

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 12/31/2023

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 Rachel Frost Clerk/Treasurer

Contact Phone Number _____

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

I certify 24th day of May, 2024, 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

Rachel Frost (rfrost@clarkston-wa.com)

City of Clarkston
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2023

		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	16,245,124	8,041,966	29,518	971,525
388 / 588	Net Adjustments	124,965	69,572	278	7,799
Revenues					
310	Taxes	6,917,088	4,676,838	-	595,429
320	Licenses and Permits	182,144	182,144	-	-
330	Intergovernmental Revenues	1,196,564	579,758	554	292,147
340	Charges for Goods and Services	3,783,859	192,349	-	-
350	Fines and Penalties	81,145	43,287	-	-
360	Miscellaneous Revenues	796,798	475,232	3,561	102,051
Total Revenues:		12,957,598	6,149,608	4,115	989,627
Expenditures					
510	General Government	917,553	884,519	-	-
520	Public Safety	5,110,899	3,699,928	649	-
530	Utilities	2,289,155	-	-	-
540	Transportation	1,075,448	2,234	-	1,073,214
550	Natural/Economic Environment	470,641	470,548	-	-
560	Social Services	22,115	22,115	-	-
570	Culture and Recreation	304,694	179,694	-	-
Total Expenditures:		10,190,505	5,259,038	649	1,073,214
Excess (Deficiency) Revenues over Expenditures:		2,767,093	890,570	3,466	(83,587)
Other Increases in Fund Resources					
391-393, 596	Debt Proceeds	2,328	-	-	-
397	Transfers-In	1,028,213	10,000	-	368,987
385	Special or Extraordinary Items	-	-	-	-
381, 382, 389, 395, 398	Other Resources	86,892	6,619	-	2,786
Total Other Increases in Fund Resources:		1,117,433	16,619	-	371,773
Other Decreases in Fund Resources					
594-595	Capital Expenditures	1,175,054	601,705	-	335,825
591-593, 599	Debt Service	924,972	104,876	-	-
597	Transfers-Out	2,857,546	-	-	-
585	Special or Extraordinary Items	-	-	-	-
581, 582, 589	Other Uses	57,973	-	-	-
Total Other Decreases in Fund Resources:		5,015,545	706,581	-	335,825
Increase (Decrease) in Cash and Investments:		(1,131,019)	200,608	3,466	(47,639)
Ending Cash and Investments					
50821	Nonspendable	-	-	-	-
50831	Restricted	438,124	-	-	-
50841	Committed	5,364,516	-	-	816,932
50851	Assigned	3,981,460	2,857,186	33,262	114,751
50891	Unassigned	5,454,966	5,454,966	-	-
Total Ending Cash and Investments		15,239,066	8,312,152	33,262	931,683

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, 2023

		104 Transportation Benefit Dist.	108 Drug Enforcement Fund	120 Ambulance / Ems Fund	130 Lodging Tax Fund
Beginning Cash and Investments					
308	Beginning Cash and Investments	1,480,576	6,307	457,941	701,350
388 / 588	Net Adjustments	16,285	55	2,611	6,534
Revenues					
310	Taxes	752,872	-	631,094	173,442
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	-	-	36,969	-
340	Charges for Goods and Services	-	-	649,004	-
350	Fines and Penalties	-	-	-	-
360	Miscellaneous Revenues	64,713	215	11,444	24,411
Total Revenues:		817,585	215	1,328,511	197,853
Expenditures					
510	General Government	-	-	33,034	-
520	Public Safety	-	-	1,410,322	-
530	Utilities	-	-	-	-
540	Transportation	-	-	-	-
550	Natural/Economic Environment	-	-	-	93
560	Social Services	-	-	-	-
570	Culture and Recreation	-	-	-	125,000
Total Expenditures:		-	-	1,443,356	125,093
Excess (Deficiency) Revenues over Expenditures:		817,585	215	(114,845)	72,760
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	-	-	8,600	-
Total Other Increases in Fund Resources:		-	-	8,600	-
Other Decreases in Fund Resources					
594-595	Capital Expenditures	-	-	32,419	-
591-593, 599	Debt Service	-	-	630	-
597	Transfers-Out	368,987	-	10,000	-
585	Special or Extraordinary Items	-	-	-	-
581, 582, 589	Other Uses	-	-	-	-
Total Other Decreases in Fund Resources:		368,987	-	43,049	-
Increase (Decrease) in Cash and Investments:		448,598	215	(149,294)	72,760
Ending Cash and Investments					
50821	Nonspendable	-	-	-	-
50831	Restricted	-	-	-	-
50841	Committed	1,945,459	-	311,256	780,644
50851	Assigned	-	6,578	-	-
50891	Unassigned	-	-	-	-
Total Ending Cash and Investments		1,945,459	6,578	311,256	780,644

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, 2023

		<u>306 Municipal Cap Imprvmt</u>	<u>400 Sewer M & O Fund</u>	<u>409 Stormwater O & M</u>	<u>410 Sanitation O & M Fund</u>
Beginning Cash and Investments					
308	Beginning Cash and Investments	843,536	2,800,343	7,162	904,900
388 / 588	Net Adjustments	8,117	1,803	921	10,990
Revenues					
310	Taxes	87,413	-	-	-
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	-	170,240	116,896	-
340	Charges for Goods and Services	-	841,426	478,397	1,622,683
350	Fines and Penalties	-	3,140	17,359	17,359
360	Miscellaneous Revenues	30,617	43,391	3,467	37,696
Total Revenues:		<u>118,030</u>	<u>1,058,197</u>	<u>616,119</u>	<u>1,677,738</u>
Expenditures					
510	General Government	-	-	-	-
520	Public Safety	-	-	-	-
530	Utilities	-	575,266	451,006	1,262,883
540	Transportation	-	-	-	-
550	Natural/Economic Environment	-	-	-	-
560	Social Services	-	-	-	-
570	Culture and Recreation	-	-	-	-
Total Expenditures:		<u>-</u>	<u>575,266</u>	<u>451,006</u>	<u>1,262,883</u>
Excess (Deficiency) Revenues over Expenditures:		<u>118,030</u>	<u>482,931</u>	<u>165,113</u>	<u>414,855</u>
Other Increases in Fund Resources					
391-393, 596	Debt Proceeds	-	2,328	-	-
397	Transfers-In	-	649,226	-	-
385	Special or Extraordinary Items	-	-	-	-
381, 382, 389, 395, 398	Other Resources	-	12,159	-	56,728
Total Other Increases in Fund Resources:		<u>-</u>	<u>663,713</u>	<u>-</u>	<u>56,728</u>
Other Decreases in Fund Resources					
594-595	Capital Expenditures	-	125,391	63,177	16,537
591-593, 599	Debt Service	-	819,466	-	-
597	Transfers-Out	-	2,478,559	-	-
585	Special or Extraordinary Items	-	-	-	-
581, 582, 589	Other Uses	-	-	-	57,973
Total Other Decreases in Fund Resources:		<u>-</u>	<u>3,423,416</u>	<u>63,177</u>	<u>74,510</u>
Increase (Decrease) in Cash and Investments:		<u>118,030</u>	<u>(2,276,772)</u>	<u>101,936</u>	<u>397,073</u>
Ending Cash and Investments					
50821	Nonspendable	-	-	-	-
50831	Restricted	-	438,124	-	-
50841	Committed	-	87,245	110,018	1,312,962
50851	Assigned	969,683	-	-	-
50891	Unassigned	-	-	-	-
Total Ending Cash and Investments		<u>969,683</u>	<u>525,369</u>	<u>110,018</u>	<u>1,312,962</u>

The accompanying notes are an integral part of this statement.

City of Clarkston
Notes to the Financial Statements
For the Year Ended December 31, 2023

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. Cash 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 are 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>
406 - Sewer Revenue Bond Fund	\$414,980	Bond covenants
407 - PWTF Loans – Sewer Fund	\$10,524	Loan agreements
408 - SRF Loan Fund	\$96,365	Loan agreements
104 - TBD Fund	\$1,945,459	RCW 36.73
103 - Street Fund	\$816,932	Ordinance 550
120 - Ambulance Fund	\$151,370	Ordinance 1408
130 - Lodging Tax Fund	\$780,644	Resolution 2006-05
400 - Sewer O&M Fund	\$3,500	Ordinance 1633
409 - Stormwater O&M Fund	\$110,018	Ordinance 1615
410 - Sanitation O&M Fund	\$1,026,971	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	Actual Expenditures	Variance
001 – General Fund	\$6,222,393	\$6,077,342	\$145,051
004 – CE Reserve *	\$0	\$0	\$0
006 – Emp Benefit Reserve *	\$0	\$0	\$0
007 – Community Projects *	\$2,500	\$0	\$2500
010 – National Night Out *	\$1,000	\$415	\$585
011 – Victim’s Rights *	\$5,500	\$4,105	\$1,395
016 – Vehicle Reserve *	\$48,000	\$48,000	\$0
017 – DARE Fund *	\$0	\$0	\$0
037 - CDBG Fund *	\$0	\$0	\$0
102 – Rescue One	\$900	\$649	\$251
103 – Street Fund	\$6,715,754	\$1,429,039	\$5,286,715
104 – Trans Benefit District	\$1,580,000	\$368,987	\$1,211,013
105 – Street Reserve **	\$0	\$0	\$0
108 – Drug Enforcement	\$3,500	\$0	\$3,500
120 – Ambulance	\$1,729,513	\$1,528,407	\$201,106
121 – EMS Capital Reserve ***	\$110,000	\$0	\$110,000
130 – Lodging Tax	\$200,000	\$125,093	\$74,907
306 – Muni Cap Improvement	\$0	\$0	\$0
400 – Sewer O & M	\$5,286,186	\$1,768,133	\$3,518,035
401 – Sewer Equip Reserve +	\$182,916	\$182,916	\$0
402 – Sewer Line Reserve +	\$2,191,312	\$691,312	\$1,500,000
403 – Sewer Cap Replacement+	\$234,910	\$234,910	\$0
404 – Sewer Reserve +	\$187,728	\$187,728	\$0
405 – Sewer Construction +	\$284,459	\$454,699	(\$170,240)
406 – Sewer Revenue Bond +	\$342,992	\$238,859	\$104,133
407 – P WTF Loan Fund +	\$367,237	\$366,358	\$879
408 – SRF Loan Fund +	\$44,209	\$44,009	\$200
409 – Stormwater O & M	\$498,477	\$514,183	(\$15,706)
410 – Sanitation O & M	\$1,512,615	\$1,387,393	\$125,222
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, 2023 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.	\$8,403,472	-0-	\$8,403,472
U.S. Government Securities	\$6,110,000	-0-	\$6,110,000
Twin River Bank CD	\$264,800	-0-	\$264,800
Bank Deposits	\$447,387	-0-	\$447,387
Total	\$15,225,659	-0-	\$15,225,659

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 Calendar	
January 1	Tax is levied and becomes an enforceable lien against the properties.
February 14	Tax bills are mailed
April 30	First of two equal installment payments are due
May 31	Assessed value of property established for next year's levy at 100 percent of market value.
October 31	Second installment is due

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 2023 was \$2.048651681059 per \$1,000 on an assessed valuation of \$587,235,947 for a total regular levy of \$1,203,041.

In 2023 the City also levied \$1.083663224724 per \$1,000 of the assessed valuation of \$587,235,947 for E.M.S. for a total additional levy of \$636,366.

Washington State Constitution and Washington State law, RCW 84.55.010, limit the rate.

Note 5 – Long-Term Debt

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, 2023.

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
2024	\$600,267	\$244,732	\$844,999
2025	\$611,202	\$234,198	\$845,400
2026	\$617,161	\$223,214	\$840,375
2027	\$633,145	\$211,743	\$844,888
2028	\$649,156	\$199,271	\$848,427
2029-2033	\$3,065,011	\$795,775	\$3,860,786
2034-2038	\$2,958,728	\$505,706	\$3,464,434
2039-2043	\$2,304,237	\$174,334	\$2,478,570
Totals	\$11,438,907	\$2,588,972	\$14,027,879

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 Annual Comprehensive Financial Report (ACFR) that includes financial statements and required supplementary information for each plan.

The DRS ACFR may be downloaded from the DRS website at www.drs.wa.gov.

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.

Volunteer Fire Fighters’ and Reserve Officers’ Relief and Pension Fund (VFFRPF)
 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 ACFR available from the Office of Financial Management website at www.ofm.wa.gov.

At June 30, 2023 (the measurement date of the plans) the City’s proportionate share of the collective net pension liabilities, as reported on the Schedule of Liabilities, was as follows:

	Employer Contributions	Allocation %	Liability (Asset)
PERS 1	\$64,905	0.009525%	\$217,430
PERS 2/3	\$108,155	0.012301%	(\$504,179)
LEOFF 1	\$0	0.013453%	(\$399,288)
LEOFF 2	\$132,698	0.058790%	(\$1,410,136)
VFFRPF (Police)	\$30	0.02%	(\$3,433)
VFFRPF (Fire)	\$270	0.16%	(\$30,901)

Only the net pension liabilities are reported on the Schedule of Liabilities.

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 169 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 \$1,000,000, 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 four claims for the year ending December 31, 2023. The total amount of these claims was \$6,912. The City reviews the prior year claims and fiscal condition to determine the possible exposure.

Note 8 – Other Post Employment Benefits

The LEOFF I Retiree Medical Plan is a closed, single employer, defined-benefit OPEB plan administered by the City of Clarkston as required by RCW 41.26.150. The plan pays for 100% of eligible retirees’ healthcare costs on a pay-as-you-go basis. As of December 31, 2023, the plan had nine members, all retirees.

Fiscal Year 2023	
Number of Retired Plan Members	9
Benefits Paid	\$136,597
*Total OPEB Liability	\$4,545,336

*Measured using the alternative measurement method

Note 9 – Leases (Lessees)

During the year ended December 31, 2023 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 First Citizens Bank for \$841 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 2023 was \$10,322. As of December 31, 2023, the future lease payments are as follows:

Year ended December 31	Total
2023	\$10,322
2024	\$10,092
2025	\$10,092
2026	\$10,092
2027	\$7,397
Total	\$47,995

City of Clarkston

Schedule 01

For the year ended December 31, 2023

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	001	Current Expense Fund	3089100	Unassigned Cash and Investments - Beginning	\$5,496,149
0197	001	Current Expense Fund	3111000	Property Tax	\$595,429
0197	001	Current Expense Fund	3131100	Local Retail Sales and Use Tax	\$2,559,779
0197	001	Current Expense Fund	3131500	Special Purpose Sales and Use Tax	\$512,314
0197	001	Current Expense Fund	3164100	Business and Occupation Taxes on Utilities	\$667,709
0197	001	Current Expense Fund	3164510	Business and Occupation Taxes on Utilities	\$44,124
0197	001	Current Expense Fund	3164700	Business and Occupation Taxes on Utilities	\$21,388
0197	001	Current Expense Fund	3164701	Business and Occupation Taxes on Utilities	\$23,896
0197	001	Current Expense Fund	3164702	Business and Occupation Taxes on Utilities	\$37,165
0197	001	Current Expense Fund	3164704	Business and Occupation Taxes on Utilities	\$889
0197	001	Current Expense Fund	3164706	Business and Occupation Taxes on Utilities	\$2,474
0197	001	Current Expense Fund	3164707	Business and Occupation Taxes on Utilities	\$422
0197	001	Current Expense Fund	3168100	Gambling Tax - Punch Boards and Pull Tabs	\$8,751
0197	001	Current Expense Fund	3168200	Gambling Tax - Bingo and Raffles	\$23
0197	001	Current Expense Fund	3168400	Gambling Tax - Card Games	\$48,139
0197	001	Current Expense Fund	3172000	Leasehold Excise Tax	\$24,432
0197	001	Current Expense Fund	3213000	Police and Protective	\$600
0197	001	Current Expense Fund	3219100	Franchise Fees and Royalties	\$18,932

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	001	Current Expense Fund	3219900	Other Business Licenses and Permits	\$72,740
0197	001	Current Expense Fund	3221000	Buildings, Structures and Equipment	\$87,878
0197	001	Current Expense Fund	3223000	Animal Licenses	\$1,918
0197	001	Current Expense Fund	3223010	Animal Licenses	\$75
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	\$529
0197	001	Current Expense Fund	3331420	Federal Indirect Grant from Department of Housing and Urban Development	\$158,013
0197	001	Current Expense Fund	3331657	Federal Indirect Grant from Department of Justice	\$38,276
0197	001	Current Expense Fund	3331658	Federal Indirect Grant from Department of Justice	\$15,000
0197	001	Current Expense Fund	3340120	State Grant from Other Judicial Agencies	\$36,882
0197	001	Current Expense Fund	3350401	2022-2023 biennium one-time allocations	\$10,000
0197	001	Current Expense Fund	3360098	City-County Assistance	\$100,676
0197	001	Current Expense Fund	3360620	Criminal Justice - Cities - High Crime	\$23,160
0197	001	Current Expense Fund	3360621	Criminal Justice - Violent Crimes/Population	\$2,609
0197	001	Current Expense Fund	3360626	Criminal Justice - Special Programs	\$9,210
0197	001	Current Expense Fund	3360642	Marijuana Excise Tax Distribution	\$79,151
0197	001	Current Expense Fund	3360651	DUI and Other Criminal Justice Assistance	\$499
0197	001	Current Expense Fund	3360694	Liquor/Beer Excise Tax	\$50,588
0197	001	Current Expense Fund	3360695	Liquor Control Board Profits	\$44,132
0197	001	Current Expense Fund	3360695	Liquor Control Board Profits	\$11,033

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	001	Current Expense Fund	3418100	Data/Word Processing, Printing, Duplicating and IT Services	\$1,060
0197	001	Current Expense Fund	3419600	Personnel Services	\$170
0197	001	Current Expense Fund	3421010	Law Enforcement Services	\$5,401
0197	001	Current Expense Fund	3421020	Law Enforcement Services	\$57,145
0197	001	Current Expense Fund	3422100	Fire Protection and Emergency Medical Services	\$106,090
0197	001	Current Expense Fund	3422110	Fire Protection and Emergency Medical Services	\$7,101
0197	001	Current Expense Fund	3458100	Zoning and Subdivision Services	\$700
0197	001	Current Expense Fund	3458300	Plan Checking Services	\$14,582
0197	001	Current Expense Fund	3458900	Other Planning and Development Services	\$100
0197	001	Current Expense Fund	3558000	Other Criminal Traffic Misdemeanor Fines	\$43,287
0197	001	Current Expense Fund	3611100	Investment Earnings	\$191,962
0197	001	Current Expense Fund	3613000	Gains (Losses) on Sale of Investments	(\$1,845)
0197	001	Current Expense Fund	3614000	Other Interest	\$10,305
0197	001	Current Expense Fund	3620000	Rents and Leases	\$4,000
0197	001	Current Expense Fund	3620000	Rents and Leases	\$4,000
0197	001	Current Expense Fund	3620000	Rents and Leases	\$2,000
0197	001	Current Expense Fund	3620000	Rents and Leases	\$2,000
0197	001	Current Expense Fund	3671120	Contributions and Donations from Nongovernmental Sources	\$83,000
0197	001	Current Expense Fund	3679100	Contributions and Donations from Nongovernmental Sources	\$124
0197	001	Current Expense Fund	3694000	Judgments and Settlements	\$85,867
0197	001	Current Expense Fund	3085100	Assigned Cash and Investments - Beginning	\$1,088,904
0197	001	Current Expense Fund	3611100	Investment Earnings	\$37,543

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	001	Current Expense Fund	3613000	Gains (Losses) on Sale of Investments	(\$378)
0197	001	Current Expense Fund	3085100	Assigned Cash and Investments - Beginning	\$428,503
0197	001	Current Expense Fund	3611100	Investment Earnings	\$14,774
0197	001	Current Expense Fund	3613000	Gains (Losses) on Sale of Investments	(\$149)
0197	001	Current Expense Fund	3085100	Assigned Cash and Investments - Beginning	\$40,943
0197	001	Current Expense Fund	3611100	Investment Earnings	\$1,427
0197	001	Current Expense Fund	3613000	Gains (Losses) on Sale of Investments	(\$14)
0197	001	Current Expense Fund	3671100	Contributions and Donations from Nongovernmental Sources	\$3,750
0197	001	Current Expense Fund	3085100	Assigned Cash and Investments - Beginning	\$7,194
0197	001	Current Expense Fund	3611100	Investment Earnings	\$198
0197	001	Current Expense Fund	3613000	Gains (Losses) on Sale of Investments	(\$1)
0197	001	Current Expense Fund	3085100	Assigned Cash and Investments - Beginning	\$5,130
0197	001	Current Expense Fund	3611100	Investment Earnings	\$177
0197	001	Current Expense Fund	3613000	Gains (Losses) on Sale of Investments	(\$2)
0197	001	Current Expense Fund	3085100	Assigned Cash and Investments - Beginning	\$3,170
0197	001	Current Expense Fund	3611100	Investment Earnings	\$110
0197	001	Current Expense Fund	3613000	Gains (Losses) on Sale of Investments	(\$1)
0197	001	Current Expense Fund	3671100	Contributions and Donations from Nongovernmental Sources	\$380
0197	001	Current Expense Fund	3085100	Assigned Cash and Investments - Beginning	\$971,973
0197	001	Current Expense Fund	3164520	Business and Occupation Taxes on Utilities	\$33,086
0197	001	Current Expense Fund	3164530	Business and Occupation Taxes on Utilities	\$96,818

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	001	Current Expense Fund	3611100	Investment Earnings	\$36,390
0197	001	Current Expense Fund	3613000	Gains (Losses) on Sale of Investments	(\$385)
0197	102	Rescue Unit One Fund	3085100	Assigned Cash and Investments - Beginning	\$29,518
0197	102	Rescue Unit One Fund	3340490	State Grant from Department of Health	\$554
0197	102	Rescue Unit One Fund	3611100	Investment Earnings	\$1,022
0197	102	Rescue Unit One Fund	3613000	Gains (Losses) on Sale of Investments	(\$11)
0197	102	Rescue Unit One Fund	3671100	Contributions and Donations from Nongovernmental Sources	\$2,550
0197	103	Street Fund	3084100	Committed Cash and Investments - Beginning	\$880,830
0197	103	Street Fund	3111000	Property Tax	\$595,429
0197	103	Street Fund	3332020	Federal Indirect Grant from Department of Transportation	\$149,184
0197	103	Street Fund	3360071	Multimodal Transportation - Cities	\$9,368
0197	103	Street Fund	3360087	Motor Vehicle Fuel Tax - City Streets	\$133,595
0197	103	Street Fund	3611100	Investment Earnings	\$23,201
0197	103	Street Fund	3613000	Gains (Losses) on Sale of Investments	(\$165)
0197	103	Street Fund	3620000	Rents and Leases	\$20,000
0197	103	Street Fund	3620000	Rents and Leases	\$1,740
0197	103	Street Fund	3681000	Special Assessments - Capital	\$54,179
0197	103	Street Fund	3085100	Assigned Cash and Investments - Beginning	\$90,695
0197	103	Street Fund	3611100	Investment Earnings	\$3,127
0197	103	Street Fund	3613000	Gains (Losses) on Sale of Investments	(\$31)
0197	104	Transportation Benefit Dist.	3084100	Committed Cash and Investments - Beginning	\$1,480,576
0197	104	Transportation Benefit Dist.	3132100	Public Transportation Systems Sales and Use Tax	\$752,872

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	104	Transportation Benefit Dist.	3611100	Investment Earnings	\$65,504
0197	104	Transportation Benefit Dist.	3613000	Gains (Losses) on Sale of Investments	(\$791)
0197	108	Drug Enforcement Fund	3085100	Assigned Cash and Investments - Beginning	\$6,307
0197	108	Drug Enforcement Fund	3611100	Investment Earnings	\$217
0197	108	Drug Enforcement Fund	3613000	Gains (Losses) on Sale of Investments	(\$2)
0197	120	Ambulance / Ems Fund	3084100	Committed Cash and Investments - Beginning	\$112,702
0197	120	Ambulance / Ems Fund	3611100	Investment Earnings	\$3,886
0197	120	Ambulance / Ems Fund	3613000	Gains (Losses) on Sale of Investments	(\$39)
0197	120	Ambulance / Ems Fund	3084100	Committed Cash and Investments - Beginning	\$345,239
0197	120	Ambulance / Ems Fund	3111000	Property Tax	\$631,094
0197	120	Ambulance / Ems Fund	3329340	Ground Emergency Medical Transportation (GEMT) Payment Program	\$36,969
0197	120	Ambulance / Ems Fund	3422110	Fire Protection and Emergency Medical Services	\$151,250
0197	120	Ambulance / Ems Fund	3426000	Ambulance Services	\$497,754
0197	120	Ambulance / Ems Fund	3611100	Investment Earnings	\$7,668
0197	120	Ambulance / Ems Fund	3613000	Gains (Losses) on Sale of Investments	(\$71)
0197	130	Lodging Tax Fund	3084100	Committed Cash and Investments - Beginning	\$701,350
0197	130	Lodging Tax Fund	3133100	Hotel/Motel Sales and Use Tax	\$173,442
0197	130	Lodging Tax Fund	3611100	Investment Earnings	\$24,673
0197	130	Lodging Tax Fund	3613000	Gains (Losses) on Sale of Investments	(\$262)
0197	306	Municipal Cap Imprvment	3085100	Assigned Cash and Investments - Beginning	\$843,536
0197	306	Municipal Cap Imprvment	3183400	REET 1 - First Quarter Percent	\$87,413
0197	306	Municipal Cap Imprvment	3611100	Investment Earnings	\$30,942

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	306	Municipal Cap Imprvment	3613000	Gains (Losses) on Sale of Investments	(\$325)
0197	400	Sewer M & O Fund	3084100	Committed Cash and Investments - Beginning	\$738,275
0197	400	Sewer M & O Fund	3435001	Sewer/Reclaimed Water Sales and Services	\$498,478
0197	400	Sewer M & O Fund	3435005	Sewer/Reclaimed Water Sales and Services	\$342,948
0197	400	Sewer M & O Fund	3599000	Non-Court Fines and Penalties	\$3,140
0197	400	Sewer M & O Fund	3611100	Investment Earnings	\$6,367
0197	400	Sewer M & O Fund	3613000	Gains (Losses) on Sale of Investments	(\$2)
0197	400	Sewer M & O Fund	3084100	Committed Cash and Investments - Beginning	\$181,623
0197	400	Sewer M & O Fund	3611100	Investment Earnings	\$1,293
0197	400	Sewer M & O Fund	3084100	Committed Cash and Investments - Beginning	\$686,427
0197	400	Sewer M & O Fund	3611100	Investment Earnings	\$4,886
0197	400	Sewer M & O Fund	3084100	Committed Cash and Investments - Beginning	\$233,250
0197	400	Sewer M & O Fund	3611100	Investment Earnings	\$1,660
0197	400	Sewer M & O Fund	3084100	Committed Cash and Investments - Beginning	\$186,402
0197	400	Sewer M & O Fund	3611100	Investment Earnings	\$1,327
0197	400	Sewer M & O Fund	3083100	Restricted Cash and Investments - Beginning	\$277,855
0197	400	Sewer M & O Fund	3378070	Local Grants, Entitlements, Tribal Government Distributions, and Other Payments	\$170,240
0197	400	Sewer M & O Fund	3611100	Investment Earnings	\$4,275
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	\$49,014
0197	400	Sewer M & O Fund	3611100	Investment Earnings	\$20,116
0197	400	Sewer M & O Fund	3613000	Gains (Losses) on Sale of Investments	(\$29)
0197	400	Sewer M & O Fund	3083100	Restricted Cash and Investments - Beginning	\$10,092

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	400	Sewer M & O Fund	3611100	Investment Earnings	\$348
0197	400	Sewer M & O Fund	3613000	Gains (Losses) on Sale of Investments	(\$4)
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	\$9,805
0197	400	Sewer M & O Fund	3611100	Investment Earnings	\$3,186
0197	400	Sewer M & O Fund	3613000	Gains (Losses) on Sale of Investments	(\$32)
0197	409	Stormwater O & M	3084100	Committed Cash and Investments - Beginning	\$7,162
0197	409	Stormwater O & M	3340310	State Grant from Department of Ecology	\$116,896
0197	409	Stormwater O & M	3431000	Storm Drainage Sales and Services	\$72,649
0197	409	Stormwater O & M	3431010	Storm Drainage Sales and Services	\$405,748
0197	409	Stormwater O & M	3599000	Non-Court Fines and Penalties	\$17,359
0197	409	Stormwater O & M	3611100	Investment Earnings	\$3,514
0197	409	Stormwater O & M	3613000	Gains (Losses) on Sale of Investments	(\$47)
0197	410	Sanitation O & M Fund	3084100	Committed Cash and Investments - Beginning	\$679,013
0197	410	Sanitation O & M Fund	3437001	Solid Waste Sales and Services	\$1,620,137
0197	410	Sanitation O & M Fund	3437003	Solid Waste Sales and Services	\$2,546
0197	410	Sanitation O & M Fund	3599000	Non-Court Fines and Penalties	\$17,359
0197	410	Sanitation O & M Fund	3611100	Investment Earnings	\$30,361
0197	410	Sanitation O & M Fund	3613000	Gains (Losses) on Sale of Investments	(\$375)
0197	410	Sanitation O & M Fund	3084100	Committed Cash and Investments - Beginning	\$225,887
0197	410	Sanitation O & M Fund	3611100	Investment Earnings	\$7,788
0197	410	Sanitation O & M Fund	3613000	Gains (Losses) on Sale of Investments	(\$78)
0197	001	Current Expense Fund	5113030	Official Publication Services	\$1,716

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	001	Current Expense Fund	5113040	Official Publication Services	\$601
0197	001	Current Expense Fund	5116010	Legislative Activities	\$20,364
0197	001	Current Expense Fund	5116020	Legislative Activities	\$1,647
0197	001	Current Expense Fund	5116020	Legislative Activities	\$204
0197	001	Current Expense Fund	5116020	Legislative Activities	\$687
0197	001	Current Expense Fund	5116030	Legislative Activities	\$563
0197	001	Current Expense Fund	5116040	Legislative Activities	\$67
0197	001	Current Expense Fund	5125240	Contracted Court	\$86,790
0197	001	Current Expense Fund	5131010	Executive Office	\$14,393
0197	001	Current Expense Fund	5131020	Executive Office	\$1,163
0197	001	Current Expense Fund	5131020	Executive Office	\$60
0197	001	Current Expense Fund	5131020	Executive Office	\$63
0197	001	Current Expense Fund	5131030	Executive Office	\$77
0197	001	Current Expense Fund	5131040	Executive Office	\$515
0197	001	Current Expense Fund	5131040	Executive Office	\$5,137
0197	001	Current Expense Fund	5131040	Executive Office	\$174
0197	001	Current Expense Fund	5142010	Financial Services	\$100,223
0197	001	Current Expense Fund	5142020	Financial Services	\$10,907
0197	001	Current Expense Fund	5142020	Financial Services	\$9,942
0197	001	Current Expense Fund	5142020	Financial Services	\$6,761
0197	001	Current Expense Fund	5142020	Financial Services	\$410
0197	001	Current Expense Fund	5142020	Financial Services	\$24,463
0197	001	Current Expense Fund	5142020	Financial Services	\$882
0197	001	Current Expense Fund	5142020	Financial Services	\$302
0197	001	Current Expense Fund	5142020	Financial Services	\$215
0197	001	Current Expense Fund	5142030	Financial Services	\$2,652
0197	001	Current Expense Fund	5142030	Financial Services	\$202
0197	001	Current Expense Fund	5142030	Financial Services	\$1,374
0197	001	Current Expense Fund	5142030	Financial Services	\$143
0197	001	Current Expense Fund	5142040	Financial Services	\$9,721
0197	001	Current Expense Fund	5142040	Financial Services	\$4,129
0197	001	Current Expense Fund	5142040	Financial Services	\$7,255
0197	001	Current Expense Fund	5142040	Financial Services	\$483
0197	001	Current Expense Fund	5142040	Financial Services	\$343

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	001	Current Expense Fund	5142040	Financial Services	\$1,252
0197	001	Current Expense Fund	5142040	Financial Services	\$11,382
0197	001	Current Expense Fund	5142040	Financial Services	\$1,606
0197	001	Current Expense Fund	5142040	Financial Services	\$2,812
0197	001	Current Expense Fund	5142040	Financial Services	\$925
0197	001	Current Expense Fund	5142340	Financial Services	\$14,292
0197	001	Current Expense Fund	5144040	Election Services	\$2,420
0197	001	Current Expense Fund	5148130	Licensing	\$118
0197	001	Current Expense Fund	5739030	Other Cultural and Community Events	\$3,750
0197	001	Current Expense Fund	5154130	External Legal Services - Advice	\$184
0197	001	Current Expense Fund	5154140	External Legal Services - Advice	\$108,000
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	\$240
0197	001	Current Expense Fund	5154140	External Legal Services - Advice	\$110
0197	001	Current Expense Fund	5159340	Adult Misdemeanor	\$60,000
0197	001	Current Expense Fund	5159340	Adult Misdemeanor	\$33,217
0197	001	Current Expense Fund	5212040	Police Operations	\$4,105
0197	001	Current Expense Fund	5176040	Workers' Compensation Services	\$5,342
0197	001	Current Expense Fund	5181040	Personnel Services	\$26,640
0197	001	Current Expense Fund	5181040	Personnel Services	\$30
0197	001	Current Expense Fund	5183040	Maintenance/Security/In surance/Janitorial Services	\$22,654
0197	001	Current Expense Fund	5187040	Printing Services	\$1,866
0197	001	Current Expense Fund	5188040	Information Technology Services	\$10,951
0197	001	Current Expense Fund	5188040	Information Technology Services	\$1,238
0197	001	Current Expense Fund	5188040	Information Technology Services	\$9,975

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	001	Current Expense Fund	5188040	Information Technology Services	\$1,295
0197	001	Current Expense Fund	5189040	Other Centralized Services	\$112,820
0197	001	Current Expense Fund	5189040	Other Centralized Services	\$539
0197	001	Current Expense Fund	5189040	Other Centralized Services	\$15
0197	001	Current Expense Fund	5235040	Facilities	\$512,314
0197	001	Current Expense Fund	5256040	Disaster Preparedness	\$6,150
0197	001	Current Expense Fund	5444040	Planning	\$2,234
0197	001	Current Expense Fund	5573040	Tourism	\$5,000
0197	001	Current Expense Fund	5587040	Economic Development	\$550
0197	001	Current Expense Fund	5587040	Economic Development	\$158,078
0197	001	Current Expense Fund	5627440	Public Health Services	\$20,000
0197	001	Current Expense Fund	5661140	Chemical Dependency Services	\$2,115
0197	001	Current Expense Fund	5172120	Pension and Other Benefit Payments to Retirees	\$219
0197	001	Current Expense Fund	5172120	Pension and Other Benefit Payments to Retirees	\$13,132
0197	001	Current Expense Fund	5172120	Pension and Other Benefit Payments to Retirees	\$78,390
0197	001	Current Expense Fund	5211010	Administration	\$227,979
0197	001	Current Expense Fund	5211010	Administration	\$105,278
0197	001	Current Expense Fund	5211010	Administration	\$295,325
0197	001	Current Expense Fund	5211010	Administration	\$557,299
0197	001	Current Expense Fund	5211010	Administration	\$130,258
0197	001	Current Expense Fund	5211010	Administration	\$65,994
0197	001	Current Expense Fund	5211010	Administration	\$8,304
0197	001	Current Expense Fund	5211020	Administration	\$109,798
0197	001	Current Expense Fund	5211020	Administration	\$71,666
0197	001	Current Expense Fund	5211020	Administration	\$370
0197	001	Current Expense Fund	5211020	Administration	\$58,982
0197	001	Current Expense Fund	5211020	Administration	\$307,472
0197	001	Current Expense Fund	5211020	Administration	\$16,262

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	001	Current Expense Fund	5211020	Administration	\$4,359
0197	001	Current Expense Fund	5211020	Administration	\$3,779
0197	001	Current Expense Fund	5211020	Administration	\$1,440
0197	001	Current Expense Fund	5211020	Administration	\$4,965
0197	001	Current Expense Fund	5211020	Administration	\$13,252
0197	001	Current Expense Fund	5211030	Administration	\$2,494
0197	001	Current Expense Fund	5211030	Administration	\$230
0197	001	Current Expense Fund	5211030	Administration	\$276
0197	001	Current Expense Fund	5211030	Administration	\$3,938
0197	001	Current Expense Fund	5211030	Administration	\$291
0197	001	Current Expense Fund	5211030	Administration	\$35,917
0197	001	Current Expense Fund	5211030	Administration	\$10,901
0197	001	Current Expense Fund	5211040	Administration	\$6,600
0197	001	Current Expense Fund	5211040	Administration	\$1,021
0197	001	Current Expense Fund	5211040	Administration	\$3,611
0197	001	Current Expense Fund	5211040	Administration	\$9,177
0197	001	Current Expense Fund	5211040	Administration	\$348
0197	001	Current Expense Fund	5211040	Administration	\$9,188
0197	001	Current Expense Fund	5211040	Administration	\$1,631
0197	001	Current Expense Fund	5211040	Administration	\$12,057
0197	001	Current Expense Fund	5211040	Administration	\$778
0197	001	Current Expense Fund	5211040	Administration	\$500
0197	001	Current Expense Fund	5211040	Administration	\$177
0197	001	Current Expense Fund	5211040	Administration	\$3,084
0197	001	Current Expense Fund	5211040	Administration	\$12,044
0197	001	Current Expense Fund	5211040	Administration	\$17,021
0197	001	Current Expense Fund	5211040	Administration	\$1,296
0197	001	Current Expense Fund	5211040	Administration	\$3,054
0197	001	Current Expense Fund	5211040	Administration	\$2,019
0197	001	Current Expense Fund	5236040	Care and Custody of Prisoners	\$50,852
0197	001	Current Expense Fund	5236040	Care and Custody of Prisoners	\$37
0197	001	Current Expense Fund	5286040	Dispatch Services	\$121,434
0197	001	Current Expense Fund	5543010	Animal Control	\$5,484

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	001	Current Expense Fund	5543030	Animal Control	\$40
0197	001	Current Expense Fund	5543040	Animal Control	\$2,433
0197	001	Current Expense Fund	5543040	Animal Control	\$97
0197	001	Current Expense Fund	5543040	Animal Control	\$25,000
0197	001	Current Expense Fund	5211030	Administration	\$415
0197	001	Current Expense Fund	5172220	Pension and Other Benefit Payments to Retirees	\$12,811
0197	001	Current Expense Fund	5172220	Pension and Other Benefit Payments to Retirees	\$20,056
0197	001	Current Expense Fund	5221010	Administration	\$57,698
0197	001	Current Expense Fund	5221010	Administration	\$39,391
0197	001	Current Expense Fund	5221010	Administration	\$203,814
0197	001	Current Expense Fund	5221010	Administration	\$150,023
0197	001	Current Expense Fund	5221010	Administration	\$22,187
0197	001	Current Expense Fund	5221010	Administration	\$5,621
0197	001	Current Expense Fund	5221010	Administration	\$62,893
0197	001	Current Expense Fund	5221020	Administration	\$46,506
0197	001	Current Expense Fund	5221020	Administration	\$29,740
0197	001	Current Expense Fund	5221020	Administration	\$180
0197	001	Current Expense Fund	5221020	Administration	\$35,919
0197	001	Current Expense Fund	5221020	Administration	\$100,599
0197	001	Current Expense Fund	5221020	Administration	\$5,683
0197	001	Current Expense Fund	5221020	Administration	\$1,462
0197	001	Current Expense Fund	5221020	Administration	\$1,941
0197	001	Current Expense Fund	5221020	Administration	\$1,301
0197	001	Current Expense Fund	5221020	Administration	\$5,004
0197	001	Current Expense Fund	5221030	Administration	\$5,611
0197	001	Current Expense Fund	5221030	Administration	\$448
0197	001	Current Expense Fund	5221030	Administration	\$30,408
0197	001	Current Expense Fund	5221030	Administration	\$49
0197	001	Current Expense Fund	5221030	Administration	\$1,267
0197	001	Current Expense Fund	5221030	Administration	\$4,714
0197	001	Current Expense Fund	5221030	Administration	\$6,676
0197	001	Current Expense Fund	5221030	Administration	\$6,941

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	001	Current Expense Fund	5221040	Administration	\$542
0197	001	Current Expense Fund	5221040	Administration	\$2,935
0197	001	Current Expense Fund	5221040	Administration	\$269
0197	001	Current Expense Fund	5221040	Administration	\$3,508
0197	001	Current Expense Fund	5221040	Administration	\$55
0197	001	Current Expense Fund	5221040	Administration	\$5,586
0197	001	Current Expense Fund	5221040	Administration	\$298
0197	001	Current Expense Fund	5221040	Administration	\$273
0197	001	Current Expense Fund	5221040	Administration	\$7,235
0197	001	Current Expense Fund	5221040	Administration	\$15,395
0197	001	Current Expense Fund	5221040	Administration	\$7,799
0197	001	Current Expense Fund	5221040	Administration	\$2,658
0197	001	Current Expense Fund	5221040	Administration	\$960
0197	001	Current Expense Fund	5221040	Administration	\$1,250
0197	001	Current Expense Fund	5221040	Administration	\$6,079
0197	001	Current Expense Fund	5221040	Administration	\$270
0197	001	Current Expense Fund	5286040	Dispatch Services	\$2,998
0197	001	Current Expense Fund	5585010	Building Permits and Plan Reviews	\$54,668
0197	001	Current Expense Fund	5585010	Building Permits and Plan Reviews	\$22,730
0197	001	Current Expense Fund	5585010	Building Permits and Plan Reviews	\$62,921
0197	001	Current Expense Fund	5585020	Building Permits and Plan Reviews	\$11,154
0197	001	Current Expense Fund	5585020	Building Permits and Plan Reviews	\$13,473
0197	001	Current Expense Fund	5585020	Building Permits and Plan Reviews	\$2,532
0197	001	Current Expense Fund	5585020	Building Permits and Plan Reviews	\$38,981
0197	001	Current Expense Fund	5585020	Building Permits and Plan Reviews	\$1,748
0197	001	Current Expense Fund	5585020	Building Permits and Plan Reviews	\$481
0197	001	Current Expense Fund	5585020	Building Permits and Plan Reviews	\$281
0197	001	Current Expense Fund	5585020	Building Permits and Plan Reviews	\$362

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	001	Current Expense Fund	5585030	Building Permits and Plan Reviews	\$2,248
0197	001	Current Expense Fund	5585030	Building Permits and Plan Reviews	\$1,746
0197	001	Current Expense Fund	5585030	Building Permits and Plan Reviews	\$1,069
0197	001	Current Expense Fund	5585040	Building Permits and Plan Reviews	\$73
0197	001	Current Expense Fund	5585040	Building Permits and Plan Reviews	\$1,080
0197	001	Current Expense Fund	5585040	Building Permits and Plan Reviews	\$1,441
0197	001	Current Expense Fund	5585040	Building Permits and Plan Reviews	\$1,520
0197	001	Current Expense Fund	5585040	Building Permits and Plan Reviews	\$139
0197	001	Current Expense Fund	5585040	Building Permits and Plan Reviews	\$2,861
0197	001	Current Expense Fund	5585040	Building Permits and Plan Reviews	\$4,202
0197	001	Current Expense Fund	5585040	Building Permits and Plan Reviews	\$416
0197	001	Current Expense Fund	5585040	Building Permits and Plan Reviews	\$1,133
0197	001	Current Expense Fund	5593040	Property Development	\$4,236
0197	001	Current Expense Fund	5586030	Planning	\$3
0197	001	Current Expense Fund	5586040	Planning	\$986
0197	001	Current Expense Fund	5586040	Planning	\$41,382
0197	001	Current Expense Fund	5768010	General Parks	\$60,714
0197	001	Current Expense Fund	5768010	General Parks	\$2,559
0197	001	Current Expense Fund	5768010	General Parks	\$12,915
0197	001	Current Expense Fund	5768020	General Parks	\$6,233
0197	001	Current Expense Fund	5768020	General Parks	\$6,192
0197	001	Current Expense Fund	5768020	General Parks	\$3,176
0197	001	Current Expense Fund	5768020	General Parks	\$18,793
0197	001	Current Expense Fund	5768020	General Parks	\$1,042
0197	001	Current Expense Fund	5768020	General Parks	\$226
0197	001	Current Expense Fund	5768020	General Parks	\$153
0197	001	Current Expense Fund	5768030	General Parks	\$6,188

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	001	Current Expense Fund	5768030	General Parks	\$178
0197	001	Current Expense Fund	5768030	General Parks	\$2,403
0197	001	Current Expense Fund	5768030	General Parks	\$300
0197	001	Current Expense Fund	5768030	General Parks	\$3,474
0197	001	Current Expense Fund	5768030	General Parks	\$4,678
0197	001	Current Expense Fund	5768030	General Parks	\$616
0197	001	Current Expense Fund	5768040	General Parks	\$267
0197	001	Current Expense Fund	5768040	General Parks	\$5,458
0197	001	Current Expense Fund	5768040	General Parks	\$22,580
0197	001	Current Expense Fund	5768040	General Parks	\$12,510
0197	001	Current Expense Fund	5768040	General Parks	\$3,000
0197	001	Current Expense Fund	5768040	General Parks	\$733
0197	001	Current Expense Fund	5768040	General Parks	\$1,192
0197	001	Current Expense Fund	5768040	General Parks	\$201
0197	001	Current Expense Fund	5768040	General Parks	\$163
0197	001	Current Expense Fund	5089100	Unassigned Cash and Investments - Ending	\$5,454,966
0197	001	Current Expense Fund	5085100	Assigned Cash and Investments - Ending	\$1,206,165
0197	001	Current Expense Fund	5085100	Assigned Cash and Investments - Ending	\$497,291
0197	001	Current Expense Fund	5085100	Assigned Cash and Investments - Ending	\$42,713
0197	001	Current Expense Fund	5085100	Assigned Cash and Investments - Ending	\$3,314
0197	001	Current Expense Fund	5085100	Assigned Cash and Investments - Ending	\$5,349
0197	001	Current Expense Fund	5085100	Assigned Cash and Investments - Ending	\$3,271
0197	001	Current Expense Fund	5085100	Assigned Cash and Investments - Ending	\$1,099,083
0197	102	Rescue Unit One Fund	5227030	Ambulance Services	\$649
0197	102	Rescue Unit One Fund	5085100	Assigned Cash and Investments - Ending	\$33,262
0197	103	Street Fund	5423030	Roadway	\$9,899
0197	103	Street Fund	5423030	Roadway	\$269,835
0197	103	Street Fund	5426140	Sidewalks	\$42,996
0197	103	Street Fund	5426340	Street Lighting	\$107,416

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	103	Street Fund	5426430	Traffic Control Devices	\$5,372
0197	103	Street Fund	5426430	Traffic Control Devices	\$9,163
0197	103	Street Fund	5426440	Traffic Control Devices	\$687
0197	103	Street Fund	5426630	Snow and Ice Control	\$8,206
0197	103	Street Fund	5426740	Street Cleaning	\$7,087
0197	103	Street Fund	5427030	Roadside	\$2,486
0197	103	Street Fund	5427040	Roadside	\$74
0197	103	Street Fund	5427040	Roadside	\$287
0197	103	Street Fund	5429010	Maintenance Administration and Overhead	\$219,985
0197	103	Street Fund	5429010	Maintenance Administration and Overhead	\$7,065
0197	103	Street Fund	5429010	Maintenance Administration and Overhead	\$13,248
0197	103	Street Fund	5429020	Maintenance Administration and Overhead	\$22,393
0197	103	Street Fund	5429020	Maintenance Administration and Overhead	\$22,412
0197	103	Street Fund	5429020	Maintenance Administration and Overhead	\$8,648
0197	103	Street Fund	5429020	Maintenance Administration and Overhead	\$78,245
0197	103	Street Fund	5429020	Maintenance Administration and Overhead	\$3,510
0197	103	Street Fund	5429020	Maintenance Administration and Overhead	\$1,042
0197	103	Street Fund	5429020	Maintenance Administration and Overhead	\$512
0197	103	Street Fund	5429030	Maintenance Administration and Overhead	\$512
0197	103	Street Fund	5429030	Maintenance Administration and Overhead	\$977

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	103	Street Fund	5429030	Maintenance Administration and Overhead	\$720
0197	103	Street Fund	5429030	Maintenance Administration and Overhead	\$14,393
0197	103	Street Fund	5429030	Maintenance Administration and Overhead	\$4,942
0197	103	Street Fund	5429040	Maintenance Administration and Overhead	\$1,844
0197	103	Street Fund	5429040	Maintenance Administration and Overhead	\$347
0197	103	Street Fund	5429040	Maintenance Administration and Overhead	\$5,229
0197	103	Street Fund	5429040	Maintenance Administration and Overhead	\$2,397
0197	103	Street Fund	5429040	Maintenance Administration and Overhead	\$1,827
0197	103	Street Fund	5429040	Maintenance Administration and Overhead	\$802
0197	103	Street Fund	5429040	Maintenance Administration and Overhead	\$393
0197	103	Street Fund	5429040	Maintenance Administration and Overhead	\$573
0197	103	Street Fund	5433010	General Services	\$100,974
0197	103	Street Fund	5433020	General Services	\$7,978
0197	103	Street Fund	5433020	General Services	\$9,872
0197	103	Street Fund	5433020	General Services	\$434
0197	103	Street Fund	5433020	General Services	\$25,645
0197	103	Street Fund	5433020	General Services	\$713
0197	103	Street Fund	5433020	General Services	\$316
0197	103	Street Fund	5433020	General Services	\$187
0197	103	Street Fund	5433030	General Services	\$68
0197	103	Street Fund	5433040	General Services	\$5,580

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	103	Street Fund	5433040	General Services	\$6,432
0197	103	Street Fund	5433040	General Services	\$83
0197	103	Street Fund	5433040	General Services	\$300
0197	103	Street Fund	5433040	General Services	\$791
0197	103	Street Fund	5433040	General Services	\$1,572
0197	103	Street Fund	5433040	General Services	\$4,568
0197	103	Street Fund	5433040	General Services	\$20,167
0197	103	Street Fund	5433040	General Services	\$7,216
0197	103	Street Fund	5433040	General Services	\$967
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	\$816,932
0197	103	Street Fund	5085100	Assigned Cash and Investments - Ending	\$114,751
0197	104	Transportation Benefit Dist.	5084100	Committed Cash and Investments - Ending	\$1,945,459
0197	108	Drug Enforcement Fund	5085100	Assigned Cash and Investments - Ending	\$6,578
0197	120	Ambulance / Ems Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$6,571
0197	120	Ambulance / Ems Fund	5189040	Other Centralized Services	\$26,463
0197	120	Ambulance / Ems Fund	5221020	Administration	\$11,988
0197	120	Ambulance / Ems Fund	5227010	Ambulance Services	\$57,732
0197	120	Ambulance / Ems Fund	5227010	Ambulance Services	\$63,425
0197	120	Ambulance / Ems Fund	5227010	Ambulance Services	\$50,953
0197	120	Ambulance / Ems Fund	5227010	Ambulance Services	\$600,085
0197	120	Ambulance / Ems Fund	5227010	Ambulance Services	\$30,553
0197	120	Ambulance / Ems Fund	5227010	Ambulance Services	\$1,516
0197	120	Ambulance / Ems Fund	5227010	Ambulance Services	\$46,852
0197	120	Ambulance / Ems Fund	5227010	Ambulance Services	\$11,474
0197	120	Ambulance / Ems Fund	5227020	Ambulance Services	\$67,605
0197	120	Ambulance / Ems Fund	5227020	Ambulance Services	\$46,504
0197	120	Ambulance / Ems Fund	5227020	Ambulance Services	\$180

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	120	Ambulance / Ems Fund	5227020	Ambulance Services	\$151
0197	120	Ambulance / Ems Fund	5227020	Ambulance Services	\$57,590
0197	120	Ambulance / Ems Fund	5227020	Ambulance Services	\$169,792
0197	120	Ambulance / Ems Fund	5227020	Ambulance Services	\$9,664
0197	120	Ambulance / Ems Fund	5227020	Ambulance Services	\$2,544
0197	120	Ambulance / Ems Fund	5227020	Ambulance Services	\$2,867
0197	120	Ambulance / Ems Fund	5227020	Ambulance Services	\$2,371
0197	120	Ambulance / Ems Fund	5227020	Ambulance Services	\$4,991
0197	120	Ambulance / Ems Fund	5227030	Ambulance Services	\$10,320
0197	120	Ambulance / Ems Fund	5227030	Ambulance Services	\$827
0197	120	Ambulance / Ems Fund	5227030	Ambulance Services	\$281
0197	120	Ambulance / Ems Fund	5227030	Ambulance Services	\$16,664
0197	120	Ambulance / Ems Fund	5227030	Ambulance Services	\$400
0197	120	Ambulance / Ems Fund	5227030	Ambulance Services	\$1,047
0197	120	Ambulance / Ems Fund	5227030	Ambulance Services	\$12,021
0197	120	Ambulance / Ems Fund	5227030	Ambulance Services	\$4,531
0197	120	Ambulance / Ems Fund	5227040	Ambulance Services	\$3,448
0197	120	Ambulance / Ems Fund	5227040	Ambulance Services	\$3,930
0197	120	Ambulance / Ems Fund	5227040	Ambulance Services	\$50,873
0197	120	Ambulance / Ems Fund	5227040	Ambulance Services	\$1,187
0197	120	Ambulance / Ems Fund	5227040	Ambulance Services	\$5,065
0197	120	Ambulance / Ems Fund	5227040	Ambulance Services	\$13
0197	120	Ambulance / Ems Fund	5227040	Ambulance Services	\$2,603
0197	120	Ambulance / Ems Fund	5227040	Ambulance Services	\$55
0197	120	Ambulance / Ems Fund	5227040	Ambulance Services	\$5,586
0197	120	Ambulance / Ems Fund	5227040	Ambulance Services	\$298
0197	120	Ambulance / Ems Fund	5227040	Ambulance Services	\$2,657
0197	120	Ambulance / Ems Fund	5227040	Ambulance Services	\$10,283
0197	120	Ambulance / Ems Fund	5227040	Ambulance Services	\$9,568
0197	120	Ambulance / Ems Fund	5227040	Ambulance Services	\$438
0197	120	Ambulance / Ems Fund	5227040	Ambulance Services	\$960
0197	120	Ambulance / Ems Fund	5227040	Ambulance Services	\$1,200
0197	120	Ambulance / Ems Fund	5227040	Ambulance Services	\$1,744
0197	120	Ambulance / Ems Fund	5286040	Dispatch Services	\$25,486

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	120	Ambulance / Ems Fund	5084100	Committed Cash and Investments - Ending	\$159,886
0197	120	Ambulance / Ems Fund	5084100	Committed Cash and Investments - Ending	\$151,370
0197	130	Lodging Tax Fund	5573040	Tourism	\$93
0197	130	Lodging Tax Fund	5733040	Commercial	\$125,000
0197	130	Lodging Tax Fund	5084100	Committed Cash and Investments - Ending	\$780,644
0197	306	Municipal Cap Imprvment	5085100	Assigned Cash and Investments - Ending	\$969,683
0197	400	Sewer M & O Fund	5351040	Sewer/Reclaimed Water Utilities	\$25,828
0197	400	Sewer M & O Fund	5351040	Sewer/Reclaimed Water Utilities	\$9,252
0197	400	Sewer M & O Fund	5351040	Sewer/Reclaimed Water Utilities	\$519
0197	400	Sewer M & O Fund	5351040	Sewer/Reclaimed Water Utilities	\$9,884
0197	400	Sewer M & O Fund	5351040	Sewer/Reclaimed Water Utilities	\$165
0197	400	Sewer M & O Fund	5351040	Sewer/Reclaimed Water Utilities	\$1,385
0197	400	Sewer M & O Fund	5351040	Sewer/Reclaimed Water Utilities	\$12,570
0197	400	Sewer M & O Fund	5351040	Sewer/Reclaimed Water Utilities	\$52,143
0197	400	Sewer M & O Fund	5351040	Sewer/Reclaimed Water Utilities	\$42,525
0197	400	Sewer M & O Fund	5351040	Sewer/Reclaimed Water Utilities	\$702
0197	400	Sewer M & O Fund	5351040	Sewer/Reclaimed Water Utilities	\$263
0197	400	Sewer M & O Fund	5357010	Sewer/Reclaimed Water Utilities	\$35,542
0197	400	Sewer M & O Fund	5357020	Sewer/Reclaimed Water Utilities	\$2,947
0197	400	Sewer M & O Fund	5357020	Sewer/Reclaimed Water Utilities	\$3,711
0197	400	Sewer M & O Fund	5357020	Sewer/Reclaimed Water Utilities	\$157
0197	400	Sewer M & O Fund	5357020	Sewer/Reclaimed Water Utilities	\$6,615

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	400	Sewer M & O Fund	5357020	Sewer/Reclaimed Water Utilities	\$360
0197	400	Sewer M & O Fund	5357020	Sewer/Reclaimed Water Utilities	\$81
0197	400	Sewer M & O Fund	5357020	Sewer/Reclaimed Water Utilities	\$62
0197	400	Sewer M & O Fund	5358010	Sewer/Reclaimed Water Utilities	\$143,184
0197	400	Sewer M & O Fund	5358010	Sewer/Reclaimed Water Utilities	\$5,924
0197	400	Sewer M & O Fund	5358020	Sewer/Reclaimed Water Utilities	\$11,244
0197	400	Sewer M & O Fund	5358020	Sewer/Reclaimed Water Utilities	\$11,212
0197	400	Sewer M & O Fund	5358020	Sewer/Reclaimed Water Utilities	\$3,857
0197	400	Sewer M & O Fund	5358020	Sewer/Reclaimed Water Utilities	\$22,702
0197	400	Sewer M & O Fund	5358020	Sewer/Reclaimed Water Utilities	\$1,044
0197	400	Sewer M & O Fund	5358020	Sewer/Reclaimed Water Utilities	\$299
0197	400	Sewer M & O Fund	5358020	Sewer/Reclaimed Water Utilities	\$152
0197	400	Sewer M & O Fund	5358030	Sewer/Reclaimed Water Utilities	\$274
0197	400	Sewer M & O Fund	5358030	Sewer/Reclaimed Water Utilities	\$131
0197	400	Sewer M & O Fund	5358030	Sewer/Reclaimed Water Utilities	\$88
0197	400	Sewer M & O Fund	5358030	Sewer/Reclaimed Water Utilities	\$83
0197	400	Sewer M & O Fund	5358030	Sewer/Reclaimed Water Utilities	\$114
0197	400	Sewer M & O Fund	5358030	Sewer/Reclaimed Water Utilities	\$19,526
0197	400	Sewer M & O Fund	5358030	Sewer/Reclaimed Water Utilities	\$4,536
0197	400	Sewer M & O Fund	5358030	Sewer/Reclaimed Water Utilities	\$4,003
0197	400	Sewer M & O Fund	5358040	Sewer/Reclaimed Water Utilities	\$631

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	400	Sewer M & O Fund	5358040	Sewer/Reclaimed Water Utilities	\$2,402
0197	400	Sewer M & O Fund	5358040	Sewer/Reclaimed Water Utilities	\$2,307
0197	400	Sewer M & O Fund	5358040	Sewer/Reclaimed Water Utilities	\$252
0197	400	Sewer M & O Fund	5358040	Sewer/Reclaimed Water Utilities	\$1,607
0197	400	Sewer M & O Fund	5358040	Sewer/Reclaimed Water Utilities	\$4,000
0197	400	Sewer M & O Fund	5358040	Sewer/Reclaimed Water Utilities	\$43,357
0197	400	Sewer M & O Fund	5358040	Sewer/Reclaimed Water Utilities	\$476
0197	400	Sewer M & O Fund	5358040	Sewer/Reclaimed Water Utilities	\$16,060
0197	400	Sewer M & O Fund	5358040	Sewer/Reclaimed Water Utilities	\$593
0197	400	Sewer M & O Fund	5358040	Sewer/Reclaimed Water Utilities	\$487
0197	400	Sewer M & O Fund	5358040	Sewer/Reclaimed Water Utilities	\$11,723
0197	400	Sewer M & O Fund	5358040	Sewer/Reclaimed Water Utilities	\$16,774
0197	400	Sewer M & O Fund	5358040	Sewer/Reclaimed Water Utilities	\$1,932
0197	400	Sewer M & O Fund	5358040	Sewer/Reclaimed Water Utilities	\$1,462
0197	400	Sewer M & O Fund	5358040	Sewer/Reclaimed Water Utilities	\$36,889
0197	400	Sewer M & O Fund	5358040	Sewer/Reclaimed Water Utilities	\$20
0197	400	Sewer M & O Fund	5358040	Sewer/Reclaimed Water Utilities	\$117
0197	400	Sewer M & O Fund	5358040	Sewer/Reclaimed Water Utilities	\$1,093
0197	400	Sewer M & O Fund	5084100	Committed Cash and Investments - Ending	\$3,500
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	\$69,980

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	400	Sewer M & O Fund	5083100	Restricted Cash and Investments - Ending	\$10,524
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	\$13,765
0197	409	Stormwater O & M	5311010	Storm Drainage Utilities	\$12,296
0197	409	Stormwater O & M	5311020	Storm Drainage Utilities	\$998
0197	409	Stormwater O & M	5311020	Storm Drainage Utilities	\$1,214
0197	409	Stormwater O & M	5311020	Storm Drainage Utilities	\$76
0197	409	Stormwater O & M	5311020	Storm Drainage Utilities	\$2,240
0197	409	Stormwater O & M	5311020	Storm Drainage Utilities	\$227
0197	409	Stormwater O & M	5311020	Storm Drainage Utilities	\$27
0197	409	Stormwater O & M	5311020	Storm Drainage Utilities	\$37
0197	409	Stormwater O & M	5311030	Storm Drainage Utilities	\$1,270
0197	409	Stormwater O & M	5311040	Storm Drainage Utilities	(\$3,279)
0197	409	Stormwater O & M	5311040	Storm Drainage Utilities	\$1,072
0197	409	Stormwater O & M	5311040	Storm Drainage Utilities	\$2,324
0197	409	Stormwater O & M	5311040	Storm Drainage Utilities	\$5,473
0197	409	Stormwater O & M	5311040	Storm Drainage Utilities	\$5,925
0197	409	Stormwater O & M	5311040	Storm Drainage Utilities	\$2,000
0197	409	Stormwater O & M	5311040	Storm Drainage Utilities	\$2,808
0197	409	Stormwater O & M	5311040	Storm Drainage Utilities	\$7,071
0197	409	Stormwater O & M	5311040	Storm Drainage Utilities	\$982
0197	409	Stormwater O & M	5311040	Storm Drainage Utilities	\$405,764
0197	409	Stormwater O & M	5311040	Storm Drainage Utilities	\$1,071
0197	409	Stormwater O & M	5311040	Storm Drainage Utilities	\$1,410
0197	409	Stormwater O & M	5084100	Committed Cash and Investments - Ending	\$110,018
0197	410	Sanitation O & M Fund	5371040	Solid Waste Utilities	\$7,040
0197	410	Sanitation O & M Fund	5371040	Solid Waste Utilities	\$3,573
0197	410	Sanitation O & M Fund	5371040	Solid Waste Utilities	\$1,187
0197	410	Sanitation O & M Fund	5371040	Solid Waste Utilities	\$22,997
0197	410	Sanitation O & M Fund	5371040	Solid Waste Utilities	\$10,675
0197	410	Sanitation O & M Fund	5371040	Solid Waste Utilities	\$38,281
0197	410	Sanitation O & M Fund	5371040	Solid Waste Utilities	\$1,071

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	410	Sanitation O & M Fund	5371040	Solid Waste Utilities	\$1,410
0197	410	Sanitation O & M Fund	5377010	Solid Waste Utilities	\$141,757
0197	410	Sanitation O & M Fund	5377020	Solid Waste Utilities	\$11,314
0197	410	Sanitation O & M Fund	5377020	Solid Waste Utilities	\$13,823
0197	410	Sanitation O & M Fund	5377020	Solid Waste Utilities	\$534
0197	410	Sanitation O & M Fund	5377020	Solid Waste Utilities	\$30,806
0197	410	Sanitation O & M Fund	5377020	Solid Waste Utilities	\$1,282
0197	410	Sanitation O & M Fund	5377020	Solid Waste Utilities	\$379
0197	410	Sanitation O & M Fund	5377020	Solid Waste Utilities	\$278
0197	410	Sanitation O & M Fund	5378010	Solid Waste Utilities	\$312,188
0197	410	Sanitation O & M Fund	5378010	Solid Waste Utilities	\$3,951
0197	410	Sanitation O & M Fund	5378020	Solid Waste Utilities	\$25,564
0197	410	Sanitation O & M Fund	5378020	Solid Waste Utilities	\$31,432
0197	410	Sanitation O & M Fund	5378020	Solid Waste Utilities	\$12,559
0197	410	Sanitation O & M Fund	5378020	Solid Waste Utilities	\$102,506
0197	410	Sanitation O & M Fund	5378020	Solid Waste Utilities	\$5,573
0197	410	Sanitation O & M Fund	5378020	Solid Waste Utilities	\$1,431
0197	410	Sanitation O & M Fund	5378020	Solid Waste Utilities	\$854
0197	410	Sanitation O & M Fund	5378030	Solid Waste Utilities	\$68
0197	410	Sanitation O & M Fund	5378030	Solid Waste Utilities	\$1,290
0197	410	Sanitation O & M Fund	5378030	Solid Waste Utilities	\$4,623
0197	410	Sanitation O & M Fund	5378030	Solid Waste Utilities	\$389
0197	410	Sanitation O & M Fund	5378030	Solid Waste Utilities	\$640
0197	410	Sanitation O & M Fund	5378030	Solid Waste Utilities	\$53,860
0197	410	Sanitation O & M Fund	5378030	Solid Waste Utilities	\$398
0197	410	Sanitation O & M Fund	5378030	Solid Waste Utilities	\$14,050
0197	410	Sanitation O & M Fund	5378040	Solid Waste Utilities	\$777
0197	410	Sanitation O & M Fund	5378040	Solid Waste Utilities	\$681
0197	410	Sanitation O & M Fund	5378040	Solid Waste Utilities	\$75
0197	410	Sanitation O & M Fund	5378040	Solid Waste Utilities	\$5,473
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	\$249,012
0197	410	Sanitation O & M Fund	5378040	Solid Waste Utilities	\$54,609

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	410	Sanitation O & M Fund	5378040	Solid Waste Utilities	\$62,742
0197	410	Sanitation O & M Fund	5378040	Solid Waste Utilities	\$6,449
0197	410	Sanitation O & M Fund	5378040	Solid Waste Utilities	\$409
0197	410	Sanitation O & M Fund	5378040	Solid Waste Utilities	\$873
0197	410	Sanitation O & M Fund	5084100	Committed Cash and Investments - Ending	\$1,026,971
0197	410	Sanitation O & M Fund	5084100	Committed Cash and Investments - Ending	\$285,991
0197	001	Current Expense Fund	3881000	Prior Period Adjustment (s)	\$69,572
0197	001	Current Expense Fund	3951000	Proceeds from Sales of Capital Assets (Cash Basis Only)	\$6,619
0197	001	Current Expense Fund	3971100	Transfers-In	\$1,500
0197	001	Current Expense Fund	3971400	Transfers-In	\$8,500
0197	102	Rescue Unit One Fund	3881000	Prior Period Adjustment (s)	\$278
0197	103	Street Fund	3881000	Prior Period Adjustment (s)	\$7,799
0197	103	Street Fund	3951000	Proceeds from Sales of Capital Assets (Cash Basis Only)	\$2,786
0197	103	Street Fund	3974200	Transfers-In	\$368,987
0197	104	Transportation Benefit Dist.	3881000	Prior Period Adjustment (s)	\$16,285
0197	108	Drug Enforcement Fund	3881000	Prior Period Adjustment (s)	\$55
0197	120	Ambulance / Ems Fund	3881000	Prior Period Adjustment (s)	\$2,611
0197	120	Ambulance / Ems Fund	3951000	Proceeds from Sales of Capital Assets (Cash Basis Only)	\$8,600
0197	130	Lodging Tax Fund	3881000	Prior Period Adjustment (s)	\$6,534
0197	306	Municipal Cap Imprvment	3881000	Prior Period Adjustment (s)	\$8,117
0197	400	Sewer M & O Fund	3881000	Prior Period Adjustment (s)	\$1,803
0197	400	Sewer M & O Fund	3951000	Proceeds from Sales of Capital Assets (Cash Basis Only)	\$12,159

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	400	Sewer M & O Fund	3918010	Intergovernmental Loans	\$2,328
0197	400	Sewer M & O Fund	3973500	Transfers-In	\$238,859
0197	400	Sewer M & O Fund	3973500	Transfers-In	\$366,358
0197	400	Sewer M & O Fund	3973500	Transfers-In	\$44,009
0197	409	Stormwater O & M	3881000	Prior Period Adjustment (s)	\$921
0197	410	Sanitation O & M Fund	3881000	Prior Period Adjustment (s)	\$10,990
0197	410	Sanitation O & M Fund	3823000	Non-Fiduciary Collections for Others	\$56,728
0197	001	Current Expense Fund	5941460	Capital Expenditures/Expenses - Financial, Recording, and Election Services	\$194,527
0197	001	Current Expense Fund	5941460	Capital Expenditures/Expenses - Financial, Recording, and Election Services	\$21,081
0197	001	Current Expense Fund	5941460	Capital Expenditures/Expenses - Financial, Recording, and Election Services	\$1,799
0197	001	Current Expense Fund	5911470	Debt Repayment - Financial, Recording, and Election Services	\$2,871
0197	001	Current Expense Fund	5911470	Debt Repayment - Financial, Recording, and Election Services	\$2,268
0197	001	Current Expense Fund	5942160	Capital Expenditures/Expenses - Law Enforcement Services	\$18,754
0197	001	Current Expense Fund	5942160	Capital Expenditures/Expenses - Law Enforcement Services	\$62,307
0197	001	Current Expense Fund	5942160	Capital Expenditures/Expenses - Law Enforcement Services	\$85,375
0197	001	Current Expense Fund	5911470	Debt Repayment - Financial, Recording, and Election Services	\$630

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	001	Current Expense Fund	5942260	Capital Expenditures/Expenses - Fire Suppression and EMS Services	\$7,036
0197	001	Current Expense Fund	5942260	Capital Expenditures/Expenses - Fire Suppression and EMS Services	\$9,298
0197	001	Current Expense Fund	5911470	Debt Repayment - Financial, Recording, and Election Services	\$3,938
0197	001	Current Expense Fund	5945860	Capital Expenditures/Expenses - Community Planning and Economic Development	\$2,948
0197	001	Current Expense Fund	5947660	Capital Expenditures/Expenses - Park Facilities	\$198,580
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	\$30,169
0197	103	Street Fund	5951040	Capital Expenditures/Expenses - Engineering	\$192,486
0197	103	Street Fund	5951040	Capital Expenditures/Expenses - Engineering	\$7,727
0197	103	Street Fund	5952060	Capital Expenditures/Expenses - Right-Of-Way	\$16,439
0197	103	Street Fund	5953060	Capital Expenditures/Expenses - Roadway	\$119,173
0197	104	Transportation Benefit Dist.	5974200	Transfers-Out	\$368,987
0197	120	Ambulance / Ems Fund	5911470	Debt Repayment - Financial, Recording, and Election Services	\$630
0197	120	Ambulance / Ems Fund	5942260	Capital Expenditures/Expenses - Fire Suppression and EMS Services	\$7,442

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	120	Ambulance / Ems Fund	5942260	Capital Expenditures/Expenses - Fire Suppression and EMS Services	\$24,977
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	\$11,172
0197	400	Sewer M & O Fund	5973500	Transfers-Out	\$1,181,693
0197	400	Sewer M & O Fund	5973500	Transfers-Out	\$182,916
0197	400	Sewer M & O Fund	5973500	Transfers-Out	\$691,312
0197	400	Sewer M & O Fund	5973500	Transfers-Out	\$234,910
0197	400	Sewer M & O Fund	5973500	Transfers-Out	\$187,728
0197	400	Sewer M & O Fund	5913570	Debt Repayment - Sewer/Reclaimed Water Utilities	\$170,240
0197	400	Sewer M & O Fund	5943560	Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities	\$114,219
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	\$34,984
0197	400	Sewer M & O Fund	5923580	Interest and Other Debt Service Cost - Sewer/Reclaimed Water Utilities	\$63,874
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	\$16,613

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0197	400	Sewer M & O Fund	5913570	Debt Repayment - Sewer/Reclaimed Water Utilities	\$34,611
0197	400	Sewer M & O Fund	5923580	Interest and Other Debt Service Cost - Sewer/Reclaimed Water Utilities	\$9,398
0197	409	Stormwater O & M	5943160	Capital Expenditures/Expenses - Storm Drainage Utilities	\$66,547
0197	409	Stormwater O & M	5943160	Capital Expenditures/Expenses - Storm Drainage Utilities	(\$3,370)
0197	410	Sanitation O & M Fund	5943760	Capital Expenditures/Expenses - Solid Waste Utilities	\$16,537
0197	410	Sanitation O & M Fund	5823000	Non-Fiduciary Remittance for Others	\$57,973

SCHEDULE SUMMARY OF BANK RECONCILIATION
For the Fiscal Year ended December 31, 2023

[CASH BARS Schedule 06 Instructions Link](#)

Bank & Investment Account name	FROM BANK STATEMENTS						Ending Bank Balance (7)
	Beginning Bank Balance (2)	Deposits		Withdrawals		Inter-bank transfers In (4)	
(1)	(3)	(5)	(6)	(7)	(8)	(9)	
AMBULANCE ACCOUNT	\$ 37,594	\$ 854,858	\$ 903,067	\$ -	\$ 70,000	\$ -	\$ 59,385
LGIP	\$ 9,887,243	\$ 5,016,229	\$ -	\$ -	\$ -	\$ 6,500,000	\$ 8,403,472
MAIN CHECKING	\$ 1,265,613	\$ 10,996,025	\$ 17,609,803	\$ -	\$ 6,500,000	\$ 70,000	\$ 1,081,835
PETTY CASH & CHANGE FUND	\$ 375	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 375
TIME VALUE INVEST	\$ 5,895,000	\$ 915,000	\$ 700,000	\$ -	\$ -	\$ -	\$ 6,110,000
TRNB CD	\$ 264,800	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 264,800
Bank Totals	\$ 17,350,625	\$ 17,782,112	\$ 19,212,869	\$ -	\$ 6,570,000	\$ 6,570,000	\$ 15,919,867

RECONCILING ITEMS	
Beginning Deposits in Transit (8)	\$ (43,678)
Year-end Deposits in Transit (9)	\$ 29,975
Beginning Outstanding & Open Period Items (10)	\$ (978,294)
Year-end Outstanding & Open Period Items (11)	\$ (717,136)
NSF Checks (12)	\$ (7,578)
Cancellation of unredeemed checks/warrants (13)	\$ -
Interfund transactions (14)	\$ 603,231
Netted Transactions (15)	\$ (4,151,845)
Authorized balance of revolving, petty cash and change funds (16)	\$ 375
Other Reconciling Items, net (17)	\$ (124,965)
Reconciling Items Totals	\$ (3,817,351)

FROM GENERAL LEDGER		
Beginning Cash & Investment Balance (19)	Revenues & Other Increases (20)	Ending Cash & Investment Balance (22)
(21)	(22)	(23)
\$ 16,237,849	\$ 14,207,270	\$ 15,232,363
\$ 53,570	\$ 4,947	\$ 719
CA/C5 or Trial Balance Totals (18)	\$ 15,212,755	\$ 15,232,363
Unreconciled Variance (23)	\$ 182,764	\$ 719

**City of Clarkston
Schedule of Liabilities
For the Year Ended December 31, 2023**

ID. No.	Description	Due Date	Beginning Balance	Additions	Reductions	Ending Balance
General Obligation Debt/Liabilities						
251.11	GO Bond, City Hall	12/1/2030	635,000	-	65,000	570,000
263.87	PWTF Loan PC 12-951-035	6/1/2041	6,645,162	-	349,746	6,295,416
263.56	CIT/First Citizens Bank - Copiers	1/11/2028	28,720	19,380	10,322	37,778
Total General Obligation Debt/Liabilities:			7,308,882	19,380	425,068	6,903,194
Revenue and Other (non G.O.) Debt/Liabilities						
263.82	SRF Loan #L1200009	6/30/2032	368,922	-	34,611	334,311
252.11	Sewer Revenue Bond 2011	12/1/2041	1,635,000	-	60,000	1,575,000
252.11	Sewer Revenue Bond 2013	12/1/2043	2,745,000	-	80,000	2,665,000
259.12	Compensated Absences		378,451	358,573	385,200	351,824
264.40	OPEB Liabilities		4,369,694	175,642	-	4,545,336
263.82	SRF Loan #EL220435	6/30/2028	83,956	1,164	85,120	-
263.82	SRF Loan #EL220436	6/30/2028	83,956	1,164	85,120	-
264.30	Pension Liabilities		259,587	-	42,157	217,430
Total Revenue and Other (non G.O.) Debt/Liabilities:			9,924,566	536,543	772,208	9,688,901
Total Liabilities:			17,233,448	555,923	1,197,276	16,592,095

City of Clarkston
Schedule of Expenditures of State Financial Assistance
For the Year Ended December 31, 2023

State Agency Name	Program Title	Identification Number	Total
Capital Contributions - State Grant from Department of Health	Pre-Hospital	n/a	554
		Sub-Total:	554
State Grant from Other Judicial Agencies	2022 Local Records Digitization Project	n/a	36,882
		Sub-Total:	36,882
State Grant from Department of Ecology	2021 Stormwater Improvements	n/a	116,896
		Sub-Total:	116,896
		Total State Grants Expended:	154,332

**City of Clarkston
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2023**

		Expenditures						
Federal Agency (Pass-Through Agency)	Federal Program	ALN Number	Other Award Number	From Pass- Through Awards	From Direct Awards	Total	Passed through to Subrecipients	Note
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	158,013	-	158,013	-	1,3
OFFICE ON VIOLENCE AGAINST WOMEN, JUSTICE, DEPARTMENT OF (via Washington State Department of Commerce)	Violence Against Women Formula Grants	16.588	F22-31103-052	15,000	-	15,000	-	1,3
OFFICE OF JUSTICE PROGRAMS, JUSTICE, DEPARTMENT OF	Bulletproof Vest Partnership Program	16.607		-	529	529	-	1,3
OFFICE OF JUSTICE PROGRAMS, JUSTICE, DEPARTMENT OF (via Whitman County)	Edward Byrne Memorial Justice Assistance Grant Program	16.738	F20-31440-215	38,276	-	38,276	-	1,3
FEDERAL HIGHWAY ADMINISTRATION, TRANSPORTATION, DEPARTMENT OF (via Washington State Department of Transportation)	Highway Planning and Construction	20.205	LA-10124	119,025	-	119,025	-	1,3
FEDERAL HIGHWAY ADMINISTRATION, TRANSPORTATION, DEPARTMENT OF (via Washington State Department of Transportation)	Highway Planning and Construction	20.205	LA-9593	30,159	-	30,159	-	1,3
Total ALN 20.205:				149,184	-	149,184	-	
Total Federal Awards Expended:				360,473	529	361,002	-	

The accompanying notes are an integral part of this schedule.

City of Clarkston

Notes to the Schedule of Expenditures of Federal Awards For the Year Ended December 31, 2023

Note 1 – Basis of Accounting

This Schedule is prepared on the same basis of accounting as the City's financial statements. The City of Clarkston 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, 2023**

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 Administrator 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>4</u>				
Total amount of paid claims during the period?	<u>\$6,912</u>				
Total amount of recoveries during the period?	<u>\$0</u>				

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

City of Clarkston

Schedule 21 Questions 1-6 (unaudited)

For Fiscal Year Ended: 2023

Liability Insurance Health and Welfare Insurance Unemployment Compensation Obligations Workers Compensation Obligations Other Risks or Obligations

Public entity risk pool	Belong to a public entity risk pool	"Reimbursable" status	Pay premiums to the Department of Labor and Industries	
-------------------------	-------------------------------------	-----------------------	--	--

FML Program	Entity	Government Type
-------------	--------	-----------------

to the State's program	City of Clarkston	City/Town
------------------------	-------------------	-----------