

ANNUAL REPORT CERTIFICATION
CITY OF MONTESANO
0347

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

For the Fiscal Year Ended December 31, 2022

GOVERNMENT INFORMATION:

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Official Phone Number (360) 249-3021

AUDIT CONTACT or PREPARER INFORMATION and CERTIFICATION:

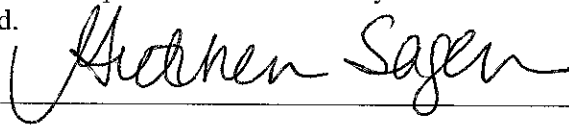
Audit Contact or Preparer Name and Title: Gretchen Sagen, CFO/Clerk

Contact Phone Number: (360) 249-8500

Contact E-mail Address: gsagen@montesano.us

I certify 18th day of May, 2022, that annual report information is complete, accurate and in conformity with the Budgeting, Accounting and Reporting Systems Manual, to the best of my knowledge and belief, having reviewed this information and taken all appropriate steps in order to provide such certification. I acknowledge and understand our responsibility for the design and implementation of controls to ensure accurate financial reporting, comply with applicable laws and safeguard public resources, including controls to prevent and detect fraud. Finally, I acknowledge and understand our responsibility for immediately submitting corrected annual report information if any errors or an omission in such information is subsequently identified.

Audit Contact or Preparer Signature: _____



CITY OF MONTESANO
Notes to the Financial Statements
For the year ended December 31, 2022

Note 1 - Summary of Significant Accounting Policies

The City of Montesano was incorporated on November 26, 1883 and operates under the laws of the State of Washington applicable to a Category Two, Third Class, Non-Charter code city with a Mayor Council form of government. The city is a general purpose local government and provides public safety, fire prevention, emergency medical services, street improvement, parks and general administrative services. In addition, the city owns and operates a sewer system.

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

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

A. Fund Accounting

Financial transactions of the government are reported in individual funds. Each fund uses a separate set of self-balancing accounts that comprises its cash and investments, revenues and expenditures. The government's resources are allocated to and accounted for in individual funds depending on their intended purpose. Each fund is reported as a separate column in the financial statements, except for fiduciary funds, which are presented by fund types. The total column is presented as "memo only" because any inter-fund 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.

CITY OF MONTESANO
Notes to the Financial Statements
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Special Revenue Funds

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

Capital Projects Funds

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

PROPRIETARY FUND TYPES:

Enterprise Funds

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

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 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 Montesano 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*.

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Notes to the Financial Statements
For the year ended December 31, 2022

D. Capital Assets

Capital assets are assets with an initial individual cost of more than \$5,000 and an estimated useful life in excess of 5 years. 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. 24-hour Firefighters may accumulate up to 288 hours of vacation leave that is payable upon separation or retirement. Sick leave may be accumulated up to 1040 hours. Upon retirement or separation employees receive payment for unused sick leave at a variable reduced rate based on years of service. Payments are recognized as expenditures when paid. The total liability for compensated absences as of December 31, 2022 is \$333,664.

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 it is subject to restrictions on use imposed by external parties or due to internal commitments established by the City Council. When expenditures that meet restrictions are incurred, the City intends to use the most restricted resources first.

Fund Name	Portion of Ending Balance Restricted	Portion of Ending Balance Committed	Combined	Reason for Restriction or Commitment
Unemployment Compensation		107,077	107,077	For unemployment self-insurance
Long-term Care		50,508	50,508	For LEOFF1 retiree benefits
Agency Funds/Non-revenue	4,637		4,637	Funds held that will be passed along to other entities
Totals	4,637	157,585	162,222	
	308.31	308.41		

Restrictions and commitments of Ending Cash and Investments consist of unemployment self-insurance, LEOFF1 retiree benefits and fiduciary funds totaling \$162,222.

Note 2 - Budget Compliance

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

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

CITY OF MONTESANO
Notes to the Financial Statements
For the year ended December 31, 2022

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

Fund/Department	Final Appropriated Amounts	Actual Expenses	Variance
001 - General Fund	\$ 4,521,038	\$ 4,428,747	\$ 92,291
101 - Ambulance Fund	\$ 1,675,892	\$ 1,608,001	\$ 67,891
103 - Hotel/motel Tax (ord. #1278)	\$ 28,000	\$ 22,509	\$ 5,491
106 - Re Excise Restricted Revenue	\$ 70,200	\$ 70,082	\$ 118
310 - Street Capital Projects	\$ 1,384,000	\$ 1,195,767	\$ 188,233
401 - Current Water			
Current Water	\$ 2,477,401	\$ 2,329,805	\$ 147,596
Forest - Water Shed Reserve	\$ 957,066	\$ 1,003,494	\$ (46,428)
WWTP Revenue Debt Reserve Fund	\$ 340,000	\$ 29,975	\$ 310,025
Water System Reserve Fund	\$ 857,000	\$ 492,779	\$ 364,221
Total 401 - Current Water	\$ 4,631,467	\$ 3,856,053	\$ 775,414
402 - Storm Water Fund	\$ 369,726	\$ 202,886	\$ 166,840
408 - Cemetery Fund	\$ 45,840	\$ 32,492	\$ 13,348
502 - Unemployment Compensation		\$ 1,318	\$ (1,318)
503 - Long Term Care	\$ 30,000	\$ 22,615	\$ 7,385
630 - Agency Funds/non Revenue		\$ 27,793	\$ (27,793)

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

Fund 502 expenditures were not appropriated. These were unemployment claims.

Fund 630 expenditures were not appropriated. These are pass-through custodial funds.

Note 3 – Deposits and Investments

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

CITY OF MONTESANO
Notes to the Financial Statements
For the year ended December 31, 2022

Type of Deposit or Investment	(City/Town/District)'s own deposits & investments	Deposits & investments held by the (City,Town/District) as custodian for other local governments, individuals, or private organizations.	Combined
Deposits	1,892,783	2,030	1,894,813
LGIP	2,879,009		2,879,009
Money Market	253,660		253,660
Agency Funds			2,030
<i>Totals</i>	5,025,452	2,030	5,027,483

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

Investments in the State Local Government Investment Pool (LGIP)

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

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

Custodial Credit Risk

Custodial credit risk for deposits is the risk that, in event of a failure of a depository financial institution, the town 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 Montesano's deposits and certificates of deposit 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 town or its agent in the government's name.

Note 4 – Environmental and Certain Asset Retirement Liabilities

The city has 4 water wells. The potential for decommissioning is low, but possible. The expected cost/liability for decommissioning is approximately \$10,000.00 per well. The city's sewage treatment plant cannot be decommissioned; it is required that we have one. It may be upgraded

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Notes to the Financial Statements
For the year ended December 31, 2022

when the useful life is reached, but not decommissioned. It is the same for the lagoons at the sewage treatment plant.

Note 5 – Inter-fund Loans

The following table displays inter-fund loan activity during 2022:

Borrowing Fund	Lending Fund	Beginning Balance	New Loans	Principal Payment	Interest	Ending Balance
101	405	\$ 66,998	\$ -	\$ 33,333	\$ 669	\$ 32,996

Note 6 – Installment Purchases (Leases)

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

The two installment purchase/lease agreements were signed on September 1, 2017 between Umpqua Bank/Financial Pacific Leasing and City of Montesano in the amount of \$1,300,000.00. The purchase was for a fire engine, two ambulances and ancillary equipment. The ancillary equipment was put on a short-term lease from 12/1/2018 to 6/1/2022. The major equipment was a 10-year purchase agreement/lease that will be paid in full on 6/1/2028. Payments are made on June 1st and December 1st of every year. At the end of the purchase agreement/lease terms, the City of Montesano purchases equipment for \$1.00.

Year ended December 31	Total
2023	\$ 88,734.00
2024	\$ 92,273.00
2025	\$ 95,955.68
2026	\$ 99,783.88
2027	\$ 103,764.81
2028	\$ 53,424.63
TOTAL	\$ 533,936.00

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Notes to the Financial Statements
For the year ended December 31, 2022

Note 7 – Long-Term Debt *(formerly Debt Service Requirements)*

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

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

Years	Principal	Interest	Total
2023	\$ 458,878	\$ 85,064	\$ 543,942
2024	\$ 466,843	\$ 72,554	\$ 539,397
2025	\$ 475,142	\$ 59,710	\$ 534,853
2026	\$ 483,789	\$ 46,519	\$ 530,308
2027-31	\$ 1,266,902	\$ 79,252	\$ 1,346,154
2032-33	\$ 160,000	\$ 6,408	\$ 166,408
TOTAL	\$ 3,311,554	\$ 349,507	\$ 3,661,062

Note 8 – OPEB Plans

Plan Name	Description	Contribution Rates	Employer Contribution
Northwest Firefighters Trust & AWC	The LEOFF I Retiree Medical Plan is a closed, single-employer, defined-benefit OPEB plan administered by the city as required by RCW 41.26. The plan pays for 100% of eligible retirees' healthcare costs on a pay-as-you-go basis. As of December 31, 2022, the plan had 2 members, both retirees. As of December 31, 2022, the city's total OPEB liability was \$965,900 as calculated using the alternative measurement method. For the year ended December 31, 2022, the city paid \$22,615 in benefits.		

Note 9 – Pension Plans

A. State Sponsored Pension Plans

Substantially all the City of Montesano'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 2/3 and LEOFF 2.

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

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

Department of Retirement Systems
Communications Unit
P.O. Box 48380
Olympia, WA 98540-8380

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

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

At June 30, 2022 (the measurement date of the plans), the city's proportionate share of the collective net pension liabilities, as reported on the Schedule of Liabilities, was as follows:

Plan Type	Employer Contributions	Allocation Percentage	Plan Liability / Asset	NPL	NPA
PERS 1			2,784,367,000	-	
PERS 1 UAAL	50,899	0.00830500%	2,784,367,000	231,242	
PERS 2/3	86,740.00	0.010797%	(3,708,781,000)		(400,437.08)
PSERS 2/3			531,964,000	-	
LEOFF 1		0.00338400%	(2,868,613,000)		(97,074)
LEOFF 2	69,180.00	0.03341600%	(2,717,698,000)		(908,146)
VFFRPF	630	0.330000%	(28,264,000)		(93,271)
		<i>Totals</i>		\$ 231,242	\$ (1,498,928)

LEOFF Plan 1

The City of Montesano 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.

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Notes to the Financial Statements
For the year ended December 31, 2022

LEOFF Plan 2

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

B. Defined Contribution Pension Plans

The City of Montesano matches up to \$40 per month into a deferred compensation plan for members of the non-uniform Teamsters bargaining unit. The total amount contributed in 2022 was \$9,600.00.

C. Voluntary Employees' Beneficiary Association (VEBA)

The City of Montesano participates in a VEBA HRA account on behalf of each bargaining IAFF #1862-unit member. Effective 1-1-22 the City will pay \$3000 into each member's VEBA Account through BPAS.

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 the City of Montesano. Delinquent taxes are considered fully collectible because a lien affixes to the property after tax is levied.

The city's regular levy for the year 2022 was \$2.1845731 per \$1,000 on an assessed valuation of \$454,672,341 for a total regular levy of \$993,265.

Note 11 – Risk Management

Nicholson & Associates Insurance, LLC, is the contracted independent agency and brokerage firm for the City of Montesano. The all lines licensed agent, Karen Nicholson Miltenberger, is the agent on record. Her focus in the firm is risk manager for municipal business and emergency services. She has held the designation of Certified Insurance Counselor for 25 years. She is seasoned in insurance application and placement, risk management prevention training, and is well known in the insurance industry having more than thirty years' experience.

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The City of Montesano's insurance coverage is provided by Travelers Companies, Public Sector Services (NYSE:TRV), a leading provider of insurance and surety products, additionally offering risk management services to a variety of businesses including municipalities, organizations and individuals. Travelers A.M. Best financial strength rating which reflects Travelers claims paying ability is A+ (A=the 2nd highest of 16).

Nicholson's firm utilizes risk management programs such as Employment Liability Training, Sensitivity in the Work Place, attorney lead seminars in Work Place Harassment Prevention, Employment Practices Training and the required training for Elected Officials for WA State. Additionally, the accredited and WA State required Emergency Service "EVIP Training" is made available as needed to keep in compliance with recertification for train the trainer, and Work Place Harassment Prevention presentations. In-house and contracted services are available with a variety of vendors for risk management consultation and employment practices training. Human resource assistance is available online via web access. Travelers Companies have many loss control field services, claims and litigation administration, and coordinate with our own legal counsel.

The Fire Department of Montesano is insured by Continental Western Insurance Group (Berkley Group) through a specialty product "Fire EMS Pak" on a separate policy helping to keep the liability limits from becoming diluted. Continental Western Insurance Group's A.M. Best rating is A+. The program was chosen because of its unique and hard to find coverage that has competitive premiums. They also have a 3-Year Rate Guarantee that we have enjoyed.

Having two separate insurance programs provides higher liability limits than previous insurance was provided by self-insured "Pools". Traveler's property and casualty insurance coverage is written on an occurrence basis, with some endorsements written on Claims Made Form, each with separate variety and applicable deductibles, per schedule on file. VFIS policy and endorsements are issued on an all occurrence form.

City of Montesano - Travelers Policy Overview

Deluxe Property Coverage includes Real and Business Personal Property, Inland Marine, (Contractors, Mobile Equipment, scheduled items such as traffic control signals and street lights), Computers, Mechanical Breakdown (Boiler & Machinery) and Crime with additional coverage and extensions for a premier public sector service insurance program. Cyber Liability is included along with Flood and Earthquake per schedule on file. Replacement Cost coverage is included on scheduled buildings on file. Business Income and Extra Expense are also included.

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In the General Liability Section, coverage is provided for Products and Completed Operations; Aggregate at 2 Million (Plus 10 Million Umbrella Liability), Personal and Advertising Injury Liability at 1 Million

each Occurrence limit 1 Million. Included is Professional (E&O), Employment Related Practices, Cemetery

Professional Services Liability (E&O) with General Liability at 1 Million each Occurrence/2 Million Aggregate with the Umbrella Liability Limits of 10 Million Each Occurrence/10 Million Aggregate.

The Auto Liability policies have no aggregate. Automobile physical damage is on a scheduled basis with the limit chosen by the City per the schedule on file.

Fidelity Blanket Coverage is included for Dishonest Acts with Faithful Performance included for Police and Public Officials, E&O, Stop Gap, Employers Liability and Employee Benefits Liability.

City of Montesano Fire – VFIS Overview

The City of Montesano Fire Department is provided coverage with a separate policy further increasing liability limits and protection through VFIS. The package of specialty coverage insures property on a Guaranteed Replacement Cost, replacement cost, actual cash value or functional replacement cost basis.

The General Liability Coverage for Products and Completed Operations with limits of 1 Million Each Occurrence/\$3 Million Aggregate, with an Umbrella Policy that increases the limit of insurance coverage \$4 Million Ea Occ/Agg. Professional Liability (E&O) is included in this with “first dollar defense” and defense costs are paid outside of the liability limits and are unlimited for coverage within the policy.

VFIS provides PRIMARY Auto Liability for members of the District responding to an emergency using their own personal auto, Physical Damage Coverage per Schedule on file for city owned vehicles. Also in the package; Employment Practices Liability, Management Liability, Medical Malpractice, Employers Liability (Stop Gap), Employee Benefits including Cyber Extortion expenses and Crime. Also included in coverage is Blanket Fidelity Bond (Employee Dishonesty) and Faithful Performance, Alteration, and Embezzlement.

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The City has taken advantage of the financing convenience and no fee charge for installment payment with both, Travelers and VFIS.

The City of Montesano self-insures for unemployment compensation. Each payroll, funds are transferred to the Unemployment Compensation reserve fund to cover claims. As of December 31, 2022 the fund balance as was \$107,076.92. In 2022 the City of Montesano paid out claims totaling \$1,310.88.

Note 12 – Other Disclosures

Pending/closed litigation:

1. *Claims alleged by Railroad.*

The city has been in discussion with Puget Sound and Pacific Railroad regarding a lease dispute. The lease at issue was executed in 1977, and the events since its execution are not entirely clear. This matter could lead to litigation but it is unclear at this time. If the dispute was to proceed to litigation, and the city was unsuccessful, damages could be in the range of \$50,000. If I receive additional information or if circumstances change, I will update this letter accordingly.

City of Montesano

Schedule 01

For the year ended December 31, 2022

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0347	001	General Fund	3089100	Unassigned Cash and Investments - Beginning	\$1,411,761
0347	001	General Fund	3111000	Property Tax	\$999,461
0347	001	General Fund	3131100	Local Retail Sales and Use Tax	\$809,444
0347	001	General Fund	3131100	Local Retail Sales and Use Tax	\$1,167
0347	001	General Fund	3131500	Special Purpose Sales and Use Tax	\$174,705
0347	001	General Fund	3137100	Criminal Justice Sales and Use Tax	\$86,584
0347	001	General Fund	3164300	Business and Occupation Taxes on Utilities	\$44,244
0347	001	General Fund	3164400	Business and Occupation Taxes on Utilities	\$258,377
0347	001	General Fund	3164600	Business and Occupation Taxes on Utilities	\$92,294
0347	001	General Fund	3164700	Business and Occupation Taxes on Utilities	\$46,926
0347	001	General Fund	3164900	Business and Occupation Taxes on Utilities	\$106,402
0347	001	General Fund	3164900	Business and Occupation Taxes on Utilities	\$89,858
0347	001	General Fund	3164900	Business and Occupation Taxes on Utilities	\$47,017
0347	001	General Fund	3164900	Business and Occupation Taxes on Utilities	\$17,244
0347	001	General Fund	3168100	Gambling Tax - Punch Boards and Pull Tabs	\$4,631
0347	001	General Fund	3168200	Gambling Tax - Bingo and Raffles	\$238
0347	001	General Fund	3168300	Gambling Tax - Amusement Games	\$3,162

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0347	001	General Fund	3172000	Leasehold Excise Tax	\$1,837
0347	001	General Fund	3219900	Other Business Licenses and Permits	\$18,312
0347	001	General Fund	3221000	Buildings, Structures and Equipment	\$72,424
0347	001	General Fund	3221000	Buildings, Structures and Equipment	\$9,074
0347	001	General Fund	3223000	Animal Licenses	\$1,355
0347	001	General Fund	3224000	Street and Curb Permits	\$550
0347	001	General Fund	3229000	Other Non-Business Licenses and Permits	\$1,255
0347	001	General Fund	3321060	Payment In-Lieu of Tax	\$170
0347	001	General Fund	3329210	COVID-19 Non-Grant Assistance	\$566,106
0347	001	General Fund	3331400	Federal Indirect Grant from Department of Housing and Urban Development.	\$124,768
0347	001	General Fund	3340120	State Grant from Other Judicial Agencies	\$10,080
0347	001	General Fund	3340350	State Grant from Traffic Safety Commission	\$2,366
0347	001	General Fund	3350091	PUD Privilege Tax	\$32,935
0347	001	General Fund	3360071	Multimodal Transportation - Cities	\$5,459
0347	001	General Fund	3360087	Motor Vehicle Fuel Tax - City Streets	\$77,831
0347	001	General Fund	3360098	City-County Assistance	\$72,235
0347	001	General Fund	3360621	Criminal Justice - Violent Crimes/Population	\$1,425
0347	001	General Fund	3360626	Criminal Justice - Special Programs	\$5,051
0347	001	General Fund	3360642	Marijuana Excise Tax Distribution	\$6,713
0347	001	General Fund	3360651	DUI and Other Criminal Justice Assistance	\$475
0347	001	General Fund	3360694	Liquor/Beer Excise Tax	\$29,306
0347	001	General Fund	3360695	Liquor Control Board Profits	\$32,147
0347	001	General Fund	3370000	Local Grants, Entitlements and Other Payments	\$20,750

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0347	001	General Fund	3370000	Local Grants, Entitlements and Other Payments	\$9,625
0347	001	General Fund	3413300	District/Municipal Court - Administrative Fees	\$391
0347	001	General Fund	3413300	District/Municipal Court - Administrative Fees	\$246
0347	001	General Fund	3413300	District/Municipal Court - Administrative Fees	\$39
0347	001	General Fund	3413300	District/Municipal Court - Administrative Fees	\$130
0347	001	General Fund	3416200	Word Processing, Printing and Duplicating Services - Municipal/District Court	\$41
0347	001	General Fund	3418100	Data/Word Processing, Printing, Duplicating and IT Services	\$396
0347	001	General Fund	3418100	Data/Word Processing, Printing, Duplicating and IT Services	\$6,060
0347	001	General Fund	3418100	Data/Word Processing, Printing, Duplicating and IT Services	\$25,958
0347	001	General Fund	3423300	Detention and Correction Services	\$7,304
0347	001	General Fund	3423300	Detention and Correction Services	\$40
0347	001	General Fund	3423600	Detention and Correction Services	\$13
0347	001	General Fund	3425000	Disaster Preparation Services	\$290
0347	001	General Fund	3437000	Solid Waste Sales and Services	\$8,509
0347	001	General Fund	3458300	Plan Checking Services	\$36,899
0347	001	General Fund	3523000	Proof of Motor Vehicle Insurance	\$172
0347	001	General Fund	3531000	Traffic Infraction Penalties	\$1,178
0347	001	General Fund	3531000	Traffic Infraction Penalties	\$1,087
0347	001	General Fund	3531000	Traffic Infraction Penalties	\$8,441

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0347	001	General Fund	3531000	Traffic Infraction Penalties	\$1,568
0347	001	General Fund	3537000	Non-Traffic Infraction Penalties	\$11
0347	001	General Fund	3537000	Non-Traffic Infraction Penalties	\$31
0347	001	General Fund	3540000	Civil Parking Infraction Penalties	\$1,406
0347	001	General Fund	3540000	Civil Parking Infraction Penalties	\$6,581
0347	001	General Fund	3552000	Driving Under Influence (DUI) Fines	\$735
0347	001	General Fund	3552000	Driving Under Influence (DUI) Fines	\$26
0347	001	General Fund	3552000	Driving Under Influence (DUI) Fines	\$92
0347	001	General Fund	3558000	Other Criminal Traffic Misdemeanor Fines	\$2,098
0347	001	General Fund	3558000	Other Criminal Traffic Misdemeanor Fines	\$246
0347	001	General Fund	3569000	Other Criminal Non-Traffic Fines	\$680
0347	001	General Fund	3569000	Other Criminal Non-Traffic Fines	\$72
0347	001	General Fund	3569000	Other Criminal Non-Traffic Fines	\$43
0347	001	General Fund	3573300	Public Defense Cost	\$1,280
0347	001	General Fund	3611100	Investment Earnings	\$33,707
0347	001	General Fund	3614000	Other Interest	\$965
0347	001	General Fund	3614000	Other Interest	\$362
0347	001	General Fund	3614000	Other Interest	\$686
0347	001	General Fund	3614000	Other Interest	\$686
0347	001	General Fund	3624000	Rents and Leases	\$50
0347	001	General Fund	3625000	Rents and Leases	\$20,300
0347	001	General Fund	3629000	Rents and Leases	\$1,350
0347	001	General Fund	3671100	Contributions and Donations from Nongovernmental Sources	\$1,350

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0347	001	General Fund	3671100	Contributions and Donations from Nongovernmental Sources	\$30,000
0347	001	General Fund	3671100	Contributions and Donations from Nongovernmental Sources	\$4,385
0347	001	General Fund	3671900	Contributions and Donations from Nongovernmental Sources	\$9,363
0347	001	General Fund	3694000	Judgments and Settlements	\$146
0347	001	General Fund	3699100	Miscellaneous Other Operating	\$11,361
0347	001	General Fund	3699100	Miscellaneous Other Operating	\$1
0347	001	General Fund	3699100	Miscellaneous Other Operating	\$3,079
0347	001	General Fund	3699100	Miscellaneous Other Operating	\$4
0347	001	General Fund	3699100	Miscellaneous Other Operating	\$1,775
0347	101	Ambulance Fund	3085100	Assigned Cash and Investments - Beginning	\$34,521
0347	101	Ambulance Fund	3184400	Ambulance Services Tax	\$623,893
0347	101	Ambulance Fund	3340490	State Grant from Department of Health	\$1,125
0347	101	Ambulance Fund	3426000	Ambulance Services	\$540,617
0347	101	Ambulance Fund	3426000	Ambulance Services	\$69,997
0347	101	Ambulance Fund	3426000	Ambulance Services	\$205
0347	101	Ambulance Fund	3697000	Pension/OPEB Contributions	\$690
0347	101	Ambulance Fund	3699100	Miscellaneous Other Operating	\$45,000
0347	101	Ambulance Fund	3699100	Miscellaneous Other Operating	\$558
0347	101	Ambulance Fund	3699100	Miscellaneous Other Operating	\$17,987
0347	103	Hotel/motel Tax (ord. #1278)	3085100	Assigned Cash and Investments - Beginning	\$33,232

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0347	103	Hotel/motel Tax (ord. #1278)	3133100	Hotel/Motel Sales and Use Tax	\$21,989
0347	103	Hotel/motel Tax (ord. #1278)	3331400	Federal Indirect Grant from Department of Housing and Urban Development.	\$6,900
0347	105	Municipal Court Drug Fund	3085100	Assigned Cash and Investments - Beginning	\$3,485
0347	106	Re Excise Restricted Revenue	3085100	Assigned Cash and Investments - Beginning	\$67,168
0347	106	Re Excise Restricted Revenue	3183400	REET 1 - First Quarter Percent	\$109,368
0347	310	Street Capital Projects	3085100	Assigned Cash and Investments - Beginning	\$7,938
0347	310	Street Capital Projects	3332020	Federal Indirect Grant from Department of Transportation	\$82,044
0347	310	Street Capital Projects	3340380	State Grant from Transportation Improvement Board (TIB)	\$89,329
0347	310	Street Capital Projects	3340380	State Grant from Transportation Improvement Board (TIB)	\$462,039
0347	310	Street Capital Projects	3340380	State Grant from Transportation Improvement Board (TIB)	\$106,444
0347	310	Street Capital Projects	3340380	State Grant from Transportation Improvement Board (TIB)	\$105,380
0347	310	Street Capital Projects	3340380	State Grant from Transportation Improvement Board (TIB)	\$47,288
0347	310	Street Capital Projects	3340380	State Grant from Transportation Improvement Board (TIB)	\$166,780
0347	312	WWTP Riverbank Revetment Project	3085100	Assigned Cash and Investments - Beginning	\$13,982
0347	401	Current Water	3085100	Assigned Cash and Investments - Beginning	\$84,564
0347	401	Current Water	3085100	Assigned Cash and Investments - Beginning	\$426,512

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0347	401	Current Water	3085100	Assigned Cash and Investments - Beginning	\$615,742
0347	401	Current Water	3085100	Assigned Cash and Investments - Beginning	\$429,137
0347	401	Current Water	3434000	Water Sales and Services	\$17,757
0347	401	Current Water	3434000	Water Sales and Services	\$9,589
0347	401	Current Water	3434000	Water Sales and Services	\$1,017,817
0347	401	Current Water	3434000	Water Sales and Services	\$240,248
0347	401	Current Water	3434000	Water Sales and Services	\$73,237
0347	401	Current Water	3435000	Sewer/Reclaimed Water Sales and Services	\$942,705
0347	401	Current Water	3435000	Sewer/Reclaimed Water Sales and Services	\$111,403
0347	401	Current Water	3435000	Sewer/Reclaimed Water Sales and Services	\$80,941
0347	401	Current Water	3452900	Other Environmental Services	\$34,860
0347	401	Current Water	3452900	Other Environmental Services	\$6,143
0347	401	Current Water	3594000	Non-Court Fines and Penalties	\$31,806
0347	401	Current Water	3611100	Investment Earnings	\$15
0347	401	Current Water	3611100	Investment Earnings	\$8,031
0347	401	Current Water	3614000	Other Interest	\$670
0347	401	Current Water	3681000	Special Assessments - Capital	\$574
0347	401	Current Water	3698100	Cash Adjustments	\$925
0347	401	Current Water	3699100	Miscellaneous Other Operating	\$4,410
0347	402	Storm Water Fund	3085100	Assigned Cash and Investments - Beginning	\$191,926
0347	402	Storm Water Fund	3431000	Storm Drainage Sales and Services	\$202,870
0347	408	Cemetery Fund	3085100	Assigned Cash and Investments - Beginning	\$82,845
0347	408	Cemetery Fund	3436000	Cemetery Sales and Services	\$50,986

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0347	408	Cemetery Fund	3436000	Cemetery Sales and Services	\$46,187
0347	502	Unemployment Compensation	3084100	Committed Cash and Investments - Beginning	\$108,395
0347	503	Long Term Care	3084100	Committed Cash and Investments - Beginning	\$39,493
0347	630	Agency Funds/non Revenue	3083100	Restricted Cash and Investments - Beginning	\$3,034
0347	001	General Fund	5116010	Legislative Activities	\$16,000
0347	001	General Fund	5116020	Legislative Activities	\$1,318
0347	001	General Fund	5116030	Legislative Activities	\$36
0347	001	General Fund	5116040	Legislative Activities	\$766
0347	001	General Fund	5116040	Legislative Activities	\$393
0347	001	General Fund	5116040	Legislative Activities	\$3,080
0347	001	General Fund	5116040	Legislative Activities	\$287
0347	001	General Fund	5125110	Non-Contracted Court	\$77,869
0347	001	General Fund	5125110	Non-Contracted Court	\$1,338
0347	001	General Fund	5125110	Non-Contracted Court	\$6,166
0347	001	General Fund	5125120	Non-Contracted Court	\$34,756
0347	001	General Fund	5125120	Non-Contracted Court	\$115
0347	001	General Fund	5125120	Non-Contracted Court	\$1,131
0347	001	General Fund	5125130	Non-Contracted Court	\$1,461
0347	001	General Fund	5125140	Non-Contracted Court	\$18,677
0347	001	General Fund	5125140	Non-Contracted Court	\$250
0347	001	General Fund	5125140	Non-Contracted Court	\$5,073
0347	001	General Fund	5125140	Non-Contracted Court	\$1,751
0347	001	General Fund	5125140	Non-Contracted Court	\$2,540
0347	001	General Fund	5125140	Non-Contracted Court	\$1,147
0347	001	General Fund	5131010	Executive Office	\$6,600
0347	001	General Fund	5131020	Executive Office	\$549
0347	001	General Fund	5131030	Executive Office	\$446
0347	001	General Fund	5131040	Executive Office	\$672
0347	001	General Fund	5131040	Executive Office	\$18
0347	001	General Fund	5142010	Financial Services	\$89,326
0347	001	General Fund	5142010	Financial Services	\$74,138
0347	001	General Fund	5142010	Financial Services	\$61,413

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0347	001	General Fund	5142020	Financial Services	\$32,688
0347	001	General Fund	5142020	Financial Services	\$33,972
0347	001	General Fund	5142020	Financial Services	\$31,708
0347	001	General Fund	5144030	Election Services	\$1,034
0347	001	General Fund	5144040	Election Services	\$884
0347	001	General Fund	5144040	Election Services	\$1,269
0347	001	General Fund	5144040	Election Services	\$492
0347	001	General Fund	5144040	Election Services	\$753
0347	001	General Fund	5148940	Other Financial and Recording Services	\$14,090
0347	001	General Fund	5181030	Personnel Services	\$1,083
0347	001	General Fund	5181040	Personnel Services	\$2,400
0347	001	General Fund	5181040	Personnel Services	\$4,821
0347	001	General Fund	5181040	Personnel Services	\$22
0347	001	General Fund	5181040	Personnel Services	\$35
0347	001	General Fund	5181040	Personnel Services	\$2,686
0347	001	General Fund	5181040	Personnel Services	\$175
0347	001	General Fund	5181040	Personnel Services	\$3,449
0347	001	General Fund	5181040	Personnel Services	\$179
0347	001	General Fund	5182040	Property Management Services	\$4,651
0347	001	General Fund	5183040	Maintenance/Security/In surance/Janitorial Services	\$16,500
0347	001	General Fund	5183040	Maintenance/Security/In surance/Janitorial Services	\$13,271
0347	001	General Fund	5183040	Maintenance/Security/In surance/Janitorial Services	\$15,850
0347	001	General Fund	5183040	Maintenance/Security/In surance/Janitorial Services	\$7,221
0347	001	General Fund	5183040	Maintenance/Security/In surance/Janitorial Services	\$13,331
0347	001	General Fund	5183040	Maintenance/Security/In surance/Janitorial Services	\$959
0347	001	General Fund	5184040	Purchasing Services	\$5,480

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0347	001	General Fund	5185030	Central Store Services	\$4,919
0347	001	General Fund	5185040	Central Store Services	\$9,410
0347	001	General Fund	5185040	Central Store Services	\$468
0347	001	General Fund	5185040	Central Store Services	\$23,399
0347	001	General Fund	5185040	Central Store Services	\$74,089
0347	001	General Fund	5185040	Central Store Services	\$51,764
0347	001	General Fund	5185040	Central Store Services	\$14,547
0347	001	General Fund	5185040	Central Store Services	\$170
0347	001	General Fund	5186240	Jobbing and Contract Work	\$13,750
0347	001	General Fund	5186240	Jobbing and Contract Work	\$2,300
0347	001	General Fund	5188010	Information Technology Services	\$55,390
0347	001	General Fund	5188020	Information Technology Services	\$30,587
0347	001	General Fund	5188040	Information Technology Services	\$9,533
0347	001	General Fund	5188040	Information Technology Services	\$437
0347	001	General Fund	5189040	Other Centralized Services	\$18,350
0347	001	General Fund	5189140	Other Centralized Services	\$4,860
0347	001	General Fund	5189140	Other Centralized Services	\$11,589
0347	001	General Fund	5211010	Administration	\$111,474
0347	001	General Fund	5211010	Administration	\$94,605
0347	001	General Fund	5211020	Administration	\$36,186
0347	001	General Fund	5211020	Administration	\$36,088
0347	001	General Fund	5211020	Administration	\$315
0347	001	General Fund	5212040	Police Operations	\$32,998
0347	001	General Fund	5212210	Police Operations	\$84,353
0347	001	General Fund	5212210	Police Operations	\$80,869
0347	001	General Fund	5212210	Police Operations	\$85,346
0347	001	General Fund	5212210	Police Operations	\$86,124
0347	001	General Fund	5212210	Police Operations	\$69,811
0347	001	General Fund	5212210	Police Operations	\$84,567

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0347	001	General Fund	5212210	Police Operations	\$24,606
0347	001	General Fund	5212210	Police Operations	\$12,620
0347	001	General Fund	5212210	Police Operations	\$6,498
0347	001	General Fund	5212210	Police Operations	\$20,238
0347	001	General Fund	5212220	Police Operations	\$34,513
0347	001	General Fund	5212220	Police Operations	\$31,888
0347	001	General Fund	5212220	Police Operations	\$34,617
0347	001	General Fund	5212220	Police Operations	\$34,558
0347	001	General Fund	5212220	Police Operations	\$30,963
0347	001	General Fund	5212220	Police Operations	\$34,321
0347	001	General Fund	5212220	Police Operations	\$3,204
0347	001	General Fund	5212220	Police Operations	\$1,715
0347	001	General Fund	5212220	Police Operations	\$1,072
0347	001	General Fund	5212220	Police Operations	\$891
0347	001	General Fund	5212220	Police Operations	\$3,415
0347	001	General Fund	5212230	Police Operations	\$7,319
0347	001	General Fund	5212230	Police Operations	\$1,349
0347	001	General Fund	5212230	Police Operations	\$21,514
0347	001	General Fund	5212240	Police Operations	\$755
0347	001	General Fund	5212240	Police Operations	\$16,153
0347	001	General Fund	5212240	Police Operations	\$2,400
0347	001	General Fund	5212240	Police Operations	\$10,021
0347	001	General Fund	5212240	Police Operations	\$11,703
0347	001	General Fund	5212240	Police Operations	\$1,023
0347	001	General Fund	5212240	Police Operations	\$4,733
0347	001	General Fund	5212240	Police Operations	\$4,296
0347	001	General Fund	5212240	Police Operations	\$395
0347	001	General Fund	5212310	Police Operations	\$70,690
0347	001	General Fund	5212310	Police Operations	\$15,921
0347	001	General Fund	5212320	Police Operations	\$33,346
0347	001	General Fund	5212320	Police Operations	\$1,323
0347	001	General Fund	5212340	Police Operations	\$5,000
0347	001	General Fund	5212440	Police Operations	\$11,551
0347	001	General Fund	5218030	Property and Evidence Room	\$340

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0347	001	General Fund	5236040	Care and Custody of Prisoners	\$4,508
0347	001	General Fund	5242040	Inspections, Permits, Certificates and Licenses	\$152
0347	001	General Fund	5242040	Inspections, Permits, Certificates and Licenses	\$100
0347	001	General Fund	5251010	Administration	\$74,415
0347	001	General Fund	5251020	Administration	\$5,693
0347	001	General Fund	5255030	Facilities	\$42,404
0347	001	General Fund	5255030	Facilities	\$255,000
0347	001	General Fund	5255030	Facilities	\$51,728
0347	001	General Fund	5423030	Roadway	\$9,129
0347	001	General Fund	5424030	Drainage	\$657
0347	001	General Fund	5424030	Drainage	\$4,286
0347	001	General Fund	5424040	Drainage	\$4,800
0347	001	General Fund	5426330	Street Lighting	\$828
0347	001	General Fund	5426430	Traffic Control Devices	\$24,084
0347	001	General Fund	5426440	Traffic Control Devices	\$1,339
0347	001	General Fund	5428010	Ancillary Operations	\$87,209
0347	001	General Fund	5428010	Ancillary Operations	\$8,553
0347	001	General Fund	5428020	Ancillary Operations	\$37,935
0347	001	General Fund	5428020	Ancillary Operations	\$1,209
0347	001	General Fund	5429040	Maintenance Administration and Overhead	\$8,211
0347	001	General Fund	5429040	Maintenance Administration and Overhead	\$36
0347	001	General Fund	5586040	Planning	(\$30)
0347	001	General Fund	5587040	Economic Development	\$129,740
0347	001	General Fund	5587040	Economic Development	\$12,989
0347	001	General Fund	5768010	General Parks	\$74,340
0347	001	General Fund	5768010	General Parks	\$8,553
0347	001	General Fund	5768020	General Parks	\$35,704
0347	001	General Fund	5768020	General Parks	\$1,209
0347	001	General Fund	5768030	General Parks	\$2,337
0347	001	General Fund	5768030	General Parks	\$2,269

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0347	001	General Fund	5768030	General Parks	\$7,782
0347	001	General Fund	5768040	General Parks	\$180
0347	001	General Fund	5768040	General Parks	\$6,007
0347	001	General Fund	5768040	General Parks	\$25,203
0347	001	General Fund	5768040	General Parks	\$74
0347	001	General Fund	5768040	General Parks	\$36
0347	001	General Fund	5085100	Assigned Cash and Investments - Ending	\$225,000
0347	001	General Fund	5089100	Unassigned Cash and Investments - Ending	\$1,507,101
0347	101	Ambulance Fund	5221010	Administration	\$13,825
0347	101	Ambulance Fund	5221020	Administration	\$1,846
0347	101	Ambulance Fund	5221020	Administration	\$812
0347	101	Ambulance Fund	5221030	Administration	\$206
0347	101	Ambulance Fund	5221030	Administration	\$52
0347	101	Ambulance Fund	5221040	Administration	\$2,208
0347	101	Ambulance Fund	5221040	Administration	\$845
0347	101	Ambulance Fund	5221040	Administration	\$937
0347	101	Ambulance Fund	5221040	Administration	\$943
0347	101	Ambulance Fund	5221040	Administration	\$256
0347	101	Ambulance Fund	5221040	Administration	\$72
0347	101	Ambulance Fund	5222010	Fire Suppression and Emergency Medical Services	\$44,707
0347	101	Ambulance Fund	5222010	Fire Suppression and Emergency Medical Services	\$27,890
0347	101	Ambulance Fund	5222010	Fire Suppression and Emergency Medical Services	\$25,532
0347	101	Ambulance Fund	5222010	Fire Suppression and Emergency Medical Services	\$18,462
0347	101	Ambulance Fund	5222010	Fire Suppression and Emergency Medical Services	\$19,751
0347	101	Ambulance Fund	5222010	Fire Suppression and Emergency Medical Services	\$22,127

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0347	101	Ambulance Fund	5222010	Fire Suppression and Emergency Medical Services	\$2,444
0347	101	Ambulance Fund	5222010	Fire Suppression and Emergency Medical Services	\$18,474
0347	101	Ambulance Fund	5222010	Fire Suppression and Emergency Medical Services	\$7,308
0347	101	Ambulance Fund	5222010	Fire Suppression and Emergency Medical Services	\$19,090
0347	101	Ambulance Fund	5222010	Fire Suppression and Emergency Medical Services	\$9,148
0347	101	Ambulance Fund	5222020	Fire Suppression and Emergency Medical Services	\$12,244
0347	101	Ambulance Fund	5222020	Fire Suppression and Emergency Medical Services	\$13
0347	101	Ambulance Fund	5222020	Fire Suppression and Emergency Medical Services	\$14,680
0347	101	Ambulance Fund	5222020	Fire Suppression and Emergency Medical Services	\$14,277
0347	101	Ambulance Fund	5222020	Fire Suppression and Emergency Medical Services	\$9,119
0347	101	Ambulance Fund	5222020	Fire Suppression and Emergency Medical Services	\$7,427
0347	101	Ambulance Fund	5222020	Fire Suppression and Emergency Medical Services	\$7,585
0347	101	Ambulance Fund	5222020	Fire Suppression and Emergency Medical Services	\$1,119
0347	101	Ambulance Fund	5222020	Fire Suppression and Emergency Medical Services	\$3,247
0347	101	Ambulance Fund	5222020	Fire Suppression and Emergency Medical Services	\$1,363

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0347	101	Ambulance Fund	5222020	Fire Suppression and Emergency Medical Services	\$1,334
0347	101	Ambulance Fund	5222020	Fire Suppression and Emergency Medical Services	\$952
0347	101	Ambulance Fund	5222020	Fire Suppression and Emergency Medical Services	\$3,201
0347	101	Ambulance Fund	5222020	Fire Suppression and Emergency Medical Services	\$1,728
0347	101	Ambulance Fund	5222030	Fire Suppression and Emergency Medical Services	\$877
0347	101	Ambulance Fund	5222030	Fire Suppression and Emergency Medical Services	\$253
0347	101	Ambulance Fund	5222030	Fire Suppression and Emergency Medical Services	\$3,860
0347	101	Ambulance Fund	5222030	Fire Suppression and Emergency Medical Services	\$1,391
0347	101	Ambulance Fund	5222030	Fire Suppression and Emergency Medical Services	\$317
0347	101	Ambulance Fund	5222040	Fire Suppression and Emergency Medical Services	\$113
0347	101	Ambulance Fund	5222040	Fire Suppression and Emergency Medical Services	\$4,169
0347	101	Ambulance Fund	5222040	Fire Suppression and Emergency Medical Services	\$7,620
0347	101	Ambulance Fund	5222040	Fire Suppression and Emergency Medical Services	\$39,361
0347	101	Ambulance Fund	5222040	Fire Suppression and Emergency Medical Services	\$8,924
0347	101	Ambulance Fund	5222110	Fire Suppression and Emergency Medical Services	\$9,750

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0347	101	Ambulance Fund	5222120	Fire Suppression and Emergency Medical Services	\$746
0347	101	Ambulance Fund	5222130	Fire Suppression and Emergency Medical Services	\$843
0347	101	Ambulance Fund	5222140	Fire Suppression and Emergency Medical Services	\$1,227
0347	101	Ambulance Fund	5222140	Fire Suppression and Emergency Medical Services	\$1,282
0347	101	Ambulance Fund	5222240	Fire Suppression and Emergency Medical Services	\$5,000
0347	101	Ambulance Fund	5222610	Fire Suppression and Emergency Medical Services	\$39,733
0347	101	Ambulance Fund	5222610	Fire Suppression and Emergency Medical Services	\$27,397
0347	101	Ambulance Fund	5222610	Fire Suppression and Emergency Medical Services	\$15,871
0347	101	Ambulance Fund	5222610	Fire Suppression and Emergency Medical Services	\$47,537
0347	101	Ambulance Fund	5222610	Fire Suppression and Emergency Medical Services	\$17,052
0347	101	Ambulance Fund	5222610	Fire Suppression and Emergency Medical Services	\$1,623
0347	101	Ambulance Fund	5222610	Fire Suppression and Emergency Medical Services	\$51,000
0347	101	Ambulance Fund	5222610	Fire Suppression and Emergency Medical Services	\$20,250
0347	101	Ambulance Fund	5222610	Fire Suppression and Emergency Medical Services	\$92,854
0347	101	Ambulance Fund	5222610	Fire Suppression and Emergency Medical Services	\$57,926

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0347	101	Ambulance Fund	5222610	Fire Suppression and Emergency Medical Services	\$53,029
0347	101	Ambulance Fund	5222610	Fire Suppression and Emergency Medical Services	\$38,344
0347	101	Ambulance Fund	5222610	Fire Suppression and Emergency Medical Services	\$39,412
0347	101	Ambulance Fund	5222610	Fire Suppression and Emergency Medical Services	\$22,126
0347	101	Ambulance Fund	5222620	Fire Suppression and Emergency Medical Services	\$6,903
0347	101	Ambulance Fund	5222620	Fire Suppression and Emergency Medical Services	\$3,661
0347	101	Ambulance Fund	5222620	Fire Suppression and Emergency Medical Services	\$3,126
0347	101	Ambulance Fund	5222620	Fire Suppression and Emergency Medical Services	\$8,357
0347	101	Ambulance Fund	5222620	Fire Suppression and Emergency Medical Services	\$2,221
0347	101	Ambulance Fund	5222620	Fire Suppression and Emergency Medical Services	\$318
0347	101	Ambulance Fund	5222620	Fire Suppression and Emergency Medical Services	\$3,902
0347	101	Ambulance Fund	5222620	Fire Suppression and Emergency Medical Services	\$1,549
0347	101	Ambulance Fund	5222620	Fire Suppression and Emergency Medical Services	\$25,430
0347	101	Ambulance Fund	5222620	Fire Suppression and Emergency Medical Services	\$27
0347	101	Ambulance Fund	5222620	Fire Suppression and Emergency Medical Services	\$30,489

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0347	101	Ambulance Fund	5222620	Fire Suppression and Emergency Medical Services	\$29,653
0347	101	Ambulance Fund	5222620	Fire Suppression and Emergency Medical Services	\$18,941
0347	101	Ambulance Fund	5222620	Fire Suppression and Emergency Medical Services	\$17,033
0347	101	Ambulance Fund	5222620	Fire Suppression and Emergency Medical Services	\$7,585
0347	101	Ambulance Fund	5222630	Fire Suppression and Emergency Medical Services	\$4,382
0347	101	Ambulance Fund	5222630	Fire Suppression and Emergency Medical Services	\$4,958
0347	101	Ambulance Fund	5222630	Fire Suppression and Emergency Medical Services	\$2,135
0347	101	Ambulance Fund	5222630	Fire Suppression and Emergency Medical Services	\$21,971
0347	101	Ambulance Fund	5222630	Fire Suppression and Emergency Medical Services	\$351
0347	101	Ambulance Fund	5222640	Fire Suppression and Emergency Medical Services	\$12,328
0347	101	Ambulance Fund	5222640	Fire Suppression and Emergency Medical Services	\$100
0347	101	Ambulance Fund	5222640	Fire Suppression and Emergency Medical Services	\$8,058
0347	101	Ambulance Fund	5222640	Fire Suppression and Emergency Medical Services	\$9,751
0347	101	Ambulance Fund	5222640	Fire Suppression and Emergency Medical Services	\$19,319
0347	101	Ambulance Fund	5222640	Fire Suppression and Emergency Medical Services	\$24,943

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0347	101	Ambulance Fund	5222640	Fire Suppression and Emergency Medical Services	\$10,288
0347	101	Ambulance Fund	5222640	Fire Suppression and Emergency Medical Services	\$11,600
0347	101	Ambulance Fund	5222640	Fire Suppression and Emergency Medical Services	\$5,000
0347	101	Ambulance Fund	5222640	Fire Suppression and Emergency Medical Services	\$9,050
0347	101	Ambulance Fund	5222640	Fire Suppression and Emergency Medical Services	\$108
0347	101	Ambulance Fund	5223030	Fire Prevention and Investigation	\$684
0347	101	Ambulance Fund	5225030	Facilities	\$670
0347	101	Ambulance Fund	5225040	Facilities	\$10,693
0347	101	Ambulance Fund	5225040	Facilities	\$18
0347	101	Ambulance Fund	5227030	Ambulance Services	\$20,133
0347	101	Ambulance Fund	5085100	Assigned Cash and Investments - Ending	\$253,346
0347	103	Hotel/motel Tax (ord. #1278)	5186340	General Grants, Financial Assistance and Other Distributions to Others	\$2,500
0347	103	Hotel/motel Tax (ord. #1278)	5186340	General Grants, Financial Assistance and Other Distributions to Others	\$10,260
0347	103	Hotel/motel Tax (ord. #1278)	5186340	General Grants, Financial Assistance and Other Distributions to Others	\$3,000
0347	103	Hotel/motel Tax (ord. #1278)	5186340	General Grants, Financial Assistance and Other Distributions to Others	\$4,125
0347	103	Hotel/motel Tax (ord. #1278)	5186340	General Grants, Financial Assistance and Other Distributions to Others	\$2,624
0347	103	Hotel/motel Tax (ord. #1278)	5085100	Assigned Cash and Investments - Ending	\$39,612

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0347	105	Municipal Court Drug Fund	5085100	Assigned Cash and Investments - Ending	\$3,485
0347	106	Re Excise Restricted Revenue	5186340	General Grants, Financial Assistance and Other Distributions to Others	\$10,082
0347	106	Re Excise Restricted Revenue	5085100	Assigned Cash and Investments - Ending	\$106,454
0347	310	Street Capital Projects	5085100	Assigned Cash and Investments - Ending	\$121,475
0347	312	WWTP Riverbank Revetment Project	5085100	Assigned Cash and Investments - Ending	\$13,982
0347	401	Current Water	5342010	Water Utilities	\$22,119
0347	401	Current Water	5342020	Water Utilities	\$11,390
0347	401	Current Water	5342040	Water Utilities	\$27,058
0347	401	Current Water	5348010	Water Utilities	\$123,498
0347	401	Current Water	5348010	Water Utilities	\$29,078
0347	401	Current Water	5348010	Water Utilities	\$75,521
0347	401	Current Water	5348010	Water Utilities	\$89,366
0347	401	Current Water	5348010	Water Utilities	\$69,690
0347	401	Current Water	5348010	Water Utilities	\$3,393
0347	401	Current Water	5348020	Water Utilities	\$44,711
0347	401	Current Water	5348020	Water Utilities	\$4,234
0347	401	Current Water	5348020	Water Utilities	\$36,072
0347	401	Current Water	5348020	Water Utilities	\$38,856
0347	401	Current Water	5348020	Water Utilities	\$34,881
0347	401	Current Water	5348020	Water Utilities	\$820
0347	401	Current Water	5348030	Water Utilities	\$94,281
0347	401	Current Water	5348030	Water Utilities	\$1,544
0347	401	Current Water	5348030	Water Utilities	\$1,990
0347	401	Current Water	5348030	Water Utilities	\$1,586
0347	401	Current Water	5348030	Water Utilities	\$784
0347	401	Current Water	5348030	Water Utilities	\$1,679
0347	401	Current Water	5348030	Water Utilities	\$2,452
0347	401	Current Water	5348030	Water Utilities	\$12,961
0347	401	Current Water	5348040	Water Utilities	\$23,250
0347	401	Current Water	5348040	Water Utilities	\$8,180

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0347	401	Current Water	5348040	Water Utilities	\$22,252
0347	401	Current Water	5348040	Water Utilities	\$127
0347	401	Current Water	5348040	Water Utilities	\$292
0347	401	Current Water	5348040	Water Utilities	\$953
0347	401	Current Water	5348040	Water Utilities	\$11,579
0347	401	Current Water	5348040	Water Utilities	\$5,014
0347	401	Current Water	5348040	Water Utilities	\$1,361
0347	401	Current Water	5348040	Water Utilities	\$108
0347	401	Current Water	5348130	Water Utilities	\$449
0347	401	Current Water	5348130	Water Utilities	\$1,283
0347	401	Current Water	5348140	Water Utilities	\$11,004
0347	401	Current Water	5348140	Water Utilities	\$674
0347	401	Current Water	5348140	Water Utilities	\$106,402
0347	401	Current Water	5348140	Water Utilities	\$35,897
0347	401	Current Water	5348140	Water Utilities	\$68,523
0347	401	Current Water	5348140	Water Utilities	\$13,063
0347	401	Current Water	5348140	Water Utilities	\$67,851
0347	401	Current Water	5352010	Sewer/Reclaimed Water Utilities	\$49,245
0347	401	Current Water	5352020	Sewer/Reclaimed Water Utilities	\$25,231
0347	401	Current Water	5358010	Sewer/Reclaimed Water Utilities	\$82,930
0347	401	Current Water	5358010	Sewer/Reclaimed Water Utilities	\$4,303
0347	401	Current Water	5358010	Sewer/Reclaimed Water Utilities	\$79,555
0347	401	Current Water	5358020	Sewer/Reclaimed Water Utilities	\$37,487
0347	401	Current Water	5358020	Sewer/Reclaimed Water Utilities	\$863
0347	401	Current Water	5358020	Sewer/Reclaimed Water Utilities	\$36,722
0347	401	Current Water	5358030	Sewer/Reclaimed Water Utilities	\$55,212
0347	401	Current Water	5358030	Sewer/Reclaimed Water Utilities	\$66
0347	401	Current Water	5358030	Sewer/Reclaimed Water Utilities	\$8,008

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0347	401	Current Water	5358040	Sewer/Reclaimed Water Utilities	\$14,250
0347	401	Current Water	5358040	Sewer/Reclaimed Water Utilities	\$16,071
0347	401	Current Water	5358040	Sewer/Reclaimed Water Utilities	\$5,941
0347	401	Current Water	5358040	Sewer/Reclaimed Water Utilities	\$11,804
0347	401	Current Water	5358040	Sewer/Reclaimed Water Utilities	\$7,047
0347	401	Current Water	5358040	Sewer/Reclaimed Water Utilities	\$55,172
0347	401	Current Water	5358040	Sewer/Reclaimed Water Utilities	\$108
0347	401	Current Water	5358040	Sewer/Reclaimed Water Utilities	\$238
0347	401	Current Water	5358110	Sewer/Reclaimed Water Utilities	\$87,656
0347	401	Current Water	5358110	Sewer/Reclaimed Water Utilities	\$3,482
0347	401	Current Water	5358120	Sewer/Reclaimed Water Utilities	\$37,910
0347	401	Current Water	5358120	Sewer/Reclaimed Water Utilities	\$726
0347	401	Current Water	5358130	Sewer/Reclaimed Water Utilities	\$29,604
0347	401	Current Water	5358130	Sewer/Reclaimed Water Utilities	\$269
0347	401	Current Water	5358140	Sewer/Reclaimed Water Utilities	\$3,289
0347	401	Current Water	5358140	Sewer/Reclaimed Water Utilities	\$89,858
0347	401	Current Water	5358140	Sewer/Reclaimed Water Utilities	\$16,071
0347	401	Current Water	5358140	Sewer/Reclaimed Water Utilities	\$36,704
0347	401	Current Water	5358140	Sewer/Reclaimed Water Utilities	\$15,673
0347	401	Current Water	5358340	Sewer/Reclaimed Water Utilities	\$2,890
0347	401	Current Water	5358340	Sewer/Reclaimed Water Utilities	\$2,303

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0347	401	Current Water	5358340	Sewer/Reclaimed Water Utilities	\$1,531
0347	401	Current Water	5549010	Other Environmental Services	\$107,036
0347	401	Current Water	5549010	Other Environmental Services	\$19,985
0347	401	Current Water	5549020	Other Environmental Services	\$42,673
0347	401	Current Water	5549020	Other Environmental Services	\$212
0347	401	Current Water	5549020	Other Environmental Services	\$2,690
0347	401	Current Water	5549030	Other Environmental Services	\$7,739
0347	401	Current Water	5549030	Other Environmental Services	\$277
0347	401	Current Water	5549030	Other Environmental Services	\$1,371
0347	401	Current Water	5549030	Other Environmental Services	\$5,816
0347	401	Current Water	5549030	Other Environmental Services	\$2,026
0347	401	Current Water	5549030	Other Environmental Services	\$496
0347	401	Current Water	5549030	Other Environmental Services	\$250
0347	401	Current Water	5549030	Other Environmental Services	\$917
0347	401	Current Water	5549040	Other Environmental Services	\$16,089
0347	401	Current Water	5549040	Other Environmental Services	\$24
0347	401	Current Water	5549040	Other Environmental Services	\$3,573
0347	401	Current Water	5549040	Other Environmental Services	\$2,821
0347	401	Current Water	5549040	Other Environmental Services	\$1,200
0347	401	Current Water	5549040	Other Environmental Services	\$529
0347	401	Current Water	5549040	Other Environmental Services	\$5,223

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0347	401	Current Water	5549040	Other Environmental Services	\$2,534
0347	401	Current Water	5549040	Other Environmental Services	\$108
0347	401	Current Water	5549040	Other Environmental Services	\$15,039
0347	401	Current Water	5549140	Other Environmental Services	\$1,344
0347	401	Current Water	5549140	Other Environmental Services	\$490
0347	401	Current Water	5549140	Other Environmental Services	\$150
0347	401	Current Water	5549340	Other Environmental Services	\$1,239
0347	401	Current Water	5085100	Assigned Cash and Investments - Ending	\$80,000
0347	401	Current Water	5085100	Assigned Cash and Investments - Ending	\$617,012
0347	401	Current Water	5085100	Assigned Cash and Investments - Ending	\$945,806
0347	401	Current Water	5085100	Assigned Cash and Investments - Ending	\$585,767
0347	401	Current Water	5085100	Assigned Cash and Investments - Ending	\$26,785
0347	402	Storm Water Fund	5312040	Storm Drainage Utilities	\$8,618
0347	402	Storm Water Fund	5314040	Storm Drainage Utilities	\$21,276
0347	402	Storm Water Fund	5085100	Assigned Cash and Investments - Ending	\$191,910
0347	408	Cemetery Fund	5361010	Cemetery	\$4,277
0347	408	Cemetery Fund	5361020	Cemetery	\$605
0347	408	Cemetery Fund	5362030	Cemetery	\$1,150
0347	408	Cemetery Fund	5362040	Cemetery	\$2,749
0347	408	Cemetery Fund	5362040	Cemetery	\$2,535
0347	408	Cemetery Fund	5362040	Cemetery	\$1,137
0347	408	Cemetery Fund	5085100	Assigned Cash and Investments - Ending	\$147,526
0347	502	Unemployment Compensation	5177020	Unemployment Compensation	\$1,318
0347	502	Unemployment Compensation	5084100	Committed Cash and Investments - Ending	\$107,077
0347	503	Long Term Care	5212220	Police Operations	\$16,224

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0347	503	Long Term Care	5222020	Fire Suppression and Emergency Medical Services	\$1,908
0347	503	Long Term Care	5222620	Fire Suppression and Emergency Medical Services	\$4,483
0347	503	Long Term Care	5084100	Committed Cash and Investments - Ending	\$50,508
0347	630	Agency Funds/non Revenue	5083100	Restricted Cash and Investments - Ending	\$4,637
0347	001	General Fund	3821000	Refundable Deposits	\$100
0347	001	General Fund	3970000	Transfers-In	\$33,787
0347	001	General Fund	3970000	Transfers-In	\$60,000
0347	001	General Fund	3970000	Transfers-In	\$98,503
0347	001	General Fund	3970000	Transfers-In	\$97,469
0347	001	General Fund	3970000	Transfers-In	\$100,687
0347	001	General Fund	3970000	Transfers-In	\$11,718
0347	001	General Fund	3970000	Transfers-In	\$6,185
0347	001	General Fund	3974800	Transfers-In	\$225,000
0347	101	Ambulance Fund	3952000	Compensation for Loss/Impairment of Capital Assets (Cash Basis Only)	\$24,254
0347	101	Ambulance Fund	3970000	Transfers-In	\$2,500
0347	101	Ambulance Fund	3974800	Transfers-In	\$375,000
0347	101	Ambulance Fund	3974800	Transfers-In	\$125,000
0347	310	Street Capital Projects	3979900	Transfers-In	\$60,000
0347	310	Street Capital Projects	3979900	Transfers-In	\$60,000
0347	310	Street Capital Projects	3979900	Transfers-In	\$130,000
0347	401	Current Water	3812000	Interfund Loan Repayment Received	\$33,332
0347	401	Current Water	3821000	Refundable Deposits	\$1,000
0347	401	Current Water	3821000	Refundable Deposits	\$5,063
0347	401	Current Water	3951000	Proceeds from Sales of Capital Assets (Cash Basis Only)	\$537,527
0347	401	Current Water	3951000	Proceeds from Sales of Capital Assets (Cash Basis Only)	\$1,104,191
0347	401	Current Water	3970000	Transfers-In	\$5,329

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0347	401	Current Water	3970000	Transfers-In	\$19,041
0347	401	Current Water	3970000	Transfers-In	\$13,855
0347	401	Current Water	3974800	Transfers-In	\$255,000
0347	503	Long Term Care	3971700	Transfers-In	\$21,630
0347	503	Long Term Care	3971700	Transfers-In	\$12,000
0347	630	Agency Funds/non Revenue	3860000	Court Remittances	\$2,607
0347	630	Agency Funds/non Revenue	3860000	Court Remittances	\$1,377
0347	630	Agency Funds/non Revenue	3860000	Court Remittances	\$1,278
0347	630	Agency Funds/non Revenue	3860000	Court Remittances	\$331
0347	630	Agency Funds/non Revenue	3860000	Court Remittances	\$327
0347	630	Agency Funds/non Revenue	3861200	Court Remittances	\$456
0347	630	Agency Funds/non Revenue	3868300	Court Remittances	\$42
0347	630	Agency Funds/non Revenue	3868300	Court Remittances	\$1,604
0347	630	Agency Funds/non Revenue	3868300	Court Remittances	\$775
0347	630	Agency Funds/non Revenue	3868800	Court Remittances	\$152
0347	630	Agency Funds/non Revenue	3868900	Court Remittances	\$176
0347	630	Agency Funds/non Revenue	3868900	Court Remittances	\$147
0347	630	Agency Funds/non Revenue	3868900	Court Remittances	\$31
0347	630	Agency Funds/non Revenue	3869000	Court Remittances	\$25
0347	630	Agency Funds/non Revenue	3869100	Court Remittances	\$9,658
0347	630	Agency Funds/non Revenue	3869200	Court Remittances	\$5,171
0347	630	Agency Funds/non Revenue	3869300	Court Remittances	\$800
0347	630	Agency Funds/non Revenue	3869700	Court Remittances	\$4,360

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0347	630	Agency Funds/non Revenue	3869900	Court Remittances	\$78
0347	001	General Fund	5899000	Holding and Clearing Account Transactions	\$13,551
0347	001	General Fund	5915470	Debt Repayment - Environmental Services	\$80,000
0347	001	General Fund	5925480	Interest and Other Debt Service Cost - Environmental Services	\$25,632
0347	001	General Fund	5942130	Capital Expenditures/Expenses - Law Enforcement Services	\$23,597
0347	001	General Fund	5942160	Capital Expenditures/Expenses - Law Enforcement Services	\$56,100
0347	001	General Fund	5971700	Transfers-Out	\$21,630
0347	001	General Fund	5974800	Transfers-Out	\$255,000
0347	001	General Fund	5974800	Transfers-Out	\$375,000
0347	001	General Fund	5974800	Transfers-Out	\$125,000
0347	001	General Fund	5974800	Transfers-Out	\$225,000
0347	001	General Fund	5979900	Transfers-Out	\$60,000
0347	101	Ambulance Fund	5812000	Interfund Loan Repayments	\$33,332
0347	101	Ambulance Fund	5912270	Debt Repayment - Fire Suppression and EMS Services	\$85,330
0347	101	Ambulance Fund	5912270	Debt Repayment - Fire Suppression and EMS Services	\$19,182
0347	101	Ambulance Fund	5912270	Debt Repayment - Fire Suppression and EMS Services	\$22,716
0347	101	Ambulance Fund	5922280	Interest and Other Debt Service Cost - Fire Suppression and EMS Services	\$23,630
0347	101	Ambulance Fund	5922280	Interest and Other Debt Service Cost - Fire Suppression and EMS Services	\$372

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0347	101	Ambulance Fund	5922280	Interest and Other Debt Service Cost - Fire Suppression and EMS Services	\$670
0347	101	Ambulance Fund	5922280	Interest and Other Debt Service Cost - Fire Suppression and EMS Services	\$7,024
0347	101	Ambulance Fund	5942240	Capital Expenditures/Expenses - Fire Suppression and EMS Services	\$24,682
0347	101	Ambulance Fund	5942260	Capital Expenditures/Expenses - Fire Suppression and EMS Services	\$1,710
0347	101	Ambulance Fund	5970000	Transfers-Out	\$97,469
0347	101	Ambulance Fund	5970000	Transfers-Out	\$19,041
0347	101	Ambulance Fund	5971700	Transfers-Out	\$12,000
0347	106	Re Excise Restricted Revenue	5979900	Transfers-Out	\$60,000
0347	310	Street Capital Projects	5943160	Capital Expenditures/Expenses - Storm Drainage Utilities	\$28,181
0347	310	Street Capital Projects	5943740	Capital Expenditures/Expenses - Solid Waste Utilities	\$313
0347	310	Street Capital Projects	5952060	Capital Expenditures/Expenses - Right-Of-Way	\$2,924
0347	310	Street Capital Projects	5953060	Capital Expenditures/Expenses - Roadway	\$558,803
0347	310	Street Capital Projects	5953060	Capital Expenditures/Expenses - Roadway	\$120,475
0347	310	Street Capital Projects	5953060	Capital Expenditures/Expenses - Roadway	\$111,476
0347	310	Street Capital Projects	5953060	Capital Expenditures/Expenses - Roadway	\$49,936
0347	310	Street Capital Projects	5953060	Capital Expenditures/Expenses - Roadway	\$94,031

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0347	310	Street Capital Projects	5953060	Capital Expenditures/Expenses - Roadway	\$43,942
0347	310	Street Capital Projects	5956160	Capital Expenditures/Expenses - Sidewalks	\$185,686
0347	401	Current Water	5821000	Refund of Deposits	\$101,000
0347	401	Current Water	5913970	Debt Repayment - Irrigation/Reclamation Utilities	\$88,801
0347	401	Current Water	5913970	Debt Repayment - Irrigation/Reclamation Utilities	\$26,316
0347	401	Current Water	5915370	Debt Repayment - Conservation	\$162,423
0347	401	Current Water	5923480	Interest and Other Debt Service Cost - Water Utilities	\$12,994
0347	401	Current Water	5923980	Interest and Other Debt Service Cost - Irrigation/Reclamation Utilities	\$9,401
0347	401	Current Water	5923980	Interest and Other Debt Service Cost - Irrigation/Reclamation Utilities	\$4,737
0347	401	Current Water	5942260	Capital Expenditures/Expenses - Fire Suppression and EMS Services	\$15,399
0347	401	Current Water	5943160	Capital Expenditures/Expenses - Storm Drainage Utilities	\$13,858
0347	401	Current Water	5943440	Capital Expenditures/Expenses - Water Utilities	\$15,117
0347	401	Current Water	5943460	Capital Expenditures/Expenses - Water Utilities	\$397,841
0347	401	Current Water	5943460	Capital Expenditures/Expenses - Water Utilities	\$61,919
0347	401	Current Water	5943460	Capital Expenditures/Expenses - Water Utilities	\$17,619

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0347	401	Current Water	5943560	Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities	\$14,721
0347	401	Current Water	5943760	Capital Expenditures/Expenses - Solid Waste Utilities	\$137
0347	401	Current Water	5945460	Capital Expenditures/Expenses - Environmental Services	\$2,695
0347	401	Current Water	5945460	Capital Expenditures/Expenses - Environmental Services	\$633
0347	401	Current Water	5945460	Capital Expenditures/Expenses - Environmental Services	(\$1,492)
0347	401	Current Water	5945960	Capital Expenditures/Expenses - Property Development	\$450,159
0347	401	Current Water	5970000	Transfers-Out	\$60,000
0347	401	Current Water	5970000	Transfers-Out	\$98,503
0347	401	Current Water	5970000	Transfers-Out	\$100,687
0347	401	Current Water	5970000	Transfers-Out	\$33,787
0347	401	Current Water	5970000	Transfers-Out	\$2,500
0347	401	Current Water	5970000	Transfers-Out	\$25,946
0347	402	Storm Water Fund	5956560	Capital Expenditures/Expenses - Parking Facilities	
0347	402	Storm Water Fund	5970000	Transfers-Out	\$11,718
0347	402	Storm Water Fund	5979900	Transfers-Out	\$5,329
0347	402	Storm Water Fund	5979900	Transfers-Out	\$130,000
0347	408	Cemetery Fund	5970000	Transfers-Out	\$6,185
0347	408	Cemetery Fund	5970000	Transfers-Out	\$13,855
0347	630	Agency Funds/non Revenue	5860000	Court Remittances	\$2,607
0347	630	Agency Funds/non Revenue	5860000	Court Remittances	\$1,380
0347	630	Agency Funds/non Revenue	5860000	Court Remittances	\$1,208
0347	630	Agency Funds/non Revenue	5860000	Court Remittances	\$492
0347	630	Agency Funds/non Revenue	5860000	Court Remittances	\$308

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0347	630	Agency Funds/non Revenue	5868900	Court Remittances	\$172
0347	630	Agency Funds/non Revenue	5868900	Court Remittances	\$144
0347	630	Agency Funds/non Revenue	5868900	Court Remittances	\$30
0347	630	Agency Funds/non Revenue	5869100	Court Remittances	\$9,185
0347	630	Agency Funds/non Revenue	5869200	Court Remittances	\$4,922
0347	630	Agency Funds/non Revenue	5869300	Court Remittances	\$765
0347	630	Agency Funds/non Revenue	5869400	Court Remittances	\$140
0347	630	Agency Funds/non Revenue	5869500	Court Remittances	\$1,534
0347	630	Agency Funds/non Revenue	5869600	Court Remittances	\$739
0347	630	Agency Funds/non Revenue	5869700	Court Remittances	\$4,138
0347	630	Agency Funds/non Revenue	5869900	Court Remittances	\$32

City of Montezano

Interfund Activity (unaudited)

For Fiscal Year ended December 31, 2022

BASUB	BARS Name	Fund Number	Fund Name	Revenue	Expenditure	Variance
381.20/581.20						
38120	Interfund Loan Repayment Received	401	Current Water	33,332	0	0
58120	Interfund Loan Repayments	101	Ambulance Fund	0	33,332	33,332
			Sub-total:	33,332	33,332	0
397/597						
397	Transfers-In	001	General Fund	33,787	0	0
397	Transfers-In	001	General Fund	60,000	0	0
397	Transfers-In	001	General Fund	98,503	0	0
397	Transfers-In	001	General Fund	97,469	0	0
397	Transfers-In	001	General Fund	100,687	0	0
397	Transfers-In	001	General Fund	11,718	0	0
397	Transfers-In	001	General Fund	6,185	0	0
397	Transfers-In	001	General Fund	225,000	0	0
397	Transfers-In	101	Ambulance Fund	2,500	0	0
397	Transfers-In	101	Ambulance Fund	375,000	0	0
397	Transfers-In	101	Ambulance Fund	125,000	0	0

BASUB	BARS Name	Fund Number	Fund Name	Revenue	Expenditure	Variance
397	Transfers-In	310	Street Capital Projects	60,000	0	0
397	Transfers-In	310	Street Capital Projects	60,000	0	0
397	Transfers-In	310	Street Capital Projects	130,000	0	0
397	Transfers-In	401	Current Water	5,329	0	0
397	Transfers-In	401	Current Water	19,041	0	0
397	Transfers-In	401	Current Water	13,855	0	0
397	Transfers-In	401	Current Water	255,000	0	0
397	Transfers-In	503	Long Term Care	21,630	0	0
397	Transfers-In	503	Long Term Care	12,000	0	0
597	Transfers-Out	001	General Fund	0	21,630	21,630
597	Transfers-Out	001	General Fund	0	255,000	255,000
597	Transfers-Out	001	General Fund	0	375,000	375,000
597	Transfers-Out	001	General Fund	0	125,000	125,000
597	Transfers-Out	001	General Fund	0	225,000	225,000
597	Transfers-Out	001	General Fund	0	60,000	60,000
597	Transfers-Out	101	Ambulance Fund	0	97,469	97,469
597	Transfers-Out	101	Ambulance Fund	0	19,041	19,041
597	Transfers-Out	101	Ambulance Fund	0	12,000	12,000

BASUB	BARS Name	Fund Number	Fund Name	Revenue	Expenditure	Variance
597	Transfers-Out	106	Re Excise Restricted Revenue	0	60,000	
597	Transfers-Out	401	Current Water	0	60,000	
597	Transfers-Out	401	Current Water	0	98,503	
597	Transfers-Out	401	Current Water	0	100,687	
597	Transfers-Out	401	Current Water	0	33,787	
597	Transfers-Out	401	Current Water	0	2,500	
597	Transfers-Out	402	Storm Water Fund	0	11,718	
597	Transfers-Out	402	Storm Water Fund	0	5,329	
597	Transfers-Out	402	Storm Water Fund	0	130,000	
597	Transfers-Out	408	Cemetery Fund	0	6,185	
597	Transfers-Out	408	Cemetery Fund	0	13,855	
Sub-total:				1,712,704	1,712,704	0
Grand total:				1,746,036	1,746,036	0

City of Montesano
Fund Balance Comparison (unaudited)
For Fiscal Year ended December 31, 2022

Fund Number	Fund Name	Prior Year Ending Balance	Current Year Beginning Balance	Balance Difference
001	General Fund	1,411,761	1,411,761	0
101	Ambulance Fund	34,521	34,521	0
103	Hotel/motel Tax (ord. #1278)	33,232	33,232	0
105	Municipal Court Drug Fund	3,485	3,485	0
106	Re Excise Restricted Revenue	67,168	67,168	0
310	Street Capital Projects	7,938	7,938	0
312	WWTP Riverbank Revetment Project	13,982	13,982	0
401	Current Water	1,555,955	1,555,955	0
402	Storm Water Fund	191,926	191,926	0
408	Cemetery Fund	82,845	82,845	0
502	Unemployment Compensation	108,395	108,395	0
503	Long Term Care	39,493	39,493	0
630	Agency Funds/non Revenue	3,034	3,034	0
	Grand Total:	3,553,735	3,553,735	0

City of Montesano

Schedule 01 Footing (unaudited)

For Fiscal Year ended December 31, 2022

Fund	Fund Name	Beginning Fund Balance	Total Revenues	Total Expenditures	Ending Fund Balance	Difference Value
001	General Fund	1,411,761	4,749,085	4,428,747	1,732,101	-2
101	Ambulance Fund	34,521	1,826,826	1,608,004	253,346	-3
103	Hotel/motel Tax (ord. #1278)	33,232	28,889	22,509	39,612	0
105	Municipal Court Drug Fund	3,485	0	0	3,485	0
106	Re Excise Restricted Revenue	67,168	109,368	70,082	106,454	0
310	Street Capital Projects	7,938	1,309,304	1,195,767	121,475	0
312	WWTP Riverbank Revetment Project	13,982	0	0	13,982	0
401	Current Water	1,555,955	4,555,469	3,856,051	2,255,370	3
402	Storm Water Fund	191,926	202,870	202,887	191,910	-1
408	Cemetery Fund	82,845	97,173	32,493	147,526	-1
502	Unemployment Compensation	108,395	0	1,318	107,077	0
503	Long Term Care	39,493	33,630	22,615	50,508	0
630	Agency Funds/non Revenue	3,034	29,395	27,796	4,637	-4
Grand total:		3,553,735	12,942,009	11,468,269	5,027,483	-8

State Treasurer Distributions Check

Entity: City of Montesano
Year: 2022

Account	Account Name	Fund No.	Amount	State Amount	Difference
3131100	Local Retail Sales and Use Tax	001	809,444		
3131100	Local Retail Sales and Use Tax	001	1,167		
	Total:		810,611	809,444	1,167
3131500	Special Purpose Sales and Use Tax	001	174,705		
	Total:		174,705	174,705	0
3133100	Hotel/Motel Sales and Use Tax	103	21,989		
	Total:		21,989	21,989	0
3137100	Criminal Justice Sales and Use Tax	001	86,584		
	Total:		86,584	86,584	0
3172000	Leasehold Excise Tax	001	1,837		
	Total:		1,837	1,837	0
3219900	Other Business Licenses and Permits	001	18,312		
	Total:		18,312	18,312	0

State Treasurer Distributions Check

Entity: City of Montezano

Year: 2022

3329210	COVID-19 Non-Grant Assistance	001	566,106	Total:	566,106	0
3360071	Multimodal Transportation - Cities	001	5,459	Total:	5,459	0
3360087	Motor Vehicle Fuel Tax - City Streets	001	77,831	Total:	77,831	0
3360098	City-County Assistance	001	72,235	Total:	72,235	0
3360621	Criminal Justice - Violent Crimes/Population	001	1,425	Total:	1,425	0
3360626	Criminal Justice - Special Programs	001	5,051	Total:	5,051	0
3360642	Marijuana Excise Tax Distribution	001	6,713	Total:	6,713	0
3360651	DUI and Other Criminal Justice Assistance	001	475	Total:	475	0

State Treasurer Distributions Check

Entity: City of Montezano
Year: 2022

3360694	Liquor/Beer Excise Tax	001	29,306	
		Total:	29,306	29,306
				0
3360695	Liquor Control Board Profits	001	32,147	
		Total:	32,147	32,147
				0
		Grand Total:	1,910,786	1,909,619
				1,167

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

		Total for All Funds (Memo Only)	001 General Fund	101 Ambulance Fund	103 Hotel/motel Tax (ord. #1278)
Beginning Cash and Investments					
308	Beginning Cash and Investments	3,550,701	1,411,761	34,521	33,232
388 / 588	Net Adjustments	-	-	-	-
Revenues					
310	Taxes	3,538,841	2,783,591	623,893	21,989
320	Licenses and Permits	102,970	102,970	-	-
330	Intergovernmental Revenues	2,064,771	997,442	1,125	6,900
340	Charges for Goods and Services	3,531,878	86,316	610,819	-
350	Fines and Penalties	57,553	25,747	-	-
360	Miscellaneous Revenues	198,430	119,570	64,235	-
Total Revenues:		9,494,443	4,115,636	1,300,072	28,889
Expenditures					
510	General Government	975,790	941,881	-	22,509
520	Public Safety	3,015,148	1,731,687	1,260,846	-
530	Utilities	1,966,792	-	-	-
540	Transportation	188,276	188,276	-	-
550	Natural/Economic Environment	384,550	142,699	-	-
560	Social Services	-	-	-	-
570	Culture and Recreation	163,694	163,694	-	-
Total Expenditures:		6,694,250	3,168,237	1,260,846	22,509
Excess (Deficiency) Revenues over Expenditures:		2,800,193	947,399	39,226	6,380
Other Increases in Fund Resources					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	1,712,704	633,349	502,500	-
385	Special or Extraordinary Items	-	-	-	-
381, 382, 389, 395, 398	Other Resources	1,705,467	100	24,254	-
Total Other Increases in Fund Resources:		3,418,171	633,449	526,754	-
Other Decreases in Fund Resources					
594-595	Capital Expenditures	2,316,408	79,697	26,392	-
591-593, 599	Debt Service	569,228	105,632	158,924	-
597	Transfers-Out	1,712,704	1,061,630	128,510	-
585	Special or Extraordinary Items	-	-	-	-
581, 582, 589	Other Uses	147,883	13,551	33,332	-
Total Other Decreases in Fund Resources:		4,746,223	1,260,510	347,158	-
Increase (Decrease) in Cash and Investments:		1,472,141	320,338	218,822	6,380
Ending Cash and Investments					
50821	Nonspendable	-	-	-	-
50831	Restricted	-	-	-	-
50841	Committed	157,585	-	-	-
50851	Assigned	3,358,160	225,000	253,346	39,612
50891	Unassigned	1,507,101	1,507,101	-	-
Total Ending Cash and Investments		5,022,846	1,732,101	253,346	39,612

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

		<u>105 Municipal Court Drug Fund</u>	<u>106 Re Excise Restricted Revenue</u>	<u>310 Street Capital Projects</u>
Beginning Cash and Investments				
308	Beginning Cash and Investments	3,485	67,168	7,938
388 / 588	Net Adjustments	-	-	-
Revenues				
310	Taxes	-	109,368	-
320	Licenses and Permits	-	-	-
330	Intergovernmental Revenues	-	-	1,059,304
340	Charges for Goods and Services	-	-	-
350	Fines and Penalties	-	-	-
360	Miscellaneous Revenues	-	-	-
	Total Revenues:	<u>-</u>	<u>109,368</u>	<u>1,059,304</u>
Expenditures				
510	General Government	-	10,082	-
520	Public Safety	-	-	-
530	Utilities	-	-	-
540	Transportation	-	-	-
550	Natural/Economic Environment	-	-	-
560	Social Services	-	-	-
570	Culture and Recreation	-	-	-
	Total Expenditures:	<u>-</u>	<u>10,082</u>	<u>-</u>
	Excess (Deficiency) Revenues over Expenditures:	<u>-</u>	<u>99,286</u>	<u>1,059,304</u>
Other Increases in Fund Resources				
391-393, 596	Debt Proceeds	-	-	-
397	Transfers-In	-	-	250,000
385	Special or Extraordinary Items	-	-	-
381, 382, 389, 395, 398	Other Resources	-	-	-
	Total Other Increases in Fund Resources:	<u>-</u>	<u>-</u>	<u>250,000</u>
Other Decreases in Fund Resources				
594-595	Capital Expenditures	-	-	1,195,767
591-593, 599	Debt Service	-	-	-
597	Transfers-Out	-	60,000	-
585	Special or Extraordinary Items	-	-	-
581, 582, 589	Other Uses	-	-	-
	Total Other Decreases in Fund Resources:	<u>-</u>	<u>60,000</u>	<u>1,195,767</u>
	Increase (Decrease) in Cash and Investments:	<u>-</u>	<u>39,286</u>	<u>113,537</u>
Ending Cash and Investments				
50821	Nonspendable	-	-	-
50831	Restricted	-	-	-
50841	Committed	-	-	-
50851	Assigned	3,485	106,454	121,475
50891	Unassigned	-	-	-
	Total Ending Cash and Investments	<u>3,485</u>	<u>106,454</u>	<u>121,475</u>

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

		312 WWTP Riverbank Revetment	401 Current Water	402 Storm Water Fund	408 Cemetery Fund
Beginning Cash and Investments					
308	Beginning Cash and Investments	13,982	1,555,955	191,926	82,845
388 / 588	Net Adjustments	-	-	-	-
Revenues					
310	Taxes	-	-	-	-
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	-	-	-	-
340	Charges for Goods and Services	-	2,534,700	202,870	97,173
350	Fines and Penalties	-	31,806	-	-
360	Miscellaneous Revenues	-	14,625	-	-
Total Revenues:		-	2,581,131	202,870	97,173
Expenditures					
510	General Government	-	-	-	-
520	Public Safety	-	-	-	-
530	Utilities	-	1,924,445	29,894	12,453
540	Transportation	-	-	-	-
550	Natural/Economic Environment	-	241,851	-	-
560	Social Services	-	-	-	-
570	Culture and Recreation	-	-	-	-
Total Expenditures:		-	2,166,296	29,894	12,453
Excess (Deficiency) Revenues over Expenditures:		-	414,835	172,976	84,720
Other Increases in Fund Resources					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	-	293,225	-	-
385	Special or Extraordinary Items	-	-	-	-
381, 382, 389, 395, 398	Other Resources	-	1,681,113	-	-
Total Other Increases in Fund Resources:		-	1,974,338	-	-
Other Decreases in Fund Resources					
594-595	Capital Expenditures	-	988,606	25,946	-
591-593, 599	Debt Service	-	304,672	-	-
597	Transfers-Out	-	295,477	147,047	20,040
585	Special or Extraordinary Items	-	-	-	-
581, 582, 589	Other Uses	-	101,000	-	-
Total Other Decreases in Fund Resources:		-	1,689,755	172,993	20,040
Increase (Decrease) in Cash and Investments:		-	699,418	(17)	64,680
Ending Cash and Investments					
50821	Nonspendable	-	-	-	-
50831	Restricted	-	-	-	-
50841	Committed	-	-	-	-
50851	Assigned	13,982	2,255,370	191,910	147,526
50891	Unassigned	-	-	-	-
Total Ending Cash and Investments		13,982	2,255,370	191,910	147,526

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

		502	503 Long Term
		Unemployment	Care
		Compensation	
Beginning Cash and Investments			
308	Beginning Cash and Investments	108,395	39,493
388 / 588	Net Adjustments	-	-
Revenues			
310	Taxes	-	-
320	Licenses and Permits	-	-
330	Intergovernmental Revenues	-	-
340	Charges for Goods and Services	-	-
350	Fines and Penalties	-	-
360	Miscellaneous Revenues	-	-
Total Revenues:		-	-
Expenditures			
510	General Government	1,318	-
520	Public Safety	-	22,615
530	Utilities	-	-
540	Transportation	-	-
550	Natural/Economic Environment	-	-
560	Social Services	-	-
570	Culture and Recreation	-	-
Total Expenditures:		1,318	22,615
Excess (Deficiency) Revenues over Expenditures:		(1,318)	(22,615)
Other Increases in Fund Resources			
391-393, 596	Debt Proceeds	-	-
397	Transfers-In	-	33,630
385	Special or Extraordinary Items	-	-
381, 382, 389, 395, 398	Other Resources	-	-
Total Other Increases in Fund Resources:		-	33,630
Other Decreases in Fund Resources			
594-595	Capital Expenditures	-	-
591-593, 599	Debt Service	-	-
597	Transfers-Out	-	-
585	Special or Extraordinary Items	-	-
581, 582, 589	Other Uses	-	-
Total Other Decreases in Fund Resources:		-	-
Increase (Decrease) in Cash and Investments:		(1,318)	11,015
Ending Cash and Investments			
50821	Nonspendable	-	-
50831	Restricted	-	-
50841	Committed	107,077	50,508
50851	Assigned	-	-
50891	Unassigned	-	-
Total Ending Cash and Investments		107,077	50,508

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

		<u>Custodial</u>
308	Beginning Cash and Investments	3,034
388 & 588	Net Adjustments	-
310-390	Additions	29,395
510-590	Deductions	<u>27,796</u>
	Net Increase (Decrease) in Cash and Investments:	1,599
508	Ending Cash and Investments	4,637

The accompanying notes are an integral part of this statement.

Summary of Bank Reconciliations

[Cash BARS Schedule 06 Instructions Link](#)

For the Fiscal Year ended December 31, 2022

	From Bank Statements					
Bank & Investment Account Name	Beginning Bank Balance	Deposits		Withdrawals		Ending Bank Balance
		Receipts	Inter-bank transfers In	Disbursements	Inter-bank transfers out	
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1-Umpqua General Checking	\$ 3,036,501	\$ 11,090,455	\$ 10,816	\$ 9,485,686	\$ 2,500,000	\$ 2,152,085
2-LGIP	\$ 344,505	\$ 34,503	\$ 2,500,000			\$ 2,879,009
3-Employment Sec Account	\$ 123,977	\$ 369				\$ 124,346
5-Umpqua Money Market	\$ 9,359	\$ 1			\$ 9,361	\$ -
9-Drug Fund	\$ 3,690					\$ 3,690
10-Cash on Hand	\$ 500					\$ 500
12-Agency Fund Donations	\$ 1,455	\$ 0			\$ 1,455	
20-Money Market 1931	\$ 252,908	\$ 752				\$ 253,660
Bank Totals	\$ 3,772,895	\$ 11,126,080	\$ 2,510,816	\$ 9,485,686	\$ 2,510,816	\$ 5,413,289

Reconciling Items				
Beginning deposits in transit (8)	\$ 19,609	\$ (19,609)		
Year-end deposits in transit (9)		\$ 12,721		\$ 12,721
Beginning outstanding & open period items (10)	\$ (238,770)		\$ (238,770)	
Year-end outstanding & open period items (11)			\$ 398,527	\$ (398,527)
NSF checks (12)		\$ -	\$ -	
Cancellation of unredeemed checks/warrants (13)		\$ -		
Interfund transactions (14)		\$ 1,960,209	\$ 1,960,209	
Netted transactions (15)		\$ (144,902)	\$ (144,902)	
Authorized balance of revolving, petty cash and change funds (16)	\$ -			\$ -
Other reconciling items, net (17)	\$ -	\$ 7,514	\$ 7,514	\$ -
Reconciling Items Totals	\$ (219,160)	\$ 1,815,932	\$ 1,982,578	\$ (385,806)

From General Ledger				
	Beginning Cash & Investment Balance	Revenues & Other Increases	Expenditures & Other Decreases	Ending Cash & Investment Balance
	(19)	(20)	(21)	(22)
C4/C5 or Trial Balance Totals (18)	\$ 3,553,735	\$ 12,942,012	\$ 11,468,264	\$ 5,027,483
Unreconciled Variance (23)	\$ -	\$ -	\$ -	\$ -

City of Montesano
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						
263.83	Storage Tank	10/1/2029	1,299,387	-	162,423	1,136,964
251.11	Forest Purchase Loan	11/1/2033	960,000	-	80,000	880,000
263.98	Compensated Absences		348,915	-	15,251	333,664
263.56	Umpqua Capial Lease - Long Term	6/1/2028	618,465	-	85,330	533,135
263.56	Umpqua Capial Lease - Short Term	6/1/2022	19,181	-	19,181	-
263.51	Umpqua Loan - Ambulance Box	12/1/2028	179,548	-	22,716	156,832
Total General Obligation Debt/Liabilities:			3,425,496	-	384,901	3,040,595
Revenue and Other (non G.O.) Debt/Liabilities						
263.82	USDA Treatment Plan	3/4/2028	237,033	-	88,801	148,232
263.88	WWTP River Bank Protection	7/1/2027	157,894	-	26,316	131,578
264.30	Net Pension Liability		105,783	125,459	-	231,242
264.40	OPEB Liability		1,139,627	-	173,727	965,900
Total Revenue and Other (non G.O.) Debt/Liabilities:			1,640,337	125,459	288,844	1,476,952
Total Liabilities:			5,065,833	125,459	673,745	4,517,547

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

State Agency Name	Program Title	Identification Number	Total
State Grant from Department of Ecology	Shoreline Master Program	SEASMP-2123-MONTEC-00153	12,989
		Sub-Total:	12,989
State Grant from Transportation Improvement Board (TIB)	TIB - CHIP SEAL PROJECT	2-W-957(008)-1	111,476
State Grant from Transportation Improvement Board (TIB)	TIB -E WYNOOCHEE AVE TO SYLVIA	6-W-957(011)-1	558,803
State Grant from Transportation Improvement Board (TIB)	TIB - MCBRYDE SIDEWALK	P-W-957(PO2)-1	185,686
State Grant from Transportation Improvement Board (TIB)	TIB - CRACK SEAL PROJECT	2-W-957(010)-1	94,031
State Grant from Transportation Improvement Board (TIB)	TIB - OVERLAY PROJECT	2-W-957(007)-1	120,475
State Grant from Transportation Improvement Board (TIB)	TIB - SMALL CITY MAINTENANCE	2-W-957(009)-1	49,936
		Sub-Total:	1,120,407
Capital Contributions - State Grant from Traffic Safety Commission	Emphasis Patrol	20.600	2,366
		Sub-Total:	2,366
State Grant from Department of Health	Pre-Hospital Participation/Trauma	2022 PRE HOSPITAL GRANT	1,125
		Sub-Total:	1,125
		Total State Grants Expended:	1,136,887

City of Montezano
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			Note
				From Pass- Through Awards	From Direct Awards	Passed through to Subrecipients	
Economic Development Cluster							
ECONOMIC DEVELOPMENT ADMINISTRATION, COMMERCE, DEPARTMENT OF	COVID 19 - Economic Adjustment Assistance	11.307	-	-	6,900	-	
	Total Economic Development Cluster:			-	6,900	-	
ASSISTANT SECRETARY FOR COMMUNITY PLANNING AND DEVELOPMENT, HOUSING AND URBAN DEVELOPMENT, DEPARTMENT OF (via Enterprise for Equity)	Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii	14.228	18-62210-018	131,148	-	129,740	1
Highway Planning and Construction Cluster							
FEDERAL HIGHWAY ADMINISTRATION, TRANSPORTATION, DEPARTMENT OF (via WSDOT)	Highway Planning and Construction	20.205	STPUS - 5189 (001)	46,866	-	-	
	Total Highway Planning and Construction Cluster:			46,866	-	-	
DEPARTMENTAL OFFICES, TREASURY, DEPARTMENT OF THE (via OFM)	COVID 19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	21.027	SLFRP Funding	398,182	-	-	
	Total Federal Awards Expended:			576,196	6,900	129,740	

The accompanying notes are an integral part of this schedule.

CITY OF MONTESANO
Local Government Risk Assumption
For the Year Ended December 31, 2022

1. Self-Insurance Program Manager: Gretchen Sagen
2. Manager Phone: (360) 249-3021
3. Manager Email: gsagen@montesano.us
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.

	Please list the title of the self-insurance program or type of risk covered by self-insurance:				
	Program/Risk 1	Program/Risk 2	Program/Risk 3	Program/Risk 4	Program/Risk 5
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>No</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>Yes</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>\$17,871.20</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.