

ANNUAL REPORT CERTIFICATION

City of Fircrest
(Official Name of Government)

0583
MCAG No.

Submitted pursuant to RCW 43.09.230 to the Washington State Auditor’s Office
For the Fiscal Year Ended 12/31/2022

GOVERNMENT INFORMATION:

Official Mailing Address	<u>115 Ramsdell</u>
	<u>Fircrest, WA 98466</u>
Official Website Address	<u>https://www.cityoffircrest.net/</u>
Official E-mail Address	<u>ccorcoran@cityoffircrest.net</u>
Official Phone Number	<u>253-564-8901</u>

AUDIT CONTACT or PREPARER INFORMATION and CERTIFICATION:

Audit Contact or Preparer Name and Title	<u>Lindsay Chambers Accountant 2</u>
Contact Phone Number	<u></u>
Contact E-mail Address	<u>lchambers@cityoffircrest.net</u>

I certify 25th day of May, 2023, that annual report information is complete, accurate and in conformity with the Budgeting, Accounting and Reporting Systems Manual, to the best of my knowledge and belief, having reviewed this information and taken all appropriate steps in order to provide such certification. I acknowledge and understand our responsibility for the design and implementation of controls to ensure accurate financial reporting, comply with applicable laws and safeguard public resources, including controls to prevent and detect fraud. Finally, I acknowledge and understand our responsibility for immediately submitting corrected annual report information if any errors or an omission in such information is subsequently identified.

Signatures
Lindsay Chambers (lchambers@cityoffircrest.net)

City of Fircrest
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2022

		Total for All Funds (Memo Only)	001 General Fund	105 Police Investigation Fund	150 Cumulative Reserve Fund
Beginning Cash and Investments					
308	Beginning Cash and Investments	16,029,667	5,037,689	12,410	980,763
388 / 588	Net Adjustments	4,378	4,378	-	-
Revenues					
310	Taxes	4,745,795	3,976,563	-	-
320	Licenses and Permits	486,617	486,617	-	-
330	Intergovernmental Revenues	1,538,019	938,736	-	-
340	Charges for Goods and Services	5,338,854	672,070	-	-
350	Fines and Penalties	181,991	181,991	-	-
360	Miscellaneous Revenues	2,110,222	361,663	291	-
Total Revenues:		14,401,498	6,617,640	291	-
Expenditures					
510	General Government	1,408,426	1,408,426	-	-
520	Public Safety	2,668,787	2,668,787	-	-
530	Utilities	3,979,839	-	-	-
540	Transportation	471,303	446,098	-	-
550	Natural/Economic Environment	97,534	97,312	-	-
560	Social Services	2,123	2,123	-	-
570	Culture and Recreation	1,043,351	1,043,351	-	-
Total Expenditures:		9,671,363	5,666,097	-	-
Excess (Deficiency) Revenues over Expenditures:		4,730,135	951,543	291	-
Other Increases in Fund Resources					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	708,233	234,470	-	-
385	Special or Extraordinary Items	-	-	-	-
381, 382, 389, 395, 398	Other Resources	802,358	29,837	-	762,846
Total Other Increases in Fund Resources:		1,510,591	264,307	-	762,846
Other Decreases in Fund Resources					
594-595	Capital Expenditures	2,279,016	152,524	-	-
591-593, 599	Debt Service	816,352	12,199	-	-
597	Transfers-Out	708,233	93,000	-	530,763
585	Special or Extraordinary Items	-	-	-	-
581, 582, 589	Other Uses	787,700	12,950	-	-
Total Other Decreases in Fund Resources:		4,591,301	270,673	-	530,763
Increase (Decrease) in Cash and Investments:		1,649,425	945,177	291	232,083
Ending Cash and Investments					
50821	Nonspendable	-	-	-	-
50831	Restricted	5,085,252	800,393	12,701	-
50841	Committed	1,212,846	-	-	1,212,846
50851	Assigned	7,269,049	1,070,521	-	-
50891	Unassigned	4,116,328	4,116,328	-	-
Total Ending Cash and Investments		17,683,475	5,987,242	12,701	1,212,846

The accompanying notes are an integral part of this statement.

City of Fircrest
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2022

		201 Park Bond Debt Service Fund	301 Park Bond Capital Fund	310 Reet	415 Storm Drain
Beginning Cash and Investments					
308	Beginning Cash and Investments	120,060	2,039,673	2,169,058	957,709
388 / 588	Net Adjustments	-	-	-	-
Revenues					
310	Taxes	431,800	-	337,432	-
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	-	-	-	-
340	Charges for Goods and Services	-	-	-	519,977
350	Fines and Penalties	-	-	-	-
360	Miscellaneous Revenues	156	1,482,321	38,037	15,838
Total Revenues:		431,956	1,482,321	375,469	535,815
Expenditures					
510	General Government	-	-	-	-
520	Public Safety	-	-	-	-
530	Utilities	-	-	-	428,302
540	Transportation	-	-	-	-
550	Natural/Economic Environment	-	-	-	-
560	Social Services	-	-	-	-
570	Culture and Recreation	-	-	-	-
Total Expenditures:		-	-	-	428,302
Excess (Deficiency) Revenues over Expenditures:		431,956	1,482,321	375,469	107,513
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	-	-	-	-
Total Other Increases in Fund Resources:		-	-	-	-
Other Decreases in Fund Resources					
594-595	Capital Expenditures	-	1,072,007	-	14,620
591-593, 599	Debt Service	416,200	11,500	-	423
597	Transfers-Out	-	-	84,470	-
585	Special or Extraordinary Items	-	-	-	-
581, 582, 589	Other Uses	-	762,846	-	-
Total Other Decreases in Fund Resources:		416,200	1,846,353	84,470	15,043
Increase (Decrease) in Cash and Investments:		15,756	(364,032)	290,999	92,470
Ending Cash and Investments					
50821	Nonspendable	-	-	-	-
50831	Restricted	135,816	1,675,641	2,460,057	-
50841	Committed	-	-	-	-
50851	Assigned	-	-	-	1,050,181
50891	Unassigned	-	-	-	-
Total Ending Cash and Investments		135,816	1,675,641	2,460,057	1,050,181

The accompanying notes are an integral part of this statement.

City of Fircrest
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2022

		425 Water Fund (department)	430 Sewer Fund (department)	501 Equipment Rental Fund
Beginning Cash and Investments				
308	Beginning Cash and Investments	584,178	2,469,724	1,658,403
388 / 588	Net Adjustments	-	-	-
Revenues				
310	Taxes	-	-	-
320	Licenses and Permits	-	-	-
330	Intergovernmental Revenues	599,283	-	-
340	Charges for Goods and Services	1,104,465	2,793,168	249,174
350	Fines and Penalties	-	-	-
360	Miscellaneous Revenues	125,097	54,073	32,746
Total Revenues:		1,828,845	2,847,241	281,920
Expenditures				
510	General Government	-	-	-
520	Public Safety	-	-	-
530	Utilities	1,092,223	2,459,314	-
540	Transportation	-	-	25,205
550	Natural/Economic Environment	222	-	-
560	Social Services	-	-	-
570	Culture and Recreation	-	-	-
Total Expenditures:		1,092,445	2,459,314	25,205
Excess (Deficiency) Revenues over Expenditures:		736,400	387,927	256,715
Other Increases in Fund Resources				
391-393, 596	Debt Proceeds	-	-	-
397	Transfers-In	104,513	369,250	-
385	Special or Extraordinary Items	-	-	-
381, 382, 389, 395, 398	Other Resources	9,675	-	-
Total Other Increases in Fund Resources:		114,188	369,250	-
Other Decreases in Fund Resources				
594-595	Capital Expenditures	859,138	174,463	6,264
591-593, 599	Debt Service	61,799	314,231	-
597	Transfers-Out	-	-	-
585	Special or Extraordinary Items	-	-	-
581, 582, 589	Other Uses	11,904	-	-
Total Other Decreases in Fund Resources:		932,841	488,694	6,264
Increase (Decrease) in Cash and Investments:		(82,253)	268,483	250,451
Ending Cash and Investments				
50821	Nonspendable	-	-	-
50831	Restricted	644	-	-
50841	Committed	-	-	-
50851	Assigned	501,283	2,738,208	1,908,856
50891	Unassigned	-	-	-
Total Ending Cash and Investments		501,927	2,738,208	1,908,856

The accompanying notes are an integral part of this statement.

City of Fircrest
Fiduciary Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2022

		Total for All Funds (Memo Only)	Custodial
308	Beginning Cash and Investments	1,591	1,591
388 & 588	Net Adjustments	-	-
310-390	Additions	647,720	647,720
510-590	Deductions	645,179	645,179
	Net Increase (Decrease) in Cash and Investments:	2,541	2,541
508	Ending Cash and Investments	4,130	4,130

The accompanying notes are an integral part of this statement.

Note 1 – Summary of Significant Accounting Policies

The City of Fircrest was incorporated in 1925 and operates under the laws of the state of Washington applicable to a Non-Charter Code 2 City with a Council/City Manager form of government. The City of Fircrest is a general-purpose local government and provides public safety, municipal court, fire prevention, street improvement, parks and recreation and general administration. In addition, the City of Fircrest owns and operates water, sewer, and storm utilities.

The City of Fircrest 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.
- 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 interfund activities are not eliminated. The following fund types are used:

GOVERNMENTAL FUND TYPES:

General Fund

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

Special Revenue Funds

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

Debt Service Funds

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

Capital Projects Funds

These funds account for financial resources which are restricted, committed, or assigned for the acquisition or construction of capital facilities or other capital assets.

PROPRIETARY FUND TYPES:

Enterprise Funds

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

Internal Service Funds

These funds account for operations that provide goods or services to other departments or funds of the government on a cost reimbursement basis.

FIDUCIARY FUND TYPES:

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

Custodial Funds

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

B. Basis of Accounting and Measurement Focus

Financial statements are prepared using the cash basis of accounting and measurement focus. Revenues are recognized when cash is received, and expenditures are recognized when paid. In accordance with state law the City of Fircrest 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 \$1,000 and an estimated useful life in excess of one year. Capital assets and inventory are recorded as capital expenditures when purchased.

E. Compensated Absences

Vacation leave may be accumulated up to 240 hours and is payable upon separation or retirement. Sick leave may be accumulated up to 1,940 hours. Upon separation or retirement employees do not receive payment for unused sick leave. Payments are recognized as expenditures when paid.

F. Long-Term Debt

See Note 7 – 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 subject to restrictions on use imposed by external parties or due to internal commitments established by ordinance. When expenditures that meet restrictions are incurred, the City of Fircrest intends to use the most restricted resources first.

Restrictions and commitments of Ending Cash and Investments consist of:

The General Fund and the Water Fund had Restricted ending balances of \$800,393 and \$644, respectively, for ARPA funds.

The Police Investigation Fund balance as of 12/31/2022 was \$12,701. Under State law, all monies received from the result of seizures, drug raids, etc. are to be spent for police purposes.

The Cumulative Reserve Fund, created by Ordinance No. 956, consists of monies from the General Fund. These monies have been reserved for capital outlay, operation and maintenance for municipal purposes. Monies in this fund may be expended upon passage of ordinance by Council. In November 2022, the previous balances held for Street, Water and Sewer funds were moved back to their respective funds through Ordinance No. 1696. The General Fund balance as of 12/31/2022 was \$1,212,846.

The Park Bond Debt Service Fund was created by Ordinance No. 1646 to account for the principal and interest payments related to the park bond debt. The balance as of 12/31/2022 was \$135,816.

The Park Bond Capital Fund was created by Ordinance No. 1647 and consists of revenue received from donations and the sale of general obligation bonds and is committed for Park Bond capital projects. The fund accounts for all revenues and expenditures associated with Park Bond Capital projects, the balance as of 12/31/2022 was \$1,675,641.

The Real Estate Excise Tax (REET) Fund balance as of 12/31/2022 was \$2,460,057. Under State law, the City of Fircrest can spend its REET revenue only on capital projects specified in the capital facilities plan element of its comprehensive plan. Such capital projects are defined in FMC 3.36.040(d) and FMC 3.40.020.

Note 2 – Budget Compliance

The City of Fircrest adopts annual appropriated budgets for 14 funds. For reporting purposes, the Street Fund has been included in the General Fund, and the Storm, Water and Sewer Capital Funds have been included in their respective 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 final appropriated and actual expenditures for the legally adopted budgets, excluding ending fund balances, were as follows:

Fund	Final Appropriated Amounts	Actual Expenditures	Variance
General Fund	\$8,066,841	\$6,968,795	\$1,098,046
Police Investigation Fund	\$12,410	\$0	\$12,410
Cumulative Reserve Fund	\$530,763	\$530,763	\$0
Park Bond Debt Service Fund	\$416,200	\$416,200	\$0
Park Bond Capital Fund	\$3,464,288	\$1,846,353	\$1,617,935
REET Fund	\$100,000	\$84,470	\$15,530
Storm Drain Fund	\$997,930	\$525,243	\$472,687
Water Fund	\$2,477,349	\$2,121,540	\$355,809
Sewer Fund	\$3,611,927	\$3,178,006	\$433,921
Equipment Rental Fund	\$435,297	\$149,277	\$286,020

Almost half of the variance in General Fund is due to Capital projects that were not performed. The remainder is primarily due to Salaries & Wages/Benefits for departments that were understaffed during the year, as well as professional service costs for projects that were delayed or not performed in 2022.

The variances in the Park Bond Capital, Storm, Water and Sewer Funds are due to capital projects that were delayed or not performed in 2022.

The variance in the Equipment Rental Fund is due to replacement vehicles ordered but not received in 2022 due to supply chain delays.

Budgeted amounts are authorized to be transferred between departments within any fund, or 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 of Fircrest's legislative body. In 2022, there were three budget amendments approved by Council.

Note 3 – Deposits and Investments

Investments are reported at fair value. On December 31, 2022, deposits and investments by type were as follows:

Type of deposit or investment	City of Fircrest's own deposits and investments	Deposits and investments held by the City of Fircrest as custodian for other local governments, individuals, or private organizations	Total
Bank deposits	\$807,743	\$4,130	\$811,873
Local Government Investment Pool	\$16,875,731	\$0	\$16,875,731
Totals	\$17,683,474	\$4,130	\$17,687,604

It is the City of Fircrest's policy to invest all temporary cash surpluses. The interest on these investments is allocated proportionately to the various funds.

Investments in the State Local Government Investment Pool (LGIP)

The City of Fircrest 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, or online at www.tre.wa.gov.

Custodial Credit Risk

Custodial credit risk for deposits is the risk that, in event of a failure of a depository financial institution, the City of Fircrest would not be able to recover deposits or would not be able to recover collateral securities that are in possession of an outside party. The City of Fircrest's deposits are mostly covered by federal depository insurance (FDIC) or by collateral held in a multiple financial institution collateral pool administered by the Washington Public Deposit Protection Commission (PDPC).

All investments are insured, registered, or held by the City of Fircrest or its agent in the government's name.

Other Disclosures

Compensating Balance: The City of Fircrest has agreed to keep a \$500,000 average ledger balance with Umpqua Bank (Columbia Bank as of 12/31/2022) to offset banking fees through consolidated account analysis.

Note 4 – Interfund Loans

The following table displays interfund loan activity during 2022:

Borrowing Fund	Lending Fund	Balance 1/1/2022	New Loans	Repayments	Balance 12/31/2022
Park Bond Capital Fund	Cumulative Reserve Fund	\$2,300,000	\$0	\$762,846	\$1,537,154
Totals		\$2,300,000	\$0	\$762,846	\$1,537,154

Note 5 – Joint Ventures, Component Unit(s), and Related Parties

The Fircrest Parks and Recreation Foundation (FPRF) was formed in 2020 as a Nonprofit Organization. The FPRF established an endowment fund through partnership with the Greater Tacoma Community Foundation (GTCF). The FPRF provides funds for improvement and activities in Fircrest parks, with the intention of enhancing the quality of life for the residents of the City of Fircrest. The FPRF is governed by a seven-member board composed of volunteers who reside within the City of Fircrest.

The FPRF is responsible for fundraising and may solicit ideas from the Parks and Recreation Director, City employees and/or community members to focus or prioritize fundraising efforts. The City of Fircrest is the sole recipient of funds raised by the FPRF, and these funds are issued in the form of private grants for purposes/projects previously agreed upon by the FPRF and Parks and Recreation Director.

In 2022 the FPRF remitted \$7,300 to the City of Fircrest. As of year-end 2021, funds raised on behalf of the City totaled \$261,475. As of the filing of this report, the year-end 2022 financial reports were not available.

The Annual Reports and/or financial statements for FPRF can be viewed at:
<https://www.fircrestforever.com/endowment>.

Note 6 – Leases (Lessees)

During the year ended 12/31/2022, the City of Fircrest adopted guidance for the presentation and disclosure of leases, as required by BARS. This requirement resulted in the addition of a lease liability reported on the Schedule of Liabilities.

The City of Fircrest's leases include:

- Five copiers from Canon Financial Services for \$724 per month under 5-year lease agreements that can be cancelled with 30 days' notice.
- One postage machine from Pacific Office Automation for \$136 per month under a 5-year lease agreement that can be cancelled with 30 days' notice.
- Fifty-four desk phones from Zoom Video Communications for \$332 per month under a 3-year lease agreement that can be cancelled with 30 days' notice at the end of the lease term.
- A land lease from the Fircrest Golf Club for the City's Water Tank and System under a lease agreement which began May 1, 2013, and will end April 30, 2063. The lease includes a pre-determined increase of 1.5% each May. The monthly payment as of 12/31/2022 was \$1,347.

The total amount paid for leases in 2022 was \$29,548. As of December 31, 2022, future lease payments are as follows:

Year Ended December 31	Total
2023	\$23,853
2024	\$22,484
2025	\$16,814
2026	\$17,066
2027	\$17,322
2028-2032	\$90,589
2033-2037	\$97,589
2038-2042	\$105,131
2043-2047	\$113,256
2048-2052	\$122,009
2053-2057	\$131,439
2058-2062	\$141,597
2063-2067	\$9,771
Totals	\$908,920

Note 7 – Long-Term Debt

The accompanying Schedule of Liabilities provides more detail of the outstanding debt and liabilities of the City of Fircrest and summarizes the City of Fircrest's debt transactions for the year ended December 31, 2022.

The debt service requirements for general obligation bonds, and other debt are as follows:

Year	Principal	Interest	Total
2023	\$381,515	\$360,065	\$741,581
2024	\$399,236	\$353,468	\$752,704
2025	\$427,034	\$346,344	\$773,378
2026	\$529,912	\$338,390	\$868,301
2027	\$632,871	\$324,804	\$957,675
2028 - 2032	\$3,521,175	\$1,361,032	\$4,882,207
2033 - 2037	\$3,725,078	\$770,077	\$4,495,155
2038 - 2042	\$1,665,000	\$101,000	\$1,766,000
Totals	\$11,281,820	\$3,955,181	\$15,237,001

Note 8 – Other Postemployment Benefits (OPEB)

The City of Fircrest provides other post-employment benefits (OPEB) as listed on the Schedule of Liabilities for one retired employee that belongs to the LEOFF 1 defined benefit plan. These benefits include medical, dental, vision and long-term care. These benefits are administered through AWC Trust, Unum Long-Term Care and the LEOFF 1 Board. The total amount of benefits paid in 2022 was \$9,472.

The City of Fircrest's OPEB liability as of 12/31/2022 was \$452,354. This was calculated using the State Actuary's Alternative Measurement Method (AMM) online tool, which can be found at: <https://leg.wa.gov/osa/additionalservices/Pages/OPEB.aspx>.

Note 9 – Pension Plans

A. State Sponsored Pension Plans

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

On June 30, 2022 (*the measurement date of the plans*), the City of Fircrest’s proportionate share of the collective net pension liabilities (assets), was as follows:

Plan	Employer Contributions	Allocation %	Liability (Asset)
PERS 1/UAAL	\$74,674	.012184 %	\$339,247
PERS 2/3	\$127,600	.015883 %	(\$589,066)
LEOFF 1	\$0	.002055 %	(\$58,950)
LEOFF 2	\$47,157	.022778 %	(\$619,037)

Only the net pension liabilities are reported on Schedule 09.

LEOFF Plan 1

The City of Fircrest 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 of Fircrest also participates in 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 10 – 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 City of Fircrest. Delinquent taxes are considered fully collectible because a lien affixes to the property after tax is levied.

The City of Fircrest's regular levy for the year 2022 was \$1.2962 per \$1,000 on an assessed valuation of \$1,256,783,009 for a total regular levy of \$1,628,993.

In 2022, the City of Fircrest levied an additional amount of \$0.4415 per \$1,000 for Emergency Medical Service (EMS) on an assessed valuation of \$1,256,783,009 for a total additional levy of \$554,840.

In 2022, the City of Fircrest levied an additional excess levy of \$0.3455 per \$1,000 for a voter approved park bond on an assessed valuation of \$1,241,539,309 for a total additional levy of \$429,000.

Note 11 – Risk Management

A. Property and Liability Risk

City of Fircrest is a member of Cities Insurance Association of Washington (CIAW). Chapter 48.62 RCW authorizes the governing body of any one or more governmental entities to form together into or join a program or organization for the joint purchasing of insurance, and/or joint self-insuring, and/or joint hiring or contracting for risk management services to the same extent that they may individually purchase insurance, self-insure, or hire or contract for risk management services. An agreement to form a pooling arrangement was made pursuant to the provisions of Chapter 39.34 RCW, the Interlocal Cooperation Act. The program was formed on September 1, 1988, when 34 cities in the state of Washington joined together by signing an Interlocal Governmental Agreement to pool their self-insured losses and jointly purchase insurance and administrative services. As of November 30, 2022, membership includes 195 members in the program.

The program provides the following forms of joint self-insurance and reinsurance coverage for its members: Property, including Automobile Comprehensive and Collision, Equipment Breakdown, Crime Protection and Liability, including General, Automobile, Wrongful Acts, and Cyber, which are included to fit the member's various needs.

The program acquires reinsurance through their administrator, Clear Risk Solutions. Liability coverage is purchased to an aggregate limit of \$50,000,000 with a self-insured retention (SIR) of \$500,000. Members are responsible for a \$1,000 to \$50,000 deductible for each claim (can vary by member), while the program is responsible for the \$500,000 SIR. Since the program is a cooperative program, there is joint liability among the participating members toward the sharing of the \$500,000 SIR, in addition to the deductible. The program also purchases a Stop Loss Policy as another layer of protection to its membership, with an attachment point of \$7,110,058, which is fully funded in its annual budget.

Property insurance is subject to a per occurrence SIR of \$500,000. Members are responsible for a \$1,000 deductible for each claim (some member deductibles vary). The program bears the \$500,000 SIR, in addition to the deductible.

Crime insurance is subject to a per occurrence SIR of \$25,000. Members are responsible for a \$1,000 deductible for each claim (some member deductibles vary). The program bears the \$25,000 SIR, in addition to the deductible.

Equipment Breakdown insurance is subject to a per occurrence deductible of \$2,500 (cities and special districts) and \$500 (fire districts), which may vary per member, with the exception of Pumps & Motors, which is \$10,000. Members are responsible for the deductible amount of each claim. There is no program SIR on this coverage, with the exception of Pumps & Motors, which is \$15,000 and is covered by CIAW.

Cyber liability insurance is subject to a per-occurrence SIR of \$50,000. Members are responsible for a \$10,000 deductible for each claim, while the program is responsible for the remaining \$40,000 SIR.

Members contract to remain in the program for a minimum of one year and must give notice before December 1 to terminate participation the following December 1. The Interlocal Agreement is renewed automatically each year. In the event of termination, a member is still responsible for contributions to the program for any unresolved, unreported, and in-process claims for the period they were a signatory to the Interlocal Agreement.

The program has no employees. Claims are filed by members/brokers with Clear Risk Solutions, who has been contracted to perform program administration, underwriting, claims adjustment, and loss prevention for the program. Fees paid to the third-party administrator under this arrangement for the year ending December 1, 2022, were \$2,747,183.56.

A board of ten members is selected by the membership from three geographic areas of the state on a staggered term basis and is responsible for conducting the business affairs of the program.

B. Health Insurance

The City of Fircrest is a member of the Association of Washington Cities Employee Benefit Trust Health Care Program (AWC Trust HCP). Chapter 48.62 RCW provides that two or more local government entities may, by Interlocal agreement under Chapter 39.34 RCW, form together or join a pool or organization for the joint purchasing of insurance, and/or joint self-insurance, to the same extent that they may individually purchase insurance, or self-insure.

An agreement to form a pooling arrangement was made pursuant to the provisions of Chapter 39.34 RCW, the Interlocal Cooperation Act. The AWC Trust HCP was formed on January 1, 2014 when participating cities, towns, and non-city entities of the AWC Employee Benefit Trust in the State of Washington joined together by signing an Interlocal Governmental Agreement to jointly self-insure certain health benefit plans and programs for participating employees, their covered dependents and other beneficiaries through a designated account within the Trust.

As of December 31, 2022, 262 cities/towns/non-city entities participate and have enrollment in the AWC Trust HCP.

The AWC Trust HCP allows members to establish a program of joint insurance and provides health and welfare services to all participating members.

In April 2020, the Board of Trustees adopted a large employer policy, requiring newly enrolling groups with 600 or more employees to submit medical claims experience data in order to receive a quote for medical coverage. Outside of this, the AWC Trust HCP pools claims without regard to individual member experience. The pool is actuarially rated each year with the assumption of projected claims run-out for all current members.

The AWC Trust HCP includes medical, dental and vision insurance through the following carriers: Kaiser Foundation Health Plan of Washington, Kaiser Foundation Health Plan of Washington Options, Inc., Regence BlueShield, Asuris Northwest Health, Delta Dental of Washington, Willamette Dental Group, and Vision Service Plan. Eligible members are cities and towns within the state of Washington. Non-city entities (public agency, public corporation, intergovernmental agency, or political subdivision within the state of Washington) are eligible to apply for coverage into the AWC Trust HCP, submitting application to the Board of Trustees for review as required in the Trust Agreement.

Participating employers pay monthly premiums to the AWC Trust HCP. The AWC Trust HCP is responsible for payment of all covered claims. In 2022, the AWC Trust HCP purchased medical stop loss insurance for Regence/Asuris and Kaiser plans at an Individual Stop Loss (ISL) of \$1.5 million through United States Fire Insurance Company. The aggregate policy is for 200% of expected medical claims.

Participating employers contract to remain in the AWC Trust HCP for a minimum of three years. Participating employers with over 250 employees must provide written notice of termination of all coverage a minimum of 12 months in advance of the termination date, and participating employers with under 250 employees must provide written notice of termination of all coverage a minimum of 6 months in advance of termination date. When all coverage is being terminated, termination will only occur on December 31. Participating employers terminating a group or line of coverage must notify the AWC Trust HCP a minimum of 60 days prior to termination. A participating employer's termination will not obligate that member to past debts, or further contributions to the AWC Trust HCP. Similarly, the terminating member forfeits all rights and interest to the AWC Trust HCP Account.

The operations of the Health Care Program are managed by the Board of Trustees or its delegates. The Board of Trustees is comprised of four regionally elected officials from Trust member cities or towns, the Employee Benefit Advisory Committee Chair and Vice Chair, and two appointed individuals from the AWC Board of Directors, who are from Trust member cities or towns. The Trustees or its appointed delegates review and analyze Health Care Program related matters and make operational decisions regarding premium contributions, reserves, plan options and benefits in compliance with Chapter 48.62 RCW. The Board of Trustees has decision authority consistent with the Trust Agreement, Health Care Program policies, Chapter 48.62 RCW and Chapter 200-110-WAC.

The accounting records of the AWC Trust HCP are maintained in accordance with methods prescribed by the State Auditor's office under the authority of Chapter 43.09 RCW. The AWC Trust HCP also follows applicable accounting standards established by the Governmental Accounting Standards Board ("GASB"). In 2018, the retiree medical plan subsidy was eliminated, and is noted as such in the report for the fiscal year ending December 31, 2018. Year-end financial reporting is done on an accrual basis and submitted to the Office of the State Auditor as required by Chapter 200-110 WAC. The audit report for the AWC Trust HCP is available from the Washington State Auditor's office.

C. Unemployment

The City of Fircrest is a reimbursable employer through the Washington State Employment Security Department (ESD) Unemployment Insurance program. The City of Fircrest does not pay unemployment premiums to ESD. The claims process is handled by ESD, which includes verifying employment information, determining benefit payments, and submitting payments to the individual. ESD then invoices the City of Fircrest for the prorated amount of benefits paid based on the time the individual worked for the City of Fircrest. The City of Fircrest has sufficient resources in fund balances to handle any future claims. The amount paid in 2022 was \$1,242.

Note 12 – Other Disclosures

- A. The City's financial statements include all material liabilities. City management believes there are no material contingent liabilities to record.
- B. The City of Fircrest has one pending lawsuit filed against it.
 - 1. Jalaiya Frederick vs. City of Fircrest, dba Fircrest Police Department. This case was filed in Pierce County Superior Court 9/20/2022 and the cause number is 22-2-08910-1. This case is currently still in the discovery phase as of filing the 2022 financial statements (May 2023).
- C. The City of Fircrest had active construction projects as of December 31, 2022. At year-end the City's commitments with contractors were as follows:

Project/Contractor	Spent to Date	Remaining Commitment	Funding Source
Community Center/Kassel	\$8,265,939	\$57,519	Park Bond Proceeds/Donations
Community Center/Parametrix	\$132,282	\$7,596	Park Bond Proceeds/Donations
Stormwater Pretreatment Outfall/Pape & Sons Construction	\$0	\$411,397	Dept. of Ecology and PC Flood District Zone Control grants
Fircrest Park Field Lights & Turf Improvement/Robert W. Droll, PS	\$0	\$343,434	RCO Grant/Park Bond Proceeds/Donations
Totals	\$8,398,221	\$819,946	

The City of Fircrest will not need to raise any funds for these committed balances.

- D. The City of Fircrest experienced one subsequent event as of the filing of these financial statements. In March of 2023, our current bank services provider Columbia Bank merged with Umpqua Bank. The existing pricing/fee structure is being honored by Umpqua Bank until it expires on 6/30/2023. The

banking account and routing numbers remain unchanged. The City was advised that it may continue using its existing check stock and deposit slips until further notice.

<div>City of Fircrest</div> <div>Schedule 01</div> <div>For the year ended December 31, 2022</div>					
MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0583	001	General Fund	3083100	Restricted Cash and Investments - Beginning	\$473,948
0583	001	General Fund	3085100	Assigned Cash and Investments - Beginning	\$528,647
0583	001	General Fund	3085100	Assigned Cash and Investments - Beginning	\$618,529
0583	001	General Fund	3089100	Unassigned Cash and Investments - Beginning	\$3,139,401
0583	001	General Fund	3089100	Unassigned Cash and Investments - Beginning	\$277,164
0583	001	General Fund	3111000	Property Tax	\$1,632,421
0583	001	General Fund	3111000	Property Tax	\$555,560
0583	001	General Fund	3131100	Local Retail Sales and Use Tax	\$775,647
0583	001	General Fund	3131700	Zoo, Aquarium and Wildlife Facilities Sales and Use Tax	\$96,323
0583	001	General Fund	3137100	Criminal Justice Sales and Use Tax	\$172,801
0583	001	General Fund	3164000	Business and Occupation Taxes on Utilities	\$84,170
0583	001	General Fund	3164100	Business and Occupation Taxes on Utilities	\$165,447
0583	001	General Fund	3164200	Business and Occupation Taxes on Utilities	\$30,401
0583	001	General Fund	3164300	Business and Occupation Taxes on Utilities	\$122,015
0583	001	General Fund	3164500	Business and Occupation Taxes on Utilities	\$132,958
0583	001	General Fund	3164600	Business and Occupation Taxes on Utilities	\$150,139
0583	001	General Fund	3164700	Business and Occupation Taxes on Utilities	\$58,681
0583	001	General Fund	3219100	Franchise Fees and Royalties	\$228,446
0583	001	General Fund	3219100	Franchise Fees and Royalties	\$7,277
0583	001	General Fund	3219100	Franchise Fees and Royalties	\$124,993
0583	001	General Fund	3219900	Other Business Licenses and Permits	\$58,739
0583	001	General Fund	3221000	Buildings, Structures and Equipment	\$36,248
0583	001	General Fund	3221000	Buildings, Structures and Equipment	\$9,273
0583	001	General Fund	3221000	Buildings, Structures and Equipment	\$5,250

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0583	001	General Fund	3221000	Buildings, Structures and Equipment	\$600
0583	001	General Fund	3221000	Buildings, Structures and Equipment	\$1,661
0583	001	General Fund	3221000	Buildings, Structures and Equipment	\$450
0583	001	General Fund	3224000	Street and Curb Permits	\$13,505
0583	001	General Fund	3229000	Other Non-Business Licenses and Permits	\$175
0583	001	General Fund	3329210	COVID-19 Non-Grant Assistance	\$504,920
0583	001	General Fund	3332060	Federal Indirect Grant from Department of Transportation	\$7,443
0583	001	General Fund	3340030	State Grant from Secretary of State	\$12,352
0583	001	General Fund	3360071	Multimodal Transportation - Cities	\$9,477
0583	001	General Fund	3360087	Motor Vehicle Fuel Tax - City Streets	\$135,078
0583	001	General Fund	3360098	City-County Assistance	\$139,076
0583	001	General Fund	3360621	Criminal Justice - Violent Crimes/Population	\$2,473
0583	001	General Fund	3360626	Criminal Justice - Special Programs	\$8,768
0583	001	General Fund	3360642	Marijuana Excise Tax Distribution	\$11,653
0583	001	General Fund	3360651	DUI and Other Criminal Justice Assistance	\$824
0583	001	General Fund	3360694	Liquor/Beer Excise Tax	\$50,870
0583	001	General Fund	3360695	Liquor Control Board Profits	\$44,642
0583	001	General Fund	3360695	Liquor Control Board Profits	\$11,160
0583	001	General Fund	3414900	Court Services	\$242,000
0583	001	General Fund	3419900	Passport and Naturalization Services	\$52,290
0583	001	General Fund	3424000	Protective Inspection Services	\$200
0583	001	General Fund	3458100	Zoning and Subdivision Services	\$26,054
0583	001	General Fund	3458100	Zoning and Subdivision Services	\$1,654
0583	001	General Fund	3458300	Plan Checking Services	\$16,890
0583	001	General Fund	3473000	Activity Fees	\$165,709
0583	001	General Fund	3473000	Activity Fees	\$7,025
0583	001	General Fund	3473000	Activity Fees	\$30,448
0583	001	General Fund	3473000	Activity Fees	\$1,630
0583	001	General Fund	3476000	Program Fees	\$20,490
0583	001	General Fund	3476000	Program Fees	\$24,140
0583	001	General Fund	3476000	Program Fees	\$36,008
0583	001	General Fund	3476000	Program Fees	\$47,532
0583	001	General Fund	3531000	Traffic Infraction Penalties	\$178,929

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0583	001	General Fund	3565000	Investigative Fund Assessments	\$1,565
0583	001	General Fund	3565000	Investigative Fund Assessments	\$1,497
0583	001	General Fund	3611100	Investment Earnings	\$98,053
0583	001	General Fund	3611100	Investment Earnings	\$7,467
0583	001	General Fund	3614000	Other Interest	\$830
0583	001	General Fund	3614000	Other Interest	\$2,028
0583	001	General Fund	3614000	Other Interest	\$416
0583	001	General Fund	3614000	Other Interest	\$11,500
0583	001	General Fund	3624000	Rents and Leases	\$38,296
0583	001	General Fund	3624000	Rents and Leases	\$10,983
0583	001	General Fund	3624000	Rents and Leases	\$40
0583	001	General Fund	3625000	Rents and Leases	\$82,730
0583	001	General Fund	3625000	Rents and Leases	\$4,570
0583	001	General Fund	3625000	Rents and Leases	\$2,640
0583	001	General Fund	3625000	Rents and Leases	\$7,969
0583	001	General Fund	3625000	Rents and Leases	\$11,876
0583	001	General Fund	3670000	Contributions and Donations from Nongovernmental Sources	\$36,490
0583	001	General Fund	3670000	Contributions and Donations from Nongovernmental Sources	\$14,800
0583	001	General Fund	3670000	Contributions and Donations from Nongovernmental Sources	\$1,270
0583	001	General Fund	3670000	Contributions and Donations from Nongovernmental Sources	\$15,168
0583	001	General Fund	3670000	Contributions and Donations from Nongovernmental Sources	\$9,500
0583	001	General Fund	3670000	Contributions and Donations from Nongovernmental Sources	\$2,100
0583	001	General Fund	3694000	Judgments and Settlements	\$50
0583	001	General Fund	3698100	Cash Adjustments	(\$70)
0583	001	General Fund	3699100	Miscellaneous Other Operating	\$2,942
0583	001	General Fund	3699100	Miscellaneous Other Operating	\$15
0583	105	Police Investigation Fund	3083100	Restricted Cash and Investments - Beginning	\$12,410
0583	105	Police Investigation Fund	3611100	Investment Earnings	\$196
0583	105	Police Investigation Fund	3693000	Confiscated and Forfeited Property	\$95
0583	150	Cumulative Reserve Fund	3084100	Committed Cash and Investments - Beginning	\$450,000

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0583	150	Cumulative Reserve Fund	3084100	Committed Cash and Investments - Beginning	\$150,000
0583	150	Cumulative Reserve Fund	3084100	Committed Cash and Investments - Beginning	\$369,250
0583	150	Cumulative Reserve Fund	3084100	Committed Cash and Investments - Beginning	\$11,513
0583	201	Park Bond Debt Service Fund	3083100	Restricted Cash and Investments - Beginning	\$120,060
0583	201	Park Bond Debt Service Fund	3111000	Property Tax	\$431,800
0583	201	Park Bond Debt Service Fund	3611100	Investment Earnings	\$156
0583	301	Park Bond Capital Fund	3083100	Restricted Cash and Investments - Beginning	\$2,039,673
0583	301	Park Bond Capital Fund	3611100	Investment Earnings	\$32,321
0583	301	Park Bond Capital Fund	3670000	Contributions and Donations from Nongovernmental Sources	\$1,450,000
0583	310	Reet	3083100	Restricted Cash and Investments - Beginning	\$612,446
0583	310	Reet	3083100	Restricted Cash and Investments - Beginning	\$1,556,612
0583	310	Reet	3183400	REET 1 - First Quarter Percent	\$168,716
0583	310	Reet	3183500	REET 2 - Second Quarter Percent	\$168,716
0583	310	Reet	3611100	Investment Earnings	\$10,270
0583	310	Reet	3611100	Investment Earnings	\$27,767
0583	415	Storm Drain	3085100	Assigned Cash and Investments - Beginning	\$343,914
0583	415	Storm Drain	3085100	Assigned Cash and Investments - Beginning	\$613,795
0583	415	Storm Drain	3431000	Storm Drainage Sales and Services	\$514,788
0583	415	Storm Drain	3431000	Storm Drainage Sales and Services	\$405
0583	415	Storm Drain	3431000	Storm Drainage Sales and Services	\$4,784
0583	415	Storm Drain	3611100	Investment Earnings	\$15,809
0583	415	Storm Drain	3699100	Miscellaneous Other Operating	\$29
0583	425	Water Fund (department)	3083100	Restricted Cash and Investments - Beginning	\$14,962
0583	425	Water Fund (department)	3085100	Assigned Cash and Investments - Beginning	\$44,692
0583	425	Water Fund (department)	3085100	Assigned Cash and Investments - Beginning	\$274,278
0583	425	Water Fund (department)	3085100	Assigned Cash and Investments - Beginning	\$250,246
0583	425	Water Fund (department)	3329210	COVID-19 Non-Grant Assistance	\$450,000
0583	425	Water Fund (department)	3331100	Federal Indirect Grant from Department of Commerce	\$149,283
0583	425	Water Fund (department)	3434000	Water Sales and Services	\$1,086,364

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0583	425	Water Fund (department)	3434000	Water Sales and Services	\$7,371
0583	425	Water Fund (department)	3434000	Water Sales and Services	\$1,118
0583	425	Water Fund (department)	3434000	Water Sales and Services	\$9,387
0583	425	Water Fund (department)	3434000	Water Sales and Services	\$225
0583	425	Water Fund (department)	3611100	Investment Earnings	\$13,144
0583	425	Water Fund (department)	3625000	Rents and Leases	\$64,623
0583	425	Water Fund (department)	3625000	Rents and Leases	\$36,714
0583	425	Water Fund (department)	3681000	Special Assessments - Capital	\$8,800
0583	425	Water Fund (department)	3699100	Miscellaneous Other Operating	\$1,816
0583	430	Sewer Fund (department)	3085100	Assigned Cash and Investments - Beginning	\$1,183,264
0583	430	Sewer Fund (department)	3085100	Assigned Cash and Investments - Beginning	\$1,286,460
0583	430	Sewer Fund (department)	3435000	Sewer/Reclaimed Water Sales and Services	\$2,773,554
0583	430	Sewer Fund (department)	3435000	Sewer/Reclaimed Water Sales and Services	\$700
0583	430	Sewer Fund (department)	3435000	Sewer/Reclaimed Water Sales and Services	\$458
0583	430	Sewer Fund (department)	3435000	Sewer/Reclaimed Water Sales and Services	\$18,456
0583	430	Sewer Fund (department)	3611100	Investment Earnings	\$44,219
0583	430	Sewer Fund (department)	3681000	Special Assessments - Capital	\$10,000
0583	430	Sewer Fund (department)	3699100	Miscellaneous Other Operating	(\$146)
0583	501	Equipment Rental Fund	3085100	Assigned Cash and Investments - Beginning	\$1,658,403
0583	501	Equipment Rental Fund	3483000	Internal Service Funds Sales and Services	\$112,105
0583	501	Equipment Rental Fund	3483000	Internal Service Funds Sales and Services	\$32,494
0583	501	Equipment Rental Fund	3483000	Internal Service Funds Sales and Services	\$58,029
0583	501	Equipment Rental Fund	3483000	Internal Service Funds Sales and Services	\$46,546
0583	501	Equipment Rental Fund	3611100	Investment Earnings	\$28,461
0583	501	Equipment Rental Fund	3624000	Rents and Leases	\$4,285
0583	651	Ruston Court Agency Account	3082100	Nonspendable Cash and Investments - Beginning	\$1,591
0583	001	General Fund	5083100	Restricted Cash and Investments - Ending	\$800,393
0583	001	General Fund	5085100	Assigned Cash and Investments - Ending	\$502,126
0583	001	General Fund	5085100	Assigned Cash and Investments - Ending	\$568,395

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0583	001	General Fund	5089100	Unassigned Cash and Investments - Ending	\$3,690,833
0583	001	General Fund	5089100	Unassigned Cash and Investments - Ending	\$425,495
0583	001	General Fund	5116010	Legislative Activities	\$35,661
0583	001	General Fund	5116010	Legislative Activities	(\$14,951)
0583	001	General Fund	5116020	Legislative Activities	\$2,917
0583	001	General Fund	5116020	Legislative Activities	(\$1,223)
0583	001	General Fund	5116030	Legislative Activities	\$148
0583	001	General Fund	5116030	Legislative Activities	\$10,644
0583	001	General Fund	5116030	Legislative Activities	(\$4,525)
0583	001	General Fund	5116040	Legislative Activities	\$8,424
0583	001	General Fund	5116040	Legislative Activities	\$641
0583	001	General Fund	5116040	Legislative Activities	\$159
0583	001	General Fund	5116040	Legislative Activities	\$166
0583	001	General Fund	5116040	Legislative Activities	\$18
0583	001	General Fund	5116040	Legislative Activities	\$4,611
0583	001	General Fund	5116040	Legislative Activities	\$2,746
0583	001	General Fund	5116040	Legislative Activities	\$3,556
0583	001	General Fund	5116040	Legislative Activities	(\$8,519)
0583	001	General Fund	5125110	Non-Contracted Court	\$254,600
0583	001	General Fund	5125120	Non-Contracted Court	\$57,460
0583	001	General Fund	5125130	Non-Contracted Court	\$2,958
0583	001	General Fund	5125130	Non-Contracted Court	\$692
0583	001	General Fund	5125130	Non-Contracted Court	\$1,612
0583	001	General Fund	5125140	Non-Contracted Court	\$750
0583	001	General Fund	5125140	Non-Contracted Court	\$2,390
0583	001	General Fund	5125140	Non-Contracted Court	\$159
0583	001	General Fund	5125140	Non-Contracted Court	\$194
0583	001	General Fund	5125140	Non-Contracted Court	\$166
0583	001	General Fund	5125140	Non-Contracted Court	\$297
0583	001	General Fund	5125140	Non-Contracted Court	(\$495)
0583	001	General Fund	5125140	Non-Contracted Court	\$400
0583	001	General Fund	5125140	Non-Contracted Court	\$280
0583	001	General Fund	5125240	Contracted Court	\$663
0583	001	General Fund	5125240	Contracted Court	\$272
0583	001	General Fund	5131010	Executive Office	\$252,695
0583	001	General Fund	5131010	Executive Office	(\$105,942)
0583	001	General Fund	5131020	Executive Office	\$67,311
0583	001	General Fund	5131020	Executive Office	(\$28,220)
0583	001	General Fund	5131030	Executive Office	\$2,664
0583	001	General Fund	5131030	Executive Office	\$3,253
0583	001	General Fund	5131030	Executive Office	(\$2,481)
0583	001	General Fund	5131040	Executive Office	\$448
0583	001	General Fund	5131040	Executive Office	\$525
0583	001	General Fund	5131040	Executive Office	\$300

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0583	001	General Fund	5131040	Executive Office	\$630
0583	001	General Fund	5131040	Executive Office	\$2,159
0583	001	General Fund	5131040	Executive Office	(\$1,703)
0583	001	General Fund	5142310	Financial Services	\$233,377
0583	001	General Fund	5142310	Financial Services	\$1,059
0583	001	General Fund	5142310	Financial Services	(\$98,287)
0583	001	General Fund	5142320	Financial Services	\$84,420
0583	001	General Fund	5142320	Financial Services	(\$35,393)
0583	001	General Fund	5142330	Financial Services	\$293
0583	001	General Fund	5142330	Financial Services	\$802
0583	001	General Fund	5142330	Financial Services	(\$459)
0583	001	General Fund	5142340	Financial Services	\$11,465
0583	001	General Fund	5142340	Financial Services	\$736
0583	001	General Fund	5142340	Financial Services	\$179
0583	001	General Fund	5142340	Financial Services	\$1,190
0583	001	General Fund	5142340	Financial Services	\$1,376
0583	001	General Fund	5142340	Financial Services	\$370
0583	001	General Fund	5142340	Financial Services	(\$14,940)
0583	001	General Fund	5144040	Election Services	\$22,966
0583	001	General Fund	5154140	External Legal Services - Advice	\$71,350
0583	001	General Fund	5154140	External Legal Services - Advice	\$56,442
0583	001	General Fund	5154140	External Legal Services - Advice	\$13,524
0583	001	General Fund	5154140	External Legal Services - Advice	\$148,738
0583	001	General Fund	5154140	External Legal Services - Advice	\$3,203
0583	001	General Fund	5154140	External Legal Services - Advice	(\$122,948)
0583	001	General Fund	5177820	Unemployment Compensation	\$1,242
0583	001	General Fund	5179030	Other Employee Benefit Programs	\$987
0583	001	General Fund	5179040	Other Employee Benefit Programs	\$344
0583	001	General Fund	5181010	Personnel Services	\$21,295
0583	001	General Fund	5181010	Personnel Services	(\$8,928)
0583	001	General Fund	5181020	Personnel Services	\$5,200
0583	001	General Fund	5181020	Personnel Services	(\$2,180)
0583	001	General Fund	5181030	Personnel Services	\$71
0583	001	General Fund	5181030	Personnel Services	\$2,662
0583	001	General Fund	5181030	Personnel Services	\$619
0583	001	General Fund	5181030	Personnel Services	\$314
0583	001	General Fund	5181030	Personnel Services	(\$1,537)
0583	001	General Fund	5181040	Personnel Services	\$32,212
0583	001	General Fund	5181040	Personnel Services	\$16,403
0583	001	General Fund	5181040	Personnel Services	\$12,025

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0583	001	General Fund	5181040	Personnel Services	\$2,094
0583	001	General Fund	5181040	Personnel Services	\$2,719
0583	001	General Fund	5181040	Personnel Services	\$3,428
0583	001	General Fund	5181040	Personnel Services	\$27,163
0583	001	General Fund	5181040	Personnel Services	\$11,623
0583	001	General Fund	5181040	Personnel Services	\$97
0583	001	General Fund	5181040	Personnel Services	\$27
0583	001	General Fund	5181040	Personnel Services	\$75
0583	001	General Fund	5181040	Personnel Services	(\$47,936)
0583	001	General Fund	5181110	Personnel Services	\$27,490
0583	001	General Fund	5181110	Personnel Services	(\$11,525)
0583	001	General Fund	5181120	Personnel Services	\$5,950
0583	001	General Fund	5181120	Personnel Services	(\$2,495)
0583	001	General Fund	5181130	Personnel Services	\$49
0583	001	General Fund	5181130	Personnel Services	(\$21)
0583	001	General Fund	5181140	Personnel Services	\$874
0583	001	General Fund	5181140	Personnel Services	\$60
0583	001	General Fund	5181140	Personnel Services	\$942
0583	001	General Fund	5181140	Personnel Services	\$35
0583	001	General Fund	5181140	Personnel Services	\$10
0583	001	General Fund	5181140	Personnel Services	\$35
0583	001	General Fund	5181140	Personnel Services	(\$820)
0583	001	General Fund	5182040	Property Management Services	\$36
0583	001	General Fund	5183010	Maintenance/Security/Insurance/Janitorial Services	\$85,547
0583	001	General Fund	5183010	Maintenance/Security/Insurance/Janitorial Services	\$315
0583	001	General Fund	5183010	Maintenance/Security/Insurance/Janitorial Services	\$1,062
0583	001	General Fund	5183010	Maintenance/Security/Insurance/Janitorial Services	(\$36,443)
0583	001	General Fund	5183020	Maintenance/Security/Insurance/Janitorial Services	\$37,117
0583	001	General Fund	5183020	Maintenance/Security/Insurance/Janitorial Services	(\$15,561)
0583	001	General Fund	5183030	Maintenance/Security/Insurance/Janitorial Services	\$364
0583	001	General Fund	5183030	Maintenance/Security/Insurance/Janitorial Services	\$2,099
0583	001	General Fund	5183030	Maintenance/Security/Insurance/Janitorial Services	\$4,092
0583	001	General Fund	5183030	Maintenance/Security/Insurance/Janitorial Services	\$2,774

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0583	001	General Fund	5183030	Maintenance/Security/Insurance/Janitorial Services	\$4,053
0583	001	General Fund	5183030	Maintenance/Security/Insurance/Janitorial Services	\$1,005
0583	001	General Fund	5183030	Maintenance/Security/Insurance/Janitorial Services	\$1,009
0583	001	General Fund	5183030	Maintenance/Security/Insurance/Janitorial Services	(\$6,455)
0583	001	General Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$43,517
0583	001	General Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$1,595
0583	001	General Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$847
0583	001	General Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$4,285
0583	001	General Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$261,899
0583	001	General Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$2,000
0583	001	General Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$13,679
0583	001	General Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$2,919
0583	001	General Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$10,364
0583	001	General Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$2,117
0583	001	General Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$2,438
0583	001	General Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$193
0583	001	General Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$3,400
0583	001	General Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$4,252
0583	001	General Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$988
0583	001	General Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	(\$148,621)

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0583	001	General Fund	5186140	Judgments and Settlements	\$31,375
0583	001	General Fund	5186340	General Grants, Financial Assistance and Other Distributions to Others	\$15,205
0583	001	General Fund	5188110	Information Technology Services	\$4,950
0583	001	General Fund	5188110	Information Technology Services	(\$2,075)
0583	001	General Fund	5188120	Information Technology Services	\$930
0583	001	General Fund	5188120	Information Technology Services	(\$390)
0583	001	General Fund	5188130	Information Technology Services	\$281
0583	001	General Fund	5188130	Information Technology Services	(\$118)
0583	001	General Fund	5188140	Information Technology Services	\$47,917
0583	001	General Fund	5188140	Information Technology Services	\$2,611
0583	001	General Fund	5188140	Information Technology Services	\$2,338
0583	001	General Fund	5188140	Information Technology Services	\$10,511
0583	001	General Fund	5188140	Information Technology Services	(\$26,571)
0583	001	General Fund	5211010	Administration	\$2,796
0583	001	General Fund	5211020	Administration	\$506
0583	001	General Fund	5211030	Administration	\$54
0583	001	General Fund	5211040	Administration	\$62
0583	001	General Fund	5211040	Administration	\$201
0583	001	General Fund	5211040	Administration	\$320
0583	001	General Fund	5212210	Police Operations	\$1,013,274
0583	001	General Fund	5212210	Police Operations	\$36,138
0583	001	General Fund	5212210	Police Operations	\$6,744
0583	001	General Fund	5212210	Police Operations	\$5,918
0583	001	General Fund	5212210	Police Operations	\$1,996
0583	001	General Fund	5212220	Police Operations	\$377,588
0583	001	General Fund	5212220	Police Operations	\$8,910
0583	001	General Fund	5212220	Police Operations	\$562
0583	001	General Fund	5212220	Police Operations	\$369
0583	001	General Fund	5212230	Police Operations	\$4,968
0583	001	General Fund	5212230	Police Operations	\$356
0583	001	General Fund	5212240	Police Operations	\$45,560
0583	001	General Fund	5212240	Police Operations	\$11,955
0583	001	General Fund	5212240	Police Operations	\$86,740
0583	001	General Fund	5212240	Police Operations	\$2,400
0583	001	General Fund	5212240	Police Operations	\$11,990
0583	001	General Fund	5212240	Police Operations	\$29,360

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0583	001	General Fund	5212240	Police Operations	\$9,045
0583	001	General Fund	5212240	Police Operations	\$2,662
0583	001	General Fund	5212240	Police Operations	\$2,556
0583	001	General Fund	5212240	Police Operations	\$1,513
0583	001	General Fund	5212240	Police Operations	\$88,336
0583	001	General Fund	5212240	Police Operations	\$56,573
0583	001	General Fund	5212240	Police Operations	\$419
0583	001	General Fund	5212240	Police Operations	\$5,075
0583	001	General Fund	5212240	Police Operations	\$1,774
0583	001	General Fund	5212240	Police Operations	\$331
0583	001	General Fund	5212240	Police Operations	\$5,102
0583	001	General Fund	5212240	Police Operations	\$15,328
0583	001	General Fund	5212240	Police Operations	\$1,606
0583	001	General Fund	5222040	Fire Suppression and Emergency Medical Services	\$171,226
0583	001	General Fund	5222040	Fire Suppression and Emergency Medical Services	\$554,700
0583	001	General Fund	5236040	Care and Custody of Prisoners	\$26,638
0583	001	General Fund	5242010	Inspections, Permits, Certificates and Licenses	\$36,593
0583	001	General Fund	5242020	Inspections, Permits, Certificates and Licenses	\$8,064
0583	001	General Fund	5242030	Inspections, Permits, Certificates and Licenses	\$1,431
0583	001	General Fund	5242030	Inspections, Permits, Certificates and Licenses	\$193
0583	001	General Fund	5242040	Inspections, Permits, Certificates and Licenses	\$23,671
0583	001	General Fund	5242040	Inspections, Permits, Certificates and Licenses	\$1,604
0583	001	General Fund	5242040	Inspections, Permits, Certificates and Licenses	\$157
0583	001	General Fund	5242040	Inspections, Permits, Certificates and Licenses	(\$107)
0583	001	General Fund	5242040	Inspections, Permits, Certificates and Licenses	\$193
0583	001	General Fund	5242040	Inspections, Permits, Certificates and Licenses	\$139
0583	001	General Fund	5256010	Disaster Preparedness	\$6,880
0583	001	General Fund	5256010	Disaster Preparedness	(\$2,884)
0583	001	General Fund	5256020	Disaster Preparedness	\$2,070
0583	001	General Fund	5256020	Disaster Preparedness	(\$868)
0583	001	General Fund	5423010	Roadway	\$70,066
0583	001	General Fund	5423010	Roadway	\$5,361
0583	001	General Fund	5423010	Roadway	\$17,688
0583	001	General Fund	5423010	Roadway	\$29,958
0583	001	General Fund	5423020	Roadway	\$32,062
0583	001	General Fund	5423020	Roadway	\$661

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0583	001	General Fund	5423020	Roadway	\$9,203
0583	001	General Fund	5423030	Roadway	\$558
0583	001	General Fund	5423030	Roadway	\$16,729
0583	001	General Fund	5423030	Roadway	\$4,423
0583	001	General Fund	5423030	Roadway	\$333
0583	001	General Fund	5423030	Roadway	\$1,662
0583	001	General Fund	5423040	Roadway	\$10,605
0583	001	General Fund	5423040	Roadway	\$93
0583	001	General Fund	5423040	Roadway	\$2,039
0583	001	General Fund	5423040	Roadway	\$265
0583	001	General Fund	5423040	Roadway	\$20,395
0583	001	General Fund	5423040	Roadway	\$3,960
0583	001	General Fund	5423040	Roadway	\$2,489
0583	001	General Fund	5423040	Roadway	\$982
0583	001	General Fund	5423040	Roadway	\$30,589
0583	001	General Fund	5423040	Roadway	\$32,494
0583	001	General Fund	5423040	Roadway	\$16,578
0583	001	General Fund	5423040	Roadway	\$459
0583	001	General Fund	5423040	Roadway	\$660
0583	001	General Fund	5423040	Roadway	\$39,662
0583	001	General Fund	5426310	Street Lighting	\$3,039
0583	001	General Fund	5426320	Street Lighting	\$1,468
0583	001	General Fund	5426330	Street Lighting	\$923
0583	001	General Fund	5426330	Street Lighting	\$32
0583	001	General Fund	5426340	Street Lighting	\$14,377
0583	001	General Fund	5426340	Street Lighting	\$2,275
0583	001	General Fund	5426340	Street Lighting	\$4,408
0583	001	General Fund	5428010	Ancillary Operations	\$10,997
0583	001	General Fund	5428010	Ancillary Operations	\$821
0583	001	General Fund	5428010	Ancillary Operations	\$2,462
0583	001	General Fund	5428020	Ancillary Operations	\$5,882
0583	001	General Fund	5428030	Ancillary Operations	\$3,104
0583	001	General Fund	5428030	Ancillary Operations	\$5,006
0583	001	General Fund	5428030	Ancillary Operations	\$10,431
0583	001	General Fund	5428030	Ancillary Operations	\$997
0583	001	General Fund	5428030	Ancillary Operations	\$20
0583	001	General Fund	5428040	Ancillary Operations	\$866
0583	001	General Fund	5428040	Ancillary Operations	\$14,654
0583	001	General Fund	5428040	Ancillary Operations	\$14,362
0583	001	General Fund	5537040	Pollution Control and Remediation	\$4,742
0583	001	General Fund	5543040	Animal Control	\$8,700
0583	001	General Fund	5586010	Planning	\$36,592
0583	001	General Fund	5586020	Planning	\$8,064
0583	001	General Fund	5586030	Planning	\$1,436
0583	001	General Fund	5586030	Planning	\$191

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0583	001	General Fund	5586040	Planning	\$33,160
0583	001	General Fund	5586040	Planning	\$748
0583	001	General Fund	5586040	Planning	\$157
0583	001	General Fund	5586040	Planning	(\$107)
0583	001	General Fund	5586040	Planning	\$300
0583	001	General Fund	5586040	Planning	\$166
0583	001	General Fund	5586040	Planning	\$40
0583	001	General Fund	5586040	Planning	\$3,123
0583	001	General Fund	5666640	Chemical Dependency Services	\$2,123
0583	001	General Fund	5711010	Educational and Recreational Activities	\$189,424
0583	001	General Fund	5711010	Educational and Recreational Activities	\$5,137
0583	001	General Fund	5711010	Educational and Recreational Activities	\$42,105
0583	001	General Fund	5711020	Educational and Recreational Activities	\$84,700
0583	001	General Fund	5711030	Educational and Recreational Activities	\$1,205
0583	001	General Fund	5711030	Educational and Recreational Activities	\$1,637
0583	001	General Fund	5711030	Educational and Recreational Activities	\$4,909
0583	001	General Fund	5711030	Educational and Recreational Activities	\$5,022
0583	001	General Fund	5711030	Educational and Recreational Activities	\$6,014
0583	001	General Fund	5711030	Educational and Recreational Activities	\$590
0583	001	General Fund	5711040	Educational and Recreational Activities	\$288
0583	001	General Fund	5711040	Educational and Recreational Activities	\$3,216
0583	001	General Fund	5711040	Educational and Recreational Activities	\$524
0583	001	General Fund	5711040	Educational and Recreational Activities	\$15,139
0583	001	General Fund	5711040	Educational and Recreational Activities	\$318
0583	001	General Fund	5711040	Educational and Recreational Activities	\$77
0583	001	General Fund	5711040	Educational and Recreational Activities	\$172
0583	001	General Fund	5712040	Educational and Recreational Activities	\$211
0583	001	General Fund	5712040	Educational and Recreational Activities	\$15,344
0583	001	General Fund	5712040	Educational and Recreational Activities	\$16,102
0583	001	General Fund	5712040	Educational and Recreational Activities	\$9,235
0583	001	General Fund	5722140	Library Services	\$10,503
0583	001	General Fund	5739040	Other Cultural and Community Events	\$55,241

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0583	001	General Fund	5762010	Swimming Pools	\$30,064
0583	001	General Fund	5762010	Swimming Pools	\$3,059
0583	001	General Fund	5762010	Swimming Pools	\$126,590
0583	001	General Fund	5762020	Swimming Pools	\$37,138
0583	001	General Fund	5762030	Swimming Pools	\$262
0583	001	General Fund	5762030	Swimming Pools	\$23,742
0583	001	General Fund	5762030	Swimming Pools	\$2,310
0583	001	General Fund	5762030	Swimming Pools	\$6,035
0583	001	General Fund	5762030	Swimming Pools	\$1,075
0583	001	General Fund	5762040	Swimming Pools	\$2,392
0583	001	General Fund	5762040	Swimming Pools	\$17,351
0583	001	General Fund	5762040	Swimming Pools	\$30,797
0583	001	General Fund	5762040	Swimming Pools	\$193
0583	001	General Fund	5762040	Swimming Pools	\$2,166
0583	001	General Fund	5768010	General Parks	\$126,775
0583	001	General Fund	5768010	General Parks	\$1,525
0583	001	General Fund	5768010	General Parks	\$9,558
0583	001	General Fund	5768020	General Parks	\$70,606
0583	001	General Fund	5768030	General Parks	\$18
0583	001	General Fund	5768030	General Parks	\$926
0583	001	General Fund	5768030	General Parks	\$8,664
0583	001	General Fund	5768030	General Parks	\$816
0583	001	General Fund	5768040	General Parks	\$174
0583	001	General Fund	5768040	General Parks	\$1,429
0583	001	General Fund	5768040	General Parks	\$58
0583	001	General Fund	5768040	General Parks	\$41,889
0583	001	General Fund	5768040	General Parks	\$4,571
0583	001	General Fund	5768040	General Parks	\$17,050
0583	001	General Fund	5768040	General Parks	\$8,926
0583	001	General Fund	5768040	General Parks	\$79
0583	105	Police Investigation Fund	5083100	Restricted Cash and Investments - Ending	\$12,701
0583	150	Cumulative Reserve Fund	5084100	Committed Cash and Investments - Ending	\$1,212,846
0583	201	Park Bond Debt Service Fund	5083100	Restricted Cash and Investments - Ending	\$135,816
0583	301	Park Bond Capital Fund	5083100	Restricted Cash and Investments - Ending	\$1,675,641
0583	310	Reet	5083100	Restricted Cash and Investments - Ending	\$706,962
0583	310	Reet	5083100	Restricted Cash and Investments - Ending	\$1,753,095
0583	415	Storm Drain	5085100	Assigned Cash and Investments - Ending	\$369,106
0583	415	Storm Drain	5085100	Assigned Cash and Investments - Ending	\$681,075
0583	415	Storm Drain	5315010	Storm Drainage Utilities	\$106,516
0583	415	Storm Drain	5315010	Storm Drainage Utilities	\$1,258

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0583	415	Storm Drain	5315010	Storm Drainage Utilities	\$28,831
0583	415	Storm Drain	5315020	Storm Drainage Utilities	\$43,294
0583	415	Storm Drain	5315020	Storm Drainage Utilities	\$661
0583	415	Storm Drain	5315020	Storm Drainage Utilities	\$8,856
0583	415	Storm Drain	5315030	Storm Drainage Utilities	\$599
0583	415	Storm Drain	5315030	Storm Drainage Utilities	\$152
0583	415	Storm Drain	5315030	Storm Drainage Utilities	\$9,718
0583	415	Storm Drain	5315030	Storm Drainage Utilities	\$438
0583	415	Storm Drain	5315030	Storm Drainage Utilities	\$1,600
0583	415	Storm Drain	5315040	Storm Drainage Utilities	\$22,752
0583	415	Storm Drain	5315040	Storm Drainage Utilities	\$1,387
0583	415	Storm Drain	5315040	Storm Drainage Utilities	\$2,039
0583	415	Storm Drain	5315040	Storm Drainage Utilities	\$1,712
0583	415	Storm Drain	5315040	Storm Drainage Utilities	\$8,932
0583	415	Storm Drain	5315040	Storm Drainage Utilities	\$30,401
0583	415	Storm Drain	5315040	Storm Drainage Utilities	\$265
0583	415	Storm Drain	5315040	Storm Drainage Utilities	\$19,940
0583	415	Storm Drain	5315040	Storm Drainage Utilities	\$9,138
0583	415	Storm Drain	5315040	Storm Drainage Utilities	\$2,489
0583	415	Storm Drain	5315040	Storm Drainage Utilities	\$15,867
0583	415	Storm Drain	5315040	Storm Drainage Utilities	\$46,546
0583	415	Storm Drain	5315040	Storm Drainage Utilities	\$13,831
0583	415	Storm Drain	5315040	Storm Drainage Utilities	\$213
0583	415	Storm Drain	5315040	Storm Drainage Utilities	\$8,625
0583	415	Storm Drain	5315040	Storm Drainage Utilities	\$307
0583	415	Storm Drain	5315040	Storm Drainage Utilities	\$369
0583	415	Storm Drain	5315040	Storm Drainage Utilities	\$660
0583	415	Storm Drain	5315040	Storm Drainage Utilities	\$2,737
0583	415	Storm Drain	5315040	Storm Drainage Utilities	\$38,169
0583	425	Water Fund (department)	5083100	Restricted Cash and Investments - Ending	\$644
0583	425	Water Fund (department)	5085100	Assigned Cash and Investments - Ending	\$42,463
0583	425	Water Fund (department)	5085100	Assigned Cash and Investments - Ending	\$244,152
0583	425	Water Fund (department)	5085100	Assigned Cash and Investments - Ending	\$214,668
0583	425	Water Fund (department)	5341010	Water Utilities	\$186,928
0583	425	Water Fund (department)	5341010	Water Utilities	\$306
0583	425	Water Fund (department)	5341010	Water Utilities	\$120
0583	425	Water Fund (department)	5341010	Water Utilities	\$82,653
0583	425	Water Fund (department)	5341020	Water Utilities	\$74,170
0583	425	Water Fund (department)	5341020	Water Utilities	\$661

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0583	425	Water Fund (department)	5341020	Water Utilities	\$25,390
0583	425	Water Fund (department)	5341030	Water Utilities	\$599
0583	425	Water Fund (department)	5341030	Water Utilities	\$550
0583	425	Water Fund (department)	5341030	Water Utilities	\$4,586
0583	425	Water Fund (department)	5341040	Water Utilities	\$55,842
0583	425	Water Fund (department)	5341040	Water Utilities	\$2,577
0583	425	Water Fund (department)	5341040	Water Utilities	\$1,729
0583	425	Water Fund (department)	5341040	Water Utilities	\$53,626
0583	425	Water Fund (department)	5341040	Water Utilities	\$84,170
0583	425	Water Fund (department)	5341040	Water Utilities	\$265
0583	425	Water Fund (department)	5341040	Water Utilities	\$20,615
0583	425	Water Fund (department)	5341040	Water Utilities	\$3,395
0583	425	Water Fund (department)	5341040	Water Utilities	\$29,014
0583	425	Water Fund (department)	5341040	Water Utilities	\$456
0583	425	Water Fund (department)	5341040	Water Utilities	\$3,578
0583	425	Water Fund (department)	5341040	Water Utilities	\$600
0583	425	Water Fund (department)	5341040	Water Utilities	\$1,528
0583	425	Water Fund (department)	5341040	Water Utilities	\$1,776
0583	425	Water Fund (department)	5341040	Water Utilities	\$2,737
0583	425	Water Fund (department)	5341040	Water Utilities	\$109,423
0583	425	Water Fund (department)	5345010	Water Utilities	\$109,708
0583	425	Water Fund (department)	5345010	Water Utilities	\$4,055
0583	425	Water Fund (department)	5345020	Water Utilities	\$55,219
0583	425	Water Fund (department)	5345030	Water Utilities	\$14,315
0583	425	Water Fund (department)	5345040	Water Utilities	\$27,377
0583	425	Water Fund (department)	5345040	Water Utilities	\$6,862
0583	425	Water Fund (department)	5348010	Water Utilities	\$24,479
0583	425	Water Fund (department)	5348010	Water Utilities	\$538

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0583	425	Water Fund (department)	5348020	Water Utilities	\$8,127
0583	425	Water Fund (department)	5348030	Water Utilities	\$5,192
0583	425	Water Fund (department)	5348030	Water Utilities	\$2,522
0583	425	Water Fund (department)	5348030	Water Utilities	\$5,949
0583	425	Water Fund (department)	5348030	Water Utilities	\$850
0583	425	Water Fund (department)	5348040	Water Utilities	\$7,434
0583	425	Water Fund (department)	5348040	Water Utilities	\$71,870
0583	425	Water Fund (department)	5348040	Water Utilities	\$389
0583	425	Water Fund (department)	5348040	Water Utilities	\$43
0583	425	Water Fund (department)	5531010	Soil and Water Conservation	\$134
0583	425	Water Fund (department)	5531020	Soil and Water Conservation	\$88
0583	430	Sewer Fund (department)	5085100	Assigned Cash and Investments - Ending	\$1,386,211
0583	430	Sewer Fund (department)	5085100	Assigned Cash and Investments - Ending	\$1,351,997
0583	430	Sewer Fund (department)	5351010	Sewer/Reclaimed Water Utilities	\$78,730
0583	430	Sewer Fund (department)	5351010	Sewer/Reclaimed Water Utilities	\$306
0583	430	Sewer Fund (department)	5351010	Sewer/Reclaimed Water Utilities	\$139,594
0583	430	Sewer Fund (department)	5351020	Sewer/Reclaimed Water Utilities	\$32,477
0583	430	Sewer Fund (department)	5351020	Sewer/Reclaimed Water Utilities	\$661
0583	430	Sewer Fund (department)	5351020	Sewer/Reclaimed Water Utilities	\$42,881
0583	430	Sewer Fund (department)	5351030	Sewer/Reclaimed Water Utilities	\$599
0583	430	Sewer Fund (department)	5351030	Sewer/Reclaimed Water Utilities	\$120
0583	430	Sewer Fund (department)	5351030	Sewer/Reclaimed Water Utilities	\$7,746
0583	430	Sewer Fund (department)	5351040	Sewer/Reclaimed Water Utilities	\$12,306
0583	430	Sewer Fund (department)	5351040	Sewer/Reclaimed Water Utilities	\$148
0583	430	Sewer Fund (department)	5351040	Sewer/Reclaimed Water Utilities	\$2,466
0583	430	Sewer Fund (department)	5351040	Sewer/Reclaimed Water Utilities	\$1,712
0583	430	Sewer Fund (department)	5351040	Sewer/Reclaimed Water Utilities	\$44,132
0583	430	Sewer Fund (department)	5351040	Sewer/Reclaimed Water Utilities	\$165,447

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0583	430	Sewer Fund (department)	5351040	Sewer/Reclaimed Water Utilities	\$265
0583	430	Sewer Fund (department)	5351040	Sewer/Reclaimed Water Utilities	\$21,780
0583	430	Sewer Fund (department)	5351040	Sewer/Reclaimed Water Utilities	\$2,901
0583	430	Sewer Fund (department)	5351040	Sewer/Reclaimed Water Utilities	\$29,015
0583	430	Sewer Fund (department)	5351040	Sewer/Reclaimed Water Utilities	\$456
0583	430	Sewer Fund (department)	5351040	Sewer/Reclaimed Water Utilities	\$660
0583	430	Sewer Fund (department)	5351040	Sewer/Reclaimed Water Utilities	\$307
0583	430	Sewer Fund (department)	5351040	Sewer/Reclaimed Water Utilities	\$2,737
0583	430	Sewer Fund (department)	5351040	Sewer/Reclaimed Water Utilities	\$184,805
0583	430	Sewer Fund (department)	5355010	Sewer/Reclaimed Water Utilities	\$40,159
0583	430	Sewer Fund (department)	5355010	Sewer/Reclaimed Water Utilities	\$5,693
0583	430	Sewer Fund (department)	5355020	Sewer/Reclaimed Water Utilities	\$20,059
0583	430	Sewer Fund (department)	5355030	Sewer/Reclaimed Water Utilities	\$798
0583	430	Sewer Fund (department)	5355040	Sewer/Reclaimed Water Utilities	\$72,500
0583	430	Sewer Fund (department)	5355040	Sewer/Reclaimed Water Utilities	\$6,862
0583	430	Sewer Fund (department)	5356040	Sewer/Reclaimed Water Utilities	\$1,505,102
0583	430	Sewer Fund (department)	5358010	Sewer/Reclaimed Water Utilities	\$11,230
0583	430	Sewer Fund (department)	5358020	Sewer/Reclaimed Water Utilities	\$2,073
0583	430	Sewer Fund (department)	5358030	Sewer/Reclaimed Water Utilities	\$99
0583	430	Sewer Fund (department)	5358030	Sewer/Reclaimed Water Utilities	\$266
0583	430	Sewer Fund (department)	5358040	Sewer/Reclaimed Water Utilities	\$20,985
0583	430	Sewer Fund (department)	5358040	Sewer/Reclaimed Water Utilities	\$1,194
0583	430	Sewer Fund (department)	5358040	Sewer/Reclaimed Water Utilities	\$43
0583	501	Equipment Rental Fund	5085100	Assigned Cash and Investments - Ending	\$1,908,856
0583	501	Equipment Rental Fund	5486510	Equipment Rental Services	\$14,538
0583	501	Equipment Rental Fund	5486510	Equipment Rental Services	\$16
0583	501	Equipment Rental Fund	5486520	Equipment Rental Services	\$4,950
0583	501	Equipment Rental Fund	5486540	Equipment Rental Services	\$4,570

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0583	501	Equipment Rental Fund	5486540	Equipment Rental Services	\$1,131
0583	650	Fircrest Court Agency Account	5082100	Nonspendable Cash and Investments - Ending	\$4,050
0583	651	Ruston Court Agency Account	5082100	Nonspendable Cash and Investments - Ending	\$80
0583	001	General Fund	3821000	Refundable Deposits	\$14,969
0583	001	General Fund	3821000	Refundable Deposits	\$2,102
0583	001	General Fund	3821000	Refundable Deposits	\$250
0583	001	General Fund	3970000	Transfers-In	\$84,470
0583	001	General Fund	3970000	Transfers-In	\$150,000
0583	001	General Fund	3981000	Insurance Recoveries (Cash Basis)	\$9,989
0583	001	General Fund	3981000	Insurance Recoveries (Cash Basis)	\$2,527
0583	150	Cumulative Reserve Fund	3812000	Interfund Loan Repayment Received	\$762,846
0583	425	Water Fund (department)	3821000	Refundable Deposits	\$9,675
0583	425	Water Fund (department)	3970000	Transfers-In	\$11,513
0583	425	Water Fund (department)	3970000	Transfers-In	\$93,000
0583	430	Sewer Fund (department)	3970000	Transfers-In	\$369,250
0583	650	Fircrest Court Agency Account	3860000	Court Remittances	\$341,811
0583	651	Ruston Court Agency Account	3860000	Court Remittances	\$153,989
0583	655	Agency Fund/Bdg Permit	3861000	Court Remittances	\$675
0583	655	Agency Fund/Bdg Permit	3861800	Court Remittances	\$2,121
0583	655	Agency Fund/Bdg Permit	3868200	Court Remittances	\$472
0583	655	Agency Fund/Bdg Permit	3868300	Court Remittances	\$5,340
0583	655	Agency Fund/Bdg Permit	3868300	Court Remittances	\$10,694
0583	655	Agency Fund/Bdg Permit	3868300	Court Remittances	\$5,043
0583	655	Agency Fund/Bdg Permit	3868800	Court Remittances	\$439
0583	655	Agency Fund/Bdg Permit	3868900	Court Remittances	\$765
0583	655	Agency Fund/Bdg Permit	3868900	Court Remittances	\$78
0583	655	Agency Fund/Bdg Permit	3869100	Court Remittances	\$63,764
0583	655	Agency Fund/Bdg Permit	3869200	Court Remittances	\$36,307
0583	655	Agency Fund/Bdg Permit	3869700	Court Remittances	\$26,222
0583	001	General Fund	5821000	Refund of Deposits	\$12,950
0583	001	General Fund	5881000	Prior Period Adjustment (s)	(\$4,378)
0583	001	General Fund	5911270	Debt Repayment - Judicial Services	\$1,693
0583	001	General Fund	5911870	Debt Repayment - Centralized/General Services	\$3,067
0583	001	General Fund	5911870	Debt Repayment - Centralized/General Services	\$1,714

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0583	001	General Fund	5911870	Debt Repayment - Centralized/General Services	\$1,693
0583	001	General Fund	5912170	Debt Repayment - Law Enforcement Services	\$1,916
0583	001	General Fund	5919570	Debt Repayment - Roads/Streets and Other Infrastructure	\$423
0583	001	General Fund	5917170	Debt Repayment - Educational and Recreational Services	\$1,524
0583	001	General Fund	5917670	Debt Repayment - Park Facilities	\$169
0583	001	General Fund	5947660	Capital Expenditures/Expenses - Park Facilities	\$51,854
0583	001	General Fund	5953260	Capital Expenditures/Expenses - Roadway	\$84,470
0583	001	General Fund	5953260	Capital Expenditures/Expenses - Roadway	\$16,200
0583	001	General Fund	5971000	Transfers-Out	\$93,000
0583	150	Cumulative Reserve Fund	5971000	Transfers-Out	\$150,000
0583	150	Cumulative Reserve Fund	5971000	Transfers-Out	\$11,513
0583	150	Cumulative Reserve Fund	5971000	Transfers-Out	\$369,250
0583	201	Park Bond Debt Service Fund	5917570	Debt Repayment - Cultural and Recreational Facilities	\$100,000
0583	201	Park Bond Debt Service Fund	5927580	Interest and Other Debt Service Cost - Cultural and Recreational Facilities	\$316,200
0583	301	Park Bond Capital Fund	5812000	Interfund Loan Repayments	\$762,846
0583	301	Park Bond Capital Fund	5927580	Interest and Other Debt Service Cost - Cultural and Recreational Facilities	\$11,500
0583	301	Park Bond Capital Fund	5947660	Capital Expenditures/Expenses - Park Facilities	\$1,058,867
0583	301	Park Bond Capital Fund	5947660	Capital Expenditures/Expenses - Park Facilities	\$13,140
0583	310	Reet	5970600	Transfers-Out	\$84,470
0583	415	Storm Drain	5913170	Debt Repayment - Storm Drainage Utilities	\$423
0583	415	Storm Drain	5943160	Capital Expenditures/Expenses - Storm Drainage Utilities	\$14,620
0583	425	Water Fund (department)	5821000	Refund of Deposits	\$11,904
0583	425	Water Fund (department)	5913470	Debt Repayment - Water Utilities	\$16,080
0583	425	Water Fund (department)	5913470	Debt Repayment - Water Utilities	\$423
0583	425	Water Fund (department)	5913470	Debt Repayment - Water Utilities	\$44,218

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0583	425	Water Fund (department)	5923480	Interest and Other Debt Service Cost - Water Utilities	\$1,078
0583	425	Water Fund (department)	5943410	Capital Expenditures/Expenses - Water Utilities	\$11,564
0583	425	Water Fund (department)	5943410	Capital Expenditures/Expenses - Water Utilities	\$68
0583	425	Water Fund (department)	5943420	Capital Expenditures/Expenses - Water Utilities	\$4,775
0583	425	Water Fund (department)	5943460	Capital Expenditures/Expenses - Water Utilities	\$777,876
0583	425	Water Fund (department)	5943460	Capital Expenditures/Expenses - Water Utilities	\$49,356
0583	425	Water Fund (department)	5943460	Capital Expenditures/Expenses - Water Utilities	\$15,499
0583	430	Sewer Fund (department)	5913570	Debt Repayment - Sewer/Reclaimed Water Utilities	\$423
0583	430	Sewer Fund (department)	5913570	Debt Repayment - Sewer/Reclaimed Water Utilities	\$263,870
0583	430	Sewer Fund (department)	5923580	Interest and Other Debt Service Cost - Sewer/Reclaimed Water Utilities	\$49,938
0583	430	Sewer Fund (department)	5943510	Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities	\$4,146
0583	430	Sewer Fund (department)	5943520	Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities	\$1,319
0583	430	Sewer Fund (department)	5943560	Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities	\$151,042
0583	430	Sewer Fund (department)	5943560	Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities	\$17,956
0583	501	Equipment Rental Fund	5944860	Capital Expenditures/Expenses - Public Works Centralized Services	\$1,044
0583	501	Equipment Rental Fund	5944860	Capital Expenditures/Expenses - Public Works Centralized Services	\$1,044
0583	501	Equipment Rental Fund	5944860	Capital Expenditures/Expenses - Public Works Centralized Services	\$1,044
0583	501	Equipment Rental Fund	5944860	Capital Expenditures/Expenses - Public Works Centralized Services	\$3,132

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0583	650	Fircrest Court Agency Account	5860000	Court Remittances	\$337,761
0583	651	Ruston Court Agency Account	5860000	Court Remittances	\$155,500
0583	655	Agency Fund/Bdg Permit	5861000	Court Remittances	\$675
0583	655	Agency Fund/Bdg Permit	5869000	Court Remittances	\$151,243

SCHEDULE SUMMARY OF BANK RECONCILIATION
For the Fiscal period ended December 31,2022

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)	
1-Checking	\$ 1,967,515.79	\$ 13,641,868.63	\$ 511,904.00	\$ 13,127,331.50	\$ 2,000,385.00	\$ 993,571.92
5-Petty Cash	\$ 875.00	\$ -	\$ 125.00	\$ -		\$ 1,000.00
6-Tapco	\$ 73.73	\$ -	\$ 1,100.00	\$ 48.72	\$ 1,100.00	\$ 25.01
10-LGIP	\$ 15,098,831.94	\$ 276,899.25	\$ 2,000,000.00	\$ -	\$ 500,000.00	\$ 16,875,731.19
21-US bank savings	\$ -				\$ -	
411-Trust Account	\$ 44,692.00	\$ 9,415.00	\$ 260.00	\$ -	\$ 11,904.00	\$ 42,463.00
650-Fircrest Court	\$ 22,086.21	\$ 420,697.59	\$ 132.00	\$ 397,331.59		\$ 45,584.21
651-Ruston Court	\$ 9,014.08	\$ 85,061.79	\$ -	\$ 93,943.87	\$ 132.00	\$ -
Bank Totals	\$ 17,143,088.75	\$ 14,433,942.26	\$ 2,513,521.00	\$ 13,618,655.68	\$ 2,513,521.00	\$ 17,958,375.33

RECONCILING ITEMS						
Beginning Deposits in Transit (8)	\$ 191,991	\$ (191,991)				
Year-end Deposits in Transit (9)		\$ 245,890				\$ 245,890
Beginning Outstanding & Open Period Items (10)	\$ (1,303,821)			\$ (1,303,821)		
Year-end Outstanding & Open Period Items (11)				\$ 516,661		\$ (516,661)
NSF Checks (12)		\$ (1,900)		\$ (1,900)		
Cancellation of unredeemed checks/warrants (13)						
Interfund transactions (14)		\$ 2,108,358		\$ 2,108,358		
Netted Transactions (15)		\$ (15,456)		\$ (15,456)		
Authorized balance of revolving, petty cash and change funds (16)						
Other Reconciling Items, net (17)		\$ (14,674)		\$ (14,674)		+ / -
Reconciling Items Totals	\$ (1,111,830)	\$ 2,130,227		\$ 1,289,168		\$ (270,771)

FROM GENERAL LEDGER						
	Beginning Cash & Investment Balance	Revenues & Other Increases		Expenditures & Other Decreases		Ending Cash & Investment Balance
General Ledger Totals (18)	\$ 16,031,258	\$ 16,564,187		\$ 14,907,843		\$ 17,687,602
Unreconciled Variance (23)	\$ 1	\$ (18)		\$ (19)		\$ 2

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

ID. No.	Description	Due Date	Beginning Balance	Additions	Reductions	Ending Balance
General Obligation Debt/Liabilities						
251.22	Pool/Recreation Center Bond Issued 2019	12/31/2039	8,295,000	-	100,000	8,195,000
Total General Obligation Debt/Liabilities:			8,295,000	-	100,000	8,195,000
Revenue and Other (non G.O.) Debt/Liabilities						
259.12	Compensated Absences - General Fund		123,512	-	3,698	119,814
259.12	Compensated Absences - Proprietary Funds		39,705	2,867	-	42,572
264.30	Pension Liability		150,273	188,974	-	339,247
263.82	Water Supply Improvement Loan Issued 2003	12/31/2022	44,218	-	44,218	-
263.82	PWTF Sewer Loan Issued 2011	6/1/2031	1,705,840	-	170,584	1,535,256
264.40	Other Post-Employment Benefits (OPEB)		441,313	11,041	-	452,354
263.82	DOE Sewer Loan Issued 2011	3/31/2033	1,644,850	-	93,286	1,551,564
263.57	Copier Lease - Police	6/13/2024	4,950	-	1,916	3,034
263.57	Copier Lease - (CH, Ct, PW, P/R)	12/1/2022	6,207	564	6,771	-
263.57	Postage Machine Lease	6/25/2024	4,076	82	1,714	2,444
263.57	Desk phone Lease	3/31/2024	-	11,039	3,067	7,972
263.57	Land Lease - Golf Course Tank	4/30/1963	911,552	-	16,080	895,472
Total Revenue and Other (non G.O.) Debt/Liabilities:			5,076,496	214,567	341,334	4,949,729
Total Liabilities:			13,371,496	214,567	441,334	13,144,729

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

State Agency Name	Program Title	Identification Number	Total
Capital Contributions - State Grant from Department of Ecology	Pretreatment Stormwater Outfall to Leach Creek	WQC-2021-FircPW-00004	14,620
Capital Contributions - State Grant from Department of Ecology	2021-2023 Biennial Stormwater Capacity Grant	WQSWCAP-2123-FircPW-00180	9,718
Sub-Total:			24,338
Capital Contributions - State Grant from Secretary of State	Local Records Grant	2021PS649	12,352
Sub-Total:			12,352
Total State Grants Expended:			36,690

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

Federal Agency (Pass-Through Agency)	Federal Program	ALN Number	Other Award Number	Expenditures			Passed through to Subrecipients	Note
				From Pass- Through Awards	From Direct Awards	Total		
OFFICE OF JUSTICE PROGRAMS, JUSTICE, DEPARTMENT OF (via Justice & Security Strategies, Inc.)	Body Worn Camera Policy and Implementation	16.835	28626830	18,000	-	18,000	-	1, 2, 3
Highway Safety Cluster								
NATIONAL HIGHWAY TRAFFIC SAFETY ADMINISTRATION, TRANSPORTATION, DEPARTMENT OF (via Washington Traffic Safety Commission)	State and Community Highway Safety	20.600	Overtime Safety Patrol	2,238	-	2,238	-	1, 2, 3
Total Highway Safety Cluster:				2,238	-	2,238	-	
DEPARTMENTAL OFFICES, TREASURY, DEPARTMENT OF THE (via Washington State Treasurer's Office)	CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	21.027	SWV00077070 2	642,793	-	642,793	-	1, 2, 3
Total Federal Awards Expended:				663,031	-	663,031	-	

The accompanying notes are an integral part of this schedule.

City of Fircrest

Notes to the Schedule of Expenditures of Federal Awards

For the Year Ended December 31, 2022

Note 1 – Basis of Accounting

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

Note 2 – Federal Indirect Cost Rate

The City of Fircrest has not elected to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

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 of Fircrest's portion, are 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 Fircrest
(County/City/District)

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

1. Self-Insurance Program Manager: _Jayne Westman_____
2. Manager Phone: ____253-564-8901_____
3. Manager Email: __jwestman@cityoffircrest.net_____
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>Unemployment</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>Yes</u>				
If yes, do other governments participate?	<u>No</u>				
If yes, please list participating governments.	<u>N/A</u>				
Self-Insure as part of a joint program?	<u>N/A</u>				
Does a Third-Party Administer manage claims?	<u>Yes</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>N/A</u>				
Has program had a claims audit in last three years?	<u>No</u>				
Are program resources sufficient to cover expenses?	<u>Yes</u>				
Does an actuary estimate program liability?	<u>No</u>				
Number of claims paid during the period?	<u>2</u>				
Total amount of paid claims during the period?	<u>1242</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.