

**White Salmon Special City Council Meeting
A G E N D A
May 28, 2020 – 6:00 PM**

Via Zoom Teleconference



Meeting ID: 835 6447 6738 Password: 592774

Call in Numbers:

669-900-6833

929-205-6099

301-715-8592

346-248-7799

253-215-8782

312-626-6799

We ask that the audience call in instead of videoing in or turn off your camera, so video does not show during the meeting to prevent disruption.

Thank you.

**If you are using Zoom,
we recommend you upgrade to 5.0 prior to the meeting.**

Call to Order and Presentation of the Flag

Roll Call

Business Items

- 1.** 2019 Annual Report Review
 - a. Presentation and Discussion
 - b. Action

Adjournment

Item Attachment Documents:

1. 2019 Annual Report Review
 - a. Presentation and Discussion
 - b. Action



AGENDA MEMO

Needs Legal Review: No
Council Meeting Date: May 28, 2020
Agenda Item: 2019 Annual Report Review
Presented By: Jan Brending, Clerk Treasurer

PROPOSED MOTION:

Move to authorize Clerk Treasurer to submit the 2019 Annual Report to the Washington State Auditor's Office.

Why is it a legislative issue:

The annual report is the city's annual financial report. The council must review and authorize the report to be submitted.

Explanation of issue:

Attached are the 2019 Annual Financial Report, Treasurer's Report for December 2019, and bank statements as of 12/31/2019.

The Annual Report consists of the following documents:

- Statement C-4/C-5, Fund Resources and Uses Arising from Cash Transactions
- Notes to Financial Statements
- Schedule 1, Detail of Revenues and Expenditures and Other Sources
- Schedule 6, Summary of Bank Reconciliation
- Schedule 9, Long-Term Liabilities
- Schedule 15, Schedule of State Financial Assistance
- Schedule 19, Labor Relations Consultant(s)
- Schedule 21, Local Government Risk-Assumption

The State of Washington requires that funds be combined based on the revenue sources. The following shows how the funds have been combined in the annual report. The Notes to Financial Statements also explains this.

001 – Current Expense

- 001 – Current Expense
- 107 – Pool Fund
- 110 – Fire Reserve Fund
- 112 – General Fund Reserve
- 121 – Police Vehicle Reserve Fund
- 307 – New Pool Construction Fund

101 – Street Fund**200 – Unlimited Go Bond Fund**



108 – Municipal Capital Imp Fund (reported as 301 – Municipal Capital Improvement Fund in Annual Report)

401 – Water Fund

- 401 – Water Fund
- 408 – Water Reserve Fund
- 412 – Water Rights Acquisition Fund
- 413 – Water Bond Redemption Fund
- 415 – Water Bond Reserve Fund
- 418 – Water Short Lived Asset Reserve Fund
- 420 – USDA Rural Development Jewett Water Main

402 – Wastewater Collection Fund

- 402 – Wastewater Collection Fund
- 409 – Wastewater Reserve Fund
- 414 – Wastewater Bond Redemption Fund
- 416 – Wastewater Bond Reserve Fund
- 417 – Treatment Plant Reserve Fund

601 – Remittances (reported as 630 – Court Remittances in Annual Report)

Checks and Balances (Charts provided for additional assistance)

1. Bank statements can be compared to the Treasurer's Report, page 2, "Adj Balance" column. Ending balances on the bank statements should equal the "Adj Balance." The adjusted balance less outstanding checks plus outstanding deposits equals ending balances for each fund.
2. Total reconciled bank statements should equal Schedule 6, total "Ending Balance" (Column 5).
3. Treasurer's Report, page 1, "Previous Balance" column with combining appropriate funds should equal Statement C-4/C-5, Beginning Cash and Investments 308.10 Reserved and 308.80 Unreserved added together.
4. Treasurer's Report, page 1, "Previous Balance" column with combining appropriate funds should equal Schedule 1, Revenues, Total Beginning Net Cash and Investments 308.00.
5. Statement C-4/C-5, Beginning Cash and Investments, 308.10 Reserved and 308.80 Unreserved added together should equal Schedule 1, Revenues, Total Beginning Net Cash & Investments 308.00
6. Treasurer's Report, page 1, "Ending Balance" column with combining appropriate funds should equal Statement C-4/C-5 Ending Cash and Investments, 508.10.00 Reserved and 508.80.00 Unreserved added together.



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7. Treasurer's Report, page 1, "Ending Balance" column with combining appropriate funds should equal Schedule 1, Expenditures, 508.10.00 Reserved and 508.80 Unreserved added together.
 8. Statement C-4/C-5, Ending Cash and Investments, 508.10 Reserved and 508.80 Unreserved should equal Schedule 1, Expenditures, 508.10.00 Reserved and 508.80.00 Unreserved.

Budget:
None.

Staff recommendation

The Clerk Treasurer recommends the city council accept the 2019 Annual Report and authorize the submission of the report to the Washington State Auditor's Office.

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Checks and Balances Charts

2019

City of White Salmon
2019 Annual Report
Schedule 6 Bank Reconciliation
Item 1 and 2 - Checks and Balances

Ending Balance - Schedule 6	4,940,989.89
Treasurer's Report - Adjusted Ending Balance	4,940,989.89
Difference	0.00
Columbia State Bank (Cash)	2,587,146.40
US Bank (Time Value - Investment)	1,001,587.77
WA State Treasurer (State Pool - Investment)	1,351,780.72
Petty Cash	25.00
Drawer 1	150.00
Drawer 2	150.00
Drawer 3	150.00
Total Cash and Investments	4,940,989.89
Less Outstanding Checks (Page 10 of Treasurer's Report)	-429,484.45
Plus Outstanding Deposits (Page 1 of Treasurer's Report)	3,191.51
Adjusted Ending Balance	4,514,696.95
Treasurer's Report - Ending Balance	4,514,696.95
Difference	0.00

City of White Salmon
 2019 Annual Report
 Treasurer's Report Compared to Statement C-4/C-5 and Schedule 1 Beginning Balances)
 Item 3, 4 and 5 - Checks and Balances

	Treasurer's Report Page 1 Previous Balance	C-4/C-5 308.10. Reserved	C-4/C-5 308.80. Unreserved	C-4/C-5 Total	Schedule 1 308.10.00 Reserved	Schedule 1 308.80.00 Unreserved	Schedule 1 Total
001 Current Expense							
001 Current Expense	360,709.17						
107 Pool Fund	32,891.39						
110 Fire Reserve Fund	23,851.67						
112 General Fund Reserve	625,831.86						
121 Police Vehicle Reserve Fund	170,495.22						
307 New Pool Construction Fund	2,563.96						
Total 001 General Fund	1,216,343.27	859,634.10	356,709.17	1,216,343.27	859,634.10	356,709.17	1,216,343.27
101 Street Fund	117,999.01	0.00	117,999.01	117,999.01	0.00	117,999.01	117,999.01
200 Unlimited Go Bond Fund	17,955.12	17,955.12	0.00	17,955.12	17,955.12	0.00	17,955.12
108 Municipal Capital Imp Fund (301)	139,665.57	139,665.57	0.00	139,665.57	139,665.57	0.00	139,665.57
401 Water Fund							
401 Water Fund	792,260.28						
408 Water Reserve Fund	149,959.26						
412 Water Rights Acquisition Fund	225,449.60						
413 Water Bond Redemption Fund	15,623.48						
415 Water Bond Reserve Fund	50,260.84						
418 Water Short Lived Asset Reserve Fund	83,112.20						
420 USDA Rural Development Jewett	0.00						
Total 401 Water	1,316,665.66	374,446.12	942,219.54	1,316,665.66	374,446.12	942,219.54	1,316,665.66
402 Wastewater Collection Fund							
402 Wastewater Collection Fund	559,891.18						
409 Wastewater Reserve Fund	380,288.46						
414 Wastewater Bond Redemption Fund	11,439.50						
416 Wastewater Bond Reserve Fund	72,402.48						
417 Treatment Plant Reserve Fund	512,190.54						
Total 402 Wastewater Collection Fund	1,536,212.16	976,320.98	559,891.18	1,536,212.16	976,320.98	559,891.18	1,536,212.16
601 Remittances (630)	38.53	38.53	0.00	38.53	38.53	0.00	38.53
Total	4,344,879.32	2,368,060.42	1,976,818.90	4,344,879.32	2,368,060.42	1,976,818.90	4,344,879.32

City of White Salmon

2019 Annual Report

Treasurer's Report Compared to Statement C-4/C-5 and Schedule 1 (Ending Balances)

Item 6, 7 and 8 - Checks and Balances

	Treasurer's Report Page 1 Ending Balance	C-4/C-5 508.10. Reserved	C-4/C-5 508.80. Unreserved	C-4/C-5 Total	Schedule 1 508.10.00 Reserved	Schedule 1 508.80.00 Unreserved	Schedule 1 Total
001 Current Expense							
001 Current Expense	800,111.35						
107 Pool Fund	47,690.99						
110 Fire Reserve Fund	209,679.40						
112 General Fund Reserve	215,259.92						
121 Police Vehicle Reserve Fund	119,679.32						
307 New Pool Construction Fund	2,563.96						
Total 001 General Fund	1,394,984.94	598,373.59	796,611.35	1,394,984.94	598,373.59	796,611.35	1,394,984.94
101 Street Fund	90,217.14	0.00	90,217.14	90,217.14	0.00	90,217.14	90,217.14
200 Unlimited Go Bond Fund	18,052.69	18,052.69	0.00	18,052.69	18,052.69	0.00	18,052.69
108 Municipal Capital Imp Fund (301)	243,650.07	243,650.07	0.00	243,650.07	243,650.07	0.00	243,650.07
401 Water Fund							
401 Water Fund	442,685.38						
408 Water Reserve Fund	222,697.83						
412 Water Rights Acquisition Fund	260,178.53						
413 Water Bond Redemption Fund	15,616.75						
415 Water Bond Reserve Fund	52,658.93						
418 Water Short Lived Asset Reserve Fund	83,112.20						
420 USDA Jewett Water Main	95,159.30						
Total 401 Water Fund	1,172,108.92	506,725.71	665,383.21	1,172,108.92	506,725.21	665,383.21	1,172,108.42
402 Wastewater Collection Fund							
402 Wastewater Collection Fund	281,683.41						
409 Wastewater Reserve Fund	675,215.97						
414 Wastewater Bond Redemption Fund	11,448.23						
416 Wastewater Bond Reserve Fund	73,369.39						
417 Treatment Plan Reserve Fund	553,966.19						
Total 402 Wastewater Collection Fund	1,595,683.19	1,313,999.78	281,683.41	1,595,683.19	1,313,999.78	281,683.41	1,595,683.19
601 Remittances (630)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total	4,514,696.95	2,680,801.84	1,833,895.11	4,514,696.95	2,680,801.34	1,833,895.11	4,514,696.45

**Treasurer's Report
2019**

TREASURERS REPORT

Fund Totals

City Of White Salmon
MCAG #: 0481

01/01/2019 To: 12/31/2019

Time: 13:14:30 Date: 05/25/2020
Page: 1

Fund	Previous Balance	Revenue	Expenditures	Ending Balance	Claims Clearing	Payroll Clearing	Outstanding Deposits	Adjusted Ending Balance
001 Current Expense	360,709.17	2,575,198.75	2,135,796.57	800,111.35	105,827.38	8,843.31	120.79	914,902.83
101 Street Fund	117,999.01	657,095.14	684,877.01	90,217.14	15,494.34	636.80	0.00	106,348.28
107 Pool Fund	32,891.39	28,976.04	14,176.44	47,690.99	155.18	77.69	0.00	47,923.86
108 Municipal Capital Imp Fund	139,665.57	411,179.24	307,194.74	243,650.07	61,375.46	0.00	-0.00	305,025.53
110 Fire Reserve Fund	23,851.67	185,827.73		209,679.40	0.00	0.00	0.00	209,679.40
112 General Fund Reserve	625,831.86	22,798.06	433,370.00	215,259.92	0.00	0.00	0.00	215,259.92
121 Police Vehicle Reserve Fund	170,495.22	1,700.06	52,515.96	119,679.32	0.00	0.00	0.00	119,679.32
200 Unlimited Go Bond Fund	17,955.12	97.57		18,052.69	0.00	0.00	0.00	18,052.69
307 New Pool Construction Fund	2,563.96	0.00		2,563.96	0.00	0.00	0.00	2,563.96
401 Water Fund	792,260.28	1,919,619.76	2,269,194.66	442,685.38	124,506.15	1,999.80	-2,463.65	566,727.68
402 Wastewater Collection Fund	559,891.18	1,005,161.67	1,283,369.44	281,683.41	108,786.50	387.85	-703.85	390,153.91
408 Water Reserve Fund	149,959.26	251,090.48	178,351.91	222,697.83	0.00	0.00	0.00	222,697.83
409 Wastewater Reserve Fund	380,288.46	294,927.51		675,215.97	0.00	0.00	0.00	675,215.97
412 Water Rights Acquisition Fund	225,449.60	158,713.17	123,984.24	260,178.53	-1.42	0.00	-144.80	260,032.31
413 Water Bond Redemption Fund	15,623.48	42,654.00	42,660.73	15,616.75	0.00	0.00	0.00	15,616.75
414 Wastewater Bond Redemption Fund	11,439.50	13,089.00	13,080.27	11,448.23	0.00	0.00	0.00	11,448.23
415 Water Bond Reserve Fund	50,260.84	2,398.09		52,658.93	0.00	0.00	0.00	52,658.93
416 Wastewater Bond Reserve Fund	72,402.48	966.91		73,369.39	0.00	0.00	0.00	73,369.39
417 Treatment Plant Reserve Fund	512,190.54	41,775.65		553,966.19	0.00	0.00	0.00	553,966.19
418 Water Short Lived Asset Reserve Fund	83,112.20	100,000.00	100,000.00	83,112.20	0.00	0.00	0.00	83,112.20
420 USDA Rural Development - Jewett Water Main Improvements	0.00	100,000.00	4,840.70	95,159.30	1,168.00	0.00	0.00	96,327.30
601 Remittances	38.53	11,043.84	11,082.37	0.00	227.41	0.00	0.00	227.41
Totals	4,344,879.32	7,824,312.67	7,654,495.04	4,514,696.95	417,539.00	11,945.45	-3,191.51	4,940,989.89

TREASURERS REPORT

Account Totals

City Of White Salmon
MCAG #: 0481

01/01/2019 To: 12/31/2019

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Cash Accounts		Beg Balance	Deposits	Withdrawals	Ending	Outstanding Rec	Outstanding Exp	Adj Balance
1	Checking Account	2,517,703.32	6,864,462.76	7,221,312.62	2,160,853.46	-3,412.30	429,705.24	2,587,146.40
3	Petty Cash	25.00	0.00	0.00	25.00	0.00	0.00	25.00
4	Cash Drawer 1	150.00	0.00	0.00	150.00	0.00	0.00	150.00
5	Cash Drawer 2	150.00	0.00	0.00	150.00	0.00	0.00	150.00
6	Cash Drawer 3	150.00	0.00	0.00	150.00	0.00	0.00	150.00
Total Cash:		2,518,178.32	6,864,462.76	7,221,312.62	2,161,328.46	-3,412.30	429,705.24	2,587,621.40
Investment Accounts		Beg Balance	Deposits	Withdrawals	Ending	Outstanding Rec	Outstanding Exp	Adj Balance
2	State Pool	326,813.23	1,024,967.49	0.00	1,351,780.72	0.00	0.00	1,351,780.72
10	Time Value Investments	1,499,887.77	12,650.00	510,950.00	1,001,587.77	0.00	0.00	1,001,587.77
Total Investments:		1,826,701.00	1,037,617.49	510,950.00	2,353,368.49	0.00	0.00	2,353,368.49
		4,344,879.32	7,902,080.25	7,732,262.62	4,514,696.95	-3,412.30	429,705.24	4,940,989.89

TREASURERS REPORT
Fund Investments By Account

City Of White Salmon
 MCAG #: 0481

01/01/2019 To: 12/31/2019

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Fund Totals:	Previous Balance	Purchases	Interest	Total Investments	Liquidated	Ending Balance
001 000 Current Expense	130,191.27	71,313.62	4,386.15	75,699.77	—	205,891.04
108 000 Municipal Capital Imp Fund	29,805.68	18,495.46	1,041.01	19,536.47	—	49,342.15
110 000 Fire Reserve Fund		107,093.84	120.60	107,214.44	—	107,214.44
112 000 General Govt Reserve Fund		66,147.39	1,124.54	67,271.93	—	67,271.93
121 000 Police Vehicle Reserve Fund		100,000.00	1,700.06	101,700.06	—	101,700.06
401 000 Water Fund	33,392.12	121,297.48	2,876.15	124,173.63	170,000.00	157,565.75
402 000 Wastewater Collection Fund	30,231.15	137,106.89	2,661.96	139,768.85	—	34,652.27
408 000 Water Reserve Fund	19,244.70	14,688.72	718.85	15,407.57	—	244,054.13
409 000 Wastewater Reserve Fund	42,514.69	221,797.98	3,617.03	225,415.01	23,875.57	93,130.67
412 000 Water Rights Acquisition Fund		91,573.86	1,556.81	93,130.67	—	
415 000 Water Bond Reserve Fund		13,571.77	230.72	13,802.49	—	13,802.49
416 000 Wastewater Bond Reserve Fund		22,858.10	388.60	23,246.70	—	23,246.70
417 000 Treatment Plant Reserve Fund	41,433.62	207,930.46	4,545.01	212,475.47	—	253,909.09
2 - State Pool	326,813.23	1,193,875.57	24,967.49	1,218,843.06	193,875.57	1,351,780.72
001 000 Current Expense	63,936.07		539.23	539.23	21,780.38	42,694.92
108 000 Municipal Capital Imp Fund	55,482.22		467.93	467.93	18,900.51	37,049.64
110 000 Fire Reserve Fund	21,279.94		179.48	179.48	7,249.20	14,210.22
112 000 General Govt Reserve Fund	198,427.33		1,673.52	1,673.52	67,596.01	132,504.84
401 000 Water Fund	63,887.66		538.84	538.84	21,763.91	42,662.59
402 000 Wastewater Collection Fund	339,668.56		2,864.76	2,864.76	115,711.09	226,822.23
408 000 Water Reserve Fund	44,062.85		371.63	371.63	15,010.41	29,424.07
409 000 Wastewater Reserve Fund	155,382.32		1,310.48	1,310.48	52,932.35	103,760.45
412 000 Water Rights Acquisition Fund	124,712.24		1,051.81	1,051.81	42,484.32	83,279.73
415 000 Water Bond Reserve Fund	40,712.25		343.37	343.37	13,869.00	27,186.62
416 000 Wastewater Bond Reserve Fund	68,569.16		578.31	578.31	23,358.69	45,788.78
417 000 Treatment Plant Reserve Fund	323,767.17		2,730.64	2,730.64	110,294.13	216,203.68
10 - Time Value Investments	1,499,887.77	0.00	12,650.00	12,650.00	510,950.00	1,001,587.77

TREASURERS REPORT
Fund Investments By Account

City Of White Salmon
 MCAG #: 0481

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01/01/2019 To: 12/31/2019

Fund Totals:	Previous Balance	Purchases	Interest	Total Investments	Liquidated	Ending Balance
	1,826,701.00	1,193,875.57	37,617.49	1,231,493.06	704,825.57	2,353,368.49

TREASURERS REPORT

Fund Investment Totals

City Of White Salmon
MCAG #: 0481

01/01/2019 To: 12/31/2019

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Fund Totals:	Previous Balance	Purchases	Interest	Ttl Investments	Liquidated	Investment Bal	Available Cash
001 Current Expense	194,127.34	71,313.62	4,925.38	76,239.00	21,780.38	248,585.96	551,525.39
101 Street Fund						0.00	90,217.14
107 Pool Fund						0.00	47,690.99
108 Municipal Capital Imp Fund	85,287.90	18,495.46	1,508.94	20,004.40	18,900.51	86,391.79	157,258.28
110 Fire Reserve Fund	21,279.94	107,093.84	300.08	107,393.92	7,249.20	121,424.66	88,254.74
112 General Fund Reserve	198,427.33	66,147.39	2,798.06	68,945.45	67,596.01	199,776.77	15,483.15
121 Police Vehicle Reserve Fund		100,000.00	1,700.06	101,700.06		101,700.06	17,979.26
200 Unlimited Go Bond Fund						0.00	18,052.69
307 New Pool Construction Fund						0.00	2,563.96
401 Water Fund	97,279.78	121,297.48	3,414.99	124,712.47	21,763.91	200,228.34	242,457.04
402 Wastewater Collection Fund	369,899.71	137,106.89	5,526.72	142,633.61	285,711.09	226,822.23	54,861.18
408 Water Reserve Fund	63,307.55	14,688.72	1,090.48	15,779.20	15,010.41	64,076.34	158,621.49
409 Wastewater Reserve Fund	197,897.01	221,797.98	4,927.51	226,725.49	76,807.92	347,814.58	327,401.39
412 Water Rights Acquisition Fund	124,712.24	91,573.86	2,608.62	94,182.48	42,484.32	176,410.40	83,768.13
413 Water Bond Redemption Fund						0.00	15,616.75
414 Wastewater Bond Redemption Fund						0.00	11,448.23
415 Water Bond Reserve Fund	40,712.25	13,571.77	574.09	14,145.86	13,869.00	40,989.11	11,669.82
416 Wastewater Bond Reserve Fund	68,569.16	22,858.10	966.91	23,825.01	23,358.69	69,035.48	4,333.91
417 Treatment Plant Reserve Fund	365,200.79	207,930.46	7,275.65	215,206.11	110,294.13	470,112.77	83,853.42
418 Water Short Lived Asset Reserve Fund						0.00	83,112.20
420 USDA Rural Development - Jewett Water Main Improve						0.00	95,159.30
	1,826,701.00	1,193,875.57	37,617.49	1,231,493.06	704,825.57	2,353,368.49	2,161,328.46

Ending fund balance (Page 1) - Investment balance = Available cash.

4,514,696.95

TREASURERS REPORT

Outstanding Vouchers

City Of White Salmon
 MCAG #: 0481

As Of: 12/31/2019 Date: 05/25/2020
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Year	Trans#	Date	Type	Acct#	War#	Vendor	Amount	Memo
2019	5652	12/26/2019	Util Pay	1		Xpress Bill Pay	50.00	Xpress Import - iPay - 12-26-2019_daily_batch.csv
2019	5656	12/27/2019	Util Pay	1		Xpress Bill Pay	184.58	Xpress Import - EFT - 12-27-2019_daily_batch.csv
2019	5657	12/28/2019	Util Pay	1		Xpress Bill Pay	75.00	Xpress Import - EFT - 12-28-2019_daily_batch.csv
2019	5670	12/30/2019	Tr Rec	1		Permitting Customer	1,336.20	
2019	5672	12/30/2019	Util Pay	1		Xpress Bill Pay	1,013.56	Xpress Import - CC - 12-30-2019_daily_batch.csv
2019	5673	12/30/2019	Util Pay	1		Xpress Bill Pay	134.00	Xpress Import - CheckFree - 12-30-2019_daily_ba
2019	5674	12/31/2019	Tr Rec	1		Wind Mountain Plumbing, Inc., Gary Amos	50.00	
2019	5676	12/31/2019	Util Pay	1		Xpress Bill Pay	211.14	Xpress Import - CC - 12-31-2019_daily_batch.csv
2019	5677	12/31/2019	Util Pay	1		Xpress Bill Pay	197.82	Xpress Import - EFT - 12-31-2019_daily_batch.csv
2019	5678	12/31/2019	Util Pay	1		Xpress Bill Pay	60.00	Xpress Import - Metavante - 12-31-2019_daily_ba
2019	5679	12/31/2019	Util Pay	1		Xpress Bill Pay	100.00	Xpress Import - CheckFree - 12-31-2019_daily_ba
							3,412.30	
Receipts Outstanding:								
2019	5714	12/31/2019	Claims	1	EFT	Chase Paymentech	1,215.67	December 2019 Services
2019	5711	12/31/2019	Ser Chge	1	0	Columbia Bank #1080	170.79	December 2019 Account Analysis Charge
2019	5713	12/31/2019	Claims	1	EFT	Chase Paymentech	30.00	December 2019 Services
2019	5702	12/31/2019	Payroll	1	EFT	Employment Security Department	659.01	4TH Quarter 10/01/2019 - 12/31/2019
2019	5703	12/31/2019	Payroll	1	EFT	Employment Security Department - PFMLA	862.11	Pay Cycle(s) 10/01/2019 To 12/31/2019 - PFMLA
2019	5712	12/31/2019	Claims	1	EFT	Xpress Bill Pay	518.34	December 2019 Services
2019	5705	12/31/2019	Payroll	1	EFT	Department Of Labor & Industries	9,189.96	4TH Quarter 10/01/2019 - 12/31/2019
2019	5704	12/31/2019	Payroll	1	EFT	Oregon Dept. of Revenue - Transit Tax	14.69	Pay Cycle(s) 10/01/2019 To 12/31/2019 - OR Transit Tax
2019	5707	12/26/2019	Ser Chge	1	0	Caroline Wamsley	50.00	No Fee - Business License Payment applied to closed utility account.
2016	1220	03/16/2016	Claims	1	31118	Cecelia Joan Huard C/O Brad Huard	6.20	Refund inactive customer credit balance
2017	8301	11/01/2017	Claims	1	33126	David & Angela Hill	87.43	041725.1 - 393 NECHERRY ST
2018	768	02/07/2018	Claims	1	33497	Renee Wuollet	11.38	020675.0 - 560 NECENTER PL
2018	1201	03/07/2018	Claims	1	33577	Chris Parker	3.17	040127.2 - 705 NECHURCH PLACE # E
2018	3179	06/20/2018	Claims	1	33915	Lourens and Monette Pretorius	16.96	053189.0 - 17 ANNIE LANE
2018	7272	09/05/2018	Payroll	1	34156	Savannah Vargas	49.10	Aug Payroll #2
2018	7524	09/20/2018	Payroll	1	34222	Savannah Vargas	20.68	Sept Payroll #1
2018	8618	12/05/2018	Payroll	1	34449	Angelina Heredia	27.70	Nov Payroll #2
2019	2627	06/05/2019	Claims	1	35066	Christopher Stuffer	168.00	Reimburse - Wildland Firefighter Exam Fee
2019	3568	08/07/2019	Claims	1	35245	Mark Long	179.21	071525.2 - 1196 WJEWETT BLVD 1198 - Refund Credit Balance On Utility Acct #4750
2019	5022	11/20/2019	Payroll	1	35594	David S Swann	746.18	Nov Payroll #2
2019	104	11/20/2019	Claims	1	35634	WWCPA	20.00	2020 Dues For Wastewater Operator Ross Lambert
2019	224	12/05/2019	Payroll	1	35645	Ashley Post	152.53	Dec Payroll #1

TREASURERS REPORT

Outstanding Vouchers

City Of White Salmon
MCAG #: 0481

As Of: 12/31/2019 Date: 05/25/2020
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Year	Trans#	Date	Type	Acct#	War#	Vendor	Amount	Memo
2019	5295	12/04/2019	Claims	1	35674	Reynier, Ron Atty At Law	1,375.00	City Prosecutor Legal Services - December 2019
2019	5484	12/18/2019	Claims	1	35700	Munsen Paving LLC	102.18	1.31 Ton G Mix - Asphalt
2019	5486	12/18/2019	Claims	1	35702	Michael Oldfather	6.81	051975.2 - 546 COCHRAN LN Credit Refund
2019	5492	12/18/2019	Claims	1	35708	The Public Group	90.16	Surplus Premium
2019	5581	12/23/2019	Payroll	1	35713	Chris Moore	223.49	Vol Fire Correction
2019	5681	12/30/2019	Claims	1	35721	Aspect Consulting	13,860.30	Water - ASR Phase II Profession - Water System Infrastructure Improvements; Project 090094 - Water System Improvements - Coordination With Dept Of Ecology For ASR Permit App; Coordination Of Ecology
2019	5682	12/30/2019	Claims	1	35722	City Of White Salmon	1,638.00	Park - Water/Sewer Utility - City Of WS - NE Heritage Plaza December 2019; Finance -Water/Sewer Utility - City Of WS - City Hall December 2019; Park - Water Utility - City Of WS - Fireman's Park Decem
2019	5683	12/30/2019	Claims	1	35723	Coburn Electric, Inc.	123.63	Water - Troubleshooting Data Logging At Main Office
2019	5684	12/30/2019	Claims	1	35724	Enterprise, The	1,228.00	Planning - Advertising - Notice Of Public Hearing - White Salmon Planning Commission - WS-CAO-2019-001:Robert Kalberg; Planning - Advertising - Notice Of Public Hearing - White Salmon Planning Commiss
2019	5685	12/30/2019	Claims	1	35725	Fastenal	11.85	PW/Fire/Police - Veh/Equip Maint/Rep Supplies - Bolts/washers
2019	5686	12/30/2019	Claims	1	35726	H.D. Fowler Company	413.79	PW - Shop Equip/Tools - Valve Box Cleaner; Outbound Freight Charge For Delivery Of Invoice 15359007 And 15352025
2019	5687	12/30/2019	Claims	1	35727	Hunsaker Oil Company Inc	1,195.03	Fire And PW - Fuel December 2019
2019	5688	12/30/2019	Claims	1	35728	Les Schwab Tire Centers	1,269.20	PW #32 - 2020 IHC Dump Truck - Snow Chains; PW #36 - Back Hoe- Battery; PW#30 04 Chevy - Battery
2019	5689	12/30/2019	Claims	1	35729	Lori Lynn Hoctor, Atty At Law	150.00	Judicial -Motion For Order Of Payment Of Attorney Fees - Case# C00030183:Joshua Meissner
2019	5690	12/30/2019	Claims	1	35730	Daan & Laurene Mulder	60.52	072235.1 - 1431 STERLING COURT - Credit Balance Refund

TREASURERS REPORT

Outstanding Vouchers

City Of White Salmon
MCAG #: 0481

As Of: 12/31/2019 Date: 05/25/2020
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Year	Trans#	Date	Type	Acct#	War#	Vendor	Amount	Memo
2019	5691	12/30/2019	Claims	1	35731	NAPA Auto Parts dba of TWGW, Inc	520.78	PW - Vehicle #22 - Transmission Oil; PW - Backhoe #36 - Wiper; PW - Backhoe #36 - Filter; PW - Backhoe #36 - Filter; Police - Vehicle #14 - Filters; PW - Vehicle #24 - Light Bulb; PW - Vac Truck #33 -
2019	5692	12/30/2019	Claims	1	35732	Northwest Natural Gas Co	497.60	WW - Utilities - NW Natural - Lift Station Dec 2019; PW/Fire/Planning/Legislative - Utilities - NW Natural - PW Shop / Fire Hall / Council Chambers DEC 2019; Finance - Utilities - NW Natural - City Ha
2019	5693	12/30/2019	Claims	1	35733	Office Depot	321.73	Finance - Office Supplies - Custom Envelopes; Finance - Office Supplies - Custom Envelopes - Recieved Wrong Customization On Envelopes; Finance - Office Supplies - City Hall; Finance - Office Supplies
2019	5694	12/30/2019	Claims	1	35734	Onsite Supply House LLC	8.43	Water - Child's Mont CL17 Repair
2019	5695	12/30/2019	Claims	1	35735	PUD No 1 Of Klickitat County	7,041.23	Electricity - Heritage Plaza / Mt. Adams Chamber DEC 2019
2019	5696	12/30/2019	Claims	1	35736	Pioneer Surveying Engineering Inc	10,388.32	; Electricity - Los Altos Reservoir DEC 2019; Electricity - Pump On Los Altos Reservoir DEC 2019; Electricity - Firemans Park DEC 2019; Elect Park: 19-705 Public Restroom Remodel - Civil Engineer/AutoCad Technician Work Between 10/16-11/15/2019; Police: 19-706 Flag Pole Engineering - Civil Engineer Work Between 10/16-11/15/2019; 19-705 Publ
2019	5697	12/30/2019	Claims	1	35737	Radcomp Technologies	12,639.68	Water - APC Battery Back Up And Installation
2019	5698	12/30/2019	Claims	1	35738	Tum-A-Lum Lumber	3,044.22	MCI - Council/Fire Hall - Deck Improvements; MCI - Council/Fire Hall - Deck
2019	5699	12/30/2019	Claims	1	35739	WA State Dept Health	816.00	USDA - Contract - Jewett Water Main Improvements Review/Approval Fee
2019	5700	12/30/2019	Claims	1	35740	Wilcox & Flegel	1,984.64	Police / PW - Gas/Oil/Diesel - Fuel DEC 2019; Police And PW - Fuel December 2019
2019	5701	12/30/2019	Claims	1	35741	Kenneth B. Woodrich PC	3,084.00	Attorney Services - December 2019
2019	5708	12/31/2019	Claims	1	35753	US Bank	9,073.13	US Bank Visa Bill December 2019
2019	5709	12/31/2019	Claims	1	35754	WA State Dept Licensing	12,718.70	PW - 2020 Dump Truck VIN3HAEJTAR7LL888752 - License And Registration

TREASURERS REPORT

Outstanding Vouchers

City Of White Salmon
MCAG #: 0481

As Of: 12/31/2019 Date: 05/25/2020
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Year	Trans#	Date	Type	Acct#	War#	Vendor	Amount	Memo
2019	5715	12/31/2019	Claims	1	35755	Ace Hardware	160.86	PW - Well 1 Leak - Bushing; PW - Vehicle #28 - Welder Mount Hardware; PW - #34 Sweeper - Misc Bolts For Dash Bezel; Streets - Concrete For Street Signs; Fire - Tire Repair Supplies - Brass Plugs; Wate
2019	5716	12/31/2019	Claims	1	35756	Aramark Uniform Services	276.20	Finance & PW - Laundry Services - December 2019; Janitorial Services - December 2019; PW - Laundry Services - December 2019; Police - Indoor/Outdoor Mats; PW - Laundry Services - December 2019; Financ
2019	5717	12/31/2019	Claims	1	35757	Artistic Excavation, LLC	55,036.47	Police Department Improvements - Concrete Work; 2019 Hood Street Improvement Project
2019	5718	12/31/2019	Claims	1	35758	BSK Associates	435.00	Water Testing Thru 12.31.2019
2019	5719	12/31/2019	Claims	1	35759	Bingen, City Of	27,673.25	December 2019 ERUs
2019	5720	12/31/2019	Claims	1	35760	Bostec, Inc.	217.15	Police - Breath Alcohol Testing Supplies
2019	5721	12/31/2019	Claims	1	35761	City Of White Salmon	45,397.57	December 2019 Utility Taxes
2019	5722	12/31/2019	Claims	1	35762	DataPro Solutions, Inc	161.68	NOVAtime Payroll Dec 2019
2019	5723	12/31/2019	Claims	1	35763	Databar	1,392.41	Monthly Utility Bill Mailing For December 2019
2019	5724	12/31/2019	Claims	1	35764	Enterprise, The	707.00	Legislative - Display Ad: Mayor Poucher Retirement Open House; Legislative - Display Ad: WS Plastic Bag Ordinance; Legislative - Display Ad: WS Plastic Bag Ordinance; Legislative - Display Ad: WS Plastic Bag Ordinance; Legislative - Notice Of Ordinance
2019	5725	12/31/2019	Claims	1	35765	H2Oregon Bottled Water	6.99	Finance - Contractual Services - Bottled Water Delivery
2019	5726	12/31/2019	Claims	1	35766	Johnson Controls Fire Protection LP	790.66	
2019	5727	12/31/2019	Claims	1	35767	Klickitat County Prosecutor	4.69	December 2019 Court Remittance
2019	5728	12/31/2019	Claims	1	35768	Mitchell K. Wilson, Interpreter	31.66	West District Court Interpreter Services - December 2019
2019	5729	12/31/2019	Claims	1	35769	Office Depot	4.00	City Hall Office Supplies
2019	5730	12/31/2019	Claims	1	35770	One Call Concepts Inc	31.03	Utility Locate -Excavation Notifications December 2020
2019	5731	12/31/2019	Claims	1	35771	PUD No 1 Of Klickitat County	53.65	Electricity - Buck Crk Monitoring Station December 2019
2019	5732	12/31/2019	Claims	1	35772	Pacer Propane LLC	118.78	Equipment Rental - Tanker Truck Rental; Equipment Rental - Tanker Truck Rental;
2019	733	12/31/2019	Claims	1	35773	Peterson Trucks, INC	162,275.00	New 2020 International HV - VIN# 3HAETAR7LL888752 - Public Works Vehicle

TREASURERS REPORT

Outstanding Vouchers

City Of White Salmon
MCAG #: 0481

As Of: 12/31/2019 Date: 05/25/2020
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Year	Trans#	Date	Type	Acct#	War#	Vendor	Amount	Memo
2019	5734	12/31/2019	Claims	1	35774	Public Safety Testing	128.00	Public Safety Testing Q4:October-December 2019
2019	5735	12/31/2019	Claims	1	35775	Radcomp Technologies	18,243.91	Assests - Audio Equipment For Council Chambers
2019	5736	12/31/2019	Claims	1	35776	Republic Services #487	391.64	Garbage Services - December 2019
2019	5737	12/31/2019	Claims	1	35777	Same Day Stage	54.00	Water Sample Delivery
2019	5738	12/31/2019	Claims	1	35778	TransUnion Risk & Alternative	53.75	Police - Investigating Tools - Billing Period December 1- December 31, 2019
2019	5739	12/31/2019	Claims	1	35779	US Bank Safekeeping	24.00	Investment Services - 12.01.2019-12.31.2019
2019	5740	12/31/2019	Claims	1	35780	Univar Solutions USA, Inc.	917.57	Chlorine
2019	5741	12/31/2019	Claims	1	35781	Verizon Wireless	836.67	Phone Bill - Dates: 12.08.2019-01.07.2020
2019	5742	12/31/2019	Claims	1	35782	WA State Treas. Cash Mgmt Dept	222.72	December 2019 State Remittance
2019	5743	12/31/2019	Claims	1	35783	WSP USA Inc.	15,973.40	Project #31600029.000 - White Salmon Comp Plan Service December 01-31, 2019; Project #WA18.0207-02 - White Salmon CAO Phase II - Services Thru December 31, 2019; Project WA18.0207.02 - WS CAO Phase II
							429,705.24	

Fund	Claims	Payroll	Total
001 Current Expense	105,827.38	8,843.31	114,670.69
101 Street Fund	15,494.34	636.80	16,131.14
107 Pool Fund	155.18	77.69	232.87
108 Municipal Capital Imp Fund	61,375.46	0.00	61,375.46
401 Water Fund	124,506.15	1,999.80	126,505.95
402 Wastewater Collection Fund	108,786.50	387.85	109,174.35
412 Water Rights Acquisition Fund	-1.42	0.00	-1.42
420 USDA Rural Development - Jewett Water M	1,168.00	0.00	1,168.00
601 Remittances	227.41	0.00	227.41
417,539.00		11,945.45	429,484.45

TREASURERS REPORT

Signature Page

City Of White Salmon
MCAG #: 0481

Time: 13:14:30 Date: 05/25/2020
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01/01/2019 To: 12/31/2019

We the undersigned officers for the City of White Salmon have reviewed the foregoing report and acknowledge that to the best of our knowledge this report is accurate and true:

Signed:  Signed: _____
Clerk/Treasurer / Date Chairman Budget Committee / Date

**Ending Bank Statements
2019**



Direct Inquiries to
 White Salmon (509) 493-2500
 P O Box 279 White Salmon WA 98672

STATEMENT OF ACCOUNT

Statement Date: 12/31/19
 Last Statement Date: 11/30/19
 Account: XXXXXX2469

437

CITY OF WHITE SALMON
 PO BOX 2139
 WHITE SALMON WA 98672-2139



As a reminder, you will begin receiving a new Treasury Management Billing Statement on January 15, 2020. Your December 31, 2019, Treasury Management billing will be assessed on January 15, with the first new statement. The new statements are in addition to your regular monthly account statements and will provide a more clear, concise, and accurate reflection of the products and services being utilized. If you have any questions, please contact Treasury Management Services at 877-305-7125 or treasurymanagementservices@columbiabank.com.

SUMMARY OF ACCOUNT BALANCES

Account Name	Account Number	Ending Balance
Public Checking	XXXXXX2469	\$2,587,146.40

Public Checking

Account Number	XXXXXX2469	Beginning Balance	\$2,659,178.87
Low Balance	\$2,402,402.98	Credits	
		Deposits	\$228,681.38
		ACH Credits	\$243,548.46
		Other Credits	\$0.00
		Total Credits	\$472,229.84
		Total Account Fees	\$0.00
		Debits	
		ACH Debits	\$232,381.92
		Other Debits	\$270.32
		Electronic Checks	\$0.00
		Checks	\$311,610.07
		Total Debits	\$544,262.31
		Ending Balance	\$2,587,146.40

DEPOSITS

Date	Description	Amount
12-02	Deposit	\$423.46
12-03	Deposit	\$685.91
12-03	Deposit	\$22,322.96
12-04	Deposit	\$3,637.63
12-05	Deposit	\$6,412.38
12-06	Deposit	\$347.57
12-06	Deposit	\$67,329.57



Acct Name C-TY OF WHITE SALMON HOLDINGS AS OF 12/31/2019 - USD Page 2
 Acct Number XXXXXXX191

CUSTODY

Maturity	Security ID Ticket	Rate Acq Date	Descrpt on	Par:Shares Original Face	Principal Cost	Market Value NAV
US Government Agency Securities						
03/23/2020	3133EFR25 757012720	1.590 04/15	FEDERAL FARM CREDIT BANK 03/23/2020	500 000 00 500 000 00	502 016 50	500 006 50
07/15/2020	75116FAD9 352189350	D1 09/17	RESOLUTION FUNDING CORPORATION STRIPS	521 000 00 521 000 00	499 571 27	515 153 55
US Government Agency Securities Total				1,021,000,000.00	1,001,587.77	1,016,160.16
Total Custody Holdings				1,021,000,000.00	1,001,587.77	1,016,160.16

Local Government Investment Pool
Statement of Account for No: 02530
Primary Account
December 2019

CITY OF WHITE SALMON
PO BOX 2139
WHITE SALMON, WA 98672-8672

Date	Description	Comment	Deposits	Withdrawals	Balance
12/01/2019	Beginning Balance				1,349,747.40
12/31/2019	Month End Balance				1,349,747.40
	December Earnings	Daily Factor Earnings	2,033.32		
	Net Ending Balance				1,351,780.72

Account Summary

Beginning Balance:	1,349,747.40	Gross Earnings:	2,041.39
Deposits:	0.00	Administrative Fee:	8.07
Withdrawals:	0.00	Net Earnings:	2,033.32
Month End Balance:	1,349,747.40		
Administrative Fee Rate:	0.0070 %	Net Ending Balance:	1,351,780.72
Gross Earnings Rate:	1.7808 %		
Net Earnings Rate:	1.7737 %	Average Daily Balance:	1,349,747.40

City of White Salmon

Annual Report

For Year Ending December 31, 2019

ANNUAL REPORT CERTIFICATION

CITY OF WHITE SALMON

MCAG NO. 0481

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

FOR THE FISCAL YEAR ENDED DECEMBER 31, 2019

GOVERNMENT INFORMATION:

Official Mailing Address: PO Box 2139, White Salmon WA 98672

Official Website Address: <http://www.white-salmon.net>

Official E-mail Address: janb@ci.white-salmon.wa.us

Official Phone Number: 509-493-1133 Ext. 205

AUDIT CONTACT or PREPARER INFORMATION and CERTIFICATION:

Preparer Name and Title: Jan Brending, Clerk Treasurer

Contact Phone Number: 509-493-1133 Ext. 205

Contact E-mail Address: janb@ci.white-salmon.wa.us

I certify 29th day of May, 2020, 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.

Audit Contract or Preparer Signature _____

Financial Statement C-4

City Of White Salmon

MCAG #: 0481

STATEMENT C-4

FOR COMPARISON USE ONLY, NOT FOR FILING

For Year Ending: December 31, 2019

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BARS CODE		Total For All Funds	001 - Current Expense	101 - Street Fund
		Total Amount	Actual Amount	Actual Amount
Beginning Cash and Investments				
308.10	Reserved	2,368,021.89	859,634.10	0.00
308.80	Unreserved	1,976,818.90	356,709.17	117,999.01
388/588	Net Adjustments	0.00	0.00	0.00
Revenues				
310	Taxes	1,798,257.76	1,380,158.32	346,701.57
320	Licenses and Permits	146,249.68	146,249.68	0.00
330	Intergovernmental Revenues	553,489.88	257,794.75	295,695.13
340	Charges for Goods and Services	3,311,024.72	670,199.38	0.00
350	Fines and Penalties	25,865.59	11,259.59	0.00
360	Miscellaneous Revenues	512,600.65	48,495.37	14,698.44
Total Revenues:		6,347,488.28	2,514,157.09	657,095.14
Expenditures				
510	General Government	572,649.32	572,649.32	0.00
520	Public Safety	1,145,649.14	1,145,649.14	0.00
530	Utilities	2,346,964.39	0.00	0.00
540	Transportation	279,271.32	0.00	279,271.32
550	Natural and Economic Environment	230,491.05	230,491.05	0.00
560	Social Services	0.00	0.00	0.00
570	Culture and Recreation	88,902.33	88,902.33	0.00
Total Expenditures:		4,663,927.55	2,037,691.84	279,271.32
Excess (Deficiency) Revenues over Expenditures:		1,683,560.73	476,465.25	377,823.82
Other Increases				
391-393, 596	Debt Proceeds	0.00	0.00	0.00
397	Transfers-In	333,370.00	0.00	0.00
385	Special or Extraordinary Items	0.00	0.00	0.00
386,389	Custodial Activities	0.00	0.00	0.00
381,382,395,398	Other Increases	373,235.55	273,235.55	0.00
Total Other Increases		706,605.55	273,235.55	0.00
Other Decreases				
594-595	Capital Expenditures	1,087,025.23	133,948.45	146,928.08
591-593, 599	Debt Service	428,174.21	0.00	8,677.61
597	Transfers-Out	333,370.00	333,370.00	0.00
586, 589	Custodial Activities	3,740.68	3,740.68	0.00
585	Special or Extraordinary Items	0.00	0.00	0.00
581, 582	Other Decreases	368,000.00	100,000.00	250,000.00
Total Other Decreases		2,220,310.12	571,059.13	405,605.69
Increase (Decrease) in Cash and Investments		169,856.16	178,641.67	(27,781.87)
Ending Cash and Investments				
508.10	Reserved	2,680,801.84	598,373.59	0.00
508.80	Unreserved	1,833,895.11	796,611.35	90,217.14
Total Ending Cash and Investments		4,514,696.95	1,394,984.94	90,217.14

The accompanying notes are an integral part of this Statement

City Of White Salmon

MCAG #: 0481

STATEMENT C-4

FOR COMPARISON USE ONLY, NOT FOR FILING

For Year Ending: December 31, 2019

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BARS CODE		200 - Unlimited Go Bond Fund Actual Amount	301 - Municipal Capital Improvement Fund Actual Amount	401 - Water Fund Actual Amount
Beginning Cash and Investments				
308.10	Reserved	17,955.12	139,665.57	374,446.12
308.80	Unreserved	0.00	0.00	942,219.54
388/588	Net Adjustments	0.00	0.00	0.00
Revenues				
310	Taxes	97.57	71,300.30	0.00
320	Licenses and Permits	0.00	0.00	0.00
330	Intergovernmental Revenues	0.00	0.00	0.00
340	Charges for Goods and Services	0.00	0.00	1,688,751.23
350	Fines and Penalties	0.00	0.00	14,606.00
360	Miscellaneous Revenues	0.00	6,508.94	376,640.27
Total Revenues:		97.57	77,809.24	2,079,997.50
Expenditures				
510	General Government	0.00	0.00	0.00
520	Public Safety	0.00	0.00	0.00
530	Utilities	0.00	0.00	1,509,070.00
540	Transportation	0.00	0.00	0.00
550	Natural and Economic Environment	0.00	0.00	0.00
560	Social Services	0.00	0.00	0.00
570	Culture and Recreation	0.00	0.00	0.00
Total Expenditures:		0.00	0.00	1,509,070.00
Excess (Deficiency) Revenues over Expenditures:		97.57	77,809.24	570,927.50
Other Increases				
391-393, 596	Debt Proceeds	0.00	0.00	0.00
397	Transfers-In	0.00	333,370.00	0.00
385	Special or Extraordinary Items	0.00	0.00	0.00
386,389	Custodial Activities	0.00	0.00	0.00
381,382,395,398	Other Increases	0.00	0.00	100,000.00
Total Other Increases		0.00	333,370.00	100,000.00
Other Decreases				
594-595	Capital Expenditures	0.00	307,194.74	391,067.91
591-593, 599	Debt Service	0.00	0.00	406,416.33
597	Transfers-Out	0.00	0.00	0.00
586, 589	Custodial Activities	0.00	0.00	0.00
585	Special or Extraordinary Items	0.00	0.00	0.00
581, 582	Other Decreases	0.00	0.00	18,000.00
Total Other Decreases		0.00	307,194.74	815,484.24
Increase (Decrease) in Cash and Investments		97.57	103,984.50	(144,556.74)
Ending Cash and Investments				
508.10	Reserved	18,052.69	243,650.07	506,725.71
508.80	Unreserved	0.00	0.00	665,383.21
Total Ending Cash and Investments		18,052.69	243,650.07	1,172,108.92

The accompanying notes are an integral part of this Statement

City Of White Salmon

MCAG #: 0481

STATEMENT C-4

FOR COMPARISON USE ONLY, NOT FOR FILING

For Year Ending: December 31, 2019

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BARS CODE		402 - Wastewater Collection Fund		
		Actual Amount	Actual Amount	Actual Amount
Beginning Cash and Investments				
308.10	Reserved	976,320.98	0.00	0.00
308.80	Unreserved	559,891.18	0.00	0.00
388/588	Net Adjustments	0.00	0.00	0.00
Revenues				
310	Taxes	0.00	0.00	0.00
320	Licenses and Permits	0.00	0.00	0.00
330	Intergovernmental Revenues	0.00	0.00	0.00
340	Charges for Goods and Services	952,074.11	0.00	0.00
350	Fines and Penalties	0.00	0.00	0.00
360	Miscellaneous Revenues	66,257.63	0.00	0.00
	Total Revenues:	1,018,331.74	0.00	0.00
Expenditures				
510	General Government	0.00	0.00	0.00
520	Public Safety	0.00	0.00	0.00
530	Utilities	837,894.39	0.00	0.00
540	Transportation	0.00	0.00	0.00
550	Natural and Economic Environment	0.00	0.00	0.00
560	Social Services	0.00	0.00	0.00
570	Culture and Recreation	0.00	0.00	0.00
	Total Expenditures:	837,894.39	0.00	0.00
	Excess (Deficiency) Revenues over Expenditures:	180,437.35	0.00	0.00
Other Increases				
391-393, 596	Debt Proceeds	0.00	0.00	0.00
397	Transfers-In	0.00	0.00	0.00
385	Special or Extraordinary Items	0.00	0.00	0.00
386,389	Custodial Activities	0.00	0.00	0.00
381,382,395,398	Other Increases	0.00	0.00	0.00
	Total Other Increases	0.00	0.00	0.00
Other Decreases				
594-595	Capital Expenditures	107,886.05	0.00	0.00
591-593, 599	Debt Service	13,080.27	0.00	0.00
597	Transfers-Out	0.00	0.00	0.00
586, 589	Custodial Activities	0.00	0.00	0.00
585	Special or Extraordinary Items	0.00	0.00	0.00
581, 582	Other Decreases	0.00	0.00	0.00
	Total Other Decreases	120,966.32	0.00	0.00
	Increase (Decrease) in Cash and Investments	59,471.03	0.00	0.00
Ending Cash and Investments				
508.10	Reserved	1,313,999.78	0.00	0.00
508.80	Unreserved	281,683.41	0.00	0.00
	Total Ending Cash and Investments	1,595,683.19	0.00	0.00

The accompanying notes are an integral part of this Statement

Financial Statement C-5

City Of White Salmon

MCAG #: 0481

STATEMENT C-5

FOR COMPARISON USE ONLY, NOT FOR FILING

For Year Ending: December 31, 2019

1 Of 1

BARS CODE		Total For All Funds	630 - Court Remittances	
		Total Amount	Actual Amount	Actual Amount
308	Beginning Cash and Investments	38.53	38.53	0.00
388/588	Net Adjustments	0.00	0.00	0.00
310 - 360	Revenues	0.00	0.00	0.00
370 - 390	Other Increases	11,043.84	11,043.84	0.00
510 - 570	Expenditures	0.00	0.00	0.00
580 - 590	Other Decreases	11,082.37	11,082.37	0.00
	Increase (Decrease) in Cash and Investments	(38.53)	(38.53)	0.00
508	Ending Cash and Investments:	0.00	0.00	0.00

The accompanying notes are an integral part of this Statement

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Notes to the Financial Statements

City of White Salmon
MCAG #0481
Notes to the Financial Statements
For the year ending December 31, 2019

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 a 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 note to 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 not presented using the classifications defined in GAAP.

A. **Fund Accounting**

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

GOVERNMENTAL FUND TYPES:

General Fund

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

Special Revenue Funds

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

Debt Service Funds

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

Capital Projects Funds

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

PROPRIETARY FUND TYPES:

Enterprise Funds

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

FIDUCIARY FUND TYPES:

Fiduciary funds account for assets held by the government in a trustee capacity or as an agent 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 4, *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 one year. 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 or retirement. Sick leave may be accumulated up to 1000 hours. Upon separation or retirement union employees receive payment for 25% of accumulated unused sick leave (including Washington Paid Sick Leave). Upon retirement, non-union employees receive payment for 25% of

accumulated unused sick leave (including Washington Paid Sick Leave). Payments are recognized as expenditures when paid.

F. Long-Term Debt

See Note 3, *Debt Service Requirements*.

G. Reserved Portion of Ending Cash and Investments

Beginning and Ending Cash and Investments is reported as reserved when it is subject to restrictions on use imposed by external parties or due to internal commitments established by the city's finance policies or ordinances. When expenditures that meet restrictions are incurred, the city intends to use reserved resources first before using unreserved amounts.

Reservations of Ending Cash and Investments for 2019 consist of:

Fund	Restricted Balance	Restrictions
001 – Current Expense		
Current Expense	3,500.00	Restricted by external parties (Donation)
Pool Fund	47,690.99	Restricted by WSMC 3.24.200
Fire Reserve Fund	209,679.40	Restricted by WSMC 3.24.030
General Fund Reserve	215,259.92	Restricted by WSMC 3.24.031
Police Vehicle Reserve Fund	119,679.32	Restricted by WSMC 3.24.090
New Pool Fund	2,563.96	Restricted by external parties (Donation)
Total 001 – Current Expense	598,373.59	
200 – Unlimited Go Bond Fund	18,052.69	Restricted by external parties (Obligation Debt)
301 – Municipal Capital Improvement Fund	243,650.07	Restricted by RCW 82.46.030
401 – Water Fund		
Water Rights Acquisition Fund	260,178.53	Restricted by WSMC 3.24.220
Water Bond Redemption Fund	15,616.75	Restricted by external parties (Revenue Bonds)
Water Bond Reserve	52,658.93	Restricted by external parties (Revenue Bonds)
Water Short Lived Asset Reserve	83,112.20	Restricted by external parties (Revenue Bonds)
USDA Rural Development – Jewett	95,159.30	Restrict by external parties (USDA Loan project)
Total 401 – Water Fund	506,725.71	
402 – Wastewater Collection Fund		
Wastewater Reserve Fund	675,215.97	Restricted by WSMC 3.24.170
Wastewater Bond Redemption Fund	11,448.23	Restricted by external parties (Revenue Bonds)
Wastewater Bond Reserve	73,369.39	Restricted by external parties (Revenue Bonds)
Treatment Plant Reserve Fund	553,966.19	Restricted by WSMC 3.24.170
Total 402 – Wastewater Collection Fund	1,313,999.78	

601 – Remittances	0.00	Restricted by external parties (Custodial Funds)
Total Reserves	2,680,801.84	

Note 1 – Budget Compliance

The city adopts annual appropriated budgets for general, special revenue, capital project, 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 for 2019 were as follow:

Fund/Department	Final Appropriated Amounts	Actual Expenses	Variance
001 – Current Expense			
Current Expense			
Finance	463,818.00	451,549.77	12,268.23
Central Services	52,343.00	49,608.86	2,734.14
General Government Services	119,438.00	105,356.66	14,081.34
Law Enforcement	1,012,388.00	962,728.85	49,659.15
Fire Control	117,972.00	103,459.88	14,512.12
Building	119,561.00	117,088.74	2,472.26
Community Services	6,815.00	6,813.98	1.02
Planning & Community Development	252,686.00	229,677.07	23,008.93
Park Facilities	99,106.00	82,404.76	16,701.24
Non-Expenditures	0.00	0.00	0.00
Current Expense	2,244,127.00	2,108,688.57	135,438.43
Pool Fund	14,208.00	14,176.44	31.56
General Fund Reserve	433,370.00	433,370.00	0.00
Fire Reserve Fund	0.00	0.00	0.00
Police Vehicle Reserve Fund	58,089.00	52,515.96	5,573.04
Total 001 – Current Expense	2,749,794.00	2,608,750.97	141,043.03
101 – Street Fund			
Street Fund	709,545.00	684,877.01	24,667.99
Street Construction Fund	0.00	0.00	0.00
Total 101 – Street Fund	709,545.00	684,877.01	24,667.99
200 – Unlimited Go Bond Fund	0.00	0.00	0.00
301 – Municipal Capital Improvement Fund	323,961.00	307,194.74	16,766.26
401 – Water Fund			
Water Fund	1,971,664.00	1,874,716.66	96,947.34
Water Reserve Fund	196,645.00	178,351.91	18,293.09
Water Rights Acquisition Fund	123,985.00	123,984.24	0.76
Water Bond Redemption Fund	42,654.00	42,660.73	-6.73

Water Short Lived Asset Reserve Fund	100,000.00	100,000.00	0.00
Water Construction Fund	0.00	0.00	0.00
USDA Rural Development – Jewett Water	53,823.00	4,840.70	48,982.30
Total 401 – Water Fund	2,488,771.00	2,324,554.24	164,216.76
402 – Wastewater Collection Fund			
Wastewater Collection Fund	944,340.00	945,780.44	-1,440.44
Wastewater Bond Redemption Fund	13,089.00	13,080.27	8.73
Treatment Plant Reserve Fund	0.00	0.00	0.00
Total 402 – Wastewater Collection Fund	957,429.00	958,860.71	-1,431.71
601 – Remittances	11,082.00	11,082.37	-0.37

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

For reporting purposes, the following funds were rolled up: Pool, Fire Reserve and Police Vehicle Reserve were rolled up into the General/Current Expense Fund; Street Construction was rolled into the Street Fund; Water Rights Acquisition, Water Bond Redemption, Water Short Lived Asset Reserve, Water Construction and USDA Rural Development – Jewett Water Main Improvements were rolled up into the Water Fund; Treatment Plant Reserve and Wastewater Bond Redemption were rolled into the Wastewater Collection Fund.

Interfund activity between managerial funds for transactions such as transfers and loans has been eliminated in the consolidation for the financials.

Expenditures in the Water Bond Redemption Fund (under 401 – Water) is over by \$6.73. Principal/interest payment was higher than estimated payment.

The Wastewater Collection Fund (402) pays utility taxes to the Current Expense Fund and Street Fund. Both of these taxes were higher than the amount budgeted which resulted in an expenditure over budget in the amount of \$1,431.71.

Expenditures in the 601 – Remittance is over by \$0.37. Revenues receipted for building surcharges were higher than budgeted. These funds are remitted in their entirety to the State of Washington which resulted in an expenditure over budget of \$0.37.

Note 2 – Component Units, Joint Ventures 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.

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 3 – Debt Service Requirements

Debt Service

The accompanying Schedule of Liabilities (09) provides more details of the outstanding debt and liabilities of the city and summarizes the city’s debt transactions for year ended December 31, 2019.

The debt service requirements for general obligation bonds, revenue bonds, promissory notes, and public works loans are as follows:

	Principal	Interest	Total
2019	\$359,245.00	\$78,300.60	\$437,545.60
2020	\$352,340.97	\$68,557.02	\$420,897.99
2021	\$175,167.34	\$58,271.93	\$233,439.27
2022	\$134,050.92	\$52,793.15	\$186,844.07
2023	\$123,537.07	\$48,948.99	\$172,486.06
2024-2028	\$662,081.93	\$196,095.30	\$858,177.23
2029-2033	\$744,729.93	\$106,358.83	\$851,088.76
2034-2038	\$221,537.16	\$32,451.99	\$253,989.15
2039-2043	\$60,584.35	\$21,795.65	\$82,380.00
2044-2048	\$68,962.79	\$13,417.21	\$82,380.00
2049-2052	\$60,020.96	\$3,915.05	\$63,936.01
Total	\$2,962,258.42	\$680,905.72	\$3,643,164.14

In 2019, the City applied for a Public Works Trust Fund for pre-construction engineering of its 14-Inch Water Main Replacement project in the amount of \$750,000. The City was approved. No expenditures or draws were made against the loan amount in 2019.

In 2019, the City applied for a USDA Rural Development loan for construction of the Jewett Water Main Improvements project in the amount of \$3,19,300 and was approved. Reimbursable expenditures for the project took place in 2019. No draws were taken on the loan until 2020.

Note 4 – Deposits and Investments

Investments are reported at original cost. Investments by type at December 31, 2019 are as follows:

<u>Type of Investment</u>	City's own investments	Investments held by city as an agent for other local governments, individuals or private organizations	Total
L.G.I.P.	1,351,780.72	0.00	1,351,780.72
Time Value Investments	1,001,587.77	0.00	1,001,587.77
Total	2,353,658.49	0.00	2,353,658.49

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 restricts 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 5 - Interfund Loans

The following table displays interfund loan activity during 2019:

Borrowing Fund	Lending Fund	Balance 1/1/2019	New Loans	Repayments	Balance 12/31/2019
General	General Fund Reserve	\$36,000.00	\$0.00	\$18,000.00	\$18,000.00
Street	Current Expense	\$250,000.00	\$0.00	\$250,000.00	\$0.00
USDA	General Fund Reserve	\$0.00	\$100,000.00	\$0.00	\$100,000.00
	Totals	\$286,000.00	\$100,000.00	\$268,000.00	\$118,000.00

Note 6 - Other Disclosures

In February 2020, the Governor of the State of Washington declared a state of emergency in response to the spread of a deadly new virus. In the weeks following the declaration, precautionary measures to slow the spread of the virus have been ordered. These measures includes closing schools, colleges and universities, cancelling public events, prohibiting public and private gatherings, and requiring people to stay home unless they are leaving for an essential function.

On March 3, 2020, the Klickitat County Emergency Operations Center was activated to Level-2 (partial activation and began working to ensure that all local stakeholders had access to relevant information related to COVID-19. On March 13, 2020, Mayor Marla Keethler issued Emergency Proclamation 2020-01 declaring the COVID-19 pandemic to be an emergency in the City of White Salmon pursuant to Section 38.52.070 RCW and other relevant provisions of state and federal law. The Mayor's Emergency Proclamation was ratified by Resolution 2020-04-501 and amended by Resolution 2020-04-502. The Proclamation and subsequent Resolutions put into place temporary procedures for the city's response and operations, budget, single-use carryout bag requirements and communication. City offices were closed beginning March 16, 2020 until further notice with city hall staff working from home and public works employees split into two crews performing essential duties only. The Proclamation and subsequent Resolutions ratified the provision that the city will not issue late fees, penalties, etc. nor shut off water, due to late or unpaid payments with utility billing continuing as usual. It should be noted that the city had, and currently has, a payment plan process in place – White Salmon Delinquent Account Policy (adopted by Resolution 2015-03-404). Employees were notified by the Mayor (action ratified by Resolutions 2020-04-501 and Resolution 2020-04-502) that employees would not be required to use any form of paid leave in the event employees were directed to be self-quarantined, quarantined, sent home with symptoms, stay home sick or unable to work due to scheduling or office closures.

The length of time these measures will be in place, and the full extent of the final impact on the city by COVID-19 pandemic is unknown at this time.

Note 7 – Other Post-Employment Benefits (OPEB) Plans

The city has a commitment to pay for post-employment benefits for employees that belong to LEOFF1. These benefits include medical, vision, long-term care, nursing care and other items approved by the LEOFF Board. Two retirees received benefits during 2019 and \$48,848.61 was paid out for those benefits during the year.

Note 8 – Pension Plans

State Sponsored Pension Plans

Substantially all city 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.

At June 30, 2019 (the measurement date of the plans), the city's proportionate share of the collective net pension liabilities, as reported on the Schedule 09, was as follows:

	Employer Contributions	Allocation %	Liability (Asset)
PERS 1	\$44,315.87	0.006180%	237,643
PERS 2/3	\$65,169.45	0.007979%	77,503
LEOFF 2	21,668.92	0.011753%	(272,281)
VFFRPF	\$450.00	0.230000%	(154,086)

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.

Note 9 - 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 2019 was \$1.237225410736 per \$1,000 on an assessed valuation of \$365,743,951 for a total regular levy of \$452,507.71.

It is noted that in November 2017, voters approved an excess levy in the amount of \$0.18 per \$1,000 to be used to operate and maintain the City of White Salmon pool. However, even though appropriate documentation was provided to the Klickitat County Assessor's Office, the amount was not levied in 2018. The amount was levied in 2019. The City of White Salmon allocated the appropriate amount of taxes (\$0.18 per \$1000) to the city's Pool Fund for operation and maintenance expenses in 2018. The funds levied in 2019 were allocated to the Current Expense Fund.

Note 10 – 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, 2019, 100 municipalities/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 and fidelity (crime), pollution liability, and cyber liability coverages are stand-alone policies, which the AWC RMSA procures for its members. The AWC RMSA also allows members with airports to group purchase airport 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. For the first \$1 million in liability limits, AWC RMSA is self-insured for its Self-Insured Retention (SIR) of \$250,000, per occurrence, and is reinsured by Great American for the additional \$750,000. The \$9 million in excess liability coverage limits is provided through an excess liability policy purchased from Argonaut Insurance Company. The \$5 million in excess liability coverage limits above the first layer of excess coverage is purchased from Allied World National Assurance Company. Since AWC RMSA is a cooperative program, there is joint liability among the participating members. The excess property coverage is purchased through Lexington Insurance Company and in 2019, AWC RMSA carried a retention of \$200,000 and limits up to \$250 million. All commercial policies have been purchased through the Pool's Broker of Record, Aon.

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 11 – Health & Welfare

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 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, 2019, 261 cities/towns/non-city entities participate in the AWC Trust HCP.

The AWC Trust HCP allows members to establish a program of joint insurance and provides health and welfare services to all participating members. The AWC Trust HCP pools claims without regard to individual member experience. The pool is actuarially rated each year with the assumption of projected claims run-out for all current members. The AWC Trust HCP includes medical, dental and vision insurance through the following carriers: Kaiser Foundation Health Plan of Washington, Kaiser Foundation Health Plan of Washington Options, Inc., Regence BlueShield, Asuris Northwest Health, Delta Dental of Washington, and Vision Service Plan. Eligible members are cities and towns within the state of Washington. Non-City Entities (public agency, public corporation, intergovernmental agency, or political subdivision within the state of Washington) are eligible to apply for coverage into the AWC Trust HCP, submitting application to the Board of Trustees for review as required in the Trust Agreement.

Participating employers pay monthly premiums to the AWC Trust HCP. The AWC Trust HCP is responsible for payment of all covered claims. In 2019, the AWC Trust HCP purchased stop loss insurance for Regence/Asuris plans at an Individual Stop Loss (ISL) of \$1.5 million through Commentet Bay Risk Management, and Kaiser ISL at \$1 million with Companion Life through ASG Risk Management. The aggregate policy is for 200% of expected medical claims.

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

Schedule 1
Revenues and Expenditures

CITY OF WHITE SALMON

MCAG #: 0481

SCHEDULE 01 REVENUES

Detail of Revenues & Other Sources

For Year Ending: December 31, 2019

001 Current Expense

BAS EL OB LA

308 10 00 01	CE-Reserved Beg. Balance	4,000.00
308 10 01 10	Fire Res-Rsvd. Beg. Balance	23,851.67
308 10 01 12	General Fund Reserve-Beginning Balance	625,831.86
308 10 01 13	Pool-Beg Balance	32,891.39
308 10 01 21	Police Vehicle Reserve-Rsvd. Beg. Balance	170,495.22
308 10 03 07	New Pool-Rsvd. Beg. Balance	2,563.96
308 80 00 00	CE-Unrsvd. Beg. Balance	356,709.17
308.00	TOTAL BEGINNING NET CASH & INVESTMENTS	1,216,343.27
311 10 00 00	CE-Property Taxes	259,642.03
311 10 00 02	Pool-Property Taxes	680.00
311.00	TOTAL GENERAL PROPERTY TAXES	260,322.03
313 11 00 00	CE-Local Sales & Use Tax	522,976.18
313.00	TOTAL RETAIL SALES AND USE TAX	522,976.18
316 43 00 00	CE-Natural Gas Utility Tax	32,838.07
316 44 00 00	CE-Water Utility Tax	203,350.37
316 45 00 00	CE-Wastewater Utility Tax	142,524.26
316 46 00 00	CE-Television Cable Utility Tax	24,387.59
316 47 00 00	CE-Telephone Utility Tax	35,070.04
316 48 00 00	CE-Refuse Collection Utility Tax	18,003.15
316 49 00 00	CE-Electric Utility Tax	128,865.81
316 81 00 00	CE-GE Tax-Punch Boards & Pull Tabs	290.78
316 82 00 00	CE-GE Tax-Bingo & Raffles	551.18
316.00	TOTAL BUSINESS AND OCCUPATION TAXES	585,881.25
317 20 00 00	CE-Leasehold Excise Tax	10,978.86
317.00	TOTAL EXCISE TAXES	10,978.86
310.00	TOTAL	1,380,158.32
321 91 00 00	CE-Cable Franchise Fees	15,548.09
321 99 00 00	CE-Business Licenses & Permits	26,335.00
321.00	TOTAL BUSINESS LICENSES & PERMITS	41,883.09
322 10 00 00	CE-Building Permit	82,494.59
322 10 00 01	CE-Bldg Permits/Residential	650.00
322 10 00 04	CE-Bldg Permits/Signs	400.00
322 10 00 05	CE-Mechanical Permit	6,027.00
322 10 00 06	CE-Plumbing Permit	12,145.00
322 30 00 00	CE-Animal Licenses	1,300.00
322 40 00 00	CE-Street And Curb Permits	1,350.00

CITY OF WHITE SALMON

MCAG #: 0481

SCHEDULE 01 REVENUES

Detail of Revenues & Other Sources
For Year Ending: December 31, 2019

001 Current Expense

BAS EL OB LA

322.00	TOTAL NON-BUSINESS LICENSES & PERMITS	104,366.59
320.00	TOTAL	146,249.68
331 16 60 00	CE-US Dept Justice-BPV Grant	439.76
331.00	TOTAL DIRECT FEDERAL GRANTS	439.76
334 03 10 04	Fire Res-DOE Radio Grant 2018	180,227.65
334 04 24 00	CE-CTED Stop Grant	7,125.05
334 04 90 01	CE-EMS Trauma Grant	1,266.00
334.00	TOTAL STATE GRANTS	188,618.70
335 00 91 00	CE-PUD Privilege Tax	26,044.83
335.00	TOTAL STATE SHARED REVENUES	26,044.83
336 00 98 00	CE-City Assistance-ESSB6050	536.19
336 06 21 00	CE-Violent Crimes/population	1,000.00
336 06 26 00	CE-Special Programs	2,709.33
336 06 42 00	CE-Marijuana Excise Tax	2,920.11
336 06 51 00	CE-DUI/other Assistance	349.98
336 06 94 00	CE-Liquor Excise Tax	13,737.18
336 06 95 00	CE-Liquor Board Profits	20,477.17
336.00	TOTAL STATE ENTITLEMENTS, IMPACT PAYMENTS, ETC	41,729.96
337 00 22 00	CE-RMSA Lexipol Grant	961.50
337.00	TOTAL INTERLOCAL GRANTS, ENTITLEMENTS, IMPACT PAYME	961.50
330.00	TOTAL	257,794.75
341 33 00 00	CE-District Court-Admin Fees	66.47
341 35 00 00	CE-Oth Cert & Copy Fees	439.00
341 43 00 00	CE-Finance Admin Fees	202,979.72
341 43 00 01	CE-Legislative Admin Fees	17,375.14
341 62 00 00	Word Processing, Printing And Duplicating Services	28.72
341 96 00 00	CE-HR Admin Fees	19,547.46
341.00	TOTAL GENERAL GOVERNMENT	240,436.51
342 10 00 00	CE-Law Enforcement Services	1,655.00
342 10 00 01	CE-Law Enforcement-Bingen	331,750.00
342 36 00 00	CE-Hous'g/Monitor'g Prisoner	555.00
342.00	TOTAL PUBLIC SAFETY	333,960.00
345 81 00 00	CE-Zoning & Subdivision Fees	34,084.10

CITY OF WHITE SALMON

MCAG #: 0481

SCHEDULE 01 REVENUES

Detail of Revenues & Other Sources
For Year Ending: December 31, 2019

001 Current Expense

BAS EL OB LA

345 83 00 00	CE-Plan Review Fees	61,468.77
345.00	TOTAL NATURAL AND ECONOMIC ENVIRONMENT	95,552.87
347 30 00 01	CE-Park Use Activity Fees	250.00
347.00	TOTAL CULTURE & RECREATION	250.00
340.00	TOTAL	670,199.38
353 10 00 00	CE-Traffic Infraction Penalty	3,495.50
353.00	TOTAL CIVIL INFRACTION PENALTIES	3,495.50
354 00 00 00	CE-Parking Infraction Penalty	125.00
354.00	TOTAL CIVIL PARKING INFRACTION PENALTIES	125.00
355 20 00 00	CE-DUI Fines	2,521.12
355 80 00 00	CE-Other Criminal Traffic Fines	2,065.51
355.00	TOTAL CRIMINAL TRAFFIC MISDEMEANOR FINES	4,586.63
356 50 00 00	CE-Sup Court, Inv Fund Assets	19.24
356 50 00 01	CE-Investigative Fund Assessments	213.10
356 90 00 00	CE-Other Non-traffic Fines	628.09
356.00	TOTAL CRIMINAL NON-TRAFFIC FINES	860.43
357 33 00 00	CE-Public Defense Cost	2,117.98
357 37 00 00	CE-Warr/Subp Cost Remit	74.05
357.00	TOTAL CRIMINAL COSTS	2,192.03
350.00	TOTAL	11,259.59
361 11 00 00	CE-Investment Interest	4,925.38
361 11 11 00	Fire Res-Invest Int.	300.08
361 11 12 00	GF Reserve-Invest Int.	2,798.06
361 11 21 01	Police-Investment Interest	1,700.06
361 40 00 00	CE-Sales Tax Interest	902.53
361 40 00 84	GF Reserve-Water Loan Int.	2,000.00
361 40 00 99	CD-Street IF Loan Interest	8,677.61
361 40 01 00	CE-Dist Ct, Interest Income	471.58
361.00	TOTAL INTEREST AND OTHER EARNINGS	21,775.30
362 50 00 00	CE-Lease-Mt Adams Chamber	4,904.26
362.00	TOTAL RENTS, LEASES AND CONCESSIONS	4,904.26
367 11 00 05	CE-Donations (Police Dept)	3,000.00

CITY OF WHITE SALMON

MCAG #: 0481

SCHEDULE 01 REVENUES

Detail of Revenues & Other Sources

For Year Ending: December 31, 2019

001 Current Expense

BAS EL OB LA

367 11 00 08	CE-Donations (Park Dept)	250.00
367 11 22 00	Fire Res-Donations	5,300.00
367.00	TOTAL CONTRIBUTIONS/DONATIONS FROM PRIVATE SOURCES	8,550.00
369 10 00 01	CE-Sale Of Surplus-Finance	464.50
369 10 00 02	CE-Sale Of Surplus-Police	2,918.00
369 10 00 06	CE-Sale Of Surplus-Parks	1,400.80
369 10 00 07	Pool-Sale Of Surplus	1,161.99
369 40 00 00	CE-Restitution	2,555.78
369 91 00 00	CE-Other Misc Revenue	2,994.99
369 91 00 01	CE-Police Misc Revenue	1,129.35
369 91 00 02	CE-Fire Misc Revenue	321.84
369 91 00 40	CE-Candidate Election Filing Fees	78.60
369 91 00 46	CE-Park Misc Revenue	213.91
369 91 01 07	Pool-Other Misc. Revenue	26.05
369.00	TOTAL OTHER MISCELLANEOUS REVENUES	13,265.81
360.00	TOTAL	48,495.37
381 20 00 00	CE-Street IF Loan Repayment	250,000.00
381 20 00 84	GF Reserve-Water Loan Repayment	18,000.00
381.00	TOTAL INTERFUND LOAN RECEIPTS	268,000.00
382 10 00 02	Park-Reservation Deposit	2,420.00
382 10 00 03	CE-Surplus Premium	1,372.20
382 10 00 04	CE-Surplus Sales Tax	1,443.35
382.00	TOTAL	5,235.55
380.00	TOTAL	273,235.55
300.00	TOTAL RESOURCES	4,003,735.91

CITY OF WHITE SALMON

MCAG #: 0481

SCHEDULE 01 EXPENDITURES

Detail of Expenditures & Other Uses

For Year Ending: December 31, 2019

001 Current Expense

BAS EL

511.60	Legislative Services (Commission Or Council)	
10	Salaries & Wages	9,288.00
20	Personnel Benefits	821.64
31	Office & Operating Supplies	48.25
41	Professional Services	975.00
43	Travel	2,551.42
47	Utility Services	633.32
49	Miscellaneous	602.30
	511.00 TOTAL LEGISLATIVE	<hr/> 14,919.93
512.50	Municipal Court	
41	Professional Services	18,720.45
	512.00 TOTAL JUDICIAL	<hr/> 18,720.45
513.10	Executive Office	
10	Salaries & Wages	7,860.00
20	Personnel Benefits	688.04
42	Communications	670.14
43	Travel	597.09
	513.00 TOTAL EXECUTIVE	<hr/> 9,815.27
514.20	Financial Services	
10	Salaries & Wages	108,242.65
11	Salaries & Wages	253.96
20	Personnel Benefits	53,120.79
21	Personnel Benefits	53.50
31	Office & Operating Supplies	6,730.63
41	Professional Services	69,992.94
42	Communications	18,495.00
43	Travel	1,165.18
45	Operating Rentals & Leases	7,173.03
46	Insurance	150,949.00
47	Utility Services	5,580.09
48	Repairs & Maintenance	1,960.65
49	Miscellaneous	8,339.79
514.40	Election Services	
49	Miscellaneous	1,342.81
	514.00 TOTAL FINANCIAL & RECORD SERVICES	<hr/> 433,400.02
515.41		
41	Professional Services	23,395.44
515.45		
41	Professional Services	16,848.26
515.91	General Indigent Defense	
41	Professional Services	5,941.09
	515.00 TOTAL LEGAL	<hr/> 46,184.70
518.10	Personnel Services	
10	Salaries & Wages	28,703.74

CITY OF WHITE SALMON

MCAG #: 0481

CHEDULE 01 EXPENDITURES

Detail of Expenditures & Other Uses

For Year Ending: December 31, 2019

001 Current Expense

BAS EL

	20 Personnel Benefits	12,779.15
	34 Supplies Purchased For Inventory Or Resale	27.35
	41 Professional Services	3,534.51
	42 Communications	306.58
	43 Travel	339.22
	44 Taxes And Operating Assessments	28.00
	48 Repairs & Maintenance	3,890.31
	518.00 TOTAL CENTRAL SERVICES	49,608.86
	510.00	572,649.32
521.10	Administration	
	31 Office & Operating Supplies	27.35
521.20	Police Operations	
	10 Salaries & Wages	465,065.84
	11 Salaries & Wages	37,007.55
	12 Salaries & Wages	8,267.70
	20 Personnel Benefits	248,704.65
	21 Personnel Benefits	6,084.73
	22 Personnel Benefits	1,095.77
	23 Personnel Benefits	11,526.22
	31 Office & Operating Supplies	16,289.42
	32 Fuel Consumed	17,961.59
	35 Small Tools And Minor Equipment	30.49
	41 Professional Services	24,287.87
	42 Communications	41,341.35
	45 Operating Rentals & Leases	3,722.65
	47 Utility Services	3,275.70
	48 Repairs & Maintenance	10,197.51
	49 Miscellaneous	573.53
521.21		
	31 Office & Operating Supplies	217.15
	40 Other Services And Charges	2,819.56
521.40	Training	
	49 Miscellaneous	14,456.89
	521.00 TOTAL LAW ENFORCEMENT	912,953.52
522.20	Fire Suppression And Emergency Medical Services	
	10 Salaries & Wages	24,787.49
	20 Personnel Benefits	8,487.47
	23 Personnel Benefits	10,952.41
	24 Personnel Benefits	168.00
	25 Personnel Benefits	1,770.00
	31 Office & Operating Supplies	3,564.57
	32 Fuel Consumed	4,262.64
	35 Small Tools And Minor Equipment	942.44
	41 Professional Services	2,507.67
	42 Communications	709.11
	44 Taxes And Operating Assessments	11.53
	47 Utility Services	2,860.64

CITY OF WHITE SALMON

MCAG #: 0481

SCHEDULE 01 EXPENDITURES

Detail of Expenditures & Other Uses
For Year Ending: December 31, 2019

001 Current Expense

BAS EL

	48	Repairs & Maintenance	4,935.35
	49	Miscellaneous	137.35
522.45		Training Obtained By Employees	
	43	Travel	4,129.86
	49	Miscellaneous	17,000.00
522.50		Facilities	
	31	Office & Operating Supplies	787.97
	48	Repairs & Maintenance	1,905.87
522.60		Vehicles And Equipment Maintenance	
	10	Salaries & Wages	2,154.64
	20	Personnel Benefits	1,537.45
	31	Office & Operating Supplies	6,818.91
	48	Repairs & Maintenance	795.30
		522.00 TOTAL FIRE SUPPRESSION AND EMERGENCY MEDICAL SERVIC	101,233.47
523.60		Care & Custody Of Prisoners	
	49	Miscellaneous	13,000.00
		523.00 TOTAL DETENTION AND/OR CORRECTION	13,000.00
524.60		Enforcement Of Codes And Regulation	
	10	Salaries & Wages	75,930.42
	11	Salaries & Wages	724.42
	20	Personnel Benefits	33,301.19
	21	Personnel Benefits	152.68
	31	Office & Operating Supplies	1,826.32
	41	Professional Services	1,954.50
	42	Communications	936.75
	43	Travel	896.25
	48	Repairs & Maintenance	1,126.08
	49	Miscellaneous	240.13
		524.00 TOTAL PROTECTIVE INSPECTIONS	117,088.74
525.60		Disaster Preparedness	
	49	Miscellaneous	1,373.41
		525.00 TOTAL DISASTER SERVICES	1,373.41
		520.00	1,145,649.14
557.30		Tourism	
	31	Office & Operating Supplies	83.70
	41	Professional Services	730.28
		557.00 TOTAL COMMUNITY SERVICES	813.98
558.60		Planning	
	10	Salaries & Wages	58,638.56
	11	Salaries & Wages	724.42
	20	Personnel Benefits	25,645.54
	21	Personnel Benefits	152.56
	31	Office & Operating Supplies	112.71

CITY OF WHITE SALMON

MCAG #: 0481

SCHEDULE 01 EXPENDITURES

Detail of Expenditures & Other Uses

For Year Ending: December 31, 2019

001 Current Expense

BAS EL

	41 Professional Services	139,898.81
	42 Communications	312.23
	43 Travel	70.29
	44 Taxes And Operating Assessments	2,136.10
	47 Utility Services	633.22
558.70	Economic Development	
	41 Professional Services	1,357.00
	558.00 TOTAL PLANNING AND ECONOMIC DEVELOPMENT	229,677.07
		<hr/>
	550.00	230,491.05
571.20		
	49 Miscellaneous	6,000.00
	571.00 TOTAL EDUCATIONAL AND RECREATIONAL ACTIVITIES	6,000.00
		<hr/>
576.20	Swimming Pools	
	20 Personnel Benefits	0.54
	23 Personnel Benefits	83.08
	31 Office & Operating Supplies	3,074.83
	41 Professional Services	7,774.00
	43 Travel	4.22
	44 Taxes And Operating Assessments	1,270.00
	47 Utility Services	1,825.57
	48 Repairs & Maintenance	94.20
	49 Miscellaneous	50.00
576.80	General Parks	
	10 Salaries & Wages	16,226.63
	20 Personnel Benefits	8,147.47
	23 Personnel Benefits	292.67
	31 Office & Operating Supplies	4,463.14
	32 Fuel Consumed	2,098.64
	35 Small Tools And Minor Equipment	637.69
	41 Professional Services	4,152.31
	42 Communications	784.10
	43 Travel	283.89
	44 Taxes And Operating Assessments	111.81
	45 Operating Rentals & Leases	29.70
	47 Utility Services	26,363.60
	48 Repairs & Maintenance	4,143.18
	49 Miscellaneous	991.06
	576.00 TOTAL PARK FACILITIES	82,902.33
		<hr/>
	570.00	88,902.33
581.10	Loans Issued To Other Funds	
	04 Personnel Benefits	100,000.00
	581.00 TOTAL INTERFUND LOAN DISBURSEMENTS	100,000.00
		<hr/>
589.90	Other Custodial Activities	

CITY OF WHITE SALMON

MCAG #: 0481

CHEDULE 01 EXPENDITURES

Detail of Expenditures & Other Uses

For Year Ending: December 31, 2019

001 Current Expense

BAS EL

	00	1,190.68
	01	2,550.00
	589.00	3,740.68
		<hr/>
	580.00	103,740.68
594.14	Finance and Other Administration	
	64 Machinery & Equipment	18,301.88
594.21	Law Enforcement	
	62 Buildings & Structures	43,597.28
	64 Machinery & Equipment	58,694.01
594.22	Fire And Emergency Medical Activities	
	64 Machinery & Equipment	2,226.41
594.76	Park Facilities	
	64 Machinery & Equipment	11,128.87
	594.00	133,948.45
		<hr/>
597.00		
	01	333,370.00
	597.00	333,370.00
		<hr/>
	590.00	467,318.45
		<hr/>
	500.00	2,608,750.97
		<hr/>
	508.80.00 Unreserved	796,611.35
	508.10.00 Reserved	598,373.59

CITY OF WHITE SALMON

MCAG #: 0481

SCHEDULE 01 REVENUES

Detail of Revenues & Other Sources

For Year Ending: December 31, 2019

101 Street Fund

BAS EL OB LA

308 80 01 01	Street-Unrsvd. Beg. Balance	117,999.01
308.00	TOTAL BEGINNING NET CASH & INVESTMENTS	117,999.01
311 10 00 01	Street-Property Taxes	188,016.69
311.00	TOTAL GENERAL PROPERTY TAXES	188,016.69
316 44 01 01	Street-Water Utility Tax	101,675.17
316 45 01 01	Street-Wastewater Utility Tax	57,009.71
316.00	TOTAL BUSINESS AND OCCUPATION TAXES	158,684.88
310.00	TOTAL	346,701.57
334 03 82 21	Street-TIB 2018 Wyers (Chip Seal)	20,656.00
334 03 82 22	Street-TIB 2018 4th Street	218,592.00
334.00	TOTAL STATE GRANTS	239,248.00
336 00 71 00	Street-Multimodal Transp.	3,477.54
336 00 87 00	Street-Fuel Tax	52,969.59
336.00	TOTAL STATE ENTITLEMENTS, IMPACT PAYMENTS, ETC	56,447.13
330.00	TOTAL	295,695.13
369 10 42 00	Street-Sale Of Scrap And Junk	8,471.28
369 91 01 01	Street-Other Misc Revenue	6,227.16
369.00	TOTAL OTHER MISCELLANEOUS REVENUES	14,698.44
360.00	TOTAL	14,698.44
300.00	TOTAL RESOURCES	775,094.15

CITY OF WHITE SALMON

MCAG #: 0481

SCHEDULE 01 EXPENDITURES

Detail of Expenditures & Other Uses
For Year Ending: December 31, 2019

101 Street Fund

BAS EL

542.30 Roadway		
10	Salaries & Wages	109,130.93
11	Salaries & Wages	4,164.80
20	Personnel Benefits	51,985.52
21	Personnel Benefits	963.81
23	Personnel Benefits	511.59
31	Office & Operating Supplies	21,932.30
32	Fuel Consumed	5,451.25
35	Small Tools And Minor Equipment	542.46
41	Professional Services	36,624.86
42	Communications	2,292.96
43	Travel	461.45
44	Taxes And Operating Assessments	509.32
45	Operating Rentals & Leases	2,575.23
47	Utility Services	1,670.92
48	Repairs & Maintenance	22,251.63
49	Miscellaneous	1,356.12
542.40	Drainage	
20	Personnel Benefits	0.45
542.63	Street Lighting	
47	Utility Services	14,745.72
542.65	Parking Facilities	
45	Operating Rentals & Leases	2,100.00
542.00	TOTAL ROADS & STREETS ORDINARY MAINTENANCE	<u>279,271.32</u>
540.00		279,271.32
581.20	Loan Repayment Issued	
00	Personnel Benefits	250,000.00
581.00	TOTAL INTERFUND LOAN DISBURSEMENTS	<u>250,000.00</u>
580.00		250,000.00
592.18	Centralized Services	
82	Interest On Interfund Debt	8,677.61
592.00	TOTAL INTEREST AND OTHER DEBT SERVICE COSTS	<u>8,677.61</u>
594.42	Road/Street Maintenance	
64	Machinery & Equipment	1,364.92
70	Debt Service: Principal	3,993.73
80	Debt Service: Interest And Related Costs	120.75
594.00	TOTAL CAPITAL EXPENDITURES/EXPENSES	<u>5,479.40</u>
595.30		
60	Capital Outlays	141,448.68
595.00	TOTAL ROADS/STREETS CONST. & OTHER INFRASTRUCTURE	<u>141,448.68</u>

CITY OF WHITE SALMON

MCAG #: 0481

SCHEDULE 01 EXPENDITURES

Detail of Expenditures & Other Uses
For Year Ending: December 31, 2019

101 Street Fund

BAS EL

590.00	155,605.69
500.00 TOTAL EXPENDITURES AND OTHER FINANCING USES	684,877.01
508.80.00 Unreserved	90,217.14
508.10.00 Reserved	0.00

CITY OF WHITE SALMON

MCAG #: 0481

SCHEDULE 01 REVENUES

Detail of Revenues & Other Sources
For Year Ending: December 31, 2019

200 Unlimited Go Bond Fund

BAS EL OB LA

308 10 02 00	GO Bond-Rsvd. Beg. Balance	17,955.12
308.00	TOTAL BEGINNING NET CASH & INVESTMENTS	17,955.12
311 10 02 00	GO Bond-Property Taxes	97.57
311.00	TOTAL GENERAL PROPERTY TAXES	97.57
310.00	TOTAL	97.57
300.00	TOTAL RESOURCES	18,052.69

CITY OF WHITE SALMON

MCAG #: 0481

SCHEDULE 01 EXPENDITURES

Detail of Expenditures & Other Uses
For Year Ending: December 31, 2019

200 Unlimited Go Bond Fund

BAS EL

500.00 TOTAL EXPENDITURES AND OTHER FINANCING USES	0.00
508.80.00 Unreserved	0.00
508.10.00 Reserved	18,052.69

CITY OF WHITE SALMON

MCAG #: 0481

SCHEDULE 01 REVENUES

Detail of Revenues & Other Sources
For Year Ending: December 31, 2019

301 Municipal Capital Improvement Fund

BAS EL OB LA

308 10 01 08	MCI-Rsvd. Beg. Balance	139,665.57
308.00	TOTAL BEGINNING NET CASH & INVESTMENTS	139,665.57
318 34 00 00	MCI-Real Estate Excise Taxes	71,300.30
318.00	TOTAL OTHER TAXES	71,300.30
310.00	TOTAL	71,300.30
361 11 95 00	MCI-Investment Interest	1,508.94
361.00	TOTAL INTEREST AND OTHER EARNINGS	1,508.94
367 00 01 08	MCI-Donations Youth Center/Community Center	5,000.00
367.00	TOTAL CONTRIBUTIONS/DONATIONS FROM PRIVATE SOURCES	5,000.00
360.00	TOTAL	6,508.94
397 00 01 12	MCI-Transfer From General Fund Resesrve	333,370.00
397.00	TOTAL TRANSFERS-IN	333,370.00
390.00	TOTAL	333,370.00
300.00	TOTAL RESOURCES	550,844.81

CITY OF WHITE SALMON

MCAG #: 0481

SCHEDULE 01 EXPENDITURES

Detail of Expenditures & Other Uses

For Year Ending: December 31, 2019

301 Municipal Capital Improvement Fund

BAS EL

594.14	Finance and Other Administration	
	62 Buildings & Structures	201,269.00
594.18	Centralized Services	
	62 Buildings & Structures	7,633.57
594.42	Road/Street Maintenance	
	64 Machinery & Equipment	98,292.17
594.00	TOTAL CAPITAL EXPENDITURES/EXPENSES	<u>307,194.74</u>
590.00		<u>307,194.74</u>
500.00	TOTAL EXPENDITURES AND OTHER FINANCING USES	<u>307,194.74</u>
508.80.00	Unreserved	0.00
508.10.00	Reserved	243,650.07

CITY OF WHITE SALMON

MCAG #: 0481

SCHEDULE 01 REVENUES

Detail of Revenues & Other Sources
For Year Ending: December 31, 2019

401 Water Fund

BAS EL OB LA

	<hr/>	
308 10 04 13	Water Bd Red-Rsvd. Beg. Balance	15,623.48
308 10 04 15	Water Bd Res-Rsvd. Beg. Balance	50,260.84
308 10 04 18	WSLAR-Rsvd. Beg. Balance	83,112.20
308 10 12 00	WRAF-Rsvd. Beg. Balance	225,449.60
308 80 04 01	Water-Unrsvd. Beg. Balance	792,260.28
308 80 04 08	W Res-Unrsvd. Beg. Balance	149,959.26
308.00	TOTAL BEGINNING NET CASH & INVESTMENTS	1,316,665.66
343 40 00 01	Water-Water Sales	1,684,929.99
343 40 00 02	Water-Other Fees & Charges	3,821.24
343.00	TOTAL UTILITIES	1,688,751.23
340.00	TOTAL	1,688,751.23
359 90 00 00	Water-Late Charges	14,606.00
359.00	TOTAL NON-COURT FINES, FORFEITURES & PENALTIES	14,606.00
350.00	TOTAL	14,606.00
361 11 34 02	Water-Investment Interest	3,414.99
361 11 34 03	W Res-Investment Interest	1,090.48
361 11 34 04	WRAF-Investment Interest	2,608.62
361 11 34 05	Water Bd Res-Investment Int.	574.09
361.00	TOTAL INTEREST AND OTHER EARNINGS	7,688.18
367 00 40 03	Water-Water Connections	195,845.40
367.00	TOTAL CONTRIBUTIONS/DONATIONS FROM PRIVATE SOURCES	195,845.40
368 10 00 00	WRAF-Fees From Water Sales	156,104.55
368.00	TOTAL SPECIAL ASSESSMENTS	156,104.55
369 10 34 00	Water-Sale Of Scrap And Junk	16,826.63
369 91 04 01	Water-Other Misc Revenue	175.51
369.00	TOTAL OTHER MISCELLANEOUS REVENUES	17,002.14
360.00	TOTAL	376,640.27
381 10 01 12	USDA-Interfund Loan From General Fund Reserve	100,000.00
381.00	TOTAL INTERFUND LOAN RECEIPTS	100,000.00
380.00	TOTAL	100,000.00

CITY OF WHITE SALMON

MCAG #: 0481

SCHEDULE 01 REVENUES

Detail of Revenues & Other Sources
For Year Ending: December 31, 2019

401 Water Fund

BAS EL OB LA

300.00 TOTAL RESOURCES

3,496,663.16

CITY OF WHITE SALMON

MCAG #: 0481

CHEDULE 01 EXPENDITURES

Detail of Expenditures & Other Uses

For Year Ending: December 31, 2019

401 Water Fund

BAS EL

534.80

10	Salaries & Wages	293,667.98
11	Salaries & Wages	11,435.43
20	Personnel Benefits	155,182.94
21	Personnel Benefits	2,628.20
23	Personnel Benefits	761.86
31	Office & Operating Supplies	71,006.03
32	Fuel Consumed	9,574.10
35	Small Tools And Minor Equipment	2,330.71
41	Professional Services	456,588.11
42	Communications	7,251.14
43	Travel	4,357.62
44	Taxes And Operating Assessments	1,369.31
45	Operating Rentals & Leases	29.69
47	Utility Services	69,737.01
48	Repairs & Maintenance	30,739.12
49	Miscellaneous	392,410.75

534.00 TOTAL WATER UTILITIES 1,509,070.00

530.00 1,509,070.00

581.20	Loan Repayment Issued	
00	Personnel Benefits	18,000.00

581.00 TOTAL INTERFUND LOAN DISBURSEMENTS 18,000.00

580.00 18,000.00

591.34	Water Utilities	
72	Revenue Bonds	29,517.90
78	Intergovernmental Loans	298,424.39

591.00 TOTAL REDEMPTION OF LONG TERM DEBT 327,942.29

592.18	Centralized Services	
82	Interest On Interfund Debt	2,000.00

592.34	Water Utilities	
83	Interest On Long-Term External Debt	76,460.04
84	Debt Issue Costs	14.00

592.00 TOTAL INTEREST AND OTHER DEBT SERVICE COSTS 78,474.04

594.34	Water Utilities	
64	Machinery & Equipment	382,838.93
70	Debt Service: Principal	7,987.47
80	Debt Service: Interest And Related Costs	241.51

594.00 TOTAL CAPITAL EXPENDITURES/EXPENSES 391,067.91

590.00 797,484 66

CITY OF WHITE SALMON

MCAG #: 0481

SCHEDULE 01 EXPENDITURES

Detail of Expenditures & Other Uses
For Year Ending: December 31, 2019

401 Water Fund

BAS EL

500.00 TOTAL EXPENDITURES AND OTHER FINANCING USES	2,324,554.24
508.80.00 Unreserved	665,383.21
508.10.00 Reserved	506,725.71

CITY OF WHITE SALMON

MCA# #: 0481

SCHEDULE 01 REVENUES

Detail of Revenues & Other Sources
For Year Ending: December 31, 2019

402 Wastewater Collection Fund

BAS EL OB LA

308 10 04 09	WW Res-Rsvd. Beg. Balance	380,288.46
308 10 04 14	WW Bd Red-Rsvd. Beg. Balance	11,439.50
308 10 04 16	WW Bd Res-Rsvd. Beg. Balance	72,402.48
308 10 04 17	Treatment Plant Res-Rsvd. Beg. Balance	512,190.54
308 80 04 02	WW-Unrsvd. Beg. Balance	559,891.18
308.00	TOTAL BEGINNING NET CASH & INVESTMENTS	1,536,212.16
343 50 00 01	WW-Service Charge	952,074.11
343.00	TOTAL UTILITIES	952,074.11
340.00	TOTAL	952,074.11
361 11 35 01	WW-Investment Interest	5,526.72
361 11 35 02	WW Res-Investment Interest	4,927.51
361 11 35 03	Treatment Plant Res-Investment Interest	7,275.65
361 11 35 04	WW Bd Res-Investment Int	966.91
361.00	TOTAL INTEREST AND OTHER EARNINGS	18,696.79
367 00 50 03	WW-Connections	46,000.00
367.00	TOTAL CONTRIBUTIONS/DONATIONS FROM PRIVATE SOURCES	46,000.00
369 10 35 00	WW-Sale Of Scrap And Junk	1,400.00
369 91 04 02	WW-Other Misc Revenue	160.84
369.00	TOTAL OTHER MISCELLANEOUS REVENUES	1,560.84
360.00	TOTAL	66,257.63
300.00	TOTAL RESOURCES	2,554,543.90

CITY OF WHITE SALMON

MCAG #: 0481

SCHEDULE 01 EXPENDITURES

Detail of Expenditures & Other Uses
For Year Ending: December 31, 2019

402 Wastewater Collection Fund

BAS EL

535.80

10	Salaries & Wages	105,693.74
11	Salaries & Wages	1,168.15
20	Personnel Benefits	47,233.47
21	Personnel Benefits	252.92
23	Personnel Benefits	570.16
31	Office & Operating Supplies	5,809.05
32	Fuel Consumed	3,786.53
35	Small Tools And Minor Equipment	672.24
41	Professional Services	94,789.77
42	Communications	3,481.70
43	Travel	1,167.64
44	Taxes And Operating Assessments	277.61
45	Operating Rentals & Leases	29.69
47	Utility Services	6,276.28
48	Repairs & Maintenance	4,166.53
49	Miscellaneous	562,518.91

535.00	TOTAL SEWER/RECLAIMED WATER UTILITIES	837,894.39
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530.00		837,894.39
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591.35 Sewer Utilities

72	Revenue Bonds	11,333.34
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591.00	TOTAL REDEMPTION OF LONG TERM DEBT	11,333.34
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592.35 Sewer Utilities

83	Interest On Long-Term External Debt	1,746.93
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592.00	TOTAL INTEREST AND OTHER DEBT SERVICE COSTS	1,746.93
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594.35 Sewer Utilities

64	Machinery & Equipment	99,657.07
70	Debt Service: Principal	7,987.47
80	Debt Service: Interest And Related Costs	241.51

594.00	TOTAL CAPITAL EXPENDITURES/EXPENSES	107,886.05
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590.00		120,966.32
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500.00	TOTAL EXPENDITURES AND OTHER FINANCING USES	958,860.71
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508.80.00	Unreserved	281,683.41
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508.10.00	Reserved	1,313,999.78
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CITY OF WHITE SALMON

MCAG #: 0481

SCHEDULE 01 REVENUES

Detail of Revenues & Other Sources
For Year Ending: December 31, 2019

630 Court Remittances

BAS EL OB LA

308 10 06 01	Remit- Estimated Beg. Balance	38.53
308.00	TOTAL BEGINNING NET CASH & INVESTMENTS	38.53
389 30 00 01	Remit-Bldg Surcharges	416.47
389 30 12 00	Remit-Crime Victims	191.86
389 30 82 00	Remit-Veh Lic Fraud	66.36
389 30 83 00	Remit-Trauma Care	191.46
389 30 83 31	Remit-Auto Thft Prev	385.96
389 30 83 32	Remit-Traum Brain Inj	93.11
389 30 88 00	Remit-State PSEA 3-ST 54	179.86
389 30 89 09	Remit-WSP Hwy Acct	777.70
389 30 89 14	Remit-Hwy Safety Acct	644.63
389 30 89 15	Remit-Death Inv Acct	137.07
389 30 91 00	Remit-State PSEA 1-ST 40	4,434.46
389 30 92 00	Remit-State PSEA 2-ST 50	1,957.20
389 30 97 00	Remit-JIS Account	1,102.56
389 30 99 00	Remit-School Zone Safety	465.14
389.00	TOTAL OTHER NONREVENUES	11,043.84
380.00	TOTAL	11,043.84
300.00	TOTAL RESOURCES	11,082.37

CITY OF WHITE SALMON

MCAG #: 0481

SCHEDULE 01 EXPENDITURES

Detail of Expenditures & Other Uses
For Year Ending: December 31, 2019

630 Court Remittances

BAS EL

589.30	Agency Type Remittances	
	00	11,082.37
589.00	TOTAL OTHER NON-EXPENDITURES	11,082.37
580.00		11,082.37
500.00	TOTAL EXPENDITURES AND OTHER FINANCING USES	11,082.37
	508.80.00 Unreserved	0.00
	508.10.00 Reserved	0.00

Schedule 6
Schedule Summary
of Bank Reconciliation

NOT FOR FILING
For Year Ending: December 31, 2019

Bank & Investment Account (1a)	Beginning Balance (2b)	Receipts (3c)	Inter-bank transfers In (4d)	Disbursements (5e)	Inter-bank transfers Out	Ending Bank Balance (7g)
1-Checking Account	2,656,974.26	6,392,332.97	510,950.00	5,973,110.83	1,000,000.00	2,587,146.40
2-State Pool	326,813.23	24,967.49	1,000,000.00	0.00	0.00	1,351,780.72
3-Petty Cash	25.00	0.00	0.00	0.00	0.00	25.00
4-Cash Drawer 1	150.00	0.00	0.00	0.00	0.00	150.00
5-Cash Drawer 2	150.00	0.00	0.00	0.00	0.00	150.00
6-Cash Drawer 3	150.00	0.00	0.00	0.00	0.00	150.00
10-Time Value Investment:	1,499,887.77	8,675.00	0.00	-3,975.00	510,950.00	1,001,587.77
Bank Totals	4,484,150.26	6,425,975.46	1,510,950.00	5,969,135.83	1,510,950.00	4,940,989.89
Beginning DIT (8)	38,851.82	-38,851.82				
Ending DIT (9)		3,412.30				3,412.30
Beginning Open (10)	-178,122.76			-178,122.76		
Ending Open (11)		429,705.24				-429,705.24
NSF Checks (12)		0.00				
Cancelled (13)		0.00				
Interfund trans (14)		712,047.61				
Netted (15)		-38,040.19				
Other Funds (16)	0.00	795.87				0.00
Other (17)	0.00	795.87				0.00
Reconciling Items Totals	-139,270.94	639,363.77		926,385.77		-426,292.94
GL Totals (18)	4,344,879.32	7,065,137.67		6,895,320.04		4,514,696.95
Unreconciled Variance	0.00	201.56		201.56		0.00

	Month	Year	Bank Credits/BIAS Credits	Credit Diff	Bank Debits	BIAS Debits	Debit Diff	Stop Pymts
	1	2019	1,169,309.53	-5,730,592.75	400,265.73	6,969,730.14	-6,569,464.41	0.00
	2	2019	469,533.08	0.00	513,876.44	0.00	513,876.44	0.00
	3	2019	493,465.53	0.00	1,427,807.55	0.00	1,427,807.55	0.00
	4	2019	465,314.02	0.00	389,265.25	0.00	389,265.25	0.00
	5	2019	612,378.95	0.00	369,277.73	0.00	369,277.73	0.00
	6	2019	654,015.77	0.00	602,443.41	0.00	602,443.41	0.00
	7	2019	445,241.28	0.00	415,932.78	0.00	415,932.78	0.00
	8	2019	555,016.69	0.00	394,979.77	0.00	394,979.77	0.00
	9	2019	468,306.03	0.00	503,841.75	0.00	503,841.75	0.00
	10	2019	516,195.27	0.00	825,267.16	0.00	825,267.16	0.00
	11	2019	582,276.98	0.00	585,890.95	0.00	585,890.95	0.00
	12	2019	472,229.84	472,127.34	544,262.31	544,159.81	102.50	0.00

NOT FOR FILING

For Year Ending: December 31, 2019

Bank & Investment Account (1a)

Beginning Balance (2b)

Receipts (3c) Inter-bank transfers In (4d)

Disbursements (5e) Inter-bank transfers Out (6f) Ending Bank Balance (7g)

Month	Year	Bank Credits	BIAS Credits	Credit Diff	Bank Debits	BIAS Debits	Debit Diff	Stop Pymts
1 Checking Account								
				-468,746.65			-540,779.12	

Month	Year	Bank Credits	BIAS Credits	Credit Diff	Bank Debits	BIAS Debits	Debit Diff	Stop Pymts
1	2019	691.71	1,024,967.49	-1,024,275.78	0.00	0.00	0.00	0.00
2	2019	631.37	0.00	631.37	0.00	0.00	0.00	0.00
3	2019	1,001,047.60	0.00	1,001,047.60	0.00	0.00	0.00	0.00
4	2019	2,775.50	0.00	2,775.50	0.00	0.00	0.00	0.00
5	2019	2,822.89	0.00	2,822.89	0.00	0.00	0.00	0.00
6	2019	2,749.22	0.00	2,749.22	0.00	0.00	0.00	0.00
7	2019	2,814.47	0.00	2,814.47	0.00	0.00	0.00	0.00
8	2019	2,604.07	0.00	2,604.07	0.00	0.00	0.00	0.00
9	2019	2,422.92	0.00	2,422.92	0.00	0.00	0.00	0.00
10	2019	2,348.80	0.00	2,348.80	0.00	0.00	0.00	0.00
11	2019	2,025.62	0.00	2,025.62	0.00	0.00	0.00	0.00
2 State Pool				-2,033.32			0.00	

Month	Year	Bank Credits	BIAS Credits	Credit Diff	Bank Debits	BIAS Debits	Debit Diff	Stop Pymts
1	2019	4,700.00	12,650.00	-7,950.00	503,000.00	510,950.00	-7,950.00	0.00
9	2019	3,975.00	0.00	3,975.00	3,975.00	0.00	3,975.00	0.00
10 Time Value Investments				-3,975.00			-3,975.00	
				-474,754.97			-544,754.12	

Schedule 9
Schedule of Liabilities

CITY OF WHITE SALMON
SCHEDULE OF LIABILITIES

For Year Ending December 31, 2019

Debt Type	ID. No.	Description	Due Date	Beginning Balance 01/01/2019	Additions	Reduction	Ending Balance 12/31/2019
Revenue Obligations							
	252.11	1981 Water/Sewer Revenue Bonds	10/1/2021	75,866.00	0.00	22,667.00	53,199.00
	252.11	1981 Water/Sewer Revenue Bonds	10/1/2021	37,934.00	0.00	11,333.00	26,601.00
	263.82	DOH State Revolving Fund Loan	10/1/2020	358,349.00	0.00	179,174.00	179,175.00
	263.82	2013 DWSRF Simmons Road Loan	10/1/2036	482,015.00	0.00	28,354.00	453,661.00
	263.62	2014 White Salmon Irrigation District	12/31/2034	1,559,927.00	0.00	77,619.00	1,482,308.00
	252.11	2015 USDA Tohomish Bond	12/31/2056	366,658.00	0.00	6,852.00	359,806.00
	263.84	2017 DNR Easement Purchase	12/31/2022	53,111.00	0.00	13,278.00	39,833.00
	263.52	Backhoe Street	5/30/2020	5,696.00	0.00	3,994.00	1,702.00
	263.52	Backhoe Water/Sewer	5/30/2020	22,785.00	0.00	15,975.00	6,810.00
	259.12	Compensated Absences		67,121.00	5,792.00	0.00	72,913.00
	264.30	Pension Liabilities		415,759.00	0.00	100,613.00	315,146.00
		Total Revenue Obligations		3,445,221.00	5,792.00	459,859.00	2,991,154.00
		Total Liabilities		3,445,221.00	5,792.00	459,859.00	2,991,154.00

Schedule 15
Schedule of State Financial Assistance

SCHEDULE OF STATE FINANCIAL ASSISTANCE

For the Year Ended December 31, 2019

1	2	3	4
Grantor	Program Title	Identification Number	Amount
WA Department of Transportation	2019 Seal Coat (FY2020) - TIB	2-3-936(005)-1	\$78,042.00
	Total Washington Department of Transportation		\$78,042.00
	Grand Total		\$78,042.00

Schedule 19
Labor Relations Consultant(s)

CITY OF WHITE SALMON
LABOR RELATIONS CONSULTANT(S)
For the Year Ended December 31, 2019

Has your government engaged labor relations consultants? Yes No

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

<p>Name of Firm</p> <p>Menke Jackson Beyer, LLP</p>
<p>Name of Consultant</p> <p>Anthony F. Menke</p>
<p>Business Address</p> <p>807 North 39th Avenue, Yakima WA 98902</p>
<p>Amount Paid to Consultant During Fiscal Year</p> <p>\$4,243.20</p>
<p>Terms and Conditions, As Applicable, Including:</p> <p>Rates (E.g., Hourly, Etc.)</p> <p>\$180.00 per hour (Anthony Menke) Other attorneys - \$175.00 to \$225.00 Paralegals \$75.00 to \$100.00</p> <p>Maximum Compensation Allowed</p> <p>N/A</p> <p>Duration of Services</p> <p>Open Ended</p> <p>Services Provided</p> <p>Represent the city in union related issues.</p>

Schedule 21
Local Government Risk Assumption

CITY OF WHITE SALMON

LOCAL GOVERNMENT RISK-ASSUMPTION

For the Year Ended December 31, 2019

1. Program Manager: Jan Brending, Clerk Treasurer
2. Manager Phone: 509-493-1133, Extension 205
3. Manager Email: janb@ci.white-salmon.wa.us
4. How do you insure property and liability risks, if at all?
 - a. Formal or informal self-insurance program/activity for some or all perils/risks
 - b. Belong to public entity risk pool
 - c. Purchase private insurance
 - d. Retain risk internally without formal or informal self-insurance program/activity
5. How do you provide health and welfare insurance (ex: medical, dental, prescription drug, and/or vision benefits) to employees, if at all?
 - a. Self-insure some or all benefits
 - b. Belong to public entity risk pool
 - c. All benefits provided by health insurance company or HMO
 - d. Not applicable – no such benefits offered
6. How do you insure unemployment compensation benefits, if any?
 - a. Self-insured (“Reimbursable”)
 - b. Belong to public entity risk pool
 - c. Pay taxes to the Employment Security Department (“Taxable”)
 - d. Not applicable – no employees
7. How do you insure workers compensation benefits, if any?
 - a. Self-insured (“Reimbursable”)
 - b. Belong to public entity risk pool
 - c. Pay premiums to the Department of Labor and Industries
 - d. Not applicable – no employees
8. How do you insure other risks and obligations, if any?
 - a. Self-insure some or all risks
 - b. Belong to public entity risk pool
 - c. Purchase private insurance
 - d. Not applicable – have no other insurable risks

If the answer to any of the above questions is (a), then complete the rest of the form in relation to the government’s self-insured risks.

If NOT, STOP, the local government does not need to complete the rest of this Schedule.

9. Does the local government self-insure as an individual program? (Yes/No)
 - i. If answered YES, does the local government allow other 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: _____
10. Does the local government self-insure any risk as a joint program? (Yes/No)
 - i. If answered YES, list the other member(s): _____
11. Are any claims administered by contract with a third-party administrator? (Yes/No)
12. Did the local government (or its third party administrator, if applicable) receive a claims audit within the last three years? (Yes/No)
13. Were the program's revenues sufficient to cover the program's expenses? (Yes/No)
14. Did the program use an actuary to determine its liabilities? (Yes/No)
15. For each type of self-insured risk, describe the risk, the number of claims received during the period, the number of claims paid during the period and the amount of claims paid in the following table:

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)	15	12	\$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