

ANNUAL REPORT CERTIFICATION

Bainbridge Island Metropolitan Park and Recreation District

(Official Name of Government)

1685

MCAG No.

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

For the Fiscal Year Ended 12/31/2022

GOVERNMENT INFORMATION:

Official Mailing Address 11700 NE Meadowmeer Circle
Bainbridge Island, WA 98110

Official Website Address www.biparks.org

Official E-mail Address amy@biparks.org

Official Phone Number (206) 842-2306

AUDIT CONTACT or PREPARER INFORMATION and CERTIFICATION:

Audit Contact or Preparer Name and Title Amy Swenson Administration Services Director

Contact Phone Number (206) 842-2306

Contact E-mail Address amy@biparks.org

I certify 30th day of May, 2023, that annual report information is complete, accurate and in conformity with the Budgeting, Accounting and Reporting Systems Manual, to the best of my knowledge and belief, having reviewed this information and taken all appropriate steps in order to provide such certification. I acknowledge and understand our responsibility for the design and implementation of controls to ensure accurate financial reporting, comply with applicable laws and safeguard public resources, including controls to prevent and detect fraud. Finally, I acknowledge and understand our responsibility for immediately submitting corrected annual report information if any errors or an omission in such information is subsequently identified.

Signatures

Amy Swenson (amy@biparks.org)

**Bainbridge Island Metropolitan Park and Recreation District
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2022**

		Total for All Funds (Memo Only)	001 General Fund	200 Debt Service Fund	300 Capital Project Fund
Beginning Cash and Investments					
308	Beginning Cash and Investments	6,062,174	4,294,024	745,923	554,937
388 / 588	Net Adjustments	-	-	-	-
Revenues					
310	Taxes	8,193,589	7,677,755	515,834	-
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	145,585	3,476	138	141,971
340	Charges for Goods and Services	4,903,584	4,903,584	-	-
350	Fines and Penalties	-	-	-	-
360	Miscellaneous Revenues	724,969	701,334	1,004	20,305
Total Revenues:		<u>13,967,727</u>	<u>13,286,149</u>	<u>516,976</u>	<u>162,276</u>
Expenditures					
510	General Government	-	-	-	-
520	Public Safety	-	-	-	-
530	Utilities	-	-	-	-
540	Transportation	-	-	-	-
550	Natural/Economic Environment	-	-	-	-
560	Social Services	-	-	-	-
570	Culture and Recreation	11,299,031	10,947,987	-	351,044
Total Expenditures:		<u>11,299,031</u>	<u>10,947,987</u>	<u>-</u>	<u>351,044</u>
Excess (Deficiency) Revenues over Expenditures:		2,668,696	2,338,162	516,976	(188,768)
Other Increases in Fund Resources					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	447,151	-	255,558	191,593
385	Special or Extraordinary Items	-	-	-	-
381, 382, 389, 395, 398	Other Resources	298,235	298,235	-	-
Total Other Increases in Fund Resources:		<u>745,386</u>	<u>298,235</u>	<u>255,558</u>	<u>191,593</u>
Other Decreases in Fund Resources					
594-595	Capital Expenditures	355,372	355,372	-	-
591-593, 599	Debt Service	706,933	-	706,933	-
597	Transfers-Out	447,151	447,151	-	-
585	Special or Extraordinary Items	-	-	-	-
581, 582, 589	Other Uses	309,967	309,967	-	-
Total Other Decreases in Fund Resources:		<u>1,819,423</u>	<u>1,112,490</u>	<u>706,933</u>	<u>-</u>
Increase (Decrease) in Cash and Investments:		<u>1,594,659</u>	<u>1,523,907</u>	<u>65,601</u>	<u>2,825</u>
Ending Cash and Investments					
50821	Nonspendable	-	-	-	-
50831	Restricted	15,115	15,115	-	-
50841	Committed	1,838,902	-	811,524	557,762
50851	Assigned	-	-	-	-
50891	Unassigned	5,802,816	5,802,816	-	-
Total Ending Cash and Investments		<u>7,656,833</u>	<u>5,817,931</u>	<u>811,524</u>	<u>557,762</u>

The accompanying notes are an integral part of this statement.

**Bainbridge Island Metropolitan Park and Recreation District
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2022**

		310 Land Acquisition Fund	320 Turf Field Replacement Fund
Beginning Cash and Investments			
308	Beginning Cash and Investments	434,760	32,530
388 / 588	Net Adjustments	-	-
Revenues			
310	Taxes	-	-
320	Licenses and Permits	-	-
330	Intergovernmental Revenues	-	-
340	Charges for Goods and Services	-	-
350	Fines and Penalties	-	-
360	Miscellaneous Revenues	2,134	192
Total Revenues:		2,134	192
Expenditures			
510	General Government	-	-
520	Public Safety	-	-
530	Utilities	-	-
540	Transportation	-	-
550	Natural/Economic Environment	-	-
560	Social Services	-	-
570	Culture and Recreation	-	-
Total Expenditures:		-	-
Excess (Deficiency) Revenues over Expenditures:		2,134	192
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	-	-
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:		2,134	192
Ending Cash and Investments			
50821	Nonspendable	-	-
50831	Restricted	-	-
50841	Committed	436,894	32,722
50851	Assigned	-	-
50891	Unassigned	-	-
Total Ending Cash and Investments		436,894	32,722

The accompanying notes are an integral part of this statement.

Bainbridge Island Metropolitan Park & Recreation District

Notes to the Financial Statements

for the Year Ended December 31, 2022

Note 1 — Summary of Significant Accounting Policies

The Bainbridge Island Metropolitan Park & Recreation District (District) was incorporated on September 14, 2004, and operates under the laws of the State of Washington applicable to a Metropolitan Park and Recreation District. The District is a general-purpose government and provides for the management, control, improvement, maintenance, and acquisition of parks and recreation facilities.

The District's Board of Commissioners (Board) is composed of five members elected at large who each serve a six-year term.

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

- Financial transactions are recognized on a cash basis of accounting as described below.
- Component units are required to be disclosed but are not included in the financial statements.
- Government-wide statements, as defined in GAAP, are not presented.
- All funds are presented, rather than a focus on major funds.
- The *Schedule of Liabilities* is required to be presented with the financial statements as supplementary information.
- Supplementary information required by GAAP is not presented.
- Ending balances for proprietary and fiduciary funds are presented using classifications that are different from the ending net positions 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 District'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. The following fund types are used:

GOVERNMENTAL FUND TYPES:

General Fund:

The general fund is the operating fund of the District. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

Capital Improvement Fund:

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

Debt Service Fund (Bond Redemption Fund):

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

Land Acquisition Fund:

This fund is designated by the Board to account for financial resources which are designated for the acquisition of land for use in furtherance of the District's purpose.

Turf Field Replacement Fund:

This fund is designated by the Board to account for funds which will be used for large turf field expenses.

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.

C. Cash and Investments

See Note 3, Deposits and Investments

D. Capital Assets

Capital assets are assets with an initial individual cost of more than \$5,000 and an estimated useful life of more than two years. Capital assets and inventory are recorded as capital expenditures when purchased.

E. Compensated Absences

Vacation pay, which may accumulate up to a maximum of twice the annual accrual rate, is payable upon resignation, retirement, or death. Sick leave is paid into a VEBA HSA account for employees eligible to receive sick leave payout upon retirement or resignation. The total liability as of 12/31/22 for vested sick and vacation leave, and compensatory time benefits is: \$610,810.08.

Sick leave may be accumulated indefinitely. Upon separation (after five years of employment) employees receive payment of up to 25% of accumulated sick leave or 173.33 hours whichever is less. Payment for sick leave is deposited into an HSA account.

F. Long Term Debt

See Note 4, Long Term Debt (*formerly Debt Service Requirements*)

G. Restricted and Committed Portion of Ending Cash and Investments

Beginning and Ending Cash and Investments is reported as reserved when it is subject to restrictions on use imposed by external parties or due to internal commitments established by the Board. When expenditures that meet restrictions are incurred, the District typically uses reserved resources first before using unreserved amounts.

Assigned funds are funds the board has restricted during the budget process.

Reservations of Ending Cash and Investments in the General Fund consist of funds that are reserved for bridge maintenance on the Forest to Sky Trail in the amount of \$15,114.63.

Note 2 — Budget Compliance

Budgetary control is established at the fund level (i.e., expenditures for a fund may not exceed the fund's total appropriation amount). The Board must approve by resolution any increase in total fund appropriations. General Fund budgets are typically monitored by Division and/or cost center. General Fund District Divisions: Park Services, Administration and Recreation. Deviations within cost centers do not need Board approval and may be approved by the budget manager (as determined by the Division Director) for that cost center. Deviations within Divisions (between cost centers) do not need Board approval but must be approved by the Division Director. Changes in appropriations between Divisions must be approved by the Executive Director and the Board. Some funds have budgets monitored by project. In this case, variations from the appropriated amount for each project must be approved by the Board. Changes in projects must be approved by the Board. Any unexpended appropriation balances lapse at the

end of the budget period (this does not include donated funds). Coding of expenses and revenues are the responsibility of department managers.

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 2022 budgets were as follows:

Notes for Budget	Original Budget	Amended	Final Budget	Actual	Variance
General Fund					
Administration(including Interfund Transfers)	3,595,587.00	4,094,349.00	4,172,049.00	2,967,211.00	1,204,838.00
Park Services	2,847,956.00	2,842,624.00	3,094,676.00	2,795,105.00	299,571.00
Recreation	6,225,039.00	5,963,861.00	6,376,037.00	6,013,596.00	362,441.00
Other changes in cash				284,565.00	(284,565.00)
TOTAL General Fund	12,668,582.00	12,900,834.00	13,642,762.00	12,060,477.00	1,582,285.00
Land Acquisition Fund	600,000.00		600,000.00	-	600,000.00
Turf Field Replacement Fund	7,000.00		7,000.00	-	7,000.00
Bond Redemption Fund	824,286.00		824,286.00	706,933.00	117,353.00
Capital Improvement Fund	2,791,500.00	2,202,200.00	2,202,000.00	351,043.00	1,850,957.00

Note 3 — Deposits and Investments

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

All deposits and certificates of deposit are covered by the Federal Deposit Insurance Corporation and/or the Washington Public Deposit Protection Commission. All investments are insured, registered, or held by Kitsap County Treasurer in its name or its agent.

The District holds one CD, see Note 9.

Investments are reported at fair market value. Investments by type on December 31, 2022, are as follows:

Type of Investment	The District's Own		Total
	Investments	Kitsap County *	
L.G.I.P	\$ -	\$ 5,676,563.25	\$ 5,676,563.25
U.S. Gov. Securities	\$ -	\$ -	\$ -
Other-CD	\$ 15,114.63	\$ -	\$ 15,114.63
Cash	\$ -	\$ 1,980,269.75	\$ 1,980,269.75
Total	\$ 15,114.63	\$ 7,656,833.00	\$ 7,671,947.63
*Investments held by Kitsap County as an agent for other local governments, individuals or private organizations			

Investments in the Local Government Investment Pool

The District is a voluntary participant in the Local Government Investment Pool (LGIP), 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 District would not be able to recover deposits or would not be able to recover collateral securities that are in the possession of an outside party. The District 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 District or its agent in the government's name.

Note 4 — Long-Term Debt *(formerly Debt Service Requirements)*

Debt Service

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

Date	Purpose	Interest Rate	Amount
7/22/2015	General Obligation Bond	3.13%	4,345,000.00
	Zion Bank	1.91	13,380,000.00
	Pension Liability		611,085.00
	Compensated Absence		610,810.08
	Long Term Lease (Historic Bakery)		99.00
	TOTAL		18,946,994.08

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

General Obl. Bond	Principal	Interest	Total
2023	295,000.00	157,825.00	452,825.00
2024	310,000.00	148,975.00	458,975.00
2025	320,000.00	139,675.00	459,675.00
2026	325,000.00	130,075.00	455,075.00
2027	340,000.00	120,325.00	460,325.00
2028-2032	1,895,000.00	401,625.00	2,296,625.00
2033-2034	860,000.00	52,000.00	912,000.00
Totals	4,345,000.00	1,150,500.00	5,495,500.00

ZION	Principal	Interest	Total
2023		255,558.00	255,558.00
2024		255,558.00	255,558.00
2025		255,558.00	255,558.00
2026	780,000.00	255,558.00	1,035,558.00
2027	795,000.00	240,660.00	1,035,660.00
2028-2032	4,200,000.00	969,802.50	5,169,802.50
2033-2037	4,620,000.00	553,136.00	5,173,136.00
2038-2040	2,985,000.00	114,791.00	3,099,791.00
Totals	13,380,000.00	2,900,621.50	16,280,621.50

Note 5 — Pension Plans

State Sponsored Pension Plans

Substantially all the District's full-time and qualifying part-time employees participate in the following statewide retirement systems administered by the Washington State Department of

Retirement Systems (DRS), under cost-sharing, multiple-employer public employee defined benefit and defined contribution retirement plans Public Employee Retirement System.

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.

	Employer Contributions	Allocation Percentage	Liability/Asset
PERS 1	134,504.58	0.021947%	611,085.03
PERS 2/3	229,450.83	0.028561%	1,059,264.94

Note 6 — 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 District. Delinquent taxes are considered fully collectible because a lien affixes to the property after tax is levied.

The District's regular levy for the year 2022 was \$.75 per \$1,000 on an assessed valuation of \$10,277,729,157 for a tax levy of \$7,707,296.

Note 7 — Risk Management

Bainbridge Island Metropolitan Park & Recreation District is a member of the Enduris Washington (Pool). Chapter 48.62 RCW provides the exclusive source of local government entity authority to individually or jointly self-insure risks, jointly purchase insurance or reinsurance, and to contract for risk management, claims, and administrative services. The Pool was formed July 10, 1987, pursuant to the provisions of Chapter 48.62 RCW, Chapter 200-100 WAC, and Chapter 39.34 RCW when two counties and two cities in the State of Washington joined together by signing an

interlocal governmental agreement to fund their self-insured losses and jointly purchase insurance and administrative services. For the Pool’s fiscal year ending August 31, 2022, there were 527 Enduris members representing a broad array of special purpose districts throughout the state.

The Enduris program provides for various forms of joint self-insurance and reinsurance coverage for its members: Liability coverage, which includes: General Liability, Automobile Liability, Public Officials’ Errors and Omissions liability, Terrorism liability and Employment Practices liability; Property coverage, which includes: Building and Contents, Mobile Equipment, Boiler and Machinery, and Business Interruption/Extra Expense; Automobile Physical Damage coverage; Cyber coverage; Crime blanket coverage; Named Position coverage; and an Identity Fraud reimbursement policy. Pollution and Cyber coverage are provided on a claims made coverage form. Crime coverage is provided on a discovery form. All other coverage is provided on an occurrence coverage form.

Members are responsible for a coverage deductible or co-pay on each covered loss. Each policy year members receive a Memorandum of Coverage (MOC) outlining the specific coverage, limits, and deductibles/co-pays that are applicable to them. In certain cases, the Pool may allow members to elect to participate in the programs at limits, coverage, deductibles, and co-pays that are specific to their needs. Enduris is responsible for payment of all covered losses above the member retention, up to the Pool self-insured retention (SIR). Enduris acquires excess/reinsurance from unrelated insurance companies to cover losses above the Pool’s SIR up to the coverage maximum limit of liability. The tables below reflect the Pool’s SIR, reinsurance limits and member deductibles/co-pays by coverage type.

Coverage	Coverage Type	Pool Self-Insured Retention	Excess/ Reinsurance Limits	Member Deductibles/ Co-Pays ⁽¹⁾
Liability:				
Comprehensive General Liability	Per Occurrence	\$1 million	\$20 million	\$1,000 - \$100,000
Automobile Liability	Per Occurrence	\$1 million	\$20 million	\$1,000 - \$100,000
Public Officials Errors and Omissions Liability	Each Wrongful Act Member Aggregate	\$1 million	\$20 million \$20 million	\$1,000 - \$100,000
Terrorism Liability ⁽²⁾	Per Occurrence	\$500,000	\$0	\$1,000 - \$100,000
	Pool Aggregate	\$1 million	Fully funded by Pool	
Employment Practices Liability	Per Occurrence Member Aggregate	\$1 million	\$20 million \$20 million	20% Copay ⁽³⁾

Coverage	Coverage Type	Pool Self-Insured Retention	Excess/ Reinsurance Limits	Member Deductibles/ Co-Pays ⁽¹⁾
----------	---------------	-----------------------------	----------------------------	--

(1) Members may request or be required to pay a higher deductible than the minimum for certain coverage and certain types of losses require a specific co-pay or deductible.

(2) Terrorism liability is fully funded by the Pool i.e., no excess/reinsurance is procured.

(3) Members pay a 20% co-pay of costs. By meeting established guidelines, the co-pay may be waived.

Property ⁽²⁾:

Buildings and Contents	Per Occurrence	\$250,000	\$1 billion	\$1,000 - \$250,000
Mobile Equipment	Per Occurrence	\$250,000	\$1 billion	\$1,000 - \$250,000
Boiler and Machinery ⁽³⁾	Per Occurrence	Varies	\$100 million	Varies
Business Interruption (BI)/ Extra Expense (EE) ⁽⁴⁾	Per Occurrence	\$250,000	\$100 million (BI)/ \$50 million (EE)	\$1,000 - \$250,000

Sublimit ⁽⁵⁾:

Flood	Per Occurrence	\$250,000	\$50 million (Shared by Pool members)	\$1,000 - \$250,000
Earthquake	Per Occurrence	5% of indemnity, subject to \$250,000 minimum	\$10 million (Shared by Pool members)	\$1,000 - \$250,000
Terrorism Primary	Per Occurrence Pool Aggregate	\$250,000	\$100 million per occurrence \$200 million aggregate	\$1,000 - \$250,000
Terrorism Excess	Per Occurrence APIP Per Occurrence APIP Aggregate	\$500,000	\$600 million/ Pool aggregate \$1.1 billion/ per occurrence APIP program \$1.4 billion/ APIP program aggregate	\$0

Automobile Physical Damage ⁽⁶⁾	Per Occurrence	\$25,000. \$100,000 for Emergency Vehicles; \$250,000 for Emergency	\$1 billion	\$250 - \$1,000
--	----------------	---	-------------	-----------------

Coverage	Coverage Type	Pool Self-Insured Retention	Excess/ Reinsurance Limits	Member Deductibles/ Co-Pays ⁽¹⁾
		Vehicles valued >\$750,000		
Crime Blanket ⁽⁷⁾	Per Occurrence	\$50,000	\$1 million	\$1,000
Named Position ⁽⁸⁾	Per Occurrence	\$50,000	\$1 million	\$1,000
Cyber ⁽⁹⁾	Each Claim	\$100,000	\$2 million	20% Copay
	APIP Aggregate		\$40 million	
Identity Fraud Expense Reimbursement ⁽¹⁰⁾	Member Aggregate	\$0	\$25,000	\$0

- (1) Members may request or be required to pay a higher deductible than the minimum for certain coverage and certain types of losses require a specific co-pay or deductible.
- (2) Property coverage for each member is based on a detailed property schedule. Scheduled items are covered to the extent of the cost of repair or replacement pursuant to the excess/reinsurance policy terms. Under the Alliant Property Insurance Program (APIP) Reinsurance carriers cover insured losses over \$250,000 to the limit of \$1 billion except for certain types of sub-limited property losses such as flood, earthquake, and terrorism.
- (3) Boiler and Machinery self-insured retention for the Pool varies depending on motor horsepower.
- (4) Business Interruption/ Extra expense coverage is based on scheduled revenue generating locations/operations. A limited number of members schedule and the rest are limited to \$500,000 of coverage with a \$2.5 million Pool maximum for undeclared exposure. The waiting period (deductible) is typically 24 hours but there are exceptions specific to the type of exposure covered.
- (5) This sublimit list is simplified and is not all-inclusive. In addition, sub-limits are often shared or aggregated by all pool members and, in a few cases, are shared by all APIP members. Deductibles often vary by coverage sub-limit.
- (6) Auto Physical Damage coverage includes comprehensive, named perils and collision. Coverage for each member is based on a detailed vehicle schedule.
- (7) Crime Blanket coverage (also referred to as "Employee Dishonesty Coverage with Faithful Performance" of \$2,500 is provided to each member. Members may elect to "buy-up" the level of coverage from \$5,000 to \$2 million.
- (8) Named Position coverage is optional. Members may elect to schedule various employees, directors, and commissioners, with individual limits of between \$5,000 and \$1 million.
- (9) Cyber coverage is included under the Pool's Property program. Members are subject to a 20% co-pay per loss and the Pool's SIR is tiered between \$50,000 and \$100,000 depending on the insured/members property TIV with an 8-hour waiting period. By meeting established guidelines, the co-pay may be waived. The reinsurance maximum limit of liability is \$2 million, with various declared sub-limits.
- (10) Identity Fraud Expense Reimbursement coverage is purchased by Enduris. Member claims do not have a deductible. There is a \$25,000 limit per member.

Members make an annual contribution to fund the Pool. Since Enduris is a cooperative program, there is joint liability among the participating members. There were no claim settlements in excess of the insurance coverage in any of the last three policy years.

Upon joining the Pool, members are contractually obligated to remain in the Pool for a minimum of one year and must give notice 60 days before renewal to terminate participation. The Interlocal Governmental Agreement (formerly known as the Master Agreement) is automatically renewed each year unless provisions for withdrawal or termination are applied. Even after termination, a member is still responsible for contribution to Enduris for any unresolved, unreported and in process claims for the period they were a signatory to the Interlocal Governmental Agreement.

Enduris is fully funded by its member participants. Claims are filed by members with the Pool who determines coverage and administers the claims.

The Pool is governed by a Board of Directors which is comprised of seven board members. The Pool's members elect the Board, and the positions are filled on a rotating basis. The Board meets quarterly and is responsible for overseeing the business affairs of Enduris and providing policy direction to the Pool's Executive Director.

Note 8 — Other Disclosures

The District entered into an agreement with a citizen regarding repair and maintenance for the bridge on the Forest to Sky Trail. The District has an easement to use the bridge. The District places \$900 per year and the citizen \$100 per year in a separate account currently located at Columbia Bank. These funds are intended to be used for maintenance and repairs to the bridge upon agreement between the District and the citizen. This balance is reported in the General Fund.

Note 9 – Leases

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

The District leases land and buildings from the Kitsap County Sewer District #7 for \$1 per year under lease agreements that continue for 99 years. The lease began July 24, 2018. At the end of 2022, the lease payments had not begun.

Note 10 – Environmental and Certain Asset Retirement Liabilities

Blakely Harbor Park was a lumber mill and operated at the site from 1860's to early 1900's, its operation is the cause for the clean-up. It is currently under active investigation and clean-up led by the previous owners, Port Blakely Tree Farms under an Agreed Order from Washington State.

Port Blakely Tree Farms is named for liability not the Park District – see WA Ecology’s website on active site clean-ups, <https://apps.ecology.wa.gov/cleanupsearch/site/14770>. The District is not a party to liability nor any potential settlements thereof.

Bainbridge Island Metropolitan Park and Recreation District

Schedule 01

For the year ended December 31, 2022

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
1685	001	General Fund	3089100	Unassigned Cash and Investments - Beginning	\$30,000
1685	001	General Fund	3089100	Unassigned Cash and Investments - Beginning	\$1,870
1685	001	General Fund	30831	Restricted Cash and Investments - Beginning	\$14,211
1685	001	General Fund	3089100	Unassigned Cash and Investments - Beginning	\$4,247,943
1685	001	General Fund	3111000	Property Tax	\$7,677,755
1685	001	General Fund	3370000	Local Grants, Entitlements and Other Payments	\$3,476
1685	001	General Fund	3417000	Sales of Merchandise	\$2,520
1685	001	General Fund	3417000	Sales of Merchandise	\$11
1685	001	General Fund	3417000	Sales of Merchandise	\$11,587
1685	001	General Fund	3417000	Sales of Merchandise	\$22,645
1685	001	General Fund	3417000	Sales of Merchandise	\$13
1685	001	General Fund	3417000	Sales of Merchandise	\$20,666
1685	001	General Fund	3473000	Activity Fees	\$151,087
1685	001	General Fund	3473000	Activity Fees	\$12,378
1685	001	General Fund	3473000	Activity Fees	\$3,373
1685	001	General Fund	3473000	Activity Fees	\$4,793
1685	001	General Fund	3473000	Activity Fees	\$6,638
1685	001	General Fund	3473000	Activity Fees	\$710
1685	001	General Fund	3473000	Activity Fees	\$1,509,718
1685	001	General Fund	3473000	Activity Fees	\$15,477
1685	001	General Fund	3474000	Event Admission Fees	\$20,095
1685	001	General Fund	3474000	Event Admission Fees	\$679
1685	001	General Fund	3476000	Program Fees	\$4,812
1685	001	General Fund	3476000	Program Fees	\$44,545
1685	001	General Fund	3476000	Program Fees	\$241,059
1685	001	General Fund	3476000	Program Fees	\$21,034
1685	001	General Fund	3476000	Program Fees	\$147,492
1685	001	General Fund	3476000	Program Fees	\$303,175
1685	001	General Fund	3476000	Program Fees	\$146,779
1685	001	General Fund	3476000	Program Fees	\$10,087
1685	001	General Fund	3476000	Program Fees	\$129,805
1685	001	General Fund	3476000	Program Fees	\$47,696
1685	001	General Fund	3476000	Program Fees	\$20,963
1685	001	General Fund	3476000	Program Fees	\$139,776
1685	001	General Fund	3476000	Program Fees	\$840
1685	001	General Fund	3476000	Program Fees	\$127,705
1685	001	General Fund	3476000	Program Fees	\$420
1685	001	General Fund	3476000	Program Fees	\$30,874
1685	001	General Fund	3476000	Program Fees	\$103,920

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
1685	001	General Fund	3476000	Program Fees	\$128,366
1685	001	General Fund	3476000	Program Fees	\$55,931
1685	001	General Fund	3476000	Program Fees	\$96,040
1685	001	General Fund	3476000	Program Fees	(\$2,927)
1685	001	General Fund	3476000	Program Fees	\$147,201
1685	001	General Fund	3476000	Program Fees	\$57,971
1685	001	General Fund	3476000	Program Fees	\$157,512
1685	001	General Fund	3476000	Program Fees	(\$68,927)
1685	001	General Fund	3476000	Program Fees	\$285
1685	001	General Fund	3476000	Program Fees	\$32,569
1685	001	General Fund	3476000	Program Fees	\$73,439
1685	001	General Fund	3476000	Program Fees	\$12,610
1685	001	General Fund	3476000	Program Fees	\$56
1685	001	General Fund	3476000	Program Fees	\$17,788
1685	001	General Fund	3476000	Program Fees	\$120,278
1685	001	General Fund	3476000	Program Fees	\$210,359
1685	001	General Fund	3476000	Program Fees	\$58,534
1685	001	General Fund	3476500	Program Fees	\$21,072
1685	001	General Fund	3476500	Program Fees	\$2,092
1685	001	General Fund	3476500	Program Fees	\$64,603
1685	001	General Fund	3476500	Program Fees	\$28,784
1685	001	General Fund	3476500	Program Fees	\$16,726
1685	001	General Fund	3476500	Program Fees	\$28,316
1685	001	General Fund	3476500	Program Fees	\$79,146
1685	001	General Fund	3476500	Program Fees	\$22,539
1685	001	General Fund	3476500	Program Fees	\$150,234
1685	001	General Fund	3476500	Program Fees	\$3,873
1685	001	General Fund	3476500	Program Fees	\$70,511
1685	001	General Fund	3479000	Other Culture and Recreation Fees	\$5,900
1685	001	General Fund	3479000	Other Culture and Recreation Fees	\$2,351
1685	001	General Fund	3479000	Other Culture and Recreation Fees	(\$2,094)
1685	001	General Fund	3479000	Other Culture and Recreation Fees	\$505
1685	001	General Fund	3479000	Other Culture and Recreation Fees	\$6,025
1685	001	General Fund	3479000	Other Culture and Recreation Fees	\$2,544
1685	001	General Fund	3611100	Investment Earnings	\$34,422
1685	001	General Fund	3611100	Investment Earnings	\$4
1685	001	General Fund	3621000	Rents and Leases	\$1,387
1685	001	General Fund	3621000	Rents and Leases	\$3,724
1685	001	General Fund	3621000	Rents and Leases	\$733
1685	001	General Fund	3621000	Rents and Leases	\$136
1685	001	General Fund	3621000	Rents and Leases	\$8,302
1685	001	General Fund	3621000	Rents and Leases	\$429

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
1685	001	General Fund	3623000	Rents and Leases	\$4,469
1685	001	General Fund	3624000	Rents and Leases	\$330
1685	001	General Fund	3624000	Rents and Leases	\$2,818
1685	001	General Fund	3624000	Rents and Leases	\$31,340
1685	001	General Fund	3624000	Rents and Leases	\$7,838
1685	001	General Fund	3624000	Rents and Leases	\$23,474
1685	001	General Fund	3624000	Rents and Leases	\$31,275
1685	001	General Fund	3624000	Rents and Leases	\$13,928
1685	001	General Fund	3624000	Rents and Leases	\$100
1685	001	General Fund	3624000	Rents and Leases	\$2,016
1685	001	General Fund	3624000	Rents and Leases	\$7,232
1685	001	General Fund	3624100	Rents and Leases	\$215,304
1685	001	General Fund	3624200	Rents and Leases	\$2,475
1685	001	General Fund	3625000	Rents and Leases	\$24,716
1685	001	General Fund	3625000	Rents and Leases	\$2,960
1685	001	General Fund	3625000	Rents and Leases	\$15,225
1685	001	General Fund	3629000	Rents and Leases	(\$96)
1685	001	General Fund	3671100	Contributions and Donations from Nongovernmental Sources	\$1
1685	001	General Fund	3671100	Contributions and Donations from Nongovernmental Sources	\$25,000
1685	001	General Fund	3671100	Contributions and Donations from Nongovernmental Sources	\$5,700
1685	001	General Fund	3671100	Contributions and Donations from Nongovernmental Sources	\$11,686
1685	001	General Fund	3671100	Contributions and Donations from Nongovernmental Sources	\$42,380
1685	001	General Fund	3671100	Contributions and Donations from Nongovernmental Sources	\$35,850
1685	001	General Fund	3671100	Contributions and Donations from Nongovernmental Sources	\$13,390
1685	001	General Fund	3671100	Contributions and Donations from Nongovernmental Sources	\$1,808
1685	001	General Fund	3671100	Contributions and Donations from Nongovernmental Sources	\$155
1685	001	General Fund	3671100	Contributions and Donations from Nongovernmental Sources	\$1,500

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
1685	001	General Fund	3671100	Contributions and Donations from Nongovernmental Sources	\$425
1685	001	General Fund	3698100	Cash Adjustments	(\$18)
1685	001	General Fund	3698100	Cash Adjustments	\$155
1685	001	General Fund	3699100	Miscellaneous Other Operating	\$900
1685	001	General Fund	3699100	Miscellaneous Other Operating	\$46,992
1685	001	General Fund	3699100	Miscellaneous Other Operating	\$803
1685	001	General Fund	3699100	Miscellaneous Other Operating	\$1,000
1685	001	General Fund	3699100	Miscellaneous Other Operating	\$3,582
1685	001	General Fund	3699100	Miscellaneous Other Operating	\$438
1685	001	General Fund	3699100	Miscellaneous Other Operating	\$29,425
1685	001	General Fund	3699100	Miscellaneous Other Operating	\$5,731
1685	001	General Fund	3699100	Miscellaneous Other Operating	\$190
1685	001	General Fund	3699100	Miscellaneous Other Operating	\$20,748
1685	001	General Fund	3699100	Miscellaneous Other Operating	\$2,543
1685	001	General Fund	3699100	Miscellaneous Other Operating	\$454
1685	001	General Fund	3699100	Miscellaneous Other Operating	\$220
1685	001	General Fund	3699100	Miscellaneous Other Operating	\$12,755
1685	001	General Fund	3699100	Miscellaneous Other Operating	\$34
1685	001	General Fund	3699100	Miscellaneous Other Operating	\$634
1685	001	General Fund	3699100	Miscellaneous Other Operating	\$150
1685	001	General Fund	3699100	Miscellaneous Other Operating	\$2,057
1685	001	General Fund	3699100	Miscellaneous Other Operating	\$105
1685	200	Debt Service Fund	30841	Committed Cash and Investments - Beginning	\$745,923
1685	200	Debt Service Fund	3111000	Property Tax	\$515,834
1685	200	Debt Service Fund	3370011	Local Grants, Entitlements and Other Payments	\$138
1685	200	Debt Service Fund	3611100	Investment Earnings	\$1,004
1685	300	Capital Project Fund	30841	Committed Cash and Investments - Beginning	\$554,937
1685	300	Capital Project Fund	3340690	State Grant from Other State Agencies	\$20,952
1685	300	Capital Project Fund	3340690	State Grant from Other State Agencies	\$121,019

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
1685	300	Capital Project Fund	3611100	Investment Earnings	\$2,825
1685	300	Capital Project Fund	3671100	Contributions and Donations from Nongovernmental Sources	\$17,480
1685	310	Land Acquisition Fund	30841	Committed Cash and Investments - Beginning	\$434,760
1685	310	Land Acquisition Fund	3611100	Investment Earnings	\$2,134
1685	320	Turf Field Replacement Fund	30841	Committed Cash and Investments - Beginning	\$32,530
1685	320	Turf Field Replacement Fund	3611100	Investment Earnings	\$192
1685	001	General Fund	5711010	Educational and Recreational Activities	\$155,474
1685	001	General Fund	5711010	Educational and Recreational Activities	\$46,945
1685	001	General Fund	5711010	Educational and Recreational Activities	\$72,379
1685	001	General Fund	5711010	Educational and Recreational Activities	\$143,295
1685	001	General Fund	5711010	Educational and Recreational Activities	\$1,537
1685	001	General Fund	5711020	Educational and Recreational Activities	\$26,302
1685	001	General Fund	5711020	Educational and Recreational Activities	\$4,501
1685	001	General Fund	5711020	Educational and Recreational Activities	\$6,014
1685	001	General Fund	5711020	Educational and Recreational Activities	\$6,560
1685	001	General Fund	5711020	Educational and Recreational Activities	\$31,723
1685	001	General Fund	5711020	Educational and Recreational Activities	\$3,837
1685	001	General Fund	5711020	Educational and Recreational Activities	\$7,267
1685	001	General Fund	5711020	Educational and Recreational Activities	\$7,335
1685	001	General Fund	5711020	Educational and Recreational Activities	\$33,547
1685	001	General Fund	5711020	Educational and Recreational Activities	\$8,517
1685	001	General Fund	5711020	Educational and Recreational Activities	\$11,161
1685	001	General Fund	5711020	Educational and Recreational Activities	\$12,271
1685	001	General Fund	5711020	Educational and Recreational Activities	\$1,789
1685	001	General Fund	5711020	Educational and Recreational Activities	\$435
1685	001	General Fund	5711020	Educational and Recreational Activities	\$217
1685	001	General Fund	5711020	Educational and Recreational Activities	\$523
1685	001	General Fund	5711020	Educational and Recreational Activities	\$6,602

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
1685	001	General Fund	5711030	Educational and Recreational Activities	\$11,768
1685	001	General Fund	5711030	Educational and Recreational Activities	\$30,456
1685	001	General Fund	5711030	Educational and Recreational Activities	\$2,855
1685	001	General Fund	5711030	Educational and Recreational Activities	\$278
1685	001	General Fund	5711030	Educational and Recreational Activities	\$3,596
1685	001	General Fund	5711030	Educational and Recreational Activities	\$10,378
1685	001	General Fund	5711030	Educational and Recreational Activities	\$12,849
1685	001	General Fund	5711030	Educational and Recreational Activities	\$31,122
1685	001	General Fund	5711040	Educational and Recreational Activities	\$999
1685	001	General Fund	5711040	Educational and Recreational Activities	\$868
1685	001	General Fund	5711040	Educational and Recreational Activities	\$101
1685	001	General Fund	5711040	Educational and Recreational Activities	\$2,526
1685	001	General Fund	5711040	Educational and Recreational Activities	\$351,825
1685	001	General Fund	5711040	Educational and Recreational Activities	\$4,764
1685	001	General Fund	5711040	Educational and Recreational Activities	\$100
1685	001	General Fund	5711040	Educational and Recreational Activities	\$4,869
1685	001	General Fund	5711040	Educational and Recreational Activities	\$28
1685	001	General Fund	5711140	Educational and Recreational Activities	\$2,966
1685	001	General Fund	5711140	Educational and Recreational Activities	\$61,199
1685	001	General Fund	5711140	Educational and Recreational Activities	\$537
1685	001	General Fund	5711140	Educational and Recreational Activities	\$1,082
1685	001	General Fund	5711140	Educational and Recreational Activities	\$414
1685	001	General Fund	5711140	Educational and Recreational Activities	\$96,140
1685	001	General Fund	5711240	Educational and Recreational Activities	\$2,456
1685	001	General Fund	5711240	Educational and Recreational Activities	\$6,770
1685	001	General Fund	5711540	Educational and Recreational Activities	\$186
1685	001	General Fund	5711640	Educational and Recreational Activities	\$80,040
1685	001	General Fund	5711640	Educational and Recreational Activities	\$11,373

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
1685	001	General Fund	5711640	Educational and Recreational Activities	\$5,395
1685	001	General Fund	5711640	Educational and Recreational Activities	\$14,356
1685	001	General Fund	5711640	Educational and Recreational Activities	\$56
1685	001	General Fund	5711640	Educational and Recreational Activities	\$39,263
1685	001	General Fund	5711740	Educational and Recreational Activities	\$25,730
1685	001	General Fund	5711740	Educational and Recreational Activities	\$4,220
1685	001	General Fund	5711740	Educational and Recreational Activities	\$90
1685	001	General Fund	5711740	Educational and Recreational Activities	\$345
1685	001	General Fund	5711740	Educational and Recreational Activities	\$182
1685	001	General Fund	5711940	Educational and Recreational Activities	\$1,159
1685	001	General Fund	5712010	Educational and Recreational Activities	\$205,386
1685	001	General Fund	5712010	Educational and Recreational Activities	\$70,976
1685	001	General Fund	5712010	Educational and Recreational Activities	\$68,615
1685	001	General Fund	5712010	Educational and Recreational Activities	\$67,092
1685	001	General Fund	5712010	Educational and Recreational Activities	\$138,074
1685	001	General Fund	5712010	Educational and Recreational Activities	\$75,860
1685	001	General Fund	5712010	Educational and Recreational Activities	\$28,878
1685	001	General Fund	5712010	Educational and Recreational Activities	\$56,063
1685	001	General Fund	5712010	Educational and Recreational Activities	\$255,664
1685	001	General Fund	5712010	Educational and Recreational Activities	\$79,497
1685	001	General Fund	5712010	Educational and Recreational Activities	\$121,198
1685	001	General Fund	5712010	Educational and Recreational Activities	\$102
1685	001	General Fund	5712010	Educational and Recreational Activities	\$61
1685	001	General Fund	5712010	Educational and Recreational Activities	\$849
1685	001	General Fund	5712010	Educational and Recreational Activities	\$43
1685	001	General Fund	5712010	Educational and Recreational Activities	\$64
1685	001	General Fund	5712010	Educational and Recreational Activities	\$142
1685	001	General Fund	5712010	Educational and Recreational Activities	\$17,802

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
1685	001	General Fund	5712010	Educational and Recreational Activities	\$1,534
1685	001	General Fund	5712010	Educational and Recreational Activities	\$47,668
1685	001	General Fund	5712010	Educational and Recreational Activities	\$39,203
1685	001	General Fund	5712010	Educational and Recreational Activities	\$15,320
1685	001	General Fund	5712010	Educational and Recreational Activities	\$144,852
1685	001	General Fund	5712010	Educational and Recreational Activities	\$91
1685	001	General Fund	5712010	Educational and Recreational Activities	\$55,080
1685	001	General Fund	5712010	Educational and Recreational Activities	\$18,198
1685	001	General Fund	5712010	Educational and Recreational Activities	\$62,801
1685	001	General Fund	5712010	Educational and Recreational Activities	\$14,391
1685	001	General Fund	5712010	Educational and Recreational Activities	\$6,295
1685	001	General Fund	5712010	Educational and Recreational Activities	\$63,538
1685	001	General Fund	5712010	Educational and Recreational Activities	\$72,467
1685	001	General Fund	5712010	Educational and Recreational Activities	\$1,467
1685	001	General Fund	5712010	Educational and Recreational Activities	\$16,969
1685	001	General Fund	5712010	Educational and Recreational Activities	\$19,573
1685	001	General Fund	5712010	Educational and Recreational Activities	\$66,652
1685	001	General Fund	5712010	Educational and Recreational Activities	\$28,692
1685	001	General Fund	5712010	Educational and Recreational Activities	\$8,418
1685	001	General Fund	5712010	Educational and Recreational Activities	\$888
1685	001	General Fund	5712010	Educational and Recreational Activities	\$32,911
1685	001	General Fund	5712010	Educational and Recreational Activities	\$21,737
1685	001	General Fund	5712010	Educational and Recreational Activities	\$18,238
1685	001	General Fund	5712010	Educational and Recreational Activities	\$5,347
1685	001	General Fund	5712010	Educational and Recreational Activities	\$4,592
1685	001	General Fund	5712010	Educational and Recreational Activities	\$28,908
1685	001	General Fund	5712010	Educational and Recreational Activities	\$16,021
1685	001	General Fund	5712010	Educational and Recreational Activities	\$34,178

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
1685	001	General Fund	5712010	Educational and Recreational Activities	\$8,587
1685	001	General Fund	5712010	Educational and Recreational Activities	\$54,725
1685	001	General Fund	5712010	Educational and Recreational Activities	\$9,242
1685	001	General Fund	5712010	Educational and Recreational Activities	\$19,333
1685	001	General Fund	5712020	Educational and Recreational Activities	\$87
1685	001	General Fund	5712020	Educational and Recreational Activities	\$2,504
1685	001	General Fund	5712020	Educational and Recreational Activities	\$136
1685	001	General Fund	5712020	Educational and Recreational Activities	\$25,989
1685	001	General Fund	5712020	Educational and Recreational Activities	\$5,303
1685	001	General Fund	5712020	Educational and Recreational Activities	\$2,173
1685	001	General Fund	5712020	Educational and Recreational Activities	\$28,938
1685	001	General Fund	5712020	Educational and Recreational Activities	\$14
1685	001	General Fund	5712020	Educational and Recreational Activities	\$15,664
1685	001	General Fund	5712020	Educational and Recreational Activities	\$10,412
1685	001	General Fund	5712020	Educational and Recreational Activities	\$13
1685	001	General Fund	5712020	Educational and Recreational Activities	\$9,039
1685	001	General Fund	5712020	Educational and Recreational Activities	\$1,976
1685	001	General Fund	5712020	Educational and Recreational Activities	\$838
1685	001	General Fund	5712020	Educational and Recreational Activities	\$9,079
1685	001	General Fund	5712020	Educational and Recreational Activities	\$11,093
1685	001	General Fund	5712020	Educational and Recreational Activities	\$186
1685	001	General Fund	5712020	Educational and Recreational Activities	\$8,077
1685	001	General Fund	5712020	Educational and Recreational Activities	\$15,357
1685	001	General Fund	5712020	Educational and Recreational Activities	\$2,479
1685	001	General Fund	5712020	Educational and Recreational Activities	\$2,574
1685	001	General Fund	5712020	Educational and Recreational Activities	\$10,335
1685	001	General Fund	5712020	Educational and Recreational Activities	\$4,507
1685	001	General Fund	5712020	Educational and Recreational Activities	\$1,297

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
1685	001	General Fund	5712020	Educational and Recreational Activities	\$125
1685	001	General Fund	5712020	Educational and Recreational Activities	\$8,312
1685	001	General Fund	5712020	Educational and Recreational Activities	\$10,152
1685	001	General Fund	5712020	Educational and Recreational Activities	\$3,472
1685	001	General Fund	5712020	Educational and Recreational Activities	\$11,971
1685	001	General Fund	5712020	Educational and Recreational Activities	\$793
1685	001	General Fund	5712020	Educational and Recreational Activities	\$27,338
1685	001	General Fund	5712020	Educational and Recreational Activities	\$3,948
1685	001	General Fund	5712020	Educational and Recreational Activities	\$8,193
1685	001	General Fund	5712020	Educational and Recreational Activities	\$2,471
1685	001	General Fund	5712020	Educational and Recreational Activities	\$4,904
1685	001	General Fund	5712020	Educational and Recreational Activities	\$11,793
1685	001	General Fund	5712020	Educational and Recreational Activities	\$1,296
1685	001	General Fund	5712020	Educational and Recreational Activities	\$21,972
1685	001	General Fund	5712020	Educational and Recreational Activities	\$312
1685	001	General Fund	5712020	Educational and Recreational Activities	\$5,790
1685	001	General Fund	5712020	Educational and Recreational Activities	\$11,548
1685	001	General Fund	5712020	Educational and Recreational Activities	\$7,062
1685	001	General Fund	5712020	Educational and Recreational Activities	\$6,242
1685	001	General Fund	5712020	Educational and Recreational Activities	\$14,184
1685	001	General Fund	5712020	Educational and Recreational Activities	\$30
1685	001	General Fund	5712020	Educational and Recreational Activities	\$319
1685	001	General Fund	5712020	Educational and Recreational Activities	\$7,811
1685	001	General Fund	5712020	Educational and Recreational Activities	\$4,461
1685	001	General Fund	5712020	Educational and Recreational Activities	\$7,700
1685	001	General Fund	5712020	Educational and Recreational Activities	\$527
1685	001	General Fund	5712020	Educational and Recreational Activities	\$26,343
1685	001	General Fund	5712020	Educational and Recreational Activities	\$6,807

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
1685	001	General Fund	5712020	Educational and Recreational Activities	\$67
1685	001	General Fund	5712020	Educational and Recreational Activities	\$164
1685	001	General Fund	5712020	Educational and Recreational Activities	\$12,493
1685	001	General Fund	5712020	Educational and Recreational Activities	\$33,309
1685	001	General Fund	5712020	Educational and Recreational Activities	\$17,034
1685	001	General Fund	5712020	Educational and Recreational Activities	\$13,165
1685	001	General Fund	5712020	Educational and Recreational Activities	\$11,332
1685	001	General Fund	5712020	Educational and Recreational Activities	\$10,394
1685	001	General Fund	5712020	Educational and Recreational Activities	\$19,849
1685	001	General Fund	5712020	Educational and Recreational Activities	\$9,632
1685	001	General Fund	5712020	Educational and Recreational Activities	\$10,867
1685	001	General Fund	5712020	Educational and Recreational Activities	\$8,788
1685	001	General Fund	5712020	Educational and Recreational Activities	\$33,981
1685	001	General Fund	5712020	Educational and Recreational Activities	\$7,507
1685	001	General Fund	5712020	Educational and Recreational Activities	\$20,970
1685	001	General Fund	5712020	Educational and Recreational Activities	\$1,490
1685	001	General Fund	5712020	Educational and Recreational Activities	\$583
1685	001	General Fund	5712020	Educational and Recreational Activities	\$563
1685	001	General Fund	5712020	Educational and Recreational Activities	\$524
1685	001	General Fund	5712020	Educational and Recreational Activities	\$419
1685	001	General Fund	5712020	Educational and Recreational Activities	\$952
1685	001	General Fund	5712020	Educational and Recreational Activities	\$504
1685	001	General Fund	5712020	Educational and Recreational Activities	\$414
1685	001	General Fund	5712020	Educational and Recreational Activities	\$387
1685	001	General Fund	5712020	Educational and Recreational Activities	\$1,423
1685	001	General Fund	5712020	Educational and Recreational Activities	\$391
1685	001	General Fund	5712020	Educational and Recreational Activities	\$845
1685	001	General Fund	5712030	Educational and Recreational Activities	\$2,946

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
1685	001	General Fund	5712030	Educational and Recreational Activities	\$200
1685	001	General Fund	5712030	Educational and Recreational Activities	\$5,822
1685	001	General Fund	5712030	Educational and Recreational Activities	\$415
1685	001	General Fund	5712030	Educational and Recreational Activities	\$426
1685	001	General Fund	5712030	Educational and Recreational Activities	\$1,028
1685	001	General Fund	5712030	Educational and Recreational Activities	\$609
1685	001	General Fund	5712030	Educational and Recreational Activities	\$2,524
1685	001	General Fund	5712030	Educational and Recreational Activities	\$1,678
1685	001	General Fund	5712030	Educational and Recreational Activities	\$5,771
1685	001	General Fund	5712030	Educational and Recreational Activities	\$7,671
1685	001	General Fund	5712030	Educational and Recreational Activities	\$16,929
1685	001	General Fund	5712030	Educational and Recreational Activities	\$584
1685	001	General Fund	5712030	Educational and Recreational Activities	\$166
1685	001	General Fund	5712030	Educational and Recreational Activities	\$315
1685	001	General Fund	5712030	Educational and Recreational Activities	\$1,001
1685	001	General Fund	5712030	Educational and Recreational Activities	\$15,927
1685	001	General Fund	5712030	Educational and Recreational Activities	\$7,904
1685	001	General Fund	5712030	Educational and Recreational Activities	\$10,492
1685	001	General Fund	5712030	Educational and Recreational Activities	\$895
1685	001	General Fund	5712030	Educational and Recreational Activities	\$48
1685	001	General Fund	5712030	Educational and Recreational Activities	\$4,006
1685	001	General Fund	5712030	Educational and Recreational Activities	\$483
1685	001	General Fund	5712030	Educational and Recreational Activities	\$8,704
1685	001	General Fund	5712030	Educational and Recreational Activities	\$2,720
1685	001	General Fund	5712030	Educational and Recreational Activities	\$4,816
1685	001	General Fund	5712030	Educational and Recreational Activities	\$4,592
1685	001	General Fund	5712030	Educational and Recreational Activities	\$11,247
1685	001	General Fund	5712030	Educational and Recreational Activities	\$1,342

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
1685	001	General Fund	5712030	Educational and Recreational Activities	\$1,906
1685	001	General Fund	5712030	Educational and Recreational Activities	\$38
1685	001	General Fund	5712030	Educational and Recreational Activities	\$968
1685	001	General Fund	5712030	Educational and Recreational Activities	\$88
1685	001	General Fund	5712030	Educational and Recreational Activities	\$1,671
1685	001	General Fund	5712030	Educational and Recreational Activities	\$3,659
1685	001	General Fund	5712030	Educational and Recreational Activities	\$8,495
1685	001	General Fund	5712030	Educational and Recreational Activities	\$165
1685	001	General Fund	5712030	Educational and Recreational Activities	\$2,725
1685	001	General Fund	5712030	Educational and Recreational Activities	\$80
1685	001	General Fund	5712030	Educational and Recreational Activities	\$906
1685	001	General Fund	5712030	Educational and Recreational Activities	\$1,682
1685	001	General Fund	5712030	Educational and Recreational Activities	\$92
1685	001	General Fund	5712030	Educational and Recreational Activities	\$325
1685	001	General Fund	5712030	Educational and Recreational Activities	\$396
1685	001	General Fund	5712030	Educational and Recreational Activities	\$35
1685	001	General Fund	5712030	Educational and Recreational Activities	\$500
1685	001	General Fund	5712030	Educational and Recreational Activities	\$650
1685	001	General Fund	5712030	Educational and Recreational Activities	\$1,575
1685	001	General Fund	5712030	Educational and Recreational Activities	\$1,255
1685	001	General Fund	5712030	Educational and Recreational Activities	\$48,210
1685	001	General Fund	5712030	Educational and Recreational Activities	\$1,767
1685	001	General Fund	5712030	Educational and Recreational Activities	\$5,910
1685	001	General Fund	5712030	Educational and Recreational Activities	\$1,292
1685	001	General Fund	5712030	Educational and Recreational Activities	\$270
1685	001	General Fund	5712030	Educational and Recreational Activities	\$20,224
1685	001	General Fund	5712030	Educational and Recreational Activities	\$152
1685	001	General Fund	5712030	Educational and Recreational Activities	\$2,153

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
1685	001	General Fund	5712040	Educational and Recreational Activities	\$365
1685	001	General Fund	5712040	Educational and Recreational Activities	\$3,601
1685	001	General Fund	5712040	Educational and Recreational Activities	\$12,137
1685	001	General Fund	5712040	Educational and Recreational Activities	\$6,050
1685	001	General Fund	5712040	Educational and Recreational Activities	\$2,576
1685	001	General Fund	5712040	Educational and Recreational Activities	\$407
1685	001	General Fund	5712040	Educational and Recreational Activities	\$6,728
1685	001	General Fund	5712040	Educational and Recreational Activities	\$832
1685	001	General Fund	5712040	Educational and Recreational Activities	\$702
1685	001	General Fund	5712040	Educational and Recreational Activities	\$78
1685	001	General Fund	5712040	Educational and Recreational Activities	\$223
1685	001	General Fund	5712040	Educational and Recreational Activities	\$180
1685	001	General Fund	5712040	Educational and Recreational Activities	\$1,090
1685	001	General Fund	5712040	Educational and Recreational Activities	\$1,067
1685	001	General Fund	5712040	Educational and Recreational Activities	\$270
1685	001	General Fund	5712040	Educational and Recreational Activities	\$99
1685	001	General Fund	5712040	Educational and Recreational Activities	\$506
1685	001	General Fund	5712040	Educational and Recreational Activities	\$249
1685	001	General Fund	5712040	Educational and Recreational Activities	\$99
1685	001	General Fund	5712040	Educational and Recreational Activities	\$326
1685	001	General Fund	5712040	Educational and Recreational Activities	\$4,565
1685	001	General Fund	5712040	Educational and Recreational Activities	\$181
1685	001	General Fund	5712040	Educational and Recreational Activities	\$387
1685	001	General Fund	5712040	Educational and Recreational Activities	\$238
1685	001	General Fund	5712040	Educational and Recreational Activities	\$849
1685	001	General Fund	5712040	Educational and Recreational Activities	(\$261)
1685	001	General Fund	5712040	Educational and Recreational Activities	\$5
1685	001	General Fund	5712040	Educational and Recreational Activities	\$20,400

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
1685	001	General Fund	5712040	Educational and Recreational Activities	\$254
1685	001	General Fund	5712040	Educational and Recreational Activities	\$235
1685	001	General Fund	5712040	Educational and Recreational Activities	\$20
1685	001	General Fund	5712040	Educational and Recreational Activities	\$644
1685	001	General Fund	5712040	Educational and Recreational Activities	\$482
1685	001	General Fund	5712040	Educational and Recreational Activities	\$618
1685	001	General Fund	5712040	Educational and Recreational Activities	\$893
1685	001	General Fund	5712040	Educational and Recreational Activities	\$6,006
1685	001	General Fund	5712040	Educational and Recreational Activities	\$105
1685	001	General Fund	5712040	Educational and Recreational Activities	\$1,069
1685	001	General Fund	5712040	Educational and Recreational Activities	\$2,086
1685	001	General Fund	5712040	Educational and Recreational Activities	\$963
1685	001	General Fund	5712040	Educational and Recreational Activities	\$1,902
1685	001	General Fund	5712040	Educational and Recreational Activities	\$602
1685	001	General Fund	5712040	Educational and Recreational Activities	\$270
1685	001	General Fund	5712040	Educational and Recreational Activities	\$3,544
1685	001	General Fund	5712140	Educational and Recreational Activities	\$4,468
1685	001	General Fund	5712140	Educational and Recreational Activities	\$616
1685	001	General Fund	5712140	Educational and Recreational Activities	\$359
1685	001	General Fund	5712140	Educational and Recreational Activities	\$756
1685	001	General Fund	5712140	Educational and Recreational Activities	\$2,641
1685	001	General Fund	5712140	Educational and Recreational Activities	\$362
1685	001	General Fund	5712140	Educational and Recreational Activities	\$316
1685	001	General Fund	5712140	Educational and Recreational Activities	\$160
1685	001	General Fund	5712140	Educational and Recreational Activities	\$80
1685	001	General Fund	5712140	Educational and Recreational Activities	\$386
1685	001	General Fund	5712140	Educational and Recreational Activities	\$494
1685	001	General Fund	5712140	Educational and Recreational Activities	\$163

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
1685	001	General Fund	5712140	Educational and Recreational Activities	\$369
1685	001	General Fund	5712140	Educational and Recreational Activities	\$360
1685	001	General Fund	5712140	Educational and Recreational Activities	\$7,776
1685	001	General Fund	5712140	Educational and Recreational Activities	\$351
1685	001	General Fund	5712140	Educational and Recreational Activities	\$184
1685	001	General Fund	5712140	Educational and Recreational Activities	\$1,124
1685	001	General Fund	5712140	Educational and Recreational Activities	\$4,422
1685	001	General Fund	5712140	Educational and Recreational Activities	\$718
1685	001	General Fund	5712140	Educational and Recreational Activities	\$11,123
1685	001	General Fund	5712140	Educational and Recreational Activities	\$11
1685	001	General Fund	5712140	Educational and Recreational Activities	\$24
1685	001	General Fund	5712140	Educational and Recreational Activities	\$17
1685	001	General Fund	5712140	Educational and Recreational Activities	\$115
1685	001	General Fund	5712140	Educational and Recreational Activities	\$565
1685	001	General Fund	5712140	Educational and Recreational Activities	\$399
1685	001	General Fund	5712140	Educational and Recreational Activities	\$1,952
1685	001	General Fund	5712140	Educational and Recreational Activities	\$66
1685	001	General Fund	5712140	Educational and Recreational Activities	\$137
1685	001	General Fund	5712140	Educational and Recreational Activities	\$1,687
1685	001	General Fund	5712140	Educational and Recreational Activities	\$173
1685	001	General Fund	5712240	Educational and Recreational Activities	\$10,300
1685	001	General Fund	5712240	Educational and Recreational Activities	\$7
1685	001	General Fund	5712240	Educational and Recreational Activities	\$6
1685	001	General Fund	5712240	Educational and Recreational Activities	\$13
1685	001	General Fund	5712240	Educational and Recreational Activities	\$717
1685	001	General Fund	5712440	Educational and Recreational Activities	\$54
1685	001	General Fund	5712440	Educational and Recreational Activities	\$375
1685	001	General Fund	5712440	Educational and Recreational Activities	\$15,745

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
1685	001	General Fund	5712440	Educational and Recreational Activities	\$1,339
1685	001	General Fund	5712440	Educational and Recreational Activities	\$43,212
1685	001	General Fund	5712440	Educational and Recreational Activities	\$17,232
1685	001	General Fund	5712440	Educational and Recreational Activities	\$13,470
1685	001	General Fund	5712440	Educational and Recreational Activities	\$49,241
1685	001	General Fund	5712440	Educational and Recreational Activities	\$16,991
1685	001	General Fund	5712440	Educational and Recreational Activities	\$116,576
1685	001	General Fund	5712440	Educational and Recreational Activities	\$9,712
1685	001	General Fund	5712440	Educational and Recreational Activities	\$51,670
1685	001	General Fund	5712540	Educational and Recreational Activities	\$146
1685	001	General Fund	5712540	Educational and Recreational Activities	\$214
1685	001	General Fund	5712540	Educational and Recreational Activities	\$109
1685	001	General Fund	5712540	Educational and Recreational Activities	\$42
1685	001	General Fund	5712540	Educational and Recreational Activities	\$573
1685	001	General Fund	5712540	Educational and Recreational Activities	\$36
1685	001	General Fund	5712540	Educational and Recreational Activities	\$2
1685	001	General Fund	5712540	Educational and Recreational Activities	\$1,146
1685	001	General Fund	5712540	Educational and Recreational Activities	\$34
1685	001	General Fund	5712540	Educational and Recreational Activities	\$2
1685	001	General Fund	5712540	Educational and Recreational Activities	\$3,718
1685	001	General Fund	5712540	Educational and Recreational Activities	\$49,346
1685	001	General Fund	5712640	Educational and Recreational Activities	\$4,207
1685	001	General Fund	5712640	Educational and Recreational Activities	\$441
1685	001	General Fund	5712640	Educational and Recreational Activities	\$11,122
1685	001	General Fund	5712640	Educational and Recreational Activities	\$973
1685	001	General Fund	5712640	Educational and Recreational Activities	\$194
1685	001	General Fund	5712640	Educational and Recreational Activities	\$5,182
1685	001	General Fund	5712740	Educational and Recreational Activities	\$225

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
1685	001	General Fund	5712740	Educational and Recreational Activities	\$538
1685	001	General Fund	5712740	Educational and Recreational Activities	\$79
1685	001	General Fund	5712740	Educational and Recreational Activities	\$129
1685	001	General Fund	5712740	Educational and Recreational Activities	\$1,905
1685	001	General Fund	5712740	Educational and Recreational Activities	\$32
1685	001	General Fund	5712740	Educational and Recreational Activities	\$1,306
1685	001	General Fund	5712740	Educational and Recreational Activities	\$35
1685	001	General Fund	5712740	Educational and Recreational Activities	(\$255)
1685	001	General Fund	5712740	Educational and Recreational Activities	\$56
1685	001	General Fund	5712740	Educational and Recreational Activities	\$80
1685	001	General Fund	5712740	Educational and Recreational Activities	\$940
1685	001	General Fund	5712740	Educational and Recreational Activities	\$118
1685	001	General Fund	5712740	Educational and Recreational Activities	\$825
1685	001	General Fund	5712740	Educational and Recreational Activities	\$488
1685	001	General Fund	5719030	Educational and Recreational Activities	\$226
1685	001	General Fund	5755740	Multipurpose and Community Centers	\$420
1685	001	General Fund	5755010	Multipurpose and Community Centers	\$137,748
1685	001	General Fund	5755010	Multipurpose and Community Centers	\$42,502
1685	001	General Fund	5755010	Multipurpose and Community Centers	\$54,588
1685	001	General Fund	5755010	Multipurpose and Community Centers	\$113,270
1685	001	General Fund	5755010	Multipurpose and Community Centers	\$76,852
1685	001	General Fund	5755010	Multipurpose and Community Centers	\$314
1685	001	General Fund	5755010	Multipurpose and Community Centers	\$15,774
1685	001	General Fund	5755010	Multipurpose and Community Centers	\$140,403
1685	001	General Fund	5755010	Multipurpose and Community Centers	\$18,842
1685	001	General Fund	5755010	Multipurpose and Community Centers	\$124,495
1685	001	General Fund	5755010	Multipurpose and Community Centers	\$9,590
1685	001	General Fund	5755010	Multipurpose and Community Centers	\$181

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
1685	001	General Fund	5755010	Multipurpose and Community Centers	\$214
1685	001	General Fund	5755010	Multipurpose and Community Centers	\$46,031
1685	001	General Fund	5755010	Multipurpose and Community Centers	\$85,843
1685	001	General Fund	5755020	Multipurpose and Community Centers	\$11,178
1685	001	General Fund	5755020	Multipurpose and Community Centers	\$5,543
1685	001	General Fund	5755020	Multipurpose and Community Centers	\$9,111
1685	001	General Fund	5755020	Multipurpose and Community Centers	\$26,311
1685	001	General Fund	5755020	Multipurpose and Community Centers	\$2,909
1685	001	General Fund	5755020	Multipurpose and Community Centers	\$21,598
1685	001	General Fund	5755020	Multipurpose and Community Centers	\$21,853
1685	001	General Fund	5755020	Multipurpose and Community Centers	\$14
1685	001	General Fund	5755020	Multipurpose and Community Centers	\$14,186
1685	001	General Fund	5755020	Multipurpose and Community Centers	\$4,438
1685	001	General Fund	5755020	Multipurpose and Community Centers	\$5,381
1685	001	General Fund	5755020	Multipurpose and Community Centers	\$12,535
1685	001	General Fund	5755020	Multipurpose and Community Centers	\$22
1685	001	General Fund	5755020	Multipurpose and Community Centers	\$4,913
1685	001	General Fund	5755020	Multipurpose and Community Centers	\$16,757
1685	001	General Fund	5755020	Multipurpose and Community Centers	\$22,668
1685	001	General Fund	5755020	Multipurpose and Community Centers	\$7,507
1685	001	General Fund	5755020	Multipurpose and Community Centers	\$11,332
1685	001	General Fund	5755020	Multipurpose and Community Centers	\$23,100
1685	001	General Fund	5755020	Multipurpose and Community Centers	\$11,332
1685	001	General Fund	5755020	Multipurpose and Community Centers	\$29,102
1685	001	General Fund	5755020	Multipurpose and Community Centers	\$798
1685	001	General Fund	5755020	Multipurpose and Community Centers	\$293
1685	001	General Fund	5755020	Multipurpose and Community Centers	\$1,006
1685	001	General Fund	5755020	Multipurpose and Community Centers	\$405

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
1685	001	General Fund	5755020	Multipurpose and Community Centers	\$1,348
1685	001	General Fund	5755030	Multipurpose and Community Centers	\$131
1685	001	General Fund	5755030	Multipurpose and Community Centers	\$25,926
1685	001	General Fund	5755030	Multipurpose and Community Centers	\$13,513
1685	001	General Fund	5755030	Multipurpose and Community Centers	\$409
1685	001	General Fund	5755030	Multipurpose and Community Centers	\$9,166
1685	001	General Fund	5755030	Multipurpose and Community Centers	\$8,585
1685	001	General Fund	5755030	Multipurpose and Community Centers	\$119
1685	001	General Fund	5755030	Multipurpose and Community Centers	\$11,828
1685	001	General Fund	5755030	Multipurpose and Community Centers	\$8,963
1685	001	General Fund	5755030	Multipurpose and Community Centers	\$182
1685	001	General Fund	5755030	Multipurpose and Community Centers	\$10,891
1685	001	General Fund	5755030	Multipurpose and Community Centers	\$2,112
1685	001	General Fund	5755030	Multipurpose and Community Centers	\$1,780
1685	001	General Fund	5755030	Multipurpose and Community Centers	\$568
1685	001	General Fund	5755030	Multipurpose and Community Centers	\$12,858
1685	001	General Fund	5755030	Multipurpose and Community Centers	\$13,543
1685	001	General Fund	5755030	Multipurpose and Community Centers	\$225
1685	001	General Fund	5755030	Multipurpose and Community Centers	\$5,170
1685	001	General Fund	5755030	Multipurpose and Community Centers	\$1,801
1685	001	General Fund	5755030	Multipurpose and Community Centers	(\$164)
1685	001	General Fund	5755030	Multipurpose and Community Centers	\$2,481
1685	001	General Fund	5755040	Multipurpose and Community Centers	\$4,667
1685	001	General Fund	5755040	Multipurpose and Community Centers	\$9,006
1685	001	General Fund	5755040	Multipurpose and Community Centers	\$246
1685	001	General Fund	5755040	Multipurpose and Community Centers	\$216
1685	001	General Fund	5755040	Multipurpose and Community Centers	\$276
1685	001	General Fund	5755040	Multipurpose and Community Centers	\$66

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
1685	001	General Fund	5755040	Multipurpose and Community Centers	\$42
1685	001	General Fund	5755040	Multipurpose and Community Centers	\$196
1685	001	General Fund	5755040	Multipurpose and Community Centers	\$425
1685	001	General Fund	5755040	Multipurpose and Community Centers	\$62
1685	001	General Fund	5755040	Multipurpose and Community Centers	\$5,930
1685	001	General Fund	5755040	Multipurpose and Community Centers	\$250
1685	001	General Fund	5755040	Multipurpose and Community Centers	\$67,000
1685	001	General Fund	5755040	Multipurpose and Community Centers	\$13,337
1685	001	General Fund	5755040	Multipurpose and Community Centers	\$356
1685	001	General Fund	5755040	Multipurpose and Community Centers	\$881
1685	001	General Fund	5755040	Multipurpose and Community Centers	\$662
1685	001	General Fund	5755040	Multipurpose and Community Centers	\$2,633
1685	001	General Fund	5755040	Multipurpose and Community Centers	\$96
1685	001	General Fund	5755040	Multipurpose and Community Centers	\$1,064
1685	001	General Fund	5755040	Multipurpose and Community Centers	\$2,075
1685	001	General Fund	5755130	Multipurpose and Community Centers	\$13,807
1685	001	General Fund	5755130	Multipurpose and Community Centers	\$16,532
1685	001	General Fund	5755140	Multipurpose and Community Centers	\$535
1685	001	General Fund	5755140	Multipurpose and Community Centers	\$153
1685	001	General Fund	5755140	Multipurpose and Community Centers	\$614
1685	001	General Fund	5755140	Multipurpose and Community Centers	\$2,223
1685	001	General Fund	5755140	Multipurpose and Community Centers	\$58,032
1685	001	General Fund	5755240	Multipurpose and Community Centers	\$55,180
1685	001	General Fund	5755330	Multipurpose and Community Centers	\$4,085
1685	001	General Fund	5755330	Multipurpose and Community Centers	\$33,236
1685	001	General Fund	5755340	Multipurpose and Community Centers	\$423
1685	001	General Fund	5755440	Multipurpose and Community Centers	\$1,833
1685	001	General Fund	5755540	Multipurpose and Community Centers	\$193

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
1685	001	General Fund	5755540	Multipurpose and Community Centers	\$92
1685	001	General Fund	5755540	Multipurpose and Community Centers	\$36
1685	001	General Fund	5755540	Multipurpose and Community Centers	\$36
1685	001	General Fund	5755640	Multipurpose and Community Centers	\$676
1685	001	General Fund	5755640	Multipurpose and Community Centers	\$125,365
1685	001	General Fund	5755640	Multipurpose and Community Centers	\$38,219
1685	001	General Fund	5755640	Multipurpose and Community Centers	\$775
1685	001	General Fund	5755640	Multipurpose and Community Centers	\$70
1685	001	General Fund	5755740	Multipurpose and Community Centers	\$198
1685	001	General Fund	5755940	Multipurpose and Community Centers	\$25
1685	001	General Fund	5762010	Swimming Pools	\$137,748
1685	001	General Fund	5762010	Swimming Pools	\$165,351
1685	001	General Fund	5762010	Swimming Pools	\$14,444
1685	001	General Fund	5762020	Swimming Pools	\$11,178
1685	001	General Fund	5762020	Swimming Pools	\$21,681
1685	001	General Fund	5762020	Swimming Pools	\$14,186
1685	001	General Fund	5762020	Swimming Pools	\$18,346
1685	001	General Fund	5762020	Swimming Pools	\$22,668
1685	001	General Fund	5762020	Swimming Pools	\$31,182
1685	001	General Fund	5762020	Swimming Pools	\$798
1685	001	General Fund	5762020	Swimming Pools	\$1,441
1685	001	General Fund	5762030	Swimming Pools	\$33,362
1685	001	General Fund	5762030	Swimming Pools	\$1,127
1685	001	General Fund	5762030	Swimming Pools	\$21,884
1685	001	General Fund	5762030	Swimming Pools	\$84,720
1685	001	General Fund	5762040	Swimming Pools	\$159
1685	001	General Fund	5762040	Swimming Pools	\$281
1685	001	General Fund	5762040	Swimming Pools	\$7,953
1685	001	General Fund	5762040	Swimming Pools	\$28,901
1685	001	General Fund	5762130	Swimming Pools	\$11,652
1685	001	General Fund	5762140	Swimming Pools	\$765
1685	001	General Fund	5762140	Swimming Pools	\$555
1685	001	General Fund	5762140	Swimming Pools	\$31,551
1685	001	General Fund	5762330	Swimming Pools	\$136,492
1685	001	General Fund	5762340	Swimming Pools	\$120,129
1685	001	General Fund	5762340	Swimming Pools	\$3,625
1685	001	General Fund	5762440	Swimming Pools	\$4,084
1685	001	General Fund	5762540	Swimming Pools	\$49
1685	001	General Fund	5762640	Swimming Pools	\$4,671

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
1685	001	General Fund	5762740	Swimming Pools	\$380
1685	001	General Fund	5763010	Campgrounds	\$5,388
1685	001	General Fund	5763010	Campgrounds	\$64,466
1685	001	General Fund	5763010	Campgrounds	\$426
1685	001	General Fund	5763010	Campgrounds	\$12,090
1685	001	General Fund	5763020	Campgrounds	\$491
1685	001	General Fund	5763020	Campgrounds	\$9,372
1685	001	General Fund	5763020	Campgrounds	\$552
1685	001	General Fund	5763020	Campgrounds	\$6,682
1685	001	General Fund	5763020	Campgrounds	(\$4,438)
1685	001	General Fund	5763020	Campgrounds	\$938
1685	001	General Fund	5763020	Campgrounds	\$11,939
1685	001	General Fund	5763020	Campgrounds	\$38
1685	001	General Fund	5763020	Campgrounds	\$484
1685	001	General Fund	5763030	Campgrounds	\$17,892
1685	001	General Fund	5763030	Campgrounds	\$519
1685	001	General Fund	5763040	Campgrounds	\$2,666
1685	001	General Fund	5763040	Campgrounds	\$6,481
1685	001	General Fund	5763040	Campgrounds	\$77
1685	001	General Fund	5763130	Campgrounds	\$12
1685	001	General Fund	5763140	Campgrounds	\$13,036
1685	001	General Fund	5763140	Campgrounds	\$1,589
1685	001	General Fund	5763140	Campgrounds	\$4,149
1685	001	General Fund	5763340	Campgrounds	\$7,950
1685	001	General Fund	5763440	Campgrounds	\$3,871
1685	001	General Fund	5763640	Campgrounds	\$11,963
1685	001	General Fund	5763940	Campgrounds	(\$44)
1685	001	General Fund	5764030	Ball Courts	\$10,137
1685	001	General Fund	5764040	Ball Courts	\$6,535
1685	001	General Fund	5768010	General Parks	\$324,449
1685	001	General Fund	5768010	General Parks	\$219,937
1685	001	General Fund	5768010	General Parks	\$870,070
1685	001	General Fund	5768010	General Parks	\$1,798
1685	001	General Fund	5768010	General Parks	\$7,500
1685	001	General Fund	5768010	General Parks	\$53,323
1685	001	General Fund	5768010	General Parks	\$76,790
1685	001	General Fund	5768020	General Parks	\$20,979
1685	001	General Fund	5768020	General Parks	\$22,637
1685	001	General Fund	5768020	General Parks	\$110,207
1685	001	General Fund	5768020	General Parks	\$11,819
1685	001	General Fund	5768020	General Parks	\$27,223
1685	001	General Fund	5768020	General Parks	\$22,648
1685	001	General Fund	5768020	General Parks	\$93,236
1685	001	General Fund	5768020	General Parks	\$44,598
1685	001	General Fund	5768020	General Parks	\$23,910

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
1685	001	General Fund	5768020	General Parks	\$155,613
1685	001	General Fund	5768020	General Parks	\$1,973
1685	001	General Fund	5768020	General Parks	\$1,317
1685	001	General Fund	5768020	General Parks	\$6,643
1685	001	General Fund	5768020	General Parks	\$38
1685	001	General Fund	5768030	General Parks	\$773
1685	001	General Fund	5768030	General Parks	\$6,386
1685	001	General Fund	5768030	General Parks	\$8,620
1685	001	General Fund	5768030	General Parks	\$27,853
1685	001	General Fund	5768030	General Parks	\$82,951
1685	001	General Fund	5768030	General Parks	\$103,955
1685	001	General Fund	5768030	General Parks	\$32,224
1685	001	General Fund	5768030	General Parks	\$253
1685	001	General Fund	5768030	General Parks	\$65
1685	001	General Fund	5768030	General Parks	\$3,499
1685	001	General Fund	5768030	General Parks	\$19,790
1685	001	General Fund	5768030	General Parks	\$2,875
1685	001	General Fund	5768030	General Parks	\$60,791
1685	001	General Fund	5768030	General Parks	\$3,423
1685	001	General Fund	5768030	General Parks	\$33,729
1685	001	General Fund	5768030	General Parks	\$87
1685	001	General Fund	5768030	General Parks	\$731
1685	001	General Fund	5768030	General Parks	\$504
1685	001	General Fund	5768030	General Parks	\$3,200
1685	001	General Fund	5768030	General Parks	\$23,674
1685	001	General Fund	5768030	General Parks	\$3,361
1685	001	General Fund	5768040	General Parks	\$49,281
1685	001	General Fund	5768040	General Parks	\$10,788
1685	001	General Fund	5768040	General Parks	\$24,199
1685	001	General Fund	5768040	General Parks	\$1,003
1685	001	General Fund	5768040	General Parks	\$8,012
1685	001	General Fund	5768040	General Parks	\$17,198
1685	001	General Fund	5768040	General Parks	\$304
1685	001	General Fund	5768040	General Parks	\$2,695
1685	001	General Fund	5768040	General Parks	\$531
1685	001	General Fund	5768040	General Parks	\$22,875
1685	001	General Fund	5768040	General Parks	\$1,686
1685	001	General Fund	5768040	General Parks	\$415
1685	001	General Fund	5768040	General Parks	\$3,195
1685	001	General Fund	5768040	General Parks	\$1,000
1685	001	General Fund	5768040	General Parks	\$578
1685	001	General Fund	5768040	General Parks	\$808
1685	001	General Fund	5768040	General Parks	\$4,317
1685	001	General Fund	5768130	General Parks	\$234
1685	001	General Fund	5768140	General Parks	\$2,320

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
1685	001	General Fund	5768140	General Parks	\$184
1685	001	General Fund	5768140	General Parks	\$13,579
1685	001	General Fund	5768140	General Parks	\$2,843
1685	001	General Fund	5768140	General Parks	\$15,720
1685	001	General Fund	5768140	General Parks	\$5,632
1685	001	General Fund	5768140	General Parks	\$22
1685	001	General Fund	5768240	General Parks	\$577
1685	001	General Fund	5768340	General Parks	\$76,702
1685	001	General Fund	5768440	General Parks	\$17,870
1685	001	General Fund	5768440	General Parks	\$102
1685	001	General Fund	5768440	General Parks	\$5,246
1685	001	General Fund	5768440	General Parks	\$22
1685	001	General Fund	5768540	General Parks	\$91
1685	001	General Fund	5768540	General Parks	\$1,182
1685	001	General Fund	5768640	General Parks	\$46,111
1685	001	General Fund	5768640	General Parks	\$73,899
1685	001	General Fund	5768640	General Parks	\$19,405
1685	001	General Fund	5768640	General Parks	\$41,446
1685	001	General Fund	5768640	General Parks	\$61,514
1685	001	General Fund	5768640	General Parks	\$70
1685	001	General Fund	5768640	General Parks	\$2,304
1685	001	General Fund	5768640	General Parks	\$59,431
1685	001	General Fund	5768740	General Parks	\$5,172
1685	001	General Fund	5768940	General Parks	\$805
1685	001	General Fund	5769030	Other Park Facilities	\$35,253
1685	001	General Fund	5769040	Other Park Facilities	\$4,321
1685	001	General Fund	5769440	Other Park Facilities	\$327
1685	001	General Fund	5769640	Other Park Facilities	\$5,011
1685	001	General Fund	5769640	Other Park Facilities	\$11,826
1685	001	General Fund	5089100	Unassigned Cash and Investments - Ending	\$5,756,537
1685	001	General Fund	5089100	Unassigned Cash and Investments - Ending	\$30,294
1685	001	General Fund	5089100	Unassigned Cash and Investments - Ending	\$985
1685	001	General Fund	5083100	Restricted Cash and Investments - Ending	\$15,115
1685	001	General Fund	5089100	Unassigned Cash and Investments - Ending	\$15,000
1685	200	Debt Service Fund	50841	Committed Cash and Investments - Ending	\$811,524
1685	300	Capital Project Fund	5763030	Campgrounds	\$38,313
1685	300	Capital Project Fund	5763040	Campgrounds	\$976
1685	300	Capital Project Fund	5763640	Campgrounds	\$2,418
1685	300	Capital Project Fund	5768030	General Parks	\$31,480
1685	300	Capital Project Fund	5768040	General Parks	\$629
1685	300	Capital Project Fund	5768140	General Parks	\$8,516
1685	300	Capital Project Fund	5768440	General Parks	\$10,787

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
1685	300	Capital Project Fund	5768640	General Parks	\$257,925
1685	300	Capital Project Fund	50841	Committed Cash and Investments - Ending	\$557,762
1685	310	Land Acquisition Fund	50841	Committed Cash and Investments - Ending	\$436,894
1685	320	Turf Field Replacement Fund	50841	Committed Cash and Investments - Ending	\$32,722
1685	001	General Fund	38990	Holding and Clearing Account Transactions	\$6,111
1685	001	General Fund	3829000	Immaterial Fiduciary Collections	\$207,483
1685	001	General Fund	38990	Holding and Clearing Account Transactions	\$294
1685	001	General Fund	38990	Holding and Clearing Account Transactions	(\$1,143)
1685	001	General Fund	38990	Holding and Clearing Account Transactions	\$24,516
1685	001	General Fund	38990	Holding and Clearing Account Transactions	\$588
1685	001	General Fund	38990	Holding and Clearing Account Transactions	\$171
1685	001	General Fund	38990	Holding and Clearing Account Transactions	\$5,517
1685	001	General Fund	38990	Holding and Clearing Account Transactions	\$6,676
1685	001	General Fund	38990	Holding and Clearing Account Transactions	\$30,893
1685	001	General Fund	3981000	Insurance Recoveries (Cash Basis)	\$17,129
1685	200	Debt Service Fund	3970000	Transfers-In	\$255,558
1685	300	Capital Project Fund	3970000	Transfers-In	\$191,593
1685	001	General Fund	5829000	Immaterial Fiduciary Remittance	\$241,597
1685	001	General Fund	5899000	Holding and Clearing Account Transactions	\$885
1685	001	General Fund	5899000	Holding and Clearing Account Transactions	(\$1,357)
1685	001	General Fund	5899000	Holding and Clearing Account Transactions	\$44,326
1685	001	General Fund	5899000	Holding and Clearing Account Transactions	\$24,516
1685	001	General Fund	5947160	Capital Expenditures/Expenses - Educational and Recreational Services	\$12,583
1685	001	General Fund	5947160	Capital Expenditures/Expenses - Educational and Recreational Services	\$40,007
1685	001	General Fund	5947660	Capital Expenditures/Expenses - Park Facilities	\$277,560
1685	001	General Fund	5947660	Capital Expenditures/Expenses - Park Facilities	\$5,804
1685	001	General Fund	5970000	Transfers-Out	\$191,593
1685	001	General Fund	5970000	Transfers-Out	\$255,558

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
1685	200	Debt Service Fund	5917670	Debt Repayment - Park Facilities	\$285,000
1685	200	Debt Service Fund	5927680	Interest and Other Debt Service Cost - Park Facilities	\$421,933
1685	001	General Fund	5947370	Capital Expenditures/Expenses - Cultural and Community Activities	\$13,591
1685	001	General fund	5947370	Capital Expenditures/Expenses - Cultural and Community Activities	\$5,827

**Bainbridge Island Metropolitan Park and Recreation District
Schedule of Liabilities
For the Year Ended December 31, 2022**

ID. No.	Description	Due Date	Beginning Balance	Additions	Reductions	Ending Balance
General Obligation Debt/Liabilities						
251.12	General Obligation Bond	12/31/2034	4,630,000	-	285,000	4,345,000
251.11	Zion Bank (BIRC)	12/1/2040	13,380,000	-	-	13,380,000
Total General Obligation Debt/Liabilities:			18,010,000	-	285,000	17,725,000
Revenue and Other (non G.O.) Debt/Liabilities						
264.30	Pension Liabilities	12/31/2022	227,968	383,117	-	611,085
259.12	Compensated Abs.	12/31/2022	576,128	34,682	-	610,810
263.57	Historic Bakery Lease	12/31/2117	99	-	-	99
263.57	Copier	11/30/2022	5,827	-	5,827	-
263.57	Toyota Rav 4 lease	6/30/2023	13,591	-	13,591	-
Total Revenue and Other (non G.O.) Debt/Liabilities:			823,613	417,799	19,418	1,221,994
Total Liabilities:			18,833,613	417,799	304,418	18,946,994

**Bainbridge Island Metropolitan Park and Recreation District
 Schedule of Expenditures of State Financial Assistance
 For the Year Ended December 31, 2022**

State Agency Name	Program Title	Identification Number	Total
State Grant from Department of Commerce	BI Japanese memorial	20-96627-121	141,971
		Sub-Total:	141,971
		Total State Grants Expended:	141,971

**LOCAL GOVERNMENT RISK-ASSUMPTION
For the Year Ended December 31, 20__**

1. no Does the entity self-insure for any class of risk, including liability, property, health and welfare, unemployment compensation, workers' compensation? (yes/no)

If NO, STOP, you do not need to complete the rest of this Schedule.

If YES, continue below.

a. Which class of risk does the entity self-insure? Check all that apply.

- i. Liability
- ii. Property
- iii. Health and Welfare (medical, vision, dental, prescription)
- iv. Unemployment Compensation
- v. Workers' Compensation
- vi. Other - please describe: _____

b. Does the entity self-insure as an individual program? (yes/no)

- i. If answered YES, does the entity allow another separate legal entity into its self-insurance program(s)? (yes/no) For example, employees of a different organization participate in a health and welfare program of a city.

If so, list the entity or entities: _____

c. Does the entity self-insure as a joint program? (yes/no)

 If answered YES, list the other member(s): _____

2. ____ Does the entity administer its own claims? (yes/no)
3. ____ Does the entity contract with a third party administrator for claims administration? (yes/no)
4. ____ Did the entity receive a claims audit in the last three years, regardless of who administered the claims? (yes/no)
5. ____ Were the program's revenues sufficient to cover the program's expenses? (yes/no)
6. ____ Did the program use an actuary to determine its liabilities? (yes/no)

EXAMPLE

Description of Risk Type	Number of claims received during the period	Number of claims paid during the period	Total amount of claims paid during the period
Liability (automobile)	354	279	\$104,366

Description of Risk Type	Number of claims received during the period	Number of claims paid during the period	Total amount of claims paid during the period