

**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 12/31/2021

GOVERNMENT INFORMATION:

Official Mailing Address	<u>829 5th Street</u>
	<u>Clarkston, WA 99403</u>
Official Website Address	<u>www.clarkston-wa.com</u>
Official E-mail Address	<u>saustin@clarkston-wa.com</u>
Official Phone Number	<u>(509) 758-5541</u>

AUDIT CONTACT or PREPARER INFORMATION and CERTIFICATION:

Audit Contact or Preparer Name and Title	<u>Stephen Austin Clerk/Treasurer</u>
Contact Phone Number	<u>(509) 758-5541</u>
Contact E-mail Address	<u>saustin@clarkston-wa.com</u>

I certify 26th day of May, 2022, 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, 2021

		Total for All Funds (Memo Only)	001 Current Expense Fund	102 Rescue Unit One Fund	103 Street Fund
<b>Beginning Cash and Investments</b>					
308	Beginning Cash and Investments	10,949,981	3,852,794	9,527	702,919
388 / 588	Net Adjustments	-	-	-	-
<b>Revenues</b>					
310	Taxes	6,748,473	4,425,111	-	556,637
320	Licenses and Permits	243,169	243,169	-	-
330	Intergovernmental Revenues	1,854,281	1,516,078	1,260	146,503
340	Charges for Goods and Services	4,848,906	139,862	-	4,474
350	Fines and Penalties	61,128	47,223	-	-
360	Miscellaneous Revenues	167,127	77,529	364	24,229
Total Revenues:		13,923,084	6,448,972	1,624	731,843
<b>Expenditures</b>					
510	General Government	705,691	682,901	-	-
520	Public Safety	4,495,530	3,319,871	2,236	-
530	Utilities	3,044,041	-	-	-
540	Transportation	940,402	2,595	-	937,807
550	Natural/Economic Environment	231,506	216,506	-	-
560	Social Services	24,212	24,212	-	-
570	Culture and Recreation	227,767	152,798	-	-
Total Expenditures:		9,669,149	4,398,883	2,236	937,807
Excess (Deficiency) Revenues over Expenditures:		4,253,935	2,050,089	(612)	(205,964)
<b>Other Increases in Fund Resources</b>					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	555,075	10,000	-	545,075
385	Special or Extraordinary Items	-	-	-	-
381, 382, 389, 395, 398	Other Resources	142,847	81,628	-	1,708
Total Other Increases in Fund Resources:		697,922	91,628	-	546,783
<b>Other Decreases in Fund Resources</b>					
594-595	Capital Expenditures	532,964	67,925	-	327,539
591-593, 599	Debt Service	890,284	95,794	-	-
597	Transfers-Out	555,075	-	-	-
585	Special or Extraordinary Items	-	-	-	-
581, 582, 589	Other Uses	51,183	-	-	-
Total Other Decreases in Fund Resources:		2,029,506	163,719	-	327,539
<b>Increase (Decrease) in Cash and Investments:</b>		<b>2,922,351</b>	<b>1,977,998</b>	<b>(612)</b>	<b>13,280</b>
<b>Ending Cash and Investments</b>					
50821	Nonspendable	-	-	-	-
50831	Restricted	360,543	-	-	-
50841	Committed	6,885,941	-	-	646,477
50851	Assigned	3,045,685	2,251,097	8,915	69,726
50891	Unassigned	3,580,419	3,580,419	-	-
<b>Total Ending Cash and Investments</b>		<b>13,872,588</b>	<b>5,831,516</b>	<b>8,915</b>	<b>716,203</b>

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, 2021

		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	1,257,575	6,706	852,086	562,211
388 / 588	Net Adjustments	-	-	-	-
Revenues					
310	Taxes	691,998	-	818,068	127,985
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	-	-	140,378	-
340	Charges for Goods and Services	-	-	487,934	-
350	Fines and Penalties	-	-	-	-
360	Miscellaneous Revenues	8,308	37	4,746	3,230
Total Revenues:		700,306	37	1,451,126	131,215
Expenditures					
510	General Government	-	-	22,790	-
520	Public Safety	-	212	1,173,211	-
530	Utilities	-	-	-	-
540	Transportation	-	-	-	-
550	Natural/Economic Environment	-	-	-	15,000
560	Social Services	-	-	-	-
570	Culture and Recreation	-	-	-	74,969
Total Expenditures:		-	212	1,196,001	89,969
Excess (Deficiency) Revenues over Expenditures:		700,306	(175)	255,125	41,246
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	-	-	2,562	-
Total Other Increases in Fund Resources:		-	-	2,562	-
Other Decreases in Fund Resources					
594-595	Capital Expenditures	-	-	4,149	-
591-593, 599	Debt Service	-	-	-	-
597	Transfers-Out	545,075	-	10,000	-
585	Special or Extraordinary Items	-	-	-	-
581, 582, 589	Other Uses	-	-	-	-
Total Other Decreases in Fund Resources:		545,075	-	14,149	-
Increase (Decrease) in Cash and Investments:		155,231	(175)	243,538	41,246
Ending Cash and Investments					
50821	Nonspendable	-	-	-	-
50831	Restricted	-	-	-	-
50841	Committed	1,412,805	-	1,095,628	603,457
50851	Assigned	-	6,530	-	-
50891	Unassigned	-	-	-	-
Total Ending Cash and Investments		1,412,805	6,530	1,095,628	603,457

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, 2021

		306 Municipal Cap Imprvment	400 Sewer M & O Fund	409 Stormwater O & M	410 Sanitation O & M Fund
<b>Beginning Cash and Investments</b>					
308	Beginning Cash and Investments	577,298	2,565,424	67,729	495,712
388 / 588	Net Adjustments	-	-	-	-
<b>Revenues</b>					
310	Taxes	128,674	-	-	-
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	-	-	50,062	-
340	Charges for Goods and Services	-	2,315,007	435,346	1,466,283
350	Fines and Penalties	-	4,635	4,635	4,635
360	Miscellaneous Revenues	3,445	41,393	449	3,397
Total Revenues:		132,119	2,361,035	490,492	1,474,315
<b>Expenditures</b>					
510	General Government	-	-	-	-
520	Public Safety	-	-	-	-
530	Utilities	-	1,433,639	452,981	1,157,421
540	Transportation	-	-	-	-
550	Natural/Economic Environment	-	-	-	-
560	Social Services	-	-	-	-
570	Culture and Recreation	-	-	-	-
Total Expenditures:		-	1,433,639	452,981	1,157,421
Excess (Deficiency) Revenues over Expenditures:		132,119	927,396	37,511	316,894
<b>Other Increases in Fund Resources</b>					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	-	-	-	-
385	Special or Extraordinary Items	-	-	-	-
381, 382, 389, 395, 398	Other Resources	-	2,989	-	53,960
Total Other Increases in Fund Resources:		-	2,989	-	53,960
<b>Other Decreases in Fund Resources</b>					
594-595	Capital Expenditures	-	94,302	39,049	-
591-593, 599	Debt Service	-	758,584	-	35,906
597	Transfers-Out	-	-	-	-
585	Special or Extraordinary Items	-	-	-	-
581, 582, 589	Other Uses	-	-	-	51,183
Total Other Decreases in Fund Resources:		-	852,886	39,049	87,089
<b>Increase (Decrease) in Cash and Investments:</b>		<b>132,119</b>	<b>77,499</b>	<b>(1,538)</b>	<b>283,765</b>
<b>Ending Cash and Investments</b>					
50821	Nonspendable	-	-	-	-
50831	Restricted	-	360,543	-	-
50841	Committed	-	2,282,386	65,950	779,238
50851	Assigned	709,417	-	-	-
50891	Unassigned	-	-	-	-
<b>Total Ending Cash and Investments</b>		<b>709,417</b>	<b>2,642,929</b>	<b>65,950</b>	<b>779,238</b>

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>Reserved Funds</u>	<u>Ending Cash/Investments</u>	<u>Reserved by:</u>
405 - WWTP Const Fund	\$106,935	Debt requirement
406 - Sewer Revenue Bond Fund	\$345,000	Bond covenants
407 - PWTF Loans – Sewer Fund	\$7,198	Loan agreements
408 - SRF Loan Fund	\$82,600	Loan agreements
104 - TBD Fund	\$1,412,805	RCW 36.73
103 - Street Fund	\$646,477	Ordinance 550
120 - Ambulance Fund	\$917,123	Ordinance 1408
130 - Lodging Tax Fund	\$603,457	Resolution 2006-05
400 - Sewer O&M Fund	\$849,914	Ordinance 1633
409 - Stormwater O&M Fund	\$65,950	Ordinance 1615
410 - Sanitation O&M Fund	\$605,762	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	\$4,851,636	\$4,463,235	\$388,401
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	\$0	\$1,000
011 – Victim’s Rights *	\$12,000	\$3,572	\$8,428
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	\$2,236	\$764
103 – Street Fund	\$4,042,242	\$1,265,342	\$2,776,900
104 – Trans Benefit District	\$913,154	\$545,075	\$368,079
105 – Street Reserve **	\$0	\$0	\$0
108 – Drug Enforcement	\$6,000	\$212	\$5,788
120 – Ambulance	\$1,345,766	\$1,252,146	\$93,620
121 – EMS Capital Reserve ***	\$0	\$0	\$0
130 – Lodging Tax	\$75,000	\$89,969	(\$14,969)
306 – Muni Cap Improvement	\$0	\$0	\$0
400 – Sewer O & M	\$2,403,934	\$2,349,042	\$54,892
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 +	\$340,392	\$346,466	(\$6,074)
407 – PWTF Loan Fund +	\$369,000	\$368,107	\$893
408 – SRF Loan Fund +	\$44,209	\$44,009	\$200
409 – Stormwater O & M	\$959,491	\$492,032	\$467,459
410 – Sanitation O & M	\$1,411,433	\$1,243,327	\$168,106
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, 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
<b>L.G.I.P.</b>	\$8,154,343	-0-	\$8,154,343
<b>U.S. Government Securities</b>	\$4,859,745	-0-	\$4,859,745
<b>Twin River Bank CD</b>	\$262,436	-0-	\$262,436
<b>Total</b>	\$13,276,524	-0-	\$13,276,524

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](http://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 2021 was \$2.282311222597 per \$1,000 on an assessed valuation of \$502,826,325 for a total regular levy of \$1,147,606. As part of the levy collection, there was a refund to a non-profit approved by the Washington State Department of Revenue of \$0.1610 per \$1,000 for a total refund of \$80,993, which reduced the total regular levy amount to \$1,066,613.

In 2021 the City also levied \$1.720709991165 per \$1,000 of the assessed valuation of \$489,512,570 (which is the adjusted assessed valuation deducting the senior citizen exemptions) for the E.M.S. levy for a total additional levy



of \$842,309. As part of the levy collection, there was a refund to a non-profit approved by the Washington State Department of Revenue of \$0.1107 per \$1,000 for a total refund of \$54,142, which reduced the total additional levy amount to \$788,167.

**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, 2021.

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
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	\$617,161	\$232,214	\$840,375
2027-2031	\$3,216,101	\$925,429	\$4,141,530
2032-2036	\$2,875,448	\$621,746	\$3,497,194
2037-2041	\$3,128,728	\$310,815	\$3,439,543
2042-2043	\$390,000	\$28,838	\$418,838
Totals	\$12,611,732	\$3,114,726	\$15,717,458

**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](http://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](http://www.ofm.wa.gov).

At June 30, 2021 (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	0.009579%	\$116,982
PERS 2/3	0.012318%	(\$1,227,071)
LEOFF 1	0.013802%	(\$472,796)
LEOFF 2	0.057524%	(\$3,341,232)
VFFRPF (Police)	0.05%	(\$10,181)
VFFRPF (Fire)	0.09%	(\$20,362)

#### 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 \$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 \$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.

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.

The City of Clarkston is self-insured for unemployment claims. The City had two claims for the year ending December 31, 2021. The total amount of these claims was \$4,947.00. 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, 2021, the plan had nine members, all retirees. As of December 31, 2021, the City of Clarkston's total OPEB liability was \$5,147,920, as calculated using the alternative measurement method. For the year ended December 31, 2021, the City of Clarkston paid \$88,910 in benefits.

#### **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. Many of the restrictions on business and activities continued through 2021.

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 from the beginning of the shutdown, 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 employees to work remotely. As a result, the City had to mandate that all employees were essential in order to keep governmental services operational.

Due to the ongoing nature of the pandemic and the potential for reinstated restrictions, combined with many employees choosing to leave or not return to the workforce, 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, 2021

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	001	Current Expense Fund	3089100	Unassigned Cash and Investments - Beginning	\$1,914,617
0197	001	Current Expense Fund	3111000	Property Tax	\$556,637
0197	001	Current Expense Fund	3131100	Local Retail Sales and Use Tax	\$2,352,861
0197	001	Current Expense Fund	3131500	Special Purpose Sales and Use Tax	\$457,127
0197	001	Current Expense Fund	3164100	Business and Occupation Taxes on Utilities	\$575,939
0197	001	Current Expense Fund	3164510	Business and Occupation Taxes on Utilities	\$135,825
0197	001	Current Expense Fund	3164700	Business and Occupation Taxes on Utilities	\$19,237
0197	001	Current Expense Fund	3164701	Business and Occupation Taxes on Utilities	\$28,387
0197	001	Current Expense Fund	3164702	Business and Occupation Taxes on Utilities	\$43,156
0197	001	Current Expense Fund	3164704	Business and Occupation Taxes on Utilities	\$4,793
0197	001	Current Expense Fund	3164706	Business and Occupation Taxes on Utilities	\$1,977
0197	001	Current Expense Fund	3164707	Business and Occupation Taxes on Utilities	\$974
0197	001	Current Expense Fund	3168100	Gambling Tax - Punch Boards and Pull Tabs	\$4,836
0197	001	Current Expense Fund	3168200	Gambling Tax - Bingo and Raffles	\$3
0197	001	Current Expense Fund	3168400	Gambling Tax - Card Games	\$29,124
0197	001	Current Expense Fund	3172000	Leasehold Excise Tax	\$24,719
0197	001	Current Expense Fund	3213000	Police and Protective	\$600
0197	001	Current Expense Fund	3219100	Franchise Fees and Royalties	\$29,886
0197	001	Current Expense Fund	3219900	Other Business Licenses and Permits	\$76,146
0197	001	Current Expense Fund	3221000	Buildings, Structures and Equipment	\$134,956
0197	001	Current Expense Fund	3223000	Animal Licenses	\$1,580
0197	001	Current Expense Fund	3229001	Other Non-Business Licenses and Permits	\$1
0197	001	Current Expense Fund	3311660	Federal Direct Grant from Department of Justice	\$1,617
0197	001	Current Expense Fund	3329210	COVID-19 Non-Grant Assistance	\$1,030,363

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.	\$53,936
0197	001	Current Expense Fund	3331657	Federal Indirect Grant from Department of Justice	\$20,452
0197	001	Current Expense Fund	3331658	Federal Indirect Grant from Department of Justice	\$15,000
0197	001	Current Expense Fund	3340110	State Grant from Criminal Justice Training Commission	\$800
0197	001	Current Expense Fund	3350401	2022-2023 biennium one-time allocations	\$28,830
0197	001	Current Expense Fund	3360098	City-County Assistance	\$151,917
0197	001	Current Expense Fund	3360620	Criminal Justice - Cities - High Crime	\$31,018
0197	001	Current Expense Fund	3360621	Criminal Justice - Violent Crimes/Population	\$2,363
0197	001	Current Expense Fund	3360626	Criminal Justice - Special Programs	\$8,415
0197	001	Current Expense Fund	3360642	Marijuana Excise Tax Distribution	\$62,862
0197	001	Current Expense Fund	3360651	DUI and Other Criminal Justice Assistance	\$1,176
0197	001	Current Expense Fund	3360694	Liquor/Beer Excise Tax	\$50,285
0197	001	Current Expense Fund	3360695	Liquor Control Board Profits	\$45,635
0197	001	Current Expense Fund	3360695	Liquor Control Board Profits	\$11,409
0197	001	Current Expense Fund	3418100	Data/Word Processing, Printing, Duplicating and IT Services	\$794
0197	001	Current Expense Fund	3419600	Personnel Services	\$75
0197	001	Current Expense Fund	3421010	Law Enforcement Services	\$4,637
0197	001	Current Expense Fund	3421020	Law Enforcement Services	\$64,776
0197	001	Current Expense Fund	3422100	Fire Protection and Emergency Medical Services	\$10,000
0197	001	Current Expense Fund	3422110	Fire Protection and Emergency Medical Services	\$6,965
0197	001	Current Expense Fund	3458100	Zoning and Subdivision Services	\$1,950
0197	001	Current Expense Fund	3458300	Plan Checking Services	\$49,145
0197	001	Current Expense Fund	3458900	Other Planning and Development Services	\$1,520
0197	001	Current Expense Fund	3558000	Other Criminal Traffic Misdemeanor Fines	\$47,173
0197	001	Current Expense Fund	3611100	Investment Earnings	\$13,615
0197	001	Current Expense Fund	3614000	Other Interest	\$1,820
0197	001	Current Expense Fund	3620000	Rents and Leases	\$4,000
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	\$2,000
0197	001	Current Expense Fund	3620000	Rents and Leases	\$2,000
0197	001	Current Expense Fund	3679100	Contributions and Donations from Nongovernmental Sources	\$18
0197	001	Current Expense Fund	3694000	Judgments and Settlements	\$38,709
0197	001	Current Expense Fund	3698102	Cash Adjustments	\$141
0197	001	Current Expense Fund	3085100	Assigned Cash and Investments - Beginning	\$930,279
0197	001	Current Expense Fund	3611100	Investment Earnings	\$5,174
0197	001	Current Expense Fund	3085100	Assigned Cash and Investments - Beginning	\$321,658
0197	001	Current Expense Fund	3611100	Investment Earnings	\$1,791
0197	001	Current Expense Fund	3085100	Assigned Cash and Investments - Beginning	\$1,980
0197	001	Current Expense Fund	3611100	Investment Earnings	\$86
0197	001	Current Expense Fund	3085100	Assigned Cash and Investments - Beginning	\$14,159
0197	001	Current Expense Fund	3573700	District/Municipal Court Cost Recoupments	\$50
0197	001	Current Expense Fund	3611100	Investment Earnings	\$75
0197	001	Current Expense Fund	3085100	Assigned Cash and Investments - Beginning	\$5,035
0197	001	Current Expense Fund	3611100	Investment Earnings	\$28
0197	001	Current Expense Fund	3085100	Assigned Cash and Investments - Beginning	\$3,112
0197	001	Current Expense Fund	3611100	Investment Earnings	\$17
0197	001	Current Expense Fund	3085100	Assigned Cash and Investments - Beginning	\$661,954
0197	001	Current Expense Fund	3164520	Business and Occupation Taxes on Utilities	\$101,876
0197	001	Current Expense Fund	3164530	Business and Occupation Taxes on Utilities	\$87,640
0197	001	Current Expense Fund	3611100	Investment Earnings	\$4,055
0197	102	Rescue Unit One Fund	3085100	Assigned Cash and Investments - Beginning	\$9,527
0197	102	Rescue Unit One Fund	3340490	State Grant from Department of Health	\$1,260
0197	102	Rescue Unit One Fund	3611100	Investment Earnings	\$54
0197	102	Rescue Unit One Fund	3671100	Contributions and Donations from Nongovernmental Sources	\$310
0197	103	Street Fund	3084100	Committed Cash and Investments - Beginning	\$633,578
0197	103	Street Fund	3111000	Property Tax	\$556,637
0197	103	Street Fund	3360071	Multimodal Transportation - Cities	\$9,646
0197	103	Street Fund	3360087	Motor Vehicle Fuel Tax - City Streets	\$136,857

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	103	Street Fund	3441048	Roads/Streets Maintenance/Repair/Construction Services	\$4,474
0197	103	Street Fund	3611100	Investment Earnings	\$2,354
0197	103	Street Fund	3620000	Rents and Leases	\$20,000
0197	103	Street Fund	3620000	Rents and Leases	\$1,490
0197	103	Street Fund	3085100	Assigned Cash and Investments - Beginning	\$69,341
0197	103	Street Fund	3611100	Investment Earnings	\$385
0197	104	Transportation Benefit Dist.	3084100	Committed Cash and Investments - Beginning	\$1,257,575
0197	104	Transportation Benefit Dist.	3132100	Public Transportation Systems Sales and Use Tax	\$691,998
0197	104	Transportation Benefit Dist.	3611100	Investment Earnings	\$8,308
0197	108	Drug Enforcement Fund	3085100	Assigned Cash and Investments - Beginning	\$6,706
0197	108	Drug Enforcement Fund	3611100	Investment Earnings	\$37
0197	120	Ambulance / Ems Fund	3084100	Committed Cash and Investments - Beginning	\$135,747
0197	120	Ambulance / Ems Fund	3611100	Investment Earnings	\$758
0197	120	Ambulance / Ems Fund	3084100	Committed Cash and Investments - Beginning	\$716,339
0197	120	Ambulance / Ems Fund	3111000	Property Tax	\$818,068
0197	120	Ambulance / Ems Fund	3329340	Ground Emergency Medical Transportation (GEMT) Payment Program	\$140,378
0197	120	Ambulance / Ems Fund	3422110	Fire Protection and Emergency Medical Services	\$2,200
0197	120	Ambulance / Ems Fund	3426000	Ambulance Services	\$485,734
0197	120	Ambulance / Ems Fund	3611100	Investment Earnings	\$3,988
0197	130	Lodging Tax Fund	3084100	Committed Cash and Investments - Beginning	\$562,211
0197	130	Lodging Tax Fund	3133100	Hotel/Motel Sales and Use Tax	\$127,985
0197	130	Lodging Tax Fund	3611100	Investment Earnings	\$3,230
0197	306	Municipal Cap Imprvment	3085100	Assigned Cash and Investments - Beginning	\$577,298
0197	306	Municipal Cap Imprvment	3183400	REET 1 - First Quarter Percent	\$128,674
0197	306	Municipal Cap Imprvment	3611100	Investment Earnings	\$3,445
0197	400	Sewer M & O Fund	3084100	Committed Cash and Investments - Beginning	\$871,105
0197	400	Sewer M & O Fund	3435001	Sewer/Reclaimed Water Sales and Services	\$1,703,627
0197	400	Sewer M & O Fund	3435003	Sewer/Reclaimed Water Sales and Services	\$283
0197	400	Sewer M & O Fund	3435005	Sewer/Reclaimed Water Sales and Services	\$611,097
0197	400	Sewer M & O Fund	3599000	Non-Court Fines and Penalties	\$4,635



MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	400	Sewer M & O Fund	3611100	Investment Earnings	\$5,215
0197	400	Sewer M & O Fund	3084100	Committed Cash and Investments - Beginning	\$138,696
0197	400	Sewer M & O Fund	3611100	Investment Earnings	\$772
0197	400	Sewer M & O Fund	3084100	Committed Cash and Investments - Beginning	\$634,165
0197	400	Sewer M & O Fund	3611100	Investment Earnings	\$3,524
0197	400	Sewer M & O Fund	3084100	Committed Cash and Investments - Beginning	\$189,369
0197	400	Sewer M & O Fund	3611100	Investment Earnings	\$1,054
0197	400	Sewer M & O Fund	3084100	Committed Cash and Investments - Beginning	\$150,149
0197	400	Sewer M & O Fund	3611100	Investment Earnings	\$839
0197	400	Sewer M & O Fund	3670000	Contributions and Donations from Nongovernmental Sources	\$28,000
0197	400	Sewer M & O Fund	3083100	Restricted Cash and Investments - Beginning	\$106,344
0197	400	Sewer M & O Fund	3611100	Investment Earnings	\$591
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	\$35,010
0197	400	Sewer M & O Fund	3611100	Investment Earnings	\$825
0197	400	Sewer M & O Fund	3084100	Committed Cash and Investments - Beginning	\$5,272
0197	400	Sewer M & O Fund	3611100	Investment Earnings	\$33
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	\$7,714
0197	400	Sewer M & O Fund	3611100	Investment Earnings	\$540
0197	409	Stormwater O & M	3084100	Committed Cash and Investments - Beginning	\$67,729
0197	409	Stormwater O & M	3340310	State Grant from Department of Ecology	\$50,062
0197	409	Stormwater O & M	3431000	Storm Drainage Sales and Services	\$66,922
0197	409	Stormwater O & M	3431010	Storm Drainage Sales and Services	\$368,424
0197	409	Stormwater O & M	3599000	Non-Court Fines and Penalties	\$4,635
0197	409	Stormwater O & M	3611100	Investment Earnings	\$449
0197	410	Sanitation O & M Fund	3084100	Committed Cash and Investments - Beginning	\$372,923
0197	410	Sanitation O & M Fund	3437001	Solid Waste Sales and Services	\$1,460,425
0197	410	Sanitation O & M Fund	3437003	Solid Waste Sales and Services	\$5,858
0197	410	Sanitation O & M Fund	3599000	Non-Court Fines and Penalties	\$4,635
0197	410	Sanitation O & M Fund	3611100	Investment Earnings	\$2,710
0197	410	Sanitation O & M Fund	3084100	Committed Cash and Investments - Beginning	\$122,789



MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	410	Sanitation O & M Fund	3611100	Investment Earnings	\$687
0197	001	Current Expense Fund	5113030	Official Publication Services	\$985
0197	001	Current Expense Fund	5113040	Official Publication Services	\$572
0197	001	Current Expense Fund	5116010	Legislative Activities	\$20,250
0197	001	Current Expense Fund	5116020	Legislative Activities	\$1,625
0197	001	Current Expense Fund	5116020	Legislative Activities	\$160
0197	001	Current Expense Fund	5116020	Legislative Activities	\$696
0197	001	Current Expense Fund	5116030	Legislative Activities	\$112
0197	001	Current Expense Fund	5116040	Legislative Activities	\$375
0197	001	Current Expense Fund	5125040	Municipal Court	\$59,808
0197	001	Current Expense Fund	5125040	Municipal Court	\$1,759
0197	001	Current Expense Fund	5131010	Executive Office	\$14,400
0197	001	Current Expense Fund	5131020	Executive Office	\$1,154
0197	001	Current Expense Fund	5131020	Executive Office	\$47
0197	001	Current Expense Fund	5131020	Executive Office	\$76
0197	001	Current Expense Fund	5131030	Executive Office	\$40
0197	001	Current Expense Fund	5131040	Executive Office	\$311
0197	001	Current Expense Fund	5131040	Executive Office	\$4,836
0197	001	Current Expense Fund	5131040	Executive Office	\$602
0197	001	Current Expense Fund	5142010	Financial Services	\$53,133
0197	001	Current Expense Fund	5142020	Financial Services	\$3,171
0197	001	Current Expense Fund	5142020	Financial Services	\$6,225
0197	001	Current Expense Fund	5142020	Financial Services	\$182
0197	001	Current Expense Fund	5142020	Financial Services	\$13,360
0197	001	Current Expense Fund	5142020	Financial Services	\$488
0197	001	Current Expense Fund	5142020	Financial Services	\$195
0197	001	Current Expense Fund	5142020	Financial Services	\$110
0197	001	Current Expense Fund	5142020	Financial Services	\$750
0197	001	Current Expense Fund	5142030	Financial Services	\$1,556
0197	001	Current Expense Fund	5142030	Financial Services	\$83
0197	001	Current Expense Fund	5142030	Financial Services	\$150
0197	001	Current Expense Fund	5142030	Financial Services	\$364
0197	001	Current Expense Fund	5142030	Financial Services	\$3,970
0197	001	Current Expense Fund	5142040	Financial Services	\$9,157
0197	001	Current Expense Fund	5142040	Financial Services	\$220
0197	001	Current Expense Fund	5142040	Financial Services	\$6,193
0197	001	Current Expense Fund	5142040	Financial Services	\$445
0197	001	Current Expense Fund	5142040	Financial Services	\$311
0197	001	Current Expense Fund	5142040	Financial Services	\$1,661
0197	001	Current Expense Fund	5142040	Financial Services	\$7,292
0197	001	Current Expense Fund	5142040	Financial Services	\$459
0197	001	Current Expense Fund	5142040	Financial Services	\$2,541
0197	001	Current Expense Fund	5142040	Financial Services	\$350
0197	001	Current Expense Fund	5142340	Financial Services	\$10,902

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	001	Current Expense Fund	5142340	Financial Services	\$12,098
0197	001	Current Expense Fund	5144040	Election Services	\$3,535
0197	001	Current Expense Fund	5148130	Licensing	\$213
0197	001	Current Expense Fund	5154130	External Legal Services - Advice	\$120
0197	001	Current Expense Fund	5154140	External Legal Services - Advice	\$102,700
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	\$73
0197	001	Current Expense Fund	5154140	External Legal Services - Advice	\$35
0197	001	Current Expense Fund	5154540	External Legal Services - Claims and Litigation	\$500
0197	001	Current Expense Fund	5159340	Adult Misdemeanor	\$57,000
0197	001	Current Expense Fund	5159340	Adult Misdemeanor	\$14,412
0197	001	Current Expense Fund	5212040	Police Operations	\$3,572
0197	001	Current Expense Fund	5176040	Workers’ Compensation Services	\$4,495
0197	001	Current Expense Fund	5181040	Personnel Services	\$9,620
0197	001	Current Expense Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$15,629
0197	001	Current Expense Fund	5187040	Printing Services	\$4,847
0197	001	Current Expense Fund	5188040	Information Technology Services	\$8,110
0197	001	Current Expense Fund	5188040	Information Technology Services	\$1,380
0197	001	Current Expense Fund	5188040	Information Technology Services	\$7,545
0197	001	Current Expense Fund	5188040	Information Technology Services	\$2,702
0197	001	Current Expense Fund	5189040	Other Centralized Services	\$77,833
0197	001	Current Expense Fund	5189040	Other Centralized Services	\$523
0197	001	Current Expense Fund	5189040	Other Centralized Services	\$115
0197	001	Current Expense Fund	5235040	Facilities	\$457,127
0197	001	Current Expense Fund	5256040	Disaster Preparedness	\$6,150
0197	001	Current Expense Fund	5444040	Planning	\$2,595
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	\$53,936
0197	001	Current Expense Fund	5627440	Public Health Services	\$20,000
0197	001	Current Expense Fund	5661140	Chemical Dependency Services	\$4,212
0197	001	Current Expense Fund	5172120	Pension and Other Benefit Payments to Retirees	\$2,487

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	001	Current Expense Fund	5172120	Pension and Other Benefit Payments to Retirees	\$8,820
0197	001	Current Expense Fund	5172120	Pension and Other Benefit Payments to Retirees	\$72,609
0197	001	Current Expense Fund	5211010	Administration	\$200,930
0197	001	Current Expense Fund	5211010	Administration	\$71,976
0197	001	Current Expense Fund	5211010	Administration	\$266,427
0197	001	Current Expense Fund	5211010	Administration	\$556,601
0197	001	Current Expense Fund	5211010	Administration	\$111,935
0197	001	Current Expense Fund	5211010	Administration	\$81,303
0197	001	Current Expense Fund	5211020	Administration	\$98,273
0197	001	Current Expense Fund	5211020	Administration	\$67,249
0197	001	Current Expense Fund	5211020	Administration	\$370
0197	001	Current Expense Fund	5211020	Administration	\$39,694
0197	001	Current Expense Fund	5211020	Administration	\$238,379
0197	001	Current Expense Fund	5211020	Administration	\$14,221
0197	001	Current Expense Fund	5211020	Administration	\$3,783
0197	001	Current Expense Fund	5211020	Administration	\$3,594
0197	001	Current Expense Fund	5211020	Administration	\$1,704
0197	001	Current Expense Fund	5211020	Administration	\$3,848
0197	001	Current Expense Fund	5211020	Administration	\$10,064
0197	001	Current Expense Fund	5211030	Administration	\$2,559
0197	001	Current Expense Fund	5211030	Administration	\$19
0197	001	Current Expense Fund	5211030	Administration	\$2,685
0197	001	Current Expense Fund	5211030	Administration	\$183
0197	001	Current Expense Fund	5211030	Administration	\$25,711
0197	001	Current Expense Fund	5211030	Administration	\$12,834
0197	001	Current Expense Fund	5211040	Administration	\$6,646
0197	001	Current Expense Fund	5211040	Administration	\$356
0197	001	Current Expense Fund	5211040	Administration	\$1,542
0197	001	Current Expense Fund	5211040	Administration	\$3,831
0197	001	Current Expense Fund	5211040	Administration	\$310
0197	001	Current Expense Fund	5211040	Administration	\$5,883
0197	001	Current Expense Fund	5211040	Administration	\$3,688
0197	001	Current Expense Fund	5211040	Administration	\$10,873
0197	001	Current Expense Fund	5211040	Administration	\$651
0197	001	Current Expense Fund	5211040	Administration	\$499
0197	001	Current Expense Fund	5211040	Administration	\$161
0197	001	Current Expense Fund	5211040	Administration	\$2,925
0197	001	Current Expense Fund	5211040	Administration	\$9,067
0197	001	Current Expense Fund	5211040	Administration	\$2,230
0197	001	Current Expense Fund	5211040	Administration	\$849
0197	001	Current Expense Fund	5211040	Administration	\$2,681
0197	001	Current Expense Fund	5211040	Administration	\$2,445

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	001	Current Expense Fund	5236040	Care and Custody of Prisoners	\$20,048
0197	001	Current Expense Fund	5236040	Care and Custody of Prisoners	\$37
0197	001	Current Expense Fund	5286040	Dispatch Services	\$36,395
0197	001	Current Expense Fund	5286040	Dispatch Services	\$960
0197	001	Current Expense Fund	5543040	Animal Control	\$2,481
0197	001	Current Expense Fund	5543040	Animal Control	\$76
0197	001	Current Expense Fund	5543040	Animal Control	\$25,000
0197	001	Current Expense Fund	5172220	Pension and Other Benefit Payments to Retirees	\$8,969
0197	001	Current Expense Fund	5172220	Pension and Other Benefit Payments to Retirees	\$20,095
0197	001	Current Expense Fund	5221010	Administration	\$49,628
0197	001	Current Expense Fund	5221010	Administration	\$47,882
0197	001	Current Expense Fund	5221010	Administration	\$195,596
0197	001	Current Expense Fund	5221010	Administration	\$128,521
0197	001	Current Expense Fund	5221010	Administration	\$14,952
0197	001	Current Expense Fund	5221010	Administration	\$7,266
0197	001	Current Expense Fund	5221010	Administration	\$53,586
0197	001	Current Expense Fund	5221020	Administration	\$41,885
0197	001	Current Expense Fund	5221020	Administration	\$33,032
0197	001	Current Expense Fund	5221020	Administration	\$135
0197	001	Current Expense Fund	5221020	Administration	\$12
0197	001	Current Expense Fund	5221020	Administration	\$26,395
0197	001	Current Expense Fund	5221020	Administration	\$183,393
0197	001	Current Expense Fund	5221020	Administration	\$5,232
0197	001	Current Expense Fund	5221020	Administration	\$1,334
0197	001	Current Expense Fund	5221020	Administration	\$2,959
0197	001	Current Expense Fund	5221020	Administration	\$1,297
0197	001	Current Expense Fund	5221020	Administration	\$13,607
0197	001	Current Expense Fund	5221030	Administration	\$2,146
0197	001	Current Expense Fund	5221030	Administration	\$1,198
0197	001	Current Expense Fund	5221030	Administration	\$26,165
0197	001	Current Expense Fund	5221030	Administration	\$53
0197	001	Current Expense Fund	5221030	Administration	\$2,791
0197	001	Current Expense Fund	5221030	Administration	\$4,360
0197	001	Current Expense Fund	5221030	Administration	\$38,165
0197	001	Current Expense Fund	5221040	Administration	\$569
0197	001	Current Expense Fund	5221040	Administration	\$1,284
0197	001	Current Expense Fund	5221040	Administration	\$105
0197	001	Current Expense Fund	5221040	Administration	\$887
0197	001	Current Expense Fund	5221040	Administration	\$5,024
0197	001	Current Expense Fund	5221040	Administration	\$251
0197	001	Current Expense Fund	5221040	Administration	\$248
0197	001	Current Expense Fund	5221040	Administration	\$4,350

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	001	Current Expense Fund	5221040	Administration	\$18,259
0197	001	Current Expense Fund	5221040	Administration	\$7,146
0197	001	Current Expense Fund	5221040	Administration	\$3,198
0197	001	Current Expense Fund	5221040	Administration	\$675
0197	001	Current Expense Fund	5221040	Administration	\$1,250
0197	001	Current Expense Fund	5221040	Administration	\$444
0197	001	Current Expense Fund	5286040	Dispatch Services	\$1,323
0197	001	Current Expense Fund	5585010	Building Permits and Plan Reviews	\$34,774
0197	001	Current Expense Fund	5585010	Building Permits and Plan Reviews	\$53,392
0197	001	Current Expense Fund	5585020	Building Permits and Plan Reviews	\$5,410
0197	001	Current Expense Fund	5585020	Building Permits and Plan Reviews	\$7,577
0197	001	Current Expense Fund	5585020	Building Permits and Plan Reviews	\$1,033
0197	001	Current Expense Fund	5585020	Building Permits and Plan Reviews	\$11,738
0197	001	Current Expense Fund	5585020	Building Permits and Plan Reviews	\$729
0197	001	Current Expense Fund	5585020	Building Permits and Plan Reviews	\$140
0197	001	Current Expense Fund	5585020	Building Permits and Plan Reviews	\$125
0197	001	Current Expense Fund	5585020	Building Permits and Plan Reviews	\$250
0197	001	Current Expense Fund	5585030	Building Permits and Plan Reviews	\$201
0197	001	Current Expense Fund	5585030	Building Permits and Plan Reviews	\$2,069
0197	001	Current Expense Fund	5585030	Building Permits and Plan Reviews	\$548
0197	001	Current Expense Fund	5585030	Building Permits and Plan Reviews	\$1,461
0197	001	Current Expense Fund	5585040	Building Permits and Plan Reviews	\$996
0197	001	Current Expense Fund	5585040	Building Permits and Plan Reviews	\$215
0197	001	Current Expense Fund	5585040	Building Permits and Plan Reviews	\$845
0197	001	Current Expense Fund	5585040	Building Permits and Plan Reviews	\$19
0197	001	Current Expense Fund	5585040	Building Permits and Plan Reviews	\$3,523
0197	001	Current Expense Fund	5585040	Building Permits and Plan Reviews	\$286
0197	001	Current Expense Fund	5585040	Building Permits and Plan Reviews	\$2,345
0197	001	Current Expense Fund	5585040	Building Permits and Plan Reviews	\$1,006
0197	001	Current Expense Fund	5585040	Building Permits and Plan Reviews	\$394
0197	001	Current Expense Fund	5585040	Building Permits and Plan Reviews	\$510

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	001	Current Expense Fund	5586040	Planning	\$152
0197	001	Current Expense Fund	5768010	General Parks	\$55,296
0197	001	Current Expense Fund	5768010	General Parks	\$3,393
0197	001	Current Expense Fund	5768010	General Parks	\$12,817
0197	001	Current Expense Fund	5768020	General Parks	\$5,756
0197	001	Current Expense Fund	5768020	General Parks	\$6,762
0197	001	Current Expense Fund	5768020	General Parks	\$2,327
0197	001	Current Expense Fund	5768020	General Parks	\$15,662
0197	001	Current Expense Fund	5768020	General Parks	\$899
0197	001	Current Expense Fund	5768020	General Parks	\$209
0197	001	Current Expense Fund	5768020	General Parks	\$138
0197	001	Current Expense Fund	5768020	General Parks	\$250
0197	001	Current Expense Fund	5768030	General Parks	\$801
0197	001	Current Expense Fund	5768030	General Parks	\$35
0197	001	Current Expense Fund	5768030	General Parks	\$263
0197	001	Current Expense Fund	5768030	General Parks	\$156
0197	001	Current Expense Fund	5768030	General Parks	\$3,192
0197	001	Current Expense Fund	5768030	General Parks	\$3,648
0197	001	Current Expense Fund	5768030	General Parks	\$1,008
0197	001	Current Expense Fund	5768040	General Parks	\$5,000
0197	001	Current Expense Fund	5768040	General Parks	\$5,175
0197	001	Current Expense Fund	5768040	General Parks	\$23,973
0197	001	Current Expense Fund	5768040	General Parks	\$2,334
0197	001	Current Expense Fund	5768040	General Parks	\$2,705
0197	001	Current Expense Fund	5768040	General Parks	\$139
0197	001	Current Expense Fund	5768040	General Parks	\$468
0197	001	Current Expense Fund	5768040	General Parks	\$302
0197	001	Current Expense Fund	5768040	General Parks	\$90
0197	001	Current Expense Fund	5089100	Unassigned Cash and Investments - Ending	\$3,580,419
0197	001	Current Expense Fund	5085100	Assigned Cash and Investments - Ending	\$1,005,453
0197	001	Current Expense Fund	5085100	Assigned Cash and Investments - Ending	\$373,450
0197	001	Current Expense Fund	5085100	Assigned Cash and Investments - Ending	\$40,766
0197	001	Current Expense Fund	5085100	Assigned Cash and Investments - Ending	\$10,712
0197	001	Current Expense Fund	5085100	Assigned Cash and Investments - Ending	\$5,063
0197	001	Current Expense Fund	5085100	Assigned Cash and Investments - Ending	\$3,129
0197	001	Current Expense Fund	5085100	Assigned Cash and Investments - Ending	\$812,524
0197	102	Rescue Unit One Fund	5227030	Ambulance Services	\$2,236
0197	102	Rescue Unit One Fund	5085100	Assigned Cash and Investments - Ending	\$8,915
0197	103	Street Fund	5423030	Roadway	\$18,995
0197	103	Street Fund	5423030	Roadway	\$211,287



MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	103	Street Fund	5423030	Roadway	\$9,951
0197	103	Street Fund	5426140	Sidewalks	\$53,093
0197	103	Street Fund	5426340	Street Lighting	\$94,839
0197	103	Street Fund	5426430	Traffic Control Devices	\$8,600
0197	103	Street Fund	5426430	Traffic Control Devices	\$3,451
0197	103	Street Fund	5426440	Traffic Control Devices	\$451
0197	103	Street Fund	5426630	Snow and Ice Control	\$6,549
0197	103	Street Fund	5426740	Street Cleaning	\$3,348
0197	103	Street Fund	5427030	Roadside	\$2,101
0197	103	Street Fund	5427040	Roadside	\$34
0197	103	Street Fund	5429010	Maintenance Administration and Overhead	\$219,725
0197	103	Street Fund	5429010	Maintenance Administration and Overhead	\$7,464
0197	103	Street Fund	5429020	Maintenance Administration and Overhead	\$15,207
0197	103	Street Fund	5429020	Maintenance Administration and Overhead	\$22,781
0197	103	Street Fund	5429020	Maintenance Administration and Overhead	\$4,829
0197	103	Street Fund	5429020	Maintenance Administration and Overhead	\$62,959
0197	103	Street Fund	5429020	Maintenance Administration and Overhead	\$2,861
0197	103	Street Fund	5429020	Maintenance Administration and Overhead	\$948
0197	103	Street Fund	5429020	Maintenance Administration and Overhead	\$441
0197	103	Street Fund	5429020	Maintenance Administration and Overhead	\$1,000
0197	103	Street Fund	5429030	Maintenance Administration and Overhead	\$11
0197	103	Street Fund	5429030	Maintenance Administration and Overhead	\$1,229
0197	103	Street Fund	5429030	Maintenance Administration and Overhead	\$394
0197	103	Street Fund	5429030	Maintenance Administration and Overhead	\$8,384
0197	103	Street Fund	5429030	Maintenance Administration and Overhead	\$9,152
0197	103	Street Fund	5429040	Maintenance Administration and Overhead	\$5,247

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	103	Street Fund	5429040	Maintenance Administration and Overhead	\$3,038
0197	103	Street Fund	5429040	Maintenance Administration and Overhead	\$928
0197	103	Street Fund	5429040	Maintenance Administration and Overhead	\$1,465
0197	103	Street Fund	5429040	Maintenance Administration and Overhead	\$250
0197	103	Street Fund	5429040	Maintenance Administration and Overhead	\$180
0197	103	Street Fund	5429040	Maintenance Administration and Overhead	\$487
0197	103	Street Fund	5433010	General Services	\$54,548
0197	103	Street Fund	5433020	General Services	\$4,316
0197	103	Street Fund	5433020	General Services	\$6,404
0197	103	Street Fund	5433020	General Services	\$151
0197	103	Street Fund	5433020	General Services	\$12,466
0197	103	Street Fund	5433020	General Services	\$384
0197	103	Street Fund	5433020	General Services	\$178
0197	103	Street Fund	5433020	General Services	\$94
0197	103	Street Fund	5433030	General Services	\$13
0197	103	Street Fund	5433040	General Services	\$2,040
0197	103	Street Fund	5433040	General Services	\$4,906
0197	103	Street Fund	5433040	General Services	\$339
0197	103	Street Fund	5433040	General Services	\$28
0197	103	Street Fund	5433040	General Services	\$39,000
0197	103	Street Fund	5433040	General Services	\$666
0197	103	Street Fund	5433040	General Services	\$2,309
0197	103	Street Fund	5433040	General Services	\$3,151
0197	103	Street Fund	5433040	General Services	\$13,913
0197	103	Street Fund	5433040	General Services	\$6,538
0197	103	Street Fund	5433040	General Services	\$1,038
0197	103	Street Fund	5433040	General Services	\$291
0197	103	Street Fund	5433040	General Services	\$1,355
0197	103	Street Fund	5435040	Facilities	\$2,000
0197	103	Street Fund	5084100	Committed Cash and Investments - Ending	\$646,477
0197	103	Street Fund	5085100	Assigned Cash and Investments - Ending	\$69,726
0197	104	Transportation Benefit Dist.	5084100	Committed Cash and Investments - Ending	\$1,412,805
0197	108	Drug Enforcement Fund	5212330	Police Operations	\$127
0197	108	Drug Enforcement Fund	5212330	Police Operations	\$85
0197	108	Drug Enforcement Fund	5085100	Assigned Cash and Investments - Ending	\$6,530



MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	120	Ambulance / Ems Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$4,533
0197	120	Ambulance / Ems Fund	5189040	Other Centralized Services	\$18,257
0197	120	Ambulance / Ems Fund	5221020	Administration	\$9
0197	120	Ambulance / Ems Fund	5221020	Administration	\$12,601
0197	120	Ambulance / Ems Fund	5227010	Ambulance Services	\$49,628
0197	120	Ambulance / Ems Fund	5227010	Ambulance Services	\$34,907
0197	120	Ambulance / Ems Fund	5227010	Ambulance Services	\$48,900
0197	120	Ambulance / Ems Fund	5227010	Ambulance Services	\$532,578
0197	120	Ambulance / Ems Fund	5227010	Ambulance Services	\$14,952
0197	120	Ambulance / Ems Fund	5227010	Ambulance Services	\$4,266
0197	120	Ambulance / Ems Fund	5227010	Ambulance Services	\$44,260
0197	120	Ambulance / Ems Fund	5227010	Ambulance Services	\$18,878
0197	120	Ambulance / Ems Fund	5227020	Ambulance Services	\$53,911
0197	120	Ambulance / Ems Fund	5227020	Ambulance Services	\$40,234
0197	120	Ambulance / Ems Fund	5227020	Ambulance Services	\$135
0197	120	Ambulance / Ems Fund	5227020	Ambulance Services	\$3,609
0197	120	Ambulance / Ems Fund	5227020	Ambulance Services	\$33,556
0197	120	Ambulance / Ems Fund	5227020	Ambulance Services	\$128,691
0197	120	Ambulance / Ems Fund	5227020	Ambulance Services	\$7,201
0197	120	Ambulance / Ems Fund	5227020	Ambulance Services	\$1,942
0197	120	Ambulance / Ems Fund	5227020	Ambulance Services	\$2,553
0197	120	Ambulance / Ems Fund	5227020	Ambulance Services	\$1,871
0197	120	Ambulance / Ems Fund	5227020	Ambulance Services	\$6,808
0197	120	Ambulance / Ems Fund	5227030	Ambulance Services	\$9,488
0197	120	Ambulance / Ems Fund	5227030	Ambulance Services	\$230
0197	120	Ambulance / Ems Fund	5227030	Ambulance Services	\$909
0197	120	Ambulance / Ems Fund	5227030	Ambulance Services	\$19,066
0197	120	Ambulance / Ems Fund	5227030	Ambulance Services	\$3,014
0197	120	Ambulance / Ems Fund	5227030	Ambulance Services	\$9,130
0197	120	Ambulance / Ems Fund	5227030	Ambulance Services	\$502
0197	120	Ambulance / Ems Fund	5227040	Ambulance Services	\$3,952
0197	120	Ambulance / Ems Fund	5227040	Ambulance Services	\$2,998
0197	120	Ambulance / Ems Fund	5227040	Ambulance Services	\$50,753
0197	120	Ambulance / Ems Fund	5227040	Ambulance Services	\$999
0197	120	Ambulance / Ems Fund	5227040	Ambulance Services	\$1,909
0197	120	Ambulance / Ems Fund	5227040	Ambulance Services	\$65
0197	120	Ambulance / Ems Fund	5227040	Ambulance Services	\$5,024
0197	120	Ambulance / Ems Fund	5227040	Ambulance Services	\$251
0197	120	Ambulance / Ems Fund	5227040	Ambulance Services	\$2,121
0197	120	Ambulance / Ems Fund	5227040	Ambulance Services	\$7,571
0197	120	Ambulance / Ems Fund	5227040	Ambulance Services	\$1,196
0197	120	Ambulance / Ems Fund	5227040	Ambulance Services	\$1,452
0197	120	Ambulance / Ems Fund	5227040	Ambulance Services	\$675

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	120	Ambulance / Ems Fund	5227040	Ambulance Services	\$1,200
0197	120	Ambulance / Ems Fund	5227040	Ambulance Services	\$300
0197	120	Ambulance / Ems Fund	5227040	Ambulance Services	\$150
0197	120	Ambulance / Ems Fund	5286040	Dispatch Services	\$8,766
0197	120	Ambulance / Ems Fund	5084100	Committed Cash and Investments - Ending	\$178,505
0197	120	Ambulance / Ems Fund	5084100	Committed Cash and Investments - Ending	\$917,123
0197	130	Lodging Tax Fund	5573040	Tourism	\$15,000
0197	130	Lodging Tax Fund	5733040	Commercial	\$74,969
0197	130	Lodging Tax Fund	5084100	Committed Cash and Investments - Ending	\$603,457
0197	306	Municipal Cap Imprvment	5085100	Assigned Cash and Investments - Ending	\$709,417
0197	400	Sewer M & O Fund	5351040	Sewer/Reclaimed Water Utilities	\$143,696
0197	400	Sewer M & O Fund	5351040	Sewer/Reclaimed Water Utilities	\$3,344
0197	400	Sewer M & O Fund	5351040	Sewer/Reclaimed Water Utilities	\$4,906
0197	400	Sewer M & O Fund	5351040	Sewer/Reclaimed Water Utilities	\$16,660
0197	400	Sewer M & O Fund	5351040	Sewer/Reclaimed Water Utilities	\$1,183
0197	400	Sewer M & O Fund	5351040	Sewer/Reclaimed Water Utilities	\$1,165
0197	400	Sewer M & O Fund	5351040	Sewer/Reclaimed Water Utilities	\$31,958
0197	400	Sewer M & O Fund	5351040	Sewer/Reclaimed Water Utilities	\$35,973
0197	400	Sewer M & O Fund	5351040	Sewer/Reclaimed Water Utilities	\$29,337
0197	400	Sewer M & O Fund	5351040	Sewer/Reclaimed Water Utilities	\$1,372
0197	400	Sewer M & O Fund	5351040	Sewer/Reclaimed Water Utilities	\$714
0197	400	Sewer M & O Fund	5357010	Sewer/Reclaimed Water Utilities	\$98,850
0197	400	Sewer M & O Fund	5357020	Sewer/Reclaimed Water Utilities	\$7,923
0197	400	Sewer M & O Fund	5357020	Sewer/Reclaimed Water Utilities	\$11,571
0197	400	Sewer M & O Fund	5357020	Sewer/Reclaimed Water Utilities	\$328
0197	400	Sewer M & O Fund	5357020	Sewer/Reclaimed Water Utilities	\$22,533
0197	400	Sewer M & O Fund	5357020	Sewer/Reclaimed Water Utilities	\$1,076
0197	400	Sewer M & O Fund	5357020	Sewer/Reclaimed Water Utilities	\$323
0197	400	Sewer M & O Fund	5357020	Sewer/Reclaimed Water Utilities	\$201
0197	400	Sewer M & O Fund	5358010	Sewer/Reclaimed Water Utilities	\$341,431

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	400	Sewer M & O Fund	5358010	Sewer/Reclaimed Water Utilities	\$9,489
0197	400	Sewer M & O Fund	5358020	Sewer/Reclaimed Water Utilities	\$28,761
0197	400	Sewer M & O Fund	5358020	Sewer/Reclaimed Water Utilities	\$42,775
0197	400	Sewer M & O Fund	5358020	Sewer/Reclaimed Water Utilities	\$9,853
0197	400	Sewer M & O Fund	5358020	Sewer/Reclaimed Water Utilities	\$94,330
0197	400	Sewer M & O Fund	5358020	Sewer/Reclaimed Water Utilities	\$5,672
0197	400	Sewer M & O Fund	5358020	Sewer/Reclaimed Water Utilities	\$1,382
0197	400	Sewer M & O Fund	5358020	Sewer/Reclaimed Water Utilities	\$874
0197	400	Sewer M & O Fund	5358020	Sewer/Reclaimed Water Utilities	\$1,500
0197	400	Sewer M & O Fund	5358030	Sewer/Reclaimed Water Utilities	\$465
0197	400	Sewer M & O Fund	5358030	Sewer/Reclaimed Water Utilities	\$22
0197	400	Sewer M & O Fund	5358030	Sewer/Reclaimed Water Utilities	\$707
0197	400	Sewer M & O Fund	5358030	Sewer/Reclaimed Water Utilities	\$141
0197	400	Sewer M & O Fund	5358030	Sewer/Reclaimed Water Utilities	\$2,441
0197	400	Sewer M & O Fund	5358030	Sewer/Reclaimed Water Utilities	\$40,536
0197	400	Sewer M & O Fund	5358030	Sewer/Reclaimed Water Utilities	\$7,284
0197	400	Sewer M & O Fund	5358030	Sewer/Reclaimed Water Utilities	\$4,812
0197	400	Sewer M & O Fund	5358040	Sewer/Reclaimed Water Utilities	\$1,343
0197	400	Sewer M & O Fund	5358040	Sewer/Reclaimed Water Utilities	\$804
0197	400	Sewer M & O Fund	5358040	Sewer/Reclaimed Water Utilities	\$5,667
0197	400	Sewer M & O Fund	5358040	Sewer/Reclaimed Water Utilities	\$1,056
0197	400	Sewer M & O Fund	5358040	Sewer/Reclaimed Water Utilities	\$4,277
0197	400	Sewer M & O Fund	5358040	Sewer/Reclaimed Water Utilities	\$1,100
0197	400	Sewer M & O Fund	5358040	Sewer/Reclaimed Water Utilities	\$4,000
0197	400	Sewer M & O Fund	5358040	Sewer/Reclaimed Water Utilities	\$144,952
0197	400	Sewer M & O Fund	5358040	Sewer/Reclaimed Water Utilities	\$2,004
0197	400	Sewer M & O Fund	5358040	Sewer/Reclaimed Water Utilities	\$67,117
0197	400	Sewer M & O Fund	5358040	Sewer/Reclaimed Water Utilities	\$1,457

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	400	Sewer M & O Fund	5358040	Sewer/Reclaimed Water Utilities	\$1,624
0197	400	Sewer M & O Fund	5358040	Sewer/Reclaimed Water Utilities	\$10,370
0197	400	Sewer M & O Fund	5358040	Sewer/Reclaimed Water Utilities	\$25,763
0197	400	Sewer M & O Fund	5358040	Sewer/Reclaimed Water Utilities	\$6,123
0197	400	Sewer M & O Fund	5358040	Sewer/Reclaimed Water Utilities	\$33,467
0197	400	Sewer M & O Fund	5358040	Sewer/Reclaimed Water Utilities	\$109,452
0197	400	Sewer M & O Fund	5358040	Sewer/Reclaimed Water Utilities	\$1,853
0197	400	Sewer M & O Fund	5358040	Sewer/Reclaimed Water Utilities	\$1,159
0197	400	Sewer M & O Fund	5358040	Sewer/Reclaimed Water Utilities	\$4,463
0197	400	Sewer M & O Fund	5084100	Committed Cash and Investments - Ending	\$849,914
0197	400	Sewer M & O Fund	5084100	Committed Cash and Investments - Ending	\$159,469
0197	400	Sewer M & O Fund	5084100	Committed Cash and Investments - Ending	\$657,689
0197	400	Sewer M & O Fund	5084100	Committed Cash and Investments - Ending	\$210,422
0197	400	Sewer M & O Fund	5084100	Committed Cash and Investments - Ending	\$178,988
0197	400	Sewer M & O Fund	5084100	Committed Cash and Investments - Ending	\$106,935
0197	400	Sewer M & O Fund	5083100	Restricted Cash and Investments - Ending	\$345,000
0197	400	Sewer M & O Fund	5084100	Committed Cash and Investments - Ending	\$36,369
0197	400	Sewer M & O Fund	5083100	Restricted Cash and Investments - Ending	\$7,198
0197	400	Sewer M & O Fund	5083100	Restricted Cash and Investments - Ending	\$8,345
0197	400	Sewer M & O Fund	5084100	Committed Cash and Investments - Ending	\$82,600
0197	409	Stormwater O & M	5311010	Storm Drainage Utilities	\$15,993
0197	409	Stormwater O & M	5311020	Storm Drainage Utilities	\$1,307
0197	409	Stormwater O & M	5311020	Storm Drainage Utilities	\$1,868
0197	409	Stormwater O & M	5311020	Storm Drainage Utilities	\$69
0197	409	Stormwater O & M	5311020	Storm Drainage Utilities	\$4,515
0197	409	Stormwater O & M	5311020	Storm Drainage Utilities	\$280
0197	409	Stormwater O & M	5311020	Storm Drainage Utilities	\$62
0197	409	Stormwater O & M	5311020	Storm Drainage Utilities	\$43
0197	409	Stormwater O & M	5311030	Storm Drainage Utilities	\$398
0197	409	Stormwater O & M	5311040	Storm Drainage Utilities	\$32,433
0197	409	Stormwater O & M	5311040	Storm Drainage Utilities	\$818
0197	409	Stormwater O & M	5311040	Storm Drainage Utilities	\$2,101
0197	409	Stormwater O & M	5311040	Storm Drainage Utilities	\$371

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	409	Stormwater O & M	5311040	Storm Drainage Utilities	\$4,216
0197	409	Stormwater O & M	5311040	Storm Drainage Utilities	\$5,599
0197	409	Stormwater O & M	5311040	Storm Drainage Utilities	\$2,000
0197	409	Stormwater O & M	5311040	Storm Drainage Utilities	\$1,937
0197	409	Stormwater O & M	5311040	Storm Drainage Utilities	\$7,985
0197	409	Stormwater O & M	5311040	Storm Drainage Utilities	\$838
0197	409	Stormwater O & M	5311040	Storm Drainage Utilities	\$368,377
0197	409	Stormwater O & M	5311040	Storm Drainage Utilities	\$1,027
0197	409	Stormwater O & M	5311040	Storm Drainage Utilities	\$744
0197	409	Stormwater O & M	5084100	Committed Cash and Investments - Ending	\$65,950
0197	410	Sanitation O & M Fund	5371040	Solid Waste Utilities	\$2,144
0197	410	Sanitation O & M Fund	5371040	Solid Waste Utilities	\$2,725
0197	410	Sanitation O & M Fund	5371040	Solid Waste Utilities	\$620
0197	410	Sanitation O & M Fund	5371040	Solid Waste Utilities	\$25,219
0197	410	Sanitation O & M Fund	5371040	Solid Waste Utilities	\$7,365
0197	410	Sanitation O & M Fund	5371040	Solid Waste Utilities	\$26,410
0197	410	Sanitation O & M Fund	5371040	Solid Waste Utilities	\$1,027
0197	410	Sanitation O & M Fund	5371040	Solid Waste Utilities	\$704
0197	410	Sanitation O & M Fund	5377010	Solid Waste Utilities	\$98,357
0197	410	Sanitation O & M Fund	5377020	Solid Waste Utilities	\$7,884
0197	410	Sanitation O & M Fund	5377020	Solid Waste Utilities	\$11,513
0197	410	Sanitation O & M Fund	5377020	Solid Waste Utilities	\$327
0197	410	Sanitation O & M Fund	5377020	Solid Waste Utilities	\$22,447
0197	410	Sanitation O & M Fund	5377020	Solid Waste Utilities	\$1,072
0197	410	Sanitation O & M Fund	5377020	Solid Waste Utilities	\$312
0197	410	Sanitation O & M Fund	5377020	Solid Waste Utilities	\$200
0197	410	Sanitation O & M Fund	5378010	Solid Waste Utilities	\$318,687
0197	410	Sanitation O & M Fund	5378010	Solid Waste Utilities	\$1,962
0197	410	Sanitation O & M Fund	5378020	Solid Waste Utilities	\$26,077
0197	410	Sanitation O & M Fund	5378020	Solid Waste Utilities	\$36,556
0197	410	Sanitation O & M Fund	5378020	Solid Waste Utilities	\$9,247
0197	410	Sanitation O & M Fund	5378020	Solid Waste Utilities	\$109,266
0197	410	Sanitation O & M Fund	5378020	Solid Waste Utilities	\$5,202
0197	410	Sanitation O & M Fund	5378020	Solid Waste Utilities	\$1,663
0197	410	Sanitation O & M Fund	5378020	Solid Waste Utilities	\$801
0197	410	Sanitation O & M Fund	5378020	Solid Waste Utilities	\$1,250
0197	410	Sanitation O & M Fund	5378030	Solid Waste Utilities	\$398
0197	410	Sanitation O & M Fund	5378030	Solid Waste Utilities	\$4,528
0197	410	Sanitation O & M Fund	5378030	Solid Waste Utilities	\$581
0197	410	Sanitation O & M Fund	5378030	Solid Waste Utilities	\$522
0197	410	Sanitation O & M Fund	5378030	Solid Waste Utilities	\$38,495
0197	410	Sanitation O & M Fund	5378030	Solid Waste Utilities	\$366
0197	410	Sanitation O & M Fund	5378030	Solid Waste Utilities	\$13,846
0197	410	Sanitation O & M Fund	5378040	Solid Waste Utilities	\$989
0197	410	Sanitation O & M Fund	5378040	Solid Waste Utilities	\$209

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	410	Sanitation O & M Fund	5378040	Solid Waste Utilities	\$4,216
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	\$248,732
0197	410	Sanitation O & M Fund	5378040	Solid Waste Utilities	\$48,664
0197	410	Sanitation O & M Fund	5378040	Solid Waste Utilities	\$45,728
0197	410	Sanitation O & M Fund	5378040	Solid Waste Utilities	\$5,656
0197	410	Sanitation O & M Fund	5378040	Solid Waste Utilities	\$504
0197	410	Sanitation O & M Fund	5378040	Solid Waste Utilities	\$950
0197	410	Sanitation O & M Fund	5084100	Committed Cash and Investments - Ending	\$605,762
0197	410	Sanitation O & M Fund	5084100	Committed Cash and Investments - Ending	\$173,476
0197	001	Current Expense Fund	3951000	Proceeds from Sales of Capital Assets (Cash Basis Only)	\$70,100
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	3981010	Insurance Recoveries	\$11,528
0197	103	Street Fund	3974200	Transfers-In	\$545,075
0197	103	Street Fund	3981010	Insurance Recoveries	\$1,708
0197	120	Ambulance / Ems Fund	3981010	Insurance Recoveries	\$2,562
0197	400	Sewer M & O Fund	3981010	Insurance Recoveries	\$2,989
0197	410	Sanitation O & M Fund	3981010	Insurance Recoveries	\$2,562
0197	410	Sanitation O & M Fund	3823000	Non-Fiduciary Collections for Others	\$51,398
0197	001	Current Expense Fund	5942160	Capital Expenditures/Expenses - Law Enforcement Services	\$46,664
0197	001	Current Expense Fund	5942160	Capital Expenditures/Expenses - Law Enforcement Services	\$7,268
0197	001	Current Expense Fund	5942260	Capital Expenditures/Expenses - Fire Suppression and EMS Services	\$4,149
0197	001	Current Expense Fund	5947660	Capital Expenditures/Expenses - Park Facilities	\$9,844
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	\$35,794
0197	103	Street Fund	5944260	Capital Expenditures/Expenses - Roads/Streets Ordinary Maintenance	\$114,789
0197	103	Street Fund	5951040	Capital Expenditures/Expenses - Engineering	\$203,698



MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	103	Street Fund	5952040	Capital Expenditures/Expenses - Right-Of-Way	\$4,902
0197	103	Street Fund	5952060	Capital Expenditures/Expenses - Right-Of-Way	\$4,010
0197	103	Street Fund	5953060	Capital Expenditures/Expenses - Roadway	\$140
0197	104	Transportation Benefit Dist.	5974200	Transfers-Out	\$545,075
0197	120	Ambulance / Ems Fund	5942260	Capital Expenditures/Expenses - Fire Suppression and EMS Services	\$4,149
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	\$94,302
0197	400	Sewer M & O Fund	5913570	Debt Repayment - Sewer/Reclaimed Water Utilities	\$60,000
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	\$73,838
0197	400	Sewer M & O Fund	5923580	Interest and Other Debt Service Cost - Sewer/Reclaimed Water Utilities	\$132,029
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	\$18,362
0197	400	Sewer M & O Fund	5913570	Debt Repayment - Sewer/Reclaimed Water Utilities	\$32,033
0197	400	Sewer M & O Fund	5923580	Interest and Other Debt Service Cost - Sewer/Reclaimed Water Utilities	\$11,976
0197	409	Stormwater O & M	5943160	Capital Expenditures/Expenses - Storm Drainage Utilities	\$11,040
0197	409	Stormwater O & M	5943160	Capital Expenditures/Expenses - Storm Drainage Utilities	\$13,733
0197	409	Stormwater O & M	5943160	Capital Expenditures/Expenses - Storm Drainage Utilities	\$14,276

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	410	Sanitation O & M Fund	5913770	Debt Repayment - Solid Waste Utilities	\$35,030
0197	410	Sanitation O & M Fund	5923780	Interest and Other Debt Service Cost - Solid Waste Utilities	\$876
0197	410	Sanitation O & M Fund	5823000	Non-Fiduciary Remittance for Others	\$51,183



**SCHEDULE SUMMARY OF BANK RECONCILIATION**  
For the Fiscal Year ended December 31, 2021

[CASH BARS Schedule 06 Instructions Link](#)

Bank & Investment Account name  (1)	FROM BANK STATEMENTS					
	Beginning Bank Balance  (2)	Deposits		Withdrawals		Ending Bank Balance  (7)
		Receipts (3)	Inter-bank transfers In (4)	Disbursements (5)	Inter-bank transfers out (6)	
<i>Twin River Bank Checking</i>	\$ 909,858	\$ 11,405,756	\$ 154,884	\$ 11,167,235	\$ -	\$ 1,303,263
<i>Twin River Bank CD</i>	\$ 253,978	\$ 524,872	\$ -	\$ 516,414	\$ -	\$ 262,436
<i>US Bank Ambulance</i>	\$ 64,743	\$ 3,156,907	\$ -	\$ 3,022,142	\$ 155,000	\$ 44,508
<i>US Bank Safekeeping</i>	\$ 4,834,703	\$ 3,022,042	\$ -	\$ 2,997,000	\$ -	\$ 4,859,745
<i>LGIP</i>	\$ 5,540,031	\$ 9,502,052	\$ -	\$ 6,887,740	\$ -	\$ 8,154,343
<i>Petty Cash</i>	\$ 375	\$ -	\$ -	\$ -	\$ -	\$ 375
<b>Bank Totals</b>	<b>\$ 11,603,688</b>	<b>\$ 27,611,630</b>	<b>\$ 154,884</b>	<b>\$ 24,590,531</b>	<b>\$ 155,000</b>	<b>\$ 14,624,671</b>

RECONCILING ITEMS					
Beginning Deposits in Transit (8)	\$ 33,025	\$ (33,025)			
Year-end Deposits in Transit (9)		\$ 9,468			\$ 9,468
Beginning Outstanding & Open Period Items (10)	\$ (689,473)		\$ (689,473)		
Year-end Outstanding & Open Period Items (11)			\$ 768,991		\$ (768,991)
NSF Checks (12)		\$ (4,328)	\$ (4,328)		
Cancellation of unredeemed checks/warrants (13)		+			
Interfund transactions (14)		\$ 587,075	\$ 587,075		
Netted Transactions (15)		\$ (13,533,384)	\$ (13,533,384)		
Authorized balance of revolving, petty cash and change funds (16)	\$ 375				\$ 375
Other Reconciling Items, net (17)	+ / -	+ / -	+ / -		+ / -
<b>Reconciling Items Totals</b>	<b>\$ (656,073)</b>	<b>\$ (12,974,194)</b>	<b>\$ (12,871,118)</b>		<b>\$ (759,148)</b>

FROM GENERAL LEDGER					
	Beginning Cash & Investment Balance  (19)	Revenues & Other Increases  (20)		Expenditures & Other Decreases  (21)	Ending Cash & Investment Balance  (22)
<b>C4/C5 or Trial Balance Totals (18)</b>	<b>\$ 10,946,493</b>	<b>\$ 14,641,927</b>		<b>\$ 11,723,741</b>	<b>\$ 13,864,679</b>
<b>Unreconciled Variance (23)</b>	<b>\$ 1,122</b>	<b>\$ (4,491)</b>		<b>\$ (4,328)</b>	<b>\$ 843</b>

City of Clarkston  
Schedule of Liabilities  
For the Year Ended December 31, 2021

ID. No.	Description	Due Date	Beginning Balance	Additions	Reductions	Ending Balance
General Obligation Debt/Liabilities						
251.11	GO Bond, Clty Hall	12/1/2030	760,000	-	60,000	700,000
263.96	LOCAL #0197-5-1	6/1/2021	35,030	-	35,030	-
263.87	PWTF Loan PC 12-951-035	6/1/2041	7,344,654	-	349,746	6,994,908
Total General Obligation Debt/Liabilities:			8,139,684	-	444,776	7,694,908
Revenue and Other (non G.O.) Debt/Liabilities						
263.82	SRF Loan #L1200009	6/30/2032	434,679	-	32,033	402,646
252.11	Sewer Revenue Bond 2011	12/1/2041	1,750,000	-	60,000	1,690,000
252.11	Sewer Revenue Bond 2013	12/1/2043	2,905,000	-	80,000	2,825,000
259.12	Compensated Absences		544,571	449,938	345,487	649,022
264.30	Pension Liabilities		423,156	-	306,174	116,982
264.40	OPEB Liabilities		4,744,921	402,999	-	5,147,920
Total Revenue and Other (non G.O.) Debt/Liabilities:			10,802,327	852,937	823,694	10,831,570
Total Liabilities:			18,942,011	852,937	1,268,470	18,526,478

**City of Clarkston**  
**SCHEDULE OF STATE FINANCIAL ASSISTANCE (unaudited)**  
**For Fiscal Year ended December 31, 2021**

Grantor	Program Title	Identificaton Number	Amount
State Grant from Department of Health			
	Pre-Hospital	n/a	1,260
Sub-total:			1,260
State Grant from Department of Ecology			
	Stormwater	n/a	50,062
Sub-total:			50,062
State Grant from Criminal Justice Training Commission			
	Denied Firearms Investigation	n/a	800
Sub-total:			800
Grand total:			52,122

**City of Clarkston**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended December 31, 2021**

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		
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	53,936	-	53,936	-	1,3
OFFICE ON VIOLENCE AGAINST WOMEN (OVW), JUSTICE, DEPARTMENT OF (via Washington State Department of Commerce)	Violence Against Women Formula Grants	16.588	F19-31103-003	15,000	-	15,000	-	1,3
OFFICE OF JUSTICE PROGRAMS, JUSTICE, DEPARTMENT OF	Bulletproof Vest Partnership Program	16.607	2020 Fiscal Year	-	1,617	1,617	-	1,3
OFFICE OF JUSTICE PROGRAMS, JUSTICE, DEPARTMENT OF (via Whitman County)	Edward Byrne Memorial Justice Assistance Grant Program	16.738	F17-31440-216	11,450	-	11,450	-	1,3
OFFICE OF JUSTICE PROGRAMS, JUSTICE, DEPARTMENT OF (via Whitman County)	Edward Byrne Memorial Justice Assistance Grant Program	16.738	F18-31440-015	9,003	-	9,003	-	1,3
Total CFDA 16.738:				20,453	-	20,453	-	
Total Federal Awards Expended:				89,389	1,617	91,006	-	

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, 2021**

**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 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.

MCAG 0197

Schedule 17

City of Clarkston

**LIMITATION ON PUBLIC WORKS PROJECTS PERFORMED BY PUBLIC EMPLOYEES**

**For the Year Ended December 31, 2021**

***DID NOT FILE -REQUIRED FOR 1st Class or Code City population above 20,000***

Total current public work construction budget as amended (annual or biennial as applicable)	744072.93
---	-----------

Allowable portion of total public works (10 percent of line 1)	74407.293
--	-----------

Less: Amount (if any) in excess of permitted amount from prior budget period.	0
---	---

Total allowable public works (line 2 minus line 3)	74407.293
--	-----------

Total public works projects performed by public employees during the current year (include work performed by a county)	0
--	---

If this is the second year of a biennial budget, total public works projects performed by public employees during the first year of biennium	
--	--

Restricted under (over) allowable (line 4 minus line 5 minus line 6)	74407.293
--	-----------

NOTE: If the restricted amount is over allowable, this amount must be carried forward to the next budget period report.

**Labor Relations Consultant  
For the Year Ended December 31, 2021**

Has your government engaged labor relations consultants?   X   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: \$21,100.00
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, 2021 through December 31, 2021  Services provided: Labor Negotiations and Contract Administration

## City of Clarkston

Local Government Risk Assumption  
For the Year Ended December 31, 2021

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.**

	<b><u>Please list the title of the self-insurance program or type of risk covered by self-insurance:</u></b>				
	<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?	<b><u>Unemployment</u></b>				
If yes, do other governments participate?	<b><u>No</u></b>				
If yes, please list participating governments.					
Self-Insure as part of a joint program?	<b><u>No</u></b>				
Does a Third-Party Administer manage claims?	<b><u>No</u></b>				
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.)	<b><u>Yes</u></b>				
Has program had a claims audit in last three years?	<b><u>No</u></b>				
Are program resources sufficient to cover expenses?	<b><u>Not Applicable</u></b>				
Does an actuary estimate program liability?	<b><u>No</u></b>				
Number of claims paid during the period?	<b><u>3</u></b>				
Total amount of paid claims during the period?	<b><u>\$4,947</u></b>				
Total amount of recoveries during the period?	<b><u>0</u></b>				