

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 12/31/2022

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 30th day of May, 2023, 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, 2022

		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	13,872,586	5,832,832	8,915	714,824
388 / 588	Net Adjustments	-	-	-	-
Revenues					
310	Taxes	7,030,299	4,746,394	-	586,397
320	Licenses and Permits	233,930	233,930	-	-
330	Intergovernmental Revenues	3,939,293	1,750,021	11,125	1,870,885
340	Charges for Goods and Services	5,159,102	289,181	-	9,133
350	Fines and Penalties	67,420	46,561	-	-
360	Miscellaneous Revenues	421,258	281,087	10,371	27,906
Total Revenues:		<u>16,851,302</u>	<u>7,347,174</u>	<u>21,496</u>	<u>2,494,321</u>
Expenditures					
510	General Government	808,789	783,709	-	-
520	Public Safety	4,795,296	3,367,359	893	-
530	Utilities	3,144,333	-	-	-
540	Transportation	1,057,794	3,033	-	1,054,761
550	Natural/Economic Environment	515,568	515,533	-	-
560	Social Services	2,139	2,139	-	-
570	Culture and Recreation	254,082	159,124	-	-
Total Expenditures:		<u>10,578,001</u>	<u>4,830,897</u>	<u>893</u>	<u>1,054,761</u>
Excess (Deficiency) Revenues over Expenditures:		6,273,301	2,516,277	20,603	1,439,560
Other Increases in Fund Resources					
391-393, 596	Debt Proceeds	167,912	-	-	-
397	Transfers-In	711,015	10,000	-	701,015
385	Special or Extraordinary Items	-	-	-	-
381, 382, 389, 395, 398	Other Resources	168,109	6,174	-	95,403
Total Other Increases in Fund Resources:		<u>1,047,036</u>	<u>16,174</u>	<u>-</u>	<u>796,418</u>
Other Decreases in Fund Resources					
594-595	Capital Expenditures	3,334,586	225,224	-	1,979,279
591-593, 599	Debt Service	846,928	98,094	-	-
597	Transfers-Out	711,015	-	-	-
585	Special or Extraordinary Items	-	-	-	-
581, 582, 589	Other Uses	55,272	-	-	-
Total Other Decreases in Fund Resources:		<u>4,947,801</u>	<u>323,318</u>	<u>-</u>	<u>1,979,279</u>
Increase (Decrease) in Cash and Investments:		<u>2,372,536</u>	<u>2,209,133</u>	<u>20,603</u>	<u>256,699</u>
Ending Cash and Investments					
50821	Nonspendable	-	-	-	-
50831	Restricted	1,918,268	-	-	-
50841	Committed	5,314,834	-	-	880,830
50851	Assigned	3,515,873	2,545,817	29,518	90,695
50891	Unassigned	5,496,149	5,496,149	-	-
Total Ending Cash and Investments		<u>16,245,124</u>	<u>8,041,966</u>	<u>29,518</u>	<u>971,525</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, 2022

		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	1,412,805	6,530	1,092,892	603,457
388 / 588	Net Adjustments	-	-	-	-
Revenues					
310	Taxes	749,718	-	640,100	184,129
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	-	-	35,592	-
340	Charges for Goods and Services	-	-	422,232	-
350	Fines and Penalties	-	-	-	-
360	Miscellaneous Revenues	19,069	86	9,833	8,757
Total Revenues:		<u>768,787</u>	<u>86</u>	<u>1,107,757</u>	<u>192,886</u>
Expenditures					
510	General Government	-	-	25,080	-
520	Public Safety	-	309	1,426,735	-
530	Utilities	-	-	-	-
540	Transportation	-	-	-	-
550	Natural/Economic Environment	-	-	-	35
560	Social Services	-	-	-	-
570	Culture and Recreation	-	-	-	94,958
Total Expenditures:		<u>-</u>	<u>309</u>	<u>1,451,815</u>	<u>94,993</u>
Excess (Deficiency) Revenues over Expenditures:		<u>768,787</u>	<u>(223)</u>	<u>(344,058)</u>	<u>97,893</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	-	-	7,133	-
Total Other Increases in Fund Resources:		<u>-</u>	<u>-</u>	<u>7,133</u>	<u>-</u>
Other Decreases in Fund Resources					
594-595	Capital Expenditures	-	-	288,028	-
591-593, 599	Debt Service	-	-	-	-
597	Transfers-Out	701,015	-	10,000	-
585	Special or Extraordinary Items	-	-	-	-
581, 582, 589	Other Uses	-	-	-	-
Total Other Decreases in Fund Resources:		<u>701,015</u>	<u>-</u>	<u>298,028</u>	<u>-</u>
Increase (Decrease) in Cash and Investments:		<u>67,772</u>	<u>(223)</u>	<u>(634,953)</u>	<u>97,893</u>
Ending Cash and Investments					
50821	Nonspendable	-	-	-	-
50831	Restricted	1,480,576	-	-	-
50841	Committed	-	-	457,941	701,350
50851	Assigned	-	6,307	-	-
50891	Unassigned	-	-	-	-
Total Ending Cash and Investments		<u>1,480,576</u>	<u>6,307</u>	<u>457,941</u>	<u>701,350</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, 2022

		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	709,417	2,644,397	66,400	780,117
388 / 588	Net Adjustments	-	-	-	-
Revenues					
310	Taxes	123,561	-	-	-
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	-	-	271,670	-
340	Charges for Goods and Services	-	2,403,315	505,004	1,530,237
350	Fines and Penalties	-	6,953	6,953	6,953
360	Miscellaneous Revenues	10,559	38,711	1,100	13,779
Total Revenues:		134,120	2,448,979	784,727	1,550,969
Expenditures					
510	General Government	-	-	-	-
520	Public Safety	-	-	-	-
530	Utilities	-	1,446,843	474,117	1,223,373
540	Transportation	-	-	-	-
550	Natural/Economic Environment	-	-	-	-
560	Social Services	-	-	-	-
570	Culture and Recreation	-	-	-	-
Total Expenditures:		-	1,446,843	474,117	1,223,373
Excess (Deficiency) Revenues over Expenditures:		134,120	1,002,136	310,610	327,596
Other Increases in Fund Resources					
391-393, 596	Debt Proceeds	-	167,912	-	-
397	Transfers-In	-	-	-	-
385	Special or Extraordinary Items	-	-	-	-
381, 382, 389, 395, 398	Other Resources	-	6,021	-	53,378
Total Other Increases in Fund Resources:		-	173,933	-	53,378
Other Decreases in Fund Resources					
594-595	Capital Expenditures	-	271,285	369,850	200,920
591-593, 599	Debt Service	-	748,834	-	-
597	Transfers-Out	-	-	-	-
585	Special or Extraordinary Items	-	-	-	-
581, 582, 589	Other Uses	-	-	-	55,272
Total Other Decreases in Fund Resources:		-	1,020,119	369,850	256,192
Increase (Decrease) in Cash and Investments:		134,120	155,950	(59,240)	124,782
Ending Cash and Investments					
50821	Nonspendable	-	-	-	-
50831	Restricted	-	437,692	-	-
50841	Committed	-	2,362,651	7,162	904,900
50851	Assigned	843,536	-	-	-
50891	Unassigned	-	-	-	-
Total Ending Cash and Investments		843,536	2,800,343	7,162	904,900

The accompanying notes are an integral part of this statement.

City of Clarkston
Notes to the Financial Statements
For the Year Ended December 31, 2021

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 code city with a mayor-council form of government. 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 for proprietary and fiduciary funds are presented using classifications that are different from the ending net position classifications 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.

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.

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 and an estimated useful life in excess of 3 years. 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:

<u>Restricted/Committed Funds</u>	<u>Ending Cash/Investments</u>	<u>Reserved by:</u>
405 - WWTP Const Fund	\$277,855	Debt requirement
406 - Sewer Revenue Bond Fund	\$345,000	Bond covenants
407 - PWTF Loans – Sewer Fund	\$10,092	Loan agreements
408 - SRF Loan Fund	\$82,600	Loan agreements
104 - TBD Fund	\$1,480,576	RCW 36.73
103 - Street Fund	\$880,830	Ordinance 550
120 - Ambulance Fund	\$345,239	Ordinance 1408
130 - Lodging Tax Fund	\$701,350	Resolution 2006-05
400 - Sewer O&M Fund	\$738,275	Ordinance 1633
409 - Stormwater O&M Fund	\$7,162	Ordinance 1615
410 - Sanitation O&M Fund	\$679,013	Ordinance 1634

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	\$5,905,431	\$5,269,973	\$635,458
004 – CE Reserve *	\$0	\$0	\$0
006 – Emp Benefit Reserve *	\$0	\$0	\$0
007 – Community Projects *	\$2,500	\$358	\$2,142
010 – National Night Out *	\$1,000	\$0	\$1,000
011 – Victim’s Rights *	\$5,500	\$3,881	\$1,619
016 – Vehicle Reserve *	\$48,000	\$48,000	\$0
017 – DARE Fund *	\$0	\$0	\$0
037 - CDBG Fund *	\$0	\$0	\$0
102 – Rescue One	\$0	\$893	(\$893)
103 – Street Fund	\$4,550,481	\$3,054,039	\$1,496,442
104 – Trans Benefit District	\$1,095,137	\$701,015	\$394,122
105 – Street Reserve **	\$0	\$0	\$0
108 – Drug Enforcement	\$2,500	\$309	\$2191
120 – Ambulance	\$1,680,747	\$1,791,842	(\$111,095)
121 – EMS Capital Reserve ***	\$110,000	\$110,000	\$0
130 – Lodging Tax	\$95,000	\$94,958	\$42
306 – Muni Cap Improvement	\$0	\$0	\$0
400 – Sewer O & M	\$2,556,516	\$2,539,231	\$17,285
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 +	\$167,912	\$0	\$167,912
406 – Sewer Revenue Bond +	\$342,992	\$337,591	\$5,401
407 – PWTF Loan Fund +	\$367,237	\$367,233	\$4
408 – SRF Loan Fund +	\$44,209	\$44,009	\$200
409 – Stormwater O & M	\$1,001,477	\$843,965	\$157,512
410 – Sanitation O & M	\$1,699,178	\$1,529,564	\$169,613
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; 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, 2021 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
L.G.I.P.	\$9,887,243	-0-	\$9,887,243
U.S. Government Securities	\$5,770,035	-0-	\$5,770,035
Twin River Bank CD	\$264,800	-0-	\$264,800
Total	\$15,922,078	-0-	\$15,922,078

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 2022 was \$2.053690687794 per \$1,000 on an assessed valuation of \$571,374,651 for a total regular levy of \$1,173,427.

In 2022 the City also levied \$1.113745593870 per \$1,000 of the assessed valuation of \$571,374,651 for E.M.S. for a total additional levy of \$636,366.

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, 2022.

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
2023	\$589,356	\$253,897	\$843,253
2024	\$600,267	\$244,732	\$844,999
2025	\$611,202	\$234,198	\$845,400
2026	\$617,161	\$232,214	\$840,375
2027	\$633,146	\$211,743	\$844,888
2028-2032	\$3,154,421	\$859,520	\$4,013,941
2033-2037	\$2,903,728	\$565,009	\$3,468,737
2038-2042	\$2,718,982	\$240,781	\$2,959,763
2043	\$200,000	\$9,775	\$209,775
Totals	\$12,028,263	\$2,851,869	\$14,871,131

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: Public Employees’ Retirement System (PERS) and Law Enforcement Officers’ and Fire Fighters’ Retirement System (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 98504-8380

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, 2022 (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	0.009323%	\$259,587
PERS 2/3	0.012127%	(\$449,764)
LEOFF 1	0.013247%	(\$380,005)
LEOFF 2	0.055460%	(\$1,507,235)
VFFRPF (Police)	0.02%	(\$4,459)
VFFRPF (Fire)	0.13%	(\$35,676)

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 166 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 \$1,000 and a property deductible of \$25,000. Coverage includes general, automobile, police, errors or omissions, stop gap, employment practices, prior wrongful acts, and employee benefits liability. Limits are \$4 million per occurrence in the self-insured layer, and \$16 million in limits above the self-insured layer is provided by reinsurance. Total limits are \$20 million per occurrence subject to aggregates and sublimits. The Board of Directors determines the limits and terms of coverage annually.

All Members are provided a separate cyber risk policy and premises pollution liability coverage group purchased by WCIA. The cyber risk policy provides coverage and separate limits for security & privacy, event management, and cyber extortion, with limits up to \$1 million and subject to member deductibles, sublimits, and a \$5 million pool aggregate. Premises pollution liability provides Members with a \$2 million incident limit and \$10 million pool aggregate subject to a \$100,000 per incident Member deductible.

Insurance for property, automobile physical damage, fidelity, inland marine, and equipment breakdown 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.

The City of Clarkston is self-insured for unemployment claims. The City had three claims for the year ending December 31, 2023. The total amount of these claims was \$8,924. The City reviews the prior year claims and fiscal condition to determine the possible exposure.

Note 8 – OPEB Plans

The LEOFF I Retiree Medical Plan is a closed, single employer, defined-benefit OPEB plan administered by the City of Clarkston. The plan pays for 100% of eligible retirees’ healthcare costs on a pay-as-you-go basis. As of December 31, 2022, the plan had nine members, all retirees. As of December 31, 2022, the City of Clarkston’s total OPEB liability was \$4,369,694, as calculated using the alternative measurement method. For the year ended December 31, 2022, the City of Clarkston paid \$125,964 in benefits.

Note 9 – Leases (Lessees)

During the year ended December 31, 2022 the City adopted guidance for the presentation and disclosure of leases, as required by the BARS manual. This requirement resulted in the addition of a lease liability reported on the Schedule of Liabilities.

The City leases 5 copiers from CIT for \$809 per month under 5-year lease agreements that can be cancelled with 90-days’ notice and severe penalties of full payment of lease terms. Lease renewal continues on a monthly basis at the end of the lease term.

The total amount paid for leases in 2022 was \$9,225. As of December 31, 2022, the future lease payments are as follows:

Year ended December 31	Total
2022	\$9,225
2023	\$9,712
2024	\$9,712
2025	\$9,712
2026	\$9,712
2027	\$9,712

City of Clarkston

Schedule 01

For the year ended December 31, 2022

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	001	Current Expense Fund	3089100	Unassigned Cash and Investments - Beginning	\$3,581,735
0197	001	Current Expense Fund	3111000	Property Tax	\$586,397
0197	001	Current Expense Fund	3131100	Local Retail Sales and Use Tax	\$2,549,403
0197	001	Current Expense Fund	3131500	Special Purpose Sales and Use Tax	\$499,322
0197	001	Current Expense Fund	3164100	Business and Occupation Taxes on Utilities	\$593,243
0197	001	Current Expense Fund	3164510	Business and Occupation Taxes on Utilities	\$140,261
0197	001	Current Expense Fund	3164700	Business and Occupation Taxes on Utilities	\$14,184
0197	001	Current Expense Fund	3164701	Business and Occupation Taxes on Utilities	\$25,805
0197	001	Current Expense Fund	3164702	Business and Occupation Taxes on Utilities	\$46,943
0197	001	Current Expense Fund	3164704	Business and Occupation Taxes on Utilities	\$2,528
0197	001	Current Expense Fund	3164706	Business and Occupation Taxes on Utilities	\$1,879
0197	001	Current Expense Fund	3164707	Business and Occupation Taxes on Utilities	\$553
0197	001	Current Expense Fund	3168100	Gambling Tax - Punch Boards and Pull Tabs	\$8,878
0197	001	Current Expense Fund	3168200	Gambling Tax - Bingo and Raffles	\$7
0197	001	Current Expense Fund	3168400	Gambling Tax - Card Games	\$58,234
0197	001	Current Expense Fund	3172000	Leasehold Excise Tax	\$23,794
0197	001	Current Expense Fund	3213000	Police and Protective	\$400
0197	001	Current Expense Fund	3219100	Franchise Fees and Royalties	\$25,596
0197	001	Current Expense Fund	3219900	Other Business Licenses and Permits	\$73,955
0197	001	Current Expense Fund	3221000	Buildings, Structures and Equipment	\$132,126
0197	001	Current Expense Fund	3223000	Animal Licenses	\$1,778
0197	001	Current Expense Fund	3223010	Animal Licenses	\$75
0197	001	Current Expense Fund	3311660	Federal Direct Grant from Department of Justice	\$1,353
0197	001	Current Expense Fund	3329210	COVID-19 Non-Grant Assistance	\$1,030,364

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	001	Current Expense Fund	3331420	Federal Indirect Grant from Department of Housing and Urban Development.	\$278,844
0197	001	Current Expense Fund	3331657	Federal Indirect Grant from Department of Justice	\$35,800
0197	001	Current Expense Fund	3331658	Federal Indirect Grant from Department of Justice	\$13,750
0197	001	Current Expense Fund	3340110	State Grant from Criminal Justice Training Commission	\$300
0197	001	Current Expense Fund	3340120	State Grant from Other Judicial Agencies	\$15,602
0197	001	Current Expense Fund	3340140	State Grant from Gambling Commission	\$56,212
0197	001	Current Expense Fund	3360098	City-County Assistance	\$107,971
0197	001	Current Expense Fund	3360620	Criminal Justice - Cities - High Crime	\$11,683
0197	001	Current Expense Fund	3360621	Criminal Justice - Violent Crimes/Population	\$2,480
0197	001	Current Expense Fund	3360626	Criminal Justice - Special Programs	\$8,792
0197	001	Current Expense Fund	3360642	Marijuana Excise Tax Distribution	\$79,075
0197	001	Current Expense Fund	3360651	DUI and Other Criminal Justice Assistance	\$826
0197	001	Current Expense Fund	3360694	Liquor/Beer Excise Tax	\$51,012
0197	001	Current Expense Fund	3360695	Liquor Control Board Profits	\$44,766
0197	001	Current Expense Fund	3360695	Liquor Control Board Profits	\$11,191
0197	001	Current Expense Fund	3418100	Data/Word Processing, Printing, Duplicating and IT Services	\$1,024
0197	001	Current Expense Fund	3419600	Personnel Services	\$255
0197	001	Current Expense Fund	3421010	Law Enforcement Services	\$2,449
0197	001	Current Expense Fund	3421020	Law Enforcement Services	\$67,334
0197	001	Current Expense Fund	3422100	Fire Protection and Emergency Medical Services	\$194,667
0197	001	Current Expense Fund	3422110	Fire Protection and Emergency Medical Services	\$6,440
0197	001	Current Expense Fund	3458100	Zoning and Subdivision Services	\$2,000
0197	001	Current Expense Fund	3458300	Plan Checking Services	\$15,012
0197	001	Current Expense Fund	3558000	Other Criminal Traffic Misdemeanor Fines	\$46,186
0197	001	Current Expense Fund	3573700	District/Municipal Court Cost Recoupments	\$125
0197	001	Current Expense Fund	3611100	Investment Earnings	\$68,842
0197	001	Current Expense Fund	3614000	Other Interest	\$3,345
0197	001	Current Expense Fund	3620000	Rents and Leases	\$4,000

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
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	\$165,050
0197	001	Current Expense Fund	3679100	Contributions and Donations from Nongovernmental Sources	\$35
0197	001	Current Expense Fund	3694000	Judgments and Settlements	\$116
0197	001	Current Expense Fund	3698100	Cash Adjustments	(\$47)
0197	001	Current Expense Fund	3085100	Assigned Cash and Investments - Beginning	\$1,005,453
0197	001	Current Expense Fund	3611100	Investment Earnings	\$13,451
0197	001	Current Expense Fund	3085100	Assigned Cash and Investments - Beginning	\$373,450
0197	001	Current Expense Fund	3611100	Investment Earnings	\$5,053
0197	001	Current Expense Fund	3085100	Assigned Cash and Investments - Beginning	\$40,766
0197	001	Current Expense Fund	3611100	Investment Earnings	\$535
0197	001	Current Expense Fund	3085100	Assigned Cash and Investments - Beginning	\$10,712
0197	001	Current Expense Fund	3573700	District/Municipal Court Cost Recoupments	\$250
0197	001	Current Expense Fund	3611100	Investment Earnings	\$113
0197	001	Current Expense Fund	3085100	Assigned Cash and Investments - Beginning	\$5,063
0197	001	Current Expense Fund	3611100	Investment Earnings	\$67
0197	001	Current Expense Fund	3085100	Assigned Cash and Investments - Beginning	\$3,129
0197	001	Current Expense Fund	3611100	Investment Earnings	\$41
0197	001	Current Expense Fund	3085100	Assigned Cash and Investments - Beginning	\$812,524
0197	001	Current Expense Fund	3164520	Business and Occupation Taxes on Utilities	\$105,170
0197	001	Current Expense Fund	3164530	Business and Occupation Taxes on Utilities	\$89,793
0197	001	Current Expense Fund	3611100	Investment Earnings	\$12,486
0197	102	Rescue Unit One Fund	3085100	Assigned Cash and Investments - Beginning	\$8,915
0197	102	Rescue Unit One Fund	3340490	State Grant from Department of Health	\$1,125
0197	102	Rescue Unit One Fund	3340690	State Grant from Other State Agencies	\$10,000
0197	102	Rescue Unit One Fund	3611100	Investment Earnings	\$371
0197	102	Rescue Unit One Fund	3671100	Contributions and Donations from Nongovernmental Sources	\$10,000
0197	103	Street Fund	3084100	Committed Cash and Investments - Beginning	\$645,098

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	103	Street Fund	3111000	Property Tax	\$586,397
0197	103	Street Fund	3332020	Federal Indirect Grant from Department of Transportation	\$1,616,090
0197	103	Street Fund	3332021	Federal Indirect Grant from Department of Transportation	\$109,818
0197	103	Street Fund	3360071	Multimodal Transportation - Cities	\$9,503
0197	103	Street Fund	3360087	Motor Vehicle Fuel Tax - City Streets	\$135,474
0197	103	Street Fund	3441048	Roads/Streets Maintenance/Repair/Construction Services	\$9,133
0197	103	Street Fund	3611100	Investment Earnings	\$5,244
0197	103	Street Fund	3620000	Rents and Leases	\$20,000
0197	103	Street Fund	3620000	Rents and Leases	\$1,693
0197	103	Street Fund	3085100	Assigned Cash and Investments - Beginning	\$69,726
0197	103	Street Fund	3611100	Investment Earnings	\$969
0197	104	Transportation Benefit Dist.	3084100	Committed Cash and Investments - Beginning	\$1,412,805
0197	104	Transportation Benefit Dist.	3132100	Public Transportation Systems Sales and Use Tax	\$749,718
0197	104	Transportation Benefit Dist.	3611100	Investment Earnings	\$19,069
0197	108	Drug Enforcement Fund	3085100	Assigned Cash and Investments - Beginning	\$6,530
0197	108	Drug Enforcement Fund	3611100	Investment Earnings	\$86
0197	120	Ambulance / Ems Fund	3084100	Committed Cash and Investments - Beginning	\$178,505
0197	120	Ambulance / Ems Fund	3611100	Investment Earnings	\$2,196
0197	120	Ambulance / Ems Fund	3084100	Committed Cash and Investments - Beginning	\$914,387
0197	120	Ambulance / Ems Fund	3111000	Property Tax	\$640,100
0197	120	Ambulance / Ems Fund	3329340	Ground Emergency Medical Transportation (GEMT) Payment Program	\$35,592
0197	120	Ambulance / Ems Fund	3422110	Fire Protection and Emergency Medical Services	\$1,800
0197	120	Ambulance / Ems Fund	3426000	Ambulance Services	\$420,432
0197	120	Ambulance / Ems Fund	3611100	Investment Earnings	\$7,637
0197	130	Lodging Tax Fund	3084100	Committed Cash and Investments - Beginning	\$603,457
0197	130	Lodging Tax Fund	3133100	Hotel/Motel Sales and Use Tax	\$184,129
0197	130	Lodging Tax Fund	3611100	Investment Earnings	\$8,757
0197	306	Municipal Cap Imprvment	3085100	Assigned Cash and Investments - Beginning	\$709,417
0197	306	Municipal Cap Imprvment	3183400	REET 1 - First Quarter Percent	\$123,561
0197	306	Municipal Cap Imprvment	3611100	Investment Earnings	\$10,559

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	400	Sewer M & O Fund	3084100	Committed Cash and Investments - Beginning	\$851,382
0197	400	Sewer M & O Fund	3435001	Sewer/Reclaimed Water Sales and Services	\$1,761,015
0197	400	Sewer M & O Fund	3435003	Sewer/Reclaimed Water Sales and Services	\$805
0197	400	Sewer M & O Fund	3435005	Sewer/Reclaimed Water Sales and Services	\$641,495
0197	400	Sewer M & O Fund	3599000	Non-Court Fines and Penalties	\$6,953
0197	400	Sewer M & O Fund	3611100	Investment Earnings	\$9,835
0197	400	Sewer M & O Fund	3084100	Committed Cash and Investments - Beginning	\$159,469
0197	400	Sewer M & O Fund	3611100	Investment Earnings	\$2,155
0197	400	Sewer M & O Fund	3084100	Committed Cash and Investments - Beginning	\$657,689
0197	400	Sewer M & O Fund	3611100	Investment Earnings	\$8,737
0197	400	Sewer M & O Fund	3084100	Committed Cash and Investments - Beginning	\$210,422
0197	400	Sewer M & O Fund	3611100	Investment Earnings	\$2,828
0197	400	Sewer M & O Fund	3084100	Committed Cash and Investments - Beginning	\$178,988
0197	400	Sewer M & O Fund	3611100	Investment Earnings	\$2,414
0197	400	Sewer M & O Fund	3670000	Contributions and Donations from Nongovernmental Sources	\$5,000
0197	400	Sewer M & O Fund	3083100	Restricted Cash and Investments - Beginning	\$106,935
0197	400	Sewer M & O Fund	3611100	Investment Earnings	\$3,009
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	\$36,369
0197	400	Sewer M & O Fund	3611100	Investment Earnings	\$3,237
0197	400	Sewer M & O Fund	3083100	Restricted Cash and Investments - Beginning	\$7,198
0197	400	Sewer M & O Fund	3611100	Investment Earnings	\$127
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	\$8,345
0197	400	Sewer M & O Fund	3611100	Investment Earnings	\$1,369
0197	409	Stormwater O & M	3084100	Committed Cash and Investments - Beginning	\$66,400
0197	409	Stormwater O & M	3340310	State Grant from Department of Ecology	\$271,670
0197	409	Stormwater O & M	3431000	Storm Drainage Sales and Services	\$99,370
0197	409	Stormwater O & M	3431010	Storm Drainage Sales and Services	\$405,634
0197	409	Stormwater O & M	3599000	Non-Court Fines and Penalties	\$6,953
0197	409	Stormwater O & M	3611100	Investment Earnings	\$1,100

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	410	Sanitation O & M Fund	3084100	Committed Cash and Investments - Beginning	\$606,641
0197	410	Sanitation O & M Fund	3437001	Solid Waste Sales and Services	\$1,522,246
0197	410	Sanitation O & M Fund	3437003	Solid Waste Sales and Services	\$7,991
0197	410	Sanitation O & M Fund	3599000	Non-Court Fines and Penalties	\$6,953
0197	410	Sanitation O & M Fund	3611100	Investment Earnings	\$11,368
0197	410	Sanitation O & M Fund	3084100	Committed Cash and Investments - Beginning	\$173,476
0197	410	Sanitation O & M Fund	3611100	Investment Earnings	\$2,411
0197	001	Current Expense Fund	5113030	Official Publication Services	\$1,002
0197	001	Current Expense Fund	5113040	Official Publication Services	\$334
0197	001	Current Expense Fund	5116010	Legislative Activities	\$20,990
0197	001	Current Expense Fund	5116020	Legislative Activities	\$1,635
0197	001	Current Expense Fund	5116020	Legislative Activities	\$192
0197	001	Current Expense Fund	5116020	Legislative Activities	\$749
0197	001	Current Expense Fund	5116040	Legislative Activities	\$51
0197	001	Current Expense Fund	5125240	Contracted Court	\$78,975
0197	001	Current Expense Fund	5131010	Executive Office	\$14,393
0197	001	Current Expense Fund	5131020	Executive Office	\$1,121
0197	001	Current Expense Fund	5131020	Executive Office	\$55
0197	001	Current Expense Fund	5131020	Executive Office	\$70
0197	001	Current Expense Fund	5131040	Executive Office	\$505
0197	001	Current Expense Fund	5131040	Executive Office	\$4,994
0197	001	Current Expense Fund	5131040	Executive Office	\$171
0197	001	Current Expense Fund	5142010	Financial Services	\$60,067
0197	001	Current Expense Fund	5142020	Financial Services	\$4,711
0197	001	Current Expense Fund	5142020	Financial Services	\$6,229
0197	001	Current Expense Fund	5142020	Financial Services	\$8,859
0197	001	Current Expense Fund	5142020	Financial Services	\$220
0197	001	Current Expense Fund	5142020	Financial Services	\$17,488
0197	001	Current Expense Fund	5142020	Financial Services	\$621
0197	001	Current Expense Fund	5142020	Financial Services	\$234
0197	001	Current Expense Fund	5142020	Financial Services	\$83
0197	001	Current Expense Fund	5142020	Financial Services	\$1,250
0197	001	Current Expense Fund	5142030	Financial Services	\$1,710
0197	001	Current Expense Fund	5142030	Financial Services	\$1,159
0197	001	Current Expense Fund	5142030	Financial Services	\$13
0197	001	Current Expense Fund	5142030	Financial Services	\$1,192
0197	001	Current Expense Fund	5142030	Financial Services	\$2,361
0197	001	Current Expense Fund	5142040	Financial Services	\$9,218
0197	001	Current Expense Fund	5142040	Financial Services	\$1,274
0197	001	Current Expense Fund	5142040	Financial Services	\$1,416
0197	001	Current Expense Fund	5142040	Financial Services	\$6,752

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	001	Current Expense Fund	5142040	Financial Services	\$423
0197	001	Current Expense Fund	5142040	Financial Services	\$343
0197	001	Current Expense Fund	5142040	Financial Services	\$3,203
0197	001	Current Expense Fund	5142040	Financial Services	\$8,804
0197	001	Current Expense Fund	5142040	Financial Services	\$834
0197	001	Current Expense Fund	5142040	Financial Services	\$2,260
0197	001	Current Expense Fund	5142040	Financial Services	\$650
0197	001	Current Expense Fund	5142340	Financial Services	\$5,063
0197	001	Current Expense Fund	5142340	Financial Services	\$522
0197	001	Current Expense Fund	5148130	Licensing	\$596
0197	001	Current Expense Fund	5739030	Other Cultural and Community Events	\$358
0197	001	Current Expense Fund	5154130	External Legal Services - Advice	\$170
0197	001	Current Expense Fund	5154140	External Legal Services - Advice	\$105,100
0197	001	Current Expense Fund	5154140	External Legal Services - Advice	\$15,000
0197	001	Current Expense Fund	5154140	External Legal Services - Advice	\$360
0197	001	Current Expense Fund	5154140	External Legal Services - Advice	\$400
0197	001	Current Expense Fund	5154140	External Legal Services - Advice	\$205
0197	001	Current Expense Fund	5159340	Adult Misdemeanor	\$58,200
0197	001	Current Expense Fund	5159340	Adult Misdemeanor	\$20,818
0197	001	Current Expense Fund	5212040	Police Operations	\$3,801
0197	001	Current Expense Fund	5212040	Police Operations	\$80
0197	001	Current Expense Fund	5176040	Workers' Compensation Services	\$5,186
0197	001	Current Expense Fund	5181040	Personnel Services	\$7,940
0197	001	Current Expense Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$17,199
0197	001	Current Expense Fund	5186140	Judgments and Settlements	\$56,212
0197	001	Current Expense Fund	5187040	Printing Services	\$4,578
0197	001	Current Expense Fund	5188040	Information Technology Services	\$8,360
0197	001	Current Expense Fund	5188040	Information Technology Services	\$1,808
0197	001	Current Expense Fund	5188040	Information Technology Services	\$8,698
0197	001	Current Expense Fund	5188040	Information Technology Services	\$536
0197	001	Current Expense Fund	5189040	Other Centralized Services	\$85,652
0197	001	Current Expense Fund	5189040	Other Centralized Services	\$523
0197	001	Current Expense Fund	5189040	Other Centralized Services	\$15
0197	001	Current Expense Fund	5235040	Facilities	\$499,322
0197	001	Current Expense Fund	5256040	Disaster Preparedness	\$6,150

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	001	Current Expense Fund	5444040	Planning	\$3,033
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	\$278,843
0197	001	Current Expense Fund	5661140	Chemical Dependency Services	\$2,139
0197	001	Current Expense Fund	5172120	Pension and Other Benefit Payments to Retirees	\$422
0197	001	Current Expense Fund	5172120	Pension and Other Benefit Payments to Retirees	\$10,504
0197	001	Current Expense Fund	5172120	Pension and Other Benefit Payments to Retirees	\$73,413
0197	001	Current Expense Fund	5211010	Administration	\$214,272
0197	001	Current Expense Fund	5211010	Administration	\$67,826
0197	001	Current Expense Fund	5211010	Administration	\$273,303
0197	001	Current Expense Fund	5211010	Administration	\$562,473
0197	001	Current Expense Fund	5211010	Administration	\$109,449
0197	001	Current Expense Fund	5211010	Administration	\$83,407
0197	001	Current Expense Fund	5211010	Administration	\$170
0197	001	Current Expense Fund	5211020	Administration	\$99,275
0197	001	Current Expense Fund	5211020	Administration	\$69,276
0197	001	Current Expense Fund	5211020	Administration	\$370
0197	001	Current Expense Fund	5211020	Administration	\$48,526
0197	001	Current Expense Fund	5211020	Administration	\$302,884
0197	001	Current Expense Fund	5211020	Administration	\$17,231
0197	001	Current Expense Fund	5211020	Administration	\$4,536
0197	001	Current Expense Fund	5211020	Administration	\$3,812
0197	001	Current Expense Fund	5211020	Administration	\$1,555
0197	001	Current Expense Fund	5211020	Administration	\$4,143
0197	001	Current Expense Fund	5211020	Administration	\$11,006
0197	001	Current Expense Fund	5211030	Administration	\$2,536
0197	001	Current Expense Fund	5211030	Administration	\$458
0197	001	Current Expense Fund	5211030	Administration	\$49
0197	001	Current Expense Fund	5211030	Administration	\$2,805
0197	001	Current Expense Fund	5211030	Administration	\$35,867
0197	001	Current Expense Fund	5211030	Administration	\$22,177
0197	001	Current Expense Fund	5211040	Administration	\$6,600
0197	001	Current Expense Fund	5211040	Administration	\$811
0197	001	Current Expense Fund	5211040	Administration	\$1,913
0197	001	Current Expense Fund	5211040	Administration	\$7,696
0197	001	Current Expense Fund	5211040	Administration	\$284
0197	001	Current Expense Fund	5211040	Administration	\$3,455
0197	001	Current Expense Fund	5211040	Administration	\$3,855
0197	001	Current Expense Fund	5211040	Administration	\$10,878
0197	001	Current Expense Fund	5211040	Administration	\$727

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	001	Current Expense Fund	5211040	Administration	\$498
0197	001	Current Expense Fund	5211040	Administration	\$177
0197	001	Current Expense Fund	5211040	Administration	\$1,869
0197	001	Current Expense Fund	5211040	Administration	\$15,075
0197	001	Current Expense Fund	5211040	Administration	\$738
0197	001	Current Expense Fund	5211040	Administration	\$548
0197	001	Current Expense Fund	5211040	Administration	\$2,302
0197	001	Current Expense Fund	5211040	Administration	\$2,650
0197	001	Current Expense Fund	5236040	Care and Custody of Prisoners	\$31,085
0197	001	Current Expense Fund	5236040	Care and Custody of Prisoners	\$549
0197	001	Current Expense Fund	5286040	Dispatch Services	\$73,167
0197	001	Current Expense Fund	5286040	Dispatch Services	\$960
0197	001	Current Expense Fund	5543030	Animal Control	\$70
0197	001	Current Expense Fund	5543040	Animal Control	\$2,243
0197	001	Current Expense Fund	5543040	Animal Control	\$81
0197	001	Current Expense Fund	5543040	Animal Control	\$25,000
0197	001	Current Expense Fund	5172220	Pension and Other Benefit Payments to Retirees	\$10,361
0197	001	Current Expense Fund	5172220	Pension and Other Benefit Payments to Retirees	\$19,257
0197	001	Current Expense Fund	5221010	Administration	\$53,240
0197	001	Current Expense Fund	5221010	Administration	\$34,689
0197	001	Current Expense Fund	5221010	Administration	\$200,870
0197	001	Current Expense Fund	5221010	Administration	\$138,089
0197	001	Current Expense Fund	5221010	Administration	\$20,672
0197	001	Current Expense Fund	5221010	Administration	\$4,262
0197	001	Current Expense Fund	5221010	Administration	\$46,723
0197	001	Current Expense Fund	5221020	Administration	\$38,439
0197	001	Current Expense Fund	5221020	Administration	\$28,226
0197	001	Current Expense Fund	5221020	Administration	\$330
0197	001	Current Expense Fund	5221020	Administration	\$26,427
0197	001	Current Expense Fund	5221020	Administration	\$16,887
0197	001	Current Expense Fund	5221020	Administration	\$5,710
0197	001	Current Expense Fund	5221020	Administration	\$1,491
0197	001	Current Expense Fund	5221020	Administration	\$2,147
0197	001	Current Expense Fund	5221020	Administration	\$1,303
0197	001	Current Expense Fund	5221020	Administration	\$6,420
0197	001	Current Expense Fund	5221030	Administration	\$7,130
0197	001	Current Expense Fund	5221030	Administration	\$1,994
0197	001	Current Expense Fund	5221030	Administration	\$35,298
0197	001	Current Expense Fund	5221030	Administration	\$1,410
0197	001	Current Expense Fund	5221030	Administration	\$5,270
0197	001	Current Expense Fund	5221030	Administration	\$4,443
0197	001	Current Expense Fund	5221030	Administration	\$20,973

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	001	Current Expense Fund	5221040	Administration	\$452
0197	001	Current Expense Fund	5221040	Administration	\$76
0197	001	Current Expense Fund	5221040	Administration	\$2,421
0197	001	Current Expense Fund	5221040	Administration	\$147
0197	001	Current Expense Fund	5221040	Administration	\$3,442
0197	001	Current Expense Fund	5221040	Administration	\$4,886
0197	001	Current Expense Fund	5221040	Administration	\$261
0197	001	Current Expense Fund	5221040	Administration	\$273
0197	001	Current Expense Fund	5221040	Administration	\$7,743
0197	001	Current Expense Fund	5221040	Administration	\$15,922
0197	001	Current Expense Fund	5221040	Administration	\$6,224
0197	001	Current Expense Fund	5221040	Administration	\$2,921
0197	001	Current Expense Fund	5221040	Administration	\$809
0197	001	Current Expense Fund	5221040	Administration	\$1,250
0197	001	Current Expense Fund	5221040	Administration	\$2,866
0197	001	Current Expense Fund	5221040	Administration	\$32
0197	001	Current Expense Fund	5286040	Dispatch Services	\$2,585
0197	001	Current Expense Fund	5221020	Administration	\$10
0197	001	Current Expense Fund	5585010	Building Permits and Plan Reviews	\$37,210
0197	001	Current Expense Fund	5585010	Building Permits and Plan Reviews	\$11,561
0197	001	Current Expense Fund	5585010	Building Permits and Plan Reviews	\$53,359
0197	001	Current Expense Fund	5585020	Building Permits and Plan Reviews	\$8,007
0197	001	Current Expense Fund	5585020	Building Permits and Plan Reviews	\$10,592
0197	001	Current Expense Fund	5585020	Building Permits and Plan Reviews	\$2,183
0197	001	Current Expense Fund	5585020	Building Permits and Plan Reviews	\$31,971
0197	001	Current Expense Fund	5585020	Building Permits and Plan Reviews	\$1,722
0197	001	Current Expense Fund	5585020	Building Permits and Plan Reviews	\$331
0197	001	Current Expense Fund	5585020	Building Permits and Plan Reviews	\$232
0197	001	Current Expense Fund	5585020	Building Permits and Plan Reviews	\$517
0197	001	Current Expense Fund	5585030	Building Permits and Plan Reviews	\$1,900
0197	001	Current Expense Fund	5585030	Building Permits and Plan Reviews	\$123
0197	001	Current Expense Fund	5585030	Building Permits and Plan Reviews	\$737
0197	001	Current Expense Fund	5585030	Building Permits and Plan Reviews	\$881
0197	001	Current Expense Fund	5585030	Building Permits and Plan Reviews	\$2,003
0197	001	Current Expense Fund	5585040	Building Permits and Plan Reviews	\$352

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	001	Current Expense Fund	5585040	Building Permits and Plan Reviews	\$2,500
0197	001	Current Expense Fund	5585040	Building Permits and Plan Reviews	\$1,096
0197	001	Current Expense Fund	5585040	Building Permits and Plan Reviews	\$1,172
0197	001	Current Expense Fund	5585040	Building Permits and Plan Reviews	\$978
0197	001	Current Expense Fund	5585040	Building Permits and Plan Reviews	\$4,320
0197	001	Current Expense Fund	5585040	Building Permits and Plan Reviews	\$149
0197	001	Current Expense Fund	5585040	Building Permits and Plan Reviews	\$3,070
0197	001	Current Expense Fund	5585040	Building Permits and Plan Reviews	\$6,236
0197	001	Current Expense Fund	5585040	Building Permits and Plan Reviews	\$579
0197	001	Current Expense Fund	5585040	Building Permits and Plan Reviews	\$2,070
0197	001	Current Expense Fund	5586030	Planning	\$294
0197	001	Current Expense Fund	5586030	Planning	\$248
0197	001	Current Expense Fund	5586040	Planning	\$2,014
0197	001	Current Expense Fund	5586040	Planning	\$15,614
0197	001	Current Expense Fund	5768010	General Parks	\$55,730
0197	001	Current Expense Fund	5768010	General Parks	\$486
0197	001	Current Expense Fund	5768010	General Parks	\$14,220
0197	001	Current Expense Fund	5768020	General Parks	\$5,616
0197	001	Current Expense Fund	5768020	General Parks	\$5,820
0197	001	Current Expense Fund	5768020	General Parks	\$2,788
0197	001	Current Expense Fund	5768020	General Parks	\$19,460
0197	001	Current Expense Fund	5768020	General Parks	\$1,091
0197	001	Current Expense Fund	5768020	General Parks	\$245
0197	001	Current Expense Fund	5768020	General Parks	\$150
0197	001	Current Expense Fund	5768020	General Parks	\$250
0197	001	Current Expense Fund	5768030	General Parks	\$3,136
0197	001	Current Expense Fund	5768030	General Parks	\$151
0197	001	Current Expense Fund	5768030	General Parks	\$382
0197	001	Current Expense Fund	5768030	General Parks	\$471
0197	001	Current Expense Fund	5768030	General Parks	\$3,434
0197	001	Current Expense Fund	5768030	General Parks	\$4,201
0197	001	Current Expense Fund	5768030	General Parks	\$949
0197	001	Current Expense Fund	5768040	General Parks	\$5,000
0197	001	Current Expense Fund	5768040	General Parks	\$5,307
0197	001	Current Expense Fund	5768040	General Parks	\$19,662
0197	001	Current Expense Fund	5768040	General Parks	\$6,516
0197	001	Current Expense Fund	5768040	General Parks	\$3,246
0197	001	Current Expense Fund	5768040	General Parks	\$405
0197	001	Current Expense Fund	5768040	General Parks	\$50

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	001	Current Expense Fund	5089100	Unassigned Cash and Investments - Ending	\$5,496,149
0197	001	Current Expense Fund	5085100	Assigned Cash and Investments - Ending	\$1,088,904
0197	001	Current Expense Fund	5085100	Assigned Cash and Investments - Ending	\$428,503
0197	001	Current Expense Fund	5085100	Assigned Cash and Investments - Ending	\$40,943
0197	001	Current Expense Fund	5085100	Assigned Cash and Investments - Ending	\$7,194
0197	001	Current Expense Fund	5085100	Assigned Cash and Investments - Ending	\$5,130
0197	001	Current Expense Fund	5085100	Assigned Cash and Investments - Ending	\$3,170
0197	001	Current Expense Fund	5085100	Assigned Cash and Investments - Ending	\$971,973
0197	102	Rescue Unit One Fund	5227030	Ambulance Services	\$893
0197	102	Rescue Unit One Fund	5085100	Assigned Cash and Investments - Ending	\$29,518
0197	103	Street Fund	5423030	Roadway	\$10,711
0197	103	Street Fund	5423030	Roadway	\$255,753
0197	103	Street Fund	5423030	Roadway	\$10,000
0197	103	Street Fund	5426140	Sidewalks	\$142,651
0197	103	Street Fund	5426340	Street Lighting	\$96,906
0197	103	Street Fund	5426430	Traffic Control Devices	\$7,804
0197	103	Street Fund	5426430	Traffic Control Devices	\$9,513
0197	103	Street Fund	5426440	Traffic Control Devices	\$945
0197	103	Street Fund	5426630	Snow and Ice Control	\$7,516
0197	103	Street Fund	5426740	Street Cleaning	\$2,922
0197	103	Street Fund	5427030	Roadside	\$2,898
0197	103	Street Fund	5427040	Roadside	\$373
0197	103	Street Fund	5429010	Maintenance Administration and Overhead	\$196,149
0197	103	Street Fund	5429010	Maintenance Administration and Overhead	\$6,185
0197	103	Street Fund	5429020	Maintenance Administration and Overhead	\$16,019
0197	103	Street Fund	5429020	Maintenance Administration and Overhead	\$20,877
0197	103	Street Fund	5429020	Maintenance Administration and Overhead	\$6,208
0197	103	Street Fund	5429020	Maintenance Administration and Overhead	\$84,957
0197	103	Street Fund	5429020	Maintenance Administration and Overhead	\$3,662
0197	103	Street Fund	5429020	Maintenance Administration and Overhead	\$1,181

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	103	Street Fund	5429020	Maintenance Administration and Overhead	\$496
0197	103	Street Fund	5429020	Maintenance Administration and Overhead	\$1,000
0197	103	Street Fund	5429030	Maintenance Administration and Overhead	\$97
0197	103	Street Fund	5429030	Maintenance Administration and Overhead	\$611
0197	103	Street Fund	5429030	Maintenance Administration and Overhead	\$497
0197	103	Street Fund	5429030	Maintenance Administration and Overhead	\$10,459
0197	103	Street Fund	5429030	Maintenance Administration and Overhead	\$2,620
0197	103	Street Fund	5429040	Maintenance Administration and Overhead	\$1,287
0197	103	Street Fund	5429040	Maintenance Administration and Overhead	\$458
0197	103	Street Fund	5429040	Maintenance Administration and Overhead	\$969
0197	103	Street Fund	5429040	Maintenance Administration and Overhead	\$1,750
0197	103	Street Fund	5429040	Maintenance Administration and Overhead	\$6,276
0197	103	Street Fund	5429040	Maintenance Administration and Overhead	\$180
0197	103	Street Fund	5429040	Maintenance Administration and Overhead	\$588
0197	103	Street Fund	5433010	General Services	\$71,474
0197	103	Street Fund	5433020	General Services	\$5,543
0197	103	Street Fund	5433020	General Services	\$7,367
0197	103	Street Fund	5433020	General Services	\$235
0197	103	Street Fund	5433020	General Services	\$19,219
0197	103	Street Fund	5433020	General Services	\$690
0197	103	Street Fund	5433020	General Services	\$253
0197	103	Street Fund	5433020	General Services	\$144
0197	103	Street Fund	5433030	General Services	\$114
0197	103	Street Fund	5433040	General Services	\$3,380
0197	103	Street Fund	5433040	General Services	\$2,278
0197	103	Street Fund	5433040	General Services	\$141
0197	103	Street Fund	5433040	General Services	\$380
0197	103	Street Fund	5433040	General Services	\$768

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	103	Street Fund	5433040	General Services	\$2,193
0197	103	Street Fund	5433040	General Services	\$3,468
0197	103	Street Fund	5433040	General Services	\$15,311
0197	103	Street Fund	5433040	General Services	\$6,578
0197	103	Street Fund	5433040	General Services	\$880
0197	103	Street Fund	5433040	General Services	\$498
0197	103	Street Fund	5433040	General Services	\$1,329
0197	103	Street Fund	5435040	Facilities	\$2,000
0197	103	Street Fund	5084100	Committed Cash and Investments - Ending	\$880,830
0197	103	Street Fund	5085100	Assigned Cash and Investments - Ending	\$90,695
0197	104	Transportation Benefit Dist.	5083100	Restricted Cash and Investments - Ending	\$1,480,576
0197	108	Drug Enforcement Fund	5212330	Police Operations	\$309
0197	108	Drug Enforcement Fund	5085100	Assigned Cash and Investments - Ending	\$6,307
0197	120	Ambulance / Ems Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$4,989
0197	120	Ambulance / Ems Fund	5189040	Other Centralized Services	\$20,091
0197	120	Ambulance / Ems Fund	5221020	Administration	\$12,006
0197	120	Ambulance / Ems Fund	5227010	Ambulance Services	\$53,240
0197	120	Ambulance / Ems Fund	5227010	Ambulance Services	\$41,585
0197	120	Ambulance / Ems Fund	5227010	Ambulance Services	\$50,216
0197	120	Ambulance / Ems Fund	5227010	Ambulance Services	\$552,363
0197	120	Ambulance / Ems Fund	5227010	Ambulance Services	\$20,672
0197	120	Ambulance / Ems Fund	5227010	Ambulance Services	\$1,900
0197	120	Ambulance / Ems Fund	5227010	Ambulance Services	\$69,932
0197	120	Ambulance / Ems Fund	5227010	Ambulance Services	\$14,129
0197	120	Ambulance / Ems Fund	5227020	Ambulance Services	\$61,562
0197	120	Ambulance / Ems Fund	5227020	Ambulance Services	\$47,742
0197	120	Ambulance / Ems Fund	5227020	Ambulance Services	\$330
0197	120	Ambulance / Ems Fund	5227020	Ambulance Services	\$66
0197	120	Ambulance / Ems Fund	5227020	Ambulance Services	\$46,526
0197	120	Ambulance / Ems Fund	5227020	Ambulance Services	\$166,368
0197	120	Ambulance / Ems Fund	5227020	Ambulance Services	\$9,559
0197	120	Ambulance / Ems Fund	5227020	Ambulance Services	\$2,453
0197	120	Ambulance / Ems Fund	5227020	Ambulance Services	\$3,138
0197	120	Ambulance / Ems Fund	5227020	Ambulance Services	\$2,392
0197	120	Ambulance / Ems Fund	5227020	Ambulance Services	\$4,161
0197	120	Ambulance / Ems Fund	5227030	Ambulance Services	\$11,947
0197	120	Ambulance / Ems Fund	5227030	Ambulance Services	\$170
0197	120	Ambulance / Ems Fund	5227030	Ambulance Services	\$327
0197	120	Ambulance / Ems Fund	5227030	Ambulance Services	\$17,590
0197	120	Ambulance / Ems Fund	5227030	Ambulance Services	\$400
0197	120	Ambulance / Ems Fund	5227030	Ambulance Services	\$2,907

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	120	Ambulance / Ems Fund	5227030	Ambulance Services	\$10,529
0197	120	Ambulance / Ems Fund	5227030	Ambulance Services	\$3,082
0197	120	Ambulance / Ems Fund	5227040	Ambulance Services	\$2,044
0197	120	Ambulance / Ems Fund	5227040	Ambulance Services	\$1,392
0197	120	Ambulance / Ems Fund	5227040	Ambulance Services	\$30
0197	120	Ambulance / Ems Fund	5227040	Ambulance Services	\$135,654
0197	120	Ambulance / Ems Fund	5227040	Ambulance Services	\$1,152
0197	120	Ambulance / Ems Fund	5227040	Ambulance Services	\$3,817
0197	120	Ambulance / Ems Fund	5227040	Ambulance Services	\$258
0197	120	Ambulance / Ems Fund	5227040	Ambulance Services	\$4,886
0197	120	Ambulance / Ems Fund	5227040	Ambulance Services	\$261
0197	120	Ambulance / Ems Fund	5227040	Ambulance Services	\$978
0197	120	Ambulance / Ems Fund	5227040	Ambulance Services	\$34,091
0197	120	Ambulance / Ems Fund	5227040	Ambulance Services	\$10,680
0197	120	Ambulance / Ems Fund	5227040	Ambulance Services	\$274
0197	120	Ambulance / Ems Fund	5227040	Ambulance Services	\$809
0197	120	Ambulance / Ems Fund	5227040	Ambulance Services	\$1,200
0197	120	Ambulance / Ems Fund	5227040	Ambulance Services	\$3,095
0197	120	Ambulance / Ems Fund	5286040	Dispatch Services	\$18,822
0197	120	Ambulance / Ems Fund	5084100	Committed Cash and Investments - Ending	\$112,702
0197	120	Ambulance / Ems Fund	5084100	Committed Cash and Investments - Ending	\$345,239
0197	130	Lodging Tax Fund	5573040	Tourism	\$35
0197	130	Lodging Tax Fund	5733040	Commercial	\$94,958
0197	130	Lodging Tax Fund	5084100	Committed Cash and Investments - Ending	\$701,350
0197	306	Municipal Cap Imprvment	5085100	Assigned Cash and Investments - Ending	\$843,536
0197	400	Sewer M & O Fund	5351040	Sewer/Reclaimed Water Utilities	\$47,501
0197	400	Sewer M & O Fund	5351040	Sewer/Reclaimed Water Utilities	\$5,069
0197	400	Sewer M & O Fund	5351040	Sewer/Reclaimed Water Utilities	\$2,278
0197	400	Sewer M & O Fund	5351040	Sewer/Reclaimed Water Utilities	\$16,837
0197	400	Sewer M & O Fund	5351040	Sewer/Reclaimed Water Utilities	\$1,167
0197	400	Sewer M & O Fund	5351040	Sewer/Reclaimed Water Utilities	\$1,345
0197	400	Sewer M & O Fund	5351040	Sewer/Reclaimed Water Utilities	\$32,819
0197	400	Sewer M & O Fund	5351040	Sewer/Reclaimed Water Utilities	\$39,586
0197	400	Sewer M & O Fund	5351040	Sewer/Reclaimed Water Utilities	\$32,284
0197	400	Sewer M & O Fund	5351040	Sewer/Reclaimed Water Utilities	\$390
0197	400	Sewer M & O Fund	5351040	Sewer/Reclaimed Water Utilities	\$891

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	400	Sewer M & O Fund	5357010	Sewer/Reclaimed Water Utilities	\$109,304
0197	400	Sewer M & O Fund	5357020	Sewer/Reclaimed Water Utilities	\$8,600
0197	400	Sewer M & O Fund	5357020	Sewer/Reclaimed Water Utilities	\$11,060
0197	400	Sewer M & O Fund	5357020	Sewer/Reclaimed Water Utilities	\$398
0197	400	Sewer M & O Fund	5357020	Sewer/Reclaimed Water Utilities	\$27,294
0197	400	Sewer M & O Fund	5357020	Sewer/Reclaimed Water Utilities	\$1,353
0197	400	Sewer M & O Fund	5357020	Sewer/Reclaimed Water Utilities	\$360
0197	400	Sewer M & O Fund	5357020	Sewer/Reclaimed Water Utilities	\$167
0197	400	Sewer M & O Fund	5358010	Sewer/Reclaimed Water Utilities	\$340,579
0197	400	Sewer M & O Fund	5358010	Sewer/Reclaimed Water Utilities	\$15,757
0197	400	Sewer M & O Fund	5358020	Sewer/Reclaimed Water Utilities	\$28,435
0197	400	Sewer M & O Fund	5358020	Sewer/Reclaimed Water Utilities	\$36,547
0197	400	Sewer M & O Fund	5358020	Sewer/Reclaimed Water Utilities	\$11,177
0197	400	Sewer M & O Fund	5358020	Sewer/Reclaimed Water Utilities	\$131,396
0197	400	Sewer M & O Fund	5358020	Sewer/Reclaimed Water Utilities	\$6,454
0197	400	Sewer M & O Fund	5358020	Sewer/Reclaimed Water Utilities	\$1,869
0197	400	Sewer M & O Fund	5358020	Sewer/Reclaimed Water Utilities	\$950
0197	400	Sewer M & O Fund	5358020	Sewer/Reclaimed Water Utilities	\$1,500
0197	400	Sewer M & O Fund	5358030	Sewer/Reclaimed Water Utilities	\$1,791
0197	400	Sewer M & O Fund	5358030	Sewer/Reclaimed Water Utilities	\$530
0197	400	Sewer M & O Fund	5358030	Sewer/Reclaimed Water Utilities	\$211
0197	400	Sewer M & O Fund	5358030	Sewer/Reclaimed Water Utilities	\$115
0197	400	Sewer M & O Fund	5358030	Sewer/Reclaimed Water Utilities	\$1,085
0197	400	Sewer M & O Fund	5358030	Sewer/Reclaimed Water Utilities	\$7
0197	400	Sewer M & O Fund	5358030	Sewer/Reclaimed Water Utilities	\$36,243
0197	400	Sewer M & O Fund	5358030	Sewer/Reclaimed Water Utilities	\$3,240
0197	400	Sewer M & O Fund	5358030	Sewer/Reclaimed Water Utilities	\$8,249
0197	400	Sewer M & O Fund	5358030	Sewer/Reclaimed Water Utilities	\$4,480

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	400	Sewer M & O Fund	5358040	Sewer/Reclaimed Water Utilities	\$804
0197	400	Sewer M & O Fund	5358040	Sewer/Reclaimed Water Utilities	\$384
0197	400	Sewer M & O Fund	5358040	Sewer/Reclaimed Water Utilities	\$11,510
0197	400	Sewer M & O Fund	5358040	Sewer/Reclaimed Water Utilities	\$5,887
0197	400	Sewer M & O Fund	5358040	Sewer/Reclaimed Water Utilities	\$771
0197	400	Sewer M & O Fund	5358040	Sewer/Reclaimed Water Utilities	\$4,944
0197	400	Sewer M & O Fund	5358040	Sewer/Reclaimed Water Utilities	\$2,907
0197	400	Sewer M & O Fund	5358040	Sewer/Reclaimed Water Utilities	\$4,000
0197	400	Sewer M & O Fund	5358040	Sewer/Reclaimed Water Utilities	\$175,657
0197	400	Sewer M & O Fund	5358040	Sewer/Reclaimed Water Utilities	\$3,234
0197	400	Sewer M & O Fund	5358040	Sewer/Reclaimed Water Utilities	\$68,982
0197	400	Sewer M & O Fund	5358040	Sewer/Reclaimed Water Utilities	\$1,909
0197	400	Sewer M & O Fund	5358040	Sewer/Reclaimed Water Utilities	\$1,948
0197	400	Sewer M & O Fund	5358040	Sewer/Reclaimed Water Utilities	\$11,258
0197	400	Sewer M & O Fund	5358040	Sewer/Reclaimed Water Utilities	\$23,105
0197	400	Sewer M & O Fund	5358040	Sewer/Reclaimed Water Utilities	\$2,019
0197	400	Sewer M & O Fund	5358040	Sewer/Reclaimed Water Utilities	\$17,390
0197	400	Sewer M & O Fund	5358040	Sewer/Reclaimed Water Utilities	\$130,384
0197	400	Sewer M & O Fund	5358040	Sewer/Reclaimed Water Utilities	\$3,018
0197	400	Sewer M & O Fund	5358040	Sewer/Reclaimed Water Utilities	\$3,178
0197	400	Sewer M & O Fund	5358040	Sewer/Reclaimed Water Utilities	\$4,236
0197	400	Sewer M & O Fund	5084100	Committed Cash and Investments - Ending	\$738,275
0197	400	Sewer M & O Fund	5084100	Committed Cash and Investments - Ending	\$181,623
0197	400	Sewer M & O Fund	5084100	Committed Cash and Investments - Ending	\$686,427
0197	400	Sewer M & O Fund	5084100	Committed Cash and Investments - Ending	\$233,250
0197	400	Sewer M & O Fund	5084100	Committed Cash and Investments - Ending	\$186,402
0197	400	Sewer M & O Fund	5084100	Committed Cash and Investments - Ending	\$277,855
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	\$49,014
0197	400	Sewer M & O Fund	5083100	Restricted Cash and Investments - Ending	\$10,092
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	\$9,805
0197	409	Stormwater O & M	5311010	Storm Drainage Utilities	\$10,451
0197	409	Stormwater O & M	5311020	Storm Drainage Utilities	\$854
0197	409	Stormwater O & M	5311020	Storm Drainage Utilities	\$1,011
0197	409	Stormwater O & M	5311020	Storm Drainage Utilities	\$52
0197	409	Stormwater O & M	5311020	Storm Drainage Utilities	\$2,637
0197	409	Stormwater O & M	5311020	Storm Drainage Utilities	\$206
0197	409	Stormwater O & M	5311020	Storm Drainage Utilities	\$34
0197	409	Stormwater O & M	5311020	Storm Drainage Utilities	\$31
0197	409	Stormwater O & M	5311030	Storm Drainage Utilities	\$1,645
0197	409	Stormwater O & M	5311030	Storm Drainage Utilities	\$816
0197	409	Stormwater O & M	5311040	Storm Drainage Utilities	\$24,014
0197	409	Stormwater O & M	5311040	Storm Drainage Utilities	\$380
0197	409	Stormwater O & M	5311040	Storm Drainage Utilities	\$2,190
0197	409	Stormwater O & M	5311040	Storm Drainage Utilities	\$190
0197	409	Stormwater O & M	5311040	Storm Drainage Utilities	\$4,267
0197	409	Stormwater O & M	5311040	Storm Drainage Utilities	\$6,121
0197	409	Stormwater O & M	5311040	Storm Drainage Utilities	\$2,000
0197	409	Stormwater O & M	5311040	Storm Drainage Utilities	\$2,132
0197	409	Stormwater O & M	5311040	Storm Drainage Utilities	\$6,933
0197	409	Stormwater O & M	5311040	Storm Drainage Utilities	\$1,137
0197	409	Stormwater O & M	5311040	Storm Drainage Utilities	\$405,755
0197	409	Stormwater O & M	5311040	Storm Drainage Utilities	\$390
0197	409	Stormwater O & M	5311040	Storm Drainage Utilities	\$871
0197	409	Stormwater O & M	5084100	Committed Cash and Investments - Ending	\$7,162
0197	410	Sanitation O & M Fund	5371040	Solid Waste Utilities	\$3,468
0197	410	Sanitation O & M Fund	5371040	Solid Waste Utilities	\$1,266
0197	410	Sanitation O & M Fund	5371040	Solid Waste Utilities	\$1,152
0197	410	Sanitation O & M Fund	5371040	Solid Waste Utilities	\$24,657
0197	410	Sanitation O & M Fund	5371040	Solid Waste Utilities	\$8,105
0197	410	Sanitation O & M Fund	5371040	Solid Waste Utilities	\$29,063
0197	410	Sanitation O & M Fund	5371040	Solid Waste Utilities	\$390
0197	410	Sanitation O & M Fund	5371040	Solid Waste Utilities	\$891
0197	410	Sanitation O & M Fund	5377010	Solid Waste Utilities	\$110,222
0197	410	Sanitation O & M Fund	5377020	Solid Waste Utilities	\$8,720
0197	410	Sanitation O & M Fund	5377020	Solid Waste Utilities	\$11,154
0197	410	Sanitation O & M Fund	5377020	Solid Waste Utilities	\$453
0197	410	Sanitation O & M Fund	5377020	Solid Waste Utilities	\$27,166
0197	410	Sanitation O & M Fund	5377020	Solid Waste Utilities	\$1,344

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	410	Sanitation O & M Fund	5377020	Solid Waste Utilities	\$359
0197	410	Sanitation O & M Fund	5377020	Solid Waste Utilities	\$191
0197	410	Sanitation O & M Fund	5378010	Solid Waste Utilities	\$272,774
0197	410	Sanitation O & M Fund	5378010	Solid Waste Utilities	\$5,228
0197	410	Sanitation O & M Fund	5378020	Solid Waste Utilities	\$21,922
0197	410	Sanitation O & M Fund	5378020	Solid Waste Utilities	\$28,740
0197	410	Sanitation O & M Fund	5378020	Solid Waste Utilities	\$9,905
0197	410	Sanitation O & M Fund	5378020	Solid Waste Utilities	\$127,982
0197	410	Sanitation O & M Fund	5378020	Solid Waste Utilities	\$6,107
0197	410	Sanitation O & M Fund	5378020	Solid Waste Utilities	\$1,823
0197	410	Sanitation O & M Fund	5378020	Solid Waste Utilities	\$911
0197	410	Sanitation O & M Fund	5378020	Solid Waste Utilities	\$1,250
0197	410	Sanitation O & M Fund	5378030	Solid Waste Utilities	\$1,657
0197	410	Sanitation O & M Fund	5378030	Solid Waste Utilities	\$483
0197	410	Sanitation O & M Fund	5378030	Solid Waste Utilities	\$3,371
0197	410	Sanitation O & M Fund	5378030	Solid Waste Utilities	\$239
0197	410	Sanitation O & M Fund	5378030	Solid Waste Utilities	\$143
0197	410	Sanitation O & M Fund	5378030	Solid Waste Utilities	\$56,476
0197	410	Sanitation O & M Fund	5378030	Solid Waste Utilities	\$496
0197	410	Sanitation O & M Fund	5378030	Solid Waste Utilities	\$57,493
0197	410	Sanitation O & M Fund	5378040	Solid Waste Utilities	\$851
0197	410	Sanitation O & M Fund	5378040	Solid Waste Utilities	\$738
0197	410	Sanitation O & M Fund	5378040	Solid Waste Utilities	\$4,267
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	\$247,925
0197	410	Sanitation O & M Fund	5378040	Solid Waste Utilities	\$55,004
0197	410	Sanitation O & M Fund	5378040	Solid Waste Utilities	\$57,581
0197	410	Sanitation O & M Fund	5378040	Solid Waste Utilities	\$5,949
0197	410	Sanitation O & M Fund	5378040	Solid Waste Utilities	\$605
0197	410	Sanitation O & M Fund	5378040	Solid Waste Utilities	\$852
0197	410	Sanitation O & M Fund	5084100	Committed Cash and Investments - Ending	\$679,013
0197	410	Sanitation O & M Fund	5084100	Committed Cash and Investments - Ending	\$225,887
0197	001	Current Expense Fund	3971100	Transfers-In	\$1,500
0197	001	Current Expense Fund	3971400	Transfers-In	\$8,500
0197	001	Current Expense Fund	3981000	Insurance Recoveries (Cash Basis)	\$2,236
0197	001	Current Expense Fund	3981010	Insurance Recoveries (Cash Basis)	\$3,938
0197	103	Street Fund	3951000	Proceeds from Sales of Capital Assets (Cash Basis Only)	\$94,470
0197	103	Street Fund	3974200	Transfers-In	\$701,015
0197	103	Street Fund	3981000	Insurance Recoveries (Cash Basis)	\$350

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	103	Street Fund	3981010	Insurance Recoveries (Cash Basis)	\$583
0197	120	Ambulance / Ems Fund	3981000	Insurance Recoveries (Cash Basis)	\$6,258
0197	120	Ambulance / Ems Fund	3981010	Insurance Recoveries (Cash Basis)	\$875
0197	400	Sewer M & O Fund	3981000	Insurance Recoveries (Cash Basis)	\$5,000
0197	400	Sewer M & O Fund	3981010	Insurance Recoveries (Cash Basis)	\$1,021
0197	400	Sewer M & O Fund	3918010	Intergovernmental Loans	\$167,912
0197	410	Sanitation O & M Fund	3981010	Insurance Recoveries (Cash Basis)	\$875
0197	410	Sanitation O & M Fund	3823000	Non-Fiduciary Collections for Others	\$52,503
0197	001	Current Expense Fund	5941460	Capital Expenditures/Expenses - Financial, Recording, and Election Services	\$18
0197	001	Current Expense Fund	5941460	Capital Expenditures/Expenses - Financial, Recording, and Election Services	\$26,814
0197	001	Current Expense Fund	5942160	Capital Expenditures/Expenses - Law Enforcement Services	\$34,589
0197	001	Current Expense Fund	5942160	Capital Expenditures/Expenses - Law Enforcement Services	\$52,747
0197	001	Current Expense Fund	5942160	Capital Expenditures/Expenses - Law Enforcement Services	\$29,351
0197	001	Current Expense Fund	5942260	Capital Expenditures/Expenses - Fire Suppression and EMS Services	\$42,359
0197	001	Current Expense Fund	5945860	Capital Expenditures/Expenses - Community Planning and Economic Development	\$4,843
0197	001	Current Expense Fund	5945860	Capital Expenditures/Expenses - Community Planning and Economic Development	\$1,764
0197	001	Current Expense Fund	5947660	Capital Expenditures/Expenses - Park Facilities	\$32,739
0197	001	Current Expense Fund	5911870	Debt Repayment - Centralized/General Services	\$65,000
0197	001	Current Expense Fund	5921880	Interest and Other Debt Service Cost - Centralized/General Services	\$33,094

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	103	Street Fund	5951040	Capital Expenditures/Expenses - Engineering	\$220,317
0197	103	Street Fund	5951040	Capital Expenditures/Expenses - Engineering	\$38,241
0197	103	Street Fund	5952060	Capital Expenditures/Expenses - Right-Of-Way	\$883,588
0197	103	Street Fund	5953060	Capital Expenditures/Expenses - Roadway	\$837,133
0197	104	Transportation Benefit Dist.	5974200	Transfers-Out	\$701,015
0197	120	Ambulance / Ems Fund	5942260	Capital Expenditures/Expenses - Fire Suppression and EMS Services	\$261,184
0197	120	Ambulance / Ems Fund	5942260	Capital Expenditures/Expenses - Fire Suppression and EMS Services	\$893
0197	120	Ambulance / Ems Fund	5942260	Capital Expenditures/Expenses - Fire Suppression and EMS Services	\$25,951
0197	120	Ambulance / Ems Fund	5971100	Transfers-Out	\$1,500
0197	120	Ambulance / Ems Fund	5971400	Transfers-Out	\$8,500
0197	400	Sewer M & O Fund	5943560	Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities	\$271,285
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	\$80,000
0197	400	Sewer M & O Fund	5923580	Interest and Other Debt Service Cost - Sewer/Reclaimed Water Utilities	\$71,963
0197	400	Sewer M & O Fund	5923580	Interest and Other Debt Service Cost - Sewer/Reclaimed Water Utilities	\$130,029
0197	400	Sewer M & O Fund	5923580	Interest and Other Debt Service Cost - Sewer/Reclaimed Water Utilities	\$600
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	\$17,487
0197	400	Sewer M & O Fund	5913570	Debt Repayment - Sewer/Reclaimed Water Utilities	\$33,724

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	400	Sewer M & O Fund	5923580	Interest and Other Debt Service Cost - Sewer/Reclaimed Water Utilities	\$10,285
0197	409	Stormwater O & M	5943160	Capital Expenditures/Expenses - Storm Drainage Utilities	\$228,449
0197	409	Stormwater O & M	5943160	Capital Expenditures/Expenses - Storm Drainage Utilities	\$98,960
0197	409	Stormwater O & M	5943160	Capital Expenditures/Expenses - Storm Drainage Utilities	\$42,441
0197	410	Sanitation O & M Fund	5943760	Capital Expenditures/Expenses - Solid Waste Utilities	\$200,920
0197	410	Sanitation O & M Fund	5823000	Non-Fiduciary Remittance for Others	\$55,272

SCHEDULE SUMMARY OF BANK RECONCILIATION

For the Year Ending December 31, 2022

FROM BANK STATEMENTS						
Bank & Investment Account Name	Beginning Bank Balance	Deposits		Withdrawals		Ending Bank Balance
		Receipts	Inter-bank transfers in	Disbursements	Inter-bank transfers out	
AMBULANCE ACCT	\$44,508.12	\$1,318,376.54	\$785,000.00	\$2,110,290.54	\$0.00	\$37,594.12
LGIP	\$8,154,343.16	\$10,370,477.76	\$0.00	\$8,637,578.13	\$0.00	\$9,887,242.79
MAIN CHECKING	\$1,303,263.45	\$15,383,581.83	(\$785,651.87)	\$14,635,580.90	\$0.00	\$1,265,612.51
PETTY CASH & CHANGE FUND	\$375.00	\$0.00	\$0.00	\$0.00	\$0.00	\$375.00
TIME VALUE INVEST	\$4,859,744.85	\$2,110,290.54	\$0.00	\$1,200,000.00	\$0.00	\$5,770,035.39
TRNB CD	\$262,436.19	\$529,600.94	\$0.00	\$527,236.66	\$0.00	\$264,800.47
Bank Totals	\$14,624,670.77	\$29,712,327.61	(\$651.87)	\$27,110,686.23	\$0.00	\$17,225,660.28
RECONCILING ITEMS						
Beginning Deposits in Transit	\$9,467.68	(\$9,467.68)				
Year-End Deposits in Transit		\$45,530.64				\$45,530.64
Beginning Outstanding & Open Period Items	(\$768,991.14)			(\$768,991.14)		
Year-end Outstanding & Open Period Items				\$978,977.70		(\$978,977.70)
NSF Checks		\$0.00		\$0.00		
Cancellation of unredeemed checks/warrants		\$0.00				
Interfund transactions		\$743,015.45		\$743,015.45		
Netted Transactions		(\$12,515,490.48)		(\$12,515,490.48)		
Authorized balance of revolving, petty cash and change funds	\$0.00					\$0.00
Other Reconciling Items, net	\$0.00	(\$54,384.70)		\$0.00		(\$54,384.70)
Reconciling Items Totals	(\$759,523.46)	(\$11,790,796.77)		(\$11,562,488.47)		(\$987,831.76)
FROM GENERAL LEDGER						
	Beginning Cash & Investment Balance	Revenues & Other Increases		Expenditures & Other Decreases		Ending Cash & Investment Balance
General Ledger Totals	\$13,864,679.29	\$17,921,367.50		\$15,548,197.76		\$16,237,849.03
Unreconciled Variance	\$468.02	\$163.34		\$0.00		(\$20.51)

**City of Clarkston
Schedule of Liabilities
For the Year Ended December 31, 2022**

ID. No.	Description	Due Date	Beginning Balance	Additions	Reductions	Ending Balance
General Obligation Debt/Liabilities						
251.11	GO Bond, City Hall	12/1/2030	700,000	-	65,000	635,000
263.87	PWTF Loan PC 12-951-035	6/1/2041	6,994,908	-	349,746	6,645,162
263.56	CIT - Copiers	7/31/2027	-	9,225	-	9,225
Total General Obligation Debt/Liabilities:			7,694,908	9,225	414,746	7,289,387
Revenue and Other (non G.O.) Debt/Liabilities						
263.82	SRF Loan #L1200009	6/30/2032	402,646	-	33,724	368,922
252.11	Sewer Revenue Bond 2011	12/1/2041	1,690,000	-	55,000	1,635,000
252.11	Sewer Revenue Bond 2013	12/1/2043	2,825,000	-	80,000	2,745,000
259.12	Compensated Absences		649,022	144,029	414,600	378,451
264.30	Pension Liabilities		116,982	142,605	-	259,587
264.40	OPEB Liabilities		5,147,920	-	778,226	4,369,694
263.82	SRF Loan #EL220435	6/30/2028	-	83,956	-	83,956
263.82	SRF Loan #EL220436	6/30/2028	-	83,956	-	83,956
Total Revenue and Other (non G.O.) Debt/Liabilities:			10,831,570	454,546	1,361,550	9,924,566
Total Liabilities:			18,526,478	463,771	1,776,296	17,213,953

City of Clarkston
Schedule of Expenditures of State Financial Assistance
For the Year Ended December 31, 2022

State Agency Name	Program Title	Identification Number	Total
Capital Contributions - State Grant from Department of Health	Pre-Hospital	n/a	1,125
		Sub-Total:	1,125
State Grant from Other State Agencies	L&I FIIRE Grant	n/a	10,000
		Sub-Total:	10,000
State Grant from Criminal Justice Training Commission	Denied Firearms Investigation	n/a	300
		Sub-Total:	300
State Grant from Other Judicial Agencies	Organizing File Room	n/a	15,602
		Sub-Total:	15,602
State Grant from Department of Commerce	Utility Arrearage Grant	n/a	56,212
		Sub-Total:	56,212
State Grant from Department of Ecology	Stormwater Improvements	n/a	271,670
		Sub-Total:	271,670
		Total State Grants Expended:	354,909

City of Clarkston
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2022

Federal Agency (Pass-Through Agency)	Federal Program	ALN Number	Other Award Number	Expenditures			Passed through to Subrecipients	Note
				From Pass- Through Awards	From Direct Awards	Total		
ASSISTANT SECRETARY FOR COMMUNITY PLANNING AND DEVELOPMENT, HOUSING AND URBAN DEVELOPMENT, DEPARTMENT OF (via Washington State Department of Commerce)	Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii	14.228	20-62210-030	278,844	-	278,844	-	1,3
OFFICE ON VIOLENCE AGAINST WOMEN, JUSTICE, DEPARTMENT OF (via Washington State Department of Commerce)	Violence Against Women Formula Grants	16.588	F21-31103-003	13,750	-	13,750	-	1,3
OFFICE OF JUSTICE PROGRAMS, JUSTICE, DEPARTMENT OF	Bulletproof Vest Partnership Program	16.607		-	1,353	1,353	-	1,3
OFFICE OF JUSTICE PROGRAMS, JUSTICE, DEPARTMENT OF (via Whitman County)	Edward Byrne Memorial Justice Assistance Grant Program	16.738	FY18-31440- 015	26,730	-	26,730	-	1,3
OFFICE OF JUSTICE PROGRAMS, JUSTICE, DEPARTMENT OF (via Whitman County)	Edward Byrne Memorial Justice Assistance Grant Program	16.738	F18-31440-215	9,070	-	9,070	-	1,3
			Total ALN 16.738:	35,800	-	35,800	-	
Highway Planning and Construction Cluster								
FEDERAL HIGHWAY ADMINISTRATION, TRANSPORTATION, DEPARTMENT OF (via Washington State Department of Transportation)	Highway Planning and Construction	20.205	LA-10129	747,680	-	747,680	-	1,3

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, 2022

Federal Agency (Pass-Through Agency)	Federal Program	ALN Number	Other Award Number	Expenditures			Passed through to Subrecipients	Note
				From Pass- Through Awards	From Direct Awards	Total		
FEDERAL HIGHWAY ADMINISTRATION, TRANSPORTATION, DEPARTMENT OF (via Washington State Department of Transportation)	Highway Planning and Construction	20.205	LA-10124	104,082	-	104,082	-	1,3
FEDERAL HIGHWAY ADMINISTRATION, TRANSPORTATION, DEPARTMENT OF (via Washington State Department of Transportation)	Highway Planning and Construction	20.205	LA-9593	874,146	-	874,146	-	1,3
Total Highway Planning and Construction Cluster:				1,725,908	-	1,725,908	-	
Total Federal Awards Expended:				2,054,302	1,353	2,055,655	-	

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, 2022**

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 3 – Program Costs

The amounts shown as current year expenditures represent only the federal award portion of the program costs. Entire program costs, including the City' portion, may be more than shown. Such expenditures are recognized following 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.

City of Clarkston

**Local Government Risk Assumption
For the Year Ended December 31, 2022**

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 self insurance program for some or all perils/risks~~
 - b. Belong to a public entity risk pool**
 - ~~c. Purchase private insurance~~
 - ~~d. Retain risk internally without a self insurance program (i.e., risk assumption)~~
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.

	<u>Please list the title of the self-insurance program or type of risk covered by 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 an employee or official reconcile claims payments to the information in the claims management software or other records of approved claims? (Not applicable for self-insured unemployment compensation.)	<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>\$8,924.45</u>				
Total amount of recoveries during the period?	<u>\$34.18</u>				

Provide any other information necessary to explain answers to the Schedule 21 questions above.