

ANNUAL REPORT CERTIFICATION

City of Sunnyside
(Official Name of Government)

0846
MCAG No.

Submitted pursuant to RCW 43.09.230 to the Washington State Auditor's Office
For the Fiscal Year Ended 12/31/2021

GOVERNMENT INFORMATION:

Official Mailing Address 818 E Edison Ave
Sunnyside, WA 98944

Official Website Address www.ci.sunnyside.wa.us

Official E-mail Address ealba@sunnyside-wa.gov

Official Phone Number 509-836-6392

AUDIT CONTACT or PREPARER INFORMATION and CERTIFICATION:

Audit Contact or Preparer Name and Title Delilah Saenz Finance Supervisor

Contact Phone Number _____

Contact E-mail Address dsaenz@sunnyside-wa.gov

I certify 27th day of May, 2022, that annual report information is complete, accurate and in conformity with the Budgeting, Accounting and Reporting Systems Manual, to the best of my knowledge and belief, having reviewed this information and taken all appropriate steps in order to provide such certification. I acknowledge and understand our responsibility for the design and implementation of controls to ensure accurate financial reporting, comply with applicable laws and safeguard public resources, including controls to prevent and detect fraud. Finally, I acknowledge and understand our responsibility for immediately submitting corrected annual report information if any errors or an omission in such information is subsequently identified.

Signatures

Delilah Saenz (dsaenz@sunnyside-wa.gov)

City of Sunnyside
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2021

		Total for All Funds (Memo Only)	001 GENERAL FUND	101 STREET FUND	120 INVESTIGATIVE FUND
Beginning Cash and Investments					
308	Beginning Cash and Investments	8,949,996	2,177,720	197,164	24,719
388 / 588	Net Adjustments	-	-	-	-
Revenues					
310	Taxes	13,690,233	9,959,447	699,203	-
320	Licenses and Permits	398,451	397,526	925	-
330	Intergovernmental Revenues	5,648,780	3,150,083	1,883,824	-
340	Charges for Goods and Services	11,851,924	844,615	27,445	-
350	Fines and Penalties	178,767	166,920	-	891
360	Miscellaneous Revenues	386,088	108,221	-	3,517
Total Revenues:		32,154,243	14,626,812	2,611,397	4,408
Expenditures					
510	General Government	2,370,855	2,050,513	-	-
520	Public Safety	10,111,018	7,560,611	-	12,082
530	Utilities	7,289,520	-	-	-
540	Transportation	1,625,548	194,226	1,124,644	-
550	Natural/Economic Environment	364,440	188,776	-	-
560	Social Services	26,649	26,649	-	-
570	Culture and Recreation	884,811	884,190	-	-
Total Expenditures:		22,672,841	10,904,965	1,124,644	12,082
Excess (Deficiency) Revenues over Expenditures:		9,481,402	3,721,847	1,486,753	(7,674)
Other Increases in Fund Resources					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	2,028,237	-	802,400	-
385	Special or Extraordinary Items	-	-	-	-
381, 382, 389, 395, 398	Other Resources	169,527	2,228	-	-
Total Other Increases in Fund Resources:		2,197,764	2,228	802,400	-
Other Decreases in Fund Resources					
594-595	Capital Expenditures	2,262,698	43,934	1,576,945	3,750
591-593, 599	Debt Service	1,891,974	58,133	298	-
597	Transfers-Out	2,028,237	1,091,307	156,930	-
585	Special or Extraordinary Items	-	-	-	-
581, 582, 589	Other Uses	133,711	133,711	-	-
Total Other Decreases in Fund Resources:		6,316,620	1,327,085	1,734,173	3,750
Increase (Decrease) in Cash and Investments:		5,362,546	2,396,990	554,980	(11,424)
Ending Cash and Investments					
50821	Nonspendable	-	-	-	-
50831	Restricted	2,884,808	86,546	20,190	-
50841	Committed	100,515	13,172	-	13,294
50851	Assigned	7,008,961	156,742	731,953	-
50891	Unassigned	4,318,244	4,318,244	-	-
Total Ending Cash and Investments		14,312,528	4,574,704	752,143	13,294

The accompanying notes are an integral part of this statement.

City of Sunnyside
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2021

		130 POLICE DEPT CRIME PREVENTION	140 PUBLIC SAFETY (L&J 3/10) TAX FUND	160 TOURISM EXPANSION FUND	201 GENERAL OBLIGATION BONDS FUND
Beginning Cash and Investments					
308	Beginning Cash and Investments	86,294	177,900	212,631	-
388 / 588	Net Adjustments	-	-	-	-
Revenues					
310	Taxes	-	570,089	124,804	448,175
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	-	1,997	5	-
340	Charges for Goods and Services	-	-	-	-
350	Fines and Penalties	10,956	-	-	-
360	Miscellaneous Revenues	1,324	112	67	-
Total Revenues:		<u>12,280</u>	<u>572,198</u>	<u>124,876</u>	<u>448,175</u>
Expenditures					
510	General Government	-	-	-	-
520	Public Safety	24,525	373,455	-	-
530	Utilities	-	-	-	-
540	Transportation	-	-	-	-
550	Natural/Economic Environment	-	41,110	134,507	-
560	Social Services	-	-	-	-
570	Culture and Recreation	-	-	-	-
Total Expenditures:		<u>24,525</u>	<u>414,565</u>	<u>134,507</u>	<u>-</u>
Excess (Deficiency) Revenues over Expenditures:		(12,245)	157,633	(9,631)	448,175
Other Increases in Fund Resources					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	-	-	-	213,982
385	Special or Extraordinary Items	-	-	-	-
381, 382, 389, 395, 398	Other Resources	-	-	-	-
Total Other Increases in Fund Resources:		-	-	-	213,982
Other Decreases in Fund Resources					
594-595	Capital Expenditures	-	-	-	-
591-593, 599	Debt Service	-	9,780	-	662,157
597	Transfers-Out	-	-	-	-
585	Special or Extraordinary Items	-	-	-	-
581, 582, 589	Other Uses	-	-	-	-
Total Other Decreases in Fund Resources:		-	9,780	-	662,157
Increase (Decrease) in Cash and Investments:		(12,245)	147,853	(9,631)	-
Ending Cash and Investments					
50821	Nonspendable	-	-	-	-
50831	Restricted	-	325,753	203,000	-
50841	Committed	74,049	-	-	-
50851	Assigned	-	-	-	1
50891	Unassigned	-	-	-	-
Total Ending Cash and Investments		74,049	325,753	203,000	1

The accompanying notes are an integral part of this statement.

City of Sunnyside
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2021

	303 COMMUNITY DEVELOPMENT	304 LOCAL CAPITAL IMPROVEMENT	305 LOCAL CAPITAL IMPROVEMENT	322 FIRE EQUIPMENT RESERVE	
Beginning Cash and Investments					
308	Beginning Cash and Investments	37,341	105,518	519,828	212
388 / 588	Net Adjustments	-	-	-	-
Revenues					
310	Taxes	-	162,775	136,796	-
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	-	-	-	-
340	Charges for Goods and Services	-	-	-	-
350	Fines and Penalties	-	-	-	-
360	Miscellaneous Revenues	338	36	270	-
Total Revenues:		338	162,811	137,066	-
Expenditures					
510	General Government	-	-	-	-
520	Public Safety	-	-	-	-
530	Utilities	-	-	-	-
540	Transportation	-	182	-	-
550	Natural/Economic Environment	47	-	-	-
560	Social Services	-	-	-	-
570	Culture and Recreation	-	-	621	-
Total Expenditures:		47	182	621	-
Excess (Deficiency) Revenues over Expenditures:		291	162,629	136,445	-
Other Increases in Fund Resources					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	-	131,930	-	-
385	Special or Extraordinary Items	-	-	-	-
381, 382, 389, 395, 398	Other Resources	-	-	-	-
Total Other Increases in Fund Resources:		-	131,930	-	-
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:		291	294,559	136,445	-
Ending Cash and Investments					
50821	Nonspendable	-	-	-	-
50831	Restricted	37,631	400,077	656,274	-
50841	Committed	-	-	-	-
50851	Assigned	-	-	-	212
50891	Unassigned	-	-	-	-
Total Ending Cash and Investments		37,631	400,077	656,274	212

The accompanying notes are an integral part of this statement.

City of Sunnyside
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2021

	326 FIRE CAPITAL PROJECTS	410 WATER FUND	420 SEWER FUND	430 GARBAGE FUND	
Beginning Cash and Investments					
308	Beginning Cash and Investments	-	1,395,519	2,432,612	10,877
388 / 588	Net Adjustments	-	-	-	-
Revenues					
310	Taxes	-	-	-	-
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	-	4,314	4,909	305
340	Charges for Goods and Services	-	3,267,563	3,807,257	2,090,647
350	Fines and Penalties	-	-	-	-
360	Miscellaneous Revenues	-	15,063	63,746	-
Total Revenues:		-	3,286,940	3,875,912	2,090,952
Expenditures					
510	General Government	-	-	-	-
520	Public Safety	-	-	-	-
530	Utilities	-	2,531,516	2,499,134	1,948,829
540	Transportation	-	-	-	-
550	Natural/Economic Environment	-	-	-	-
560	Social Services	-	-	-	-
570	Culture and Recreation	-	-	-	-
Total Expenditures:		-	2,531,516	2,499,134	1,948,829
Excess (Deficiency) Revenues over Expenditures:		-	755,424	1,376,778	142,123
Other Increases in Fund Resources					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	14,925	-	-	-
385	Special or Extraordinary Items	-	-	-	-
381, 382, 389, 395, 398	Other Resources	-	-	135,238	-
Total Other Increases in Fund Resources:		14,925	-	135,238	-
Other Decreases in Fund Resources					
594-595	Capital Expenditures	12,340	240,120	374,132	-
591-593, 599	Debt Service	-	381,483	748,865	-
597	Transfers-Out	-	80,000	650,000	-
585	Special or Extraordinary Items	-	-	-	-
581, 582, 589	Other Uses	-	-	-	-
Total Other Decreases in Fund Resources:		12,340	701,603	1,772,997	-
Increase (Decrease) in Cash and Investments:		2,585	53,821	(260,981)	142,123
Ending Cash and Investments					
50821	Nonspendable	-	-	-	-
50831	Restricted	2,585	137,183	117,718	-
50841	Committed	-	-	-	-
50851	Assigned	-	1,312,158	2,053,910	152,998
50891	Unassigned	-	-	-	-
Total Ending Cash and Investments		2,585	1,449,341	2,171,628	152,998

The accompanying notes are an integral part of this statement.

City of Sunnyside
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2021

	440	450	501	504
	AMBULANCE/E	STORMWATER	EQUIPMENT	INFORMATION
	MS FUND	FUND	RENTAL FUND	TECHNOLOGY
Beginning Cash and Investments				
308	Beginning Cash and Investments	1,399,834	171,827	-
388 / 588	Net Adjustments	-	-	-
Revenues				
310	Taxes	1,588,944	-	-
320	Licenses and Permits	-	-	-
330	Intergovernmental Revenues	506,121	96,344	789
340	Charges for Goods and Services	923,624	264,778	305,653
350	Fines and Penalties	-	-	-
360	Miscellaneous Revenues	192,394	-	1,000
	Total Revenues:	<u>3,211,083</u>	<u>361,122</u>	<u>307,442</u>
Expenditures				
510	General Government	-	-	320,342
520	Public Safety	2,140,345	-	-
530	Utilities	-	310,041	-
540	Transportation	-	-	306,496
550	Natural/Economic Environment	-	-	-
560	Social Services	-	-	-
570	Culture and Recreation	-	-	-
	Total Expenditures:	<u>2,140,345</u>	<u>310,041</u>	<u>306,496</u>
	Excess (Deficiency) Revenues over Expenditures:	<u>1,070,738</u>	<u>51,081</u>	<u>946</u>
Other Increases in Fund Resources				
391-393, 596	Debt Proceeds	-	-	-
397	Transfers-In	-	865,000	-
385	Special or Extraordinary Items	-	-	-
381, 382, 389, 395, 398	Other Resources	-	32,061	-
	Total Other Increases in Fund Resources:	<u>-</u>	<u>897,061</u>	<u>-</u>
Other Decreases in Fund Resources				
594-595	Capital Expenditures	11,477	-	-
591-593, 599	Debt Service	31,102	-	156
597	Transfers-Out	50,000	-	-
585	Special or Extraordinary Items	-	-	-
581, 582, 589	Other Uses	-	-	-
	Total Other Decreases in Fund Resources:	<u>92,579</u>	<u>-</u>	<u>156</u>
	Increase (Decrease) in Cash and Investments:	<u>978,159</u>	<u>51,081</u>	<u>897,851</u>
Ending Cash and Investments				
50821	Nonspendable	-	-	-
50831	Restricted	-	897,851	-
50841	Committed	-	-	-
50851	Assigned	2,377,990	222,908	89
50891	Unassigned	-	-	-
	Total Ending Cash and Investments	<u>2,377,990</u>	<u>222,908</u>	<u>897,851</u>

The accompanying notes are an integral part of this statement.

City of Sunnyside
Fiduciary Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2021

		Total for All Funds (Memo Only)	Investment Trust	Private-Purpose Trust
308	Beginning Cash and Investments	148,607	144,098	4,509
388 & 588	Net Adjustments	-	-	-
310-390	Additions	1,008,266	1,008,266	-
510-590	Deductions	980,579	980,579	-
	Net Increase (Decrease) in Cash and Investments:	27,687	27,687	-
508	Ending Cash and Investments	176,291	171,782	4,509

The accompanying notes are an integral part of this statement.

City of Sunnyside
Notes to the Financial Statements
For the year ended December 31, 2021

Note 1 - Summary of Significant Accounting Policies

The City of Sunnyside was incorporated on September 16, 1902 and operates under the laws of the state of Washington applicable to a city. The city is a general purpose local government and provides public safety (police, fire, jail), municipal court, public improvements (streets, traffic signals), sanitation (solid waste disposal, sanitary sewer facility), water utility, storm water utility, ambulance/ems utility, community development, parks and recreation.

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

- Financial transactions are recognized on a cash basis of accounting as described below.
- Component units are required to be disclosed, but are not included in the financial statements (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 different from the ending net position classifications in GAAP.

A. Fund Accounting

Financial transactions of the government are reported in individual funds. Each fund uses a separate set of self-balancing accounts that comprises its cash and investments, revenues and expenditures. The government's resources are allocated to and accounted for in individual funds depending on their intended purpose. Each fund is reported as a separate column in the financial statements, except for fiduciary funds, which are presented by fund types. The total column is presented as "memo only" because any interfund activities are not eliminated. The following fund types are used:

GOVERNMENTAL FUND TYPES:

General Fund

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

Special Revenue Funds

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

City of Sunnyside
Notes to the Financial Statements
For the year ended December 31, 2021

Debt Service Funds

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

Capital Projects Funds

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

PROPRIETARY FUND TYPES:

Enterprise Funds

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

Internal Service Funds

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

FIDUCIARY FUND TYPES:

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

Investment Trust Funds

These funds are used to report fiduciary activities from the external portion of investment pools and individual investment accounts that are held in trust.

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 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 4 - *Deposits and Investments*.

City of Sunnyside
Notes to the Financial Statements
For the year ended December 31, 2021

D. Capital Assets

The City of Sunnyside does not have a capital asset policy. Capital assets and inventory are recorded as capital expenditures when purchased.

E. Compensated Absences

Vacation and sick leave may be accumulated as listed below:

CBA	Vacation Cap	Notes	Sick Cap	Notes
Non-represented	300	Not indicated; 100% of cap	960	Filing for retirement; payout 25%
Clerical	300	Upon term; payout 240	1,040	25% in excess of cap annually
Fire	360	100% of cap	1,440	25% in excess of cap annually
Division Supervisors	300	Upon term; payout 240	1,040	25% in excess of cap annually
Public Works	300	Upon term; payout 240	1,040	25% in excess of cap annually
Police Guild	360	100% of cap	960	25% in excess of cap annually; 25% of unused accrued leave upon retirement
Police Support	360	100% of cap	960	25% in excess of cap annually

Payments are recognized as expenditures when paid. The total dollar amount for unpaid leave liability as of 12/31/2021 is \$880,818.

F. Long-Term Debt

See Note 8 – *Debt Service Requirements. (Formerly debt service requirements)*

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 City Council. When expenditures that meet restrictions are incurred, the City of Sunnyside intends to use the most restricted resources first.

Restrictions and commitments of Ending Cash and Investments consist of:

City of Sunnyside
Notes to the Financial Statements
For the year ended December 31, 2021

Fund Name	Portion of Ending Balance Restricted	Portion of Ending Balance Committed	Combined	Reason for Restriction or Commitment
016 General Fund Capital	86,546	0	86,546	Runway/Taxiway; SCBA; Airport Contamination; SIED Loan (Grants)
106 Street Fund Capital	20,190		20,190	Stackhouse; E. Edison 1/2; 6th St; 7th -9th Sidewalk; LED Streelight Grants
115 Contingency Fund		13,172	13,172	RCW 35A.33.145, restricted to \$0.375 per thousand assessed property value
120 Investigative Fund		13,294	13,294	Ordinance 2009-14
130 PD Crime Prevention Fund		74,049	74,049	Ordinance 1559 (1986)
140 Public Safety Tax	325,753		325,753	Ordinance 2095 (2005) - Public Safety Tax, RCW 82.14.450
160 Tourism Expansion Fund	203,000		203,000	RCW 67.28.1816
303 CDBG Fund	37,631		37,631	Federal Restriction, must be used for CDBG eligible activity
304 REET 1	400,077		400,077	RCW 82.46.010
305 REET 2	656,274		656,274	RCW 82.46.035
411 WA Bond Reserve	117,716		117,716	Bond Covenant
415 WA Revenue Bond	19,467		19,467	Bond Covenant
421 SW Bond Reserve	117,716		117,716	Bond Covenant
425 SW Revenue Bond	2		2	Bond Covenant
601 Jail Trust	43,155		43,155	Fiduciary Fund
602 Sunnyside Court Trust	114,376		114,376	Fiduciary Fund
610 State Court Fines	14,251		14,251	Fiduciary Fund
621 PD Honor Guard	4,509		4,509	Fiduciary Fund
<i>Totals</i>	2,160,663	100,515	2,261,178	

Note 2 - Budget Compliance

The City of Sunnyside adopts annual appropriated budgets for all funds excluding fiduciary funds which are not budgeted. These budgets are appropriated at the fund level. The budget constitutes the legal authority for expenditures at that level. Annual appropriations for these funds lapse at the fiscal year end.

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

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

City of Sunnyside
Notes to the Financial Statements
For the year ended December 31, 2021

Fund/Department	Final Appropriated Amounts	Actual Expenses	Variance
001 - GENERAL FUND	\$ 13,661,685.00	\$ 12,232,054.06	\$ 1,429,630.94
101 - STREET FUND	\$ 3,909,461.00	\$ 2,858,818.48	\$ 1,050,642.52
120 - INVESTIGATIVE FUND	\$ 20,719.00	\$ 15,832.67	\$ 4,886.33
130 - POLICE DEPT CRIME PREVENTION FUND	\$ 96,500.00	\$ 24,524.65	\$ 71,975.35
140 - PUBLIC SAFETY (L&J 3/10) TAX FUND	\$ 614,234.00	\$ 424,344.43	\$ 189,889.57
160 - TOURISM EXPANSION FUND	\$ 181,351.00	\$ 134,507.64	\$ 46,843.36
201 - GENERAL OBLIGATION BONDS FUND	\$ 663,097.00	\$ 662,156.50	\$ 940.50
303 - COMMUNITY DEVELOPMENT BLOCK GRANT	\$ 60.00	\$ 47.29	\$ 12.71
304 - LOCAL CAPITAL IMPROVEMENTS (REET 1) FU	\$ 188.00	\$ 181.64	\$ 6.36
305 - LOCAL CAPITAL IMPROVEMENT (REET 2) FUND	\$ 1,100.00	\$ 620.76	\$ 479.24
322 - FIRE EQUIPMENT RESERVE FUND			
326 - FIRE CAPITAL PROJECTS FUND	\$ 14,925.00	\$ 12,339.81	\$ 2,585.19
410 - WATER FUND	\$ 3,375,847.00	\$ 3,233,116.64	\$ 142,730.36
420 - SEWER FUND	\$ 4,827,860.00	\$ 4,272,133.27	\$ 555,726.73
430 - GARBAGE FUND	\$ 1,949,440.00	\$ 1,948,831.17	\$ 608.83
440 - AMBULANCE/EMS FUND	\$ 2,372,474.00	\$ 2,232,924.73	\$ 139,549.27
450 - STORMWATER FUND	\$ 354,244.00	\$ 310,041.86	\$ 44,202.14
501 - EQUIPMENT RENTAL FUND	\$ 872,746.00	\$ 306,651.40	\$ 566,094.60
504 - INFORMATION TECHNOLOGY FUND	\$ 471,858.00	\$ 320,342.18	\$ 151,515.82

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

City of Sunnyside
Notes to the Financial Statements
For the year ended December 31, 2021

Title for Disclosure	Details for Disclosure
Budget Amendment	<p>Budget Amendment #1 (\$458,876.26) ORD 2021-05, adopted April 12, 2021: This budget amendment allowed for increased beginning fund balances of \$1,016,942.16, revenue decrease of \$120,884.22 and decreased expenditure authority of \$437,181.68 thereby increasing the overall ending fund balances by \$458,876.26. The reason for these changes were due to adjustments to the estimated 2021 beginning fund balances to reflect actual 2020 ending fund balances, technical corrections and adjustments to reflect budget actions adopted in the first quarter of 2021, restoring various line items to 2020 budget amounts, updated revenue and expenditure forecasts, and adjustments to PRELEOFF 1 pension, project cost adjustments, grants approved, interfund loan correction, and added funding for annual computer replacement.</p> <p>Budget Amendment #2 (\$2,416,224) ORD 2021-09, adopted July 26, 2021: This budget amendment allowed for increased revenue of \$3,335,240 and increased expenditure authority of \$2,416,224. The reason for these changes were due to technical corrections and adjustments to reflect budget actions adopted in the second quarter of 2021, updated revenue and expenditure forecasts, adjustments to revenues as a result of grant awards, adjustments to expenditures for full-time employee wages, part-time employee wages, overtime wages, and employee benefits, and enhancement requests prioritized at the July 6th Workshop.</p>
	<p>Budget Amendment #3 (\$1,306,082) ORD 2021-14, adopted October 25, 2021: This budget amendment allowed for increased revenue of \$655,459 and increased expenditure authority of \$1,306,082. The reason for these changes were due to technical corrections and adjustments which includes a DRS correction. Updated revenue and expenditure forecasts which include one-time law enforcement shared revenue, increased court supplies and services, Sunnyside School District contribution to the E. Edison project, professional services associated with bonds, and sewer main design adjacent to Allen Road. Adjustments as a result of grant awards which include funding for the Airport Layout Plan. Adjustments to expenditures for full-time employee wages, part-time employee wages, overtime wages, and employee benefits. This change includes added positions of police officer, code enforcement, and building inspector. Enhancement requests approved by city council which include COVID-19 UB Assistance Program, wireless modems for police vehicles, skate park plans, museum digitalization, timekeeping solution, additional LTAC awards to the American Legion and Yakima Valley Tourism, additions to the sewer pipelineing project and added incentive pay per approved MOU.</p> <p>Budget Amendment #4 (\$386,261) ORD 2021-19, adopted December 13, 2021: This budget amendment allowed for increased revenue of \$234,300 and increased expenditure authority of \$386,261. The reason for these changes were due to technical corrections and updated expenditure forecasts through December 31, 2021.</p>
Interfund Transfer	<p>The city had the following material transfers in fiscal year 2021:</p> <ol style="list-style-type: none"> 1. Current exp fund 106 (Street Capital) to fund 304 (Local Capital Improvement - REET 1) for the purpose of refunding matching funds for the E. Edison Half Street Improvements Project and the Midvale Rd. - duffy to WSDOT ROW Project. 2. Current expenditure fund 001 (General) to fund 101 (Street) to supplement for general operating services. 3. Current expenditure fund 001 (General) to fund 201 (G.O. Bond) to tranfer funds to pay for the annual bond payments. 4. Current expenditure fund 001 (General) to fund 501 (Equipment Rental) to transfer funds for vehicle replacement. 5. Current expenditure fund 001 (General) to fund 326 (Fire Capital) to transfer funds for the rescue vehicle expenses. 6. Current expenditure fund 410 (Water) to fund 501 (Equipment Rental) to transfer funds for vehicle replacement. 7. Current expenditure fund 420 (Sewer) to fund 501 (Equipment Rental) to transfer funds for vehicle replacement. 8. Current expenditure fund 101 (Street) to fund 501 (Equipment Rental) to transfer funds for vehicle replacement. 9. Current expenditure fund 440 (EMS) to fund 501 (Equipment Rental) to tranfer funds for vehicle replacement.

City of Sunnyside
Notes to the Financial Statements
For the year ended December 31, 2021

Note 3 – COVID-19 Pandemic

In February 2020, the Governor of the state of Washington declared a state of emergency in response to the spread of the deadly new virus known as COVID-19. In the months following the declaration, precautionary measures to slow the spread of the virus were ordered. These measures included closing schools, cancelling public events, limiting public and private gatherings, and restricting business operations, travel and non-essential activities.

The City followed all proclamations and directives from the State of Washington including the discontinuation of late fees and shut off for City utilities. Additionally, the City Council approved the use of American Rescue Plan Act funds to help residents pay their past-due utility balances, up to \$1,500 per residence or \$3,000 per business.

The length of time these measures will continue to be in place, and the full extent of the financial impact on the city is unknown at this time.

Note 4 – Deposits and Investments

Investments are reported at original cost. Deposits and investments by type at December 31, 2021 are as follows:

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
Local Government Investment Pool (LGIP)	3,986,128		3,986,128
US Bank, Treasurer's Account	11,095,957		11,095,957
Petty Cash	2,700		2,700
US Bank, Municipal Court Trust Account		133,947	133,947
US Bank, Police Dept Jail Trust Fund		42,945	42,945
Internal Acocunt			0
<i>Totals</i>	15,084,785	176,892	15,261,677

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

Investments in the State Local Government Investment Pool (LGIP)

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

City of Sunnyside
Notes to the Financial Statements
For the year ended December 31, 2021

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 city 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'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 city or its agent in the government's name.

Note 5 – Environmental and Certain Asset Retirement Obligations

The City of Sunnyside's municipal airport was found to have herbicide and pesticide residue from previous agricultural activities. Under the state law, the Department of Ecology named the City of Sunnyside as potentially responsible for remediation. The City of Sunnyside is working with the Department of Ecology to conduct a Remedial Investigation, Feasibility Study, and to clean up the site. The City of Sunnyside recorded \$238,802 as pollution remediation liability on the Schedule of Liabilities. During 2021, the City of Sunnyside paid \$5,892 for the clean-up.

Note 6 - Interfund Loans

The following table displays interfund loan activity during 2021:

Borrowing Fund	Lending Fund	Beginning Balance	New Loans	Payments	Ending Balance
General Fund	Sewer Fund	192,626	-	135,238.16	57,387.43

City of Sunnyside
Notes to the Financial Statements
For the year ended December 31, 2021

Note 7 – Joint Ventures, Component Unit(s), and Related Parties

Title for Disclosure	Details for Disclosure
Ambulance Transport Services - Astria Sunnyside Hospital	This joint venture has been in existence since at least 2010. The City provides ambulance services for the hospital should a patient need to be transported to another facility. The current contract was effective through December 31 2019 and under auto-renew for four successive one-year terms until December 31, 2023. The hospital is billed quarterly in the amount of \$63,720. The amount received in 2021 was \$192,121.59, less than what was expected, due to the hospital filing bankruptcy.
School Resource Officers - Sunnyside School District	This joint venture has been in existence since May 2000. The City provides police officers to serve as school resource officers to all the schools within the Sunnyside School District. The current contract terminated on July 31, 2021, with automatic renewal for successive one-year terms until either party exercises its right to terminate the agreement. The school district pays 50% of all expenses associated with the SRO. The amount received in 2021 was \$91,342.33 which is lower than normal due to schools being shut down for COVID.
Emergency Medical Transport Services - City of Grandview	This joint venture has been in existence since July 2019. The City provides 24-hour ambulance services to the City of Grandview and makes available any medical transport vehicles, equipment and personnel. The current contract runs through December 31, 2024 and shall automatically renew for one additional five-year term. The City of Grandview pays Sunnyside \$15,630 per month and received \$187,560 in 2021.
Municipal Court Services - City of Toppenish	This joint venture has been in existence since June 2017. The City provides municipal court services to the City of Toppenish. The current contract terminated on December 31, 2018, but is allowed to auto-renew for successive one-year terms beginning January 1 of each year. The City of Toppenish pays the city according to the percentage of cases per month. In 2021, the City of Toppenish paid \$189,526.86 for municipal court services.
Communication/Dispatch Services - City of Toppenish	This joint venture has been in existence since December 2021. The City provides dispatch services for the City of Toppenish. The current contract runs through December 31 2025 and shall automatically renew for successive one-year terms beginning January 1 of each year. The rate for services is \$16,333 per month and will increase annually to coincide with the Dispatch CBA salary scale with a maximum ceiling of 0.5% above the corresponding salary increase. The City of Toppenish paid \$0.00 in 2021 because December services were not billed until 2022.

Note 8 – Long-Term Debt *(formerly Debt Service Requirements)*

The accompanying Schedule of Liabilities provides more details of the outstanding debt and liabilities of the city and summarizes the city's debt transactions for year ended December 31, 2021.

Year	Principal	Interest	Total Debt Service
2022	1,648,851	236,216	1,885,067
2023	1,589,646	209,155	1,798,801
2024	1,624,646	184,575	1,809,221
2025	1,643,646	158,713	1,802,359
2026	1,417,700	132,130	1,549,830
2027-2031	2,884,350	307,070	3,191,420
Totals	10,808,840	1,227,859	12,036,698

City of Sunnyside
Notes to the Financial Statements
For the year ended December 31, 2021

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

Assets Pledged as Collateral for Debt

The following debt is secured by assets that are pledged as collateral:

Title	Debt	Asset
US Bank #9	\$ 88,205	(2) 2017 Ford Explorers, (1) 2017 Chevy Tahoe, (1) 2017 Chevy Express G3 Cargo Van, (33) Portable Radios, (3) Zoll Heart Monitors, and SAN Network
2012 A UTGO Bonds	\$3,745,000	2013 Fire Station and 2016 Ladder Fire Truck
2017 LTGO Refunding Bonds	\$1,175,000	Monson Property, Parcel #s 221028-12001, 221028-11003, and 22102-12006
2017 WA/SW Rev Refunding Bonds	\$1,266,000	Reserve Funds of \$235,186 see Fund #s 411 and 421

Significant Debt Agreement Terms

The following financial instruments contain debt agreement terms with finance related consequences:

Debt	Clause
US Bank #9	May declare all installment payments and other amount payable by the end of the then-current budget year to be due. May retake possession of the property.

Note 9 – OPEB Plans

The LEOFF I Retiree Medical Plan is a closed, single-employer, defined-benefit OPEB plan administered by the City of Sunnyside as required by RCW 41.26.150. The plan pays for 100% of eligible retirees' healthcare costs on a pay-as-you-go basis. As of December 31, 2021, the plan had 9 members, all retirees. For the year ending December 31, 2021, the City of Sunnyside paid \$62,559.20 for insurance benefits and \$6,490.80 for long-term disability benefits for a total of \$69,050 in premium payments. In addition, the City paid directly to retirees for out-of-pocket medical costs of \$18,716.

Type (DBP or DCP)	Plan Description	# of Active Employees	# of Retired Employees	Employer Contribution	Liability
DBP	Long-term Care	0	9	6,490.80	
DBP	Medical, dental, vision	0	9	62,559.20	5,617,016
DBP	LEOFF I Reimbursements	0	9	18,715.86	
				Total	5,617,016

City of Sunnyside
Notes to the Financial Statements
For the year ended December 31, 2021

Note 10 – Pension Plans

A. State Sponsored Pension Plans

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

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

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

Department of Retirement Systems
 Communications Unit
 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 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, 2021, 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	395	0.00005300%	1,221,234,000	647	
PERS 1 UAAL	183,945	0.02469400%	1,221,234,000	301,572	
PERS 2/3	295,462	0.03119100%	-9,961,609,000		(3,107,125)
PSERS 2/3	4,623	0.009471%	-229,739,000		(21,759)
LEOFF 1		0.02085800%	-3,425,562,000		(714,504)
LEOFF 2	202,186	0.10142600%	-5,808,414,000		(5,891,242)
VFFRPF	600	0.310000%			(67,875)
		<i>Totals</i>		\$ 302,219	\$ (9,802,505)

City of Sunnyside
Notes to the Financial Statements
For the year ended December 31, 2021

LEOFF Plan 1

The city also participates in LEOFF Plan 1. The LEOFF Plan 1 is fully funded and no further employer contributions have been required since June 2000. If the plan becomes underfunded, funding of the remaining liability will require new legislation. Starting on July 1, 2000, employers and employees contribute zero percent.

LEOFF Plan 2

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

B. Local Government Pension Plans

The City of Sunnyside is the administrator of a pension retirement system called the Firemen's Relief and Pension Fund. The system was shown as a trust fund in 2018, but was moved to the General Fund in 2019 at the recommendation of the auditor. The beginning fund balance shows a reserve amount to cover the cost of this retirement. As of December 31, 2021, there were a total of three individuals covered by this system. The City's payments to covered employees or beneficiaries for the year ended December 31, 2021 were \$12,770.45. Survivor benefits ceased for the last retiree spouse in December, 2020.

Plan Description

The Firemen's Relief and Pension Fund was established by the City of Sunnyside in compliance with the requirements of the Revised Code of Washington (RCW) 41.20 and 41.18, and the City of Sunnyside administers the plan. The pension plan is a closed, single-employer, defined benefit retirement plan.

When the Law Enforcement Officers' and Firefighters (LEOFF) pension system was initiated, the State of Washington assumed the major portion of the obligation to provide future retirement benefits for members still in active service at the LEOFF inception date (March 1, 1970). The City of Sunnyside retains the responsibility for all benefits payable to members (or to their survivors) who retired prior to that date. In addition, the City of Sunnyside retains the responsibility for a portion of the benefits payable to members who were active on that date.

Generally, benefits under the LEOFF retirement benefit system are greater than or equal to the retirement benefits under the old City of Sunnyside plan when payments begin. However, LEOFF retirement benefits increase with the consumer price index (CPI-Seattle), while some City of Sunnyside benefits increase with wages of current active members. If wages go up faster than the CPI, the City of Sunnyside becomes liable for the residual amount.

All City of Sunnyside firefighters who served before March 1, 1970 are participants of this pension fund. Those hired between March 1, 1970 and September 30, 1977 are eligible for a supplemental retirement benefit plus health benefits under this plan. Eligible firefighters may

City of Sunnyside
Notes to the Financial Statements
For the year ended December 31, 2021

retire with full benefits at age 50 after completing 20 years of service, or after 25 years of service regardless of age.

Funding Policy

Under State law, partial funding of the Firemen’s Relief and Pension Fund may be provided by an annual tax levy of up to \$0.50 per \$1,000 of assessed value of all taxable City of Sunnyside property. Currently, there are no property taxes that fund the Firemen’s Pension Fund. Under State law, the Firemen’s Relief and Pension Fund is provided an allocation of 25% of all monies received by the State from taxes on fire insurance premiums. The General Fund may provide additional funding as necessary. Active pension plan members are not required to contribute to the plan. The plan is administered on a pay-as-you-go basis.

C. Defined Contribution Pension Plans

Plan Name	Description	Contribution Rates	Employer Contribution
ICMA-RC		3%	73,168
Great West - 457		1-3%	36,561
Western Conference Pension Trust		Flat	62,484

Note 11 - Property Tax

The county treasurer acts as an agent to collect property tax levied in the county for all taxing authorities. Collections are distributed after the end of each month.

Property tax revenues are recognized when cash is received by city. Delinquent taxes are considered fully collectible because a lien affixes to the property after tax is levied.

The city’s regular levy for the year 2021 was \$2.49828942 per \$1,000 on an assessed valuation of \$946,439,000 for a total regular levy of \$2,364,479. In 2021, the City of Sunnyside had a voter-approved excess levy of \$0.47766020 per \$1,000 on excess value of \$938,272,000 for payment of General Obligation Bonds for a total additional levy of \$448,175.

Note 12 – Risk Management

- A. City of Sunnyside is a member of the Washington Cities Insurance Authority (WCIA). Utilizing Chapter 48.62 RCW (self-insurance regulation) and Chapter 39.34 RCW (Interlocal Cooperation Act), nine cities originally formed WCIA on January 1, 1981. WCIA was created for the purpose of providing a pooling mechanism for jointly purchasing insurance, jointly self-insuring, and / or jointly contracting for risk management services. WCIA has a total of 166 members.

New members initially contract for a three-year term, and thereafter automatically renew on an annual basis. A one-year withdrawal notice is required before membership can be terminated. Termination does not relieve a former member from its unresolved loss history

City of Sunnyside
Notes to the Financial Statements
For the year ended December 31, 2021

incurred during membership.

Liability coverage is written on an occurrence basis, without deductibles. Coverage includes general, automobile, police, errors or omissions, stop gap, employment practices, prior wrongful acts, and employee benefits liability. Limits are \$4 million per occurrence in the self-insured layer, and \$16 million in limits above the self-insured layer is provided by reinsurance. Total limits are \$20 million per occurrence subject to aggregates and sublimits. The Board of Directors determines the limits and terms of coverage annually.

Insurance for property, automobile physical damage, fidelity, inland marine, and boiler and machinery coverage are purchased on a group basis. Various deductibles apply by type of coverage. Property coverage is self-funded from the members' deductible to \$750,000, for all perils other than flood and earthquake, and insured above that to \$400 million per occurrence subject to aggregates and sublimits. Automobile physical damage coverage is self-funded from the members' deductible to \$250,000 and insured above that to \$100 million per occurrence subject to aggregates and sublimits.

In-house services include risk management consultation, loss control field services, and claims and litigation administration. WCIA contracts for certain claims investigations, consultants for personnel and land use issues, insurance brokerage, actuarial, and lobbyist services.

WCIA is fully funded by its members, who make annual assessments on a prospectively rated basis, as determined by an outside, independent actuary. The assessment covers loss, loss adjustment, reinsurance and other administrative expenses. As outlined in the interlocal, WCIA retains the right to additionally assess the membership for any funding shortfall.

An investment committee, using investment brokers, produces additional revenue by investment of WCIA's assets in financial instruments which comply with all State guidelines.

A Board of Directors governs WCIA, which is comprised of one designated representative from each member. The Board elects an Executive Committee and appoints a Treasurer to provide general policy direction for the organization. The WCIA Executive Director reports to the Executive Committee and is responsible for conducting the day to day operations of WCIA.

- B. Accounting for State Unemployment Compensation per RCW 50.44.060 allows all local governments to make payments to the Employment Security Department (ESD) either by paying a tax basis or in-lieu contribution (reimbursement) basis. The City of Sunnyside chose to use the reimbursement basis for all unemployment claims. Under this option, the Employment Security Department will pay unemployment claims and then bill the City of Sunnyside for reimbursement.

In prior years, unemployment reimbursements were not budgeted, but were included on the benefit line item for the particular fund(s) and a budget amendment would be required if the spending authority exceeded the benefit line item during the year. In 2019, a separate line item was created to account for unemployment compensation in all fund/departments. Due to financial constraints, the line item was not funded unless an

City of Sunnyside
Notes to the Financial Statements
For the year ended December 31, 2021

actual claim was paid to Employment Security Department.

As part of the 2020 budget development, the Finance Department did an analysis using Employment Security Department's 2019 Estimated Tax Rate Calculator to compare the actual expenses versus paying on a tax basis. The total benefit charges paid from July 1, 2014 to June 30, 2018 was \$116,657.13. The total taxable wages for this same time period were \$28,357,316.84 with a tax rate of 0.60% making the total tax payments to ESD \$170,143.90, an increase of \$53,486.77. It was determined to remain as a reimbursable employer and in the future develop a funding mechanism for budgeting unemployment compensation.

In 2021, City of Sunnyside began planning for funding line items for Employment Security Department payments. The process is on-going.

Note 13 – Other Disclosures

A. INMATE HOUSING

City's of Granger, Ellensburg, Zillah, Bothell, Orting, Fife, Brier, Gig Harbor, Selah, Wapato, Lynwood, Milton, Monroe, Grandview, Toppenish, Othello, Yakima, College Place, Mountlake Terrace, Mabton, Walla Walla, Normandy Park and Clyde Hill, as well as Adams County, US Marshals, and the Washington State Department of Corrections contract through an interlocal agreement with the City of Sunnyside for housing prisoners. The City of Sunnyside houses the prisoners and bills monthly each jurisdiction according the contracted bed rate for that entity. Some contracts call for the City of Sunnyside to provide transportation.

B. PENDING AND THREATENED LITIGATION

Because of its activities, and federal and state grant awards, the City of Sunnyside is subject to certain legal actions which arise in the ordinary course of business.

Currently we have knowledge of the following outstanding or potential lawsuits against the City that has been referred to our insurance provider, Washington Cities Insurance Authority, for claims handling:

Status	Type of Claim	Status Type	Loss Date	Total Incurred
Open	Errors & Omissions	Legal	4/15/2019	350,000.00
Open	General Liability	In-House	8/9/2021	12,500.00
Open	Property	In-House	11/8/2021	25,000.00
Open	General Liability	In-House	11/24/2021	7,500.00
Open	Errors & Omissions	Legal	2/23/2022	4,050.00
Open	Property	In-House	3/22/2022	15,680.00
Open	Auto Physical Damage	In-House	3/29/2022	5,000.00

City of Sunnyside

Schedule 01

For the year ended December 31, 2021

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0846	001	GENERAL FUND	3083100	Restricted Cash and Investments - Beginning	\$39,541
0846	001	GENERAL FUND	3084100	Committed Cash and Investments - Beginning	\$13,158
0846	001	GENERAL FUND	3085100	Assigned Cash and Investments - Beginning	\$275,000
0846	001	GENERAL FUND	3085100	Assigned Cash and Investments - Beginning	\$153,646
0846	001	GENERAL FUND	3089100	Unassigned Cash and Investments - Beginning	\$1,696,375
0846	001	GENERAL FUND	3111000	Property Tax	\$2,364,479
0846	001	GENERAL FUND	3111000	Property Tax	\$3,403
0846	001	GENERAL FUND	3131100	Local Retail Sales and Use Tax	\$3,581,724
0846	001	GENERAL FUND	3136100	Brokered Natural Gas Sales and Use Tax	\$164,610
0846	001	GENERAL FUND	3137100	Criminal Justice Sales and Use Tax	\$312,479
0846	001	GENERAL FUND	3164000	Business and Occupation Taxes on Utilities	\$982,686
0846	001	GENERAL FUND	3164100	Business and Occupation Taxes on Utilities	\$183,218
0846	001	GENERAL FUND	3164200	Business and Occupation Taxes on Utilities	\$94,636
0846	001	GENERAL FUND	3164400	Business and Occupation Taxes on Utilities	\$179,111
0846	001	GENERAL FUND	3164700	Business and Occupation Taxes on Utilities	\$735,180
0846	001	GENERAL FUND	3164800	Business and Occupation Taxes on Utilities	\$851,403
0846	001	GENERAL FUND	3164900	Business and Occupation Taxes on Utilities	\$478,424
0846	001	GENERAL FUND	3168400	Gambling Tax - Card Games	\$14,929
0846	001	GENERAL FUND	3172000	Leasehold Excise Tax	\$13,165
0846	001	GENERAL FUND	3213000	Police and Protective	\$91
0846	001	GENERAL FUND	3219100	Franchise Fees and Royalties	\$43,587
0846	001	GENERAL FUND	3219900	Other Business Licenses and Permits	\$101,204
0846	001	GENERAL FUND	3221000	Buildings, Structures and Equipment	\$229,763
0846	001	GENERAL FUND	3221000	Buildings, Structures and Equipment	\$6,283
0846	001	GENERAL FUND	3221000	Buildings, Structures and Equipment	\$6,897
0846	001	GENERAL FUND	3223000	Animal Licenses	\$2,941

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0846	001	GENERAL FUND	3223000	Animal Licenses	\$338
0846	001	GENERAL FUND	3229000	Other Non-Business Licenses and Permits	\$6,422
0846	001	GENERAL FUND	3312010	Federal Direct Grant from Department of Transportation	\$77,338
0846	001	GENERAL FUND	3329210	COVID-19 Non-Grant Assistance	\$2,312,800
0846	001	GENERAL FUND	3332000	Federal Indirect Grant from Department of Transportation	\$721
0846	001	GENERAL FUND	3332000	Federal Indirect Grant from Department of Transportation	\$1,428
0846	001	GENERAL FUND	3339520	Federal Indirect Grant from Executive Office of the President	\$15,102
0846	001	GENERAL FUND	3340120	State Grant from Other Judicial Agencies	\$60,000
0846	001	GENERAL FUND	3340310	State Grant from Department of Ecology	\$5,796
0846	001	GENERAL FUND	3350091	PUD Privilege Tax	\$39,890
0846	001	GENERAL FUND	3350401	2022-2023 biennium one-time allocations	\$68,718
0846	001	GENERAL FUND	3360071	Multimodal Transportation - Cities	\$22,802
0846	001	GENERAL FUND	3360098	City-County Assistance	\$190,935
0846	001	GENERAL FUND	3360620	Criminal Justice - Cities - High Crime	\$51,104
0846	001	GENERAL FUND	3360621	Criminal Justice - Violent Crimes/Population	\$5,584
0846	001	GENERAL FUND	3360626	Criminal Justice - Special Programs	\$19,886
0846	001	GENERAL FUND	3360651	DUI and Other Criminal Justice Assistance	\$2,779
0846	001	GENERAL FUND	3360691	Fire Insurance Premium Tax	\$20,148
0846	001	GENERAL FUND	3360694	Liquor/Beer Excise Tax	\$118,762
0846	001	GENERAL FUND	3360695	Liquor Control Board Profits	\$136,290
0846	001	GENERAL FUND	3413300	District/Municipal Court - Administrative Fees	\$16,382
0846	001	GENERAL FUND	3413300	District/Municipal Court - Administrative Fees	\$1,032
0846	001	GENERAL FUND	3413300	District/Municipal Court - Administrative Fees	\$2,382
0846	001	GENERAL FUND	3414300	Budgeting and Accounting Services	\$5,111
0846	001	GENERAL FUND	3414900	Court Services	\$189,624
0846	001	GENERAL FUND	3416200	Word Processing, Printing and Duplicating Services - Municipal/District Court	\$157
0846	001	GENERAL FUND	3417000	Sales of Merchandise	\$40,301
0846	001	GENERAL FUND	3418100	Data/Word Processing, Printing, Duplicating and IT Services	\$2,397

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0846	001	GENERAL FUND	3421000	Law Enforcement Services	\$250
0846	001	GENERAL FUND	3421000	Law Enforcement Services	\$91,342
0846	001	GENERAL FUND	3421000	Law Enforcement Services	\$10,632
0846	001	GENERAL FUND	3423000	Detention and Correction Services	\$10,806
0846	001	GENERAL FUND	3423000	Detention and Correction Services	\$100,140
0846	001	GENERAL FUND	3423000	Detention and Correction Services	\$5,282
0846	001	GENERAL FUND	3423000	Detention and Correction Services	\$6,324
0846	001	GENERAL FUND	3423000	Detention and Correction Services	\$10,419
0846	001	GENERAL FUND	3423000	Detention and Correction Services	\$689
0846	001	GENERAL FUND	3423000	Detention and Correction Services	\$66,296
0846	001	GENERAL FUND	3423000	Detention and Correction Services	\$41,830
0846	001	GENERAL FUND	3423000	Detention and Correction Services	\$66,398
0846	001	GENERAL FUND	3423000	Detention and Correction Services	\$371
0846	001	GENERAL FUND	3423000	Detention and Correction Services	\$1,431
0846	001	GENERAL FUND	3423000	Detention and Correction Services	\$5,256
0846	001	GENERAL FUND	3423000	Detention and Correction Services	\$4,273
0846	001	GENERAL FUND	3423000	Detention and Correction Services	\$17,855
0846	001	GENERAL FUND	3423000	Detention and Correction Services	\$2,073
0846	001	GENERAL FUND	3423600	Detention and Correction Services	\$100
0846	001	GENERAL FUND	3423800	Detention and Correction Services	\$29,856
0846	001	GENERAL FUND	3424600	Protective Inspection Services	\$46
0846	001	GENERAL FUND	3456000	Tourism Promotion Services	\$28,977
0846	001	GENERAL FUND	3458100	Zoning and Subdivision Services	\$8,054
0846	001	GENERAL FUND	3458300	Plan Checking Services	\$30,938
0846	001	GENERAL FUND	3458300	Plan Checking Services	\$1,278
0846	001	GENERAL FUND	3458300	Plan Checking Services	\$642
0846	001	GENERAL FUND	3458300	Plan Checking Services	\$825
0846	001	GENERAL FUND	3458300	Plan Checking Services	\$660
0846	001	GENERAL FUND	3458900	Other Planning and Development Services	\$321
0846	001	GENERAL FUND	3458900	Other Planning and Development Services	\$3,124

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0846	001	GENERAL FUND	3473000	Activity Fees	\$3,828
0846	001	GENERAL FUND	3473000	Activity Fees	\$31,156
0846	001	GENERAL FUND	3473000	Activity Fees	\$64
0846	001	GENERAL FUND	3476000	Program Fees	\$3,860
0846	001	GENERAL FUND	3476000	Program Fees	\$403
0846	001	GENERAL FUND	3479000	Other Fees	\$1,430
0846	001	GENERAL FUND	3523000	Proof of Motor Vehicle Insurance	\$386
0846	001	GENERAL FUND	3531000	Traffic Infraction Penalties	\$119,357
0846	001	GENERAL FUND	3537000	Non-Traffic Infraction Penalties	\$2,539
0846	001	GENERAL FUND	3540000	Civil Parking Infraction Penalties	\$176
0846	001	GENERAL FUND	3552000	Driving Under Influence (DUI) Fines	\$7,743
0846	001	GENERAL FUND	3558000	Other Criminal Traffic Misdemeanor Fines	\$17,391
0846	001	GENERAL FUND	3569000	Other Criminal Non-Traffic Fines	\$6,797
0846	001	GENERAL FUND	3573100	Jury Demand Cost	\$368
0846	001	GENERAL FUND	3573300	Public Defense Cost	\$7,627
0846	001	GENERAL FUND	3573500	Court Interpreter Cost	\$7
0846	001	GENERAL FUND	3573700	District/Municipal Court Cost Recoupments	\$4,104
0846	001	GENERAL FUND	3590000	Non-Court Fines and Penalties	\$425
0846	001	GENERAL FUND	3611000	Investment Earnings	\$14
0846	001	GENERAL FUND	3611100	Investment Earnings	\$1,481
0846	001	GENERAL FUND	3614000	Other Interest	\$2,839
0846	001	GENERAL FUND	3614000	Other Interest	\$1,008
0846	001	GENERAL FUND	3620000	Rents and Leases	\$8,450
0846	001	GENERAL FUND	3620000	Rents and Leases	\$5,000
0846	001	GENERAL FUND	3620000	Rents and Leases	\$8,010
0846	001	GENERAL FUND	3620000	Rents and Leases	\$20
0846	001	GENERAL FUND	3620000	Rents and Leases	\$12,000
0846	001	GENERAL FUND	3620000	Rents and Leases	\$1,290
0846	001	GENERAL FUND	3670000	Contributions and Donations from Nongovernmental Sources	\$350
0846	001	GENERAL FUND	3670000	Contributions and Donations from Nongovernmental Sources	\$45,694
0846	001	GENERAL FUND	3694000	Judgments and Settlements	\$14,573
0846	001	GENERAL FUND	3698000	Cash Adjustments	\$161
0846	001	GENERAL FUND	3699100	Miscellaneous Other, Operating	\$7,331
0846	101	STREET FUND	3083100	Restricted Cash and Investments - Beginning	\$6,649

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0846	101	STREET FUND	3085100	Assigned Cash and Investments - Beginning	\$190,515
0846	101	STREET FUND	3132100	Public Transportation Systems Sales and Use Tax	\$699,203
0846	101	STREET FUND	3224000	Street and Curb Permits	\$925
0846	101	STREET FUND	3329210	COVID-19 Non-Grant Assistance	\$3,310
0846	101	STREET FUND	3332080	Federal Indirect Grant from Department of Transportation	\$47,658
0846	101	STREET FUND	3340380	State Grant from Transportation Improvement Board (TIB)	\$1,454,046
0846	101	STREET FUND	3360087	Motor Vehicle Fuel Tax - City Streets	\$323,224
0846	101	STREET FUND	3370000	Local Grants, Entitlements and Other Payments	\$55,586
0846	101	STREET FUND	3441000	Roads/Streets Maintenance/Repair/Construction Services	\$20,402
0846	101	STREET FUND	3441000	Roads/Streets Maintenance/Repair/Construction Services	\$6,720
0846	101	STREET FUND	3445000	Sales of Fuel	\$323
0846	120	INVESTIGATIVE FUND	3084100	Committed Cash and Investments - Beginning	\$24,719
0846	120	INVESTIGATIVE FUND	3565000	Investigative Fund Assessments	\$891
0846	120	INVESTIGATIVE FUND	3611100	Investment Earnings	\$26
0846	120	INVESTIGATIVE FUND	3673000	Contributions and Donations from Nongovernmental Sources	\$1,500
0846	120	INVESTIGATIVE FUND	3693000	Confiscated and Forfeited Property	\$1,991
0846	130	POLICE DEPT CRIME PREVENTION FUND	3084100	Committed Cash and Investments - Beginning	\$86,294
0846	130	POLICE DEPT CRIME PREVENTION FUND	3569000	Other Criminal Non-Traffic Fines	\$10,956
0846	130	POLICE DEPT CRIME PREVENTION FUND	3611000	Investment Earnings	\$90
0846	130	POLICE DEPT CRIME PREVENTION FUND	3670000	Contributions and Donations from Nongovernmental Sources	\$1,234
0846	140	PUBLIC SAFETY (L&J 3/10) TAX FUND	3083100	Restricted Cash and Investments - Beginning	\$177,900
0846	140	PUBLIC SAFETY (L&J 3/10) TAX FUND	3131500	Special Purpose Sales and Use Tax	\$570,089
0846	140	PUBLIC SAFETY (L&J 3/10) TAX FUND	3329210	COVID-19 Non-Grant Assistance	\$1,997
0846	140	PUBLIC SAFETY (L&J 3/10) TAX FUND	3611100	Investment Earnings	\$112
0846	160	TOURISM EXPANSION FUND	3083100	Restricted Cash and Investments - Beginning	\$212,631

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0846	160	TOURISM EXPANSION FUND	3133100	Hotel/Motel Sales and Use Tax	\$124,804
0846	160	TOURISM EXPANSION FUND	3329210	COVID-19 Non-Grant Assistance	\$5
0846	160	TOURISM EXPANSION FUND	3611100	Investment Earnings	\$67
0846	201	GENERAL OBLIGATION BONDS FUND	3111000	Property Tax	\$448,175
0846	303	COMMUNITY DEVELOPMENT BLOCK GRANT FUND	3083100	Restricted Cash and Investments - Beginning	\$37,341
0846	303	COMMUNITY DEVELOPMENT BLOCK GRANT FUND	3611100	Investment Earnings	\$38
0846	303	COMMUNITY DEVELOPMENT BLOCK GRANT FUND	3620000	Rents and Leases	\$300
0846	304	LOCAL CAPITAL IMPROVEMENTS (REET 1) FUND	3083100	Restricted Cash and Investments - Beginning	\$105,518
0846	304	LOCAL CAPITAL IMPROVEMENTS (REET 1) FUND	3183400	REET 1 - First Quarter Percent	\$162,775
0846	304	LOCAL CAPITAL IMPROVEMENTS (REET 1) FUND	3611100	Investment Earnings	\$36
0846	305	LOCAL CAPITAL IMPROVEMENT (REET 2) FUND	3083100	Restricted Cash and Investments - Beginning	\$519,828
0846	305	LOCAL CAPITAL IMPROVEMENT (REET 2) FUND	3183500	REET 2 - Second Quarter Percent	\$136,796
0846	305	LOCAL CAPITAL IMPROVEMENT (REET 2) FUND	3611100	Investment Earnings	\$270
0846	322	FIRE EQUIPMENT RESERVE FUND	3085100	Assigned Cash and Investments - Beginning	\$212
0846	410	WATER FUND	3083100	Restricted Cash and Investments - Beginning	\$19,467
0846	410	WATER FUND	3083100	Restricted Cash and Investments - Beginning	\$117,593
0846	410	WATER FUND	3085100	Assigned Cash and Investments - Beginning	\$1,223,477
0846	410	WATER FUND	3085100	Assigned Cash and Investments - Beginning	\$34,982
0846	410	WATER FUND	3329210	COVID-19 Non-Grant Assistance	\$4,314
0846	410	WATER FUND	3434000	Water Sales and Services	\$2,711
0846	410	WATER FUND	3434000	Water Sales and Services	\$1,193,547
0846	410	WATER FUND	3434000	Water Sales and Services	\$1,300,129
0846	410	WATER FUND	3434000	Water Sales and Services	\$719,990
0846	410	WATER FUND	3434000	Water Sales and Services	\$11,838
0846	410	WATER FUND	3434000	Water Sales and Services	\$1,657

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0846	410	WATER FUND	3434000	Water Sales and Services	\$29,855
0846	410	WATER FUND	3434000	Water Sales and Services	\$5,000
0846	410	WATER FUND	3434000	Water Sales and Services	\$2,836
0846	410	WATER FUND	3611100	Investment Earnings	\$123
0846	410	WATER FUND	3611100	Investment Earnings	\$729
0846	410	WATER FUND	3620000	Rents and Leases	\$14,012
0846	410	WATER FUND	3699100	Miscellaneous Other, Operating	\$199
0846	420	SEWER FUND	3083100	Restricted Cash and Investments - Beginning	\$117,593
0846	420	SEWER FUND	3083100	Restricted Cash and Investments - Beginning	\$2
0846	420	SEWER FUND	3085100	Assigned Cash and Investments - Beginning	\$2,315,017
0846	420	SEWER FUND	3329210	COVID-19 Non-Grant Assistance	\$4,909
0846	420	SEWER FUND	3435000	Sewer/Reclaimed Water Sales and Services	\$1,732,157
0846	420	SEWER FUND	3435000	Sewer/Reclaimed Water Sales and Services	\$1,202,055
0846	420	SEWER FUND	3435000	Sewer/Reclaimed Water Sales and Services	\$853,835
0846	420	SEWER FUND	3435000	Sewer/Reclaimed Water Sales and Services	\$8,303
0846	420	SEWER FUND	3435000	Sewer/Reclaimed Water Sales and Services	\$10,907
0846	420	SEWER FUND	3611100	Investment Earnings	\$1,485
0846	420	SEWER FUND	3611100	Investment Earnings	\$123
0846	420	SEWER FUND	3614000	Other Interest	\$3,296
0846	420	SEWER FUND	3670000	Contributions and Donations from Nongovernmental Sources	\$58,842
0846	430	GARBAGE FUND	3085100	Assigned Cash and Investments - Beginning	\$10,877
0846	430	GARBAGE FUND	3329210	COVID-19 Non-Grant Assistance	\$305
0846	430	GARBAGE FUND	3437000	Solid Waste Sales and Services	\$1,477,275
0846	430	GARBAGE FUND	3437000	Solid Waste Sales and Services	\$455,602
0846	430	GARBAGE FUND	3437000	Solid Waste Sales and Services	\$51,610
0846	430	GARBAGE FUND	3437000	Solid Waste Sales and Services	\$103,111
0846	430	GARBAGE FUND	3437000	Solid Waste Sales and Services	\$3,049
0846	440	AMBULANCE/EMS FUND	3085100	Assigned Cash and Investments - Beginning	\$1,399,708
0846	440	AMBULANCE/EMS FUND	3085100	Assigned Cash and Investments - Beginning	\$126
0846	440	AMBULANCE/EMS FUND	3111100	Property Tax	\$241,683

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0846	440	AMBULANCE/EMS FUND	3184400	Ambulance Services Tax	\$1,347,261
0846	440	AMBULANCE/EMS FUND	3319300	Federal Direct Grant from Department of Health and Human Services	\$45,675
0846	440	AMBULANCE/EMS FUND	3329210	COVID-19 Non-Grant Assistance	\$16,713
0846	440	AMBULANCE/EMS FUND	3329340	Ground Emergency Medical Transportation (GEMT) Payment Program	\$442,473
0846	440	AMBULANCE/EMS FUND	3340490	State Grant from Department of Health	\$1,260
0846	440	AMBULANCE/EMS FUND	3422100	Fire Protection and Emergency Medical Services	\$187,560
0846	440	AMBULANCE/EMS FUND	3426000	Ambulance Services	\$722,966
0846	440	AMBULANCE/EMS FUND	3426000	Ambulance Services	\$1,842
0846	440	AMBULANCE/EMS FUND	3426000	Ambulance Services	\$11,256
0846	440	AMBULANCE/EMS FUND	3611100	Investment Earnings	\$53
0846	440	AMBULANCE/EMS FUND	3670000	Contributions and Donations from Nongovernmental Sources	\$192,122
0846	440	AMBULANCE/EMS FUND	3699100	Miscellaneous Other, Operating	\$219
0846	450	STORMWATER FUND	3085100	Assigned Cash and Investments - Beginning	\$171,827
0846	450	STORMWATER FUND	3329210	COVID-19 Non-Grant Assistance	\$1,344
0846	450	STORMWATER FUND	3340310	State Grant from Department of Ecology	\$95,000
0846	450	STORMWATER FUND	3431000	Storm Drainage Sales and Services	\$264,778
0846	501	EQUIPMENT RENTAL FUND	3329210	COVID-19 Non-Grant Assistance	\$789
0846	501	EQUIPMENT RENTAL FUND	3480000	Internal Service Funds Sales and Services	\$305,653
0846	501	EQUIPMENT RENTAL FUND	3691000	Sale of Surplus	\$1,000
0846	504	INFORMATION TECHNOLOGY FUND	3329210	COVID-19 Non-Grant Assistance	\$89
0846	504	INFORMATION TECHNOLOGY FUND	3480000	Internal Service Funds Sales and Services	\$320,342
0846	601	JAIL TRUST FUND	3083100	Restricted Cash and Investments - Beginning	\$37,672
0846	602	SUNNYSIDE COURT TRUST FUND	3083100	Restricted Cash and Investments - Beginning	\$84,436
0846	602	SUNNYSIDE COURT TRUST FUND	3083100	Restricted Cash and Investments - Beginning	\$21,990
0846	621	POLICE DEPT HONOR GUARD FUND	3083100	Restricted Cash and Investments - Beginning	\$4,509
0846	001	GENERAL FUND	5116010	Legislative Activities	\$36,073
0846	001	GENERAL FUND	5116020	Legislative Activities	\$3,025
0846	001	GENERAL FUND	5116030	Legislative Activities	\$1,711
0846	001	GENERAL FUND	5116030	Legislative Activities	\$435

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0846	001	GENERAL FUND	5116040	Legislative Activities	\$7,248
0846	001	GENERAL FUND	5116040	Legislative Activities	\$38
0846	001	GENERAL FUND	5116040	Legislative Activities	\$12,021
0846	001	GENERAL FUND	5116040	Legislative Activities	\$126
0846	001	GENERAL FUND	5116040	Legislative Activities	\$15,805
0846	001	GENERAL FUND	5116040	Legislative Activities	\$1,382
0846	001	GENERAL FUND	5125010	Municipal Court	\$172,866
0846	001	GENERAL FUND	5125020	Municipal Court	\$82,088
0846	001	GENERAL FUND	5125030	Municipal Court	\$20,636
0846	001	GENERAL FUND	5125030	Municipal Court	\$105
0846	001	GENERAL FUND	5125040	Municipal Court	\$72,239
0846	001	GENERAL FUND	5125040	Municipal Court	\$116,445
0846	001	GENERAL FUND	5125040	Municipal Court	\$19,701
0846	001	GENERAL FUND	5125040	Municipal Court	\$3,785
0846	001	GENERAL FUND	5125040	Municipal Court	\$20,321
0846	001	GENERAL FUND	5125040	Municipal Court	\$10,314
0846	001	GENERAL FUND	5125040	Municipal Court	\$11,790
0846	001	GENERAL FUND	5125040	Municipal Court	\$3,254
0846	001	GENERAL FUND	5125040	Municipal Court	\$1,020
0846	001	GENERAL FUND	5131010	Executive Office	\$131,597
0846	001	GENERAL FUND	5131020	Executive Office	\$37,411
0846	001	GENERAL FUND	5131030	Executive Office	\$2,068
0846	001	GENERAL FUND	5131040	Executive Office	\$3,817
0846	001	GENERAL FUND	5131040	Executive Office	\$435
0846	001	GENERAL FUND	5131040	Executive Office	\$161
0846	001	GENERAL FUND	5131040	Executive Office	\$1,558
0846	001	GENERAL FUND	5131040	Executive Office	\$808
0846	001	GENERAL FUND	5131040	Executive Office	\$647
0846	001	GENERAL FUND	5131040	Executive Office	\$995
0846	001	GENERAL FUND	5131040	Executive Office	\$1,826
0846	001	GENERAL FUND	5142010	Financial Services	\$139,725
0846	001	GENERAL FUND	5142010	Financial Services	\$11
0846	001	GENERAL FUND	5142020	Financial Services	\$54,964
0846	001	GENERAL FUND	5142030	Financial Services	\$8,433
0846	001	GENERAL FUND	5142040	Financial Services	\$17,815
0846	001	GENERAL FUND	5142040	Financial Services	\$6,205
0846	001	GENERAL FUND	5142040	Financial Services	\$1,755
0846	001	GENERAL FUND	5142040	Financial Services	\$561
0846	001	GENERAL FUND	5142040	Financial Services	\$20,321
0846	001	GENERAL FUND	5142040	Financial Services	\$7,029
0846	001	GENERAL FUND	5142040	Financial Services	\$5,625
0846	001	GENERAL FUND	5142040	Financial Services	\$1,071
0846	001	GENERAL FUND	5143010	Recording Services	\$70,054
0846	001	GENERAL FUND	5143020	Recording Services	\$33,183
0846	001	GENERAL FUND	5143030	Recording Services	\$1,060

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0846	001	GENERAL FUND	5143040	Recording Services	\$3,450
0846	001	GENERAL FUND	5143040	Recording Services	\$959
0846	001	GENERAL FUND	5143040	Recording Services	\$233
0846	001	GENERAL FUND	5143040	Recording Services	\$2,258
0846	001	GENERAL FUND	5143040	Recording Services	\$1,171
0846	001	GENERAL FUND	5143040	Recording Services	\$923
0846	001	GENERAL FUND	5143040	Recording Services	\$832
0846	001	GENERAL FUND	5154140	External Legal Services - Advice	\$63,349
0846	001	GENERAL FUND	5154540	External Legal Services - Claims and Litigation	\$134,330
0846	001	GENERAL FUND	5154540	External Legal Services - Claims and Litigation	\$1,488
0846	001	GENERAL FUND	5159130	General Indigent Defense	\$31
0846	001	GENERAL FUND	5159140	General Indigent Defense	\$312,140
0846	001	GENERAL FUND	5159140	General Indigent Defense	\$11
0846	001	GENERAL FUND	5172020	Pension and Other Benefit Payments to Retirees	\$80,526
0846	001	GENERAL FUND	5172020	Pension and Other Benefit Payments to Retirees	\$10,387
0846	001	GENERAL FUND	5179020	Other Employee Benefit Programs	\$9,624
0846	001	GENERAL FUND	5181010	Personnel Services	\$78,404
0846	001	GENERAL FUND	5181010	Personnel Services	\$56
0846	001	GENERAL FUND	5181020	Personnel Services	\$35,995
0846	001	GENERAL FUND	5181030	Personnel Services	\$280
0846	001	GENERAL FUND	5181030	Personnel Services	\$805
0846	001	GENERAL FUND	5181040	Personnel Services	\$2,415
0846	001	GENERAL FUND	5181040	Personnel Services	\$37
0846	001	GENERAL FUND	5181040	Personnel Services	\$777
0846	001	GENERAL FUND	5181040	Personnel Services	\$149
0846	001	GENERAL FUND	5181040	Personnel Services	\$2,687
0846	001	GENERAL FUND	5181040	Personnel Services	\$2,128
0846	001	GENERAL FUND	5181040	Personnel Services	\$697
0846	001	GENERAL FUND	5181040	Personnel Services	\$558
0846	001	GENERAL FUND	5181040	Personnel Services	\$343
0846	001	GENERAL FUND	5181040	Personnel Services	\$166
0846	001	GENERAL FUND	5183030	Maintenance/Security/Insurance/Janitorial Services	\$9,889
0846	001	GENERAL FUND	5183030	Maintenance/Security/Insurance/Janitorial Services	\$5,266
0846	001	GENERAL FUND	5183040	Maintenance/Security/Insurance/Janitorial Services	\$22,426

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0846	001	GENERAL FUND	5183040	Maintenance/Security/Insurance/Janitorial Services	\$2,840
0846	001	GENERAL FUND	5186340	General Grants, Financial Assistance and Other Distributions to Others	\$96,320
0846	001	GENERAL FUND	5189040	Other Centralized Services	\$5,000
0846	001	GENERAL FUND	5211010	Administration	\$1,776,293
0846	001	GENERAL FUND	5211010	Administration	\$274,938
0846	001	GENERAL FUND	5211020	Administration	\$690,735
0846	001	GENERAL FUND	5211020	Administration	\$3,126
0846	001	GENERAL FUND	5211030	Administration	\$42,789
0846	001	GENERAL FUND	5211030	Administration	\$1,162
0846	001	GENERAL FUND	5211030	Administration	\$61,570
0846	001	GENERAL FUND	5211030	Administration	\$1,063
0846	001	GENERAL FUND	5211030	Administration	\$25,645
0846	001	GENERAL FUND	5211040	Administration	\$43,076
0846	001	GENERAL FUND	5211040	Administration	\$3,933
0846	001	GENERAL FUND	5211040	Administration	\$39,321
0846	001	GENERAL FUND	5211040	Administration	\$6,580
0846	001	GENERAL FUND	5211040	Administration	\$28,085
0846	001	GENERAL FUND	5211040	Administration	\$110,639
0846	001	GENERAL FUND	5211040	Administration	\$92,269
0846	001	GENERAL FUND	5211040	Administration	\$24,546
0846	001	GENERAL FUND	5211040	Administration	\$15,295
0846	001	GENERAL FUND	5211040	Administration	\$8,862
0846	001	GENERAL FUND	5211040	Administration	\$17,391
0846	001	GENERAL FUND	5211110	Administration	\$564,256
0846	001	GENERAL FUND	5211110	Administration	\$77,745
0846	001	GENERAL FUND	5211120	Administration	\$194,426
0846	001	GENERAL FUND	5211130	Administration	\$9,114
0846	001	GENERAL FUND	5211140	Administration	\$7,054
0846	001	GENERAL FUND	5211140	Administration	\$2,473
0846	001	GENERAL FUND	5211140	Administration	\$7,978
0846	001	GENERAL FUND	5211140	Administration	\$4,206
0846	001	GENERAL FUND	5211140	Administration	\$5,166
0846	001	GENERAL FUND	5211310	Administration	\$121,637
0846	001	GENERAL FUND	5211310	Administration	\$8,151
0846	001	GENERAL FUND	5211320	Administration	\$44,423
0846	001	GENERAL FUND	5211330	Administration	\$94
0846	001	GENERAL FUND	5211330	Administration	\$1,990
0846	001	GENERAL FUND	5211340	Administration	\$1,580
0846	001	GENERAL FUND	5211340	Administration	\$1
0846	001	GENERAL FUND	5211340	Administration	\$736
0846	001	GENERAL FUND	5211340	Administration	\$1,723
0846	001	GENERAL FUND	5211340	Administration	\$4,594

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0846	001	GENERAL FUND	5211340	Administration	\$6,970
0846	001	GENERAL FUND	5211340	Administration	\$1,460
0846	001	GENERAL FUND	5211340	Administration	\$16
0846	001	GENERAL FUND	5211340	Administration	\$10
0846	001	GENERAL FUND	5211340	Administration	\$500
0846	001	GENERAL FUND	5221010	Administration	\$568,816
0846	001	GENERAL FUND	5221010	Administration	\$33,220
0846	001	GENERAL FUND	5221010	Administration	\$46,997
0846	001	GENERAL FUND	5221020	Administration	\$181,184
0846	001	GENERAL FUND	5221020	Administration	\$1,494
0846	001	GENERAL FUND	5221030	Administration	\$20,176
0846	001	GENERAL FUND	5221030	Administration	\$4,274
0846	001	GENERAL FUND	5221030	Administration	\$21,486
0846	001	GENERAL FUND	5221040	Administration	\$41,553
0846	001	GENERAL FUND	5221040	Administration	\$603
0846	001	GENERAL FUND	5221040	Administration	\$6,779
0846	001	GENERAL FUND	5221040	Administration	\$2,203
0846	001	GENERAL FUND	5221040	Administration	\$12,532
0846	001	GENERAL FUND	5221040	Administration	\$22,097
0846	001	GENERAL FUND	5221040	Administration	\$42,507
0846	001	GENERAL FUND	5221040	Administration	\$9,379
0846	001	GENERAL FUND	5221040	Administration	\$1,765
0846	001	GENERAL FUND	5221040	Administration	\$7,081
0846	001	GENERAL FUND	5236010	Care and Custody of Prisoners	\$541,091
0846	001	GENERAL FUND	5236010	Care and Custody of Prisoners	\$24,841
0846	001	GENERAL FUND	5236020	Care and Custody of Prisoners	\$258,026
0846	001	GENERAL FUND	5236030	Care and Custody of Prisoners	\$28,224
0846	001	GENERAL FUND	5236030	Care and Custody of Prisoners	\$23,224
0846	001	GENERAL FUND	5236030	Care and Custody of Prisoners	\$1,954
0846	001	GENERAL FUND	5236030	Care and Custody of Prisoners	\$93,051
0846	001	GENERAL FUND	5236030	Care and Custody of Prisoners	\$3,500
0846	001	GENERAL FUND	5236030	Care and Custody of Prisoners	\$1,187
0846	001	GENERAL FUND	5236030	Care and Custody of Prisoners	\$112
0846	001	GENERAL FUND	5236030	Care and Custody of Prisoners	\$3,594
0846	001	GENERAL FUND	5236040	Care and Custody of Prisoners	\$9,200
0846	001	GENERAL FUND	5236040	Care and Custody of Prisoners	\$4,767
0846	001	GENERAL FUND	5236040	Care and Custody of Prisoners	\$3,970

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0846	001	GENERAL FUND	5236040	Care and Custody of Prisoners	\$1,259
0846	001	GENERAL FUND	5236040	Care and Custody of Prisoners	\$48,500
0846	001	GENERAL FUND	5236040	Care and Custody of Prisoners	\$11,254
0846	001	GENERAL FUND	5236040	Care and Custody of Prisoners	\$13,548
0846	001	GENERAL FUND	5236040	Care and Custody of Prisoners	\$31,235
0846	001	GENERAL FUND	5236040	Care and Custody of Prisoners	\$35,318
0846	001	GENERAL FUND	5236040	Care and Custody of Prisoners	\$23,113
0846	001	GENERAL FUND	5236040	Care and Custody of Prisoners	\$2,144
0846	001	GENERAL FUND	5242010	Inspections, Permits, Certificates and Licenses	\$133,491
0846	001	GENERAL FUND	5242010	Inspections, Permits, Certificates and Licenses	\$15
0846	001	GENERAL FUND	5242020	Inspections, Permits, Certificates and Licenses	\$60,210
0846	001	GENERAL FUND	5242030	Inspections, Permits, Certificates and Licenses	\$3,059
0846	001	GENERAL FUND	5242030	Inspections, Permits, Certificates and Licenses	\$489
0846	001	GENERAL FUND	5242030	Inspections, Permits, Certificates and Licenses	\$23
0846	001	GENERAL FUND	5242040	Inspections, Permits, Certificates and Licenses	\$17,091
0846	001	GENERAL FUND	5242040	Inspections, Permits, Certificates and Licenses	\$2,456
0846	001	GENERAL FUND	5242040	Inspections, Permits, Certificates and Licenses	\$535
0846	001	GENERAL FUND	5242040	Inspections, Permits, Certificates and Licenses	\$969
0846	001	GENERAL FUND	5242040	Inspections, Permits, Certificates and Licenses	\$10,161
0846	001	GENERAL FUND	5242040	Inspections, Permits, Certificates and Licenses	\$1,736
0846	001	GENERAL FUND	5242040	Inspections, Permits, Certificates and Licenses	\$1,882
0846	001	GENERAL FUND	5242040	Inspections, Permits, Certificates and Licenses	\$1,409
0846	001	GENERAL FUND	5242040	Inspections, Permits, Certificates and Licenses	\$2,269
0846	001	GENERAL FUND	5246010	Enforcement of Codes and Regulation	\$78,724
0846	001	GENERAL FUND	5246020	Enforcement of Codes and Regulation	\$35,167
0846	001	GENERAL FUND	5246030	Enforcement of Codes and Regulation	\$1,833
0846	001	GENERAL FUND	5246030	Enforcement of Codes and Regulation	\$3,248
0846	001	GENERAL FUND	5246040	Enforcement of Codes and Regulation	\$2,764

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0846	001	GENERAL FUND	5246040	Enforcement of Codes and Regulation	\$2,311
0846	001	GENERAL FUND	5246040	Enforcement of Codes and Regulation	\$18
0846	001	GENERAL FUND	5246040	Enforcement of Codes and Regulation	\$2,632
0846	001	GENERAL FUND	5246040	Enforcement of Codes and Regulation	\$5,864
0846	001	GENERAL FUND	5246040	Enforcement of Codes and Regulation	\$1,250
0846	001	GENERAL FUND	5246040	Enforcement of Codes and Regulation	\$1,107
0846	001	GENERAL FUND	5246040	Enforcement of Codes and Regulation	\$130
0846	001	GENERAL FUND	5256040	Disaster Preparedness	\$16,215
0846	001	GENERAL FUND	5280010	Dispatch Services	\$365,185
0846	001	GENERAL FUND	5280010	Dispatch Services	\$65,370
0846	001	GENERAL FUND	5280020	Dispatch Services	\$180,506
0846	001	GENERAL FUND	5280030	Dispatch Services	\$1,428
0846	001	GENERAL FUND	5280030	Dispatch Services	\$2,170
0846	001	GENERAL FUND	5280040	Dispatch Services	\$12,318
0846	001	GENERAL FUND	5280040	Dispatch Services	\$3,773
0846	001	GENERAL FUND	5280040	Dispatch Services	\$413
0846	001	GENERAL FUND	5280040	Dispatch Services	\$5,083
0846	001	GENERAL FUND	5280040	Dispatch Services	\$4,516
0846	001	GENERAL FUND	5280040	Dispatch Services	\$1,995
0846	001	GENERAL FUND	5280040	Dispatch Services	\$2,230
0846	001	GENERAL FUND	5280040	Dispatch Services	\$5,475
0846	001	GENERAL FUND	5280040	Dispatch Services	\$2,212
0846	001	GENERAL FUND	5431040	Management	\$11
0846	001	GENERAL FUND	5460030	Airports and Ports	\$66
0846	001	GENERAL FUND	5460040	Airports and Ports	\$41,708
0846	001	GENERAL FUND	5460040	Airports and Ports	\$120,537
0846	001	GENERAL FUND	5460040	Airports and Ports	\$1,263
0846	001	GENERAL FUND	5460040	Airports and Ports	\$5,594
0846	001	GENERAL FUND	5460040	Airports and Ports	\$5,443
0846	001	GENERAL FUND	5460040	Airports and Ports	\$6,466
0846	001	GENERAL FUND	5460040	Airports and Ports	\$54
0846	001	GENERAL FUND	5460040	Airports and Ports	\$215
0846	001	GENERAL FUND	5461010	Airports and Ports	\$8,140
0846	001	GENERAL FUND	5461020	Airports and Ports	\$3,477
0846	001	GENERAL FUND	5461030	Airports and Ports	\$131
0846	001	GENERAL FUND	5461030	Airports and Ports	\$1
0846	001	GENERAL FUND	5461030	Airports and Ports	\$112
0846	001	GENERAL FUND	5461040	Airports and Ports	\$339
0846	001	GENERAL FUND	5461040	Airports and Ports	\$93
0846	001	GENERAL FUND	5461040	Airports and Ports	\$1
0846	001	GENERAL FUND	5461040	Airports and Ports	\$14

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0846	001	GENERAL FUND	5461040	Airports and Ports	\$339
0846	001	GENERAL FUND	5461040	Airports and Ports	\$117
0846	001	GENERAL FUND	5461040	Airports and Ports	\$94
0846	001	GENERAL FUND	5461040	Airports and Ports	\$1
0846	001	GENERAL FUND	5461040	Airports and Ports	\$10
0846	001	GENERAL FUND	5537040	Pollution Control and Remediation	\$6,828
0846	001	GENERAL FUND	5586010	Planning	\$91,923
0846	001	GENERAL FUND	5586020	Planning	\$35,319
0846	001	GENERAL FUND	5586030	Planning	\$2,195
0846	001	GENERAL FUND	5586040	Planning	\$11,906
0846	001	GENERAL FUND	5586040	Planning	\$12,803
0846	001	GENERAL FUND	5586040	Planning	\$2,435
0846	001	GENERAL FUND	5586040	Planning	\$284
0846	001	GENERAL FUND	5586040	Planning	\$933
0846	001	GENERAL FUND	5586040	Planning	\$5,645
0846	001	GENERAL FUND	5586040	Planning	\$1,829
0846	001	GENERAL FUND	5586040	Planning	\$1,406
0846	001	GENERAL FUND	5586040	Planning	\$638
0846	001	GENERAL FUND	5587030	Economic Development	\$1,632
0846	001	GENERAL FUND	5587040	Economic Development	\$13,000
0846	001	GENERAL FUND	5695030	Aging and Disability Services	\$1,907
0846	001	GENERAL FUND	5695040	Aging and Disability Services	\$11,020
0846	001	GENERAL FUND	5695040	Aging and Disability Services	\$484
0846	001	GENERAL FUND	5695040	Aging and Disability Services	\$4,974
0846	001	GENERAL FUND	5695040	Aging and Disability Services	\$7,985
0846	001	GENERAL FUND	5695040	Aging and Disability Services	\$279
0846	001	GENERAL FUND	5710010	Educational and Recreational Activities	\$23,778
0846	001	GENERAL FUND	5710020	Educational and Recreational Activities	\$12,324
0846	001	GENERAL FUND	5710030	Educational and Recreational Activities	\$2,447
0846	001	GENERAL FUND	5710030	Educational and Recreational Activities	\$109
0846	001	GENERAL FUND	5710040	Educational and Recreational Activities	\$4,303
0846	001	GENERAL FUND	5710040	Educational and Recreational Activities	\$676
0846	001	GENERAL FUND	5710040	Educational and Recreational Activities	\$161
0846	001	GENERAL FUND	5710040	Educational and Recreational Activities	\$135
0846	001	GENERAL FUND	5753030	Museums and Art Galleries	\$1,844

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0846	001	GENERAL FUND	5753040	Museums and Art Galleries	\$2,170
0846	001	GENERAL FUND	5753040	Museums and Art Galleries	\$789
0846	001	GENERAL FUND	5753040	Museums and Art Galleries	\$2,074
0846	001	GENERAL FUND	5753040	Museums and Art Galleries	\$3,654
0846	001	GENERAL FUND	5755030	Multipurpose and Community Centers	\$4,493
0846	001	GENERAL FUND	5755040	Multipurpose and Community Centers	\$11,297
0846	001	GENERAL FUND	5755040	Multipurpose and Community Centers	\$3,443
0846	001	GENERAL FUND	5755040	Multipurpose and Community Centers	\$36
0846	001	GENERAL FUND	5755040	Multipurpose and Community Centers	\$4,516
0846	001	GENERAL FUND	5755040	Multipurpose and Community Centers	\$9,982
0846	001	GENERAL FUND	5755040	Multipurpose and Community Centers	\$13,178
0846	001	GENERAL FUND	5755040	Multipurpose and Community Centers	\$1,610
0846	001	GENERAL FUND	5755040	Multipurpose and Community Centers	\$54
0846	001	GENERAL FUND	5762010	Swimming Pools	\$80,781
0846	001	GENERAL FUND	5762010	Swimming Pools	\$1,282
0846	001	GENERAL FUND	5762020	Swimming Pools	\$11,934
0846	001	GENERAL FUND	5762020	Swimming Pools	\$1,357
0846	001	GENERAL FUND	5762030	Swimming Pools	\$36,599
0846	001	GENERAL FUND	5762040	Swimming Pools	\$6,219
0846	001	GENERAL FUND	5762040	Swimming Pools	\$516
0846	001	GENERAL FUND	5762040	Swimming Pools	\$129
0846	001	GENERAL FUND	5762040	Swimming Pools	\$663
0846	001	GENERAL FUND	5762040	Swimming Pools	\$134
0846	001	GENERAL FUND	5762040	Swimming Pools	\$6,774
0846	001	GENERAL FUND	5762040	Swimming Pools	\$13,292
0846	001	GENERAL FUND	5762040	Swimming Pools	\$11,359
0846	001	GENERAL FUND	5762040	Swimming Pools	\$388
0846	001	GENERAL FUND	5768010	General Parks	\$199,866
0846	001	GENERAL FUND	5768010	General Parks	\$59,251
0846	001	GENERAL FUND	5768010	General Parks	\$5,851
0846	001	GENERAL FUND	5768020	General Parks	\$100,095
0846	001	GENERAL FUND	5768030	General Parks	\$11,915
0846	001	GENERAL FUND	5768030	General Parks	\$7,581
0846	001	GENERAL FUND	5768030	General Parks	\$139
0846	001	GENERAL FUND	5768040	General Parks	\$12,248
0846	001	GENERAL FUND	5768040	General Parks	\$1,773
0846	001	GENERAL FUND	5768040	General Parks	\$216
0846	001	GENERAL FUND	5768040	General Parks	\$7,081

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0846	001	GENERAL FUND	5768040	General Parks	\$36
0846	001	GENERAL FUND	5768040	General Parks	\$4,516
0846	001	GENERAL FUND	5768040	General Parks	\$49,300
0846	001	GENERAL FUND	5768040	General Parks	\$16,171
0846	001	GENERAL FUND	5768040	General Parks	\$102,232
0846	001	GENERAL FUND	5768040	General Parks	\$5,583
0846	001	GENERAL FUND	5768040	General Parks	\$99
0846	001	GENERAL FUND	5768110	General Parks	\$16,279
0846	001	GENERAL FUND	5768120	General Parks	\$6,952
0846	001	GENERAL FUND	5768130	General Parks	\$263
0846	001	GENERAL FUND	5768130	General Parks	\$3
0846	001	GENERAL FUND	5768130	General Parks	\$224
0846	001	GENERAL FUND	5768140	General Parks	\$678
0846	001	GENERAL FUND	5768140	General Parks	\$187
0846	001	GENERAL FUND	5768140	General Parks	\$1
0846	001	GENERAL FUND	5768140	General Parks	\$28
0846	001	GENERAL FUND	5768140	General Parks	\$677
0846	001	GENERAL FUND	5768140	General Parks	\$234
0846	001	GENERAL FUND	5768140	General Parks	\$187
0846	001	GENERAL FUND	5768140	General Parks	\$3
0846	001	GENERAL FUND	5768140	General Parks	\$21
0846	001	GENERAL FUND	5083100	Restricted Cash and Investments - Ending	\$86,546
0846	001	GENERAL FUND	5084100	Committed Cash and Investments - Ending	\$13,172
0846	001	GENERAL FUND	5085100	Assigned Cash and Investments - Ending	\$156,742
0846	001	GENERAL FUND	5089100	Unassigned Cash and Investments - Ending	\$4,318,244
0846	101	STREET FUND	5423010	Roadway	\$299,445
0846	101	STREET FUND	5423010	Roadway	\$58,512
0846	101	STREET FUND	5423010	Roadway	\$2,890
0846	101	STREET FUND	5423020	Roadway	\$154,793
0846	101	STREET FUND	5423020	Roadway	\$2,484
0846	101	STREET FUND	5423030	Roadway	\$116,916
0846	101	STREET FUND	5423030	Roadway	\$18,021
0846	101	STREET FUND	5423040	Roadway	\$15,165
0846	101	STREET FUND	5423040	Roadway	\$184
0846	101	STREET FUND	5423040	Roadway	\$28,225
0846	101	STREET FUND	5423040	Roadway	\$1,718
0846	101	STREET FUND	5423040	Roadway	\$640
0846	101	STREET FUND	5423040	Roadway	\$90
0846	101	STREET FUND	5423040	Roadway	\$20,607
0846	101	STREET FUND	5423040	Roadway	\$2,294
0846	101	STREET FUND	5423040	Roadway	\$241
0846	101	STREET FUND	5426130	Sidewalks	\$1,886
0846	101	STREET FUND	5426140	Sidewalks	\$1,101

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0846	101	STREET FUND	5426340	Street Lighting	\$102,845
0846	101	STREET FUND	5426340	Street Lighting	\$6,720
0846	101	STREET FUND	5426340	Street Lighting	\$18,946
0846	101	STREET FUND	5426430	Traffic Control Devices	\$20,832
0846	101	STREET FUND	5426630	Snow and Ice Control	\$10,724
0846	101	STREET FUND	5427030	Roadside	\$16,061
0846	101	STREET FUND	5427040	Roadside	\$7,447
0846	101	STREET FUND	5427040	Roadside	\$312
0846	101	STREET FUND	5429030	Maintenance Administration and Overhead	\$49
0846	101	STREET FUND	5429040	Maintenance Administration and Overhead	\$4,802
0846	101	STREET FUND	5429040	Maintenance Administration and Overhead	\$3
0846	101	STREET FUND	5429040	Maintenance Administration and Overhead	\$38
0846	101	STREET FUND	5429040	Maintenance Administration and Overhead	\$29,874
0846	101	STREET FUND	5429040	Maintenance Administration and Overhead	\$7
0846	101	STREET FUND	5431010	Management	\$48,969
0846	101	STREET FUND	5431010	Management	\$5
0846	101	STREET FUND	5431020	Management	\$21,268
0846	101	STREET FUND	5431030	Management	\$681
0846	101	STREET FUND	5431030	Management	\$561
0846	101	STREET FUND	5431040	Management	\$1,823
0846	101	STREET FUND	5431040	Management	\$503
0846	101	STREET FUND	5431040	Management	\$75
0846	101	STREET FUND	5431040	Management	\$646
0846	101	STREET FUND	5431040	Management	\$48
0846	101	STREET FUND	5431040	Management	\$206
0846	101	STREET FUND	5433040	General Services	\$13,216
0846	101	STREET FUND	5433040	General Services	\$92,771
0846	101	STREET FUND	5083100	Restricted Cash and Investments - Ending	\$20,190
0846	101	STREET FUND	5085100	Assigned Cash and Investments - Ending	\$731,953
0846	120	INVESTIGATIVE FUND	5213030	Crime Prevention	\$3
0846	120	INVESTIGATIVE FUND	5213040	Crime Prevention	\$31
0846	120	INVESTIGATIVE FUND	5213040	Crime Prevention	\$12,013
0846	120	INVESTIGATIVE FUND	5213040	Crime Prevention	\$35
0846	120	INVESTIGATIVE FUND	5084100	Committed Cash and Investments - Ending	\$13,294
0846	130	POLICE DEPT CRIME PREVENTION FUND	5213130	Crime Prevention	\$2,343

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0846	130	POLICE DEPT CRIME PREVENTION FUND	5213140	Crime Prevention	\$115
0846	130	POLICE DEPT CRIME PREVENTION FUND	5213140	Crime Prevention	\$55
0846	130	POLICE DEPT CRIME PREVENTION FUND	5213140	Crime Prevention	\$19,937
0846	130	POLICE DEPT CRIME PREVENTION FUND	5213140	Crime Prevention	\$2,075
0846	130	POLICE DEPT CRIME PREVENTION FUND	5084100	Committed Cash and Investments - Ending	\$74,049
0846	140	PUBLIC SAFETY (L&J 3/10) TAX FUND	5212010	Police Operations	\$213,617
0846	140	PUBLIC SAFETY (L&J 3/10) TAX FUND	5212010	Police Operations	\$23,637
0846	140	PUBLIC SAFETY (L&J 3/10) TAX FUND	5212020	Police Operations	\$98,535
0846	140	PUBLIC SAFETY (L&J 3/10) TAX FUND	5212030	Police Operations	\$16
0846	140	PUBLIC SAFETY (L&J 3/10) TAX FUND	5212030	Police Operations	\$46
0846	140	PUBLIC SAFETY (L&J 3/10) TAX FUND	5212030	Police Operations	\$31,798
0846	140	PUBLIC SAFETY (L&J 3/10) TAX FUND	5212040	Police Operations	\$2
0846	140	PUBLIC SAFETY (L&J 3/10) TAX FUND	5212040	Police Operations	\$3,358
0846	140	PUBLIC SAFETY (L&J 3/10) TAX FUND	5212040	Police Operations	\$2,060
0846	140	PUBLIC SAFETY (L&J 3/10) TAX FUND	5212040	Police Operations	\$155
0846	140	PUBLIC SAFETY (L&J 3/10) TAX FUND	5212040	Police Operations	\$120
0846	140	PUBLIC SAFETY (L&J 3/10) TAX FUND	5212040	Police Operations	\$9
0846	140	PUBLIC SAFETY (L&J 3/10) TAX FUND	5212040	Police Operations	\$40
0846	140	PUBLIC SAFETY (L&J 3/10) TAX FUND	5212040	Police Operations	\$32
0846	140	PUBLIC SAFETY (L&J 3/10) TAX FUND	5212040	Police Operations	\$20
0846	140	PUBLIC SAFETY (L&J 3/10) TAX FUND	5212040	Police Operations	\$10
0846	140	PUBLIC SAFETY (L&J 3/10) TAX FUND	5543040	Animal Control	\$41,110
0846	140	PUBLIC SAFETY (L&J 3/10) TAX FUND	5083100	Restricted Cash and Investments - Ending	\$325,753
0846	160	TOURISM EXPANSION FUND	5573010	Tourism	\$191
0846	160	TOURISM EXPANSION FUND	5573020	Tourism	\$99
0846	160	TOURISM EXPANSION FUND	5573030	Tourism	\$1
0846	160	TOURISM EXPANSION FUND	5573040	Tourism	\$133,362
0846	160	TOURISM EXPANSION FUND	5573040	Tourism	\$24

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0846	160	TOURISM EXPANSION FUND	5573040	Tourism	\$830
0846	160	TOURISM EXPANSION FUND	5083100	Restricted Cash and Investments - Ending	\$203,000
0846	201	GENERAL OBLIGATION BONDS FUND	5085100	Assigned Cash and Investments - Ending	\$1
0846	303	COMMUNITY DEVELOPMENT BLOCK GRANT FUND	5593040	Property Development	\$47
0846	303	COMMUNITY DEVELOPMENT BLOCK GRANT FUND	5083100	Restricted Cash and Investments - Ending	\$37,631
0846	304	LOCAL CAPITAL IMPROVEMENTS (REET 1) FUND	5433040	General Services	\$182
0846	304	LOCAL CAPITAL IMPROVEMENTS (REET 1) FUND	5083100	Restricted Cash and Investments - Ending	\$400,077
0846	305	LOCAL CAPITAL IMPROVEMENT (REET 2) FUND	5768040	General Parks	\$621
0846	305	LOCAL CAPITAL IMPROVEMENT (REET 2) FUND	5083100	Restricted Cash and Investments - Ending	\$656,274
0846	322	FIRE EQUIPMENT RESERVE FUND	5085100	Assigned Cash and Investments - Ending	\$212
0846	326	FIRE CAPITAL PROJECTS FUND	5083100	Restricted Cash and Investments - Ending	\$2,585
0846	410	WATER FUND	5340010	Water Utilities	\$425,743
0846	410	WATER FUND	5340010	Water Utilities	\$17,514
0846	410	WATER FUND	5340010	Water Utilities	\$3,543
0846	410	WATER FUND	5340020	Water Utilities	\$200,562
0846	410	WATER FUND	5340020	Water Utilities	\$3,596
0846	410	WATER FUND	5340030	Water Utilities	\$152,121
0846	410	WATER FUND	5340030	Water Utilities	\$9,687
0846	410	WATER FUND	5340030	Water Utilities	\$2,095
0846	410	WATER FUND	5340040	Water Utilities	\$136,350
0846	410	WATER FUND	5340040	Water Utilities	\$15,177
0846	410	WATER FUND	5340040	Water Utilities	\$965,948
0846	410	WATER FUND	5340040	Water Utilities	\$18,064
0846	410	WATER FUND	5340040	Water Utilities	\$12,532
0846	410	WATER FUND	5340040	Water Utilities	\$633
0846	410	WATER FUND	5340040	Water Utilities	\$73,447
0846	410	WATER FUND	5340040	Water Utilities	\$245,085
0846	410	WATER FUND	5340040	Water Utilities	\$44,446
0846	410	WATER FUND	5340040	Water Utilities	\$12,363
0846	410	WATER FUND	5341010	Water Utilities	\$129,096
0846	410	WATER FUND	5341010	Water Utilities	\$67
0846	410	WATER FUND	5341020	Water Utilities	\$53,001
0846	410	WATER FUND	5341030	Water Utilities	\$1,142
0846	410	WATER FUND	5341030	Water Utilities	\$107
0846	410	WATER FUND	5341030	Water Utilities	\$561

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0846	410	WATER FUND	5341040	Water Utilities	\$2,626
0846	410	WATER FUND	5341040	Water Utilities	\$5
0846	410	WATER FUND	5341040	Water Utilities	\$626
0846	410	WATER FUND	5341040	Water Utilities	\$3
0846	410	WATER FUND	5341040	Water Utilities	\$111
0846	410	WATER FUND	5341040	Water Utilities	\$2,253
0846	410	WATER FUND	5341040	Water Utilities	\$1,204
0846	410	WATER FUND	5341040	Water Utilities	\$790
0846	410	WATER FUND	5341040	Water Utilities	\$632
0846	410	WATER FUND	5341040	Water Utilities	\$50
0846	410	WATER FUND	5341040	Water Utilities	\$336
0846	410	WATER FUND	5083100	Restricted Cash and Investments - Ending	\$117,716
0846	410	WATER FUND	5083100	Restricted Cash and Investments - Ending	\$19,467
0846	410	WATER FUND	5085100	Assigned Cash and Investments - Ending	\$1,289,836
0846	410	WATER FUND	5085100	Assigned Cash and Investments - Ending	\$22,322
0846	420	SEWER FUND	5350010	Sewer/Reclaimed Water Utilities	\$411,361
0846	420	SEWER FUND	5350010	Sewer/Reclaimed Water Utilities	\$14,420
0846	420	SEWER FUND	5350010	Sewer/Reclaimed Water Utilities	\$972
0846	420	SEWER FUND	5350020	Sewer/Reclaimed Water Utilities	\$205,130
0846	420	SEWER FUND	5350030	Sewer/Reclaimed Water Utilities	\$371
0846	420	SEWER FUND	5350030	Sewer/Reclaimed Water Utilities	\$49,786
0846	420	SEWER FUND	5350030	Sewer/Reclaimed Water Utilities	\$10,927
0846	420	SEWER FUND	5350030	Sewer/Reclaimed Water Utilities	\$18,254
0846	420	SEWER FUND	5350040	Sewer/Reclaimed Water Utilities	\$95,848
0846	420	SEWER FUND	5350040	Sewer/Reclaimed Water Utilities	\$5,868
0846	420	SEWER FUND	5350040	Sewer/Reclaimed Water Utilities	\$27
0846	420	SEWER FUND	5350040	Sewer/Reclaimed Water Utilities	\$958,925
0846	420	SEWER FUND	5350040	Sewer/Reclaimed Water Utilities	\$20,321
0846	420	SEWER FUND	5350040	Sewer/Reclaimed Water Utilities	\$9,128
0846	420	SEWER FUND	5350040	Sewer/Reclaimed Water Utilities	\$293
0846	420	SEWER FUND	5350040	Sewer/Reclaimed Water Utilities	\$201,832
0846	420	SEWER FUND	5350040	Sewer/Reclaimed Water Utilities	\$150,829

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0846	420	SEWER FUND	5350040	Sewer/Reclaimed Water Utilities	\$136,050
0846	420	SEWER FUND	5350040	Sewer/Reclaimed Water Utilities	\$12,341
0846	420	SEWER FUND	5351010	Sewer/Reclaimed Water Utilities	\$132,623
0846	420	SEWER FUND	5351010	Sewer/Reclaimed Water Utilities	\$67
0846	420	SEWER FUND	5351020	Sewer/Reclaimed Water Utilities	\$53,926
0846	420	SEWER FUND	5351030	Sewer/Reclaimed Water Utilities	\$1,231
0846	420	SEWER FUND	5351030	Sewer/Reclaimed Water Utilities	\$105
0846	420	SEWER FUND	5351030	Sewer/Reclaimed Water Utilities	\$561
0846	420	SEWER FUND	5351040	Sewer/Reclaimed Water Utilities	\$2,731
0846	420	SEWER FUND	5351040	Sewer/Reclaimed Water Utilities	\$5
0846	420	SEWER FUND	5351040	Sewer/Reclaimed Water Utilities	\$637
0846	420	SEWER FUND	5351040	Sewer/Reclaimed Water Utilities	\$3
0846	420	SEWER FUND	5351040	Sewer/Reclaimed Water Utilities	\$115
0846	420	SEWER FUND	5351040	Sewer/Reclaimed Water Utilities	\$2,293
0846	420	SEWER FUND	5351040	Sewer/Reclaimed Water Utilities	\$255
0846	420	SEWER FUND	5351040	Sewer/Reclaimed Water Utilities	\$812
0846	420	SEWER FUND	5351040	Sewer/Reclaimed Water Utilities	\$649
0846	420	SEWER FUND	5351040	Sewer/Reclaimed Water Utilities	\$49
0846	420	SEWER FUND	5351040	Sewer/Reclaimed Water Utilities	\$389
0846	420	SEWER FUND	5083100	Restricted Cash and Investments - Ending	\$117,716
0846	420	SEWER FUND	5083100	Restricted Cash and Investments - Ending	\$2
0846	420	SEWER FUND	5085100	Assigned Cash and Investments - Ending	\$2,024,233
0846	420	SEWER FUND	5085100	Assigned Cash and Investments - Ending	\$29,677
0846	430	GARBAGE FUND	5377010	Solid Waste Utilities	\$32,296
0846	430	GARBAGE FUND	5377010	Solid Waste Utilities	\$55
0846	430	GARBAGE FUND	5377020	Solid Waste Utilities	\$18,105
0846	430	GARBAGE FUND	5377030	Solid Waste Utilities	\$50
0846	430	GARBAGE FUND	5377030	Solid Waste Utilities	\$7
0846	430	GARBAGE FUND	5377040	Solid Waste Utilities	\$1,333,073
0846	430	GARBAGE FUND	5377040	Solid Waste Utilities	\$142
0846	430	GARBAGE FUND	5377040	Solid Waste Utilities	\$503,019
0846	430	GARBAGE FUND	5377040	Solid Waste Utilities	\$62,024

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0846	430	GARBAGE FUND	5377040	Solid Waste Utilities	\$24
0846	430	GARBAGE FUND	5377040	Solid Waste Utilities	\$18
0846	430	GARBAGE FUND	5377040	Solid Waste Utilities	\$1
0846	430	GARBAGE FUND	5377040	Solid Waste Utilities	\$6
0846	430	GARBAGE FUND	5377040	Solid Waste Utilities	\$5
0846	430	GARBAGE FUND	5377040	Solid Waste Utilities	\$3
0846	430	GARBAGE FUND	5377040	Solid Waste Utilities	\$1
0846	430	GARBAGE FUND	5085100	Assigned Cash and Investments - Ending	\$152,998
0846	440	AMBULANCE/EMS FUND	5227010	Ambulance Services	\$1,113,097
0846	440	AMBULANCE/EMS FUND	5227010	Ambulance Services	\$48,808
0846	440	AMBULANCE/EMS FUND	5227010	Ambulance Services	\$87,352
0846	440	AMBULANCE/EMS FUND	5227020	Ambulance Services	\$359,663
0846	440	AMBULANCE/EMS FUND	5227020	Ambulance Services	\$2,609
0846	440	AMBULANCE/EMS FUND	5227030	Ambulance Services	\$35,585
0846	440	AMBULANCE/EMS FUND	5227030	Ambulance Services	\$34,095
0846	440	AMBULANCE/EMS FUND	5227030	Ambulance Services	\$24,205
0846	440	AMBULANCE/EMS FUND	5227030	Ambulance Services	\$24,129
0846	440	AMBULANCE/EMS FUND	5227040	Ambulance Services	\$1,207
0846	440	AMBULANCE/EMS FUND	5227040	Ambulance Services	\$259,049
0846	440	AMBULANCE/EMS FUND	5227040	Ambulance Services	\$12,675
0846	440	AMBULANCE/EMS FUND	5227040	Ambulance Services	\$268
0846	440	AMBULANCE/EMS FUND	5227040	Ambulance Services	\$16,200
0846	440	AMBULANCE/EMS FUND	5227040	Ambulance Services	\$21,933
0846	440	AMBULANCE/EMS FUND	5227040	Ambulance Services	\$29,289
0846	440	AMBULANCE/EMS FUND	5227040	Ambulance Services	\$4,113
0846	440	AMBULANCE/EMS FUND	5227040	Ambulance Services	\$29,007
0846	440	AMBULANCE/EMS FUND	5227040	Ambulance Services	\$17,556
0846	440	AMBULANCE/EMS FUND	5227040	Ambulance Services	\$4,401
0846	440	AMBULANCE/EMS FUND	5227040	Ambulance Services	\$15,104
0846	440	AMBULANCE/EMS FUND	5085100	Assigned Cash and Investments - Ending	\$2,362,322
0846	440	AMBULANCE/EMS FUND	5085100	Assigned Cash and Investments - Ending	\$15,668
0846	450	STORMWATER FUND	5310010	Storm Drainage Utilities	\$105,792
0846	450	STORMWATER FUND	5310010	Storm Drainage Utilities	\$113
0846	450	STORMWATER FUND	5310020	Storm Drainage Utilities	\$54,566
0846	450	STORMWATER FUND	5310030	Storm Drainage Utilities	\$964
0846	450	STORMWATER FUND	5310030	Storm Drainage Utilities	\$2,616
0846	450	STORMWATER FUND	5310040	Storm Drainage Utilities	\$33,531
0846	450	STORMWATER FUND	5310040	Storm Drainage Utilities	\$158
0846	450	STORMWATER FUND	5310040	Storm Drainage Utilities	\$13,102
0846	450	STORMWATER FUND	5310040	Storm Drainage Utilities	\$17,633
0846	450	STORMWATER FUND	5310040	Storm Drainage Utilities	\$1,890
0846	450	STORMWATER FUND	5311010	Storm Drainage Utilities	\$54,930
0846	450	STORMWATER FUND	5311010	Storm Drainage Utilities	\$60

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0846	450	STORMWATER FUND	5311020	Storm Drainage Utilities	\$22,941
0846	450	STORMWATER FUND	5311030	Storm Drainage Utilities	\$281
0846	450	STORMWATER FUND	5311030	Storm Drainage Utilities	\$31
0846	450	STORMWATER FUND	5311040	Storm Drainage Utilities	\$670
0846	450	STORMWATER FUND	5311040	Storm Drainage Utilities	\$1
0846	450	STORMWATER FUND	5311040	Storm Drainage Utilities	\$68
0846	450	STORMWATER FUND	5311040	Storm Drainage Utilities	\$20
0846	450	STORMWATER FUND	5311040	Storm Drainage Utilities	\$240
0846	450	STORMWATER FUND	5311040	Storm Drainage Utilities	\$81
0846	450	STORMWATER FUND	5311040	Storm Drainage Utilities	\$97
0846	450	STORMWATER FUND	5311040	Storm Drainage Utilities	\$78
0846	450	STORMWATER FUND	5311040	Storm Drainage Utilities	\$13
0846	450	STORMWATER FUND	5311040	Storm Drainage Utilities	\$165
0846	450	STORMWATER FUND	5085100	Assigned Cash and Investments - Ending	\$222,908
0846	501	EQUIPMENT RENTAL FUND	5483010	Mechanical Shops	\$67,212
0846	501	EQUIPMENT RENTAL FUND	5483010	Mechanical Shops	\$323
0846	501	EQUIPMENT RENTAL FUND	5483020	Mechanical Shops	\$26,908
0846	501	EQUIPMENT RENTAL FUND	5483030	Mechanical Shops	\$337
0846	501	EQUIPMENT RENTAL FUND	5483030	Mechanical Shops	\$56,543
0846	501	EQUIPMENT RENTAL FUND	5483030	Mechanical Shops	\$1,158
0846	501	EQUIPMENT RENTAL FUND	5483030	Mechanical Shops	\$18,118
0846	501	EQUIPMENT RENTAL FUND	5483040	Mechanical Shops	\$6,510
0846	501	EQUIPMENT RENTAL FUND	5483040	Mechanical Shops	\$1,022
0846	501	EQUIPMENT RENTAL FUND	5483040	Mechanical Shops	\$657
0846	501	EQUIPMENT RENTAL FUND	5483040	Mechanical Shops	\$2,258
0846	501	EQUIPMENT RENTAL FUND	5483040	Mechanical Shops	\$18
0846	501	EQUIPMENT RENTAL FUND	5483040	Mechanical Shops	\$10,175
0846	501	EQUIPMENT RENTAL FUND	5483040	Mechanical Shops	\$17,083
0846	501	EQUIPMENT RENTAL FUND	5483040	Mechanical Shops	\$76,789
0846	501	EQUIPMENT RENTAL FUND	5483040	Mechanical Shops	\$1,775
0846	501	EQUIPMENT RENTAL FUND	5483110	Mechanical Shops	\$11,689
0846	501	EQUIPMENT RENTAL FUND	5483110	Mechanical Shops	\$2
0846	501	EQUIPMENT RENTAL FUND	5483120	Mechanical Shops	\$5,232

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0846	501	EQUIPMENT RENTAL FUND	5483130	Mechanical Shops	\$267
0846	501	EQUIPMENT RENTAL FUND	5483130	Mechanical Shops	\$16
0846	501	EQUIPMENT RENTAL FUND	5483130	Mechanical Shops	\$224
0846	501	EQUIPMENT RENTAL FUND	5483140	Mechanical Shops	\$718
0846	501	EQUIPMENT RENTAL FUND	5483140	Mechanical Shops	\$1
0846	501	EQUIPMENT RENTAL FUND	5483140	Mechanical Shops	\$199
0846	501	EQUIPMENT RENTAL FUND	5483140	Mechanical Shops	\$1
0846	501	EQUIPMENT RENTAL FUND	5483140	Mechanical Shops	\$30
0846	501	EQUIPMENT RENTAL FUND	5483140	Mechanical Shops	\$722
0846	501	EQUIPMENT RENTAL FUND	5483140	Mechanical Shops	\$34
0846	501	EQUIPMENT RENTAL FUND	5483140	Mechanical Shops	\$246
0846	501	EQUIPMENT RENTAL FUND	5483140	Mechanical Shops	\$197
0846	501	EQUIPMENT RENTAL FUND	5483140	Mechanical Shops	\$9
0846	501	EQUIPMENT RENTAL FUND	5483140	Mechanical Shops	\$23
0846	501	EQUIPMENT RENTAL FUND	5083100	Restricted Cash and Investments - Ending	\$897,851
0846	504	INFORMATION TECHNOLOGY FUND	5188030	Information Technology Services	\$45,115
0846	504	INFORMATION TECHNOLOGY FUND	5188040	Information Technology Services	\$144,367
0846	504	INFORMATION TECHNOLOGY FUND	5188040	Information Technology Services	\$3,945
0846	504	INFORMATION TECHNOLOGY FUND	5188040	Information Technology Services	\$124,155
0846	504	INFORMATION TECHNOLOGY FUND	5188040	Information Technology Services	\$1,242
0846	504	INFORMATION TECHNOLOGY FUND	5188040	Information Technology Services	\$952
0846	504	INFORMATION TECHNOLOGY FUND	5188040	Information Technology Services	\$566
0846	504	INFORMATION TECHNOLOGY FUND	5085100	Assigned Cash and Investments - Ending	\$89
0846	601	JAIL TRUST FUND	5083100	Restricted Cash and Investments - Ending	\$43,155
0846	602	SUNNYSIDE COURT TRUST FUND	5083100	Restricted Cash and Investments - Ending	\$114,376
0846	602	SUNNYSIDE COURT TRUST FUND	5083100	Restricted Cash and Investments - Ending	\$14,251
0846	621	POLICE DEPT HONOR GUARD FUND	5083100	Restricted Cash and Investments - Ending	\$4,509
0846	001	GENERAL FUND	3821000	Refundable Deposits	\$750
0846	001	GENERAL FUND	3821000	Refundable Deposits	(\$50)

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0846	001	GENERAL FUND	3899000	Holding and Clearing Account Transactions	\$1,528
0846	101	STREET FUND	3970000	Transfers-In	\$802,400
0846	201	GENERAL OBLIGATION BONDS FUND	3970000	Transfers-In	\$213,982
0846	304	LOCAL CAPITAL IMPROVEMENTS (REET 1) FUND	3970000	Transfers-In	\$64,280
0846	304	LOCAL CAPITAL IMPROVEMENTS (REET 1) FUND	3970000	Transfers-In	\$67,650
0846	326	FIRE CAPITAL PROJECTS FUND	3972200	Transfers-In	\$14,925
0846	420	SEWER FUND	3812000	Interfund Loan Repayment Received	\$135,238
0846	501	EQUIPMENT RENTAL FUND	3952000	Compensation for Loss/Impairment of Capital Assets (Cash Basis Only)	\$32,061
0846	501	EQUIPMENT RENTAL FUND	3971800	Transfers-In	\$20,000
0846	501	EQUIPMENT RENTAL FUND	3972100	Transfers-In	\$40,000
0846	501	EQUIPMENT RENTAL FUND	3973400	Transfers-In	\$80,000
0846	501	EQUIPMENT RENTAL FUND	3973500	Transfers-In	\$650,000
0846	501	EQUIPMENT RENTAL FUND	3974200	Transfers-In	\$25,000
0846	501	EQUIPMENT RENTAL FUND	3977000	Transfers-In	\$50,000
0846	601	JAIL TRUST FUND	3893000	Custodial Type Collections	\$97,214
0846	602	SUNNYSIDE COURT TRUST FUND	3861000	Court Remittances	\$1,259
0846	602	SUNNYSIDE COURT TRUST FUND	3861200	Court Remittances	\$3,300
0846	602	SUNNYSIDE COURT TRUST FUND	3862000	Court Remittances	\$2
0846	602	SUNNYSIDE COURT TRUST FUND	3864000	Court Remittances	\$1,541
0846	602	SUNNYSIDE COURT TRUST FUND	3864600	Court Remittances	\$3,492
0846	602	SUNNYSIDE COURT TRUST FUND	3864600	Court Remittances	\$375
0846	602	SUNNYSIDE COURT TRUST FUND	3868200	Court Remittances	\$11
0846	602	SUNNYSIDE COURT TRUST FUND	3868300	Court Remittances	\$4,766
0846	602	SUNNYSIDE COURT TRUST FUND	3868300	Court Remittances	\$4,343
0846	602	SUNNYSIDE COURT TRUST FUND	3868300	Court Remittances	\$9,547
0846	602	SUNNYSIDE COURT TRUST FUND	3868800	Court Remittances	\$779
0846	602	SUNNYSIDE COURT TRUST FUND	3868900	Court Remittances	\$4,608

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0846	602	SUNNYSIDE COURT TRUST FUND	3868900	Court Remittances	\$22
0846	602	SUNNYSIDE COURT TRUST FUND	3868900	Court Remittances	\$22
0846	602	SUNNYSIDE COURT TRUST FUND	3868900	Court Remittances	\$3,195
0846	602	SUNNYSIDE COURT TRUST FUND	3868900	Court Remittances	\$617
0846	602	SUNNYSIDE COURT TRUST FUND	3868900	Court Remittances	\$194
0846	602	SUNNYSIDE COURT TRUST FUND	3869000	Court Remittances	\$36
0846	602	SUNNYSIDE COURT TRUST FUND	3869100	Court Remittances	\$81,333
0846	602	SUNNYSIDE COURT TRUST FUND	3869200	Court Remittances	\$47,619
0846	602	SUNNYSIDE COURT TRUST FUND	3869700	Court Remittances	\$22,656
0846	602	SUNNYSIDE COURT TRUST FUND	3869800	Court Remittances	\$75
0846	602	SUNNYSIDE COURT TRUST FUND	3869900	Court Remittances	\$438
0846	602	SUNNYSIDE COURT TRUST FUND	3893000	Custodial Type Collections	\$694,907
0846	602	SUNNYSIDE COURT TRUST FUND	3893000	Custodial Type Collections	\$2,515
0846	602	SUNNYSIDE COURT TRUST FUND	3893000	Custodial Type Collections	\$17,000
0846	602	SUNNYSIDE COURT TRUST FUND	3893000	Custodial Type Collections	\$6,400
0846	001	GENERAL FUND	5812000	Interfund Loan Repayments	\$135,238
0846	001	GENERAL FUND	5899000	Holding and Clearing Account Transactions	\$1,569
0846	001	GENERAL FUND	5899000	Holding and Clearing Account Transactions	(\$3,096)
0846	001	GENERAL FUND	5911870	Debt Repayment - Centralized/General Services	\$12,940
0846	001	GENERAL FUND	5912170	Debt Repayment - Law Enforcement Services	\$20,521
0846	001	GENERAL FUND	5912270	Debt Repayment - Fire Suppression and EMS Services	\$4,850
0846	001	GENERAL FUND	5912370	Debt Repayment - Detention/Correction Services	\$13,992
0846	001	GENERAL FUND	5921880	Interest and Other Debt Service Cost - Centralized/General Services	\$3,296
0846	001	GENERAL FUND	5921880	Interest and Other Debt Service Cost - Centralized/General Services	\$627
0846	001	GENERAL FUND	5922180	Interest and Other Debt Service Cost - Law Enforcement Services	\$994

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0846	001	GENERAL FUND	5922280	Interest and Other Debt Service Cost - Fire Suppression and EMS Services	\$235
0846	001	GENERAL FUND	5922380	Interest and Other Debt Service Cost - Detention/Correction Services	\$678
0846	001	GENERAL FUND	5942160	Capital Expenditures/Expenses - Law Enforcement Services	\$3,750
0846	001	GENERAL FUND	5944640	Capital Expenditures/Expenses - Airports and Ports	\$5,892
0846	001	GENERAL FUND	5947660	Capital Expenditures/Expenses - Park Facilities	\$34,292
0846	001	GENERAL FUND	5970000	Transfers-Out	\$802,400
0846	001	GENERAL FUND	5970000	Transfers-Out	\$213,982
0846	001	GENERAL FUND	5971800	Transfers-Out	\$20,000
0846	001	GENERAL FUND	5972100	Transfers-Out	\$40,000
0846	001	GENERAL FUND	5972200	Transfers-Out	\$14,925
0846	101	STREET FUND	5919570	Debt Repayment - Roads/Streets and Other Infrastructure	\$284
0846	101	STREET FUND	5929580	Interest and Other Debt Service Cost - Roads/Streets and Related Infrastructure	\$14
0846	101	STREET FUND	5951040	Capital Expenditures/Expenses - Engineering	\$214,442
0846	101	STREET FUND	5951060	Capital Expenditures/Expenses - Engineering	\$18,401
0846	101	STREET FUND	5953040	Capital Expenditures/Expenses - Roadway	\$77,092
0846	101	STREET FUND	5953060	Capital Expenditures/Expenses - Roadway	\$1,267,010
0846	101	STREET FUND	5970000	Transfers-Out	\$64,280
0846	101	STREET FUND	5970000	Transfers-Out	\$67,650
0846	101	STREET FUND	5974200	Transfers-Out	\$25,000
0846	120	INVESTIGATIVE FUND	5942160	Capital Expenditures/Expenses - Law Enforcement Services	\$3,750
0846	140	PUBLIC SAFETY (L&J 3/10) TAX FUND	5912170	Debt Repayment - Law Enforcement Services	\$9,328
0846	140	PUBLIC SAFETY (L&J 3/10) TAX FUND	5922180	Interest and Other Debt Service Cost - Law Enforcement Services	\$452
0846	201	GENERAL OBLIGATION BONDS FUND	5912270	Debt Repayment - Fire Suppression and EMS Services	\$270,000

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0846	201	GENERAL OBLIGATION BONDS FUND	5912270	Debt Repayment - Fire Suppression and EMS Services	\$170,000
0846	201	GENERAL OBLIGATION BONDS FUND	5922280	Interest and Other Debt Service Cost - Fire Suppression and EMS Services	\$178,175
0846	201	GENERAL OBLIGATION BONDS FUND	5922280	Interest and Other Debt Service Cost - Fire Suppression and EMS Services	\$43,982
0846	326	FIRE CAPITAL PROJECTS FUND	5942260	Capital Expenditures/Expenses - Fire Suppression and EMS Services	\$12,340
0846	410	WATER FUND	5913470	Debt Repayment - Water Utilities	\$98,000
0846	410	WATER FUND	5913470	Debt Repayment - Water Utilities	\$260,946
0846	410	WATER FUND	5913470	Debt Repayment - Water Utilities	\$701
0846	410	WATER FUND	5923480	Interest and Other Debt Service Cost - Water Utilities	\$15,278
0846	410	WATER FUND	5923480	Interest and Other Debt Service Cost - Water Utilities	\$34
0846	410	WATER FUND	5923480	Interest and Other Debt Service Cost - Water Utilities	\$6,524
0846	410	WATER FUND	5943440	Capital Expenditures/Expenses - Water Utilities	\$33,517
0846	410	WATER FUND	5943440	Capital Expenditures/Expenses - Water Utilities	\$9,468
0846	410	WATER FUND	5943460	Capital Expenditures/Expenses - Water Utilities	\$12,659
0846	410	WATER FUND	5943460	Capital Expenditures/Expenses - Water Utilities	\$26,499
0846	410	WATER FUND	5943460	Capital Expenditures/Expenses - Water Utilities	\$7,402
0846	410	WATER FUND	5943460	Capital Expenditures/Expenses - Water Utilities	\$26,724
0846	410	WATER FUND	5943460	Capital Expenditures/Expenses - Water Utilities	\$2,679
0846	410	WATER FUND	5943460	Capital Expenditures/Expenses - Water Utilities	\$76,070
0846	410	WATER FUND	5943460	Capital Expenditures/Expenses - Water Utilities	\$45,102
0846	410	WATER FUND	5973400	Transfers-Out	\$80,000
0846	420	SEWER FUND	5913570	Debt Repayment - Sewer/Reclaimed Water Utilities	\$98,000

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0846	420	SEWER FUND	5913570	Debt Repayment - Sewer/Reclaimed Water Utilities	\$634,699
0846	420	SEWER FUND	5913570	Debt Repayment - Sewer/Reclaimed Water Utilities	\$851
0846	420	SEWER FUND	5923580	Interest and Other Debt Service Cost - Sewer/Reclaimed Water Utilities	\$37
0846	420	SEWER FUND	5923580	Interest and Other Debt Service Cost - Sewer/Reclaimed Water Utilities	\$15,278
0846	420	SEWER FUND	5943540	Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities	\$33,557
0846	420	SEWER FUND	5943560	Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities	\$84,467
0846	420	SEWER FUND	5943560	Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities	\$13,264
0846	420	SEWER FUND	5943560	Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities	\$4,869
0846	420	SEWER FUND	5943560	Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities	\$237,975
0846	420	SEWER FUND	5973500	Transfers-Out	\$650,000
0846	440	AMBULANCE/EMS FUND	5912270	Debt Repayment - Fire Suppression and EMS Services	\$29,662
0846	440	AMBULANCE/EMS FUND	5922280	Interest and Other Debt Service Cost - Fire Suppression and EMS Services	\$1,440
0846	440	AMBULANCE/EMS FUND	5942260	Capital Expenditures/Expenses - Fire Suppression and EMS Services	\$11,477
0846	440	AMBULANCE/EMS FUND	5977000	Transfers-Out	\$50,000
0846	501	EQUIPMENT RENTAL FUND	5911870	Debt Repayment - Centralized/General Services	\$149
0846	501	EQUIPMENT RENTAL FUND	5921880	Interest and Other Debt Service Cost - Centralized/General Services	\$7
0846	601	JAIL TRUST FUND	5893000	Custodial Type Remittances	\$91,730
0846	602	SUNNYSIDE COURT TRUST FUND	5862000	Court Remittances	\$2
0846	602	SUNNYSIDE COURT TRUST FUND	5868300	Court Remittances	\$4,982
0846	602	SUNNYSIDE COURT TRUST FUND	5868300	Court Remittances	\$9,979

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0846	602	SUNNYSIDE COURT TRUST FUND	5868300	Court Remittances	\$4,585
0846	602	SUNNYSIDE COURT TRUST FUND	5868800	Court Remittances	\$809
0846	602	SUNNYSIDE COURT TRUST FUND	5868900	Court Remittances	\$4,433
0846	602	SUNNYSIDE COURT TRUST FUND	5868900	Court Remittances	\$22
0846	602	SUNNYSIDE COURT TRUST FUND	5868900	Court Remittances	\$22
0846	602	SUNNYSIDE COURT TRUST FUND	5868900	Court Remittances	\$3,515
0846	602	SUNNYSIDE COURT TRUST FUND	5868900	Court Remittances	\$631
0846	602	SUNNYSIDE COURT TRUST FUND	5868900	Court Remittances	\$194
0846	602	SUNNYSIDE COURT TRUST FUND	5869000	Court Remittances	\$27
0846	602	SUNNYSIDE COURT TRUST FUND	5869100	Court Remittances	\$84,322
0846	602	SUNNYSIDE COURT TRUST FUND	5869200	Court Remittances	\$49,202
0846	602	SUNNYSIDE COURT TRUST FUND	5869600	Court Remittances	\$37
0846	602	SUNNYSIDE COURT TRUST FUND	5869700	Court Remittances	\$23,600
0846	602	SUNNYSIDE COURT TRUST FUND	5869800	Court Remittances	\$75
0846	602	SUNNYSIDE COURT TRUST FUND	5869900	Court Remittances	\$610
0846	602	SUNNYSIDE COURT TRUST FUND	5893000	Custodial Type Remittances	\$664,967
0846	602	SUNNYSIDE COURT TRUST FUND	5893000	Custodial Type Remittances	\$3,166
0846	602	SUNNYSIDE COURT TRUST FUND	5893000	Custodial Type Remittances	\$1,259
0846	602	SUNNYSIDE COURT TRUST FUND	5893000	Custodial Type Remittances	\$1,603
0846	602	SUNNYSIDE COURT TRUST FUND	5893000	Custodial Type Remittances	\$3,397
0846	602	SUNNYSIDE COURT TRUST FUND	5893000	Custodial Type Remittances	\$17,000
0846	602	SUNNYSIDE COURT TRUST FUND	5893000	Custodial Type Remittances	\$2,549
0846	602	SUNNYSIDE COURT TRUST FUND	5893000	Custodial Type Remittances	\$3,861
0846	602	SUNNYSIDE COURT TRUST FUND	5893000	Custodial Type Remittances	\$4,000

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

[CASH BARS Schedule 06 Instructions Link](#)

FROM BANK STATEMENTS						
Bank & Investment Account name (1)	Beginning Bank Balance (2)	Deposits		Withdrawals		Ending Bank Balance (7)
		Receipts (3)	Inter-bank transfers In (4)	Disbursements (5)	Inter-bank transfers out (6)	
Treasurer's Checking Account	\$ 5,613,114	\$ 29,783,603	\$ 900	\$ 24,299,460	\$ 2,200	\$ 11,095,957
Jail Trust Account	\$ 37,137	\$ 97,023	\$ -	\$ 91,216	\$ -	\$ 42,945
LGIP	\$ 3,981,959	\$ 4,170	\$ -	\$ -	\$ -	\$ 3,986,128
Petty Cash	\$ 1,400	\$ -	\$ 2,200	\$ -	\$ 900	\$ 2,700
Municipal Court Trust Account	\$ 101,982	\$ 695,211	\$ -	\$ 663,245	\$ -	\$ 133,947
City Internal Transactions		\$ 912,874		\$ 912,874		
Bank Totals	\$ 9,735,592	\$ 31,492,881	\$ 3,100	\$ 25,966,795	\$ 3,100	\$ 15,261,677

RECONCILING ITEMS						
Beginning Deposits in Transit (8)	\$ 142,700	\$ (142,700)				
Year-end Deposits in Transit (9)		\$ 12,372				\$ 12,372
Beginning Outstanding & Open Period Items (10)	\$ (779,691)			\$ (779,691)		
Year-end Outstanding & Open Period Items (11)				\$ 785,230		\$ (785,230)
NSF Checks (12)		\$ -		\$ -		
Cancellation of unredeemed checks/warrants (13)		+				
Interfund transactions (14)		\$ 2,028,237		\$ 2,028,237		
Netted Transactions (15)		\$ -		\$ -		
Authorized balance of revolving, petty cash and change funds (16)	+					+
Other Reconciling Items, net (17)	\$ -	\$ 1,970,404		\$ 1,970,404		+ / -
Reconciling Items Totals	\$ (636,991)	\$ 3,868,313		\$ 4,004,180		\$ (772,858)

FROM GENERAL LEDGER						
	Beginning Cash & Investment Balance (19)	Revenues & Other Increases (20)		Expenditures & Other Decreases (21)		Ending Cash & Investment Balance (22)
C4/C5 or Trial Balance Totals (18)	\$ 9,098,601	\$ 35,360,270		\$ 29,970,051		\$ 14,488,820
Unreconciled Variance (23)	\$ 0	\$ 924		\$ 924		\$ (1)

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

ID. No.	Description	Due Date	Beginning Balance	Additions	Reductions	Ending Balance
General Obligation Debt/Liabilities						
251.11	2017 LTGO Refunding Bond (Taxible)	12/1/2027	1,345,000	-	170,000	1,175,000
251.11	2012 (A) LTGO Bond	12/1/2031	4,015,000	-	270,000	3,745,000
Total General Obligation Debt/Liabilities:			5,360,000	-	440,000	4,920,000
Revenue and Other (non G.O.) Debt/Liabilities						
263.52	US Bank #9, Equipment/SANS, 2017	11/25/2022	181,483	-	93,278	88,205
259.12	Compensated Absenses		971,748	-	90,930	880,818
252.11	2017 Water/Sewer Revenue Refinance	12/1/2027	1,462,000	-	196,000	1,266,000
263.82	DWSRF Loan	10/1/2025	1,304,731	-	260,946	1,043,785
263.82	Ecology Loan*	4/16/2027	4,125,550	-	634,700	3,490,850
263.93	Sunnyside Municipal Airport Pesticide Spray Shed		244,694	-	5,892	238,802
264.30	Pension Liabilities Department of Retirement		1,378,521	-	1,076,302	302,219
264.40	PreLEOFF I Retiree, Pension		13,966	-	1,196	12,770
264.40	LEOFF I Retiree, OPEB		5,491,865	125,151	-	5,617,016
Total Revenue and Other (non G.O.) Debt/Liabilities:			15,174,558	125,151	2,359,244	12,940,465
Total Liabilities:			20,534,558	125,151	2,799,244	17,860,465

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

Grantor	Program Title	Identificaton Number	Amount
Capital Contributions - State Grant from Other Judicial Agencies			
	Public Defense Grant	GRT22011	60,000
			Sub-total: 60,000
Capital Contributions - State Grant from Department of Health			
	EMS Trauma Grant	EMS Trauma	1,260
			Sub-total: 1,260
Capital Contributions - State Grant from Department of Ecology			
	Remedial Action Grant	TCPRA-2018-Sunnys-00049	5,303
	Biennial Stormwater Capacity Grant	WQSWCAP-1921-Sunnys-00109	95,000
			Sub-total: 100,303
Capital Contributions - State Grant from Transportation Improvement Board (TIB)			
	E. Edison 1/2 Street Improvements	P-E-179(P03)-1	12,341
	Midvale Road - Duffy to WSDOT ROW	8-4-179(011)-1	1,185,162
			Sub-total: 1,197,503
			Grand total: 1,359,066

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

Federal Agency (Pass-Through Agency)	Federal Program	CFDA Number	Other Award Number	Expenditures			Passed through to Subrecipients	Note
				From Pass- Through Awards	From Direct Awards	Total		
ASSISTANT SECRETARY FOR COMMUNITY PLANNING AND DEVELOPMENT, HOUSING AND URBAN DEVELOPMENT, DEPARTMENT OF (via Washington State Department of Commerce)	Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii	14.228	09-64005-067	300	-	300	-	1,3
FEDERAL AVIATION ADMINISTRATION, TRANSPORTATION, DEPARTMENT OF	Airport Improvement Program and COVID-19 Airports Programs	20.106	3-53-0074-011- 2021	-	120,537	120,537	-	1,4
Highway Planning and Construction Cluster								
FEDERAL HIGHWAY ADMINISTRATION, TRANSPORTATION, DEPARTMENT OF (via Federal Highway Administration(FHWA), Washington State Department of Transportation)	Highway Planning and Construction	20.205	STPUS-6335 (002)	66,685	-	66,685	-	1,4
Total Highway Planning and Construction Cluster:				66,685	-	66,685	-	
Highway Safety Cluster								
NATIONAL HIGHWAY TRAFFIC SAFETY ADMINISTRATION, TRANSPORTATION, DEPARTMENT OF (via National Highway Traffic Safety Administration, Wa St Traffic Safety Commission)	State and Community Highway Safety	20.600	2021-HVE-4054 -REGION 13 TARGET ZERO TASK FORCE	721	-	721	-	1,4

The accompanying notes are an integral part of this schedule.

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

Federal Agency (Pass-Through Agency)	Federal Program	CFDA Number	Other Award Number	Expenditures			Passed through to Subrecipients	Note
				From Pass- Through Awards	From Direct Awards	Total		
NATIONAL HIGHWAY TRAFFIC SAFETY ADMINISTRATION, TRANSPORTATION, DEPARTMENT OF (via National Highway Traffic Safety Administration, Wa St Traffic Safety Commission)	National Priority Safety Programs	20.616	2021-HVE-4054 -REGION 13 TARGET ZERO TASK FORCE	1,428	-	1,428	-	1,4
			Total Highway Safety Cluster:	2,149	-	2,149	-	
DEPARTMENTAL OFFICES, TREASURY, DEPARTMENT OF THE (via Wa St Treasurer)	COVID 19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	21.027	2021 FY	180,042	-	180,042	-	1,4
HEALTH RESOURCES AND SERVICES ADMINISTRATION, HEALTH AND HUMAN SERVICES, DEPARTMENT OF (via Health & Human Svc Dept)	COVID 19 - Provider Relief Fund and American Rescue Plan (ARP) Rural Distribution	93.498	2021 FY	45,675	-	45,675	-	1,4
EXECUTIVE OFFICE OF THE PRESIDENT, EXECUTIVE OFFICE OF THE PRESIDENT (via Yakima County Sheriff's Office)	High Intensity Drug Trafficking Areas Program	95.001	G20NW006A	15,102	-	15,102	-	1,4
			Total Federal Awards Expended:	309,953	120,537	430,490	-	

The accompanying notes are an integral part of this schedule.

City of Sunnyside

Notes to the Schedule of Expenditures of Federal Awards
for the Year Ended December 31, 2021

Note 1 – Basis of Accounting

This Schedule is prepared on the same basis of accounting as the City of Sunnyside's financial statements. The City of Sunnyside uses single-entry, cash basis accounting which is a departure from generally accepting accounting principles (GAAP).

Note 2 – Federal De Minimis Indirect Cost Rate

The City of Sunnyside has elected to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

Note 3 – Revolving Loan – Program Income

The City of Sunnyside has a revolving loan program for low-income housing renovation. Under this federal program, repayments to the City of Sunnyside are considered program revenues (income) and loans of such funds to eligible recipients are considered expenditures. The amount of loan funds disbursed to program participants were distributed in 2004 or prior. The amount of principal and interest received in loan repayments for the year was \$300.00.

Note 4 – Program Costs

The amounts shown as current year expenditures represent only the federal grant portion of the program costs. Entire program costs, including the City of Sunnyside's portion, are more than shown. Such expenditures are recognized following, as applicable, either the cost principles in the OMB Circular A-87, Cost Principles for State, Local, and Indian Tribal Governments, or the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, Uniform

Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

**Labor Relations Consultant(s)
For the Year Ended December 31, 2021**___

Has your government engaged labor relations consultants? X Yes ___ No

If yes, please provide the following information for each consultant:

Name of firm:	Summit Law Group
Name of consultant:	Beth Kennar
Business address:	315 Fifth Avenue S, Suite #1000 Seattle, WA 98104-2686
Amount paid to consultant during fiscal year:	\$871.00
Terms and conditions, as applicable, including:	
Rates (e.g., hourly, etc.):	\$335.00 per hour
Maximum compensation allowed:	none
Duration of services:	01/01/2021 through 12/31/2021
Services provided:	Employment legal services

Name of firm:	Inslee, Best, Doezie & Ryder, P.S.
Name of consultant:	Kathy Weber
Business address:	10900 NE 4 th Street, Suite 1500 Bellevue, WA 98004
Amount paid to consultant during fiscal year:	\$2,934.50
Terms and conditions, as applicable, including:	
Rates (e.g., hourly, etc.):	\$295.00 per hour
Maximum compensation allowed:	none
Duration of services:	01/01/2021 through 12/31/2021
Services provided:	Employment legal services

Name of firm:	Foster Garvey
Name of consultant:	Steven DiJulio
Business address:	1111 Third Avenue, Suite 3000 Seattle, WA 98101
Amount paid to consultant during fiscal year:	\$337.50
Terms and conditions, as applicable, including:	
Rates (e.g., hourly, etc.):	\$675.00 per hour
Maximum compensation allowed:	none
Duration of services:	01/01/2021 through 12/31/2021
Services provided:	Civil Service Legal Advice

City of Sunnyside

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

1. Self-Insurance Program Manager: Victoria Hernandez
2. Manager Phone: 509-836-6388
3. Manager Email: vhernandez@sunnyside-wa.gov
4. How do you insure property and liability risks, if at all?
 - a. Formal self-insurance program for some or all perils/risks
 - b. **Belong to a public entity risk pool**
 - c. Purchase private insurance
 - d. Retain risk internally without a self-insurance program (i.e., risk assumption)
5. How do you provide health and welfare insurance (e.g., medical, dental, prescription drug, and/or vision benefits) to employees, if at all?
 - a. Self-insure some or all benefits
 - b. Belong to a public entity risk pool
 - c. **All benefits provided by health insurance company or HMO**
 - d. Not applicable – no such benefits offered
6. How do you insure unemployment compensation benefits, if any?
 - a. **Self-insured (“Reimbursable”)**
 - b. Belong to a public entity risk pool
 - c. Pay taxes to the Department of Employment Security (“Taxable”)
 - d. Not applicable – no employees
7. How do you insure workers compensation benefits, if any?
 - a. Self-insured (“Reimbursable”)
 - b. Belong to a public entity risk pool
 - c. **Pay premiums to the Department of Labor and Industries**
 - d. Not applicable – no employees
8. How do you participate in the Washington Paid Family & Medical Leave Program?
 - a. Self-insured (“Voluntary Plan”) for one or both program benefits
 - b. **Pay premiums to the State’s program for both benefits**
 - c. Not Applicable – No Employees

If the local government DID NOT answer (a) to any of the above questions, then there is no need to complete the rest of this schedule.

If the local government answered (a) to any of the above questions, then answer the rest of the form in relation to the government's self-insured risks and copy the table below as needed.

	<u>Please list the title of the self-insurance program or type of risk covered by self-insurance:</u>				
	<i>Unemployment Compensation</i>	<i>Program/Risk 2</i>	<i>Program/Risk 3</i>	<i>Program/Risk 4</i>	<i>Program/Risk 5</i>
Self-Insurance as a <i>formal</i> program?	Yes				
If yes, do other governments participate?	Unknown				
If yes, please list participating governments.	n/a				
Self-Insure as part of a joint program?	State sponsored & administered				
Does a Third-Party Administer manage claims?	No				
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.)	Yes				
Has program had a claims audit in last three years?	No				
Are program resources sufficient to cover expenses?	Yes				
Does an actuary estimate program liability?	No				
Number of claims paid during the period?	8				
Total amount of paid claims during the period?	\$10,563.58				
Total amount of recoveries during the period?	0				

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