

**CITY OF POWELL
Ordinance 2019-16
Exhibit A**

Expenditure Adjustments:

Appropriate:

1. For budget year 2018, and prior, the City has been accounting for Employee Health Reimbursement Accounts in an Agency fund. This is money that belongs to the City and has been allocated to an employee for use in their Health Reimbursement Account; any remaining funds remain with the City. All 2018 claims have now been processed and there is a balance remaining in the Agency fund; we are requesting that these excess funds be transferred to the General Fund.

Please note that for budget year 2019, going forward, all of these expenses are being accounted for in the General Fund and tracked through a separate Purchase order, rather than a separate fund.

Health Reimbursement Account (912), Transfers	\$	810.38
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