

ANNUAL REPORT CERTIFICATION

City of Clarkston

(Official Name of Government)

0197

MCAG No.

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

For the Fiscal Year Ended 12/31/2020

GOVERNMENT INFORMATION:

Official Mailing Address 829 5th Street

Clarkston, WA 99403

Official Website Address www.clarkston-wa.com

Official E-mail Address saustin@clarkston-wa.com

Official Phone Number (509) 758-5541

AUDIT CONTACT or PREPARER INFORMATION and CERTIFICATION:

Audit Contact or Preparer Name and Title Stephen Austin Clerk/Treasurer

Contact Phone Number (509) 758-5541

Contact E-mail Address saustin@clarkston-wa.com

I certify 28th day of May, 2021, that annual report information is complete, accurate and in conformity with the Budgeting, Accounting and Reporting Systems Manual, to the best of my knowledge and belief, having reviewed this information and taken all appropriate steps in order to provide such certification. I acknowledge and understand our responsibility for the design and implementation of controls to ensure accurate financial reporting, comply with applicable laws and safeguard public resources, including controls to prevent and detect fraud. Finally, I acknowledge and understand our responsibility for immediately submitting corrected annual report information if any errors or an omission in such information is subsequently identified.

Signatures

Stephen Austin (saustin@clarkston-wa.com)

City of Clarkston
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2020

		Total for All Funds (Memo Only)	001 Current Expense Fund	102 Rescue Unit One Fund	103 Street Fund
Beginning Cash and Investments					
308	Beginning Cash and Investments	9,438,266	3,140,651	12,999	467,715
388 / 588	Net Adjustments	-	-	-	-
Revenues					
310	Taxes	5,889,589	3,915,154	-	522,612
320	Licenses and Permits	194,275	194,275	-	-
330	Intergovernmental Revenues	1,244,434	778,419	1,260	233,969
340	Charges for Goods and Services	4,595,404	128,340	-	1,822
350	Fines and Penalties	70,429	52,459	-	-
360	Miscellaneous Revenues	134,011	46,332	554	24,344
Total Revenues:		12,128,142	5,114,979	1,814	782,747
Expenditures					
510	General Government	800,928	777,401	-	-
520	Public Safety	3,780,708	2,761,142	5,286	-
530	Utilities	2,930,448	-	-	-
540	Transportation	1,142,561	2,509	-	1,140,052
550	Natural/Economic Environment	195,087	195,087	-	-
560	Social Services	20,000	20,000	-	-
570	Culture and Recreation	240,811	150,971	-	-
Total Expenditures:		9,110,543	3,907,110	5,286	1,140,052
Excess (Deficiency) Revenues over Expenditures:		3,017,599	1,207,869	(3,472)	(357,305)
Other Increases in Fund Resources					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	809,831	9,725	-	800,106
385	Special or Extraordinary Items	-	-	-	-
381, 382, 389, 395, 398	Other Resources	127,117	40,696	-	6,029
Total Other Increases in Fund Resources:		936,948	50,421	-	806,135
Other Decreases in Fund Resources					
594-595	Capital Expenditures	698,549	447,955	-	213,629
591-593, 599	Debt Service	887,084	98,194	-	-
597	Transfers-Out	809,831	-	-	-
585	Special or Extraordinary Items	-	-	-	-
581, 582, 589	Other Uses	47,135	-	-	-
Total Other Decreases in Fund Resources:		2,442,599	546,149	-	213,629
Increase (Decrease) in Cash and Investments:		1,511,948	712,141	(3,472)	235,201
Ending Cash and Investments					
50821	Nonspendable	-	-	-	-
50831	Restricted	432,872	-	-	-
50841	Committed	6,001,443	-	-	633,578
50851	Assigned	2,601,049	1,938,177	9,527	69,341
50891	Unassigned	1,914,617	1,914,617	-	-
Total Ending Cash and Investments		10,949,981	3,852,794	9,527	702,919

The accompanying notes are an integral part of this statement.

City of Clarkston
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2020

		104	108 Drug	120	130 Lodging
		Transportation	Enforcement	Ambulance /	Tax Fund
		Benefit Dist.	Fund	Ems Fund	
Beginning Cash and Investments					
308	Beginning Cash and Investments	1,412,834	10,881	535,140	580,714
388 / 588	Net Adjustments	-	-	-	-
Revenues					
310	Taxes	630,058	-	677,008	66,209
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	-	-	230,786	-
340	Charges for Goods and Services	-	-	448,850	-
350	Fines and Penalties	-	-	-	-
360	Miscellaneous Revenues	14,789	75	5,326	5,128
Total Revenues:		<u>644,847</u>	<u>75</u>	<u>1,361,970</u>	<u>71,337</u>
Expenditures					
510	General Government	-	-	23,527	-
520	Public Safety	-	4,250	1,010,030	-
530	Utilities	-	-	-	-
540	Transportation	-	-	-	-
550	Natural/Economic Environment	-	-	-	-
560	Social Services	-	-	-	-
570	Culture and Recreation	-	-	-	89,840
Total Expenditures:		<u>-</u>	<u>4,250</u>	<u>1,033,557</u>	<u>89,840</u>
Excess (Deficiency) Revenues over Expenditures:		<u>644,847</u>	<u>(4,175)</u>	<u>328,413</u>	<u>(18,503)</u>
Other Increases in Fund Resources					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	-	-	-	-
385	Special or Extraordinary Items	-	-	-	-
381, 382, 389, 395, 398	Other Resources	-	-	14,044	-
Total Other Increases in Fund Resources:		<u>-</u>	<u>-</u>	<u>14,044</u>	<u>-</u>
Other Decreases in Fund Resources					
594-595	Capital Expenditures	-	-	15,785	-
591-593, 599	Debt Service	-	-	-	-
597	Transfers-Out	800,106	-	9,725	-
585	Special or Extraordinary Items	-	-	-	-
581, 582, 589	Other Uses	-	-	-	-
Total Other Decreases in Fund Resources:		<u>800,106</u>	<u>-</u>	<u>25,510</u>	<u>-</u>
Increase (Decrease) in Cash and Investments:		<u>(155,259)</u>	<u>(4,175)</u>	<u>316,947</u>	<u>(18,503)</u>
Ending Cash and Investments					
50821	Nonspendable	-	-	-	-
50831	Restricted	-	-	-	-
50841	Committed	1,257,575	-	852,086	562,211
50851	Assigned	-	6,706	-	-
50891	Unassigned	-	-	-	-
Total Ending Cash and Investments		<u>1,257,575</u>	<u>6,706</u>	<u>852,086</u>	<u>562,211</u>

The accompanying notes are an integral part of this statement.

City of Clarkston
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2020

		306 Municipal Cap Imprvment	400 Sewer M & O Fund	409 Stormwater O & M	410 Sanitation O & M Fund
Beginning Cash and Investments					
308	Beginning Cash and Investments	493,985	2,435,667	39,467	308,213
388 / 588	Net Adjustments	-	-	-	-
Revenues					
310	Taxes	78,548	-	-	-
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	-	-	-	-
340	Charges for Goods and Services	-	2,253,214	433,896	1,329,282
350	Fines and Penalties	-	5,990	5,990	5,990
360	Miscellaneous Revenues	4,766	28,355	709	3,633
Total Revenues:		<u>83,314</u>	<u>2,287,559</u>	<u>440,595</u>	<u>1,338,905</u>
Expenditures					
510	General Government	-	-	-	-
520	Public Safety	-	-	-	-
530	Utilities	-	1,398,946	412,335	1,119,167
540	Transportation	-	-	-	-
550	Natural/Economic Environment	-	-	-	-
560	Social Services	-	-	-	-
570	Culture and Recreation	-	-	-	-
Total Expenditures:		<u>-</u>	<u>1,398,946</u>	<u>412,335</u>	<u>1,119,167</u>
Excess (Deficiency) Revenues over Expenditures:		<u>83,314</u>	<u>888,613</u>	<u>28,260</u>	<u>219,738</u>
Other Increases in Fund Resources					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	-	-	-	-
385	Special or Extraordinary Items	-	-	-	-
381, 382, 389, 395, 398	Other Resources	-	10,551	-	55,797
Total Other Increases in Fund Resources:		<u>-</u>	<u>10,551</u>	<u>-</u>	<u>55,797</u>
Other Decreases in Fund Resources					
594-595	Capital Expenditures	-	16,180	-	5,000
591-593, 599	Debt Service	-	752,983	-	35,907
597	Transfers-Out	-	-	-	-
585	Special or Extraordinary Items	-	-	-	-
581, 582, 589	Other Uses	-	-	-	47,135
Total Other Decreases in Fund Resources:		<u>-</u>	<u>769,163</u>	<u>-</u>	<u>88,042</u>
Increase (Decrease) in Cash and Investments:		<u>83,314</u>	<u>130,001</u>	<u>28,260</u>	<u>187,493</u>
Ending Cash and Investments					
50821	Nonspendable	-	-	-	-
50831	Restricted	-	432,872	-	-
50841	Committed	-	2,132,552	67,729	495,712
50851	Assigned	577,298	-	-	-
50891	Unassigned	-	-	-	-
Total Ending Cash and Investments		<u>577,298</u>	<u>2,565,424</u>	<u>67,729</u>	<u>495,712</u>

The accompanying notes are an integral part of this statement.

City of Clarkston
Notes to the Financial Statements
For the Year Ended December 31, 2020

Note 1 - Summary of Significant Accounting Policies

The City of Clarkston was incorporated on August 4, 1902 and operates under the laws of the state of Washington applicable to a non-charter code city. The City of Clarkston is a general purpose local government and provides police, fire, ambulance, community development, parks, sewer, streets, surface water management, and sanitation services.

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

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

A. Fund Accounting

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

GOVERNMENTAL FUND TYPE:

General Fund

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

Special Revenue Funds

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

Debt Service Funds

These funds account for the financial resources that are restricted, committed, or assigned to expenditures for principal, interest and related costs on general long-term debt.

Capital Projects Funds

These funds account for financial resources which are restricted, committed, or assigned for the

acquisition or construction of capital facilities or other capital assets.

PROPRIETARY FUND TYPES:

Enterprise Funds

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

FIDUCIARY FUND TYPES:

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

Custodial Funds

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

B. Basis of Accounting and Measurement Focus

Financial statements are prepared using the cash basis of accounting and measurement focus. Revenues are recognized when cash is received and expenditures are recognized when paid. In accordance with state law the City also recognizes expenditures paid during twenty days after the close of the fiscal year for claims incurred during the previous period.

C. Deposits and Investments

See Note 3 - Deposits and Investments.

D. Capital Assets

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

E. Compensated Absences

Vacation leave may be accumulated up to 1.5 times the annual earnable amount for each employee and is payable upon separation or retirement. Sick leave may be accumulated up to 960 hours, with larger accumulative amounts as determined by collective bargaining agreements. Upon separation or retirement employees with a hire date prior to December 31, 2016 (or as otherwise authorized by CBA) are compensated for a portion of unused sick leave. Payments are recognized as expenditures when paid.

F. Long-Term Debt

See Note 5 – Long-Term Debt.

G. Restricted and Committed Portion of Ending Cash and Investments

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

Restrictions and commitments of Ending Cash and Investments consist of the WWTP Construction Fund with a reserve of \$105,377, which is dedicated to a construction project funded with revenue bonds; the Sewer Revenue Bond Fund with a reserve of \$345,000 required by bond covenants; the SRF Loan Fund with a reserve of \$82,600 required by loan agreements; and the TBD Fund with

\$1,412,834.

H. Other Financing Sources or Uses

The government’s *Other Financing Sources* or *Uses* consist of operating transfers in and out.

Note 2 – Budget Compliance

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

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

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

Fund/Department	Final Appropriated Amounts	Actual Expenditures	Variance
001 – General Fund	\$4,822,196	\$4,569,893	\$252,303
004 – CE Reserve *	\$0	\$0	\$0
006 – Emp Benefit Reserve *	\$0	\$0	\$0
007 – Community Projects *	\$0	\$0	\$0
010 – National Night Out *	\$1,000	\$35	\$965
011 – Victim’s Rights *	\$16,500	\$3,435	\$13,065
016 – Vehicle Reserve *	\$43,000	\$43,000	\$0
017 – DARE Fund *	\$0	\$0	\$0
037 - CDBG Fund *	\$0	\$0	\$0
102 – Rescue One	\$3,000	\$5,286	(\$2,286)
103 – Street Fund	\$2,083,109	\$1,373,679	\$709,430
104 – Trans Benefit District	\$1,041,099	\$800,106	\$240,993
105 – Street Reserve **	\$0	\$0	\$0
108 – Drug Enforcement	\$11,000	\$4,250	\$6,750
120 – Ambulance	\$1,230,296	\$1,101,068	\$129,228
121 – EMS Capital Reserve ***	\$0	\$0	\$0
130 – Lodging Tax	\$104,400	\$89,840	\$14,560
202 – Capital Improvement	\$0	\$0	\$0
400 – Sewer O & M	\$2,201,865	\$2,236,471	(\$34,606)
401 – Sewer Equip Reserve +	\$0	\$0	\$0
402 – Sewer Line Reserve +	\$0	\$0	\$0
403 – Sewer Cap Replacement+	\$0	\$0	\$0
404 – Sewer Reserve +	\$0	\$0	\$0
405 – Sewer Construction +	\$0	\$0	\$0
406 – Sewer Revenue Bond +	\$340,391	\$339,991	\$400
407 – PWTF Loan Fund +	\$369,000	\$368,982	\$18
408 – SRF Loan Fund +	\$44,209	\$44,009	\$200
409 – Stormwater O & M	\$1,003,467	\$412,333	\$591,134
410 – Sanitation O & M	\$1,375,590	\$1,210,067	\$165,523
411 – Sanitation Equip Reserve^	\$0	\$0	\$0

Funds marked with (*) roll up to 001, (**) roll to 103, (***) roll to 120, (+) roll to 400 and (^) roll to 410.

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

Note 3 – Deposits and Investments

LGIP investments are amortized value, U.S Government Securities are original value and Twin River Bank CD is reported at fair value. Investments by type at December 31, 2020 are as follows:

Type of deposit or investment	City’s own deposits and investments	Deposits and investments held by the City as custodian for other local governments, individuals, or private organizations	Total
<u>L.G.I.P.</u>	\$5,540,030.58	-0-	\$5,540,030.58
<u>U.S. Government Securities</u>	\$4,834,702.90	-0-	\$4,834,702.90
<u>Twin River Bank CD</u>	\$253,978.14	-0-	\$253,978.14
Total	\$10,628,711.62	-0-	\$10,628,711.62

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

Investments in the State Local Government Investment Pool (LGIP)

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

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

All deposits and certificates of deposit are covered by the Federal Deposit Insurance Corporation and/or the Washington Public Deposit Protection Commission. All investments are insured, registered or held by the City or its agent in the government’s name.

Note 4 Property Tax

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

Property tax revenues are recognized when cash is received by the City. Delinquent taxes are considered

fully collectible because a lien affixes to the property after tax is levied.

The City’s regular levy for the year 2020 was \$2.080760444727 per \$1,000 on an assessed valuation of \$507,531,853 for a total regular levy of \$1,056,052.

In 2020 the City also levied \$1.387346857955 per \$1,000 of the assessed valuation of \$494,300,324 (which is the adjusted assessed valuation deducting the senior citizen exemptions) for E.M.S. levy for a total additional levy of \$685,766.

Note 5 – Long-Term Debt *(formerly Debt Service Requirements)*

The accompanying Schedule of Liabilities (09) provides more details of the outstanding debt and liabilities of the City and summarizes the City’s debt transactions for year ended December 31, 2020.

The debt service requirements for general obligation bonds, revenue bonds and other debt (Public Works Trust Fund Loan) including both principal and interest, are as follows:

	Principal	Interest	Total Debt
2021	\$617,635	\$272,047	\$889,682
2022	\$583,469	\$262,857	\$846,326
2023	\$589,356	\$253,897	\$843,253
2024	\$600,267	\$244,732	\$844,999
2025	\$611,202	\$234,198	\$845,400
2026-2030	\$3,240,912	\$991,989	\$4,232,902
2031-2035	\$2,873,052	\$676,679	\$3,549,731
2036-2040	\$3,073,728	\$378,400	\$3,452,128
2041-2043	\$1,039,746	\$62,974	\$1,102,720
Totals	\$13,229,367	\$3,377,774	\$16,607,141

Note 6 Pension Plans

A. State Sponsored Pension Plans

Substantially all the City’s full-time and qualifying part-time employees participate in the following statewide retirement systems administered by the Washington State Department of Retirement Systems (DRS), under cost-sharing, multiple-employer public employee defined benefit and defined contribution retirement plans: PERS, LEOFF.

The State Legislature establishes, and amends, laws pertaining to the creation and administration of all public retirement systems.

The Department of Retirement Systems, a department within the primary government of the State of Washington, issues a publicly available comprehensive annual financial report (CAFR) that includes financial statements and required supplementary information for each plan. The DRS CAFR may be obtained by writing to:

Department of Retirement Systems
 Communications Unit
 PO Box 48380
 Olympia, WA 985048380

Also, the DRS CAFR may be downloaded from the DRS website at www.drs.wa.gov.

The City also participates in the Volunteer Fire Fighters’ and Reserve Officers’ Relief and Pension Fund (VFFRPF) administered by the State Board for Volunteer Fire Fighters and Reserve Officers. Detailed information about the plan is included in the State of Washington CAFR available from the Office of Financial Management website at www.ofm.wa.gov.

At June 30, 2020 (the measurement date of the plans) the City’s proportionate share of the collective net pension liabilities, as reported on the Schedule 09, was as follows:

	Allocation %	Liability (Asset)
PERS 1	0.008099%	\$285,938
PERS 2/3	0.010729%	\$137,218
LEOFF 1	0.013645%	(\$257,687)
LEOFF 2	0.055274%	(\$1,127,509)
VFFRPF (Police)	0.06%	(\$21,770)
VFFRPF (Fire)	0.08%	(\$27,212)

LEOFF Plan 1

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

LEOFF Plan 2

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

Note 7 – Risk Management

The City of Clarkston is a member of the Washington Cities Insurance Authority (WCIA). Utilizing Chapter 48.62 RCW (self-insurance regulation) and Chapter 39.34 RCW (Interlocal Cooperation Act), nine cities originally formed WCIA on January 1, 1981. WCIA was created for the purpose of providing a pooling mechanism for jointly purchasing insurance, jointly self-insuring, and / or jointly contracting for risk management services. WCIA has a total of 162 members.

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

Liability coverage is written on an occurrence basis, with a vehicle deductible of \$1000 and a property deductible of \$25,000. Coverage includes general, automobile, police, errors or omissions, stop gap, employment practices and employee benefits liability. Limits are \$4 million per occurrence in the self-insured layer, and \$21 million in limits above the self-insured layer is provided by reinsurance. Total limits are \$25 million per occurrence subject to aggregates and sublimits. The Board of Directors determines the limits and terms of coverage annually.

Insurance for property, automobile physical damage, fidelity, inland marine, and boiler and machinery coverage are purchased on a group basis. Various deductibles apply by type of coverage. Property

coverage is self-funded from the members' deductible to \$750,000, for all perils other than flood and earthquake, and insured above that to \$400 million per occurrence subject to aggregates and sublimits. Automobile physical damage coverage is self-funded from the members' deductible to \$250,000 and insured above that to \$100 million per occurrence subject to aggregates and sublimits.

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

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

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

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

Note 8 – OPEB Plans

If the government provides other postemployment benefits (OPEB), include the following information for each plan:

- A. The name of the OPEB plan, the name of the plan administrator, and identification of the OPEB plan as either a defined benefit plan or a defined contribution plan. **The City of Clarkston provides LEOFF 1 OPEB as a defined benefit plan administered by the Clerk/Treasurer Steve Austin.**
- B. A brief description of the benefit terms. **These benefits include health insurance, medical, vision, nursing care and related expenses.**
- C. The number of OPEB plan participants (active and retired). **The City of Clarkston had ten retirees receiving benefits as of December 31, 2020.**
For defined benefit plans only – The amount of the OPEB liability as of the reporting date (should agree to Schedule 9). **As of December 31, 2020, the City has a LEOFF 1 OPEB liability of (\$4,744,921) as calculated by the alternative measurement method from the Office of the Washington State Actuary.**
- D. The dollar amount the employer contributed during the reporting period. **The City paid out \$201,236.57 for these benefits for the year ended December 31, 2020.**

Note 9 – COVID-19 Pandemic

In February 2020, the Governor of the state of Washington declared a state of emergency in response to the spread of the deadly new virus known as COVID-19. In the months following the declaration, precautionary measures to slow the spread of the virus were ordered. These measures included closing schools, cancelling public events, limiting public and private gatherings, and restricting business operations, travel and non-essential activities.

The primary impact to the City of Clarkston from COVID-19 restrictions was financial in nature. The City of Clarkston generates the majority of its revenue from sales tax. Approximately three-fourths of the current expense revenue is generated from collected sales tax. The closing of many businesses deemed non-essential, not only had an impact in 2020, but potentially for years to come, as small businesses are struggling even now to reopen. The Lewis-Clark Valley, which includes the cities of Clarkston, Asotin and Asotin County and the city of Lewiston and Nez Perce County, Idaho (separated only by the Snake

River) relies heavily on tourism. This was also severely impacted by restrictions and limits from COVID-19. Because we are a “joint-community” the lack of restrictions in Idaho further exacerbated the issues in Clarkston by causing an outflux of Washington residents traveling to Idaho for retail, especially restaurant services. Many of the residents of Clarkston work in Idaho, and many Idaho residents work or shop in Clarkston. This put an additional strain on our public services such as Police, Fire, Sewer, Sanitation and Ambulance transport. Due to our geographic area and rural nature of our community, we are lacking infrastructure that allowed many entities to work remotely. As a result, the City had to mandate that all employees were essential in order to keep governmental services operational.

The length of time these measures will continue to be in place, and the full extent of the financial impact on the city is unknown at this time.

City of Clarkston

Schedule 01

For the year ended December 31, 2020

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	001	Current Expense Fund	3089100	Unassigned Cash and Investments - Beginning	\$1,469,746
0197	001	Current Expense Fund	3111000	Property Tax	\$522,612
0197	001	Current Expense Fund	3131100	Local Retail Sales and Use Tax	\$2,142,895
0197	001	Current Expense Fund	3131500	Special Purpose Sales and Use Tax	\$244,857
0197	001	Current Expense Fund	3164100	Business and Occupation Taxes on Utilities	\$541,720
0197	001	Current Expense Fund	3164510	Business and Occupation Taxes on Utilities	\$130,569
0197	001	Current Expense Fund	3164700	Business and Occupation Taxes on Utilities	\$23,386
0197	001	Current Expense Fund	3164701	Business and Occupation Taxes on Utilities	\$26,955
0197	001	Current Expense Fund	3164702	Business and Occupation Taxes on Utilities	\$47,513
0197	001	Current Expense Fund	3164703	Business and Occupation Taxes on Utilities	\$2,149
0197	001	Current Expense Fund	3164704	Business and Occupation Taxes on Utilities	\$10,242
0197	001	Current Expense Fund	3164706	Business and Occupation Taxes on Utilities	\$2,430
0197	001	Current Expense Fund	3164707	Business and Occupation Taxes on Utilities	\$1,667
0197	001	Current Expense Fund	3168100	Gambling Tax - Punch Boards and Pull Tabs	\$3,169
0197	001	Current Expense Fund	3168200	Gambling Tax - Bingo and Raffles	\$52
0197	001	Current Expense Fund	3168400	Gambling Tax - Card Games	\$12,581
0197	001	Current Expense Fund	3172000	Leasehold Excise Tax	\$24,793
0197	001	Current Expense Fund	3213000	Police and Protective	\$515
0197	001	Current Expense Fund	3216000	Professional and Occupations	\$51,605
0197	001	Current Expense Fund	3219100	Franchise Fees and Royalties	\$26,598
0197	001	Current Expense Fund	3221000	Buildings, Structures and Equipment	\$113,953
0197	001	Current Expense Fund	3223000	Animal Licenses	\$1,503
0197	001	Current Expense Fund	3223010	Animal Licenses	\$100
0197	001	Current Expense Fund	3229001	Other Non-Business Licenses and Permits	\$1

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	001	Current Expense Fund	3319704	Federal Direct Grant from Department of Homeland Security	\$6,711
0197	001	Current Expense Fund	3319704	Federal Direct Grant from Department of Homeland Security	\$362,911
0197	001	Current Expense Fund	3331657	Federal Indirect Grant from Department of Justice	\$26,347
0197	001	Current Expense Fund	3331658	Federal Indirect Grant from Department of Justice	\$14,178
0197	001	Current Expense Fund	3332060	Federal Indirect Grant from Department of Transportation	\$500
0197	001	Current Expense Fund	3332100	Federal Indirect Grant from Department of Treasury	\$50,000
0197	001	Current Expense Fund	3360098	City-County Assistance	\$109,309
0197	001	Current Expense Fund	3360620	Criminal Justice - Cities - High Crime	\$40,921
0197	001	Current Expense Fund	3360621	Criminal Justice - Violent Crimes/Population	\$2,257
0197	001	Current Expense Fund	3360626	Criminal Justice - Special Programs	\$8,078
0197	001	Current Expense Fund	3360642	Marijuana Excise Tax Distribution	\$52,912
0197	001	Current Expense Fund	3360651	DUI and Other Criminal Justice Assistance	\$1,047
0197	001	Current Expense Fund	3360694	Liquor/Beer Excise Tax	\$45,414
0197	001	Current Expense Fund	3360695	Liquor Control Board Profits	\$49,159
0197	001	Current Expense Fund	3360695	Liquor Control Board Profits	\$8,675
0197	001	Current Expense Fund	3418100	Data/Word Processing, Printing, Duplicating and IT Services	\$827
0197	001	Current Expense Fund	3419600	Personnel Services	\$255
0197	001	Current Expense Fund	3421010	Law Enforcement Services	\$5,377
0197	001	Current Expense Fund	3421020	Law Enforcement Services	\$78,265
0197	001	Current Expense Fund	3422100	Fire Protection and Emergency Medical Services	\$10,000
0197	001	Current Expense Fund	3458100	Zoning and Subdivision Services	\$1,400
0197	001	Current Expense Fund	3458300	Plan Checking Services	\$32,116
0197	001	Current Expense Fund	3458900	Other Planning and Development Services	\$100
0197	001	Current Expense Fund	3558000	Other Criminal Traffic Misdemeanor Fines	\$50,679
0197	001	Current Expense Fund	3573700	District/Municipal Court Cost Recoupments	\$445
0197	001	Current Expense Fund	3590000	Non-Court Fines and Penalties	\$1,155
0197	001	Current Expense Fund	3611100	Investment Earnings	\$14,604

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	001	Current Expense Fund	3614000	Other Interest	\$3,579
0197	001	Current Expense Fund	3620000	Rents and Leases	\$4,000
0197	001	Current Expense Fund	3620000	Rents and Leases	\$4,000
0197	001	Current Expense Fund	3620000	Rents and Leases	\$2,000
0197	001	Current Expense Fund	3620000	Rents and Leases	\$2,000
0197	001	Current Expense Fund	3671120	Contributions and Donations from Nongovernmental Sources	\$100
0197	001	Current Expense Fund	3679100	Contributions and Donations from Nongovernmental Sources	\$35
0197	001	Current Expense Fund	3698102	Cash Adjustments	\$15
0197	001	Current Expense Fund	3085100	Assigned Cash and Investments - Beginning	\$852,450
0197	001	Current Expense Fund	3611100	Investment Earnings	\$7,829
0197	001	Current Expense Fund	3085100	Assigned Cash and Investments - Beginning	\$269,182
0197	001	Current Expense Fund	3611100	Investment Earnings	\$2,476
0197	001	Current Expense Fund	3085100	Assigned Cash and Investments - Beginning	\$1,962
0197	001	Current Expense Fund	3611100	Investment Earnings	\$18
0197	001	Current Expense Fund	3085100	Assigned Cash and Investments - Beginning	\$17,262
0197	001	Current Expense Fund	3573700	District/Municipal Court Cost Recoupments	\$180
0197	001	Current Expense Fund	3611100	Investment Earnings	\$153
0197	001	Current Expense Fund	3085100	Assigned Cash and Investments - Beginning	\$4,989
0197	001	Current Expense Fund	3611100	Investment Earnings	\$46
0197	001	Current Expense Fund	3085100	Assigned Cash and Investments - Beginning	\$3,119
0197	001	Current Expense Fund	3611100	Investment Earnings	\$28
0197	001	Current Expense Fund	3085100	Assigned Cash and Investments - Beginning	\$521,941
0197	001	Current Expense Fund	3164520	Business and Occupation Taxes on Utilities	\$97,952
0197	001	Current Expense Fund	3164530	Business and Occupation Taxes on Utilities	\$79,612
0197	001	Current Expense Fund	3611100	Investment Earnings	\$5,449
0197	102	Rescue Unit One Fund	3085100	Assigned Cash and Investments - Beginning	\$12,999
0197	102	Rescue Unit One Fund	3340490	State Grant from Department of Health	\$1,260
0197	102	Rescue Unit One Fund	3611100	Investment Earnings	\$129
0197	102	Rescue Unit One Fund	3671100	Contributions and Donations from Nongovernmental Sources	\$425
0197	103	Street Fund	3084100	Committed Cash and Investments - Beginning	\$418,822
0197	103	Street Fund	3111000	Property Tax	\$522,612

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	103	Street Fund	3332020	Federal Indirect Grant from Department of Transportation	\$44,283
0197	103	Street Fund	3332021	Federal Indirect Grant from Department of Transportation	\$47,144
0197	103	Street Fund	3360071	Multimodal Transportation - Cities	\$20,171
0197	103	Street Fund	3360087	Motor Vehicle Fuel Tax - City Streets	\$122,371
0197	103	Street Fund	3441048	Roads/Streets Maintenance/Repair/Construction Services	\$1,822
0197	103	Street Fund	3611100	Investment Earnings	\$2,391
0197	103	Street Fund	3620000	Rents and Leases	\$20,000
0197	103	Street Fund	3620000	Rents and Leases	\$1,504
0197	103	Street Fund	3085100	Assigned Cash and Investments - Beginning	\$48,893
0197	103	Street Fund	3611100	Investment Earnings	\$449
0197	104	Transportation Benefit Dist.	3084100	Committed Cash and Investments - Beginning	\$1,412,834
0197	104	Transportation Benefit Dist.	3132100	Public Transportation Systems Sales and Use Tax	\$630,058
0197	104	Transportation Benefit Dist.	3611100	Investment Earnings	\$14,789
0197	108	Drug Enforcement Fund	3085100	Assigned Cash and Investments - Beginning	\$10,881
0197	108	Drug Enforcement Fund	3611100	Investment Earnings	\$75
0197	120	Ambulance / Ems Fund	3084100	Committed Cash and Investments - Beginning	\$92,889
0197	120	Ambulance / Ems Fund	3611100	Investment Earnings	\$858
0197	120	Ambulance / Ems Fund	3084100	Committed Cash and Investments - Beginning	\$442,251
0197	120	Ambulance / Ems Fund	3111000	Property Tax	\$677,008
0197	120	Ambulance / Ems Fund	3319304	Federal Direct Grant from Department of Health and Human Services	\$17,874
0197	120	Ambulance / Ems Fund	3329340	Ground Emergency Medical Transportation (GEMT) Payment Program	\$212,912
0197	120	Ambulance / Ems Fund	3422110	Fire Protection and Emergency Medical Services	\$1,550
0197	120	Ambulance / Ems Fund	3426000	Ambulance Services	\$447,300
0197	120	Ambulance / Ems Fund	3611100	Investment Earnings	\$4,468
0197	130	Lodging Tax Fund	3084100	Committed Cash and Investments - Beginning	\$580,714
0197	130	Lodging Tax Fund	3133100	Hotel/Motel Sales and Use Tax	\$66,209
0197	130	Lodging Tax Fund	3611100	Investment Earnings	\$5,128
0197	306	Municipal Cap Imprvment	3085100	Assigned Cash and Investments - Beginning	\$493,985

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	306	Municipal Cap Imprvment	3183400	REET 1 - First Quarter Percent	\$78,548
0197	306	Municipal Cap Imprvment	3611100	Investment Earnings	\$4,766
0197	400	Sewer M & O Fund	3084100	Committed Cash and Investments - Beginning	\$829,174
0197	400	Sewer M & O Fund	3435001	Sewer/Reclaimed Water Sales and Services	\$1,633,921
0197	400	Sewer M & O Fund	3435003	Sewer/Reclaimed Water Sales and Services	\$209
0197	400	Sewer M & O Fund	3435005	Sewer/Reclaimed Water Sales and Services	\$619,084
0197	400	Sewer M & O Fund	3599000	Non-Court Fines and Penalties	\$5,990
0197	400	Sewer M & O Fund	3611100	Investment Earnings	\$8,647
0197	400	Sewer M & O Fund	3084100	Committed Cash and Investments - Beginning	\$117,615
0197	400	Sewer M & O Fund	3611100	Investment Earnings	\$1,082
0197	400	Sewer M & O Fund	3084100	Committed Cash and Investments - Beginning	\$608,580
0197	400	Sewer M & O Fund	3611100	Investment Earnings	\$5,586
0197	400	Sewer M & O Fund	3084100	Committed Cash and Investments - Beginning	\$167,826
0197	400	Sewer M & O Fund	3611100	Investment Earnings	\$1,542
0197	400	Sewer M & O Fund	3084100	Committed Cash and Investments - Beginning	\$141,822
0197	400	Sewer M & O Fund	3611100	Investment Earnings	\$1,326
0197	400	Sewer M & O Fund	3670000	Contributions and Donations from Nongovernmental Sources	\$7,000
0197	400	Sewer M & O Fund	3083100	Restricted Cash and Investments - Beginning	\$105,377
0197	400	Sewer M & O Fund	3611100	Investment Earnings	\$967
0197	400	Sewer M & O Fund	3083100	Restricted Cash and Investments - Beginning	\$345,000
0197	400	Sewer M & O Fund	3084100	Committed Cash and Investments - Beginning	\$26,582
0197	400	Sewer M & O Fund	3611100	Investment Earnings	\$1,419
0197	400	Sewer M & O Fund	3084100	Committed Cash and Investments - Beginning	\$4,213
0197	400	Sewer M & O Fund	3611100	Investment Earnings	\$41
0197	400	Sewer M & O Fund	3083100	Restricted Cash and Investments - Beginning	\$82,600
0197	400	Sewer M & O Fund	3084100	Committed Cash and Investments - Beginning	\$6,878
0197	400	Sewer M & O Fund	3611100	Investment Earnings	\$745
0197	409	Stormwater O & M	3084100	Committed Cash and Investments - Beginning	\$39,467
0197	409	Stormwater O & M	3431000	Storm Drainage Sales and Services	\$75,149
0197	409	Stormwater O & M	3431010	Storm Drainage Sales and Services	\$358,747
0197	409	Stormwater O & M	3599000	Non-Court Fines and Penalties	\$5,990

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	409	Stormwater O & M	3611100	Investment Earnings	\$709
0197	410	Sanitation O & M Fund	3084100	Committed Cash and Investments - Beginning	\$236,092
0197	410	Sanitation O & M Fund	3437001	Solid Waste Sales and Services	\$1,327,603
0197	410	Sanitation O & M Fund	3437003	Solid Waste Sales and Services	\$1,679
0197	410	Sanitation O & M Fund	3599000	Non-Court Fines and Penalties	\$5,990
0197	410	Sanitation O & M Fund	3611100	Investment Earnings	\$2,965
0197	410	Sanitation O & M Fund	3084100	Committed Cash and Investments - Beginning	\$72,121
0197	410	Sanitation O & M Fund	3611100	Investment Earnings	\$668
0197	001	Current Expense Fund	5113030	Official Publication Services	\$1,295
0197	001	Current Expense Fund	5113040	Official Publication Services	\$285
0197	001	Current Expense Fund	5116010	Legislative Activities	\$21,000
0197	001	Current Expense Fund	5116020	Legislative Activities	\$1,638
0197	001	Current Expense Fund	5116020	Legislative Activities	\$145
0197	001	Current Expense Fund	5116020	Legislative Activities	\$764
0197	001	Current Expense Fund	5116030	Legislative Activities	\$590
0197	001	Current Expense Fund	5116040	Legislative Activities	\$19
0197	001	Current Expense Fund	5125040	Municipal Court	\$63,067
0197	001	Current Expense Fund	5125040	Municipal Court	\$1,830
0197	001	Current Expense Fund	5131010	Executive Office	\$14,400
0197	001	Current Expense Fund	5131020	Executive Office	\$1,123
0197	001	Current Expense Fund	5131020	Executive Office	\$42
0197	001	Current Expense Fund	5131020	Executive Office	\$39
0197	001	Current Expense Fund	5131030	Executive Office	\$86
0197	001	Current Expense Fund	5131040	Executive Office	\$618
0197	001	Current Expense Fund	5131040	Executive Office	\$4,776
0197	001	Current Expense Fund	5142010	Financial Services	\$50,716
0197	001	Current Expense Fund	5142020	Financial Services	\$3,539
0197	001	Current Expense Fund	5142020	Financial Services	\$6,463
0197	001	Current Expense Fund	5142020	Financial Services	\$163
0197	001	Current Expense Fund	5142020	Financial Services	\$14,341
0197	001	Current Expense Fund	5142020	Financial Services	\$531
0197	001	Current Expense Fund	5142020	Financial Services	\$225
0197	001	Current Expense Fund	5142020	Financial Services	(\$54)
0197	001	Current Expense Fund	5142020	Financial Services	\$750
0197	001	Current Expense Fund	5142030	Financial Services	\$1,938
0197	001	Current Expense Fund	5142030	Financial Services	\$950
0197	001	Current Expense Fund	5142030	Financial Services	\$787
0197	001	Current Expense Fund	5142030	Financial Services	\$16
0197	001	Current Expense Fund	5142040	Financial Services	\$9,021
0197	001	Current Expense Fund	5142040	Financial Services	\$311
0197	001	Current Expense Fund	5142040	Financial Services	\$171

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	001	Current Expense Fund	5142040	Financial Services	\$5,557
0197	001	Current Expense Fund	5142040	Financial Services	\$366
0197	001	Current Expense Fund	5142040	Financial Services	\$311
0197	001	Current Expense Fund	5142040	Financial Services	\$6,684
0197	001	Current Expense Fund	5142040	Financial Services	\$6,815
0197	001	Current Expense Fund	5142040	Financial Services	\$564
0197	001	Current Expense Fund	5142040	Financial Services	\$1,476
0197	001	Current Expense Fund	5142040	Financial Services	\$195
0197	001	Current Expense Fund	5142340	Financial Services	\$1,536
0197	001	Current Expense Fund	5148130	Licensing	\$216
0197	001	Current Expense Fund	5154130	External Legal Services - Advice	\$109
0197	001	Current Expense Fund	5154140	External Legal Services - Advice	\$101,500
0197	001	Current Expense Fund	5154140	External Legal Services - Advice	\$14,178
0197	001	Current Expense Fund	5154140	External Legal Services - Advice	\$390
0197	001	Current Expense Fund	5154140	External Legal Services - Advice	\$35
0197	001	Current Expense Fund	5159340	Adult Misdemeanor	\$56,400
0197	001	Current Expense Fund	5159340	Adult Misdemeanor	\$14,403
0197	001	Current Expense Fund	5212040	Police Operations	\$3,435
0197	001	Current Expense Fund	5176040	Workers' Compensation Services	\$5,221
0197	001	Current Expense Fund	5181040	Personnel Services	\$12,030
0197	001	Current Expense Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$16,134
0197	001	Current Expense Fund	5186340	General Grants, Financial Assistance and Other Distributions to Others	\$50,000
0197	001	Current Expense Fund	5187040	Printing Services	\$5,646
0197	001	Current Expense Fund	5188040	Information Technology Services	\$9,491
0197	001	Current Expense Fund	5188040	Information Technology Services	\$2,530
0197	001	Current Expense Fund	5188040	Information Technology Services	\$6,548
0197	001	Current Expense Fund	5188040	Information Technology Services	\$4,152
0197	001	Current Expense Fund	5189040	Other Centralized Services	\$80,350
0197	001	Current Expense Fund	5189040	Other Centralized Services	\$515
0197	001	Current Expense Fund	5189040	Other Centralized Services	\$15
0197	001	Current Expense Fund	5235040	Facilities	\$244,857
0197	001	Current Expense Fund	5256040	Disaster Preparedness	\$6,150
0197	001	Current Expense Fund	5444040	Planning	\$2,509
0197	001	Current Expense Fund	5573040	Tourism	\$2,000

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	001	Current Expense Fund	5573040	Tourism	\$5,000
0197	001	Current Expense Fund	5587040	Economic Development	\$275
0197	001	Current Expense Fund	5587040	Economic Development	\$5,000
0197	001	Current Expense Fund	5627440	Public Health Services	\$20,000
0197	001	Current Expense Fund	5172120	Pension and Other Benefit Payments to Retirees	\$8,147
0197	001	Current Expense Fund	5172120	Pension and Other Benefit Payments to Retirees	\$7,996
0197	001	Current Expense Fund	5172120	Pension and Other Benefit Payments to Retirees	\$103,157
0197	001	Current Expense Fund	5211010	Administration	\$189,219
0197	001	Current Expense Fund	5211010	Administration	\$38,785
0197	001	Current Expense Fund	5211010	Administration	\$258,698
0197	001	Current Expense Fund	5211010	Administration	\$324,120
0197	001	Current Expense Fund	5211010	Administration	\$85,969
0197	001	Current Expense Fund	5211010	Administration	\$79,371
0197	001	Current Expense Fund	5211010	Administration	\$110
0197	001	Current Expense Fund	5211020	Administration	\$91,449
0197	001	Current Expense Fund	5211020	Administration	\$70,544
0197	001	Current Expense Fund	5211020	Administration	\$1,110
0197	001	Current Expense Fund	5211020	Administration	\$32,151
0197	001	Current Expense Fund	5211020	Administration	\$265,346
0197	001	Current Expense Fund	5211020	Administration	\$15,250
0197	001	Current Expense Fund	5211020	Administration	\$4,434
0197	001	Current Expense Fund	5211020	Administration	\$3,962
0197	001	Current Expense Fund	5211020	Administration	\$1,728
0197	001	Current Expense Fund	5211020	Administration	\$3,771
0197	001	Current Expense Fund	5211020	Administration	\$7,727
0197	001	Current Expense Fund	5211030	Administration	\$2,028
0197	001	Current Expense Fund	5211030	Administration	\$362
0197	001	Current Expense Fund	5211030	Administration	\$49
0197	001	Current Expense Fund	5211030	Administration	\$2,083
0197	001	Current Expense Fund	5211030	Administration	\$258
0197	001	Current Expense Fund	5211030	Administration	\$16,306
0197	001	Current Expense Fund	5211030	Administration	\$12,133
0197	001	Current Expense Fund	5211040	Administration	\$6,680
0197	001	Current Expense Fund	5211040	Administration	\$561
0197	001	Current Expense Fund	5211040	Administration	\$2,366
0197	001	Current Expense Fund	5211040	Administration	\$5,794
0197	001	Current Expense Fund	5211040	Administration	\$197
0197	001	Current Expense Fund	5211040	Administration	\$60
0197	001	Current Expense Fund	5211040	Administration	\$3,480
0197	001	Current Expense Fund	5211040	Administration	\$10,648
0197	001	Current Expense Fund	5211040	Administration	\$623
0197	001	Current Expense Fund	5211040	Administration	\$474

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	001	Current Expense Fund	5211040	Administration	\$161
0197	001	Current Expense Fund	5211040	Administration	\$1,209
0197	001	Current Expense Fund	5211040	Administration	\$6,539
0197	001	Current Expense Fund	5211040	Administration	\$976
0197	001	Current Expense Fund	5211040	Administration	\$381
0197	001	Current Expense Fund	5211040	Administration	\$2,896
0197	001	Current Expense Fund	5211040	Administration	\$890
0197	001	Current Expense Fund	5236040	Care and Custody of Prisoners	\$21,361
0197	001	Current Expense Fund	5286040	Dispatch Services	\$33,910
0197	001	Current Expense Fund	5286040	Dispatch Services	\$1,548
0197	001	Current Expense Fund	5543040	Animal Control	\$1,828
0197	001	Current Expense Fund	5543040	Animal Control	\$25,000
0197	001	Current Expense Fund	5211030	Administration	\$35
0197	001	Current Expense Fund	5172220	Pension and Other Benefit Payments to Retirees	\$2,529
0197	001	Current Expense Fund	5172220	Pension and Other Benefit Payments to Retirees	\$7,737
0197	001	Current Expense Fund	5172220	Pension and Other Benefit Payments to Retirees	\$42,883
0197	001	Current Expense Fund	5221010	Administration	\$64,965
0197	001	Current Expense Fund	5221010	Administration	\$41,674
0197	001	Current Expense Fund	5221010	Administration	\$81,775
0197	001	Current Expense Fund	5221010	Administration	\$336,734
0197	001	Current Expense Fund	5221010	Administration	\$26,321
0197	001	Current Expense Fund	5221010	Administration	\$7,244
0197	001	Current Expense Fund	5221010	Administration	\$48,279
0197	001	Current Expense Fund	5221020	Administration	\$45,436
0197	001	Current Expense Fund	5221020	Administration	\$36,043
0197	001	Current Expense Fund	5221020	Administration	\$195
0197	001	Current Expense Fund	5221020	Administration	\$585
0197	001	Current Expense Fund	5221020	Administration	\$23,395
0197	001	Current Expense Fund	5221020	Administration	\$104,417
0197	001	Current Expense Fund	5221020	Administration	\$6,799
0197	001	Current Expense Fund	5221020	Administration	\$1,600
0197	001	Current Expense Fund	5221020	Administration	\$2,196
0197	001	Current Expense Fund	5221020	Administration	\$1,674
0197	001	Current Expense Fund	5221020	Administration	\$6,492
0197	001	Current Expense Fund	5221030	Administration	\$1,256
0197	001	Current Expense Fund	5221030	Administration	\$1,154
0197	001	Current Expense Fund	5221030	Administration	\$7,435
0197	001	Current Expense Fund	5221030	Administration	\$192
0197	001	Current Expense Fund	5221030	Administration	\$1,483
0197	001	Current Expense Fund	5221030	Administration	\$2,974
0197	001	Current Expense Fund	5221030	Administration	\$13,237

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	001	Current Expense Fund	5221040	Administration	\$1,266
0197	001	Current Expense Fund	5221040	Administration	\$615
0197	001	Current Expense Fund	5221040	Administration	\$25
0197	001	Current Expense Fund	5221040	Administration	\$1,818
0197	001	Current Expense Fund	5221040	Administration	\$13
0197	001	Current Expense Fund	5221040	Administration	\$1,757
0197	001	Current Expense Fund	5221040	Administration	\$5,025
0197	001	Current Expense Fund	5221040	Administration	\$224
0197	001	Current Expense Fund	5221040	Administration	\$248
0197	001	Current Expense Fund	5221040	Administration	\$1,713
0197	001	Current Expense Fund	5221040	Administration	\$9,823
0197	001	Current Expense Fund	5221040	Administration	\$2,807
0197	001	Current Expense Fund	5221040	Administration	\$4,738
0197	001	Current Expense Fund	5221040	Administration	\$1,072
0197	001	Current Expense Fund	5221040	Administration	\$1,250
0197	001	Current Expense Fund	5221040	Administration	\$243
0197	001	Current Expense Fund	5221040	Administration	\$1,742
0197	001	Current Expense Fund	5221040	Administration	\$258
0197	001	Current Expense Fund	5286040	Dispatch Services	\$756
0197	001	Current Expense Fund	5585010	Building Permits and Plan Reviews	\$33,108
0197	001	Current Expense Fund	5585010	Building Permits and Plan Reviews	\$52,292
0197	001	Current Expense Fund	5585020	Building Permits and Plan Reviews	\$6,643
0197	001	Current Expense Fund	5585020	Building Permits and Plan Reviews	\$11,014
0197	001	Current Expense Fund	5585020	Building Permits and Plan Reviews	\$1,388
0197	001	Current Expense Fund	5585020	Building Permits and Plan Reviews	\$25,337
0197	001	Current Expense Fund	5585020	Building Permits and Plan Reviews	\$1,328
0197	001	Current Expense Fund	5585020	Building Permits and Plan Reviews	\$409
0197	001	Current Expense Fund	5585020	Building Permits and Plan Reviews	\$205
0197	001	Current Expense Fund	5585020	Building Permits and Plan Reviews	\$250
0197	001	Current Expense Fund	5585030	Building Permits and Plan Reviews	\$493
0197	001	Current Expense Fund	5585030	Building Permits and Plan Reviews	\$5,074
0197	001	Current Expense Fund	5585030	Building Permits and Plan Reviews	\$639
0197	001	Current Expense Fund	5585030	Building Permits and Plan Reviews	\$772
0197	001	Current Expense Fund	5585040	Building Permits and Plan Reviews	\$4,000
0197	001	Current Expense Fund	5585040	Building Permits and Plan Reviews	\$289

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	001	Current Expense Fund	5585040	Building Permits and Plan Reviews	\$1,547
0197	001	Current Expense Fund	5585040	Building Permits and Plan Reviews	\$755
0197	001	Current Expense Fund	5585040	Building Permits and Plan Reviews	\$3,435
0197	001	Current Expense Fund	5585040	Building Permits and Plan Reviews	\$260
0197	001	Current Expense Fund	5585040	Building Permits and Plan Reviews	\$3,024
0197	001	Current Expense Fund	5585040	Building Permits and Plan Reviews	\$1,189
0197	001	Current Expense Fund	5585040	Building Permits and Plan Reviews	\$582
0197	001	Current Expense Fund	5585040	Building Permits and Plan Reviews	\$1,329
0197	001	Current Expense Fund	5586030	Planning	\$560
0197	001	Current Expense Fund	5586040	Planning	\$62
0197	001	Current Expense Fund	5768010	General Parks	\$53,021
0197	001	Current Expense Fund	5768010	General Parks	\$2,023
0197	001	Current Expense Fund	5768010	General Parks	\$14,560
0197	001	Current Expense Fund	5768020	General Parks	\$5,473
0197	001	Current Expense Fund	5768020	General Parks	\$7,098
0197	001	Current Expense Fund	5768020	General Parks	\$2,072
0197	001	Current Expense Fund	5768020	General Parks	\$18,147
0197	001	Current Expense Fund	5768020	General Parks	\$961
0197	001	Current Expense Fund	5768020	General Parks	\$283
0197	001	Current Expense Fund	5768020	General Parks	\$148
0197	001	Current Expense Fund	5768020	General Parks	\$250
0197	001	Current Expense Fund	5768030	General Parks	\$1,429
0197	001	Current Expense Fund	5768030	General Parks	\$58
0197	001	Current Expense Fund	5768030	General Parks	\$863
0197	001	Current Expense Fund	5768030	General Parks	\$2,662
0197	001	Current Expense Fund	5768030	General Parks	\$2,785
0197	001	Current Expense Fund	5768030	General Parks	\$453
0197	001	Current Expense Fund	5768040	General Parks	\$150
0197	001	Current Expense Fund	5768040	General Parks	\$2,518
0197	001	Current Expense Fund	5768040	General Parks	\$284
0197	001	Current Expense Fund	5768040	General Parks	\$3,900
0197	001	Current Expense Fund	5768040	General Parks	\$20,262
0197	001	Current Expense Fund	5768040	General Parks	\$8,980
0197	001	Current Expense Fund	5768040	General Parks	\$296
0197	001	Current Expense Fund	5768040	General Parks	\$1,072
0197	001	Current Expense Fund	5768040	General Parks	\$1,070
0197	001	Current Expense Fund	5768040	General Parks	\$33
0197	001	Current Expense Fund	5768040	General Parks	\$120
0197	001	Current Expense Fund	5089100	Unassigned Cash and Investments - Ending	\$1,914,617

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	001	Current Expense Fund	5085100	Assigned Cash and Investments - Ending	\$930,279
0197	001	Current Expense Fund	5085100	Assigned Cash and Investments - Ending	\$321,658
0197	001	Current Expense Fund	5085100	Assigned Cash and Investments - Ending	\$1,980
0197	001	Current Expense Fund	5085100	Assigned Cash and Investments - Ending	\$14,159
0197	001	Current Expense Fund	5085100	Assigned Cash and Investments - Ending	\$5,035
0197	001	Current Expense Fund	5085100	Assigned Cash and Investments - Ending	\$3,112
0197	001	Current Expense Fund	5085100	Assigned Cash and Investments - Ending	\$661,954
0197	102	Rescue Unit One Fund	5227030	Ambulance Services	\$5,286
0197	102	Rescue Unit One Fund	5085100	Assigned Cash and Investments - Ending	\$9,527
0197	103	Street Fund	5423030	Roadway	\$17,471
0197	103	Street Fund	5423030	Roadway	\$263,101
0197	103	Street Fund	5423030	Roadway	\$30,454
0197	103	Street Fund	5426130	Sidewalks	\$155
0197	103	Street Fund	5426140	Sidewalks	\$210,947
0197	103	Street Fund	5426340	Street Lighting	\$93,625
0197	103	Street Fund	5426430	Traffic Control Devices	\$4,176
0197	103	Street Fund	5426430	Traffic Control Devices	\$9,075
0197	103	Street Fund	5426440	Traffic Control Devices	\$737
0197	103	Street Fund	5426630	Snow and Ice Control	\$3,491
0197	103	Street Fund	5426740	Street Cleaning	\$11,099
0197	103	Street Fund	5427030	Roadside	\$2,939
0197	103	Street Fund	5427040	Roadside	\$218
0197	103	Street Fund	5427040	Roadside	\$185
0197	103	Street Fund	5429010	Maintenance Administration and Overhead	\$230,094
0197	103	Street Fund	5429010	Maintenance Administration and Overhead	\$5,816
0197	103	Street Fund	5429020	Maintenance Administration and Overhead	\$15,962
0197	103	Street Fund	5429020	Maintenance Administration and Overhead	\$26,169
0197	103	Street Fund	5429020	Maintenance Administration and Overhead	\$4,372
0197	103	Street Fund	5429020	Maintenance Administration and Overhead	\$68,349
0197	103	Street Fund	5429020	Maintenance Administration and Overhead	\$3,381
0197	103	Street Fund	5429020	Maintenance Administration and Overhead	\$1,049

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	103	Street Fund	5429020	Maintenance Administration and Overhead	\$522
0197	103	Street Fund	5429020	Maintenance Administration and Overhead	\$1,000
0197	103	Street Fund	5429030	Maintenance Administration and Overhead	\$271
0197	103	Street Fund	5429030	Maintenance Administration and Overhead	\$440
0197	103	Street Fund	5429030	Maintenance Administration and Overhead	\$165
0197	103	Street Fund	5429030	Maintenance Administration and Overhead	\$5,204
0197	103	Street Fund	5429030	Maintenance Administration and Overhead	\$1,187
0197	103	Street Fund	5429040	Maintenance Administration and Overhead	\$931
0197	103	Street Fund	5429040	Maintenance Administration and Overhead	\$567
0197	103	Street Fund	5429040	Maintenance Administration and Overhead	\$5,363
0197	103	Street Fund	5429040	Maintenance Administration and Overhead	\$2,238
0197	103	Street Fund	5429040	Maintenance Administration and Overhead	\$1,362
0197	103	Street Fund	5429040	Maintenance Administration and Overhead	\$3,591
0197	103	Street Fund	5429040	Maintenance Administration and Overhead	\$844
0197	103	Street Fund	5429040	Maintenance Administration and Overhead	\$509
0197	103	Street Fund	5433010	General Services	\$51,884
0197	103	Street Fund	5433020	General Services	\$3,989
0197	103	Street Fund	5433020	General Services	\$6,615
0197	103	Street Fund	5433020	General Services	\$139
0197	103	Street Fund	5433020	General Services	\$13,158
0197	103	Street Fund	5433020	General Services	\$418
0197	103	Street Fund	5433020	General Services	\$197
0197	103	Street Fund	5433020	General Services	\$102
0197	103	Street Fund	5433030	General Services	\$96
0197	103	Street Fund	5433040	General Services	\$2,510
0197	103	Street Fund	5433040	General Services	\$691
0197	103	Street Fund	5433040	General Services	\$628

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	103	Street Fund	5433040	General Services	\$774
0197	103	Street Fund	5433040	General Services	\$2,664
0197	103	Street Fund	5433040	General Services	\$3,253
0197	103	Street Fund	5433040	General Services	\$14,363
0197	103	Street Fund	5433040	General Services	\$7,059
0197	103	Street Fund	5433040	General Services	\$771
0197	103	Street Fund	5433040	General Services	\$474
0197	103	Street Fund	5433040	General Services	\$1,208
0197	103	Street Fund	5435040	Facilities	\$2,000
0197	103	Street Fund	5084100	Committed Cash and Investments - Ending	\$633,578
0197	103	Street Fund	5085100	Assigned Cash and Investments - Ending	\$69,341
0197	104	Transportation Benefit Dist.	5084100	Committed Cash and Investments - Ending	\$1,257,575
0197	108	Drug Enforcement Fund	5212330	Police Operations	\$4,250
0197	108	Drug Enforcement Fund	5085100	Assigned Cash and Investments - Ending	\$6,706
0197	120	Ambulance / Ems Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$4,680
0197	120	Ambulance / Ems Fund	5189040	Other Centralized Services	\$18,847
0197	120	Ambulance / Ems Fund	5221020	Administration	\$1,190
0197	120	Ambulance / Ems Fund	5221020	Administration	\$27,597
0197	120	Ambulance / Ems Fund	5227010	Ambulance Services	\$30,185
0197	120	Ambulance / Ems Fund	5227010	Ambulance Services	\$33,110
0197	120	Ambulance / Ems Fund	5227010	Ambulance Services	\$83,813
0197	120	Ambulance / Ems Fund	5227010	Ambulance Services	\$376,506
0197	120	Ambulance / Ems Fund	5227010	Ambulance Services	\$8,774
0197	120	Ambulance / Ems Fund	5227010	Ambulance Services	\$5,445
0197	120	Ambulance / Ems Fund	5227010	Ambulance Services	\$47,850
0197	120	Ambulance / Ems Fund	5227010	Ambulance Services	\$22,132
0197	120	Ambulance / Ems Fund	5227020	Ambulance Services	\$45,284
0197	120	Ambulance / Ems Fund	5227020	Ambulance Services	\$34,685
0197	120	Ambulance / Ems Fund	5227020	Ambulance Services	\$195
0197	120	Ambulance / Ems Fund	5227020	Ambulance Services	\$23,356
0197	120	Ambulance / Ems Fund	5227020	Ambulance Services	\$129,192
0197	120	Ambulance / Ems Fund	5227020	Ambulance Services	\$6,422
0197	120	Ambulance / Ems Fund	5227020	Ambulance Services	\$1,934
0197	120	Ambulance / Ems Fund	5227020	Ambulance Services	\$1,878
0197	120	Ambulance / Ems Fund	5227020	Ambulance Services	\$1,758
0197	120	Ambulance / Ems Fund	5227020	Ambulance Services	\$3,063
0197	120	Ambulance / Ems Fund	5227030	Ambulance Services	\$1,367
0197	120	Ambulance / Ems Fund	5227030	Ambulance Services	\$173
0197	120	Ambulance / Ems Fund	5227030	Ambulance Services	\$299
0197	120	Ambulance / Ems Fund	5227030	Ambulance Services	\$19,347
0197	120	Ambulance / Ems Fund	5227030	Ambulance Services	\$65

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	120	Ambulance / Ems Fund	5227030	Ambulance Services	\$1,712
0197	120	Ambulance / Ems Fund	5227030	Ambulance Services	\$6,349
0197	120	Ambulance / Ems Fund	5227030	Ambulance Services	\$3,334
0197	120	Ambulance / Ems Fund	5227040	Ambulance Services	\$4,375
0197	120	Ambulance / Ems Fund	5227040	Ambulance Services	\$422
0197	120	Ambulance / Ems Fund	5227040	Ambulance Services	\$50,316
0197	120	Ambulance / Ems Fund	5227040	Ambulance Services	\$1,160
0197	120	Ambulance / Ems Fund	5227040	Ambulance Services	\$2,121
0197	120	Ambulance / Ems Fund	5227040	Ambulance Services	\$133
0197	120	Ambulance / Ems Fund	5227040	Ambulance Services	\$444
0197	120	Ambulance / Ems Fund	5227040	Ambulance Services	\$5,025
0197	120	Ambulance / Ems Fund	5227040	Ambulance Services	\$224
0197	120	Ambulance / Ems Fund	5227040	Ambulance Services	\$877
0197	120	Ambulance / Ems Fund	5227040	Ambulance Services	\$11,033
0197	120	Ambulance / Ems Fund	5227040	Ambulance Services	\$2,779
0197	120	Ambulance / Ems Fund	5227040	Ambulance Services	\$3,951
0197	120	Ambulance / Ems Fund	5227040	Ambulance Services	\$675
0197	120	Ambulance / Ems Fund	5227040	Ambulance Services	\$1,200
0197	120	Ambulance / Ems Fund	5227040	Ambulance Services	\$833
0197	120	Ambulance / Ems Fund	5227040	Ambulance Services	\$267
0197	120	Ambulance / Ems Fund	5286040	Dispatch Services	\$7,180
0197	120	Ambulance / Ems Fund	5084100	Committed Cash and Investments - Ending	\$135,747
0197	120	Ambulance / Ems Fund	5084100	Committed Cash and Investments - Ending	\$716,339
0197	130	Lodging Tax Fund	5733040	Commercial	\$89,840
0197	130	Lodging Tax Fund	5084100	Committed Cash and Investments - Ending	\$562,211
0197	306	Municipal Cap Imprvment	5085100	Assigned Cash and Investments - Ending	\$577,298
0197	400	Sewer M & O Fund	5351040	Sewer/Reclaimed Water Utilities	\$147,109
0197	400	Sewer M & O Fund	5351040	Sewer/Reclaimed Water Utilities	\$17,993
0197	400	Sewer M & O Fund	5351040	Sewer/Reclaimed Water Utilities	\$691
0197	400	Sewer M & O Fund	5351040	Sewer/Reclaimed Water Utilities	\$16,706
0197	400	Sewer M & O Fund	5351040	Sewer/Reclaimed Water Utilities	\$654
0197	400	Sewer M & O Fund	5351040	Sewer/Reclaimed Water Utilities	\$1,354
0197	400	Sewer M & O Fund	5351040	Sewer/Reclaimed Water Utilities	\$30,629
0197	400	Sewer M & O Fund	5351040	Sewer/Reclaimed Water Utilities	\$37,136
0197	400	Sewer M & O Fund	5351040	Sewer/Reclaimed Water Utilities	\$30,286
0197	400	Sewer M & O Fund	5351040	Sewer/Reclaimed Water Utilities	\$1,283

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	400	Sewer M & O Fund	5351040	Sewer/Reclaimed Water Utilities	\$664
0197	400	Sewer M & O Fund	5357010	Sewer/Reclaimed Water Utilities	\$95,419
0197	400	Sewer M & O Fund	5357020	Sewer/Reclaimed Water Utilities	\$7,447
0197	400	Sewer M & O Fund	5357020	Sewer/Reclaimed Water Utilities	\$12,077
0197	400	Sewer M & O Fund	5357020	Sewer/Reclaimed Water Utilities	\$304
0197	400	Sewer M & O Fund	5357020	Sewer/Reclaimed Water Utilities	\$23,819
0197	400	Sewer M & O Fund	5357020	Sewer/Reclaimed Water Utilities	\$1,171
0197	400	Sewer M & O Fund	5357020	Sewer/Reclaimed Water Utilities	\$357
0197	400	Sewer M & O Fund	5357020	Sewer/Reclaimed Water Utilities	\$219
0197	400	Sewer M & O Fund	5358010	Sewer/Reclaimed Water Utilities	\$309,267
0197	400	Sewer M & O Fund	5358010	Sewer/Reclaimed Water Utilities	\$13,057
0197	400	Sewer M & O Fund	5358020	Sewer/Reclaimed Water Utilities	\$25,827
0197	400	Sewer M & O Fund	5358020	Sewer/Reclaimed Water Utilities	\$40,729
0197	400	Sewer M & O Fund	5358020	Sewer/Reclaimed Water Utilities	\$6,830
0197	400	Sewer M & O Fund	5358020	Sewer/Reclaimed Water Utilities	\$82,842
0197	400	Sewer M & O Fund	5358020	Sewer/Reclaimed Water Utilities	\$5,001
0197	400	Sewer M & O Fund	5358020	Sewer/Reclaimed Water Utilities	\$1,180
0197	400	Sewer M & O Fund	5358020	Sewer/Reclaimed Water Utilities	\$772
0197	400	Sewer M & O Fund	5358020	Sewer/Reclaimed Water Utilities	\$1,250
0197	400	Sewer M & O Fund	5358030	Sewer/Reclaimed Water Utilities	\$1,089
0197	400	Sewer M & O Fund	5358030	Sewer/Reclaimed Water Utilities	\$708
0197	400	Sewer M & O Fund	5358030	Sewer/Reclaimed Water Utilities	\$472
0197	400	Sewer M & O Fund	5358030	Sewer/Reclaimed Water Utilities	\$12
0197	400	Sewer M & O Fund	5358030	Sewer/Reclaimed Water Utilities	\$834
0197	400	Sewer M & O Fund	5358030	Sewer/Reclaimed Water Utilities	\$22
0197	400	Sewer M & O Fund	5358030	Sewer/Reclaimed Water Utilities	\$38,016
0197	400	Sewer M & O Fund	5358030	Sewer/Reclaimed Water Utilities	\$1,444
0197	400	Sewer M & O Fund	5358030	Sewer/Reclaimed Water Utilities	\$2,142

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	400	Sewer M & O Fund	5358030	Sewer/Reclaimed Water Utilities	\$3,275
0197	400	Sewer M & O Fund	5358040	Sewer/Reclaimed Water Utilities	\$582
0197	400	Sewer M & O Fund	5358040	Sewer/Reclaimed Water Utilities	\$79
0197	400	Sewer M & O Fund	5358040	Sewer/Reclaimed Water Utilities	\$5,174
0197	400	Sewer M & O Fund	5358040	Sewer/Reclaimed Water Utilities	\$6,579
0197	400	Sewer M & O Fund	5358040	Sewer/Reclaimed Water Utilities	\$1,010
0197	400	Sewer M & O Fund	5358040	Sewer/Reclaimed Water Utilities	\$4,507
0197	400	Sewer M & O Fund	5358040	Sewer/Reclaimed Water Utilities	\$15
0197	400	Sewer M & O Fund	5358040	Sewer/Reclaimed Water Utilities	\$4,000
0197	400	Sewer M & O Fund	5358040	Sewer/Reclaimed Water Utilities	\$132,383
0197	400	Sewer M & O Fund	5358040	Sewer/Reclaimed Water Utilities	\$1,577
0197	400	Sewer M & O Fund	5358040	Sewer/Reclaimed Water Utilities	\$46,918
0197	400	Sewer M & O Fund	5358040	Sewer/Reclaimed Water Utilities	\$2,294
0197	400	Sewer M & O Fund	5358040	Sewer/Reclaimed Water Utilities	\$1,777
0197	400	Sewer M & O Fund	5358040	Sewer/Reclaimed Water Utilities	\$63,104
0197	400	Sewer M & O Fund	5358040	Sewer/Reclaimed Water Utilities	\$40,303
0197	400	Sewer M & O Fund	5358040	Sewer/Reclaimed Water Utilities	\$6,991
0197	400	Sewer M & O Fund	5358040	Sewer/Reclaimed Water Utilities	\$8,521
0197	400	Sewer M & O Fund	5358040	Sewer/Reclaimed Water Utilities	\$107,638
0197	400	Sewer M & O Fund	5358040	Sewer/Reclaimed Water Utilities	\$2,679
0197	400	Sewer M & O Fund	5358040	Sewer/Reclaimed Water Utilities	\$2,728
0197	400	Sewer M & O Fund	5084100	Committed Cash and Investments - Ending	\$871,105
0197	400	Sewer M & O Fund	5084100	Committed Cash and Investments - Ending	\$138,696
0197	400	Sewer M & O Fund	5084100	Committed Cash and Investments - Ending	\$634,165
0197	400	Sewer M & O Fund	5084100	Committed Cash and Investments - Ending	\$189,369
0197	400	Sewer M & O Fund	5084100	Committed Cash and Investments - Ending	\$150,149
0197	400	Sewer M & O Fund	5084100	Committed Cash and Investments - Ending	\$106,344
0197	400	Sewer M & O Fund	5083100	Restricted Cash and Investments - Ending	\$345,000

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	400	Sewer M & O Fund	5084100	Committed Cash and Investments - Ending	\$35,010
0197	400	Sewer M & O Fund	5083100	Restricted Cash and Investments - Ending	\$5,272
0197	400	Sewer M & O Fund	5083100	Restricted Cash and Investments - Ending	\$82,600
0197	400	Sewer M & O Fund	5084100	Committed Cash and Investments - Ending	\$7,714
0197	409	Stormwater O & M	5311010	Storm Drainage Utilities	\$16,551
0197	409	Stormwater O & M	5311020	Storm Drainage Utilities	\$1,320
0197	409	Stormwater O & M	5311020	Storm Drainage Utilities	\$2,028
0197	409	Stormwater O & M	5311020	Storm Drainage Utilities	\$68
0197	409	Stormwater O & M	5311020	Storm Drainage Utilities	\$4,804
0197	409	Stormwater O & M	5311020	Storm Drainage Utilities	\$305
0197	409	Stormwater O & M	5311020	Storm Drainage Utilities	\$68
0197	409	Stormwater O & M	5311020	Storm Drainage Utilities	\$47
0197	409	Stormwater O & M	5311030	Storm Drainage Utilities	\$710
0197	409	Stormwater O & M	5311030	Storm Drainage Utilities	\$708
0197	409	Stormwater O & M	5311040	Storm Drainage Utilities	\$115
0197	409	Stormwater O & M	5311040	Storm Drainage Utilities	\$2,080
0197	409	Stormwater O & M	5311040	Storm Drainage Utilities	\$168
0197	409	Stormwater O & M	5311040	Storm Drainage Utilities	\$4,356
0197	409	Stormwater O & M	5311040	Storm Drainage Utilities	\$5,511
0197	409	Stormwater O & M	5311040	Storm Drainage Utilities	\$2,000
0197	409	Stormwater O & M	5311040	Storm Drainage Utilities	\$2,000
0197	409	Stormwater O & M	5311040	Storm Drainage Utilities	\$8,595
0197	409	Stormwater O & M	5311040	Storm Drainage Utilities	\$814
0197	409	Stormwater O & M	5311040	Storm Drainage Utilities	\$358,510
0197	409	Stormwater O & M	5311040	Storm Drainage Utilities	\$923
0197	409	Stormwater O & M	5311040	Storm Drainage Utilities	\$654
0197	409	Stormwater O & M	5084100	Committed Cash and Investments - Ending	\$67,729
0197	410	Sanitation O & M Fund	5371040	Solid Waste Utilities	\$2,733
0197	410	Sanitation O & M Fund	5371040	Solid Waste Utilities	\$384
0197	410	Sanitation O & M Fund	5371040	Solid Waste Utilities	\$1,160
0197	410	Sanitation O & M Fund	5371040	Solid Waste Utilities	\$22,238
0197	410	Sanitation O & M Fund	5371040	Solid Waste Utilities	\$7,603
0197	410	Sanitation O & M Fund	5371040	Solid Waste Utilities	\$27,264
0197	410	Sanitation O & M Fund	5371040	Solid Waste Utilities	\$923
0197	410	Sanitation O & M Fund	5371040	Solid Waste Utilities	\$664
0197	410	Sanitation O & M Fund	5377010	Solid Waste Utilities	\$94,948
0197	410	Sanitation O & M Fund	5377020	Solid Waste Utilities	\$7,409
0197	410	Sanitation O & M Fund	5377020	Solid Waste Utilities	\$12,017
0197	410	Sanitation O & M Fund	5377020	Solid Waste Utilities	\$303
0197	410	Sanitation O & M Fund	5377020	Solid Waste Utilities	\$23,737
0197	410	Sanitation O & M Fund	5377020	Solid Waste Utilities	\$1,166
0197	410	Sanitation O & M Fund	5377020	Solid Waste Utilities	\$355

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	410	Sanitation O & M Fund	5377020	Solid Waste Utilities	\$218
0197	410	Sanitation O & M Fund	5378010	Solid Waste Utilities	\$311,369
0197	410	Sanitation O & M Fund	5378010	Solid Waste Utilities	\$2,767
0197	410	Sanitation O & M Fund	5378020	Solid Waste Utilities	\$23,878
0197	410	Sanitation O & M Fund	5378020	Solid Waste Utilities	\$38,227
0197	410	Sanitation O & M Fund	5378020	Solid Waste Utilities	\$7,419
0197	410	Sanitation O & M Fund	5378020	Solid Waste Utilities	\$111,739
0197	410	Sanitation O & M Fund	5378020	Solid Waste Utilities	\$5,415
0197	410	Sanitation O & M Fund	5378020	Solid Waste Utilities	\$1,775
0197	410	Sanitation O & M Fund	5378020	Solid Waste Utilities	\$836
0197	410	Sanitation O & M Fund	5378020	Solid Waste Utilities	\$1,250
0197	410	Sanitation O & M Fund	5378030	Solid Waste Utilities	\$764
0197	410	Sanitation O & M Fund	5378030	Solid Waste Utilities	\$727
0197	410	Sanitation O & M Fund	5378030	Solid Waste Utilities	\$2,082
0197	410	Sanitation O & M Fund	5378030	Solid Waste Utilities	\$303
0197	410	Sanitation O & M Fund	5378030	Solid Waste Utilities	\$596
0197	410	Sanitation O & M Fund	5378030	Solid Waste Utilities	\$26,042
0197	410	Sanitation O & M Fund	5378030	Solid Waste Utilities	\$782
0197	410	Sanitation O & M Fund	5378030	Solid Waste Utilities	\$20,716
0197	410	Sanitation O & M Fund	5378040	Solid Waste Utilities	\$407
0197	410	Sanitation O & M Fund	5378040	Solid Waste Utilities	\$186
0197	410	Sanitation O & M Fund	5378040	Solid Waste Utilities	\$4,356
0197	410	Sanitation O & M Fund	5378040	Solid Waste Utilities	\$4,000
0197	410	Sanitation O & M Fund	5378040	Solid Waste Utilities	\$20,000
0197	410	Sanitation O & M Fund	5378040	Solid Waste Utilities	\$234,557
0197	410	Sanitation O & M Fund	5378040	Solid Waste Utilities	\$49,216
0197	410	Sanitation O & M Fund	5378040	Solid Waste Utilities	\$39,776
0197	410	Sanitation O & M Fund	5378040	Solid Waste Utilities	\$5,867
0197	410	Sanitation O & M Fund	5378040	Solid Waste Utilities	\$993
0197	410	Sanitation O & M Fund	5084100	Committed Cash and Investments - Ending	\$372,923
0197	410	Sanitation O & M Fund	5084100	Committed Cash and Investments - Ending	\$122,789
0197	001	Current Expense Fund	3971100	Transfers-In	\$1,500
0197	001	Current Expense Fund	3971400	Transfers-In	\$8,225
0197	001	Current Expense Fund	3981010	Insurance Recoveries	\$40,696
0197	103	Street Fund	3974200	Transfers-In	\$800,106
0197	103	Street Fund	3981010	Insurance Recoveries	\$6,029
0197	120	Ambulance / Ems Fund	3951000	Proceeds from Sales of Capital Assets	\$5,000
0197	120	Ambulance / Ems Fund	3981010	Insurance Recoveries	\$9,044
0197	400	Sewer M & O Fund	3981010	Insurance Recoveries	\$10,551
0197	410	Sanitation O & M Fund	3981010	Insurance Recoveries	\$9,044
0197	410	Sanitation O & M Fund	3823000	Non-Fiduciary Collections for Others	\$46,753

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	001	Current Expense Fund	5942160	Capital Expenditures/Expenses - Law Enforcement Services	\$44,910
0197	001	Current Expense Fund	5942160	Capital Expenditures/Expenses - Law Enforcement Services	\$1,403
0197	001	Current Expense Fund	5942260	Capital Expenditures/Expenses - Fire Suppression and EMS Services	\$15,785
0197	001	Current Expense Fund	5942260	Capital Expenditures/Expenses - Fire Suppression and EMS Services	\$377,926
0197	001	Current Expense Fund	5947660	Capital Expenditures/Expenses - Park Facilities	\$7,931
0197	001	Current Expense Fund	5911870	Debt Repayment - Centralized/General Services	\$60,000
0197	001	Current Expense Fund	5921880	Interest and Other Debt Service Cost - Centralized/General Services	\$38,194
0197	103	Street Fund	5951040	Capital Expenditures/Expenses - Engineering	\$176,176
0197	103	Street Fund	5953060	Capital Expenditures/Expenses - Roadway	\$37,453
0197	104	Transportation Benefit Dist.	5974200	Transfers-Out	\$800,106
0197	120	Ambulance / Ems Fund	5942260	Capital Expenditures/Expenses - Fire Suppression and EMS Services	\$15,785
0197	120	Ambulance / Ems Fund	5971100	Transfers-Out	\$1,500
0197	120	Ambulance / Ems Fund	5971400	Transfers-Out	\$8,225
0197	400	Sewer M & O Fund	5943560	Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities	\$16,180
0197	400	Sewer M & O Fund	5913570	Debt Repayment - Sewer/Reclaimed Water Utilities	\$55,000
0197	400	Sewer M & O Fund	5913570	Debt Repayment - Sewer/Reclaimed Water Utilities	\$75,000
0197	400	Sewer M & O Fund	5923580	Interest and Other Debt Service Cost - Sewer/Reclaimed Water Utilities	\$75,488
0197	400	Sewer M & O Fund	5923580	Interest and Other Debt Service Cost - Sewer/Reclaimed Water Utilities	\$133,904
0197	400	Sewer M & O Fund	5923580	Interest and Other Debt Service Cost - Sewer/Reclaimed Water Utilities	\$600

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	400	Sewer M & O Fund	5913570	Debt Repayment - Sewer/Reclaimed Water Utilities	\$349,746
0197	400	Sewer M & O Fund	5923580	Interest and Other Debt Service Cost - Sewer/Reclaimed Water Utilities	\$19,236
0197	400	Sewer M & O Fund	5913570	Debt Repayment - Sewer/Reclaimed Water Utilities	\$32,017
0197	400	Sewer M & O Fund	5923580	Interest and Other Debt Service Cost - Sewer/Reclaimed Water Utilities	\$11,992
0197	410	Sanitation O & M Fund	5913770	Debt Repayment - Solid Waste Utilities	\$33,322
0197	410	Sanitation O & M Fund	5923780	Interest and Other Debt Service Cost - Solid Waste Utilities	\$2,585
0197	410	Sanitation O & M Fund	5943760	Capital Expenditures/Expenses - Solid Waste Utilities	\$5,000
0197	410	Sanitation O & M Fund	5823000	Non-Fiduciary Remittance for Others	\$47,135

SCHEDULE SUMMARY OF BANK RECONCILIATION

For the Year Ending December 31, 2020

FROM BANK STATEMENTS					
Bank & Investment Account Name	Beginning Bank Balance	Deposits		Withdrawals	
		Receipts	Inter-bank transfers in	Disbursements	Inter-bank transfers out
US Bank Ambulance	\$60,444.30	\$3,579,237.41	(\$100,000.00)	\$3,474,938.48	\$0.00
LGIP	\$4,408,461.60	\$7,235,605.46	\$0.00	\$6,104,036.48	\$0.00
Twin River Bank Checking	\$648,097.43	\$11,288,251.33	\$100,850.26	\$11,127,340.66	\$0.00
Petty Cash	\$375.00	\$0.00	\$0.00	\$0.00	\$0.00
US Bank Safekeeping	\$4,782,792.42	\$3,474,910.48	\$0.00	\$3,423,000.00	\$0.00
Twin River Bank CD	\$253,978.14	\$0.00	\$0.00	\$0.00	\$0.00
Bank Totals	\$10,154,148.89	\$25,578,004.68	\$850.26	\$24,129,315.62	\$0.00

RECONCILING ITEMS					
Beginning Deposits in Transit	\$6,008.17	(\$6,008.17)			
Year-End Deposits in Transit		\$33,025.47			
Beginning Outstanding & Open Period Items	(\$725,606.73)			(\$725,606.73)	
Year-end Outstanding & Open Period Items				\$689,473.11	
NSF Checks		\$0.00		\$0.00	
Cancellation of unredeemed checks/warrants		\$0.00			
Interfund transactions		\$841,831.34		\$841,831.34	
Netted Transactions		(\$13,356,310.65)		(\$13,356,310.65)	
Authorized balance of revolving, petty cash and change funds	\$0.00				
Other Reconciling Items, net	\$0.00	\$0.00		\$0.00	
Reconciling Items Totals	(\$719,598.56)	(\$12,487,462.01)		(\$12,550,612.93)	

FROM GENERAL LEDGER					
	Beginning Cash & Investment Balance	Revenues & Other Increases		Expenditures & Other Decreases	
General Ledger Totals	\$9,434,653.31	\$13,090,542.67		\$11,578,702.69	
Unreconciled Variance	(\$102.98)	\$0.00		\$0.00	

Schedule 06

Ending Bank Balance
\$64,743.23
\$5,540,030.58
\$909,858.36
\$375.00
\$4,834,702.90
\$253,978.14
\$11,603,688.21
\$33,025.47
(\$689,473.11)
\$0.00
\$0.00
(\$656,447.64)
Ending Cash & Investment Balance
\$10,946,493.29
\$747.28

**City of Clarkston
Schedule of Liabilities
For the Year Ended December 31, 2020**

ID. No.	Description	Due Date	Beginning Balance	Additions	Reductions	Ending Balance
General Obligation Debt/Liabilities						
251.11	GO Bond, City Hall	12/1/2030	820,000	-	60,000	760,000
263.96	LOCAL #0197-5-1	6/1/2021	68,352	-	33,321	35,031
263.87	PWTF Loan PC 12-951-035	6/1/2021	7,694,400	-	349,746	7,344,654
Total General Obligation Debt/Liabilities:			8,582,752	-	443,067	8,139,685
Revenue and Other (non G.O.) Debt/Liabilities						
263.82	SRF Loan #L1200009	6/30/2032	466,695	-	32,016	434,679
252.11	Sewer Revenue Bond 2011	12/1/2041	1,805,000	-	55,000	1,750,000
252.11	Sewer Revenue Bond 2013	12/1/2043	2,980,000	-	75,000	2,905,000
259.12	Compensated Absences		484,069	440,636	380,134	544,571
264.30	Pension Liability		600,780	-	177,624	423,156
264.40	LEOFF 1		5,844,896	-	1,099,975	4,744,921
Total Revenue and Other (non G.O.) Debt/Liabilities:			12,181,440	440,636	1,819,749	10,802,327
Total Liabilities:			20,764,192	440,636	2,262,816	18,942,012

City of Clarkston
SCHEDULE OF STATE FINANCIAL ASSISTANCE (unaudited)
For Fiscal Year ended December 31, 2020

Grantor	Program Title	Identificaton Number	Amount
State Grant from Department of Health			
	Pre-Hospital	n/a	1,260
			Sub-total: 1,260
			Grand total: 1,260

City of Clarkston
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2020

Federal Agency (Pass-Through Agency)	Federal Program	CFDA Number	Other Award Number	Expenditures			Passed through to Subrecipients	Note
				From Pass- Through Awards	From Direct Awards	Total		
OFFICE ON VIOLENCE AGAINST WOMEN (OVW), JUSTICE, DEPARTMENT OF (via Department of Commerce)	Violence Against Women Formula Grants	16.588	F19-31103-003	14,178	-	14,178	-	1,2,8
OFFICE OF JUSTICE PROGRAMS, JUSTICE, DEPARTMENT OF (via Whitman County)	Edward Byrne Memorial Justice Assistance Grant Program	16.738	F17-31440-016	21,205	-	21,205	-	1,2,8
OFFICE OF JUSTICE PROGRAMS, JUSTICE, DEPARTMENT OF (via Whitman County)	Edward Byrne Memorial Justice Assistance Grant Program	16.738	F17-31440-216	5,142	-	5,142	-	1,2,8
Total CFDA 16.738:				26,347	-	26,347	-	
Highway Planning and Construction Cluster								
FEDERAL HIGHWAY ADMINISTRATION, TRANSPORTATION, DEPARTMENT OF (via WSDOT)	Highway Planning and Construction	20.205	STPUS-9902 (036), LA-9593	91,428	-	91,428	-	1,2,8
Total Highway Planning and Construction Cluster:				91,428	-	91,428	-	
Highway Safety Cluster								
NATIONAL HIGHWAY TRAFFIC SAFETY ADMINISTRATION, TRANSPORTATION, DEPARTMENT OF (via WASPC)	State and Community Highway Safety	20.600	n/a	500	-	500	-	1,2,8
Total Highway Safety Cluster:				500	-	500	-	
DEPARTMENTAL OFFICES, TREASURY, DEPARTMENT OF THE (via Department of Commerce)	COVID 19 - Coronavirus Relief Fund	21.019	20-6451C-140	324,225	-	324,225	-	1,2,8

The accompanying notes are an integral part of this schedule.

City of Clarkston
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2020

Federal Agency (Pass-Through Agency)	Federal Program	CFDA Number	Other Award Number	Expenditures			Passed through to Subrecipients	Note
				From Pass- Through Awards	From Direct Awards	Total		
HEALTH RESOURCES AND SERVICES ADMINISTRATION, HEALTH AND HUMAN SERVICES, DEPARTMENT OF	COVID 19 - Provider Relief Fund	93.498	HHS-80296431990	-	17,874	17,874	-	1,2,8
FEDERAL EMERGENCY MANAGEMENT AGENCY, HOMELAND SECURITY, DEPARTMENT OF	Assistance to Firefighters Grant	97.044	EMW-2019-FG-01017	-	161,905	161,905	-	1,2,8
FEDERAL EMERGENCY MANAGEMENT AGENCY, HOMELAND SECURITY, DEPARTMENT OF	Assistance to Firefighters Grant	97.044	EMW-2020-FG-00798	-	6,711	6,711	-	1,2,8
FEDERAL EMERGENCY MANAGEMENT AGENCY, HOMELAND SECURITY, DEPARTMENT OF	Assistance to Firefighters Grant	97.044	EMW-2018-FO-01923	-	201,007	201,007	-	1,2,8
Total CFDA 97.044:				-	369,623	369,623	-	
Total Federal Awards Expended:				456,678	387,497	844,175	-	

The accompanying notes are an integral part of this schedule.

City of Clarkton**Notes to the Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2020**Note 1 – Basis of Accounting

This Schedule is prepared on the same basis of accounting as the City's financial statements. The City of Clarkton uses the cash basis of accounting.

Note 2 – Federal De Minimis Indirect Cost Rate

The City has elected to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance. The election of the 10-percent de minimis indirect cost rate is accepted by the City, as the City does not have a negotiated rate. The amount expended includes \$ -0 claimed as an indirect cost recovery using an approved indirect cost rate of 10 percent.

Note 8 – Program Costs

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

**Labor Relations Consultant
For the Year Ended December 31, 2019**

Has your government engaged labor relations consultants? Yes No

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

Name of firm: The Wesley Group
Name of consultant: Kevin Wesley
Business address: P O Box 7164 Kennewick WA 99336
Amount paid to consultant during fiscal year: \$39,640.80
Terms and conditions, as applicable, including: Rates (e.g., hourly, etc.) \$9,600 annually, plus \$100 per hour for Arbitration, Mediation, ULP's, etc and Travel Expenses Maximum compensation allowed: N/A Duration of services: January 1, 2020 through December 31, 2020 Services provided: Labor Negotiations and Contract Administration

City of Clarkston

**Local Government Risk Assumption
For the Year Ended December 31, 2020**

1. Self-Insurance Program Manager: Steve Austin
2. Manager Phone: 509-758-5541
3. Manager Email: saustin@clarkston-wa.com

4. How do you insure property and liability risks, if at all?
 - a. ~~Formal or informal self-insurance program/activity for some or all perils/risks~~
 - b. Belong to a public entity risk pool**
 - c. ~~Purchase private insurance~~
 - d. ~~Retain risk internally without formal or informal self-insurance program/activity~~

5. How do you provide health and welfare insurance (e.g., medical, dental, prescription drug, and/or vision benefits) to employees, if at all?
 - a. ~~Self-insure some or all benefits~~
 - b. Belong to a public entity risk pool**
 - c. ~~All benefits provided by health insurance company or HMO~~
 - d. ~~Not applicable — no such benefits offered~~

6. How do you insure unemployment compensation benefits, if any?
 - a. Self-insured (“Reimbursable”)**
 - b. ~~Belong to a public entity risk pool~~
 - c. ~~Pay taxes to the Department of Employment Security (“Taxable”)~~
 - d. ~~Not applicable — no employees~~

7. How do you insure workers compensation benefits, if any?
 - a. ~~Self-insured (“Reimbursable”)~~
 - b. ~~Belong to a public entity risk pool~~
 - c. Pay premiums to the Department of Labor and Industries**
 - d. ~~Not applicable — no employees~~

8. How do you participate in the Washington Paid Family & Medical Leave Program?
 - a. ~~Self-insured (“Voluntary Plan”) for one or both program benefits~~
 - b. Pay premiums to the State’s program for both benefits**
 - c. ~~Not Applicable — No Employees~~

If the local government DID NOT answer (a) to any of the above questions, then there is no need to complete the rest of this schedule.

If the local government answered (a) to any of the above questions, then answer the rest of the form in relation to the government's self-insured risks and copy the table below as needed. Please use a separate column for each peril/risk.

	<u>Self-insurance program title or type of risk or peril covered by formal self-insurance:</u>				
	<i>Program/Risk 1</i>	<i>Program/Risk 2</i>	<i>Program/Risk 3</i>	<i>Program/Risk 4</i>	<i>Program/Risk 5</i>
Self-Insurance as a <i>formal</i> program?	<u>Unemployment</u>				
If yes, do other governments participate?	<u>No</u>				
If yes, please list participating governments.					
Self-Insure as part of a joint program?	<u>No</u>				
Does a Third-Party Administer manage claims?	<u>No</u>				
If no, does somebody reconcile claims payments to the information in the claims management software?	<u>Yes</u>				
Has program had a claims audit in last three years?	<u>No</u>				
Are program resources sufficient to cover expenses?	<u>Not Applicable</u>				
Does an actuary estimate program liability?	<u>No</u>				
Number of claims paid during the period?	<u>3</u>				
Total amount of paid claims during the period?	<u>\$57,903.44</u>				
Total amount of recoveries during the period?	<u>0</u>				