

ANNUAL REPORT CERTIFICATION

Chuckanut Community Forest Park District

(Official Name of Government)

3081

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 PO Box 4283
Bellingham, WA 98227

Official Website Address www.chuckanutcommunityforest.com

Official E-mail Address ralbro.ccfpd@gmail.com

Official Phone Number _____

AUDIT CONTACT or PREPARER INFORMATION and CERTIFICATION:

Audit Contact or Preparer Name and Title Robyn Albro Secretary

Contact Phone Number _____

Contact E-mail Address ralbro.ccfpd@gmail.com

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

Robyn Albro (ralbro.ccfpd@gmail.com)

**Chuckanut Community Forest Park District
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2022**

		001 General
Beginning Cash and Investments		
308	Beginning Cash and Investments	252,927
388 / 588	Net Adjustments	-
Revenues		
310	Taxes	137,072
320	Licenses and Permits	-
330	Intergovernmental Revenues	-
340	Charges for Goods and Services	-
350	Fines and Penalties	-
360	Miscellaneous Revenues	673
Total Revenues:		137,745
Expenditures		
510	General Government	-
520	Public Safety	-
530	Utilities	-
540	Transportation	-
550	Natural/Economic Environment	-
560	Social Services	-
570	Culture and Recreation	107,257
Total Expenditures:		107,257
Excess (Deficiency) Revenues over Expenditures:		30,488
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	24,985
597	Transfers-Out	-
585	Special or Extraordinary Items	-
581, 582, 589	Other Uses	-
Total Other Decreases in Fund Resources:		24,985
Increase (Decrease) in Cash and Investments:		5,503
Ending Cash and Investments		
50821	Nonspendable	-
50831	Restricted	-
50841	Committed	-
50851	Assigned	-
50891	Unassigned	258,430
Total Ending Cash and Investments		258,430

The accompanying notes are an integral part of this statement.

Chuckanut Community Forest Park District

Schedule 01

For the year ended December 31, 2022

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
3081	001	General	3089100	Unassigned Cash and Investments - Beginning	\$252,927
3081	001	General	3111000	Property Tax	\$137,072
3081	001	General	3670000	Contributions and Donations from Nongovernmental Sources	\$674
3081	001	General	3698000	Cash Adjustments	(\$1)
3081	001	General	5768010	General Parks	\$9,350
3081	001	General	5768020	General Parks	\$710
3081	001	General	5768030	General Parks	\$70
3081	001	General	5768040	General Parks	\$97,127
3081	001	General	5089100	Unassigned Cash and Investments - Ending	\$258,430
3081	001	General	5917670	Debt Repayment - Park Facilities	\$24,985

**Chuckanut Community Forest Park 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	Interlocal Agreement paid from Account 66511	12/31/2024	24,985	-	24,985	-
Total General Obligation Debt/Liabilities:			24,985	-	24,985	-
Total Liabilities:			24,985	-	24,985	-

**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