

ANNUAL REPORT CERTIFICATION

City of White Salmon
(Official Name of Government)

0481
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 PO Box 2139
White Salmon, WA 98672

Official Website Address <https://www.whitesalmonwa.gov/>

Official E-mail Address clerktreasurer@whitesalmonwa.gov

Official Phone Number (509) 493-1133 x 205

AUDIT CONTACT or PREPARER INFORMATION and CERTIFICATION:

Audit Contact or Preparer Name and Title Stephanie Porter Clerk/Treasurer

Contact Phone Number (509) 493-1133 x 205

Contact E-mail Address clerktreasurer@whitesalmonwa.gov

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

Stephanie Porter (clerktreasurer@whitesalmonwa.gov)

City of White Salmon
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 Current Expense</u>	<u>101 Street Fund</u>	<u>301 Municipal Capital Improvement</u>
Beginning Cash and Investments					
308	Beginning Cash and Investments	5,819,801	2,254,896	258,724	468,152
388 / 588	Net Adjustments	-	-	-	-
Revenues					
310	Taxes	2,227,584	1,752,205	332,814	66,150
320	Licenses and Permits	128,707	128,707	-	-
330	Intergovernmental Revenues	343,801	164,781	49,338	-
340	Charges for Goods and Services	4,432,642	906,032	-	-
350	Fines and Penalties	22,032	8,982	-	-
360	Miscellaneous Revenues	487,937	109,023	15,977	21,428
Total Revenues:		<u>7,642,703</u>	<u>3,069,730</u>	<u>398,129</u>	<u>87,578</u>
Expenditures					
510	General Government	704,286	704,286	-	-
520	Public Safety	1,455,322	1,455,322	-	-
530	Utilities	2,913,514	-	-	-
540	Transportation	453,502	-	453,502	-
550	Natural/Economic Environment	489,153	393,616	-	-
560	Social Services	-	-	-	-
570	Culture and Recreation	198,902	195,733	-	3,169
Total Expenditures:		<u>6,214,679</u>	<u>2,748,957</u>	<u>453,502</u>	<u>3,169</u>
Excess (Deficiency) Revenues over Expenditures:		1,428,024	320,773	(55,373)	84,409
Other Increases in Fund Resources					
391-393, 596	Debt Proceeds	2,333,000	-	-	-
397	Transfers-In	177,500	-	-	-
385	Special or Extraordinary Items	-	-	-	-
381, 382, 389, 395, 398	Other Resources	3,000	3,000	-	-
Total Other Increases in Fund Resources:		<u>2,513,500</u>	<u>3,000</u>	<u>-</u>	<u>-</u>
Other Decreases in Fund Resources					
594-595	Capital Expenditures	3,443,549	459,010	503,736	6,157
591-593, 599	Debt Service	403,753	-	-	-
597	Transfers-Out	177,500	177,500	-	-
585	Special or Extraordinary Items	-	-	-	-
581, 582, 589	Other Uses	4,772	4,772	-	-
Total Other Decreases in Fund Resources:		<u>4,029,574</u>	<u>641,282</u>	<u>503,736</u>	<u>6,157</u>
Increase (Decrease) in Cash and Investments:		(88,050)	(317,509)	(559,109)	78,252
Ending Cash and Investments					
50821	Nonspendable	-	-	-	-
50831	Restricted	1,219,847	115,366	26,767	-
50841	Committed	518,076	-	-	-
50851	Assigned	3,098,863	599,896	-	546,404
50891	Unassigned	894,983	1,222,133	(327,150)	-
Total Ending Cash and Investments		5,731,769	1,937,395	(300,383)	546,404

The accompanying notes are an integral part of this statement.

City of White Salmon
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2023

		<u>303 Hotel/Motel Taxes</u>	<u>401 Water Fund</u>	<u>402 Wastewater Collection Fund</u>
Beginning Cash and Investments				
308	Beginning Cash and Investments	175,487	1,350,530	1,312,012
388 / 588	Net Adjustments	-	-	-
Revenues				
310	Taxes	76,415	-	-
320	Licenses and Permits	-	-	-
330	Intergovernmental Revenues	-	129,682	-
340	Charges for Goods and Services	-	2,417,103	1,109,507
350	Fines and Penalties	-	13,050	-
360	Miscellaneous Revenues	6,569	265,555	69,385
Total Revenues:		<u>82,984</u>	<u>2,825,390</u>	<u>1,178,892</u>
Expenditures				
510	General Government	-	-	-
520	Public Safety	-	-	-
530	Utilities	-	2,002,817	910,697
540	Transportation	-	-	-
550	Natural/Economic Environment	95,537	-	-
560	Social Services	-	-	-
570	Culture and Recreation	-	-	-
Total Expenditures:		<u>95,537</u>	<u>2,002,817</u>	<u>910,697</u>
Excess (Deficiency) Revenues over Expenditures:		<u>(12,553)</u>	<u>822,573</u>	<u>268,195</u>
Other Increases in Fund Resources				
391-393, 596	Debt Proceeds	-	2,333,000	-
397	Transfers-In	-	177,500	-
385	Special or Extraordinary Items	-	-	-
381, 382, 389, 395, 398	Other Resources	-	-	-
Total Other Increases in Fund Resources:		<u>-</u>	<u>2,510,500</u>	<u>-</u>
Other Decreases in Fund Resources				
594-595	Capital Expenditures	-	2,386,372	88,274
591-593, 599	Debt Service	-	339,352	64,401
597	Transfers-Out	-	-	-
585	Special or Extraordinary Items	-	-	-
581, 582, 589	Other Uses	-	-	-
Total Other Decreases in Fund Resources:		<u>-</u>	<u>2,725,724</u>	<u>152,675</u>
Increase (Decrease) in Cash and Investments:		<u>(12,553)</u>	<u>607,349</u>	<u>115,520</u>
Ending Cash and Investments				
50821	Nonspendable	-	-	-
50831	Restricted	162,934	446,863	467,917
50841	Committed	-	506,551	11,525
50851	Assigned	-	1,004,467	948,096
50891	Unassigned	-	-	-
Total Ending Cash and Investments		<u>162,934</u>	<u>1,957,881</u>	<u>1,427,538</u>

The accompanying notes are an integral part of this statement.

City of White Salmon
Fiduciary Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2023

		<u>Custodial</u>
308	Beginning Cash and Investments	-
388 & 588	Net Adjustments	-
310-390	Additions	3,345
510-590	Deductions	<u>2,678</u>
	Net Increase (Decrease) in Cash and Investments:	667
508	Ending Cash and Investments	665

The accompanying notes are an integral part of this statement.

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Notes to the Financial Statements
For the year ended December 31, 2023

Note 1 - Summary of Significant Accounting Policies

The City of White Salmon was incorporated on June 3, 1907, and operates under the laws of the state of Washington applicable to class three, non-charter code city with a Mayor-Council form of government. The city is a general-purpose local government and provides public safety, fire prevention, street improvement, parks and recreation, water, wastewater collection, and general administrative services.

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

- Financial transactions are recognized on a cash basis of accounting as described below.
- Component units are required to be disclosed, but are not included in the financial statements (see *Notes to the Financial Statements*).
- Government-wide statements, as defined in GAAP, are not presented.
- All funds are presented, rather than a focus on major funds.
- The *Schedule of Liabilities* is required to be presented with the financial statements as supplementary information.
- Supplementary information required by GAAP is not presented.
- Ending balances are presented using classifications that are different from the ending net position classifications in GAAP.

A. Fund Accounting

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

GOVERNMENTAL FUND TYPES:

General Fund

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

Special Revenue Funds

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

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Debt Service Funds

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

Capital Projects Funds

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

PROPRIETARY FUND TYPES:

Enterprise Funds

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

FIDUCIARY FUND TYPES:

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

Custodial Funds

These funds are used to account assets that the government holds on behalf of others in a custodial capacity.

B. Basis of Accounting and Measurement Focus

Financial statements are prepared using the cash basis of accounting and measurement focus. Revenues are recognized when cash is received, and expenditures are recognized when paid.

In accordance with state law the city also recognizes expenditures paid during twenty days after the close of the fiscal year for claims incurred during the previous period.

C. Cash and Investments

See Note 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 in excess of 1 years. Capital assets and inventory are recorded as capital expenditures when purchased.

E. Compensated Absences

Vacation leave may be accumulated without limitation, however the amount of accumulated leave that can be carried over into the succeeding calendar year will be limited to 80 hours and is payable upon separation, death, or retirement. Sick leave may be accumulated up to 1000 hours. Upon death or retirement union employees receive payment for 25% of accumulated unused sick leave (including

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For the year ended December 31, 2023

Washington Paid Sick Leave). Payments are recognized as expenditures when paid. The total cost for Compensated Absences as of December 31, 2023 is \$98,632.92.

F. Long-Term Debt

See Note 7 – *Long-Term Debt (formerly Debt Service Requirements)*.

G. Restricted and Committed Portion of Ending Cash and Investments

Beginning and Ending Cash and Investments are reported as restricted or committed when it is subject to restrictions on use imposed by external parties or due to internal commitments established by City Council. When expenditures that meet restrictions are incurred, the city intends to use the most restricted resources first.

Fund Name	Portion of Ending Balance Restricted	Portion of Ending Balance Committed	Combined	Reason for Restriction or Commitment
General Fund 001	115,366	0	115,366	ARPA Funding
Street Fund 101	26,767	0	26,767	Transportation Benefit Disctrict Funds Restricted by RCW 36.73.065
Municipal Capital Improvement Fund 301	546,404	0	546,404	Restricted by RCW 82.46.030
Hotel Motel Taxes Fund 303	162,934	0	162,934	Restricted by RCW 67.28.180
Water Fund 401	446,862	506,551	953,413	Committed by WSMC 3.24.220 (debt), Committed by WSMC 3.24.151 (debt), Restricted by external parties (Revenue Bonds), Restricted by external parties (Revenue Bonds)
Wastewater Fund 402	467,916	11,525	479,441	Committed by WSMC 3.24.153 (debt), Restricted by external parties (Revenue Bonds), Restricted by WSMC 3.24.170 (Interlocal Agreement)
<i>Totals</i>	1,766,250	518,076	2,284,327	

Restrictions and commitments of Ending Cash and Investments consist of \$2,284,327.

Note 2 - Budget Compliance

The city adopts annual appropriated budgets for general, special revenue, capital projects, agency, and enterprise funds. These budgets are appropriated at the fund level except the general (current expense) fund, where budget is adopted at the department level. The budget constitutes the legal authority for expenditures at that level. Annual appropriations for these funds lapse at the fiscal year end.

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

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

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For the year ended December 31, 2023

Fund/Department	Final Appropriated Amounts	Actual Expenses	Variance	Explanation of Variances
001 - Current Expense				Judicial Judge Service not billed by County \$13,000; CDBG Grant \$400,000; Bluff Pedestrian Trail unspent \$74,170; Police Unspent Funding \$130,000 transferred to Police Reserve; Unspent Park O&M \$96,901; Fire Reserve \$15,000 not spent until 2024.
101 - Street Fund	4,188,451	3,390,232	798,219	
301 - Municipal Capital Improvement Fund	981,723.00	957,236.81	24,486.19	Sidewalk repair project not bid until 2024 \$20,000. Splash Pad and Park Replacement budgeted for but delayed due to an Ecology issue.
303 - Hotel/Motel Taxes	189,079.00	9,325.95	179,753.05	
401 - Water Fund	95,537.00	95,537.00	0.00	
402 - Wastewater Collection Fund	10,556,159.00	4,728,539.59	5,827,619.41	SCADA project started but not completed \$330,000; USDA Mainline Phase I Started, majority carryover \$5,189,000 Manhole Replacement Project \$30,000; Treatment Plant Contribution \$30,000.
630 - Court Remittances	1,179,615.00	1,063,366.78	116,248.22	
	5,251.00	2,679.55	2,571.45	Court Remittances paid after the January 20 cut off in 2024.

Fund/Department	Final Appropriated Amounts	Actual Expenses	Variance
001 - Current Expense			
Finance	543,281.00	546,504.69	-3,223.69
Central Services	73,110.00	71,840.45	1,269.55
General Government Services	127,082.00	97,181.08	29,900.92
Law Enforcement	1,294,659.00	1,165,194.73	129,464.27
Fire Control	115,431.00	109,390.84	6,040.16
Building	195,918.00	193,805.69	2,112.31
Community Services	1,110,685.00	628,486.07	482,198.93
Planning & Community Devel	359,236.00	320,681.54	38,554.46
Park Facilities	280,481.00	183,579.90	96,901.10
Non Expenditures	3,450.00	3,450.00	0.00
Fire Reserve Fund	15,000.00	0.00	15,000.00
Police Vehicle Reserve Fund	70,118.00	70,117.05	0.95
Total 001 - Current Expense	4,188,451.00	3,390,232.04	798,218.96
101 - Street Fund	981,723.00	957,236.81	24,486.19
301 - Municipal Capital Improvement Fund	189,079.00	9,325.95	179,753.05
303 - Hotel/Motel Taxes	95,537.00	95,537.00	0.00
401 - Water Fund			
Water Fund	1,843,647.00	1,766,257.29	77,389.71
Water Reserve Fund	399,684.00	143,154.71	256,529.29
Water Rights Acquisition Fund	123,985.00	123,984.24	0.76
Water Bond Redemption Fund	111,518.00	111,516.00	2.00
Water Short Lived Asset Reserve Fund	406,725.00	102,887.99	303,837.01
USDA Rural Development - Jewett Water Main Improvements	7,670,600.00	2,480,739.36	5,189,860.64
Total 401 - Water Fund	10,556,159.00	4,728,539.59	5,827,619.41
402 - Wastewater Collection Fund			
Wastewater Collection Fund	998,192.00	939,658.58	58,533.42
Wastewater Reserve Fund	181,423.00	123,708.20	57,714.80
Total 402 - Wastewater Collection Fund	1,179,615.00	1,063,366.78	116,248.22
630 - Court Remittances	5,251.00	2,679.55	2,571.45

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

Title for Disclosure	Details for Disclosure
Street Fund Variance	Garfield Street Reconstruction Project and 2022 Chip Seal Project were completed in 2023 and contractors paid however the reimbursements from TIB were not received until 2024. Therefore the street fund shows a negative ending balance that is rectified in 2024.
Material Transfers/Amendment	The police department did not expend their budget due to short staffing issues. Because the City of Bingen contributes a percentage of the police budget it was agreed by council that the remaining Police budget should be transferred to the Police Reserve Fund.
Compliance/Variations	MCI Fund 108 - Park Playground Replacement had to be moved to 2024 due to the plans not being completed by our Park consultant (Park Improvement Design Contract).
Compliance/Variations	USDA Fund 420 - The Phase I project was started and the interim financing of \$2,333,000 was depleted, however the closing of the interim financing was not completed until 2024.
Compliance/Variations	Fire Res Fund 110 - Fire Hall Flooring was started at the end of 2023 - not completed until early 2024.
Compliance/Variations	Current Expense Fund 001 - Judicial Judge Service not billed by County \$13,000 - reallocated in 2024; CDBG Grant \$400,000 - expenditures unknown/did not want to under budget; Bluff Pedestrian Trail unspent \$74,170 - expenditures unknown/did not want to under budget; Unspent Park O&M \$96,901
Compliance/Variations	Water SLA Fund 418 - SCADA replacement project was delayed due to weather-wok is to be completed in 2024.
Compliance/Variations	Water Res Fund 408- Spring Street Booster Pump Station Engineering was not completed in 2023 due to developer timeline. Will be continued in 2024.
Consolidation	597 from Current Expense 001 \$367,500 - ARPA Funding to Infrastructure \$177,500 to Water Reserve; ARPA Funding \$30,767 to New Pool Construction Fund; Current Expense Funding \$4,233 to New Pool Construction Fund; Current Expense Funding \$25,000 to Fire Reserve Fund; Current Expense remaining Police budget \$130,000 transferred to Police Reserve Fund
Consolidation	597 from Water Fund 401 \$414,206 - \$111,518 to Water Bond Redemption Fund (Tohomish Project \$18,238, Jewett 14 inch mainline replacement \$95,040); \$159,787 to Water Reserve (For Future Capital Improvements); \$14,595 to Water Bond Reserve (Required Tohomish Project \$1824, Jewett 14 inch mainline replacement \$9504); \$128,306 to Water Short Lived Assets (Required Tohomish Bond \$4,247.08, Jewett Bond \$15,900)
Consolidation	597 from Wastewater Fund 402 \$185,498 - all to Wastewater Reserve
Consolidation	597 from Wastewater Reserve Fund \$3,000 - All to Treatment Plant Fund per Interlocal Agreement with City of Bingen for the shared sewer facility.

Note 3 – Deposits and Investments

Investments are reported at original cost. Deposits and investments by type at December 31, 2023 are as follows:

Type of Deposit or Investment	City's own deposits & investments	Deposits & investments held by the (City,Town/District) as custodian for other local governments, individuals, or private organizations.	Combined
Deposits	843,844	-665	843,179
LGIP	4,888,264		4,888,264
Cash on Hand	325		325
<i>Totals</i>	5,732,432	-665	5,731,767

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

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Notes to the Financial Statements
For the year ended December 31, 2023

Investments in the State Local Government Investment Pool (LGIP)

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

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

Custodial Credit Risk

Custodial credit risk for deposits is the risk that, in event of a failure of a depository financial institution, the city would not be able to recover deposits or would not be able to recover collateral securities that are in possession of an outside party. The city's deposits and certificates of deposit are mostly covered by federal depository insurance (FDIC) or by collateral held in a multiple financial institution collateral pool administered by the Washington Public Deposit Protection Commission (PDPC).

All investments are insured, registered, or held by the city or its agent in the government's name.

Note 4 – Environmental and Certain Asset Retirement Liabilities

The city owns 4 water wells located on city-owned property. The life of these wells is perpetual due to the city's aquifer recharge system permit. There are no decommissioning requirements at this time.

Note 5- Interfund Loans

No interfund loans in 2023.

Note 6 – Joint Ventures, Component Unit(s), and Related Parties

The City of White Salmon and the City of Bingen participate together in a number of interlocal agreements for which funding is provided from one city to another. The interlocal agreements are listed below:

Law Enforcement Services – The City of White Salmon provides law enforcement services to the City of Bingen which is regulated by an interlocal agreement.

Water Sales – The City of White Salmon provides water to the City of Bingen which is regulated by an interlocal agreement.

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Notes to the Financial Statements
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Wastewater Treatment Services – The City of Bingen provides wastewater treatment services to the City of White Salmon which is regulated by an interlocal agreement.

Note 7 – Long-Term Debt *(formerly Debt Service Requirements)*

The accompanying Schedule of Liabilities provides more details of the outstanding debt and liabilities of the city and summarizes the city’s debt transactions for year ended December 31, 2023.

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

Year	Principal	Interest	Total Debt Service
2024	217,389	101,446	318,835
2025	221,349	96,552	317,901
2026	225,266	91,701	316,967
2027	229,289	86,744	316,033
2028	233,284	81,815	315,099
2029-2033	1,233,005	328,482	1,561,487
2034-2038	735,612	215,760	951,372
2039-2043	438,102	167,141	605,243
2044-2048	435,990	127,901	563,891
2049-2053	460,672	85,463	546,135
2054-2058	437,276	45,506	482,782
2059-2063	207,763	8,672	216,435
Totals	5,074,997	1,437,183	6,512,180

In June 2021, the city applied for a USDA Rural Development loan for the replacement of the City’s 14-inch main water line. A funding package of \$2,333,000 loan for 40 years with an interest rate of 1.75%, and a grant in the amount of \$999,000 with a city match of \$150,500 was accepted by the city. This project was set to begin in 2022, however was postponed due to bids coming in over the estimated project cost. Additional financing was applied for and awarded in late 2022 from the Public Works Board in the amount of \$1,855,000. This project began in 2023. Interim Financing was secured through Cashmere Valley Bank which was expended by year end 2023.

The city secured two additional Public Works Board Loans in 2022 and 2023. The first to place a Booster Pump Station at Spring Street in the amount of \$1,942,800. The second to fund the Mainline Replacement Phase IIA. The city was originally awarded \$8,045,000 in loan funding, but at closing the Public Works Board Trust Fund awarded the city a grant in the amount of \$ 1,206,750 to reduce the loan amount to \$6,838,250. The city has not drawn any funding from either loan as of December 31, 2023 and therefore had no repayment due in 2023.

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Note 8 – Other Postemployment Benefits (OPEB Plans)

The LEOFF I Retiree Medical Plan is a closed, single-employer, defined-benefit OPEB plan administered by the city. The plan pays for 100% of eligible retirees’ healthcare costs on a pay-as-you-go basis. As of December 31, 2023, the plan had 2 members, all retirees. As of December 31, 2023, the city’s total OPEB liability was \$131,243, as calculated using the alternative measurement method. For the year ended December 31, 2023, the city paid \$35,466.24 in benefits.

Plan Name	Plan Administrator	Type (DBP or DCP)	Plan Description	# of Active Employees	# of Retired Employees	Employer Contribution	Liability
LEOFF I	Department of Retirement Services	LEOFF I	LEOFF I Retiree Plan	0	2	131,243	999,859
Deffered Comp	Department of Retirement Services	DCP	Defered Compensation Plan	3	0	0	0
						Total	999,859

Note 9 – Pension Plans

A. State Sponsored Pension Plans

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

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

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

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

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

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

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For the year ended December 31, 2023

At June 30, 2023 (the measurement date of the plans), the city’s proportionate share of the collective net pension liabilities, as reported on the Schedule of Liabilities, was as follows:

Plan Type	Employer Contributions	Allocation Percentage	Plan Liability / Asset	NPL	NPA
PERS 1 UAAL	40691.53	0.00597100%	2,282,732,000	136,302	
PERS 2/3	67596.36	0.00768800%	(4,098,683,000)		(315,107)
LEOFF 1		0.00353300%	(2,968,024,000)		(104,860)
LEOFF 2	30356.87	0.01344900%	(2,398,598,000)		(322,587)
VFFRPF	390	0.220000%			44,634
		<i>Totals</i>		\$ 136,302	\$ (697,920)

LEOFF Plan 1

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

LEOFF Plan 2

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

Plan Name	Plan Administrator	Type (DBP or DCP)	Plan Description	# of Active Employees	# of Retired Employees	Employer Contribution	Liability
LEOFF I	Department of Retirement Services	LEOFF I	LEOFF I Retiree Plan	0	2	131,243	999,859
Deffered Comp	Department of Retirement Services	DCP	Defered Compensation Plan	3	0	0	0
						Total	999859

Note 10 - Property Tax

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

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

The city’s regular levy for the year 2023 was \$0.76479318 per \$1,000 on an assessed valuation of \$569,275,356 for a total regular levy of \$435,377.91.

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Levy Type	Per \$1000	Assessed Valuation	Amount
City Levy	0.76479318	569275356	435,378

Note 11 – Risk Management

The City of White Salmon is a member of the Association of Washington Cities Risk Management Service Agency (AWC RMSA). Chapter 48.62 RCW authorizes the governing body of any one or more governmental entities to form together into or join a pool or organization for the joint purchasing of insurance, and/or joint self-insuring, and/or joint hiring or contracting for risk management services to the same extent that they may individually purchase insurance, self-insure, or hire or contract for risk management services. An agreement to form a pooling arrangement was made pursuant to the provisions of Chapter 39.34 RCW, the Interlocal Cooperation Act. The AWC RMSA was formed on January 1, 1989, when 32 municipalities in the State of Washington joined by signing an Interlocal Governmental Agreement to pool their self-insured losses and jointly purchase insurance and administrative services. As of December 31, 2023, 106 entities participate in the AWC RMSA pool.

The AWC RMSA allows members to establish a program of joint insurance and provides risk management services to all members. All coverages, with the exception of pollution liability, are on an occurrence basis. The AWC RMSA provides all risk property, comprehensive crime, general liability, automobile liability, police liability, public officials’ liability, employee fidelity and faithful performance, pollution liability, cyber liability, and equipment breakdown insurance coverage. Equipment breakdown is included with the property insurance carrier. Pollution and cyber liability coverages are stand-alone policies which the AWC RMSA procures for its members. The AWC RMSA allows members with airports to group purchase airport liability coverage, and members with drones to group purchase property and liability coverage.

Members pay an annual assessment to the AWC RMSA. The AWC RMSA is responsible for payment of all covered causes of loss against the jurisdiction above the stated retention. All members in the AWC RMSA have \$15 million in both per occurrence and aggregate liability limits. AWC RMSA is self-insured for its Self-Insured Retention (SIR) of \$500,000, per occurrence, and is reinsured by National League of Cities Mutual Insurance Company (NLC MIC) for the additional \$500,000. \$9.5 million in excess liability coverage limits is provided through an excess liability policy purchased from National League of Cities Mutual Insurance Company (NLC MIC). The \$5 million in excess liability coverage limits above the first layer of excess coverage is purchased from Hallmark Specialty Insurance Company. Since AWC RMSA is a cooperative program, there is joint liability among the participating members. The property reinsurance coverage is purchased through NLC MIC and excess property coverage is purchased through AIG Specialty Insurance Company and CHUBB. In 2023, AWC RMSA carried a retention of \$300,000, NLC MIC reinsures up to \$3 million, AIG Specialty Insurance Company provides excess insurance up to \$50 million, and CHUBB provides the remaining limits up to a total of \$250 million. All commercial policies have been purchased through the pool’s Broker of Record, Aon.

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Members contract to remain in the AWC RMSA pool for a minimum of one year and must give a one-year notice before terminating participation. Even after termination, a member is still responsible for contributions to the Pool for any unresolved, unreported, and in-process claims for the period they were signatory to the Interlocal Governmental Agreement.

The AWC RMSA establishes a loss fund for both reported and unreported insured events, which includes estimates of both future payments of losses and related claim adjustment expenses.

In accordance with WAC 200.100.02023, the AWC RMSA is governed by a board of directors, which is comprised of elected officials of participating members.

Note 12 – SBITA (Lessees)

During 2023, the city adopted guidance for the presentation and disclosure of Subscription Based Information Technology Arrangements (SBITA), as required by the BARS manual. This requirement resulted in the addition of a subscription liability reported on the Schedule of Liabilities.

Year	SBITA Payments
2024	71,508
2025	75,083
2026	78,838
2027	82,779
2028	86,918
2029-2033	480,277
2034-2038	612,968
2039-2043	782,320
2044-2048	998,461
2049-2053	1,274,317
2054-2058	1,626,388
2059-2063	2,075,729
<i>Total</i>	8,245,587

The City only has one SABITA contract and that is with our contracted IT department Radcomp Technologies. Above shows the City’s liability based on a 5% increase annually through 2063.

Note 13 – Health and Wellness

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

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pursuant to the provisions of Chapter 39.34 RCW, the Interlocal Cooperation Act. The AWC Trust HCP was formed on January 1, 2014 when participating cities, towns, and non-city entities of the AWC Employee Benefit Trust in the State of Washington joined together by signing an Interlocal Governmental Agreement to jointly self-insure certain health benefit plans and programs for participating employees, their covered dependents and other beneficiaries through a designated account within the Trust. As of December 31, 2023, 264 cities/towns/non-city entities participate and have enrollment in the AWC Trust HCP. The AWC Trust HCP allows members to establish a program of joint insurance and provides health and welfare services to all participating members. In April 2020, the Board of Trustees adopted a large employer policy, requiring newly enrolling groups with 600 or more employees to submit medical claims experience data in order to receive a quote for medical coverage. Outside of this, the AWC Trust HCP pools claims without regard to individual member experience. The pool is actuarially rated each year with the assumption of projected claims run-out for all current members. The AWC Trust HCP includes medical, dental and vision insurance through the following carriers: Kaiser Foundation Health Plan of Washington, Kaiser Foundation Health Plan of Washington Options, Inc., Regence BlueShield, Asuris Northwest Health, Delta Dental of Washington, Willamette Dental Group, and Vision Service Plan. Eligible members are cities and towns within the state of Washington. Non-city entities (public agency, public corporation, intergovernmental agency, or political subdivision within the state of Washington) are eligible to apply for coverage into the AWC Trust HCP, submitting application to the Board of Trustees for review as required in the Trust Agreement. Participating employers pay monthly premiums to the AWC Trust HCP. The AWC Trust HCP is responsible for payment of all covered claims. In 2023, the AWC Trust HCP purchased medical stop loss insurance for Regence/Asuris and Kaiser plans at an Individual Stop Loss (ISL) of \$2 million through United States Fire Insurance Company. The aggregate policy is for 200% of expected medical claims. Participating employers contract to remain in the AWC Trust HCP for a minimum of three years. Participating employers with over 250 employees must provide written notice of termination of all coverage a minimum of 12 months in advance of the termination date, and participating employers with under 250 employees must provide written notice of termination of all coverage a minimum of 6 months in advance of termination date. When all coverage is being terminated, termination will only occur on December 31. Participating employers terminating a group or line of coverage must notify the AWC Trust HCP a minimum of 60 days prior to termination. A participating employer's termination will not obligate that member to past debts, or further contributions to the AWC Trust HCP. Similarly, the terminating member forfeits all rights and interest to the AWC Trust HCP Account. The operations of the Health Care Program are managed by the Board of Trustees or its delegates. The Board of Trustees is comprised of four regionally elected officials from Trust member cities or towns, the Employee Benefit Advisory Committee Chair and Vice Chair, and two appointed individuals from the AWC Board of Directors, who are from Trust member cities or towns. The Trustees or its appointed delegates review and analyze Health Care Program related matters and make operational decisions regarding premium contributions, reserves, plan options and benefits in compliance with Chapter 48.62 RCW. The Board of Trustees has decision authority consistent with the Trust Agreement, Health Care Program policies, Chapter 48.62 RCW and Chapter 200-110-WAC. The accounting records of the AWC Trust HCP are maintained in accordance with methods prescribed by the State Auditor's office under the authority of Chapter 43.09 RCW. The AWC Trust HCP also follows applicable accounting standards established by the Governmental Accounting Standards Board ("GASB"). In 2018, the retiree medical plan subsidy was eliminated, and is noted as such in the report for the fiscal

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year ending December 31, 2018. Year-end financial reporting is done on an accrual basis and submitted to the Office of the State Auditor as required by Chapter 200-110 WAC. The audit report for the AWC Trust HCP is available from the Washington State Auditor's office.

City of White Salmon

Schedule 01

For the year ended December 31, 2023

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0481	001	Current Expense	3083100	Restricted Cash and Investments - Beginning	\$642,352
0481	001	Current Expense	3083100	Restricted Cash and Investments - Beginning	\$2,564
0481	001	Current Expense	3085100	Assigned Cash and Investments - Beginning	\$339,504
0481	001	Current Expense	3085100	Assigned Cash and Investments - Beginning	\$153,183
0481	001	Current Expense	3089100	Unassigned Cash and Investments - Beginning	\$772,210
0481	001	Current Expense	3089100	Unassigned Cash and Investments - Beginning	\$345,083
0481	001	Current Expense	3111000	Property Tax	\$355,691
0481	001	Current Expense	3131100	Local Retail Sales and Use Tax	\$633,643
0481	001	Current Expense	3164300	Business and Occupation Taxes on Utilities	\$54,668
0481	001	Current Expense	3164400	Business and Occupation Taxes on Utilities	\$303,684
0481	001	Current Expense	3164500	Business and Occupation Taxes on Utilities	\$185,605
0481	001	Current Expense	3164600	Business and Occupation Taxes on Utilities	\$16,874
0481	001	Current Expense	3164700	Business and Occupation Taxes on Utilities	\$21,094
0481	001	Current Expense	3164800	Business and Occupation Taxes on Utilities	\$27,716
0481	001	Current Expense	3164900	Business and Occupation Taxes on Utilities	\$151,526
0481	001	Current Expense	3168100	Gambling Tax - Punch Boards and Pull Tabs	\$598
0481	001	Current Expense	3168200	Gambling Tax - Bingo and Raffles	\$607
0481	001	Current Expense	3172000	Leasehold Excise Tax	\$499

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0481	001	Current Expense	3219100	Franchise Fees and Royalties	\$17,973
0481	001	Current Expense	3219900	Other Business Licenses and Permits	\$32,367
0481	001	Current Expense	3219900	Other Business Licenses and Permits	\$8,675
0481	001	Current Expense	3221000	Buildings, Structures and Equipment	\$57,461
0481	001	Current Expense	3221000	Buildings, Structures and Equipment	\$150
0481	001	Current Expense	3221000	Buildings, Structures and Equipment	\$25
0481	001	Current Expense	3221000	Buildings, Structures and Equipment	\$300
0481	001	Current Expense	3221000	Buildings, Structures and Equipment	\$5,010
0481	001	Current Expense	3221000	Buildings, Structures and Equipment	\$4,711
0481	001	Current Expense	3223000	Animal Licenses	\$760
0481	001	Current Expense	3224000	Street and Curb Permits	\$1,275
0481	001	Current Expense	3331100	Federal Indirect Grant from Department of Commerce	\$34,258
0481	001	Current Expense	3331121	Federal Indirect Grant from Department of Commerce	(\$551)
0481	001	Current Expense	3340310	State Grant from Department of Ecology	\$21,169
0481	001	Current Expense	3340420	State Grant from Department of Commerce	\$25,000
0481	001	Current Expense	3340424	State Grant from Department of Commerce	\$6,657
0481	001	Current Expense	3340490	State Grant from Department of Health	\$554
0481	001	Current Expense	3350091	PUD Privilege Tax	\$27,432
0481	001	Current Expense	3360098	City-County Assistance	\$419
0481	001	Current Expense	3360621	Criminal Justice - Violent Crimes/Population	\$1,000
0481	001	Current Expense	3360626	Criminal Justice - Special Programs	\$3,178

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0481	001	Current Expense	3360642	Marijuana Excise Tax Distribution	\$3,961
0481	001	Current Expense	3360651	DUI and Other Criminal Justice Assistance	\$172
0481	001	Current Expense	3360694	Liquor/Beer Excise Tax	\$17,459
0481	001	Current Expense	3360695	Liquor Control Board Profits	\$19,038
0481	001	Current Expense	3370005	Local Grants, Entitlements, Tribal Government Distributions, and Other Payments	\$3,240
0481	001	Current Expense	3370021	Local Grants, Entitlements, Tribal Government Distributions, and Other Payments	\$1,795
0481	001	Current Expense	3413500	Other Statutory Certifying and Copy Fees	\$378
0481	001	Current Expense	3414300	Budgeting and Accounting Services	\$411,349
0481	001	Current Expense	3414300	Budgeting and Accounting Services	\$18,142
0481	001	Current Expense	3419100	Election Candidate Filing Services	\$294
0481	001	Current Expense	3419600	Personnel Services	\$22,051
0481	001	Current Expense	3421000	Law Enforcement Services	\$1,386
0481	001	Current Expense	3421000	Law Enforcement Services	\$401,294
0481	001	Current Expense	3422100	Fire Protection and Emergency Medical Services	\$8,153
0481	001	Current Expense	3423600	Detention and Correction Services	\$560
0481	001	Current Expense	3458100	Zoning and Subdivision Services	\$21,570
0481	001	Current Expense	3458300	Plan Checking Services	\$20,020
0481	001	Current Expense	3473000	Activity Fees	\$835
0481	001	Current Expense	3531000	Traffic Infraction Penalties	\$1,003
0481	001	Current Expense	3537000	Non-Traffic Infraction Penalties	\$2,548

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0481	001	Current Expense	3540000	Civil Parking Infraction Penalties	\$675
0481	001	Current Expense	3552000	Driving Under Influence (DUI) Fines	\$444
0481	001	Current Expense	3558000	Other Criminal Traffic Misdemeanor Fines	\$690
0481	001	Current Expense	3569000	Other Criminal Non-Traffic Fines	\$1,043
0481	001	Current Expense	3573300	Public Defense Cost	\$2,566
0481	001	Current Expense	3573700	District/Municipal Court Cost Recoupments	\$13
0481	001	Current Expense	3611100	Investment Earnings	\$51,401
0481	001	Current Expense	3611100	Investment Earnings	\$418
0481	001	Current Expense	3611100	Investment Earnings	\$17,797
0481	001	Current Expense	3611100	Investment Earnings	\$18,088
0481	001	Current Expense	3611100	Investment Earnings	\$4,128
0481	001	Current Expense	3614000	Other Interest	\$1,770
0481	001	Current Expense	3625000	Rents and Leases	\$4,533
0481	001	Current Expense	3671100	Contributions and Donations from Nongovernmental Sources	\$3,108
0481	001	Current Expense	3671100	Contributions and Donations from Nongovernmental Sources	\$799
0481	001	Current Expense	3671100	Contributions and Donations from Nongovernmental Sources	\$400
0481	001	Current Expense	3694000	Judgments and Settlements	\$2,325
0481	001	Current Expense	3699100	Miscellaneous Other Operating	\$2,628
0481	001	Current Expense	3699100	Miscellaneous Other Operating	\$174
0481	001	Current Expense	3699100	Miscellaneous Other Operating	\$180
0481	001	Current Expense	3699100	Miscellaneous Other Operating	\$100
0481	001	Current Expense	3699100	Miscellaneous Other Operating	\$1,174

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0481	101	Street Fund	3083100	Restricted Cash and Investments - Beginning	\$250
0481	101	Street Fund	3085100	Assigned Cash and Investments - Beginning	\$258,474
0481	101	Street Fund	3111000	Property Tax	\$79,438
0481	101	Street Fund	3132100	Public Transportation Systems Sales and Use Tax	\$26,767
0481	101	Street Fund	3164400	Business and Occupation Taxes on Utilities	\$150,404
0481	101	Street Fund	3164500	Business and Occupation Taxes on Utilities	\$76,205
0481	101	Street Fund	3360071	Multimodal Transportation - Cities	\$3,233
0481	101	Street Fund	3360087	Motor Vehicle Fuel Tax - City Streets	\$46,105
0481	101	Street Fund	3611100	Investment Earnings	\$5,808
0481	101	Street Fund	3671100	Contributions and Donations from Nongovernmental Sources	\$250
0481	101	Street Fund	3671100	Contributions and Donations from Nongovernmental Sources	\$8,600
0481	101	Street Fund	3699100	Miscellaneous Other Operating	\$1,319
0481	301	Municipal Capital Improvement Fund	3083100	Restricted Cash and Investments - Beginning	\$468,152
0481	301	Municipal Capital Improvement Fund	3183400	REET 1 - First Quarter Percent	\$66,150
0481	301	Municipal Capital Improvement Fund	3611100	Investment Earnings	\$21,428
0481	303	Hotel/Motel Taxes	3083100	Restricted Cash and Investments - Beginning	\$175,487
0481	303	Hotel/Motel Taxes	3133100	Hotel/Motel Sales and Use Tax	\$76,415
0481	303	Hotel/Motel Taxes	3611000	Investment Earnings	\$6,569
0481	401	Water Fund	3083100	Restricted Cash and Investments - Beginning	\$107,091
0481	401	Water Fund	3083100	Restricted Cash and Investments - Beginning	\$279,357

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0481	401	Water Fund	3083100	Restricted Cash and Investments - Beginning	\$150,500
0481	401	Water Fund	3084100	Committed Cash and Investments - Beginning	\$378,010
0481	401	Water Fund	3084100	Committed Cash and Investments - Beginning	\$65,263
0481	401	Water Fund	3085100	Assigned Cash and Investments - Beginning	\$215,272
0481	401	Water Fund	3085100	Assigned Cash and Investments - Beginning	\$155,037
0481	401	Water Fund	3340310	State Grant from Department of Ecology	\$118,664
0481	401	Water Fund	3370064	Local Grants, Entitlements, Tribal Government Distributions, and Other Payments	\$11,018
0481	401	Water Fund	3434000	Water Sales and Services	\$2,412,719
0481	401	Water Fund	3434000	Water Sales and Services	\$4,384
0481	401	Water Fund	3599000	Non-Court Fines and Penalties	\$13,050
0481	401	Water Fund	3611100	Investment Earnings	\$3,413
0481	401	Water Fund	3611100	Investment Earnings	\$12,045
0481	401	Water Fund	3611100	Investment Earnings	\$7,102
0481	401	Water Fund	3611100	Investment Earnings	\$5,449
0481	401	Water Fund	3611100	Investment Earnings	\$18,364
0481	401	Water Fund	3611100	Investment Earnings	\$5,596
0481	401	Water Fund	3670000	Contributions and Donations from Nongovernmental Sources	\$45,811
0481	401	Water Fund	3681000	Special Assessments - Capital	\$165,483
0481	401	Water Fund	3691000	Sale of Surplus	\$1,691
0481	401	Water Fund	3699100	Miscellaneous Other Operating	\$601
0481	402	Wastewater Collection Fund	3083100	Restricted Cash and Investments - Beginning	\$75,839
0481	402	Wastewater Collection Fund	3083100	Restricted Cash and Investments - Beginning	\$365,994

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0481	402	Wastewater Collection Fund	3084100	Committed Cash and Investments - Beginning	\$11,525
0481	402	Wastewater Collection Fund	3085100	Assigned Cash and Investments - Beginning	\$273,404
0481	402	Wastewater Collection Fund	3085100	Assigned Cash and Investments - Beginning	\$585,250
0481	402	Wastewater Collection Fund	3435000	Sewer/Reclaimed Water Sales and Services	\$1,109,507
0481	402	Wastewater Collection Fund	3611100	Investment Earnings	\$14,005
0481	402	Wastewater Collection Fund	3611100	Investment Earnings	\$28,217
0481	402	Wastewater Collection Fund	3611100	Investment Earnings	\$19,107
0481	402	Wastewater Collection Fund	3611100	Investment Earnings	\$3,976
0481	402	Wastewater Collection Fund	3670000	Contributions and Donations from Nongovernmental Sources	\$4,000
0481	402	Wastewater Collection Fund	3699100	Miscellaneous Other Operating	\$80
0481	001	Current Expense	5116010	Legislative Activities	\$9,628
0481	001	Current Expense	5116020	Legislative Activities	\$878
0481	001	Current Expense	5116030	Legislative Activities	\$283
0481	001	Current Expense	5116040	Legislative Activities	\$3,612
0481	001	Current Expense	5116040	Legislative Activities	\$543
0481	001	Current Expense	5116040	Legislative Activities	\$246
0481	001	Current Expense	5116040	Legislative Activities	\$167
0481	001	Current Expense	5116040	Legislative Activities	\$306
0481	001	Current Expense	5116040	Legislative Activities	\$40
0481	001	Current Expense	5116040	Legislative Activities	\$92
0481	001	Current Expense	5131010	Executive Office	\$24,210
0481	001	Current Expense	5131020	Executive Office	\$2,035
0481	001	Current Expense	5131040	Executive Office	\$791
0481	001	Current Expense	5131040	Executive Office	\$530
0481	001	Current Expense	5142010	Financial Services	\$109,623
0481	001	Current Expense	5142020	Financial Services	\$45,704
0481	001	Current Expense	5142030	Financial Services	\$11,397

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0481	001	Current Expense	5142030	Financial Services	\$345
0481	001	Current Expense	5142030	Financial Services	\$3,436
0481	001	Current Expense	5142040	Financial Services	\$3,581
0481	001	Current Expense	5142040	Financial Services	\$44,541
0481	001	Current Expense	5142040	Financial Services	\$88,235
0481	001	Current Expense	5142040	Financial Services	\$3,418
0481	001	Current Expense	5142040	Financial Services	\$1,020
0481	001	Current Expense	5142040	Financial Services	\$17,529
0481	001	Current Expense	5142040	Financial Services	\$2,223
0481	001	Current Expense	5142040	Financial Services	\$6,552
0481	001	Current Expense	5142040	Financial Services	\$187,879
0481	001	Current Expense	5142040	Financial Services	\$2,875
0481	001	Current Expense	5142040	Financial Services	\$502
0481	001	Current Expense	5142040	Financial Services	\$1,459
0481	001	Current Expense	5142040	Financial Services	\$211
0481	001	Current Expense	5142040	Financial Services	\$151
0481	001	Current Expense	5142040	Financial Services	\$367
0481	001	Current Expense	5142040	Financial Services	\$2,287
0481	001	Current Expense	5142040	Financial Services	\$2,334
0481	001	Current Expense	5142040	Financial Services	\$5
0481	001	Current Expense	5143040	Recording Services	\$1,399
0481	001	Current Expense	5144040	Election Services	\$5,487
0481	001	Current Expense	5154140	External Legal Services - Advice	\$19,611
0481	001	Current Expense	5154540	External Legal Services - Claims and Litigation	\$16,800
0481	001	Current Expense	5159140	General Indigent Defense	\$10,114
0481	001	Current Expense	5181010	Personnel Services	\$38,769
0481	001	Current Expense	5181010	Personnel Services	\$215
0481	001	Current Expense	5181020	Personnel Services	\$18,695
0481	001	Current Expense	5181020	Personnel Services	\$39
0481	001	Current Expense	5181040	Personnel Services	\$3,323
0481	001	Current Expense	5181040	Personnel Services	\$3,240
0481	001	Current Expense	5181040	Personnel Services	\$354

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0481	001	Current Expense	5181040	Personnel Services	(\$510)
0481	001	Current Expense	5181040	Personnel Services	\$480
0481	001	Current Expense	5181040	Personnel Services	\$7,235
0481	001	Current Expense	5211040	Administration	\$568
0481	001	Current Expense	5212010	Police Operations	\$635,290
0481	001	Current Expense	5212010	Police Operations	\$3,174
0481	001	Current Expense	5212010	Police Operations	\$47,739
0481	001	Current Expense	5212010	Police Operations	\$52
0481	001	Current Expense	5212020	Police Operations	\$248,994
0481	001	Current Expense	5212020	Police Operations	\$1,790
0481	001	Current Expense	5212020	Police Operations	\$58,631
0481	001	Current Expense	5212020	Police Operations	\$7,317
0481	001	Current Expense	5212020	Police Operations	\$10
0481	001	Current Expense	5212020	Police Operations	\$11,566
0481	001	Current Expense	5212030	Police Operations	\$2,679
0481	001	Current Expense	5212030	Police Operations	\$838
0481	001	Current Expense	5212030	Police Operations	\$1,672
0481	001	Current Expense	5212030	Police Operations	\$3,198
0481	001	Current Expense	5212030	Police Operations	\$24,404
0481	001	Current Expense	5212030	Police Operations	\$384
0481	001	Current Expense	5212040	Police Operations	\$15,094
0481	001	Current Expense	5212040	Police Operations	\$408
0481	001	Current Expense	5212040	Police Operations	\$3,416
0481	001	Current Expense	5212040	Police Operations	\$34,778
0481	001	Current Expense	5212040	Police Operations	\$7,417
0481	001	Current Expense	5212040	Police Operations	\$3,522
0481	001	Current Expense	5212040	Police Operations	\$2,064
0481	001	Current Expense	5212040	Police Operations	\$1,461
0481	001	Current Expense	5212040	Police Operations	\$211
0481	001	Current Expense	5212040	Police Operations	\$1,165
0481	001	Current Expense	5212040	Police Operations	\$745
0481	001	Current Expense	5212040	Police Operations	\$13,369
0481	001	Current Expense	5212040	Police Operations	\$2,562
0481	001	Current Expense	5212040	Police Operations	\$3,329

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0481	001	Current Expense	5212040	Police Operations	\$341
0481	001	Current Expense	5212040	Police Operations	\$368
0481	001	Current Expense	5212140	Police Operations	\$4,912
0481	001	Current Expense	5214040	Training	\$9,357
0481	001	Current Expense	5222010	Fire Suppression and Emergency Medical Services	\$16,937
0481	001	Current Expense	5222010	Fire Suppression and Emergency Medical Services	\$6,174
0481	001	Current Expense	5222020	Fire Suppression and Emergency Medical Services	\$5,125
0481	001	Current Expense	5222020	Fire Suppression and Emergency Medical Services	\$806
0481	001	Current Expense	5222020	Fire Suppression and Emergency Medical Services	\$21,004
0481	001	Current Expense	5222020	Fire Suppression and Emergency Medical Services	\$464
0481	001	Current Expense	5222020	Fire Suppression and Emergency Medical Services	\$1,200
0481	001	Current Expense	5222030	Fire Suppression and Emergency Medical Services	\$106
0481	001	Current Expense	5222030	Fire Suppression and Emergency Medical Services	\$104
0481	001	Current Expense	5222030	Fire Suppression and Emergency Medical Services	\$2,698
0481	001	Current Expense	5222030	Fire Suppression and Emergency Medical Services	\$372
0481	001	Current Expense	5222030	Fire Suppression and Emergency Medical Services	\$5,561
0481	001	Current Expense	5222030	Fire Suppression and Emergency Medical Services	\$420

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0481	001	Current Expense	5222040	Fire Suppression and Emergency Medical Services	\$19,490
0481	001	Current Expense	5222040	Fire Suppression and Emergency Medical Services	\$489
0481	001	Current Expense	5222040	Fire Suppression and Emergency Medical Services	\$4
0481	001	Current Expense	5222040	Fire Suppression and Emergency Medical Services	\$983
0481	001	Current Expense	5222040	Fire Suppression and Emergency Medical Services	\$1,001
0481	001	Current Expense	5222040	Fire Suppression and Emergency Medical Services	\$1,225
0481	001	Current Expense	5222040	Fire Suppression and Emergency Medical Services	\$483
0481	001	Current Expense	5222040	Fire Suppression and Emergency Medical Services	\$918
0481	001	Current Expense	5222040	Fire Suppression and Emergency Medical Services	\$2,888
0481	001	Current Expense	5222040	Fire Suppression and Emergency Medical Services	\$402
0481	001	Current Expense	5222040	Fire Suppression and Emergency Medical Services	\$45
0481	001	Current Expense	5224540	Training Obtained by Employees	\$1,632
0481	001	Current Expense	5225030	Facilities	\$356
0481	001	Current Expense	5225040	Facilities	\$2,426
0481	001	Current Expense	5226010	Vehicles and Equipment Maintenance	\$2,380
0481	001	Current Expense	5226010	Vehicles and Equipment Maintenance	\$366
0481	001	Current Expense	5226020	Vehicles and Equipment Maintenance	\$2,189
0481	001	Current Expense	5226020	Vehicles and Equipment Maintenance	\$68

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0481	001	Current Expense	5226030	Vehicles and Equipment Maintenance	\$1,519
0481	001	Current Expense	5226040	Vehicles and Equipment Maintenance	\$1,485
0481	001	Current Expense	5226040	Vehicles and Equipment Maintenance	\$5,561
0481	001	Current Expense	5236040	Care and Custody of Prisoners	\$437
0481	001	Current Expense	5246010	Enforcement of Codes and Regulation	\$103,830
0481	001	Current Expense	5246010	Enforcement of Codes and Regulation	\$2,165
0481	001	Current Expense	5246020	Enforcement of Codes and Regulation	\$38,306
0481	001	Current Expense	5246020	Enforcement of Codes and Regulation	\$383
0481	001	Current Expense	5246030	Enforcement of Codes and Regulation	\$1,189
0481	001	Current Expense	5246040	Enforcement of Codes and Regulation	\$1,180
0481	001	Current Expense	5246040	Enforcement of Codes and Regulation	\$759
0481	001	Current Expense	5246040	Enforcement of Codes and Regulation	\$1,177
0481	001	Current Expense	5246040	Enforcement of Codes and Regulation	\$43,860
0481	001	Current Expense	5246040	Enforcement of Codes and Regulation	\$702
0481	001	Current Expense	5246040	Enforcement of Codes and Regulation	\$255
0481	001	Current Expense	5256040	Disaster Preparedness	\$1,373
0481	001	Current Expense	5573030	Tourism	\$2,370
0481	001	Current Expense	5573030	Tourism	\$500
0481	001	Current Expense	5573040	Tourism	\$70,172
0481	001	Current Expense	5573040	Tourism	\$289
0481	001	Current Expense	5586010	Planning	\$119,856
0481	001	Current Expense	5586010	Planning	\$2,300
0481	001	Current Expense	5586020	Planning	\$39,373
0481	001	Current Expense	5586020	Planning	\$408
0481	001	Current Expense	5586030	Planning	\$4,209

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0481	001	Current Expense	5586040	Planning	\$92,894
0481	001	Current Expense	5586040	Planning	\$14,324
0481	001	Current Expense	5586040	Planning	\$11,124
0481	001	Current Expense	5586040	Planning	\$25,000
0481	001	Current Expense	5586040	Planning	\$253
0481	001	Current Expense	5586040	Planning	\$2,335
0481	001	Current Expense	5586040	Planning	\$5,135
0481	001	Current Expense	5586040	Planning	\$246
0481	001	Current Expense	5586040	Planning	\$167
0481	001	Current Expense	5586040	Planning	\$306
0481	001	Current Expense	5586040	Planning	\$40
0481	001	Current Expense	5587040	Economic Development	\$2,315
0481	001	Current Expense	5712040	Educational and Recreational Activities	\$12,000
0481	001	Current Expense	5768010	General Parks	\$67,501
0481	001	Current Expense	5768010	General Parks	\$1,305
0481	001	Current Expense	5768020	General Parks	\$32,965
0481	001	Current Expense	5768020	General Parks	\$252
0481	001	Current Expense	5768020	General Parks	\$720
0481	001	Current Expense	5768030	General Parks	\$2,650
0481	001	Current Expense	5768030	General Parks	\$2,496
0481	001	Current Expense	5768030	General Parks	\$3,584
0481	001	Current Expense	5768030	General Parks	\$1,479
0481	001	Current Expense	5768030	General Parks	\$663
0481	001	Current Expense	5768030	General Parks	\$170
0481	001	Current Expense	5768030	General Parks	\$1,047
0481	001	Current Expense	5768030	General Parks	\$4,950
0481	001	Current Expense	5768030	General Parks	\$3,225
0481	001	Current Expense	5768040	General Parks	\$5,159
0481	001	Current Expense	5768040	General Parks	\$650
0481	001	Current Expense	5768040	General Parks	\$271
0481	001	Current Expense	5768040	General Parks	\$424
0481	001	Current Expense	5768040	General Parks	\$8,236
0481	001	Current Expense	5768040	General Parks	\$35,304
0481	001	Current Expense	5768040	General Parks	\$3,026

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0481	001	Current Expense	5768040	General Parks	\$2,852
0481	001	Current Expense	5768040	General Parks	\$3,412
0481	001	Current Expense	5768040	General Parks	\$733
0481	001	Current Expense	5768040	General Parks	\$217
0481	001	Current Expense	5768040	General Parks	\$379
0481	001	Current Expense	5768040	General Parks	\$63
0481	001	Current Expense	5083100	Restricted Cash and Investments - Ending	\$77,384
0481	001	Current Expense	5083100	Restricted Cash and Investments - Ending	\$37,982
0481	001	Current Expense	5085100	Assigned Cash and Investments - Ending	\$382,702
0481	001	Current Expense	5085100	Assigned Cash and Investments - Ending	\$217,194
0481	001	Current Expense	5089100	Unassigned Cash and Investments - Ending	\$858,961
0481	001	Current Expense	5089100	Unassigned Cash and Investments - Ending	\$363,172
0481	101	Street Fund	5423010	Roadway	\$133,391
0481	101	Street Fund	5423010	Roadway	\$3,837
0481	101	Street Fund	5423020	Roadway	\$61,041
0481	101	Street Fund	5423020	Roadway	\$743
0481	101	Street Fund	5423020	Roadway	\$298
0481	101	Street Fund	5423030	Roadway	\$303
0481	101	Street Fund	5423030	Roadway	\$294
0481	101	Street Fund	5423030	Roadway	\$5,085
0481	101	Street Fund	5423030	Roadway	\$71
0481	101	Street Fund	5423030	Roadway	\$1,223
0481	101	Street Fund	5423030	Roadway	\$8,820
0481	101	Street Fund	5423030	Roadway	\$2,382
0481	101	Street Fund	5423030	Roadway	\$7,959
0481	101	Street Fund	5423030	Roadway	\$2,921
0481	101	Street Fund	5423040	Roadway	\$4,038
0481	101	Street Fund	5423040	Roadway	\$50,500
0481	101	Street Fund	5423040	Roadway	\$51,338
0481	101	Street Fund	5423040	Roadway	\$6,083
0481	101	Street Fund	5423040	Roadway	\$55,007

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0481	101	Street Fund	5423040	Roadway	\$4,934
0481	101	Street Fund	5423040	Roadway	\$618
0481	101	Street Fund	5423040	Roadway	\$432
0481	101	Street Fund	5423040	Roadway	\$1,380
0481	101	Street Fund	5423040	Roadway	\$2,119
0481	101	Street Fund	5423040	Roadway	\$1,302
0481	101	Street Fund	5423040	Roadway	\$940
0481	101	Street Fund	5423040	Roadway	\$6,971
0481	101	Street Fund	5423040	Roadway	\$1,203
0481	101	Street Fund	5423040	Roadway	\$10,656
0481	101	Street Fund	5423040	Roadway	\$1,531
0481	101	Street Fund	5423040	Roadway	\$292
0481	101	Street Fund	5423040	Roadway	\$867
0481	101	Street Fund	5423040	Roadway	\$378
0481	101	Street Fund	5423040	Roadway	\$37
0481	101	Street Fund	5424040	Drainage	\$968
0481	101	Street Fund	5426340	Street Lighting	\$17,279
0481	101	Street Fund	5426540	Parking Facilities	\$6,261
0481	101	Street Fund	5083100	Restricted Cash and Investments - Ending	\$26,767
0481	101	Street Fund	5089100	Unassigned Cash and Investments - Ending	(\$327,150)
0481	301	Municipal Capital Improvement Fund	5769040	Other Park Facilities	\$3,169
0481	301	Municipal Capital Improvement Fund	5085100	Assigned Cash and Investments - Ending	\$546,404
0481	303	Hotel/Motel Taxes	5573040	Tourism	\$95,537
0481	303	Hotel/Motel Taxes	5083100	Restricted Cash and Investments - Ending	\$162,934
0481	401	Water Fund	5348010	Water Utilities	\$242,444
0481	401	Water Fund	5348010	Water Utilities	\$17,198
0481	401	Water Fund	5348020	Water Utilities	\$119,396
0481	401	Water Fund	5348020	Water Utilities	\$3,296
0481	401	Water Fund	5348020	Water Utilities	\$302
0481	401	Water Fund	5348030	Water Utilities	\$1,202
0481	401	Water Fund	5348030	Water Utilities	\$287

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0481	401	Water Fund	5348030	Water Utilities	\$24,368
0481	401	Water Fund	5348030	Water Utilities	\$2,256
0481	401	Water Fund	5348030	Water Utilities	\$4,004
0481	401	Water Fund	5348030	Water Utilities	\$156
0481	401	Water Fund	5348030	Water Utilities	\$2,210
0481	401	Water Fund	5348030	Water Utilities	\$310
0481	401	Water Fund	5348030	Water Utilities	\$20,091
0481	401	Water Fund	5348030	Water Utilities	\$3,475
0481	401	Water Fund	5348030	Water Utilities	\$927
0481	401	Water Fund	5348040	Water Utilities	\$48,421
0481	401	Water Fund	5348040	Water Utilities	\$24,084
0481	401	Water Fund	5348040	Water Utilities	\$7,176
0481	401	Water Fund	5348040	Water Utilities	\$7,043
0481	401	Water Fund	5348040	Water Utilities	\$308,887
0481	401	Water Fund	5348040	Water Utilities	\$14,081
0481	401	Water Fund	5348040	Water Utilities	\$13,885
0481	401	Water Fund	5348040	Water Utilities	\$156,770
0481	401	Water Fund	5348040	Water Utilities	\$723
0481	401	Water Fund	5348040	Water Utilities	\$68,611
0481	401	Water Fund	5348040	Water Utilities	\$50,299
0481	401	Water Fund	5348040	Water Utilities	\$28,939
0481	401	Water Fund	5348040	Water Utilities	\$33,756
0481	401	Water Fund	5348040	Water Utilities	\$165
0481	401	Water Fund	5348040	Water Utilities	\$98,701
0481	401	Water Fund	5348040	Water Utilities	\$5,957
0481	401	Water Fund	5348040	Water Utilities	\$1,569
0481	401	Water Fund	5348040	Water Utilities	\$195
0481	401	Water Fund	5348040	Water Utilities	\$898
0481	401	Water Fund	5348040	Water Utilities	\$6,448
0481	401	Water Fund	5348040	Water Utilities	\$910
0481	401	Water Fund	5348040	Water Utilities	\$551
0481	401	Water Fund	5348040	Water Utilities	\$67,958
0481	401	Water Fund	5348040	Water Utilities	\$1,001
0481	401	Water Fund	5348040	Water Utilities	\$3,703

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0481	401	Water Fund	5348040	Water Utilities	\$616
0481	401	Water Fund	5348040	Water Utilities	\$2,710
0481	401	Water Fund	5348040	Water Utilities	\$51,992
0481	401	Water Fund	5348040	Water Utilities	\$1,547
0481	401	Water Fund	5348040	Water Utilities	\$1,412
0481	401	Water Fund	5348040	Water Utilities	\$1,104
0481	401	Water Fund	5348040	Water Utilities	\$2,912
0481	401	Water Fund	5348040	Water Utilities	\$395
0481	401	Water Fund	5348040	Water Utilities	\$445
0481	401	Water Fund	5348040	Water Utilities	\$674
0481	401	Water Fund	5348040	Water Utilities	\$123,422
0481	401	Water Fund	5348040	Water Utilities	\$67
0481	401	Water Fund	5348040	Water Utilities	\$139,997
0481	401	Water Fund	5348040	Water Utilities	\$282,871
0481	401	Water Fund	5083100	Restricted Cash and Investments - Ending	\$127,282
0481	401	Water Fund	5083100	Restricted Cash and Investments - Ending	\$316,820
0481	401	Water Fund	5083100	Restricted Cash and Investments - Ending	\$2,761
0481	401	Water Fund	5084100	Committed Cash and Investments - Ending	\$437,873
0481	401	Water Fund	5084100	Committed Cash and Investments - Ending	\$68,678
0481	401	Water Fund	5085100	Assigned Cash and Investments - Ending	\$593,020
0481	401	Water Fund	5085100	Assigned Cash and Investments - Ending	\$411,447
0481	402	Wastewater Collection Fund	5358010	Sewer/Reclaimed Water Utilities	\$92,447
0481	402	Wastewater Collection Fund	5358010	Sewer/Reclaimed Water Utilities	\$2,279
0481	402	Wastewater Collection Fund	5358020	Sewer/Reclaimed Water Utilities	\$40,997
0481	402	Wastewater Collection Fund	5358020	Sewer/Reclaimed Water Utilities	\$421
0481	402	Wastewater Collection Fund	5358020	Sewer/Reclaimed Water Utilities	\$253
0481	402	Wastewater Collection Fund	5358030	Sewer/Reclaimed Water Utilities	\$528

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0481	402	Wastewater Collection Fund	5358030	Sewer/Reclaimed Water Utilities	\$269
0481	402	Wastewater Collection Fund	5358030	Sewer/Reclaimed Water Utilities	\$3,083
0481	402	Wastewater Collection Fund	5358030	Sewer/Reclaimed Water Utilities	\$111
0481	402	Wastewater Collection Fund	5358030	Sewer/Reclaimed Water Utilities	\$46
0481	402	Wastewater Collection Fund	5358030	Sewer/Reclaimed Water Utilities	\$9
0481	402	Wastewater Collection Fund	5358030	Sewer/Reclaimed Water Utilities	\$1,631
0481	402	Wastewater Collection Fund	5358030	Sewer/Reclaimed Water Utilities	\$9,930
0481	402	Wastewater Collection Fund	5358030	Sewer/Reclaimed Water Utilities	\$2,409
0481	402	Wastewater Collection Fund	5358040	Sewer/Reclaimed Water Utilities	\$5,782
0481	402	Wastewater Collection Fund	5358040	Sewer/Reclaimed Water Utilities	\$24,084
0481	402	Wastewater Collection Fund	5358040	Sewer/Reclaimed Water Utilities	\$5,016
0481	402	Wastewater Collection Fund	5358040	Sewer/Reclaimed Water Utilities	\$47,456
0481	402	Wastewater Collection Fund	5358040	Sewer/Reclaimed Water Utilities	\$3,036
0481	402	Wastewater Collection Fund	5358040	Sewer/Reclaimed Water Utilities	\$2,647
0481	402	Wastewater Collection Fund	5358040	Sewer/Reclaimed Water Utilities	\$1,523
0481	402	Wastewater Collection Fund	5358040	Sewer/Reclaimed Water Utilities	\$33,952
0481	402	Wastewater Collection Fund	5358040	Sewer/Reclaimed Water Utilities	\$2,673
0481	402	Wastewater Collection Fund	5358040	Sewer/Reclaimed Water Utilities	\$49
0481	402	Wastewater Collection Fund	5358040	Sewer/Reclaimed Water Utilities	\$195
0481	402	Wastewater Collection Fund	5358040	Sewer/Reclaimed Water Utilities	\$546
0481	402	Wastewater Collection Fund	5358040	Sewer/Reclaimed Water Utilities	\$2,017

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0481	402	Wastewater Collection Fund	5358040	Sewer/Reclaimed Water Utilities	\$907
0481	402	Wastewater Collection Fund	5358040	Sewer/Reclaimed Water Utilities	\$7
0481	402	Wastewater Collection Fund	5358040	Sewer/Reclaimed Water Utilities	\$3,188
0481	402	Wastewater Collection Fund	5358040	Sewer/Reclaimed Water Utilities	\$1,663
0481	402	Wastewater Collection Fund	5358040	Sewer/Reclaimed Water Utilities	\$2,811
0481	402	Wastewater Collection Fund	5358040	Sewer/Reclaimed Water Utilities	\$616
0481	402	Wastewater Collection Fund	5358040	Sewer/Reclaimed Water Utilities	\$1,167
0481	402	Wastewater Collection Fund	5358040	Sewer/Reclaimed Water Utilities	\$7,010
0481	402	Wastewater Collection Fund	5358040	Sewer/Reclaimed Water Utilities	\$1,527
0481	402	Wastewater Collection Fund	5358040	Sewer/Reclaimed Water Utilities	\$73
0481	402	Wastewater Collection Fund	5358040	Sewer/Reclaimed Water Utilities	\$111
0481	402	Wastewater Collection Fund	5358040	Sewer/Reclaimed Water Utilities	\$395
0481	402	Wastewater Collection Fund	5358040	Sewer/Reclaimed Water Utilities	\$214
0481	402	Wastewater Collection Fund	5358040	Sewer/Reclaimed Water Utilities	\$17,149
0481	402	Wastewater Collection Fund	5358040	Sewer/Reclaimed Water Utilities	\$347,393
0481	402	Wastewater Collection Fund	5358040	Sewer/Reclaimed Water Utilities	\$70,852
0481	402	Wastewater Collection Fund	5358040	Sewer/Reclaimed Water Utilities	\$172,225
0481	402	Wastewater Collection Fund	5083100	Restricted Cash and Investments - Ending	\$79,815
0481	402	Wastewater Collection Fund	5083100	Restricted Cash and Investments - Ending	\$388,102
0481	402	Wastewater Collection Fund	5084100	Committed Cash and Investments - Ending	\$11,525
0481	402	Wastewater Collection Fund	5085100	Assigned Cash and Investments - Ending	\$271,839

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0481	402	Wastewater Collection Fund	5085100	Assigned Cash and Investments - Ending	\$676,257
0481	630	Court Remittances	5082100	Nonspendable Cash and Investments - Ending	\$665
0481	001	Current Expense	3821000	Refundable Deposits	\$3,000
0481	401	Water Fund	3916000	Anticipation Notes/Warrants	\$2,333,000
0481	401	Water Fund	3973400	Transfers-In	\$177,500
0481	630	Court Remittances	3868900	Court Remittances	\$30
0481	630	Court Remittances	3893000	Custodial Type Collections	\$182
0481	630	Court Remittances	3893000	Custodial Type Collections	\$103
0481	630	Court Remittances	3893000	Custodial Type Collections	\$3
0481	630	Court Remittances	3893000	Custodial Type Collections	\$50
0481	630	Court Remittances	3893000	Custodial Type Collections	\$57
0481	630	Court Remittances	3893000	Custodial Type Collections	\$47
0481	630	Court Remittances	3893000	Custodial Type Collections	\$124
0481	630	Court Remittances	3893000	Custodial Type Collections	\$101
0481	630	Court Remittances	3893000	Custodial Type Collections	\$75
0481	630	Court Remittances	3893000	Custodial Type Collections	\$16
0481	630	Court Remittances	3893000	Custodial Type Collections	\$1,535
0481	630	Court Remittances	3893000	Custodial Type Collections	\$792
0481	630	Court Remittances	3893000	Custodial Type Collections	\$230
0481	001	Current Expense	5821000	Refund of Deposits	\$3,450
0481	001	Current Expense	5899000	Holding and Clearing Account Transactions	\$1,472
0481	001	Current Expense	5899000	Holding and Clearing Account Transactions	(\$150)

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0481	001	Current Expense	5941460	Capital Expenditures/Expenses - Financial, Recording, and Election Services	\$7,959
0481	001	Current Expense	5942160	Capital Expenditures/Expenses - Law Enforcement Services	\$2,195
0481	001	Current Expense	5942160	Capital Expenditures/Expenses - Law Enforcement Services	\$10,176
0481	001	Current Expense	5942160	Capital Expenditures/Expenses - Law Enforcement Services	\$70,117
0481	001	Current Expense	5942260	Capital Expenditures/Expenses - Fire Suppression and EMS Services	\$2,510
0481	001	Current Expense	5945760	Capital Expenditures/Expenses - Community Services	\$365,655
0481	001	Current Expense	5945860	Capital Expenditures/Expenses - Community Planning and Economic Development	\$398
0481	001	Current Expense	5973400	Transfers-Out	\$177,500
0481	101	Street Fund	5944260	Capital Expenditures/Expenses - Roads/Streets Ordinary Maintenance	\$8,243
0481	101	Street Fund	5944260	Capital Expenditures/Expenses - Roads/Streets Ordinary Maintenance	\$529
0481	101	Street Fund	5953060	Capital Expenditures/Expenses - Roadway	\$297,746
0481	101	Street Fund	5953060	Capital Expenditures/Expenses - Roadway	\$26,875
0481	101	Street Fund	5953060	Capital Expenditures/Expenses - Roadway	\$25

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0481	101	Street Fund	5953060	Capital Expenditures/Expenses - Roadway	\$169,818
0481	101	Street Fund	5954260	Capital Expenditures/Expenses - Drainage	\$500
0481	301	Municipal Capital Improvement Fund	5941460	Capital Expenditures/Expenses - Financial, Recording, and Election Services	\$1,157
0481	301	Municipal Capital Improvement Fund	5941860	Capital Expenditures/Expenses - Centralized/General Services	\$5,000
0481	401	Water Fund	5913470	Debt Repayment - Water Utilities	\$56,706
0481	401	Water Fund	5913470	Debt Repayment - Water Utilities	\$41,182
0481	401	Water Fund	5913470	Debt Repayment - Water Utilities	\$84,488
0481	401	Water Fund	5913470	Debt Repayment - Water Utilities	\$28,354
0481	401	Water Fund	5923480	Interest and Other Debt Service Cost - Water Utilities	\$10,698
0481	401	Water Fund	5923480	Interest and Other Debt Service Cost - Water Utilities	\$39,489
0481	401	Water Fund	5923480	Interest and Other Debt Service Cost - Water Utilities	\$3,686
0481	401	Water Fund	5923480	Interest and Other Debt Service Cost - Water Utilities	\$54,810
0481	401	Water Fund	5923480	Interest and Other Debt Service Cost - Water Utilities	\$19,932
0481	401	Water Fund	5923480	Interest and Other Debt Service Cost - Water Utilities	\$7
0481	401	Water Fund	5943460	Capital Expenditures/Expenses - Water Utilities	\$5,835
0481	401	Water Fund	5943460	Capital Expenditures/Expenses - Water Utilities	\$44,289

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0481	401	Water Fund	5943460	Capital Expenditures/Expenses - Water Utilities	\$43,040
0481	401	Water Fund	5943460	Capital Expenditures/Expenses - Water Utilities	\$2,269,559
0481	401	Water Fund	5943460	Capital Expenditures/Expenses - Water Utilities	\$23,649
0481	402	Wastewater Collection Fund	5913570	Debt Repayment - Sewer/Reclaimed Water Utilities	\$26,327
0481	402	Wastewater Collection Fund	5923580	Interest and Other Debt Service Cost - Sewer/Reclaimed Water Utilities	\$18,905
0481	402	Wastewater Collection Fund	5923580	Interest and Other Debt Service Cost - Sewer/Reclaimed Water Utilities	\$19,169
0481	402	Wastewater Collection Fund	5943560	Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities	\$84,341
0481	402	Wastewater Collection Fund	5943560	Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities	\$1,245
0481	402	Wastewater Collection Fund	5943560	Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities	\$1,770
0481	402	Wastewater Collection Fund	5943560	Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities	\$918
0481	630	Court Remittances	5893000	Custodial Type Remittances	\$130
0481	630	Court Remittances	5893000	Custodial Type Remittances	\$85
0481	630	Court Remittances	5893000	Custodial Type Remittances	\$18
0481	630	Court Remittances	5893000	Custodial Type Remittances	\$26
0481	630	Court Remittances	5893000	Custodial Type Remittances	\$30

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0481	630	Court Remittances	5893000	Custodial Type Remittances	\$57
0481	630	Court Remittances	5893000	Custodial Type Remittances	\$30
0481	630	Court Remittances	5893000	Custodial Type Remittances	\$104
0481	630	Court Remittances	5893000	Custodial Type Remittances	\$101
0481	630	Court Remittances	5893000	Custodial Type Remittances	\$1,232
0481	630	Court Remittances	5893000	Custodial Type Remittances	\$633
0481	630	Court Remittances	5893000	Custodial Type Remittances	\$3
0481	630	Court Remittances	5893000	Custodial Type Remittances	\$75
0481	630	Court Remittances	5893000	Custodial Type Remittances	\$16
0481	630	Court Remittances	5893000	Custodial Type Remittances	\$138

SCHEDULE SUMMARY OF BANK RECONCILIATION

For the Fiscal Year ended December 31, 2023

[CASH BARS Schedule 06 Instructions Link](#)

Bank & Investment Account name (1)	FROM BANK STATEMENTS					
	Beginning Bank Balance (2)	Deposits		Withdrawals		Ending Bank Balance (7)
		Receipts (3)	Inter-bank transfers In (4)	Disbursements (5)	Inter-bank transfers out (6)	
1 - Checking Account	1377806.7	9712413.54	0	10062712.38	0	1027507.86
2 - State Pool	4645352.22	242911.6	0	0	0	4888263.82
3 - Petty Cash	25	0	0	0	0	25
4 - Cash Drawer 1	150	0	0	0	0	150
5 - Cash Drawer 2	150	0	0	0	0	150
Bank Totals	\$ 6,023,484	\$ 9,955,325	\$ -	\$ 10,062,712	\$ -	\$ 5,916,097

RECONCILING ITEMS						
Beginning Deposits in Transit (8)	5533.39	-5533.39				
Year-end Deposits in Transit (9)		30433.82				30433.82
Beginning Outstanding & Open Period Items (10)	-209214.47			-209214.47		
Year-end Outstanding & Open Period Items (11)				213976.31		-213976.31
NSF Checks (12)		\$ -		\$ -		
Cancellation of unredeemed checks/warrants (13)		\$ -				
Interfund transactions (14)		177500		177500		
Netted Transactions (15)		-6259.29		-6259.29		
Authorized balance of revolving, petty cash and change funds (16)	\$ -					\$ -
Other Reconciling Items, net (17)	\$ -	7703.57		7703.57		\$ -
Reconciling Items Totals	\$ (203,681)	\$ 203,845		\$ 183,706		\$ (183,542)

FROM GENERAL LEDGER					
	Beginning Cash & Investment Balance (19)	Revenues & Other Increases (20)		Expenditures & Other Decreases (21)	Ending Cash & Investment Balance (22)
C4/C5 or Trial Balance Totals (18)	5819802.84	10159547.28		10246917.72	5732432.4
Unreconciled Variance (23)	\$ -	\$ (377)		\$ (499)	\$ 122

**City of White Salmon
Schedule of Liabilities
For the Year Ended December 31, 2023**

ID. No.	Description	Due Date	Beginning Balance	Additions	Reductions	Ending Balance
Revenue and Other (non G.O.) Debt/Liabilities						
263.82	2013 DWSRF Simmons Rd Loan# DMI12-952-124	10/1/2036	368,599	-	28,354	340,245
263.62	2014 White Salmon Irrigation District	12/19/2034	1,235,199	-	84,488	1,150,711
252.11	2015 USDA Tohomish Bond	12/31/2056	338,181	-	7,599	330,582
252.11	2019 USDA Jewett Bond	3/10/2061	2,647,265	-	49,106	2,598,159
263.88	PWTF Loan - 14-Inch Water Main (PR20-96103-013)	6/1/2025	700,087	-	41,182	658,905
263.92	2023 USDA Main Line Replacement Bond Interim Financing-K&L Gates	3/1/2024	-	2,333,000	-	2,333,000
252.11	2023 USDA Main Line Replacement Bond	4/9/2064	-	-	-	-
263.88	2023 PWTF Loan - Main Line Replacement Phase I (PC23-96103- 130)	6/1/2043	-	-	-	-
263.88	2023 PWTF Loan - Spring/Main Booster Pump (PC23-96103-129)	6/3/2043	-	-	-	-
263.84	Bingen DOE Pre Construction Loan # EL190347 (79% per Interlocal)	10/30/2040	57,026	-	2,598	54,428
263.84	Bingen DOE Construction Loan #EL 200416 (79% per Interlocal)	5/5/2043	2,596,224	-	23,729	2,572,495
259.12	Compensated Absences	6/30/2024	105,432	-	6,799	98,633
264.40	OPEB-LEOFFI	6/30/2024	916,221	83,638	-	999,859
264.30	DRS Pension Liabilities	12/31/2024	697,920	-	-	697,920
Total Revenue and Other (non G.O.) Debt/Liabilities:			9,662,154	2,416,638	243,855	11,834,937
Total Liabilities:			9,662,154	2,416,638	243,855	11,834,937

City of White Salmon
Schedule of Expenditures of State Financial Assistance
For the Year Ended December 31, 2023

<u>State Agency Name</u>	<u>Program Title</u>	<u>Identification Number</u>	<u>Total</u>
State Grant from Department of Ecology	2016 WS River Reliability Study	WROCR-VER1-WhiSal-00006	118,664
State Grant from Department of Ecology	Shoreline Master Plan Grant	G1400563	21,169
State Grant from Department of Ecology	State DOE ASR Grant	G0900235	0
		Sub-Total:	139,833
State Grant from Department of Commerce	Housing Action Plan Implementation Grant	22-63110-005	25,000
		Sub-Total:	25,000
State Grant from Department of Health	Trauma Grant	AIDV.ES.0565681	554
		Sub-Total:	554
		Total State Grants Expended:	165,387

**City of White Salmon
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2023**

Federal Agency (Pass-Through Agency)	Federal Program	ALN Number	Other Award Number	Expenditures			Passed through to Subrecipients	Note
				From Pass- Through Awards	From Direct Awards	Total		
ASSISTANT SECRETARY FOR COMMUNITY PLANNING AND DEVELOPMENT, HOUSING AND URBAN DEVELOPMENT, DEPARTMENT OF (via Department of Commerce)	Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii	14.228	B-21-DC-53- 0001	34,258	-	34,258	34,258	
OFFICE ON VIOLENCE AGAINST WOMEN, JUSTICE, DEPARTMENT OF (via Department of Justice)	Violence Against Women Formula Grants	16.588	2014-WF-AX- 0053	6,657	-	6,657	-	
Total Federal Awards Expended:				40,915	-	40,915	34,258	

The accompanying notes are an integral part of this schedule.

City of White Salmon
MCAG #0481
Notes to the Expenditures of Federal Awards
For the year ending December 31, 2023

Note 1 – Basis of Accounting

This Schedule is prepared on the same basis of accounting as the city’s financial statements. The city uses the cash basis of accounting. Financial statements are prepared using the cash basis of accounting and measurement focus. Revenues are recognized when cash is received, and expenditures are recognized when paid. In accordance with state law, the city also recognizes expenditures paid during twenty days after the close of the fiscal year for claims incurred during the previous period.

Note 2 – Federal De Minimis Indirect Cost Rate

The city has not elected to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

Note 3 – Federal Loans

The city was approved by the USDA Rural Utilities Service to receive a loan totaling \$2,333,000 for Phase 1 of the Jewett Mainline Replacement Project. Interim loan financing was approved for the construction period by Cashmere Valley Bank. For the year 2023, the Interim Financing was completed however, the USDA RD funding did not come through until 2024.

The city was approved by the PWB to receive two loans totaling \$1,855,100 and \$1,942,800 to improve its drinking water system in 2022 and was awarded a 3rd loan in the amount of \$8,045,000 for the Mainline Phase IIA Project which is the next phase of our water mainline replacement. The amounts listed for these loans include the beginning of the period loan balance plus proceeds used during the year. The balance owing at the end of 2023 is \$0.00 as the loans have not been drawn at this time.

Note 4 – Program Costs

The amounts shown as current year expenditures represent only the federal grant portion of the program costs. Entire program costs, including the city portion, are more than shown. Such expenditures are recognized following, as applicable, either the cost principles in the OMB Circular A-87, Cost Principles for State, Local, and Indian Tribal Governments, or the cost principles contained in Title 2 U.S. Code of Federal Regulations for Federal Awards, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

Note 5 – Coronavirus Local Recovery Fund Expenditures

As approved by the City Council, the following expenditures were made utilizing the Coronavirus Local Fiscal Recovery Funds:

\$365,655	Housing Security
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City of White Salmon
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	Belong to a public entity risk pool	Pay taxes to the Department of Employment Security ("Taxable")	Pay premiums to the Department of Labor and Industries	

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