ General Fund Compensated Absence Reserve
- ❑ Initial COVID-19 Emergency Response
- ❑ Questions



2018 Audit



2018 Audit – Changes Implemented

- ❑ Time sheets are being properly authorized:
 - ❑ Supervisor signature required on all timesheets.
 - ❑ City Manager signing Director timesheets.
 - ❑ Mayor authorizing City Manager timesheet.

- ❑ Leave cash-out requests are being properly authorized:
 - ❑ Supervisor signatures required.
 - ❑ Director level requests will be authorized by City Manager.



2018 Audit – Changes Implemented

- ❑ Leave accrual balances internally audited to verify accuracy.
- ❑ Reconciling leave accruals against timesheets regularly.
- ❑ Effective June 1, 2020 manual payroll checks will be limited to emergencies only.



2018 Audit – Changes in Progress

- ❑ Human Resource Policy Improvements:
 - ❑ Policy for Director specific benefits
 - ❑ Leave cash-out policies and procedures
- ❑ Implementation of NEOGOV for Human Resources & Payroll:
 - ❑ Automation of many manual processes
 - ❑ Increased accuracy in leave accruals



2018 Audit – Changes in Progress

- ❑ A detailed internal audit of payroll, back to January 2015, will be performed.
- ❑ The correction of past errors has resulted in un-anticipated one-time costs noted in the table below.

Description	2019 Actual	2020 Actual
Dept of Retirement Systems Corrections	\$14,780	\$11,444
Dept of Retirement Systems Late Fees	\$4,829	
Salary & Benefit Corrections		\$12,830
HR Consultant Support (year to date)		\$1,425
Outside Legal (year to date)		\$2,645
Total	\$19,609	\$28,344



2019 General Fund



General Fund Expenditures

GENERAL FUND: Expenditures by Category As of December 31, 2019

Expenditure Category	Year to Date 12/31/2018*	2019 Original Budget	2019 Budget as Amended	Year to Date 12/31/2019	% of Budget
Salaries & Wages	\$ 16,286,401	\$ 16,835,870	\$ 16,752,875	\$ 16,851,429	100.6%
Benefits	5,962,469	6,139,917	6,136,304	6,041,314	98.5%
Supplies	782,036	813,339	877,229	722,404	82.4%
Contractual Services	2,002,286	2,571,384	2,543,909	1,818,962	71.5%
Communications	107,552		136,744	112,581	82.3%
Fleet & IT Internal Charges	1,474,107	1,674,887	1,543,496	1,543,493	100.0%
Insurance	623,968	803,959	803,959	794,201	98.8%
Utilities	846,209	1,067,442	929,947	745,525	80.2%
Other Services & Charges	415,968	474,615	472,115	447,077	94.7%
Intergovernmental Services	1,366,061	1,361,494	1,361,494	1,299,485	95.4%
Interfund Transfers	3,842,431	762,200	863,128	874,128	101.3%
Sub-Total Expenditures	\$ 33,709,489	\$ 32,505,106	\$ 32,421,200	\$31,250,599	96.4%

* The 2018 actuals include the Beautification Fund, which was combined with the General Fund in 2019.



General Fund – Salary & Wages

GENERAL FUND Salary & Wages by Department

Department	2019 Budget	2019 Actual	Budget Impact Under/(Over)
Budgeted Salary Reserve	83,735	-	83,735
City Attorneys Office	445,758	375,952	69,806
City Council	19,200	19,919	(719)
City Managers Office	660,110	664,829	(4,719)
Community, Planning & Development	2,232,290	2,218,565	13,725
Finance Department	582,111	556,791	25,320
Fire Department	4,467,759	4,811,615	(343,857)
Human Resources	364,739	365,863	(1,124)
Information & Geographic Services	84,179	91,323	(7,144)
Municipal Court	300,126	289,852	10,274
Non-Departmental	63,486	18,266	45,220
Parks & Recreation	2,702,658	2,506,673	195,985
Police Department	4,194,623	4,334,008	(139,385)
Public Works	552,101	597,773	(45,672)
Total	16,752,875	\$16,851,429	(\$98,554)



General Fund – Salary & Wages

One-Time Payment and Overtime Impacts

	2019 Budget	2019 Actual	Budget Impact (Over Budget)	Hours
PAY FOR PERFORMANCE* & MARKET ADJUSTMENTS**				
Salary Reserve	\$ 497,873	\$ 572,411	(\$74,538)	
VACATION CASHOUTS				
Separation		93,570	(93,570)	1,476
Retirements		62,166	(62,166)	1,181
Per cashout policy	49,440	82,692	(33,252)	1,364
Sub-Total	\$ 49,440	\$ 238,428	(\$188,988)	4,021
OVERTIME:				
Fire Overtime	711,278	884,523	(173,246)	13,600
Police Overtime	344,000	418,005	(74,005)	5,685
Other General Fund Overtime	12,415	28,530	(16,115)	539
Sub-Total	\$ 1,067,693	\$ 1,331,058	(\$263,365)	19,823
Total General Fund Impact	\$ 1,615,006	\$ 2,141,897	(\$526,891)	

* Pay for Performance program eliminated for 2020 as part of deficit spending reductions adopted by Council. 2019 Budget estimate of \$414,138 across all department salary & wages budget.

** Market Adjustments in accordance with Long Term Compensation budget policy. Estimated at \$83,735 for 2019, budgeted in Non-Departmental.



2019 Ending fund balance

General Fund Balance Composition	Amount
Law Enforcement Officer and Fire Fighter I long-term care reserve	1,635,403
Compensated absences reserve	1,051,055
Deferred development fee revenue	306,947
Inventory of supplies	120,857
Deferred recreation fee revenue	113,778
Expenditure carryovers to 2020 budget	407,105
Development Services Group technology fee reserve	90,333
Jail Advisory Group (JAG) reserve	79,437
Customer deposits	113,147
Petty cash	2,550
Subtotal (restricted)	3,920,612
2019 Available Balance (working capital)	3,038,247
Total	6,958,859

- ❑ Council discretion
 - ❑ LEOFF I long-term care reserve
 - ❑ Compensated absences reserve



LEOFF 1 long term care reserve

- ❑ Year End balance at \$1,635,403, held in General Fund
- ❑ LEOFF Plan 1 provides the medical benefit of 100% reimbursement of all medically necessary expenses to each LEOFF Plan 1 member
- ❑ Annual reserve contribution of interest earnings and \$83,000 in property tax (banked capacity)
- ❑ Budgeted each year in General Fund (\$99,500 for 2020)



General Fund – Annual LEOFF 1 Retiree Costs

Year	Insurance Premiums	Disability Board Approved		Total LEOFF 1
		Medical Expenses	Long Term Care	
2012	\$ 431,119	\$ 45,346	\$ -	\$ 476,465
2013	336,921	34,851	55,438	427,209
2014	290,306	20,787	74,112	385,205
2015	279,548	26,745	86,793	393,085
2016	250,365	34,535	40,551	325,451
2017	252,092	17,732	-	269,823
2018	182,601	47,456	85,892	315,949
2019	180,182	54,439	105,115	339,736
2020 Budget	189,374	54,100	99,500	342,974
9 year Total	\$ 2,392,506	\$ 335,990	\$ 547,401	\$ 3,275,897
<i>Annual Average</i>	\$ 265,834	\$ 37,332	\$ 60,822	\$ 363,989



Compensated Absence Reserve

- ❑ Reserve balance at year end \$1,051,055 in the General Fund
- ❑ Total general government liability for compensated absence at year end is \$1,388,052.00.
- ❑ Current balance is approximately 75% of total liability.
- ❑ Reserve funding level at Council discretion.



COVID 19 Emergency Response



Initial Expenditure Reductions

- ❑ General Fund
 - ❑ Parks & Recreation contract and seasonal staff layoffs
 - ❑ Weekly savings estimated at \$5,352, or \$198,016 for 2020.

- ❑ Youth & Family Services Fund
 - ❑ Thrift Shop contract, casual and work-study staff layoffs
 - ❑ One regular, part time staff, layoff
 - ❑ Weekly savings estimated at \$13,455.



Financial Impacts

- ❑ May 5th Council meeting will include a staff report on an updated financial forecast.
 - ❑ General Fund revenue assessment and COVID 19 impacts
 - ❑ Additional information on cost-saving measures implemented to date
 - ❑ Recommendations/discussion on additional cost-savings measures that may be required



Questions

Prepared by LaJuan Tuttle, Finance Department





2020 PLANNING SCHEDULE

Please email the City Manager & City Clerk when an agenda item is added, moved, or removed.

Special Meetings and Study Sessions begin at 6:00 pm. Regular Meetings begin at 7:00 pm. Items are not listed in any particular order. Agenda items & meeting dates are subject to change.

Attorney General's March 26 Update Guidance - Ask yourself, is the matter (1) "necessary and routine," or (2) "necessary to respond to the COVID-19 outbreak and current public health emergency"? If the matter does not meet those criteria in (1) or (2) for the temporary time the proclamation is in effect, then the matter must wait.

APRIL 21 SPECIAL MEETING (5PM)		4/3	4/7	4/7	4/9	4/13
LEGAL NOTICE: April 15 & Website		DD	FN	CA	Clerk	CM
ABSENCES:						
ITEM TYPE TIME TOPIC					STAFF	
CONSENT CALENDAR						
--	AB 5671: Claims Reporting for Electronic Fund Transfers				LaJuan Tuttle	
--	AB 5682: Sexual Assault Awareness Proclamation				Deb Estrada	
REGULAR BUSINESS						
30	AB 5680: 2018 Annual Financial and Accountability Audit Exit Conference				LaJuan Tuttle	
30	AB 5683: Financial Report 2019 Year End Financial Report and COVID 19 Impacts				LaJuan Tuttle Matt Mornick	

MAY 5		4/17	4/21	4/21	4/23	4/27
ABSENCES:		DD	FN	CA	Clerk	CM
ITEM TYPE TIME TOPIC					STAFF	
SPECIAL BUSINESS						
15	Special Recognition				TBD	
CONSENT CALENDAR						
--	AB xxxx: 9600 Block SE 34 th St & 4300 Block 87 th Ave SE Water System Improvements – Bid Award				Rona Lin	
REGULAR BUSINESS						
30	AB xxxx: Finance Presentation (Update on Financial Forecasts)				Matt Mornick	
30	AB xxxx: Cross Connection Code update				Alison Van Gorp	
30	AB xxxx: Small Business Assistance (placeholder)				Alison Van Gorp Sarah Bluvas	