

ANNUAL REPORT CERTIFICATION

Town of La Conner

(Official Name of Government)

0640

MCAG No.

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

For the Fiscal Year Ended 12/31/2021

GOVERNMENT INFORMATION:

Official Mailing Address	<u>PO Box 400</u>
	<u>La Conner, WA 98257</u>
Official Website Address	<u>www.townoflaconner.org</u>
Official E-mail Address	<u>financedirector@townoflaconner.org</u>
Official Phone Number	<u>360-466-3125</u>

AUDIT CONTACT or PREPARER INFORMATION and CERTIFICATION:

Audit Contact or Preparer Name and Title	<u>Maria DeGoede Finance Director</u>
Contact Phone Number	<u>360-466-3125</u>
Contact E-mail Address	<u>financedirector@townoflaconner.org</u>

I certify 23rd 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

Maria DeGoede (financedirector@townoflaconner.org)

TOWN OF LA CONNER
Skagit County
Notes to Financial Statements
For the year ending December 31, 2021

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Town of La Conner was incorporated on May 14, 1890 and operates under the laws of the state of Washington applicable to a municipality. The Town of La Conner is a general purpose local government and provides public safety, fire prevention, street improvement, parks and recreation and general administrative services. In addition, the Town of La Conner owns and operates a water system, sewer system and storm drainage system.

The Town of La Conner 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 for proprietary and fiduciary funds are presented using classifications that are different from the ending net position classifications in GAAP.

A. Fund Accounting

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

GOVERNMENTAL FUND TYPES:

General Fund

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

Special Revenue Funds

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

Debt Service Funds

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

Capital Projects Funds

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

PROPRIETARY FUND TYPES:

Enterprise Funds

These funds account for operations that provide goods or services to the general public and are supported primarily through user charges. The Sewer Fund 409 and Compost Fund 412 are rolled up for reporting purposes.

FIDUCIARY FUND TYPES:

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

Pension (and Other Employee Benefit) Trust Funds

These funds are used to report fiduciary activities for pension and OPEB plans administered through trust.

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 Town of La Conner 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*.

D. Capital Assets

Capital assets are assets with an initial individual cost of more than \$10,000 and an estimated useful life in excess of 10 years. Capital assets and inventory are recorded as capital expenditures when purchased.

E. Compensated Absences

Vacation leave may be accumulated up to the number of hours an employee accrues each year and is payable upon separation or retirement. Sick leave may be accumulated 960 hours. Upon separation or retirement employees do not receive payment for unused sick leave. Payments are recognized as expenditures when paid.

F. Long-Term Debt

See Note 5 – *Long Term Debt (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 Council. When expenditures that meet restrictions are incurred, the Town of La Conner intends to use the most restricted resources first.

Restrictions and commitments of Ending Cash and Investments consist of RFET 1 \$150,812, REET 2 \$148,113, Hotel Motel \$224,180 and 002/Waterfront & Jordan Park Donations \$13,222 and 001 Coronavirus Grant \$132,456. Committed Ending Cash and Investments for the remainder funds is \$4,932,511.

Note 2 - Budget Compliance

The Town of La Conner adopts annual appropriated budgets for general, special revenue, capital projects and enterprise funds. These budgets are appropriated at the fund level (except the general (current expense) fund, where budget is adopted

at the department level). The budget constitutes the legal authority for expenditures at that level. Annual appropriations for these funds lapse at the fiscal year end.

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

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

Fund/Department	Final Appropriated Amounts	Actual Expenditures	Variance
General Fund:			
General Operating	\$1,564,343	\$1,451,178.94	\$113,164.06
Park & Port Fund	\$301,373	\$159,042.12	\$142,330.88
Facilities Fund	\$179,130	\$135,473.92	\$43,656.08
Public Art Fund	\$18,943	\$18,648.37	\$294.63
Street Fund	\$259,703	\$244,948.09	\$14,754.91
Total General Fund	\$2,323,492	\$2,009,291.44	\$314,200.56
Hotel Motel Fund	\$115,250	\$93,620.79	\$21,629.21
2014 LTGO Bond	\$40,695	\$40,445	\$250
2017 LTGO Bond	\$39,675.20	\$39,125.20	\$550
Flood Fund	\$15,438	\$14,095.98	\$1,342.02
REET 1 Fund	\$438	\$158.48	\$279.52
REET 2 Fund	\$438	\$158.48	\$279.52
Water Fund	\$1,077,699.25	\$934,279.89	\$143,419.36
Drainage Fund	\$313,531	\$177,223.79	\$136,307.21
Sewer Fund	\$771,746	\$594,140.81	\$177,605.19
Sewer Compost Fund	\$706,509	\$657,685.55	\$48,823.45
Total Sewer Fund	\$1,478,255	\$1,251,826.36	\$226,428.64

Budgeted amounts are authorized to be transferred between (departments within any fund/object classes within departments); however, any revisions that alter the total expenditures of a fund, or that affect the number of authorized employee positions, salary ranges, hours, or other conditions of employment must be approved by the Town of La Conner's legislative body. Variances for 2021 were larger due to cutbacks to accommodate the Pandemic and delays of materials for projects.

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 COVID-19. Precautionary measures to slow the spread of the virus continued throughout 2021. These measures included limitations on business operations, public events, gatherings, travel, and in-person interactions.

The Town of La Conner Town Hall remained open and fully staffed through 2021, with proactive implemented safety measures to protect our employees. To date, the Town has not experienced any direct financial impacts due to the pandemic.

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	Town of La Conner's own deposits and investments	Deposits and investments held by the County as custodian for other local governments, individuals, or private organizations	Total
Washington Federal Checking Acct.	\$3,919,792.05	\$0	\$3,919,792.05
Washington Federal Savings Acct.	\$923,274.76	\$0	\$923,274.76
Certificates of deposit (CD/Investments)	\$897,406.31	\$0	\$897,406.31
Local Government Investment Pool	\$58,525.40	\$0	\$58,525.40
Total	\$5,798,998.52	\$0	\$5,798,998.52

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

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

Custodial Credit Risk

Custodial credit risk for deposits is the risk that, in event of a failure of a depository financial institution, the Town of La Conner 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 Town of La Conner deposits and certificates of deposit are mostly covered by federal depository insurance (FDIC) or by collateral held in a multiple financial institution collateral pool administered by the Washington Public Deposit Protection Commission (PDPC).

All investments are insured, registered or held by the Town of La Conner or its agent in the government's name.

Note 5 – Long Term Debt (Formerly Debt Service Requirements).

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

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

Year	Principal	Interest	Total
2021	\$97,080	\$53,699	\$150,779
2022	\$98,585	\$51,235	\$149,820
2023	\$101,137	\$48,539	\$149,676
2024	\$102,735	\$45,617	\$148,352
2025	\$104,386	\$42,489	\$146,875
2026 - 2030	\$383,585	\$171,032	\$554,617
2031-2035	\$456,356	\$97,658	\$554,014
2036- 2038	\$243,009	\$14,364	\$257,373
Total	\$1,586,873	\$524,633	\$2,111,506

Note 6 – Pension Plans

A. State Sponsored Pension Plans

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

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

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

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

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

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

At June 30, 2021 (the measurement date of the plans), the Town of La Conner's proportionate share of the collective net pension liabilities, as reported on the Schedule of Liabilities, was as follows:

Plan	Employer Contributions	Allocation %	Liability (Asset)
PERS 1/ UAAL	33,390	0.004483	54,748
PERS 2/3	54,579	0.005762	(573,988)
VFFRPF	540	0.28%	(61,087)

The Town of La Conner does not participate in LEOFF Plan 1 or Plan 2.

Note 7 - Property Tax

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

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

The Town of La Conner's regular levy for the year 2021 was \$1.71225 per \$1,000 on an assessed valuation of \$197,558,942 for a total regular levy of 338,269.

Note 8 – Risk Management

Property & Casualty Risk Pool

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

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

Liability coverage is written on an occurrence basis, without deductibles [1]. 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.

The Town of La Conner purchases a commercial insurance policy from Wycoff Insurance, for the Public Works Maintenance Shop located at 603 N. Third Street in La Conner.

Health & Welfare Risk Pool

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

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

As of December 31, 2021, 262 cities/towns/non-city entities participate in the AWC Trust HCP.

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

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

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

Participating employers pay monthly premiums to the AWC Trust HCP. The AWC Trust HCP is responsible for payment of all covered claims. In 2020, the AWC Trust HCP purchased stop loss insurance for Regence/Asuris plans at an individual stop loss (ISL) of \$1.5 million through Commencement Bay Risk Management, and Kaiser ISL at \$1 million with Companion Life through Intermediary Insurance Services. The aggregate policy is for 200% of expected medical claims.

Participating employers contract to remain in the AWC Trust HCP for a minimum of three years. Participating employers with over 250 employees must provide written notice of termination of all coverage a minimum of 12 months in advance of the termination date, and participating employers with under 250 employees must provide written notice of termination of all coverage a minimum of 6 months in advance of termination date.

When all coverage is being terminated, termination will only occur on December 31. Participating employers terminating a group or line of coverage must notify the AWC Trust HCP a minimum of 60 days prior to termination. A participating employer's termination will not obligate that member to past debts, or further contributions to the AWC Trust HCP. Similarly, the terminating member forfeits all rights and interest to the AWC Trust HCP account.

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

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

Note 9 – Other Disclosures

The citizens of La Conner have been fund raising for the Waterfront Park since 2016. These funds are held in reserve in the Parks fund for ongoing expenditures. The Waterfront Park project was completed in 2020, leaving \$12,000 in reserve dedicated to the Gazebo scheduled to be built in 2021. However due to the difficulty of obtaining the materials to build the the Gazebo it has been budgeted for 2022 with a balance of \$12,257. There is also a balance of \$965 for the Jordan Street Park from donations.

Variances in the Treasurer Distributions:

- Local Retail Sales and Use Tax overage is from the Sales Tax Interest in the amount of \$410 and \$2498 for the Compost Sales Tax for a total of \$2908.
- The Special Purpose Tax difference in the amount of \$50,982 is the Towns portion for the County Jail Tax from the State Remittance. It is just a pass through that is forwarded on to the County monthly.
- The Hotel Motel Tax negative balance is due to the Town receipting the Lodging of \$87,467.71 and Stadium of \$87,532.35 on separate line items. The total of both equals the State amount of \$175,000.
- The 65.00 difference in the General Fund and the Drainage fund is a correction of a receipting error from 2020, done in 2021 after the annual reporting of 2020.

The Town of La Conner had active construction projects as of December 31, 2021. The Projects include:

1. 2021 Waterfront Park Gazebo was budgeted in 2021, but rolled over to 2022.
2. 2019 Maple Hall Elevator was completed in 2020. The retainage in the amount of \$7342 rolled over and paid in 2021.
3. 2019 Caledonia Pump Station Project was completed in 2021.
4. The Sixth Street Pump Project rolled over to 2022 due to the delay of the materials needed.

Other Miscellaneous Disclosures:

1. In 2021 The Town of La Conner received funds from the Cares Act Grant in the amount of \$132,585. The expense of the restrictive funds has not been allocated or spent and is identified in the General Fund Reserve as Unassigned Revenue.
2. The Town of La Conner purchased the Maple Ball Field from the Hedlin Family and sold the majority of it the same day to Land Gentry, maintaining a portion of it for a public park.
3. In 2021 the Town participated in obtaining an Economic Development Grant in the amount of \$500,000 from Skagit County, for the New La Conner Library. The Town's role was to collect and pay the expenses up to the grant allocation and submit it to Skagit County for reimbursement. Full reimbursement was completed in 2021.

Town of La Conner

Schedule 01

For the year ended December 31, 2021

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0640	001	GENERAL FUND	3083105	Restricted Cash and Investments - Beginning	\$12,000
0640	001	GENERAL FUND	3083108	Restricted Cash and Investments - Beginning	\$565
0640	001	GENERAL FUND	3084100	Committed Cash and Investments - Beginning	\$1,435,986
0640	001	GENERAL FUND	3084103	Committed Cash and Investments - Beginning	\$7,875
0640	001	GENERAL FUND	3084104	Committed Cash and Investments - Beginning	\$11,760
0640	001	GENERAL FUND	3085101	Assigned Cash and Investments - Beginning	\$7,560
0640	001	GENERAL FUND	3111000	Property Tax	\$340,767
0640	001	GENERAL FUND	3131100	Local Retail Sales and Use Tax	\$582,069
0640	001	GENERAL FUND	3137100	Criminal Justice Sales and Use Tax	\$26,546
0640	001	GENERAL FUND	3161000	Business and Occupation Taxes	\$77,917
0640	001	GENERAL FUND	3164100	Business and Occupation Taxes on Utilities	\$34,254
0640	001	GENERAL FUND	3164100	Business and Occupation Taxes on Utilities	\$34,254
0640	001	GENERAL FUND	3164300	Business and Occupation Taxes on Utilities	\$15,659
0640	001	GENERAL FUND	3164300	Business and Occupation Taxes on Utilities	\$15,659
0640	001	GENERAL FUND	3164500	Business and Occupation Taxes on Utilities	\$10,333
0640	001	GENERAL FUND	3164600	Business and Occupation Taxes on Utilities	\$20,168
0640	001	GENERAL FUND	3164700	Business and Occupation Taxes on Utilities	\$9,854

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0640	001	GENERAL FUND	3164700	Business and Occupation Taxes on Utilities	\$9,854
0640	001	GENERAL FUND	3168100	Gambling Tax - Punch Boards and Pull Tabs	\$3,049
0640	001	GENERAL FUND	3172000	Leasehold Excise Tax	\$132,437
0640	001	GENERAL FUND	3219100	Franchise Fees and Royalties	\$12,370
0640	001	GENERAL FUND	3219900	Other Business Licenses and Permits	\$8,113
0640	001	GENERAL FUND	3219900	Other Business Licenses and Permits	\$24,289
0640	001	GENERAL FUND	3219900	Other Business Licenses and Permits	\$1,045
0640	001	GENERAL FUND	3221001	Buildings, Structures and Equipment	\$200
0640	001	GENERAL FUND	3221002	Buildings, Structures and Equipment	\$3,750
0640	001	GENERAL FUND	3221101	Buildings, Structures and Equipment	\$270
0640	001	GENERAL FUND	3221103	Buildings, Structures and Equipment	\$135
0640	001	GENERAL FUND	3221200	Buildings, Structures and Equipment	\$90
0640	001	GENERAL FUND	3221300	Buildings, Structures and Equipment	\$1,600
0640	001	GENERAL FUND	3221400	Buildings, Structures and Equipment	\$400
0640	001	GENERAL FUND	3221401	Buildings, Structures and Equipment	\$135
0640	001	GENERAL FUND	3223000	Animal Licenses	\$133
0640	001	GENERAL FUND	3224000	Street and Curb Permits	\$800
0640	001	GENERAL FUND	3229000	Other Non-Business Licenses and Permits	\$180
0640	001	GENERAL FUND	3329210	COVID-19 Non-Grant Assistance	\$132,585
0640	001	GENERAL FUND	3340311	State Grant from Department of Ecology	\$3,514
0640	001	GENERAL FUND	3340490	State Grant from Department of Health	\$1,260
0640	001	GENERAL FUND	3350401	2022-2023 biennium one-time allocations	\$3,890

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0640	001	GENERAL FUND	3360071	Multimodal Transportation - Cities	\$1,297
0640	001	GENERAL FUND	3360087	Motor Vehicle Fuel Tax - City Streets	\$18,402
0640	001	GENERAL FUND	3360235	Harbor Leases	\$74,369
0640	001	GENERAL FUND	3360621	Criminal Justice - Violent Crimes/Population	\$1,000
0640	001	GENERAL FUND	3360625	Criminal Justice - Contracted Services	\$1,939
0640	001	GENERAL FUND	3360626	Criminal Justice - Special Programs	\$1,131
0640	001	GENERAL FUND	3360642	Marijuana Excise Tax Distribution	\$1,275
0640	001	GENERAL FUND	3360651	DUI and Other Criminal Justice Assistance	\$158
0640	001	GENERAL FUND	3360694	Liquor/Beer Excise Tax	\$6,761
0640	001	GENERAL FUND	3360695	Liquor Control Board Profits	\$7,664
0640	001	GENERAL FUND	3370000	Local Grants, Entitlements and Other Payments	\$400
0640	001	GENERAL FUND	3370900	Local Grants, Entitlements and Other Payments	\$500,000
0640	001	GENERAL FUND	3414300	Budgeting and Accounting Services	\$400
0640	001	GENERAL FUND	3419500	Legal Services	\$625
0640	001	GENERAL FUND	3458100	Zoning and Subdivision Services	\$625
0640	001	GENERAL FUND	3458100	Zoning and Subdivision Services	\$12,721
0640	001	GENERAL FUND	3458300	Plan Checking Services	\$595
0640	001	GENERAL FUND	3458303	Plan Checking Services	\$3,224
0640	001	GENERAL FUND	3458500	Growth Management Act (GMA) Impact Fees	\$908
0640	001	GENERAL FUND	3458510	Growth Management Act (GMA) Impact Fees	\$4,800
0640	001	GENERAL FUND	3458900	Other Planning and Development Services	\$375
0640	001	GENERAL FUND	3458904	Other Planning and Development Services	\$1,155

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0640	001	GENERAL FUND	3458905	Other Planning and Development Services	\$2,625
0640	001	GENERAL FUND	3458907	Other Planning and Development Services	\$890
0640	001	GENERAL FUND	3458910	Other Planning and Development Services	\$3,500
0640	001	GENERAL FUND	3458912	Other Planning and Development Services	\$450
0640	001	GENERAL FUND	3458913	Other Planning and Development Services	\$270
0640	001	GENERAL FUND	3458914	Other Planning and Development Services	\$890
0640	001	GENERAL FUND	3458915	Other Planning and Development Services	\$1,600
0640	001	GENERAL FUND	3458922	Other Planning and Development Services	\$750
0640	001	GENERAL FUND	3458922	Other Planning and Development Services	\$500
0640	001	GENERAL FUND	3458923	Other Planning and Development Services	\$1,040
0640	001	GENERAL FUND	3599000	Non-Court Fines and Penalties	\$50
0640	001	GENERAL FUND	3611100	Investment Earnings	\$787
0640	001	GENERAL FUND	3611102	Investment Earnings	\$206
0640	001	GENERAL FUND	3623000	Rents and Leases	\$15,437
0640	001	GENERAL FUND	3623000	Rents and Leases	\$15,437
0640	001	GENERAL FUND	3624000	Rents and Leases	\$4,300
0640	001	GENERAL FUND	3624001	Rents and Leases	\$5,614
0640	001	GENERAL FUND	3624001	Rents and Leases	\$12,183
0640	001	GENERAL FUND	3624002	Rents and Leases	\$1,025
0640	001	GENERAL FUND	3625000	Rents and Leases	\$19,041
0640	001	GENERAL FUND	3625000	Rents and Leases	\$442
0640	001	GENERAL FUND	3625000	Rents and Leases	\$2,811
0640	001	GENERAL FUND	3625000	Rents and Leases	\$53,416
0640	001	GENERAL FUND	3625000	Rents and Leases	\$2,805
0640	001	GENERAL FUND	3625000	Rents and Leases	\$3,059
0640	001	GENERAL FUND	3671100	Contributions and Donations from Nongovernmental Sources	\$440

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0640	001	GENERAL FUND	3671103	Contributions and Donations from Nongovernmental Sources	\$7
0640	001	GENERAL FUND	3671105	Contributions and Donations from Nongovernmental Sources	\$250
0640	001	GENERAL FUND	3699100	Miscellaneous Other, Operating	\$2,549
0640	123	HOTEL MOTEL FUND	3083100	Restricted Cash and Investments - Beginning	\$142,638
0640	123	HOTEL MOTEL FUND	3133100	Hotel/Motel Sales and Use Tax	\$87,468
0640	123	HOTEL MOTEL FUND	3133200	Hotel/Motel Sales and Use Tax - Convention Center	\$87,532
0640	123	HOTEL MOTEL FUND	3611100	Investment Earnings	\$130
0640	123	HOTEL MOTEL FUND	3611102	Investment Earnings	\$34
0640	212	2014 LTGO Bond - Fire Truck	3084100	Committed Cash and Investments - Beginning	\$63,019
0640	212	2014 LTGO Bond - Fire Truck	3131500	Special Purpose Sales and Use Tax	\$62,589
0640	212	2014 LTGO Bond - Fire Truck	3611100	Investment Earnings	\$222
0640	212	2014 LTGO Bond - Fire Truck	3611102	Investment Earnings	\$58
0640	214	2017 LTGO Bond - Fire Hall	3084100	Committed Cash and Investments - Beginning	\$15,753
0640	214	2017 LTGO Bond - Fire Hall	3131100	Local Retail Sales and Use Tax	\$49,174
0640	214	2017 LTGO Bond - Fire Hall	3611100	Investment Earnings	\$28
0640	214	2017 LTGO Bond - Fire Hall	3611102	Investment Earnings	\$7
0640	303	FLOOD CONTROL	3084100	Committed Cash and Investments - Beginning	\$177,341
0640	303	FLOOD CONTROL	3611100	Investment Earnings	\$96
0640	303	FLOOD CONTROL	3611102	Investment Earnings	\$25
0640	304	REET 1	3083100	Restricted Cash and Investments - Beginning	\$98,999
0640	304	REET 1	3183400	REET 1 - First Quarter Percent	\$51,821

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0640	304	REET 1	3611100	Investment Earnings	\$119
0640	304	REET 1	3611102	Investment Earnings	\$31
0640	305	REET 2	3083100	Restricted Cash and Investments - Beginning	\$96,292
0640	305	REET 2	3183500	REET 2 - Second Quarter Percent	\$51,821
0640	305	REET 2	3611100	Investment Earnings	\$125
0640	305	REET 2	3611102	Investment Earnings	\$33
0640	401	WATER FUND	3084100	Committed Cash and Investments - Beginning	\$589,298
0640	401	WATER FUND	3084101	Committed Cash and Investments - Beginning	\$81,647
0640	401	WATER FUND	3084102	Committed Cash and Investments - Beginning	\$40,076
0640	401	WATER FUND	3084103	Committed Cash and Investments - Beginning	\$28,161
0640	401	WATER FUND	3434001	Water Sales and Services	\$983,565
0640	401	WATER FUND	3434001	Water Sales and Services	\$3,760
0640	401	WATER FUND	3434001	Water Sales and Services	\$55,149
0640	401	WATER FUND	3434002	Water Sales and Services	\$33,771
0640	401	WATER FUND	3434002	Water Sales and Services	\$2,020
0640	401	WATER FUND	3434003	Water Sales and Services	\$183
0640	401	WATER FUND	3458100	Zoning and Subdivision Services	\$12,721
0640	401	WATER FUND	3458900	Other Planning and Development Services	\$375
0640	401	WATER FUND	3611100	Investment Earnings	\$1,463
0640	401	WATER FUND	3611102	Investment Earnings	\$383
0640	401	WATER FUND	3699100	Miscellaneous Other, Operating	\$223
0640	403	DRAINAGE FUND	3084100	Committed Cash and Investments - Beginning	\$232,650
0640	403	DRAINAGE FUND	3084101	Committed Cash and Investments - Beginning	\$9,939
0640	403	DRAINAGE FUND	3084102	Committed Cash and Investments - Beginning	\$29,500

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0640	403	DRAINAGE FUND	3431000	Storm Drainage Sales and Services	\$316,620
0640	403	DRAINAGE FUND	3431001	Storm Drainage Sales and Services	\$1,170
0640	403	DRAINAGE FUND	3431002	Storm Drainage Sales and Services	\$1,050
0640	403	DRAINAGE FUND	3458100	Zoning and Subdivision Services	\$12,721
0640	403	DRAINAGE FUND	3458900	Other Planning and Development Services	\$375
0640	403	DRAINAGE FUND	3611100	Investment Earnings	\$627
0640	403	DRAINAGE FUND	3611102	Investment Earnings	\$164
0640	409	SEWER FUND	3084100	Committed Cash and Investments - Beginning	\$287,862
0640	409	SEWER FUND	3084101	Committed Cash and Investments - Beginning	\$93,885
0640	409	SEWER FUND	3084102	Committed Cash and Investments - Beginning	\$401,379
0640	409	SEWER FUND	3084103	Committed Cash and Investments - Beginning	\$32,951
0640	409	SEWER FUND	3084104	Committed Cash and Investments - Beginning	\$134,826
0640	409	SEWER FUND	3084105	Committed Cash and Investments - Beginning	\$1,273
0640	409	SEWER FUND	3131100	Local Retail Sales and Use Tax	\$2,498
0640	409	SEWER FUND	3435000	Sewer/Reclaimed Water Sales and Services	\$300
0640	409	SEWER FUND	3435001	Sewer/Reclaimed Water Sales and Services	\$423,044
0640	409	SEWER FUND	3435001	Sewer/Reclaimed Water Sales and Services	\$157,810
0640	409	SEWER FUND	3435002	Sewer/Reclaimed Water Sales and Services	\$119,167
0640	409	SEWER FUND	3435002	Sewer/Reclaimed Water Sales and Services	\$931,533
0640	409	SEWER FUND	3435003	Sewer/Reclaimed Water Sales and Services	\$27,500
0640	409	SEWER FUND	3435004	Sewer/Reclaimed Water Sales and Services	\$65,791
0640	409	SEWER FUND	3435004	Sewer/Reclaimed Water Sales and Services	\$57,100

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0640	409	SEWER FUND	3435005	Sewer/Reclaimed Water Sales and Services	\$100
0640	409	SEWER FUND	3458100	Zoning and Subdivision Services	\$12,721
0640	409	SEWER FUND	3458900	Other Planning and Development Services	\$375
0640	409	SEWER FUND	3611100	Investment Earnings	\$1,638
0640	409	SEWER FUND	3611102	Investment Earnings	\$428
0640	631	AGENCY DISBURSEMENTS	3083100	Restricted Cash and Investments - Beginning	\$2,568
0640	001	GENERAL FUND	5083100	Restricted Cash and Investments - Ending	\$12,257
0640	001	General Fund	5083104	Restricted Cash and Investments - Ending	\$132,456
0640	001	GENERAL FUND	5083110	Restricted Cash and Investments - Ending	\$965
0640	001	GENERAL FUND	5084100	Committed Cash and Investments - Ending	\$1,828,439
0640	001	GENERAL FUND	5116010	Legislative Activities	\$8,700
0640	001	GENERAL FUND	5116020	Legislative Activities	\$690
0640	001	GENERAL FUND	5117040	Lobbying Activities	\$591
0640	001	GENERAL FUND	5131010	Executive Office	\$36,642
0640	001	GENERAL FUND	5131020	Executive Office	\$26,082
0640	001	GENERAL FUND	5131020	Executive Office	\$18,043
0640	001	GENERAL FUND	5131030	Executive Office	\$55
0640	001	GENERAL FUND	5131040	Executive Office	\$417
0640	001	GENERAL FUND	5131040	Executive Office	\$1,010
0640	001	GENERAL FUND	5131040	Executive Office	\$633
0640	001	GENERAL FUND	5131040	Executive Office	\$465
0640	001	GENERAL FUND	5142310	Financial Services	\$46,845
0640	001	GENERAL FUND	5142320	Financial Services	\$23,705
0640	001	GENERAL FUND	5142330	Financial Services	\$300
0640	001	GENERAL FUND	5142340	Financial Services	\$481
0640	001	GENERAL FUND	5142340	Financial Services	\$2,782
0640	001	GENERAL FUND	5142340	Financial Services	\$1,807
0640	001	GENERAL FUND	5142340	Financial Services	\$2,001
0640	001	GENERAL FUND	5142340	Financial Services	\$2,404

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0640	001	GENERAL FUND	5142340	Financial Services	\$680
0640	001	GENERAL FUND	5142340	Financial Services	\$1,490
0640	001	GENERAL FUND	5149040	Voters Registration Services	\$3,129
0640	001	GENERAL FUND	5183030	Maintenance/Security/Insurance/Janitorial Services	\$14,913
0640	001	GENERAL FUND	5183040	Maintenance/Security/Insurance/Janitorial Services	\$2,522
0640	001	GENERAL FUND	5183040	Maintenance/Security/Insurance/Janitorial Services	\$5,808
0640	001	GENERAL FUND	5183040	Maintenance/Security/Insurance/Janitorial Services	\$1,396
0640	001	GENERAL FUND	5183040	Maintenance/Security/Insurance/Janitorial Services	\$1,958
0640	001	GENERAL FUND	5183040	Maintenance/Security/Insurance/Janitorial Services	\$15,975
0640	001	GENERAL FUND	5183040	Maintenance/Security/Insurance/Janitorial Services	\$9,832
0640	001	GENERAL FUND	5183040	Maintenance/Security/Insurance/Janitorial Services	\$5,527
0640	001	GENERAL FUND	5183040	Maintenance/Security/Insurance/Janitorial Services	\$7,753
0640	001	GENERAL FUND	5183040	Maintenance/Security/Insurance/Janitorial Services	\$1,204
0640	001	GENERAL FUND	5189040	Other Centralized Services	\$105
0640	001	GENERAL FUND	5189040	Other Centralized Services	\$4,603
0640	001	GENERAL FUND	5212040	Police Operations	\$331,097
0640	001	GENERAL FUND	5217030	Traffic Policing	\$57
0640	001	GENERAL FUND	5221010	Administration	\$49,565
0640	001	GENERAL FUND	5221020	Administration	\$3,677

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0640	001	GENERAL FUND	5222020	Fire Suppression and Emergency Medical Services	\$1,699
0640	001	GENERAL FUND	5222030	Fire Suppression and Emergency Medical Services	\$2,433
0640	001	GENERAL FUND	5222030	Fire Suppression and Emergency Medical Services	\$319
0640	001	GENERAL FUND	5222030	Fire Suppression and Emergency Medical Services	\$1,299
0640	001	GENERAL FUND	5222030	Fire Suppression and Emergency Medical Services	\$7,560
0640	001	GENERAL FUND	5222030	Fire Suppression and Emergency Medical Services	\$13,155
0640	001	GENERAL FUND	5222040	Fire Suppression and Emergency Medical Services	\$1,488
0640	001	GENERAL FUND	5222040	Fire Suppression and Emergency Medical Services	\$20,018
0640	001	GENERAL FUND	5222040	Fire Suppression and Emergency Medical Services	\$5,298
0640	001	GENERAL FUND	5222040	Fire Suppression and Emergency Medical Services	\$6,696
0640	001	GENERAL FUND	5222040	Fire Suppression and Emergency Medical Services	\$9,175
0640	001	GENERAL FUND	5222040	Fire Suppression and Emergency Medical Services	\$12,334
0640	001	GENERAL FUND	5222040	Fire Suppression and Emergency Medical Services	\$570
0640	001	GENERAL FUND	5222040	Fire Suppression and Emergency Medical Services	\$326
0640	001	GENERAL FUND	5222040	Fire Suppression and Emergency Medical Services	\$3,830

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0640	001	GENERAL FUND	5222040	Fire Suppression and Emergency Medical Services	\$1,672
0640	001	GENERAL FUND	5251040	Administration	\$3,355
0640	001	GENERAL FUND	5423010	Roadway	\$92,627
0640	001	GENERAL FUND	5423010	Roadway	\$5,119
0640	001	GENERAL FUND	5423020	Roadway	\$55,052
0640	001	GENERAL FUND	5423040	Roadway	\$791
0640	001	GENERAL FUND	5426340	Street Lighting	\$19,315
0640	001	GENERAL FUND	5426430	Traffic Control Devices	\$293
0640	001	GENERAL FUND	5426440	Traffic Control Devices	\$9,597
0640	001	GENERAL FUND	5426440	Traffic Control Devices	\$21,613
0640	001	GENERAL FUND	5426540	Parking Facilities	\$7,025
0640	001	GENERAL FUND	5426540	Parking Facilities	\$2,386
0640	001	GENERAL FUND	5431040	Management	\$894
0640	001	GENERAL FUND	5431040	Management	\$5,704
0640	001	GENERAL FUND	5431040	Management	\$6,555
0640	001	GENERAL FUND	5431040	Management	\$3,399
0640	001	GENERAL FUND	5435040	Facilities	\$8,452
0640	001	GENERAL FUND	5523040	Employment Opportunity	\$6,124
0640	001	GENERAL FUND	5537040	Pollution Control and Remediation	\$2,056
0640	001	GENERAL FUND	5586010	Planning	\$41,689
0640	001	GENERAL FUND	5586020	Planning	\$20,571
0640	001	GENERAL FUND	5586040	Planning	\$84,915
0640	001	GENERAL FUND	5586040	Planning	\$5,507
0640	001	GENERAL FUND	5586040	Planning	\$3,831
0640	001	GENERAL FUND	5586040	Planning	\$333
0640	001	GENERAL FUND	5586040	Planning	\$3,884
0640	001	GENERAL FUND	5587040	Economic Development	\$500,000
0640	001	GENERAL FUND	5620040	Public Health Services	\$1,000
0640	001	GENERAL FUND	5660040	Chemical Dependency Services	\$1,011
0640	001	GENERAL FUND	5710030	Educational and Recreational Activities	\$506

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0640	001	GENERAL FUND	5710040	Educational and Recreational Activities	\$8,548
0640	001	GENERAL FUND	5710940	Educational and Recreational Activities	\$1,000
0640	001	GENERAL FUND	5755010	Multipurpose and Community Centers	\$8,718
0640	001	GENERAL FUND	5755010	Multipurpose and Community Centers	\$29,944
0640	001	GENERAL FUND	5755010	Multipurpose and Community Centers	\$327
0640	001	GENERAL FUND	5755020	Multipurpose and Community Centers	\$812
0640	001	GENERAL FUND	5755020	Multipurpose and Community Centers	\$18,334
0640	001	GENERAL FUND	5755030	Multipurpose and Community Centers	\$476
0640	001	GENERAL FUND	5755030	Multipurpose and Community Centers	\$18,000
0640	001	GENERAL FUND	5755030	Multipurpose and Community Centers	\$146
0640	001	GENERAL FUND	5755030	Multipurpose and Community Centers	\$4,329
0640	001	GENERAL FUND	5755040	Multipurpose and Community Centers	\$2,253
0640	001	GENERAL FUND	5755040	Multipurpose and Community Centers	\$1,171
0640	001	GENERAL FUND	5755040	Multipurpose and Community Centers	\$634
0640	001	GENERAL FUND	5755040	Multipurpose and Community Centers	\$2,356
0640	001	GENERAL FUND	5755040	Multipurpose and Community Centers	\$2,373
0640	001	GENERAL FUND	5755040	Multipurpose and Community Centers	\$3,379
0640	001	GENERAL FUND	5755040	Multipurpose and Community Centers	\$6,044
0640	001	GENERAL FUND	5755040	Multipurpose and Community Centers	\$2,900
0640	001	GENERAL FUND	5755040	Multipurpose and Community Centers	\$6,819
0640	001	GENERAL FUND	5755040	Multipurpose and Community Centers	\$847

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0640	001	GENERAL FUND	5755040	Multipurpose and Community Centers	\$12,514
0640	001	GENERAL FUND	5755040	Multipurpose and Community Centers	\$782
0640	001	GENERAL FUND	5755040	Multipurpose and Community Centers	\$25,950
0640	001	GENERAL FUND	5755040	Multipurpose and Community Centers	\$2,386
0640	001	GENERAL FUND	5755040	Multipurpose and Community Centers	\$522
0640	001	GENERAL FUND	5768010	General Parks	\$49,834
0640	001	GENERAL FUND	5768020	General Parks	\$27,732
0640	001	GENERAL FUND	5768030	General Parks	\$40
0640	001	GENERAL FUND	5768030	General Parks	\$2,057
0640	001	GENERAL FUND	5768040	General Parks	\$1,139
0640	001	GENERAL FUND	5768040	General Parks	\$7,292
0640	001	GENERAL FUND	5768040	General Parks	\$2,386
0640	001	GENERAL FUND	5768040	General Parks	\$300
0640	001	GENERAL FUND	5768040	General Parks	\$8,382
0640	001	GENERAL FUND	5768040	General Parks	\$7,173
0640	001	GENERAL FUND	5768040	General Parks	\$847
0640	001	GENERAL FUND	5768040	General Parks	\$2,704
0640	001	GENERAL FUND	5768040	General Parks	\$5,260
0640	001	GENERAL FUND	5768040	General Parks	\$145
0640	001	GENERAL FUND	5768040	General Parks	\$3,759
0640	001	GENERAL FUND	5768040	General Parks	\$6,516
0640	123	HOTEL MOTEL FUND	5083100	Restricted Cash and Investments - Ending	\$224,180
0640	123	HOTEL MOTEL FUND	5142340	Financial Services	\$158
0640	123	HOTEL MOTEL FUND	5739030	Other Cultural and Community Events	\$40,462
0640	123	HOTEL MOTEL FUND	5739030	Other Cultural and Community Events	\$1,000
0640	123	HOTEL MOTEL FUND	5739030	Other Cultural and Community Events	\$1,000
0640	212	2014 LTGO Bond - Fire Truck	5084100	Committed Cash and Investments - Ending	\$85,443
0640	214	2017 LTGO Bond - Fire Hall	5084100	Committed Cash and Investments - Ending	\$25,837

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0640	303	FLOOD CONTROL	5084100	Committed Cash and Investments - Ending	\$163,366
0640	303	FLOOD CONTROL	5142340	Financial Services	\$158
0640	303	FLOOD CONTROL	5313040	Storm Drainage Utilities	\$13,938
0640	304	REET 1	5083100	Restricted Cash and Investments - Ending	\$150,812
0640	304	REET 1	5142340	Financial Services	\$158
0640	305	REET 2	5083100	Restricted Cash and Investments - Ending	\$148,113
0640	305	REET 2	5142340	Financial Services	\$158
0640	401	WATER FUND	5084100	Committed Cash and Investments - Ending	\$898,913
0640	401	WATER FUND	5348010	Water Utilities	\$181,581
0640	401	WATER FUND	5348010	Water Utilities	\$9,789
0640	401	WATER FUND	5348020	Water Utilities	\$105,672
0640	401	WATER FUND	5348030	Water Utilities	\$2,059
0640	401	WATER FUND	5348030	Water Utilities	\$11,355
0640	401	WATER FUND	5348030	Water Utilities	\$304,773
0640	401	WATER FUND	5348030	Water Utilities	\$5,557
0640	401	WATER FUND	5348040	Water Utilities	\$7,322
0640	401	WATER FUND	5348040	Water Utilities	\$1,392
0640	401	WATER FUND	5348040	Water Utilities	\$6,124
0640	401	WATER FUND	5348040	Water Utilities	\$8,536
0640	401	WATER FUND	5348040	Water Utilities	\$928
0640	401	WATER FUND	5348040	Water Utilities	\$9,544
0640	401	WATER FUND	5348040	Water Utilities	\$13,999
0640	401	WATER FUND	5348040	Water Utilities	\$6,268
0640	401	WATER FUND	5348040	Water Utilities	\$53,154
0640	401	WATER FUND	5348040	Water Utilities	\$2,864
0640	401	WATER FUND	5348040	Water Utilities	\$1,767
0640	401	WATER FUND	5348040	Water Utilities	\$30,528
0640	401	WATER FUND	5348040	Water Utilities	\$2,214
0640	401	WATER FUND	5348040	Water Utilities	\$2,294
0640	401	WATER FUND	5348040	Water Utilities	\$46,682
0640	403	DRAINAGE FUND	5084100	Committed Cash and Investments - Ending	\$427,591

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0640	403	DRAINAGE FUND	5313810	Storm Drainage Utilities	\$62,481
0640	403	DRAINAGE FUND	5313810	Storm Drainage Utilities	\$6,269
0640	403	DRAINAGE FUND	5313820	Storm Drainage Utilities	\$37,751
0640	403	DRAINAGE FUND	5313830	Storm Drainage Utilities	\$110
0640	403	DRAINAGE FUND	5313830	Storm Drainage Utilities	\$3,355
0640	403	DRAINAGE FUND	5313840	Storm Drainage Utilities	\$1,726
0640	403	DRAINAGE FUND	5313840	Storm Drainage Utilities	\$633
0640	403	DRAINAGE FUND	5313840	Storm Drainage Utilities	\$473
0640	403	DRAINAGE FUND	5313840	Storm Drainage Utilities	\$6,124
0640	403	DRAINAGE FUND	5313840	Storm Drainage Utilities	\$897
0640	403	DRAINAGE FUND	5313840	Storm Drainage Utilities	\$7,158
0640	403	DRAINAGE FUND	5313840	Storm Drainage Utilities	\$3,150
0640	403	DRAINAGE FUND	5313840	Storm Drainage Utilities	\$3,516
0640	403	DRAINAGE FUND	5313840	Storm Drainage Utilities	\$3,291
0640	403	DRAINAGE FUND	5313840	Storm Drainage Utilities	\$2,237
0640	403	DRAINAGE FUND	5313840	Storm Drainage Utilities	\$4,303
0640	403	DRAINAGE FUND	5313840	Storm Drainage Utilities	\$5,571
0640	409	SEWER FUND	5084100	Committed Cash and Investments - Ending	\$1,500,354
0640	409	SEWER FUND	5358010	Sewer/Reclaimed Water Utilities	\$38,968
0640	409	SEWER FUND	5358020	Sewer/Reclaimed Water Utilities	\$21,079
0640	409	SEWER FUND	5358030	Sewer/Reclaimed Water Utilities	\$5,799
0640	409	SEWER FUND	5358030	Sewer/Reclaimed Water Utilities	\$17,208
0640	409	SEWER FUND	5358030	Sewer/Reclaimed Water Utilities	\$5,615
0640	409	SEWER FUND	5358040	Sewer/Reclaimed Water Utilities	\$1,341
0640	409	SEWER FUND	5358040	Sewer/Reclaimed Water Utilities	\$191,050
0640	409	SEWER FUND	5358040	Sewer/Reclaimed Water Utilities	\$11,468
0640	409	SEWER FUND	5358040	Sewer/Reclaimed Water Utilities	\$1,803
0640	409	SEWER FUND	5358040	Sewer/Reclaimed Water Utilities	\$6,124

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0640	409	SEWER FUND	5358040	Sewer/Reclaimed Water Utilities	\$3,034
0640	409	SEWER FUND	5358040	Sewer/Reclaimed Water Utilities	\$897
0640	409	SEWER FUND	5358040	Sewer/Reclaimed Water Utilities	\$15,059
0640	409	SEWER FUND	5358040	Sewer/Reclaimed Water Utilities	\$68,618
0640	409	SEWER FUND	5358040	Sewer/Reclaimed Water Utilities	\$6,637
0640	409	SEWER FUND	5358040	Sewer/Reclaimed Water Utilities	\$30,000
0640	409	SEWER FUND	5358040	Sewer/Reclaimed Water Utilities	\$2,864
0640	409	SEWER FUND	5358040	Sewer/Reclaimed Water Utilities	\$38,687
0640	409	SEWER FUND	5358040	Sewer/Reclaimed Water Utilities	\$21,074
0640	409	SEWER FUND	5358040	Sewer/Reclaimed Water Utilities	\$31,909
0640	409	SEWER FUND	5358040	Sewer/Reclaimed Water Utilities	\$1,106
0640	409	SEWER FUND	5358040	Sewer/Reclaimed Water Utilities	\$11,772
0640	409	SEWER FUND	5549010	Other Environmental Services	\$21,877
0640	409	SEWER FUND	5549020	Other Environmental Services	\$11,509
0640	409	SEWER FUND	5549030	Other Environmental Services	\$22,070
0640	409	SEWER FUND	5549040	Other Environmental Services	\$344
0640	409	SEWER FUND	5549040	Other Environmental Services	\$2,310
0640	409	SEWER FUND	5549040	Other Environmental Services	\$178,606
0640	409	SEWER FUND	5549040	Other Environmental Services	\$88,303
0640	409	SEWER FUND	5549040	Other Environmental Services	\$225
0640	409	SEWER FUND	5549040	Other Environmental Services	\$4,818

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0640	409	SEWER FUND	5549040	Other Environmental Services	\$130,000
0640	409	SEWER FUND	5549040	Other Environmental Services	\$21
0640	409	SEWER FUND	5549040	Other Environmental Services	\$454
0640	409	SEWER FUND	5549040	Other Environmental Services	\$2,237
0640	409	SEWER FUND	5549040	Other Environmental Services	\$30,540
0640	409	SEWER FUND	5549040	Other Environmental Services	\$57,107
0640	409	SEWER FUND	5549040	Other Environmental Services	\$263
0640	409	SEWER FUND	5549040	Other Environmental Services	\$4,008
0640	409	SEWER FUND	5549040	Other Environmental Services	\$17,796
0640	409	SEWER FUND	5549940	Other Environmental Services	\$75,958
0640	631	AGENCY DISBURSEMENTS	5083100	Restricted Cash and Investments - Ending	\$2,568
0640	001	GENERAL FUND	3821000	Refundable Deposits	\$1,625
0640	001	GENERAL FUND	3821000	Refundable Deposits	\$8,600
0640	001	GENERAL FUND	3821000	Refundable Deposits	\$4,600
0640	001	GENERAL FUND	3821000	Refundable Deposits	\$875
0640	001	GENERAL FUND	3821000	Refundable Deposits	\$2,140
0640	001	GENERAL FUND	3951000	Proceeds from Sales of Capital Assets (Cash Basis Only)	\$117,034
0640	001	GENERAL FUND	3952000	Compensation for Loss/Impairment of Capital Assets (Cash Basis Only)	\$22,012
0640	001	GENERAL FUND	3970000	Transfers-In	\$51,000
0640	401	WATER FUND	3821000	Refundable Deposits	\$400
0640	631	AGENCY DISBURSEMENTS	3894000	Custodial Type Deposits	\$50,982
0640	001	GENERAL FUND	5821000	Refund of Deposits	\$3,520
0640	001	GENERAL FUND	5821000	Refund of Deposits	\$5,402
0640	001	GENERAL FUND	5821000	Refund of Deposits	\$3,450

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0640	001	GENERAL FUND	5942260	Capital Expenditures/Expenses - Fire Suppression and EMS Services	\$37,000
0640	001	GENERAL FUND	5947560	Capital Expenditures/Expenses - Cultural and Recreational Facilities	\$7,342
0640	001	GENERAL FUND	5947660	Capital Expenditures/Expenses - Park Facilities	\$26,222
0640	001	GENERAL FUND	5947660	Capital Expenditures/Expenses - Park Facilities	\$2,827
0640	123	HOTEL MOTEL FUND	5970000	Transfers-Out	\$51,000
0640	212	2014 LTGO Bond - Fire Truck	5912270	Debt Repayment - Fire Suppression and EMS Services	\$35,000
0640	212	2014 LTGO Bond - Fire Truck	5922280	Interest and Other Debt Service Cost - Fire Suppression and EMS Services	\$5,145
0640	212	2014 LTGO Bond - Fire Truck	5922280	Interest and Other Debt Service Cost - Fire Suppression and EMS Services	\$300
0640	214	2017 LTGO Bond - Fire Hall	5912270	Debt Repayment - Fire Suppression and EMS Services	\$23,080
0640	214	2017 LTGO Bond - Fire Hall	5922280	Interest and Other Debt Service Cost - Fire Suppression and EMS Services	\$16,045
0640	401	WATER FUND	5821000	Refund of Deposits	\$500
0640	401	WATER FUND	5913470	Debt Repayment - Water Utilities	\$39,000
0640	401	WATER FUND	5923480	Interest and Other Debt Service Cost - Water Utilities	\$32,509
0640	401	WATER FUND	5943460	Capital Expenditures/Expenses - Water Utilities	\$47,870
0640	403	DRAINAGE FUND	5943160	Capital Expenditures/Expenses - Storm Drainage Utilities	\$26,808

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0640	403	DRAINAGE FUND	5943160	Capital Expenditures/Expenses - Storm Drainage Utilities	\$1,371
0640	409	SEWER FUND	5943560	Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities	\$9,240
0640	409	SEWER FUND	5943560	Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities	\$9,977
0640	409	SEWER FUND	5943560	Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities	\$52,050
0640	631	AGENCY DISBURSEMENTS	5894000	Custodial Type Disbursements	\$50,982

Town of La Conner
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2021

		Total for All Funds (Memo Only)	001 GENERAL FUND	123 HOTEL MOTEL FUND	212 2014 LTGO Bond - Fire Truck
Beginning Cash and Investments					
308	Beginning Cash and Investments	4,033,235	1,475,746	142,638	63,019
388 / 588	Net Adjustments	-	-	-	-
Revenues					
310	Taxes	1,705,723	1,312,820	175,000	62,589
320	Licenses and Permits	53,510	53,510	-	-
330	Intergovernmental Revenues	755,645	755,645	-	-
340	Charges for Goods and Services	3,256,864	37,943	-	-
350	Fines and Penalties	50	50	-	-
360	Miscellaneous Revenues	145,643	139,809	164	280
Total Revenues:		5,917,435	2,299,777	175,164	62,869
Expenditures					
510	General Government	251,180	250,548	158	-
520	Public Safety	475,623	475,623	-	-
530	Utilities	1,509,497	-	-	-
540	Transportation	238,822	238,822	-	-
550	Natural/Economic Environment	1,317,356	668,910	-	-
560	Social Services	2,011	2,011	-	-
570	Culture and Recreation	330,098	287,636	42,462	-
Total Expenditures:		4,124,587	1,923,550	42,620	-
Excess (Deficiency) Revenues over Expenditures:		1,792,848	376,227	132,544	62,869
Other Increases in Fund Resources					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	51,000	51,000	-	-
385	Special or Extraordinary Items	-	-	-	-
381, 382, 389, 395, 398	Other Resources	157,286	156,886	-	-
Total Other Increases in Fund Resources:		208,286	207,886	-	-
Other Decreases in Fund Resources					
594-595	Capital Expenditures	220,707	73,391	-	-
591-593, 599	Debt Service	151,079	-	-	40,445
597	Transfers-Out	51,000	-	51,000	-
585	Special or Extraordinary Items	-	-	-	-
581, 582, 589	Other Uses	12,872	12,372	-	-
Total Other Decreases in Fund Resources:		435,658	85,763	51,000	40,445
Increase (Decrease) in Cash and Investments:		1,565,476	498,350	81,544	22,424
Ending Cash and Investments					
50821	Nonspendable	-	-	-	-
50831	Restricted	668,783	145,678	224,180	-
50841	Committed	4,929,943	1,828,439	-	85,443
50851	Assigned	-	-	-	-
50891	Unassigned	-	-	-	-
Total Ending Cash and Investments		5,598,726	1,974,117	224,180	85,443

The accompanying notes are an integral part of this statement.

Town of La Conner
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2021

		214 2017 LTGO Bond - Fire Hall	303 FLOOD CONTROL	304 REET 1	305 REET 2
Beginning Cash and Investments					
308	Beginning Cash and Investments	15,753	177,341	98,999	96,292
388 / 588	Net Adjustments	-	-	-	-
Revenues					
310	Taxes	49,174	-	51,821	51,821
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	-	-	-	-
340	Charges for Goods and Services	-	-	-	-
350	Fines and Penalties	-	-	-	-
360	Miscellaneous Revenues	35	121	150	158
Total Revenues:		49,209	121	51,971	51,979
Expenditures					
510	General Government	-	158	158	158
520	Public Safety	-	-	-	-
530	Utilities	-	13,938	-	-
540	Transportation	-	-	-	-
550	Natural/Economic Environment	-	-	-	-
560	Social Services	-	-	-	-
570	Culture and Recreation	-	-	-	-
Total Expenditures:		-	14,096	158	158
Excess (Deficiency) Revenues over Expenditures:		49,209	(13,975)	51,813	51,821
Other Increases in Fund Resources					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	-	-	-	-
385	Special or Extraordinary Items	-	-	-	-
381, 382, 389, 395, 398	Other Resources	-	-	-	-
Total Other Increases in Fund Resources:		-	-	-	-
Other Decreases in Fund Resources					
594-595	Capital Expenditures	-	-	-	-
591-593, 599	Debt Service	39,125	-	-	-
597	Transfers-Out	-	-	-	-
585	Special or Extraordinary Items	-	-	-	-
581, 582, 589	Other Uses	-	-	-	-
Total Other Decreases in Fund Resources:		39,125	-	-	-
Increase (Decrease) in Cash and Investments:		10,084	(13,975)	51,813	51,821
Ending Cash and Investments					
50821	Nonspendable	-	-	-	-
50831	Restricted	-	-	150,812	148,113
50841	Committed	25,837	163,366	-	-
50851	Assigned	-	-	-	-
50891	Unassigned	-	-	-	-
Total Ending Cash and Investments		25,837	163,366	150,812	148,113

Town of La Conner
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2021

		401 WATER FUND	403 DRAINAGE FUND	409 SEWER FUND
Beginning Cash and Investments				
308	Beginning Cash and Investments	739,182	272,089	952,176
388 / 588	Net Adjustments	-	-	-
Revenues				
310	Taxes	-	-	2,498
320	Licenses and Permits	-	-	-
330	Intergovernmental Revenues	-	-	-
340	Charges for Goods and Services	1,091,544	331,936	1,795,441
350	Fines and Penalties	-	-	-
360	Miscellaneous Revenues	2,069	791	2,066
Total Revenues:		1,093,613	332,727	1,800,005
Expenditures				
510	General Government	-	-	-
520	Public Safety	-	-	-
530	Utilities	814,402	149,045	532,112
540	Transportation	-	-	-
550	Natural/Economic Environment	-	-	648,446
560	Social Services	-	-	-
570	Culture and Recreation	-	-	-
Total Expenditures:		814,402	149,045	1,180,558
Excess (Deficiency) Revenues over Expenditures:		279,211	183,682	619,447
Other Increases in Fund Resources				
391-393, 596	Debt Proceeds	-	-	-
397	Transfers-In	-	-	-
385	Special or Extraordinary Items	-	-	-
381, 382, 389, 395, 398	Other Resources	400	-	-
Total Other Increases in Fund Resources:		400	-	-
Other Decreases in Fund Resources				
594-595	Capital Expenditures	47,870	28,179	71,267
591-593, 599	Debt Service	71,509	-	-
597	Transfers-Out	-	-	-
585	Special or Extraordinary Items	-	-	-
581, 582, 589	Other Uses	500	-	-
Total Other Decreases in Fund Resources:		119,879	28,179	71,267
Increase (Decrease) in Cash and Investments:		159,732	155,503	548,180
Ending Cash and Investments				
50821	Nonspendable	-	-	-
50831	Restricted	-	-	-
50841	Committed	898,913	427,591	1,500,354
50851	Assigned	-	-	-
50891	Unassigned	-	-	-
Total Ending Cash and Investments		898,913	427,591	1,500,354

Town of La Conner
Fiduciary Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2021

		<u>Custodial</u>
308	Beginning Cash and Investments	2,568
388 & 588	Net Adjustments	-
310-390	Additions	50,982
510-590	Deductions	<u>50,982</u>
	Net Increase (Decrease) in Cash and Investments:	-
508	Ending Cash and Investments	2,568

The accompanying notes are an integral part of this statement.

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

[CASH BARS Schedule 06 Instructions Link](#)

Bank & Investment Account name	FROM BANK STATEMENTS					
	Beginning Bank Balance (2)	Deposits		Inter-bank transfers In (4)	Disbursements	Withdrawals
(1)	(3)			(5)	(6)	(7)
Business Band CD 7816	\$ 250,000					\$ 250,000
Heritage Bank CD 2020	\$ 150,199	\$ 119	\$ (150,000)	\$ 318		\$ 58,525
LGP	\$ 58,464	\$ 61				\$ 150,000
Banner Bank CD 2021	\$ -		\$ 150,000			
Opus Bank CD 54670	\$ 250,146	\$ 877				\$ 251,023
TVI Bond 912833LFS	\$ 246,780	\$ 312		\$ 709		\$ 246,383
WA Fed Checking	\$ 2,556,921	\$ 6,124,698		\$ 4,761,827		\$ 3,919,792
WA Fed Stealth Savings	\$ 922,813	\$ 462				\$ 923,275
Bank Totals	\$ 4,435,325	\$ 6,126,528	\$ -	\$ 4,762,854		\$ 5,798,999
RECONCILING ITEMS						
Beginning Deposits in Transit (8)	\$ 727	\$ (727)				\$ 925
Year-end Deposits in Transit (9)		\$ 925				
Beginning Outstanding & Open Period Items (10)	\$ (400,135)			\$ (400,135)		
Year-end Outstanding & Open Period Items (11)				\$ 198,805		\$ (198,805)
NSF Checks (12)		\$ -		\$ -		
Cancellation of unredeemed checks/warrants (13)		+				
Interfund transactions (14)		\$ 51,000		\$ 51,000		
Netted Transactions (15)		\$ -		\$ -		
Authorized balance of revolving, petty cash and change funds (16)	\$ 150					\$ 150
Other Reconciling Items, net (17)	\$ (265)	\$ (1,368)		\$ 77		+/-
Reconciling Items Totals	\$ (399,523)	\$ 49,830		\$ (150,253)		\$ (197,729)
FROM GENERAL LEDGER						
Beginning Cash & Investment Balance	Revenues & Other Increases	Expenditures & Other Decreases	Ending Cash & Investment Balance			
(19)	(20)	(21)	(22)			
\$ 4,035,802	\$ 6,176,358	\$ 4,612,601	\$ 5,601,269			
C4/C5 or Trial Balance Totals (18)	\$ -	\$ -	\$ -			
Unreconciled Variance (23)		0				

Town of La Conner
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						
251.12	2013 LTGO Bond	12/1/2025	175,000	-	35,000	140,000
251.11	2017 LTGO Bond	12/1/2037	496,873	-	23,080	473,793
251.11	2018 LTGO Bond	12/1/2038	915,000	-	39,000	876,000
Total General Obligation Debt/Liabilities:			1,586,873	-	97,080	1,489,793
Revenue and Other (non G.O.) Debt/Liabilities						
259.12	Compensated Absence		36,524	32,881	34,828	34,577
264.30	Pension Liability		191,631	-	136,883	54,748
Total Revenue and Other (non G.O.) Debt/Liabilities:			228,155	32,881	171,711	89,325
Total Liabilities:			1,815,028	32,881	268,791	1,579,118

Town of La Conner
Schedule of Expenditures of State Financial Assistance
For the Year Ended December 31, 2021

State Agency Name	Program Title	Identification Number	Total
Capital Contributions - State Grant from Department of Ecology	Shoreline Master Plan	SEASMP-1921-ToLaCo -00065	3,514
		Sub-Total:	3,514
		Total State Grants Expended:	3,514

Town of La Conner
Schedule 21 Questions 1-6 (unaudited)
For Fiscal Year Ended: 2021

Property and Liability Insurance		Health and Welfare Insurance	Unemployment Compensation Obligations	Workers Compensation Obligation
Belong to a public entity risk pool		Belong to a public entity risk pool	Pay taxes to the Department of Employment Security ("Taxable")	Pay premiums to the Department of Labor and Industries

Washington PFML Program	Entity	Government Type
Pay premiums to the State's program for both benefits	Town of La Conner	City/Town

Labor Relations Consultant(S)
For the Year Ended December 31, 2021

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

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

Name of firm:
Name of consultant:
Business address:
Amount paid to consultant during fiscal year:
Terms and conditions, as applicable, including: Rates (e.g., hourly, etc.) Maximum compensation allowed Duration of services Services provided