

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 12/31/2023

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 29th day of May, 2024, 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, 2023**

		<u>Total for All Funds (Memo Only)</u>	<u>001 General Fund</u>	<u>200 Debt Service Fund</u>	<u>300 Capital Project Fund</u>
Beginning Cash and Investments					
308	Beginning Cash and Investments	7,656,833	5,817,931	811,524	557,762
388 / 588	Net Adjustments	-	-	-	-
Revenues					
310	Taxes	9,019,652	8,507,783	511,869	-
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	3,840	3,762	78	-
340	Charges for Goods and Services	5,939,652	5,939,652	-	-
350	Fines and Penalties	-	-	-	-
360	Miscellaneous Revenues	2,589,358	1,673,214	2,812	56,817
Total Revenues:		<u>17,552,502</u>	<u>16,124,411</u>	<u>514,759</u>	<u>56,817</u>
Expenditures					
510	General Government	-	-	-	-
520	Public Safety	-	-	-	-
530	Utilities	-	-	-	-
540	Transportation	-	-	-	-
550	Natural/Economic Environment	-	-	-	-
560	Social Services	-	-	-	-
570	Culture and Recreation	13,094,933	12,392,840	-	654,554
Total Expenditures:		<u>13,094,933</u>	<u>12,392,840</u>	<u>-</u>	<u>654,554</u>
Excess (Deficiency) Revenues over Expenditures:		4,457,569	3,731,571	514,759	(597,737)
Other Increases in Fund Resources					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	935,486	-	255,558	679,928
385	Special or Extraordinary Items	-	-	-	-
381, 382, 389, 395, 398	Other Resources	104,049	104,049	-	-
Total Other Increases in Fund Resources:		<u>1,039,535</u>	<u>104,049</u>	<u>255,558</u>	<u>679,928</u>
Other Decreases in Fund Resources					
594-595	Capital Expenditures	1,189,735	265,457	-	74,278
591-593, 599	Debt Service	708,389	6	708,383	-
597	Transfers-Out	935,486	935,486	-	-
585	Special or Extraordinary Items	-	-	-	-
581, 582, 589	Other Uses	417,177	417,177	-	-
Total Other Decreases in Fund Resources:		<u>3,250,787</u>	<u>1,618,126</u>	<u>708,383</u>	<u>74,278</u>
Increase (Decrease) in Cash and Investments:		<u>2,246,317</u>	<u>2,217,494</u>	<u>61,934</u>	<u>7,913</u>
Ending Cash and Investments					
50821	Nonspendable	-	-	-	-
50831	Restricted	15,115	15,115	-	-
50841	Committed	-	-	-	-
50851	Assigned	1,867,724	-	873,458	565,674
50891	Unassigned	8,020,308	8,020,308	-	-
Total Ending Cash and Investments		<u>9,903,147</u>	<u>8,035,423</u>	<u>873,458</u>	<u>565,674</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, 2023**

	310 Land Acquisition Fund	320 Turf Field Replacement Fund
Beginning Cash and Investments		
308	Beginning Cash and Investments	436,894
388 / 588	Net Adjustments	32,722
	-	-
Revenues		
310	Taxes	-
320	Licenses and Permits	-
330	Intergovernmental Revenues	-
340	Charges for Goods and Services	-
350	Fines and Penalties	-
360	Miscellaneous Revenues	-
	855,976	539
Total Revenues:		539
Expenditures		
510	General Government	-
520	Public Safety	-
530	Utilities	-
540	Transportation	-
550	Natural/Economic Environment	-
560	Social Services	-
570	Culture and Recreation	-
	47,539	-
Total Expenditures:		-
Excess (Deficiency) Revenues over Expenditures:		539
	808,437	539
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	-
	850,000	-
591-593, 599	Debt Service	-
597	Transfers-Out	-
585	Special or Extraordinary Items	-
581, 582, 589	Other Uses	-
Total Other Decreases in Fund Resources:		-
	850,000	-
Increase (Decrease) in Cash and Investments:		539
	(41,563)	539
Ending Cash and Investments		
50821	Nonspendable	-
50831	Restricted	-
50841	Committed	-
50851	Assigned	-
	395,332	33,260
50891	Unassigned	-
Total Ending Cash and Investments		33,260
	395,332	33,260

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, 2023

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 restricted, committed or assigned to the acquisition of land and/or easements for use in furtherance of the District's purpose.

Turf Field Replacement Fund:

This fund is designated by the Board to account for financial resources that will be restricted, committed or assigned to repairs or replacement expenses of the turf fields owned by the District.

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 12/31/23 for vested sick and vacation leave, and compensatory time benefits is: \$545,390.00.

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 projects. 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 is 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 2023 budgets were as follows:

	Original Budget	Amended	Final Budget	Actual	Variance
General Fund					
Administration(including Interfund Transfers)	5,821,950.00	4,833,950.00	4,833,950.00	4,076,998.20	756,951.80
Park Services	3,156,130.00	3,356,130.00	3,356,130.00	3,213,550.35	142,579.65
Recreation	6,934,545.00	7,100,000.00	7,100,000.00	6,558,244.73	541,755.27
Other changes in cash				162,172.72	(162,172.72)
TOTAL General Fund	15,912,625.00	15,290,080.00	15,290,080.00	14,010,966.00	1,279,114.00
Land Acquisition Fund	50,000.00	900,000.00	900,000.00	897,538.70	2,461.30
Turf Field Replacement Fund	7,000.00	7,000.00	7,000.00	-	7,000.00
Bond Redemption Fund	512,825.00	512,825.00	512,825.00	708,383.00	(195,558.00)
Capital Improvement Fund	2,775,000.00	1,760,100.00	1,760,100.00	728,833.61	1,031,266.39

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, 2023, are as follows:

Type of Investment	The District's Own		Total
	Investments	Kitsap County *	
L.G.I.P	\$ -	\$ 5,628,217.85	\$ 5,628,217.85
U.S. Gov. Securities	\$ -	\$ -	\$ -
Other-CD	\$ 15,114.63	\$ -	\$ 15,114.63
Other Cash			
Cash	\$ -	\$ 4,259,814.52	\$ 4,259,814.52
Total	\$ 15,114.63	\$ 9,888,032.37	\$ 9,903,147.00

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, 2023.

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

General Obl. Bond	Principal	Interest	Total
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	355,000.00	108,425.00	463,425.00
2029-2033	1,960,000.00	327,600.00	2,287,600.00
2034	440,000.00	17,600.00	457,600.00
Totals	4,050,000.00	992,675.00	5,042,675.00

ZION	Principal	Interest	Total
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	810,000.00	225,475.50	1,035,475.50
2029-2033	4,280,000.00	889,582.50	5,169,582.50
2034-2038	4,705,000.00	464,894.00	5,169,894.00
2039-2040	2,010,000.00	57,777.50	2,067,777.50
Totals	13,380,000.00	2,645,063.50	16,025,063.50

Note 5 — Pension Plans

State Sponsored Pension Plans

Substantially all The Districts 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 Plan.

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

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

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

On June 30, 2023, the Districts proportionate share of the collective net pension liabilities (assets), was as follows:

	Employer Contributions	Allocation %	Liability (Asset)
Pers 1	166,757.87	0.024472%	558,630.18
Pers 2/3	277,942.79	0.031612%	(1,295,675.67)

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 2023 was \$.664341 per \$1,000 on an assessed valuation of \$12,834,940,640 for a tax levy of \$8,545,858 (including \$19,081 of tax refunds and cancelled taxes).

Note 7 — Risk Management

Bainbridge Island Metro Park & Rec Dist 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 contract for risk management, claims, and administrative services. The Pool was formed on 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, 2023, there were 518 Enduris members representing a broad array of special purpose districts throughout the state.

The Enduris program provides 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 apply 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:				
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 Pool Aggregate	\$500,000 \$1 million	None	\$1,000 - \$100,000
Employment Practices Liability	Per Occurrence Member Aggregate	\$1 million	\$20 million \$20 million	20% Copay ⁽³⁾

(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⁾:

Coverage	Coverage Type	Pool Self-Insured Retention	Excess/ Reinsurance Limits	Member Deductibles/ Co-Pays ⁽¹⁾
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 a \$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 Vehicles valued >\$750,000	\$1 billion	\$250 - \$1,000
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 APIP Aggregate	\$100,000	\$2 million \$40 million	20% Copay

Coverage	Coverage Type	Pool Self-Insured Retention	Excess/ Reinsurance Limits	Member Deductibles/ Co-Pays ⁽¹⁾
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 according 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 are scheduled, 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 sub-limit 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/member's 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) Enduris purchases Identity Fraud Expense Reimbursement coverage. 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 above 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. They 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 contributing to Enduris for any unresolved, unreported, and in-process claims for the period they were a signatory to the Interlocal Governmental Agreement.

Its member participants fully fund Enduris. Members file claims with the Pool, which determines coverage and administers the claims.

The Pool is governed by a Board of Directors comprising 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, 2023, 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 2023, \$6 towards the lease has been paid. The park District will utilize the facilities for recreational and cultural programming. The Sewer District reserves the right to use office space in the building.

Bakery Lease

Year (s)	Total	Year (s)	Total
2024	1.00	2064-2068	5.00
2025	1.00	2069-2073	5.00
2026	1.00	2074-2078	5.00
2027	1.00	2079-2084	5.00
2028	1.00	2085-2089	5.00
2029-2033	5.00	2090-2094	5.00
2034-2038	5.00	2095-2099	5.00
2039-2043	5.00	2100-2104	5.00
2044-2048	5.00	2105-2109	5.00
2049-2053	5.00	2110-2114	5.00
2054-2058	5.00	2115-2117	3.00
2059-2063	5.00	Totals	<u>93.00</u>

The District leases one copier from Canon Services for \$293.40 per month under a 5 year lease program.

The total amount paid for this lease in 2023 was \$3,520.80. As of December 31, 2023, the future lease payments are as follows:

Copier Lease

Copier	Total
2024	3,520.80
2025	3,520.80
2026	3,520.80
2027	3,520.80
Totals	<u>14,083.20</u>

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, 2023

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
1685	001	General Fund	3089100	Unassigned Cash and Investments - Beginning	\$5,756,629
1685	001	General Fund	3111000	Property Tax	\$8,507,783
1685	001	General Fund	3370011	Local Grants, Entitlements, Tribal Government Distributions, and Other Payments	\$3,762
1685	001	General Fund	3417000	Sales of Merchandise	\$38
1685	001	General Fund	3417000	Sales of Merchandise	\$30
1685	001	General Fund	3417000	Sales of Merchandise	\$17,143
1685	001	General Fund	3417000	Sales of Merchandise	\$27,330
1685	001	General Fund	3417000	Sales of Merchandise	\$23,965
1685	001	General Fund	3473000	Activity Fees	\$207,579
1685	001	General Fund	3473000	Activity Fees	\$25,704
1685	001	General Fund	3473000	Activity Fees	\$32,655
1685	001	General Fund	3473000	Activity Fees	\$12,970
1685	001	General Fund	3473000	Activity Fees	\$7,317
1685	001	General Fund	3473000	Activity Fees	\$15,869
1685	001	General Fund	3473000	Activity Fees	\$2,102,789
1685	001	General Fund	3473000	Activity Fees	\$35,606
1685	001	General Fund	3474000	Event Admission Fees	\$19,833
1685	001	General Fund	3474000	Event Admission Fees	\$2,346
1685	001	General Fund	3476000	Program Fees	\$1,280
1685	001	General Fund	3476000	Program Fees	\$8,796
1685	001	General Fund	3476000	Program Fees	\$353,244
1685	001	General Fund	3476000	Program Fees	\$37,769
1685	001	General Fund	3476000	Program Fees	\$189,840
1685	001	General Fund	3476000	Program Fees	\$227,792
1685	001	General Fund	3476000	Program Fees	\$128,043
1685	001	General Fund	3476000	Program Fees	\$14,705
1685	001	General Fund	3476000	Program Fees	\$131,013
1685	001	General Fund	3476000	Program Fees	\$66,349
1685	001	General Fund	3476000	Program Fees	\$20,231

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
1685	001	General Fund	3476000	Program Fees	\$137,464
1685	001	General Fund	3476000	Program Fees	\$81,983
1685	001	General Fund	3476000	Program Fees	\$2,016
1685	001	General Fund	3476000	Program Fees	\$54,965
1685	001	General Fund	3476000	Program Fees	\$86,516
1685	001	General Fund	3476000	Program Fees	\$96,645
1685	001	General Fund	3476000	Program Fees	\$63,560
1685	001	General Fund	3476000	Program Fees	\$157,858
1685	001	General Fund	3476000	Program Fees	\$6,443
1685	001	General Fund	3476000	Program Fees	\$174,488
1685	001	General Fund	3476000	Program Fees	\$55,907
1685	001	General Fund	3476000	Program Fees	\$171,752
1685	001	General Fund	3476000	Program Fees	(\$3,236)
1685	001	General Fund	3476000	Program Fees	\$145
1685	001	General Fund	3476000	Program Fees	\$2,522
1685	001	General Fund	3476000	Program Fees	\$54,702
1685	001	General Fund	3476000	Program Fees	\$8,948
1685	001	General Fund	3476000	Program Fees	\$2,559
1685	001	General Fund	3476000	Program Fees	\$11,973
1685	001	General Fund	3476000	Program Fees	\$164,658
1685	001	General Fund	3476000	Program Fees	\$242,430
1685	001	General Fund	3476000	Program Fees	\$120,323
1685	001	General Fund	3476500	Program Fees	\$1,750
1685	001	General Fund	3476500	Program Fees	\$26,204
1685	001	General Fund	3476500	Program Fees	\$80,681
1685	001	General Fund	3476500	Program Fees	\$43,149
1685	001	General Fund	3476500	Program Fees	\$3,755
1685	001	General Fund	3476500	Program Fees	\$19,330
1685	001	General Fund	3476500	Program Fees	(\$1,719)
1685	001	General Fund	3476500	Program Fees	\$101,543
1685	001	General Fund	3476500	Program Fees	\$31,204
1685	001	General Fund	3476500	Program Fees	\$141,517
1685	001	General Fund	3476500	Program Fees	\$2,391
1685	001	General Fund	3476500	Program Fees	\$76,741

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
1685	001	General Fund	3479000	Other Culture and Recreation Fees	\$525
1685	001	General Fund	3479000	Other Culture and Recreation Fees	(\$1,091)
1685	001	General Fund	3479000	Other Culture and Recreation Fees	(\$2,670)
1685	001	General Fund	3479000	Other Culture and Recreation Fees	\$545
1685	001	General Fund	3479000	Other Culture and Recreation Fees	\$6,777
1685	001	General Fund	3479000	Other Culture and Recreation Fees	\$4,163
1685	001	General Fund	3611100	Investment Earnings	\$134,435
1685	001	General Fund	3621000	Rents and Leases	\$5,487
1685	001	General Fund	3621000	Rents and Leases	\$5,006
1685	001	General Fund	3621000	Rents and Leases	\$549
1685	001	General Fund	3621000	Rents and Leases	\$694
1685	001	General Fund	3621000	Rents and Leases	(\$250)
1685	001	General Fund	3621000	Rents and Leases	\$480
1685	001	General Fund	3621000	Rents and Leases	\$13,476
1685	001	General Fund	3623000	Rents and Leases	\$3,424
1685	001	General Fund	3624000	Rents and Leases	\$3,055
1685	001	General Fund	3624000	Rents and Leases	\$29,453
1685	001	General Fund	3624000	Rents and Leases	\$6,349
1685	001	General Fund	3624000	Rents and Leases	\$43,802
1685	001	General Fund	3624000	Rents and Leases	\$35,694
1685	001	General Fund	3624000	Rents and Leases	\$18,493
1685	001	General Fund	3624000	Rents and Leases	\$3,198
1685	001	General Fund	3624000	Rents and Leases	\$8,472
1685	001	General Fund	3624100	Rents and Leases	\$258,200
1685	001	General Fund	3624200	Rents and Leases	\$3,150
1685	001	General Fund	3625000	Rents and Leases	\$21,221
1685	001	General Fund	3625000	Rents and Leases	\$3,240
1685	001	General Fund	3625000	Rents and Leases	\$5,400
1685	001	General Fund	3625000	Rents and Leases	\$14,361
1685	001	General Fund	3629000	Rents and Leases	\$172

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
1685	001	General Fund	3670000	Contributions and Donations from Nongovernmental Sources	\$424,000
1685	001	General Fund	3671100	Contributions and Donations from Nongovernmental Sources	\$365
1685	001	General Fund	3671100	Contributions and Donations from Nongovernmental Sources	\$13,150
1685	001	General Fund	3671100	Contributions and Donations from Nongovernmental Sources	\$800
1685	001	General Fund	3671100	Contributions and Donations from Nongovernmental Sources	\$108,650
1685	001	General Fund	3671100	Contributions and Donations from Nongovernmental Sources	\$83,442
1685	001	General Fund	3671100	Contributions and Donations from Nongovernmental Sources	\$10
1685	001	General Fund	3671100	Contributions and Donations from Nongovernmental Sources	\$2,180
1685	001	General Fund	3671100	Contributions and Donations from Nongovernmental Sources	\$1,500
1685	001	General Fund	3698100	Cash Adjustments	\$11
1685	001	General Fund	3699100	Miscellaneous Other Operating	\$29,439
1685	001	General Fund	3699100	Miscellaneous Other Operating	\$348,182
1685	001	General Fund	3699100	Miscellaneous Other Operating	\$1,484
1685	001	General Fund	3699100	Miscellaneous Other Operating	\$900
1685	001	General Fund	3699100	Miscellaneous Other Operating	\$3,491

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
1685	001	General Fund	3699100	Miscellaneous Other Operating	\$12,017
1685	001	General Fund	3699100	Miscellaneous Other Operating	\$13,819
1685	001	General Fund	3699100	Miscellaneous Other Operating	\$1,209
1685	001	General Fund	3699100	Miscellaneous Other Operating	\$70
1685	001	General Fund	3699100	Miscellaneous Other Operating	\$443
1685	001	General Fund	3699100	Miscellaneous Other Operating	\$3,092
1685	001	General Fund	3699100	Miscellaneous Other Operating	\$1,121
1685	001	General Fund	3699100	Miscellaneous Other Operating	\$2
1685	001	General Fund	3699100	Miscellaneous Other Operating	\$1,577
1685	001	General Fund	3699100	Miscellaneous Other Operating	\$1,045
1685	001	General Fund	3699100	Miscellaneous Other Operating	\$213
1685	001	General Fund	3699100	Miscellaneous Other Operating	\$3,441
1685	001	General Fund	3089100	Unassigned Cash and Investments - Beginning	\$30,202
1685	001	General Fund	3089100	Unassigned Cash and Investments - Beginning	\$985
1685	001	General Fund	3083100	Restricted Cash and Investments - Beginning	\$15,115
1685	001	General Fund	3089100	Unassigned Cash and Investments - Beginning	\$15,000
1685	200	Debt Service Fund	3085100	Assigned Cash and Investments - Beginning	\$811,524
1685	200	Debt Service Fund	3111000	Property Tax	\$511,869
1685	200	Debt Service Fund	3370011	Local Grants, Entitlements, Tribal Government Distributions, and Other Payments	\$78
1685	200	Debt Service Fund	3611100	Investment Earnings	\$2,812
1685	300	Capital Project Fund	3085100	Assigned Cash and Investments - Beginning	\$557,762

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
1685	300	Capital Project Fund	3611100	Investment Earnings	\$7,911
1685	300	Capital Project Fund	3671100	Contributions and Donations from Nongovernmental Sources	\$48,906
1685	310	Land Acquisition Fund	3085100	Assigned Cash and Investments - Beginning	\$436,894
1685	310	Land Acquisition Fund	3611100	Investment Earnings	\$5,976
1685	310	Land Acquisition Fund	3671100	Contributions and Donations from Nongovernmental Sources	\$850,000
1685	320	Turf Field Replacement Fund	3085100	Assigned Cash and Investments - Beginning	\$32,722
1685	320	Turf Field Replacement Fund	3611100	Investment Earnings	\$539
1685	001	General Fund	5711010	Educational and Recreational Activities	\$245,407
1685	001	General Fund	5711010	Educational and Recreational Activities	\$7,584
1685	001	General Fund	5711010	Educational and Recreational Activities	\$73,859
1685	001	General Fund	5711010	Educational and Recreational Activities	\$110,253
1685	001	General Fund	5711010	Educational and Recreational Activities	\$139,874
1685	001	General Fund	5711010	Educational and Recreational Activities	\$1,489
1685	001	General Fund	5711020	Educational and Recreational Activities	\$19,701
1685	001	General Fund	5711020	Educational and Recreational Activities	\$604
1685	001	General Fund	5711020	Educational and Recreational Activities	\$6,570
1685	001	General Fund	5711020	Educational and Recreational Activities	\$9,268
1685	001	General Fund	5711020	Educational and Recreational Activities	\$14,389
1685	001	General Fund	5711020	Educational and Recreational Activities	\$24,405
1685	001	General Fund	5711020	Educational and Recreational Activities	\$723

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
1685	001	General Fund	5711020	Educational and Recreational Activities	\$7,333
1685	001	General Fund	5711020	Educational and Recreational Activities	\$10,955
1685	001	General Fund	5711020	Educational and Recreational Activities	\$13,718
1685	001	General Fund	5711020	Educational and Recreational Activities	\$36,662
1685	001	General Fund	5711020	Educational and Recreational Activities	\$797
1685	001	General Fund	5711020	Educational and Recreational Activities	\$11,777
1685	001	General Fund	5711020	Educational and Recreational Activities	\$19,579
1685	001	General Fund	5711020	Educational and Recreational Activities	\$19,570
1685	001	General Fund	5711020	Educational and Recreational Activities	\$1,348
1685	001	General Fund	5711020	Educational and Recreational Activities	\$38
1685	001	General Fund	5711020	Educational and Recreational Activities	\$499
1685	001	General Fund	5711020	Educational and Recreational Activities	\$604
1685	001	General Fund	5711020	Educational and Recreational Activities	\$917
1685	001	General Fund	5711020	Educational and Recreational Activities	\$596
1685	001	General Fund	5711030	Educational and Recreational Activities	\$14,484
1685	001	General Fund	5711030	Educational and Recreational Activities	\$20,579
1685	001	General Fund	5711030	Educational and Recreational Activities	\$2,099
1685	001	General Fund	5711030	Educational and Recreational Activities	\$5,978
1685	001	General Fund	5711030	Educational and Recreational Activities	\$361
1685	001	General Fund	5711030	Educational and Recreational Activities	\$25,210
1685	001	General Fund	5711030	Educational and Recreational Activities	\$655

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
1685	001	General Fund	5711030	Educational and Recreational Activities	\$18,816
1685	001	General Fund	5711040	Educational and Recreational Activities	\$2,685
1685	001	General Fund	5711040	Educational and Recreational Activities	\$2,419
1685	001	General Fund	5711040	Educational and Recreational Activities	\$397,427
1685	001	General Fund	5711040	Educational and Recreational Activities	\$4,489
1685	001	General Fund	5711040	Educational and Recreational Activities	\$744
1685	001	General Fund	5711140	Educational and Recreational Activities	\$304
1685	001	General Fund	5711140	Educational and Recreational Activities	\$5,885
1685	001	General Fund	5711140	Educational and Recreational Activities	\$3,346
1685	001	General Fund	5711140	Educational and Recreational Activities	\$1,970
1685	001	General Fund	5711140	Educational and Recreational Activities	\$6,204
1685	001	General Fund	5711140	Educational and Recreational Activities	\$165
1685	001	General Fund	5711140	Educational and Recreational Activities	\$4,269
1685	001	General Fund	5711140	Educational and Recreational Activities	\$132,498
1685	001	General Fund	5711240	Educational and Recreational Activities	\$3,110
1685	001	General Fund	5711240	Educational and Recreational Activities	\$2,679
1685	001	General Fund	5711640	Educational and Recreational Activities	\$56,215
1685	001	General Fund	5711640	Educational and Recreational Activities	\$16,601
1685	001	General Fund	5711640	Educational and Recreational Activities	\$32,626
1685	001	General Fund	5711640	Educational and Recreational Activities	\$20,482
1685	001	General Fund	5711640	Educational and Recreational Activities	\$39,379

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
1685	001	General Fund	5711740	Educational and Recreational Activities	\$19,150
1685	001	General Fund	5711740	Educational and Recreational Activities	\$3,668
1685	001	General Fund	5711740	Educational and Recreational Activities	\$325
1685	001	General Fund	5711740	Educational and Recreational Activities	\$2,260
1685	001	General Fund	5711740	Educational and Recreational Activities	(\$116)
1685	001	General Fund	5711940	Educational and Recreational Activities	\$2,502
1685	001	General Fund	5712010	Educational and Recreational Activities	\$254,925
1685	001	General Fund	5712010	Educational and Recreational Activities	\$87,215
1685	001	General Fund	5712010	Educational and Recreational Activities	\$80,775
1685	001	General Fund	5712010	Educational and Recreational Activities	\$73,679
1685	001	General Fund	5712010	Educational and Recreational Activities	\$90,249
1685	001	General Fund	5712010	Educational and Recreational Activities	\$77,320
1685	001	General Fund	5712010	Educational and Recreational Activities	\$31,539
1685	001	General Fund	5712010	Educational and Recreational Activities	\$63,464
1685	001	General Fund	5712010	Educational and Recreational Activities	\$286,837
1685	001	General Fund	5712010	Educational and Recreational Activities	\$17,224
1685	001	General Fund	5712010	Educational and Recreational Activities	\$144,491
1685	001	General Fund	5712010	Educational and Recreational Activities	\$249
1685	001	General Fund	5712010	Educational and Recreational Activities	\$114
1685	001	General Fund	5712010	Educational and Recreational Activities	\$797
1685	001	General Fund	5712010	Educational and Recreational Activities	\$745

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
1685	001	General Fund	5712010	Educational and Recreational Activities	\$230
1685	001	General Fund	5712010	Educational and Recreational Activities	\$1,168
1685	001	General Fund	5712010	Educational and Recreational Activities	\$968
1685	001	General Fund	5712010	Educational and Recreational Activities	\$144
1685	001	General Fund	5712010	Educational and Recreational Activities	\$420
1685	001	General Fund	5712010	Educational and Recreational Activities	\$90
1685	001	General Fund	5712010	Educational and Recreational Activities	\$34,970
1685	001	General Fund	5712010	Educational and Recreational Activities	\$14,934
1685	001	General Fund	5712010	Educational and Recreational Activities	\$5,445
1685	001	General Fund	5712010	Educational and Recreational Activities	\$67,026
1685	001	General Fund	5712010	Educational and Recreational Activities	\$46,495
1685	001	General Fund	5712010	Educational and Recreational Activities	\$21,205
1685	001	General Fund	5712010	Educational and Recreational Activities	\$206,459
1685	001	General Fund	5712010	Educational and Recreational Activities	\$61,617
1685	001	General Fund	5712010	Educational and Recreational Activities	\$12,799
1685	001	General Fund	5712010	Educational and Recreational Activities	\$64,311
1685	001	General Fund	5712010	Educational and Recreational Activities	\$47,052
1685	001	General Fund	5712010	Educational and Recreational Activities	\$10,947
1685	001	General Fund	5712010	Educational and Recreational Activities	\$66,028
1685	001	General Fund	5712010	Educational and Recreational Activities	\$63,362
1685	001	General Fund	5712010	Educational and Recreational Activities	\$812

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
1685	001	General Fund	5712010	Educational and Recreational Activities	\$4
1685	001	General Fund	5712010	Educational and Recreational Activities	\$25,975
1685	001	General Fund	5712010	Educational and Recreational Activities	\$37,326
1685	001	General Fund	5712010	Educational and Recreational Activities	\$40,762
1685	001	General Fund	5712010	Educational and Recreational Activities	\$33,620
1685	001	General Fund	5712010	Educational and Recreational Activities	\$11,602
1685	001	General Fund	5712010	Educational and Recreational Activities	\$2,748
1685	001	General Fund	5712010	Educational and Recreational Activities	\$43,026
1685	001	General Fund	5712010	Educational and Recreational Activities	\$20,210
1685	001	General Fund	5712010	Educational and Recreational Activities	\$20,616
1685	001	General Fund	5712010	Educational and Recreational Activities	\$5,034
1685	001	General Fund	5712010	Educational and Recreational Activities	\$6,735
1685	001	General Fund	5712010	Educational and Recreational Activities	\$22,507
1685	001	General Fund	5712010	Educational and Recreational Activities	\$395
1685	001	General Fund	5712010	Educational and Recreational Activities	\$22,705
1685	001	General Fund	5712010	Educational and Recreational Activities	\$5,761
1685	001	General Fund	5712010	Educational and Recreational Activities	\$69,266
1685	001	General Fund	5712010	Educational and Recreational Activities	\$15,505
1685	001	General Fund	5712010	Educational and Recreational Activities	\$7,957
1685	001	General Fund	5712010	Educational and Recreational Activities	\$5,440
1685	001	General Fund	5712020	Educational and Recreational Activities	\$2,050

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
1685	001	General Fund	5712020	Educational and Recreational Activities	\$509
1685	001	General Fund	5712020	Educational and Recreational Activities	\$30,280
1685	001	General Fund	5712020	Educational and Recreational Activities	\$6,690
1685	001	General Fund	5712020	Educational and Recreational Activities	\$2,833
1685	001	General Fund	5712020	Educational and Recreational Activities	\$37,823
1685	001	General Fund	5712020	Educational and Recreational Activities	\$17,178
1685	001	General Fund	5712020	Educational and Recreational Activities	\$10,765
1685	001	General Fund	5712020	Educational and Recreational Activities	\$9,372
1685	001	General Fund	5712020	Educational and Recreational Activities	\$7,455
1685	001	General Fund	5712020	Educational and Recreational Activities	\$1,534
1685	001	General Fund	5712020	Educational and Recreational Activities	\$9,234
1685	001	General Fund	5712020	Educational and Recreational Activities	\$9,358
1685	001	General Fund	5712020	Educational and Recreational Activities	\$171
1685	001	General Fund	5712020	Educational and Recreational Activities	\$8,626
1685	001	General Fund	5712020	Educational and Recreational Activities	\$11,102
1685	001	General Fund	5712020	Educational and Recreational Activities	\$3,462
1685	001	General Fund	5712020	Educational and Recreational Activities	\$5,333
1685	001	General Fund	5712020	Educational and Recreational Activities	\$5,931
1685	001	General Fund	5712020	Educational and Recreational Activities	\$4,525
1685	001	General Fund	5712020	Educational and Recreational Activities	\$1,618
1685	001	General Fund	5712020	Educational and Recreational Activities	\$393

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
1685	001	General Fund	5712020	Educational and Recreational Activities	\$8,454
1685	001	General Fund	5712020	Educational and Recreational Activities	\$11,882
1685	001	General Fund	5712020	Educational and Recreational Activities	\$3,111
1685	001	General Fund	5712020	Educational and Recreational Activities	\$11,410
1685	001	General Fund	5712020	Educational and Recreational Activities	\$553
1685	001	General Fund	5712020	Educational and Recreational Activities	\$27,847
1685	001	General Fund	5712020	Educational and Recreational Activities	\$3,224
1685	001	General Fund	5712020	Educational and Recreational Activities	\$176
1685	001	General Fund	5712020	Educational and Recreational Activities	\$4,711
1685	001	General Fund	5712020	Educational and Recreational Activities	\$16,718
1685	001	General Fund	5712020	Educational and Recreational Activities	\$842
1685	001	General Fund	5712020	Educational and Recreational Activities	\$25,344
1685	001	General Fund	5712020	Educational and Recreational Activities	\$58
1685	001	General Fund	5712020	Educational and Recreational Activities	\$6,968
1685	001	General Fund	5712020	Educational and Recreational Activities	\$12,590
1685	001	General Fund	5712020	Educational and Recreational Activities	\$8,024
1685	001	General Fund	5712020	Educational and Recreational Activities	\$1,154
1685	001	General Fund	5712020	Educational and Recreational Activities	\$7,318
1685	001	General Fund	5712020	Educational and Recreational Activities	\$8,963
1685	001	General Fund	5712020	Educational and Recreational Activities	\$116
1685	001	General Fund	5712020	Educational and Recreational Activities	\$7,706

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
1685	001	General Fund	5712020	Educational and Recreational Activities	\$4,655
1685	001	General Fund	5712020	Educational and Recreational Activities	\$7,103
1685	001	General Fund	5712020	Educational and Recreational Activities	\$26,326
1685	001	General Fund	5712020	Educational and Recreational Activities	\$16
1685	001	General Fund	5712020	Educational and Recreational Activities	\$2,179
1685	001	General Fund	5712020	Educational and Recreational Activities	\$14,423
1685	001	General Fund	5712020	Educational and Recreational Activities	\$37,773
1685	001	General Fund	5712020	Educational and Recreational Activities	\$14,613
1685	001	General Fund	5712020	Educational and Recreational Activities	\$12,046
1685	001	General Fund	5712020	Educational and Recreational Activities	\$11,777
1685	001	General Fund	5712020	Educational and Recreational Activities	\$11,777
1685	001	General Fund	5712020	Educational and Recreational Activities	\$14,132
1685	001	General Fund	5712020	Educational and Recreational Activities	\$9,267
1685	001	General Fund	5712020	Educational and Recreational Activities	\$13,297
1685	001	General Fund	5712020	Educational and Recreational Activities	\$10,010
1685	001	General Fund	5712020	Educational and Recreational Activities	\$36,060
1685	001	General Fund	5712020	Educational and Recreational Activities	\$3,009
1685	001	General Fund	5712020	Educational and Recreational Activities	\$28,040
1685	001	General Fund	5712020	Educational and Recreational Activities	\$1,539
1685	001	General Fund	5712020	Educational and Recreational Activities	\$393
1685	001	General Fund	5712020	Educational and Recreational Activities	\$476

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
1685	001	General Fund	5712020	Educational and Recreational Activities	\$534
1685	001	General Fund	5712020	Educational and Recreational Activities	\$531
1685	001	General Fund	5712020	Educational and Recreational Activities	\$529
1685	001	General Fund	5712020	Educational and Recreational Activities	\$472
1685	001	General Fund	5712020	Educational and Recreational Activities	\$464
1685	001	General Fund	5712020	Educational and Recreational Activities	\$427
1685	001	General Fund	5712020	Educational and Recreational Activities	\$1,490
1685	001	General Fund	5712020	Educational and Recreational Activities	\$101
1685	001	General Fund	5712020	Educational and Recreational Activities	\$967
1685	001	General Fund	5712030	Educational and Recreational Activities	\$1,654
1685	001	General Fund	5712030	Educational and Recreational Activities	\$153
1685	001	General Fund	5712030	Educational and Recreational Activities	\$4,194
1685	001	General Fund	5712030	Educational and Recreational Activities	\$1,332
1685	001	General Fund	5712030	Educational and Recreational Activities	\$44
1685	001	General Fund	5712030	Educational and Recreational Activities	\$4,229
1685	001	General Fund	5712030	Educational and Recreational Activities	\$1,467
1685	001	General Fund	5712030	Educational and Recreational Activities	\$2,674
1685	001	General Fund	5712030	Educational and Recreational Activities	\$907
1685	001	General Fund	5712030	Educational and Recreational Activities	\$177
1685	001	General Fund	5712030	Educational and Recreational Activities	\$653
1685	001	General Fund	5712030	Educational and Recreational Activities	\$1,122

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
1685	001	General Fund	5712030	Educational and Recreational Activities	\$1,207
1685	001	General Fund	5712030	Educational and Recreational Activities	\$17,812
1685	001	General Fund	5712030	Educational and Recreational Activities	\$9,923
1685	001	General Fund	5712030	Educational and Recreational Activities	\$154
1685	001	General Fund	5712030	Educational and Recreational Activities	\$251
1685	001	General Fund	5712030	Educational and Recreational Activities	\$287
1685	001	General Fund	5712030	Educational and Recreational Activities	\$173
1685	001	General Fund	5712030	Educational and Recreational Activities	\$506
1685	001	General Fund	5712030	Educational and Recreational Activities	\$3,223
1685	001	General Fund	5712030	Educational and Recreational Activities	\$1,441
1685	001	General Fund	5712030	Educational and Recreational Activities	\$13,866
1685	001	General Fund	5712030	Educational and Recreational Activities	\$985
1685	001	General Fund	5712030	Educational and Recreational Activities	\$94
1685	001	General Fund	5712030	Educational and Recreational Activities	\$1,735
1685	001	General Fund	5712030	Educational and Recreational Activities	\$465
1685	001	General Fund	5712030	Educational and Recreational Activities	\$7,240
1685	001	General Fund	5712030	Educational and Recreational Activities	\$4,878
1685	001	General Fund	5712030	Educational and Recreational Activities	\$4,022
1685	001	General Fund	5712030	Educational and Recreational Activities	\$1,008
1685	001	General Fund	5712030	Educational and Recreational Activities	\$330
1685	001	General Fund	5712030	Educational and Recreational Activities	\$918

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
1685	001	General Fund	5712030	Educational and Recreational Activities	\$17
1685	001	General Fund	5712030	Educational and Recreational Activities	\$308
1685	001	General Fund	5712030	Educational and Recreational Activities	\$123
1685	001	General Fund	5712030	Educational and Recreational Activities	\$42
1685	001	General Fund	5712030	Educational and Recreational Activities	\$744
1685	001	General Fund	5712030	Educational and Recreational Activities	\$11,264
1685	001	General Fund	5712030	Educational and Recreational Activities	\$2,458
1685	001	General Fund	5712030	Educational and Recreational Activities	\$463
1685	001	General Fund	5712030	Educational and Recreational Activities	\$3,090
1685	001	General Fund	5712030	Educational and Recreational Activities	\$464
1685	001	General Fund	5712030	Educational and Recreational Activities	\$1,366
1685	001	General Fund	5712030	Educational and Recreational Activities	\$849
1685	001	General Fund	5712030	Educational and Recreational Activities	\$802
1685	001	General Fund	5712030	Educational and Recreational Activities	\$933
1685	001	General Fund	5712030	Educational and Recreational Activities	\$212
1685	001	General Fund	5712030	Educational and Recreational Activities	\$5,555
1685	001	General Fund	5712030	Educational and Recreational Activities	\$1,179
1685	001	General Fund	5712030	Educational and Recreational Activities	\$579
1685	001	General Fund	5712030	Educational and Recreational Activities	\$94,905
1685	001	General Fund	5712030	Educational and Recreational Activities	\$19,250
1685	001	General Fund	5712030	Educational and Recreational Activities	\$4,018

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
1685	001	General Fund	5712030	Educational and Recreational Activities	\$1,562
1685	001	General Fund	5712030	Educational and Recreational Activities	\$20,697
1685	001	General Fund	5712040	Educational and Recreational Activities	\$357
1685	001	General Fund	5712040	Educational and Recreational Activities	\$182
1685	001	General Fund	5712040	Educational and Recreational Activities	\$964
1685	001	General Fund	5712040	Educational and Recreational Activities	\$478
1685	001	General Fund	5712040	Educational and Recreational Activities	\$20,504
1685	001	General Fund	5712040	Educational and Recreational Activities	\$216
1685	001	General Fund	5712040	Educational and Recreational Activities	\$125
1685	001	General Fund	5712040	Educational and Recreational Activities	\$125
1685	001	General Fund	5712040	Educational and Recreational Activities	\$3,952
1685	001	General Fund	5712040	Educational and Recreational Activities	\$142
1685	001	General Fund	5712040	Educational and Recreational Activities	\$284
1685	001	General Fund	5712040	Educational and Recreational Activities	\$368
1685	001	General Fund	5712040	Educational and Recreational Activities	\$1,435
1685	001	General Fund	5712040	Educational and Recreational Activities	\$34
1685	001	General Fund	5712040	Educational and Recreational Activities	\$796
1685	001	General Fund	5712040	Educational and Recreational Activities	\$1,071
1685	001	General Fund	5712040	Educational and Recreational Activities	\$2,148
1685	001	General Fund	5712040	Educational and Recreational Activities	\$175
1685	001	General Fund	5712040	Educational and Recreational Activities	\$293

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
1685	001	General Fund	5712040	Educational and Recreational Activities	\$75
1685	001	General Fund	5712040	Educational and Recreational Activities	\$1,177
1685	001	General Fund	5712040	Educational and Recreational Activities	\$50
1685	001	General Fund	5712040	Educational and Recreational Activities	\$349
1685	001	General Fund	5712040	Educational and Recreational Activities	\$3,199
1685	001	General Fund	5712040	Educational and Recreational Activities	\$240
1685	001	General Fund	5712040	Educational and Recreational Activities	\$797
1685	001	General Fund	5712040	Educational and Recreational Activities	\$2,721
1685	001	General Fund	5712040	Educational and Recreational Activities	\$273
1685	001	General Fund	5712040	Educational and Recreational Activities	\$653
1685	001	General Fund	5712040	Educational and Recreational Activities	\$10,720
1685	001	General Fund	5712040	Educational and Recreational Activities	\$2,574
1685	001	General Fund	5712040	Educational and Recreational Activities	\$8
1685	001	General Fund	5712040	Educational and Recreational Activities	\$30
1685	001	General Fund	5712040	Educational and Recreational Activities	\$2,311
1685	001	General Fund	5712040	Educational and Recreational Activities	\$2,252
1685	001	General Fund	5712040	Educational and Recreational Activities	\$526
1685	001	General Fund	5712040	Educational and Recreational Activities	\$1,902
1685	001	General Fund	5712040	Educational and Recreational Activities	\$10,074
1685	001	General Fund	5712040	Educational and Recreational Activities	\$72
1685	001	General Fund	5712040	Educational and Recreational Activities	\$905

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
1685	001	General Fund	5712040	Educational and Recreational Activities	\$1,059
1685	001	General Fund	5712040	Educational and Recreational Activities	\$407
1685	001	General Fund	5712040	Educational and Recreational Activities	\$707
1685	001	General Fund	5712040	Educational and Recreational Activities	\$5,728
1685	001	General Fund	5712040	Educational and Recreational Activities	\$3,848
1685	001	General Fund	5710040	Educational and Recreational Activities	\$1,000
1685	001	General Fund	5710040	Educational and Recreational Activities	\$5,987
1685	001	General Fund	5712140	Educational and Recreational Activities	\$1,580
1685	001	General Fund	5712140	Educational and Recreational Activities	\$950
1685	001	General Fund	5712140	Educational and Recreational Activities	\$1,675
1685	001	General Fund	5712140	Educational and Recreational Activities	\$1,939
1685	001	General Fund	5712140	Educational and Recreational Activities	\$1,795
1685	001	General Fund	5712140	Educational and Recreational Activities	\$565
1685	001	General Fund	5712140	Educational and Recreational Activities	\$381
1685	001	General Fund	5712140	Educational and Recreational Activities	\$375
1685	001	General Fund	5712140	Educational and Recreational Activities	\$485
1685	001	General Fund	5712140	Educational and Recreational Activities	\$967
1685	001	General Fund	5712140	Educational and Recreational Activities	\$1,090
1685	001	General Fund	5712140	Educational and Recreational Activities	\$1,805
1685	001	General Fund	5712140	Educational and Recreational Activities	\$248
1685	001	General Fund	5712140	Educational and Recreational Activities	\$2,877

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
1685	001	General Fund	5712140	Educational and Recreational Activities	\$698
1685	001	General Fund	5712140	Educational and Recreational Activities	\$1,431
1685	001	General Fund	5712140	Educational and Recreational Activities	\$12,082
1685	001	General Fund	5712140	Educational and Recreational Activities	\$1,308
1685	001	General Fund	5712140	Educational and Recreational Activities	\$11
1685	001	General Fund	5712140	Educational and Recreational Activities	\$55
1685	001	General Fund	5712140	Educational and Recreational Activities	\$1,674
1685	001	General Fund	5712140	Educational and Recreational Activities	\$325
1685	001	General Fund	5712140	Educational and Recreational Activities	\$709
1685	001	General Fund	5712140	Educational and Recreational Activities	\$646
1685	001	General Fund	5712140	Educational and Recreational Activities	\$2,737
1685	001	General Fund	5712140	Educational and Recreational Activities	\$2,176
1685	001	General Fund	5712240	Educational and Recreational Activities	\$5,323
1685	001	General Fund	5712240	Educational and Recreational Activities	\$33
1685	001	General Fund	5712240	Educational and Recreational Activities	\$501
1685	001	General Fund	5712240	Educational and Recreational Activities	\$120
1685	001	General Fund	5712440	Educational and Recreational Activities	\$22,725
1685	001	General Fund	5712440	Educational and Recreational Activities	\$998
1685	001	General Fund	5712440	Educational and Recreational Activities	\$55,674
1685	001	General Fund	5712440	Educational and Recreational Activities	\$31,122
1685	001	General Fund	5712440	Educational and Recreational Activities	\$2,464

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
1685	001	General Fund	5712440	Educational and Recreational Activities	\$7,974
1685	001	General Fund	5712440	Educational and Recreational Activities	\$67,106
1685	001	General Fund	5712440	Educational and Recreational Activities	\$28,722
1685	001	General Fund	5712440	Educational and Recreational Activities	\$118,489
1685	001	General Fund	5712440	Educational and Recreational Activities	\$59,883
1685	001	General Fund	5712540	Educational and Recreational Activities	\$36
1685	001	General Fund	5712540	Educational and Recreational Activities	\$136
1685	001	General Fund	5712540	Educational and Recreational Activities	\$145
1685	001	General Fund	5712540	Educational and Recreational Activities	\$315
1685	001	General Fund	5712540	Educational and Recreational Activities	\$74
1685	001	General Fund	5712540	Educational and Recreational Activities	\$30
1685	001	General Fund	5712540	Educational and Recreational Activities	\$4,651
1685	001	General Fund	5712540	Educational and Recreational Activities	\$4
1685	001	General Fund	5712540	Educational and Recreational Activities	\$30,398
1685	001	General Fund	5712640	Educational and Recreational Activities	\$1,350
1685	001	General Fund	5712640	Educational and Recreational Activities	\$400
1685	001	General Fund	5712640	Educational and Recreational Activities	\$1,620
1685	001	General Fund	5712640	Educational and Recreational Activities	\$14,015
1685	001	General Fund	5712640	Educational and Recreational Activities	\$70
1685	001	General Fund	5712640	Educational and Recreational Activities	\$1,609
1685	001	General Fund	5712740	Educational and Recreational Activities	\$369

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
1685	001	General Fund	5712740	Educational and Recreational Activities	\$638
1685	001	General Fund	5712740	Educational and Recreational Activities	\$308
1685	001	General Fund	5712740	Educational and Recreational Activities	\$1,208
1685	001	General Fund	5712740	Educational and Recreational Activities	\$150
1685	001	General Fund	5712740	Educational and Recreational Activities	\$435
1685	001	General Fund	5712740	Educational and Recreational Activities	\$76
1685	001	General Fund	5712740	Educational and Recreational Activities	\$152
1685	001	General Fund	5712740	Educational and Recreational Activities	\$114
1685	001	General Fund	5712740	Educational and Recreational Activities	\$1,142
1685	001	General Fund	5712740	Educational and Recreational Activities	\$950
1685	001	General Fund	5712740	Educational and Recreational Activities	(\$44)
1685	001	General Fund	5712740	Educational and Recreational Activities	\$556
1685	001	General Fund	5718630	Educational and Recreational Activities	\$121
1685	001	General Fund	5719030	Educational and Recreational Activities	\$314
1685	001	General Fund	5755010	Multipurpose and Community Centers	\$155,062
1685	001	General Fund	5755010	Multipurpose and Community Centers	\$56,117
1685	001	General Fund	5755010	Multipurpose and Community Centers	\$180,260
1685	001	General Fund	5755010	Multipurpose and Community Centers	\$82,719
1685	001	General Fund	5755010	Multipurpose and Community Centers	\$555
1685	001	General Fund	5755010	Multipurpose and Community Centers	\$13,405
1685	001	General Fund	5755010	Multipurpose and Community Centers	\$134,866

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
1685	001	General Fund	5755010	Multipurpose and Community Centers	\$30,713
1685	001	General Fund	5755010	Multipurpose and Community Centers	\$143,225
1685	001	General Fund	5755010	Multipurpose and Community Centers	\$10,107
1685	001	General Fund	5755010	Multipurpose and Community Centers	\$40,785
1685	001	General Fund	5755010	Multipurpose and Community Centers	\$237
1685	001	General Fund	5755010	Multipurpose and Community Centers	\$50,608
1685	001	General Fund	5755010	Multipurpose and Community Centers	\$118,047
1685	001	General Fund	5755020	Multipurpose and Community Centers	\$12,669
1685	001	General Fund	5755020	Multipurpose and Community Centers	\$8,598
1685	001	General Fund	5755020	Multipurpose and Community Centers	\$29,479
1685	001	General Fund	5755020	Multipurpose and Community Centers	\$4,440
1685	001	General Fund	5755020	Multipurpose and Community Centers	\$24,654
1685	001	General Fund	5755020	Multipurpose and Community Centers	\$25,077
1685	001	General Fund	5755020	Multipurpose and Community Centers	\$5,955
1685	001	General Fund	5755020	Multipurpose and Community Centers	\$15,412
1685	001	General Fund	5755020	Multipurpose and Community Centers	\$4,981
1685	001	General Fund	5755020	Multipurpose and Community Centers	\$19,274
1685	001	General Fund	5755020	Multipurpose and Community Centers	\$22
1685	001	General Fund	5755020	Multipurpose and Community Centers	\$5,042
1685	001	General Fund	5755020	Multipurpose and Community Centers	\$19,990
1685	001	General Fund	5755020	Multipurpose and Community Centers	\$13

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
1685	001	General Fund	5755020	Multipurpose and Community Centers	\$25,957
1685	001	General Fund	5755020	Multipurpose and Community Centers	\$9,759
1685	001	General Fund	5755020	Multipurpose and Community Centers	\$33,571
1685	001	General Fund	5755020	Multipurpose and Community Centers	\$11,777
1685	001	General Fund	5755020	Multipurpose and Community Centers	\$35,557
1685	001	General Fund	5755020	Multipurpose and Community Centers	\$806
1685	001	General Fund	5755020	Multipurpose and Community Centers	\$376
1685	001	General Fund	5755020	Multipurpose and Community Centers	\$1,271
1685	001	General Fund	5755020	Multipurpose and Community Centers	\$406
1685	001	General Fund	5755020	Multipurpose and Community Centers	\$1,326
1685	001	General Fund	5755030	Multipurpose and Community Centers	\$324
1685	001	General Fund	5755030	Multipurpose and Community Centers	\$25,479
1685	001	General Fund	5755030	Multipurpose and Community Centers	\$9,947
1685	001	General Fund	5755030	Multipurpose and Community Centers	\$1,009
1685	001	General Fund	5755030	Multipurpose and Community Centers	\$3,065
1685	001	General Fund	5755030	Multipurpose and Community Centers	\$8,293
1685	001	General Fund	5755030	Multipurpose and Community Centers	\$284
1685	001	General Fund	5755030	Multipurpose and Community Centers	\$14,690
1685	001	General Fund	5755030	Multipurpose and Community Centers	\$6,887
1685	001	General Fund	5755030	Multipurpose and Community Centers	\$19,769
1685	001	General Fund	5755030	Multipurpose and Community Centers	\$588

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
1685	001	General Fund	5755030	Multipurpose and Community Centers	\$346
1685	001	General Fund	5755030	Multipurpose and Community Centers	\$1,830
1685	001	General Fund	5755030	Multipurpose and Community Centers	\$3,500
1685	001	General Fund	5755030	Multipurpose and Community Centers	\$15,648
1685	001	General Fund	5755030	Multipurpose and Community Centers	\$1,679
1685	001	General Fund	5755030	Multipurpose and Community Centers	\$7,249
1685	001	General Fund	5755030	Multipurpose and Community Centers	\$165
1685	001	General Fund	5755030	Multipurpose and Community Centers	\$1,505
1685	001	General Fund	5755040	Multipurpose and Community Centers	\$3,550
1685	001	General Fund	5755040	Multipurpose and Community Centers	\$51
1685	001	General Fund	5755040	Multipurpose and Community Centers	\$1,843
1685	001	General Fund	5755040	Multipurpose and Community Centers	\$10,897
1685	001	General Fund	5755040	Multipurpose and Community Centers	\$209
1685	001	General Fund	5755040	Multipurpose and Community Centers	\$951
1685	001	General Fund	5755040	Multipurpose and Community Centers	\$1,269
1685	001	General Fund	5755040	Multipurpose and Community Centers	\$69,000
1685	001	General Fund	5755040	Multipurpose and Community Centers	\$15,765
1685	001	General Fund	5755040	Multipurpose and Community Centers	\$1,431
1685	001	General Fund	5755040	Multipurpose and Community Centers	\$111
1685	001	General Fund	5755040	Multipurpose and Community Centers	\$1,550
1685	001	General Fund	5755130	Multipurpose and Community Centers	\$23,725

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
1685	001	General Fund	5755130	Multipurpose and Community Centers	\$37,223
1685	001	General Fund	5755140	Multipurpose and Community Centers	\$347
1685	001	General Fund	5755140	Multipurpose and Community Centers	\$138
1685	001	General Fund	5755140	Multipurpose and Community Centers	\$3,011
1685	001	General Fund	5755140	Multipurpose and Community Centers	\$1,146
1685	001	General Fund	5755140	Multipurpose and Community Centers	\$1,191
1685	001	General Fund	5755140	Multipurpose and Community Centers	\$472
1685	001	General Fund	5755140	Multipurpose and Community Centers	\$222
1685	001	General Fund	5755140	Multipurpose and Community Centers	\$4,237
1685	001	General Fund	5755140	Multipurpose and Community Centers	\$1,346
1685	001	General Fund	5755140	Multipurpose and Community Centers	\$75,613
1685	001	General Fund	5755240	Multipurpose and Community Centers	\$56,801
1685	001	General Fund	5755330	Multipurpose and Community Centers	\$1,145
1685	001	General Fund	5755330	Multipurpose and Community Centers	\$32,955
1685	001	General Fund	5755340	Multipurpose and Community Centers	\$6,835
1685	001	General Fund	5755440	Multipurpose and Community Centers	\$2,432
1685	001	General Fund	5755540	Multipurpose and Community Centers	\$39
1685	001	General Fund	5755640	Multipurpose and Community Centers	\$12,320
1685	001	General Fund	5755640	Multipurpose and Community Centers	\$800
1685	001	General Fund	5755640	Multipurpose and Community Centers	\$109,076
1685	001	General Fund	5755640	Multipurpose and Community Centers	\$44,386

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
1685	001	General Fund	5755640	Multipurpose and Community Centers	\$7,183
1685	001	General Fund	5755640	Multipurpose and Community Centers	\$1,504
1685	001	General Fund	5755640	Multipurpose and Community Centers	\$128
1685	001	General Fund	5755740	Multipurpose and Community Centers	\$32
1685	001	General Fund	5755740	Multipurpose and Community Centers	\$394
1685	001	General Fund	5755740	Multipurpose and Community Centers	\$58
1685	001	General Fund	5768030	General Parks	\$1,760
1685	001	General Fund	5768030	General Parks	\$590
1685	001	General Fund	5762010	Swimming Pools	\$155,062
1685	001	General Fund	5762010	Swimming Pools	\$185,145
1685	001	General Fund	5762010	Swimming Pools	\$15,963
1685	001	General Fund	5762020	Swimming Pools	\$12,669
1685	001	General Fund	5762020	Swimming Pools	\$25,410
1685	001	General Fund	5762020	Swimming Pools	\$15,412
1685	001	General Fund	5762020	Swimming Pools	\$19,042
1685	001	General Fund	5762020	Swimming Pools	\$25,957
1685	001	General Fund	5762020	Swimming Pools	\$35,583
1685	001	General Fund	5762020	Swimming Pools	\$806
1685	001	General Fund	5762020	Swimming Pools	\$1,355
1685	001	General Fund	5762030	Swimming Pools	\$26,379
1685	001	General Fund	5762030	Swimming Pools	\$19
1685	001	General Fund	5762030	Swimming Pools	\$20,696
1685	001	General Fund	5762030	Swimming Pools	\$3,500
1685	001	General Fund	5762030	Swimming Pools	\$103,321
1685	001	General Fund	5762040	Swimming Pools	\$2,658
1685	001	General Fund	5762040	Swimming Pools	\$24
1685	001	General Fund	5762040	Swimming Pools	\$32,602
1685	001	General Fund	5762130	Swimming Pools	\$11,124
1685	001	General Fund	5762140	Swimming Pools	\$2,340
1685	001	General Fund	5762140	Swimming Pools	\$381
1685	001	General Fund	5762140	Swimming Pools	\$37,196

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
1685	001	General Fund	5762330	Swimming Pools	\$108,435
1685	001	General Fund	5762340	Swimming Pools	\$127,632
1685	001	General Fund	5762340	Swimming Pools	\$3,827
1685	001	General Fund	5762440	Swimming Pools	\$2,980
1685	001	General Fund	5762640	Swimming Pools	\$20,707
1685	001	General Fund	5763010	Campgrounds	\$58,803
1685	001	General Fund	5763010	Campgrounds	\$27
1685	001	General Fund	5763020	Campgrounds	\$7,550
1685	001	General Fund	5763020	Campgrounds	\$5,891
1685	001	General Fund	5763020	Campgrounds	\$10,289
1685	001	General Fund	5763020	Campgrounds	\$417
1685	001	General Fund	5763030	Campgrounds	\$10,553
1685	001	General Fund	5763040	Campgrounds	\$3,791
1685	001	General Fund	5763040	Campgrounds	\$3,115
1685	001	General Fund	5763130	Campgrounds	\$554
1685	001	General Fund	5763140	Campgrounds	\$6,446
1685	001	General Fund	5763140	Campgrounds	\$556
1685	001	General Fund	5763140	Campgrounds	\$1,079
1685	001	General Fund	5763340	Campgrounds	\$7,055
1685	001	General Fund	5763440	Campgrounds	\$6,788
1685	001	General Fund	5763540	Campgrounds	\$62
1685	001	General Fund	5763640	Campgrounds	\$25,937
1685	001	General Fund	5764030	Ball Courts	\$9,579
1685	001	General Fund	5764040	Ball Courts	\$856
1685	001	General Fund	5768010	General Parks	\$256,182
1685	001	General Fund	5768010	General Parks	\$30,335
1685	001	General Fund	5768010	General Parks	\$242,479
1685	001	General Fund	5768010	General Parks	\$1,109,273
1685	001	General Fund	5768010	General Parks	\$2,946
1685	001	General Fund	5768010	General Parks	\$9,000
1685	001	General Fund	5768010	General Parks	\$107,149
1685	001	General Fund	5768010	General Parks	\$64,675
1685	001	General Fund	5768010	General Parks	\$1,927
1685	001	General Fund	5768020	General Parks	\$23,352

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
1685	001	General Fund	5768020	General Parks	\$2,415
1685	001	General Fund	5768020	General Parks	\$50
1685	001	General Fund	5768020	General Parks	\$24,041
1685	001	General Fund	5768020	General Parks	\$145,719
1685	001	General Fund	5768020	General Parks	\$9,852
1685	001	General Fund	5768020	General Parks	\$301
1685	001	General Fund	5768020	General Parks	\$25,732
1685	001	General Fund	5768020	General Parks	\$2,891
1685	001	General Fund	5768020	General Parks	\$24,085
1685	001	General Fund	5768020	General Parks	\$111,569
1685	001	General Fund	5768020	General Parks	\$35,794
1685	001	General Fund	5768020	General Parks	\$3,187
1685	001	General Fund	5768020	General Parks	\$31,026
1685	001	General Fund	5768020	General Parks	\$220,492
1685	001	General Fund	5768020	General Parks	\$1,355
1685	001	General Fund	5768020	General Parks	\$150
1685	001	General Fund	5768020	General Parks	\$1
1685	001	General Fund	5768020	General Parks	\$1,276
1685	001	General Fund	5768020	General Parks	\$7,676
1685	001	General Fund	5768030	General Parks	\$97,405
1685	001	General Fund	5768030	General Parks	\$10,420
1685	001	General Fund	5768030	General Parks	\$2,154
1685	001	General Fund	5768030	General Parks	\$19,954
1685	001	General Fund	5768030	General Parks	\$84,348
1685	001	General Fund	5768030	General Parks	\$92,631
1685	001	General Fund	5768030	General Parks	\$25,981
1685	001	General Fund	5768030	General Parks	\$100
1685	001	General Fund	5768030	General Parks	\$2,080
1685	001	General Fund	5768030	General Parks	\$9,980
1685	001	General Fund	5768030	General Parks	\$2,674
1685	001	General Fund	5768030	General Parks	\$68,553
1685	001	General Fund	5768030	General Parks	\$18,964
1685	001	General Fund	5768030	General Parks	\$98
1685	001	General Fund	5768030	General Parks	\$531

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
1685	001	General Fund	5768030	General Parks	\$5,561
1685	001	General Fund	5768030	General Parks	\$13,817
1685	001	General Fund	5768030	General Parks	\$8,513
1685	001	General Fund	5768040	General Parks	\$287,027
1685	001	General Fund	5768040	General Parks	\$1,276
1685	001	General Fund	5768040	General Parks	\$3,460
1685	001	General Fund	5768040	General Parks	\$31,260
1685	001	General Fund	5768040	General Parks	\$600
1685	001	General Fund	5768040	General Parks	\$1,758
1685	001	General Fund	5768040	General Parks	\$1,684
1685	001	General Fund	5768040	General Parks	\$29,143
1685	001	General Fund	5768040	General Parks	\$2,196
1685	001	General Fund	5768040	General Parks	\$5,442
1685	001	General Fund	5768040	General Parks	\$3,753
1685	001	General Fund	5768040	General Parks	\$444
1685	001	General Fund	5768040	General Parks	\$492
1685	001	General Fund	5768040	General Parks	\$3,219
1685	001	General Fund	5768130	General Parks	\$1,747
1685	001	General Fund	5768140	General Parks	\$240
1685	001	General Fund	5768140	General Parks	\$4,744
1685	001	General Fund	5768140	General Parks	\$10,107
1685	001	General Fund	5768140	General Parks	\$22,120
1685	001	General Fund	5768240	General Parks	\$318
1685	001	General Fund	5768240	General Parks	\$1,021
1685	001	General Fund	5768340	General Parks	\$50,579
1685	001	General Fund	5768440	General Parks	\$20,934
1685	001	General Fund	5768440	General Parks	\$4,871
1685	001	General Fund	5768540	General Parks	\$511
1685	001	General Fund	5768630	General Parks	\$116
1685	001	General Fund	5768640	General Parks	\$35,937
1685	001	General Fund	5768640	General Parks	\$311
1685	001	General Fund	5768640	General Parks	\$246
1685	001	General Fund	5768640	General Parks	\$18,378
1685	001	General Fund	5768640	General Parks	\$67,441

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
1685	001	General Fund	5768640	General Parks	\$302
1685	001	General Fund	5768640	General Parks	\$122
1685	001	General Fund	5768640	General Parks	\$2,967
1685	001	General Fund	5768640	General Parks	\$82,382
1685	001	General Fund	5768740	General Parks	\$5,119
1685	001	General Fund	5768940	General Parks	\$3
1685	001	General Fund	5768940	General Parks	\$16
1685	001	General Fund	5768940	General Parks	\$541
1685	001	General Fund	5769030	Other Park Facilities	\$38,385
1685	001	General Fund	5769030	Other Park Facilities	\$592
1685	001	General Fund	5769030	Other Park Facilities	\$1,356
1685	001	General Fund	5769040	Other Park Facilities	\$1,906
1685	001	General Fund	5769640	Other Park Facilities	\$128,916
1685	001	General Fund	5089100	Unassigned Cash and Investments - Ending	\$7,974,323
1685	001	General Fund	5089100	Unassigned Cash and Investments - Ending	\$30,000
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	5085100	Assigned Cash and Investments - Ending	\$873,458
1685	300	Capital Project Fund	5753030	Museums and Art Galleries	(\$6,610)
1685	300	Capital Project Fund	5762030	Swimming Pools	\$49,723
1685	300	Capital Project Fund	5763030	Campgrounds	\$10,773
1685	300	Capital Project Fund	5763640	Campgrounds	\$1,059
1685	300	Capital Project Fund	5768030	General Parks	\$75,180
1685	300	Capital Project Fund	5768040	General Parks	\$6,405
1685	300	Capital Project Fund	5768140	General Parks	\$8,259
1685	300	Capital Project Fund	5768440	General Parks	\$9,909
1685	300	Capital Project Fund	5768640	General Parks	\$409,863
1685	300	Capital Project Fund	5769140	Other Park Facilities	\$72,287
1685	300	Capital Project Fund	5769640	Other Park Facilities	\$17,706

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
1685	300	Capital Project Fund	5085100	Assigned Cash and Investments - Ending	\$565,674
1685	310	Land Acquisition Fund	5768040	General Parks	\$43,929
1685	310	Land Acquisition Fund	5768640	General Parks	\$3,610
1685	310	Land Acquisition Fund	5085100	Assigned Cash and Investments - Ending	\$395,332
1685	320	Turf Field Replacement Fund	5085100	Assigned Cash and Investments - Ending	\$33,260
1685	001	General Fund	3829000	Immaterial Fiduciary Collections	\$282,720
1685	001	General Fund	3899000	Holding and Clearing Account Transactions	(\$316,118)
1685	001	General Fund	3899000	Holding and Clearing Account Transactions	(\$107)
1685	001	General Fund	3899000	Holding and Clearing Account Transactions	\$128,988
1685	001	General Fund	3899000	Holding and Clearing Account Transactions	\$7,628
1685	001	General Fund	3899100	Holding and Clearing Account Transactions	\$938
1685	200	Debt Service Fund	3970000	Transfers-In	\$255,558
1685	300	Capital Project Fund	3970000	Transfers-In	\$679,928
1685	001	General Fund	5917170	Debt Repayment - Educational and Recreational Services	\$6
1685	001	General Fund	5829000	Immaterial Fiduciary Remittance	\$288,290
1685	001	General Fund	5899000	Holding and Clearing Account Transactions	(\$12,548)
1685	001	General Fund	5899000	Holding and Clearing Account Transactions	\$141,435
1685	001	General Fund	5947160	Capital Expenditures/Expenses - Educational and Recreational Services	\$44,829
1685	001	General Fund	5947660	Capital Expenditures/Expenses - Park Facilities	\$220,628
1685	001	General Fund	5970000	Transfers-Out	\$679,928
1685	001	General Fund	5970000	Transfers-Out	\$255,558
1685	200	Debt Service Fund	5917670	Debt Repayment - Park Facilities	\$295,000

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
1685	200	Debt Service Fund	5927680	Interest and Other Debt Service Cost - Park Facilities	\$413,383
1685	300	Capital Project Fund	5947660	Capital Expenditures/Expenses - Park Facilities	\$74,278
1685	310	Land Acquisition Fund	5947660	Capital Expenditures/Expenses - Park Facilities	\$850,000

**Bainbridge Island Metropolitan Park and Recreation District
Schedule of Liabilities
For the Year Ended December 31, 2023**

ID. No.	Description	Due Date	Beginning Balance	Additions	Reductions	Ending Balance
General Obligation Debt/Liabilities						
251.12	Sakai Property Bond	5/15/2034	4,345,000	-	295,000	4,050,000
251.11	BIRC	12/31/2040	13,380,000	-	-	13,380,000
Total General Obligation Debt/Liabilities:			17,725,000	-	295,000	17,430,000
Revenue and Other (non G.O.) Debt/Liabilities						
264.30	PERS	12/31/2023	611,085	-	52,455	558,630
259.12	Comp Abs.	12/31/2023	610,810	-	65,420	545,390
263.57	Bakery	12/31/2117	99	-	6	93
263.57	Copier Lease	1/31/2027	-	17,604	3,521	14,083
Total Revenue and Other (non G.O.) Debt/Liabilities:			1,221,994	17,604	121,402	1,118,196
Total Liabilities:			18,946,994	17,604	416,402	18,548,196

Bainbridge Island Metropolitan Park and Recreation District

Schedule 21 Questions 1-6 (unaudited)

For Fiscal Year Ended: 2023

Property and Liability Insurance	Health and Welfare Insurance	Unemployment Compensation Obligations	Workers Compensation Obligations	Other Risks or Obligations
Belong to a public entity risk pool	All benefits are provided by a health insurance company or HMO	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	Bainbridge Island Metropolitan Park and Recreation District	Park and Recreation District