



White Salmon Personnel and Finance Committee

A G E N D A

June 24, 2024 – 4:00 PM

100 N Main Ave

Meeting ID: 832 5668 4209

Call In: 1 253 215 8782 US (Tacoma)

Zoom Link: <https://us02web.zoom.us/j/83256684209>

Welcome

Discussion Items

- [1.](#) 2022 Annual Report Amendment
- [2.](#) 2023 Annual Report
3. January 2024 Treasurer Report
4. February 2024 Treasurer Report
5. March 2024 Treasurer Report
6. Employment Contract - PW Operation Manager
7. Pay Equity Study Review
- [8.](#) Ordinance 2024-07-1165 Amending WSMC 3.24 Funds

Next Meeting

File Attachments for Item:

1. 2022 Annual Report Amendment

City of White Salmon
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2022

		<u>Total for All Funds (Memo Only)</u>	<u>001 Current Expense</u>	<u>101 Street Fund</u>	<u>301 Municipal Capital Improvement</u>
Beginning Cash and Investments					
308	Beginning Cash and Investments	5,641,811	2,088,501	292,479	427,861
388 / 588	Net Adjustments	-	-	-	-
Revenues					
310	Taxes	2,103,331	1,584,660	353,090	86,095
320	Licenses and Permits	120,569	120,569	-	-
330	Intergovernmental Revenues	602,739	468,056	134,683	-
340	Charges for Goods and Services	3,808,980	735,702	-	-
350	Fines and Penalties	19,507	6,897	-	-
360	Miscellaneous Revenues	359,476	53,384	2,826	6,538
Total Revenues:		<u>7,014,602</u>	<u>2,969,268</u>	<u>490,599</u>	<u>92,633</u>
Expenditures					
510	General Government	738,237	738,237	-	-
520	Public Safety	1,354,848	1,354,848	-	-
530	Utilities	2,855,756	-	-	-
540	Transportation	516,115	-	516,115	-
550	Natural/Economic Environment	338,125	315,662	-	-
560	Social Services	-	-	-	-
570	Culture and Recreation	223,308	223,308	-	-
Total Expenditures:		<u>6,026,389</u>	<u>2,632,055</u>	<u>516,115</u>	<u>-</u>
Excess (Deficiency) Revenues over Expenditures:		988,213	337,213	(25,516)	92,633
Other Increases in Fund Resources					
391-393, 596	Debt Proceeds	358,714	-	-	-
397	Transfers-In	-	-	-	-
385	Special or Extraordinary Items	-	-	-	-
381, 382, 389, 395, 398	Other Resources	7,325	7,325	-	-
Total Other Increases in Fund Resources:		<u>366,039</u>	<u>7,325</u>	<u>-</u>	<u>-</u>
Other Decreases in Fund Resources					
594-595	Capital Expenditures	844,595	177,882	8,236	52,342
591-593, 599	Debt Service	331,403	-	-	-
597	Transfers-Out	-	-	-	-
585	Special or Extraordinary Items	-	-	-	-
581, 582, 589	Other Uses	263	263	-	-
Total Other Decreases in Fund Resources:		<u>1,176,261</u>	<u>178,145</u>	<u>8,236</u>	<u>52,342</u>
Increase (Decrease) in Cash and Investments:		<u>177,991</u>	<u>166,393</u>	<u>(33,752)</u>	<u>40,291</u>
Ending Cash and Investments					
50821	Nonspendable	-	-	-	-
50831	Restricted	1,156,832	2,564	-	-
50841	Committed	454,798	-	-	-
50851	Assigned	2,448,526	492,687	258,724	468,152
50891	Unassigned	1,759,645	1,759,645	-	-
Total Ending Cash and Investments		<u>5,819,801</u>	<u>2,254,896</u>	<u>258,724</u>	<u>468,152</u>

The accompanying notes are an integral part of this statement.

City of White Salmon
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2022

		<u>303 Hotel/Motel Taxes</u>	<u>401 Water Fund</u>	<u>402 Wastewater Collection Fund</u>
Beginning Cash and Investments				
308	Beginning Cash and Investments	117,447	1,015,295	1,700,228
388 / 588	Net Adjustments	-	-	-
Revenues				
310	Taxes	79,486	-	-
320	Licenses and Permits	-	-	-
330	Intergovernmental Revenues	-	-	-
340	Charges for Goods and Services	-	2,030,295	1,042,983
350	Fines and Penalties	-	12,610	-
360	Miscellaneous Revenues	1,017	262,525	33,186
Total Revenues:		<u>80,503</u>	<u>2,305,430</u>	<u>1,076,169</u>
Expenditures				
510	General Government	-	-	-
520	Public Safety	-	-	-
530	Utilities	-	1,875,990	979,766
540	Transportation	-	-	-
550	Natural/Economic Environment	22,463	-	-
560	Social Services	-	-	-
570	Culture and Recreation	-	-	-
Total Expenditures:		<u>22,463</u>	<u>1,875,990</u>	<u>979,766</u>
Excess (Deficiency) Revenues over Expenditures:		58,040	429,440	96,403
Other Increases in Fund Resources				
391-393, 596	Debt Proceeds	-	358,714	-
397	Transfers-In	-	-	-
385	Special or Extraordinary Items	-	-	-
381, 382, 389, 395, 398	Other Resources	-	-	-
Total Other Increases in Fund Resources:		-	<u>358,714</u>	-
Other Decreases in Fund Resources				
594-595	Capital Expenditures	-	128,297	477,838
591-593, 599	Debt Service	-	324,622	6,781
597	Transfers-Out	-	-	-
585	Special or Extraordinary Items	-	-	-
581, 582, 589	Other Uses	-	-	-
Total Other Decreases in Fund Resources:		-	<u>452,919</u>	<u>484,619</u>
Increase (Decrease) in Cash and Investments:		58,040	335,235	(388,216)
Ending Cash and Investments				
50821	Nonspendable	-	-	-
50831	Restricted	175,487	536,948	441,833
50841	Committed	-	443,273	11,525
50851	Assigned	-	370,309	858,654
50891	Unassigned	-	-	-
Total Ending Cash and Investments		175,487	1,350,530	1,312,012

The accompanying notes are an integral part of this statement.

City of White Salmon
Fiduciary Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2022

		<u>Custodial</u>
308	Beginning Cash and Investments	-
388 & 588	Net Adjustments	-
310-390	Additions	4,487
510-590	Deductions	4,488
	Net Increase (Decrease) in Cash and Investments:	(1)
508	Ending Cash and Investments	-

The accompanying notes are an integral part of this statement.

City of White Salmon
MCAG #0481
Notes to the Financial Statements
For the year ended December 31, 2022

Note 1 - Summary of Significant Accounting Policies

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

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

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

A. Fund Accounting

Financial transactions of the government are reported in individual funds. Each fund uses a separate set of self-balancing accounts that comprises its cash and investments, revenues and expenditures. The government's resources are allocated to and accounted for in individual funds depending on their intended purpose. Each fund is reported as a separate column in the financial statements, except for fiduciary funds, which are presented by fund types. The total column is presented as "memo only" because 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.

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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 a custodian on behalf of others.

Custodial Funds

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

B. Basis of Accounting and Measurement Focus

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

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

C. Cash and Investments

See Note 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.

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E. Compensated Absences

Vacation leave may be accumulated without limitation, however the amount of accumulated leave that can be carried over into the succeeding calendar year will be limited to 80 hours and is payable upon separation, death, or retirement. Sick leave may be accumulated up to 1000 hours. Upon death or retirement union employees receive payment for 25% of accumulated unused sick leave (including Washington Paid Sick Leave). Upon retirement or death, non-union employees receive payment for 25% of accumulated unused sick leave (including Washington Paid Sick Leave). Payments are recognized as expenditures when paid. The total cost for Compensated Absences as of December 31, 2022 is \$105,433.

F. Long-Term Debt

See Note 8 – *Long-Term Debt*.

G. Restricted and Committed Portion of Ending Cash and Investments

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

Restrictions and Commitments of Ending Cash and Investments for 2021 consist of:

Fund Name	Portion of Ending Balance Restricted	Portion of Ending Balance Committed	Combined	Reason for Restriction or Commitment
001 - Current Expense				
Current Expense	273,891.17	0.00	273,891.17	ARPA Funds
New Pool Fund	2,563.96	0.00	2,563.96	Restricted by external parties (Donation)
Total 001 - Current Expense	276,455.13	0.00	276,455.13	
108 - Municipal Capital Improvements Funds	460,242.00	0.00	460,242.00	Restricted by RCW 82.46.030
303 - Hotel/Motel Taxes	160,752.00	0.00	160,752.00	Restricted by RCW 67.28.180
401 - Water Fund				
Water Rights Acquisition Fund	0.00	377,936.00	377,936.00	Committed by WSMC 3.24.220 (debt)
Water Bond Redemption Fund	0.00	65,235.00	65,235.00	Committed by WSMC 3.24.151 (debt)

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Water Bond Reserve	107,050.00	0.00	107,050.00	Restricted by external parties (Revenue Bonds)
Water Short Lived Asset Reserve	267,166.00	0.00	267,166.00	Restricted by external parties (Revenue Bonds)
Total 401 - Water fund	374,216.00	443,171.00	817,387.00	
402 - Wastewater Collection Fund				
Wastewater Bond Redemption Fund	0.00	11,450.00	11,450.00	Committed by WSMC 3.24.153 (debt)
Wastewater Bond Reserve	75,807.00	0.00	75,807.00	Restricted by external parties (Revenue Bonds)
Treatment Plant Reserve Fund	365,843.00	0.00	365,843.00	Restricted by WSMC 3.24.170 (Interlocal Agreement)
Total 402 - Wastewater Collection Fund	441,650.00	11,450.00	453,100.00	
Total Restricted & Committed Ending Balances	1,713,315.13	454,621.00	2,167,936.13	

Note 2 - Budget Compliance

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

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

The appropriated and actual expenditures for the legally adopted budgets for 2022 were as follow:

Fund/Department	Final Appropriated Amounts	Actual Expenses	Variance
001 - Current Expense			
Finance	556,940.00	551,989.71	4,950.29
Central Services	94,857.00	94,544.88	312.12
General Government Services	114,713.00	110,172.17	4,540.83
Law Enforcement	1,219,242.00	1,197,019.37	22,222.63
Fire Control	109,492.00	92,733.97	16,758.03

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Building	145,417.00	145,327.26	89.74
Community Services	896,622.00	127,961.23	768,660.77
Planning & Community Devel	324,005.00	271,538.61	52,466.39
Park Facilities	286,339.00	278,908.08	7,430.92
Current Expense	3,747,627.00	2,870,195.28	877,431.72
Pool Fund	0	0	0
Fire Reserve Fund	0	0	0
General Fund Reserve	0	0	0
Police Vehicle Reserve Fund	0	0	0
Total 001 - Current Expense	3,747,627.00	2,870,195.28	877,431.72
101 - Street Fund			
Street Fund	601,594.00	524,352.28	77,241.72
Street Construction Fund	0	0	0
Total 101 - Street Fund	601,594.00	524,352.28	77,241.72
108 - Municipal Capital Improvement Fund	52,670.00	1,048,704.56	328.06
200- Unlimited GO Bond Fund	0	0	0
303 - Hotel/Motel Taxes	40,000.00	22,463.00	17,537.00
401 - Water Fund			
Water Fund	2,492,066.00	2,392,633.00	99,433.00
Water Reserve Fund	78,397.00	74,401.81	3,995.19
Water Rights Acquisition Fund	123,985.00	123,984.24	0.76
Water Bond Redemption Fund	111,518.00	111,516.00	2.00
Water Short Lived Asset Reserve Fund	120,000.00	107,890.20	12,109.80
Water Construction Fund	0	0	0.00
USDA Rural Development - Jewett Water	0	0	0.00
Total 401 - Water Fund	2,925,966.00	2,810,425.25	115,540.75
402 - Wastewater Collection Fund			0.00
Wastewater Collection Fund	1,089,677.00	1,117,087.48	-27,410.48
Wastewater Reserve Fund	0	0	0.00
Wastewater Bond Redemption Fund	0	0	0.00
Treatment Plant Reserve Fund	255,977.00	255,976.74	0.26
Total 402 - Wastewater Collection Fund	1,345,654.00	1,373,064.22	-27,410.22
630 - Court Remittances	4512.00	4486.31	25.69

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

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Street Fund; Water Rights Acquisition, Water Bond Redemption, Water Bond Reserve, 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, Wastewater Bond Reserve, and Wastewater Bond Redemption were rolled into the Wastewater Collection Fund.

There was a negative ending balance in the Wastewater Fund due to the final overhead cost allocations increasing significantly. This increase came from an unexpected lump sum expenditure that was paid to the City of Bingen for their wastewater improvements. This project was funded initially by a loan. That loan fell through and the total sum was paid for the project.

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

Note 3 – COVID-19 Pandemic

In February 2020, the Governor of the state of Washington declared a state of emergency in response to the spread of the deadly new virus known as COVID-19. In the months following the declaration, precautionary measures to slow the spread of the virus were ordered. These measures included closing schools, cancelling public events, limiting public and private gatherings, and restricting business operations, travel and non-essential activities.

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 and subsequent Resolutions put into place temporary procedures for the city’s response and operations, budget, single-use carryout bag requirements and communication. City officers 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, quantized, sent home with symptoms, stay home sick or unable to work due to scheduling or office closures.

On March 9, 2021, staff returned to City Hall. City Hall reopened to the public in May, 2021. City council and planning commissions continued via teleconference through 2021. Meetings began in a

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For the year ended December 31, 2022

hybrid format in April 2022. Regular utility billing procedures were resumed in October 2021 upon the Governor rescinding the proclamation related to utility billing.

As of October 31, 2022, the Mayor rescinded the emergency proclamation related to COVID-19 in line with the Governor’s rescinding of COVID-19 Proclamation.

Note 4 – Deposits and Investments

Investments are reported at original cost. Deposits and investments by type on December 31, 2022 are as follows:

Type of Deposit or Investment	White Salmon's own deposits & investments	Deposits & investments held by the City of White Salmon as custodian for other local governments, individuals, or private organizations.	Combined
Bank Deposits	1,377,806.70	0.00	1,377,806.70
Local Government Investment Pool	4,645,352.22	0.00	4,645,352.22
Cash on Hand	325.00	0.00	325.00
Totals	6,023,483.92	0.00	6,023,483.92

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

An outstanding NSF Returned Check from December 2022 was not processed until 2023 creating an offset of \$5,074.66 from the Treasurer Report. This discrepancy was rectified in 2023.

Investments in the State Local Government Investment Pool (LGIP)

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

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

Custodial Credit Risk

Custodial credit risk for deposits is the risk that, in event of a failure of a depository financial institution, the city would not be able to recover deposits or would not be able to recover collateral securities that are in possession of an outside party. The city’s deposits and certificates of deposit are mostly covered by

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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 – Environmental and Certain Asset Retirement Obligations

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

Note 6 - Interfund Loans

The City had no interfund loan activity in 2022.

Note 7 – Joint Ventures, Component Unit(s), and Related Parties

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

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

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

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 8 – Long-Term Debt *(formerly Debt Service Requirements)*

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

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

Year	Principal	Interest	Total Debt Service
2022	\$218,810.83	\$105,796.18	\$324,607.01
2023	\$213,825.13	\$105,580.12	\$319,405.25
2024	\$217,388.53	\$101,446.34	\$318,834.87
2025	\$221,348.80	\$105,796.18	\$327,144.98
2026	\$225,265.64	\$91,700.79	\$316,966.43
2027	\$229,288.75	\$86,743.47	\$316,032.22
2028-2032	\$1,210,461.49	\$355,696.49	\$1,566,157.98
2033-2037	\$875,225.93	\$231,466.77	\$1,106,692.70
2038-2042	\$471,903.44	\$175,721.16	\$647,624.60
2043-2047	\$427,921.15	\$135,911.94	\$563,833.09
2048-2052	\$468,187.11	\$94,210.96	\$562,398.07
2053-2057	\$429,694.84	\$52,992.04	\$482,686.88
2058-2061	\$298,307.07	\$14,736.28	\$313,043.35
Totals	\$5,209,321.63	\$1,643,062.45	\$6,852,384.08

In 2019, the City applied for a Public Works Trust Fund loan for pre-construction engineering of its 14-Inch Water Main Replacement project in the amount of \$750,000. The City was approved. The City took draws of \$82,240.80 in 2020 and \$307,045.47 in 2021 and the remaining \$360,713.73 was drawn in 2022.

In June 2021, the City applied for a USDA Rural Development loan for the replacement of the City's 14-inch main water line. A funding package of \$2,333,000 loan for 40 years with an interest rate of 1.75%, and a grant in the amount of \$999,000 with a city match of \$150,500 was accepted by the City. This project was set to begin in 2022, however was postponed due to bids coming in over the estimated project cost. Additional financing was applied for and awarded in late 2022. This project will move forward in 2023.

Note 9 – Other Post-Employment Benefits (OPEB) Plans

The LEOFF I Retiree Medical Plan is a closed, single-employer, defined-benefit plan administered by the Klickitat County LEOFF Board. The plan pays for 100% of eligible retiree's healthcare costs on a pay-as-you-go-basis. As of December 31, 2021, the plan had two members, all retirees. As of December 31, 2021, the city's total OPEB liability was \$1,139,627, as calculated using the alternative method. For the year ended December 31, 2021, the city paid \$53,705 in benefits.

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For the year ended December 31, 2022

Note 10 – Pension Plans

State Sponsored Pension Plans

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

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

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

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

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

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 ACFR available from the Office of Financial Management website at www.ofm.wa.gov.

At June 30, 2022 (the measurement date of the plans), the city’s proportionate share of the collective net pension liabilities, as reported on the Schedule of Liabilities, was as follows:

	Employer Contributions	Allocation %	Liability (Asset)
PERS 1	39,856.36	0.006503%	181,067
PERS 2/3	68,152.65	0.008483%	(314,616)
LEOFF 1	0.00	0.003730%	(106,999)
LEOFF 2	27,481.70	0.013274%	(360,747)
VFFRPF	420.00	0.220000%	(62,432.31)

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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 11 - 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 2022 was \$ 0.88215744 per \$1,000 on an assessed valuation of \$477,339,871 for a total regular levy of \$421,088.92.

Note 12 – 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, 2022, 106 entities participate in the AWC RMSA pool.

The AWC RMSA allows members to establish a program of joint insurance and provides risk management services to all members. All coverages, with the exception of pollution liability, are on an occurrence basis. The AWC RMSA provides all risk property, comprehensive crime, general liability, automobile liability, police liability, public officials' liability, employee fidelity and faithful performance, pollution liability, cyber liability, and equipment breakdown insurance coverage. Equipment breakdown

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is included with the property insurance carrier. Pollution, and cyber liability coverages are stand-alone policies, which the AWC RMSA procures for its members. The AWC RMSA allows members with airports to group purchase airport liability coverage, and members with drones to group purchase property and liability coverage.

Members pay an annual assessment to the AWC RMSA. The AWC RMSA is responsible for payment of all covered causes of loss against the jurisdiction above the stated retention. All members in the AWC RMSA have \$15 million in both per occurrence and aggregate liability limits. For the first \$1 million in liability limits, AWC RMSA is self-insured for its Self-Insured Retention (SIR) of \$500,000, per occurrence, and is reinsured by National League of Cities Mutual Insurance Company (NLC MIC) for the additional \$500,000. The \$9 million in excess liability coverage limits is provided through an excess liability policy purchased from National League of Cities Mutual Insurance Company (NLC MIC). The \$5 million in excess liability coverage limits above the first layer of excess coverage is purchased from Hallmark Specialty Insurance Company. Since AWC RMSA is a cooperative program, there is joint liability among the participating members. The reinsurance coverage is purchased through NLC MIC and excess property coverage is purchased through AIG Specialty Insurance Company and CHUBB. In 2022, AWC RMSA carried a retention of \$200,000, NLC MIC reinsures up to \$3 million, AIG Specialty Insurance Company provides excess insurance up to \$50 million, and CHUBB provides the remaining limits up to a total of \$250 million. All commercial policies have been purchased through the pool's Broker of Record, Aon.

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 13 – 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

City of White Salmon
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Notes to the Financial Statements
For the year ended December 31, 2022

and programs for participating employees, their covered dependents and other beneficiaries through a designated account within the Trust.

As of December 31, 2022, 262 cities/towns/non-city entities participate and have enrollment in the AWC Trust HCP.

The AWC Trust HCP allows members to establish a program of joint insurance and provides health and welfare services to all participating members.

In April 2020, the Board of Trustees adopted a large employer policy, requiring newly enrolling groups with 600 or more employees to submit medical claims experience data in order to receive a quote for medical coverage. Outside of this, the AWC Trust HCP pools claims without regard to individual member experience. The pool is actuarially rated each year with the assumption of projected claims run-out for all current members.

The AWC Trust HCP includes medical, dental and vision insurance through the following carriers: Kaiser Foundation Health Plan of Washington, Kaiser Foundation Health Plan of Washington Options, Inc., Regence BlueShield, Asuris Northwest Health, Delta Dental of Washington, Willamette Dental Group, and Vision Service Plan. Eligible members are cities and towns within the state of Washington. Non-city entities (public agency, public corporation, intergovernmental agency, or political subdivision within the state of Washington) are eligible to apply for coverage into the AWC Trust HCP, submitting application to the Board of Trustees for review as required in the Trust Agreement.

Participating employers pay monthly premiums to the AWC Trust HCP. The AWC Trust HCP is responsible for payment of all covered claims. In 2022, the AWC Trust HCP purchased medical stop loss insurance for Regence/Asuris and Kaiser plans at an Individual Stop Loss (ISL) of \$1.5 million through United States Fire Insurance Company. The aggregate policy is for 200% of expected medical claims. Participating employers' contract to remain in the AWC Trust HCP for a minimum of three years.

Participating employers with over 250 employees must provide written notice of termination of all coverage a minimum of 12 months in advance of the termination date, and participating employers with under 250 employees must provide written notice of termination of all coverage a minimum of 6 months in advance of termination date. When all coverage is being terminated, termination will only occur on December 31. Participating employers terminating a group or line of coverage must notify the AWC Trust HCP a minimum of 60 days prior to termination. A participating employer's termination will not obligate that member to past debts, or further contributions to the AWC Trust HCP. Similarly, the terminating member forfeits all rights and interest to the AWC Trust HCP Account.

The operations of the Health Care Program are managed by the Board of Trustees or its delegates. The Board of Trustees is comprised of four regionally elected officials from Trust member cities or towns, the Employee Benefit Advisory Committee Chair and Vice Chair, and two appointed individuals from the AWC Board of Directors, who are from Trust member cities or towns. The Trustees or its appointed

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delegates review and analyze Health Care Program related matters and make operational decisions regarding premium contributions, reserves, plan options and benefits in compliance with Chapter 48.62 RCW. The Board of Trustees has decision authority consistent with the Trust Agreement, Health Care Program policies, Chapter 48.62 RCW and Chapter 200-110-WAC.

The accounting records of the AWC Trust HCP are maintained in accordance with methods prescribed by the State Auditor's office under the authority of Chapter 43.09 RCW. The AWC Trust HCP also follows applicable accounting standards established by the Governmental Accounting Standards Board ("GASB"). In 2018, the retiree medical plan subsidy was eliminated, and is noted as such in the report for the fiscal year ending December 31, 2018. Year-end financial reporting is done on an accrual basis and submitted to the Office of the State Auditor as required by Chapter 200-110 WAC. The audit report for the AWC Trust HCP is available from the Washington State Auditor's office.

City of White Salmon

Schedule 01

For the year ended December 31, 2022

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0481	001	Current Expense	3083100	Restricted Cash and Investments - Beginning	\$375,961
0481	001	Current Expense	3083100	Restricted Cash and Investments - Beginning	\$2,564
0481	001	Current Expense	3085100	Assigned Cash and Investments - Beginning	\$334,046
0481	001	Current Expense	3085100	Assigned Cash and Investments - Beginning	\$91,868
0481	001	Current Expense	3089100	Unassigned Cash and Investments - Beginning	\$944,754
0481	001	Current Expense	3089100	Unassigned Cash and Investments - Beginning	\$339,308
0481	001	Current Expense	3111000	Property Tax	\$251,373
0481	001	Current Expense	3111100	Property Tax	\$3,028
0481	001	Current Expense	3131100	Local Retail Sales and Use Tax	\$675,308
0481	001	Current Expense	3164300	Business and Occupation Taxes on Utilities	\$40,335
0481	001	Current Expense	3164400	Business and Occupation Taxes on Utilities	\$246,141
0481	001	Current Expense	3164500	Business and Occupation Taxes on Utilities	\$156,161
0481	001	Current Expense	3164600	Business and Occupation Taxes on Utilities	\$16,750
0481	001	Current Expense	3164700	Business and Occupation Taxes on Utilities	\$25,584
0481	001	Current Expense	3164800	Business and Occupation Taxes on Utilities	\$21,401
0481	001	Current Expense	3164900	Business and Occupation Taxes on Utilities	\$139,079
0481	001	Current Expense	3168100	Gambling Tax - Punch Boards and Pull Tabs	\$1,033
0481	001	Current Expense	3168200	Gambling Tax - Bingo and Raffles	\$390

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0481	001	Current Expense	3172000	Leasehold Excise Tax	\$8,077
0481	001	Current Expense	3219100	Franchise Fees and Royalties	\$16,755
0481	001	Current Expense	3219900	Other Business Licenses and Permits	\$27,546
0481	001	Current Expense	3219900	Other Business Licenses and Permits	\$8,275
0481	001	Current Expense	3221000	Buildings, Structures and Equipment	\$47,528
0481	001	Current Expense	3221000	Buildings, Structures and Equipment	\$1,050
0481	001	Current Expense	3221000	Buildings, Structures and Equipment	\$200
0481	001	Current Expense	3221000	Buildings, Structures and Equipment	\$5,732
0481	001	Current Expense	3221000	Buildings, Structures and Equipment	\$11,308
0481	001	Current Expense	3223000	Animal Licenses	\$810
0481	001	Current Expense	3224000	Street and Curb Permits	\$1,365
0481	001	Current Expense	3329210	COVID-19 Non-Grant Assistance	\$375,961
0481	001	Current Expense	3331121	Federal Indirect Grant from Department of Commerce	\$551
0481	001	Current Expense	3340424	State Grant from Department of Commerce	\$4,905
0481	001	Current Expense	3340490	State Grant from Department of Health	\$1,125
0481	001	Current Expense	3350091	PUD Privilege Tax	\$25,777
0481	001	Current Expense	3360098	City-County Assistance	\$12,806
0481	001	Current Expense	3360621	Criminal Justice - Violent Crimes/Population	\$1,000
0481	001	Current Expense	3360626	Criminal Justice - Special Programs	\$3,034
0481	001	Current Expense	3360642	Marijuana Excise Tax Distribution	\$4,033
0481	001	Current Expense	3360651	DUI and Other Criminal Justice Assistance	\$285
0481	001	Current Expense	3360694	Liquor/Beer Excise Tax	\$17,605
0481	001	Current Expense	3360695	Liquor Control Board Profits	\$19,312

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0481	001	Current Expense	3370021	Local Grants, Entitlements and Other Payments	\$1,662
0481	001	Current Expense	3414300	Budgeting and Accounting Services	\$279,652
0481	001	Current Expense	3414300	Budgeting and Accounting Services	\$18,140
0481	001	Current Expense	3416200	Word Processing, Printing and Duplicating Services - Municipal/District Court	\$6
0481	001	Current Expense	3419600	Personnel Services	\$31,996
0481	001	Current Expense	3421000	Law Enforcement Services	\$1,395
0481	001	Current Expense	3421000	Law Enforcement Services	\$359,310
0481	001	Current Expense	3423600	Detention and Correction Services	\$170
0481	001	Current Expense	3458100	Zoning and Subdivision Services	\$19,020
0481	001	Current Expense	3458300	Plan Checking Services	\$25,413
0481	001	Current Expense	3473000	Activity Fees	\$600
0481	001	Current Expense	3531000	Traffic Infraction Penalties	\$1,175
0481	001	Current Expense	3540000	Civil Parking Infraction Penalties	\$639
0481	001	Current Expense	3552000	Driving Under Influence (DUI) Fines	\$241
0481	001	Current Expense	3558000	Other Criminal Traffic Misdemeanor Fines	\$939
0481	001	Current Expense	3565000	Investigative Fund Assessments	\$101
0481	001	Current Expense	3569000	Other Criminal Non- Traffic Fines	\$1,987
0481	001	Current Expense	3573300	Public Defense Cost	\$1,799
0481	001	Current Expense	3573700	District/Municipal Court Cost Recoupments	\$16
0481	001	Current Expense	3611100	Investment Earnings	\$16,316
0481	001	Current Expense	3611100	Investment Earnings	\$5,158
0481	001	Current Expense	3611100	Investment Earnings	\$5,775
0481	001	Current Expense	3611100	Investment Earnings	\$1,316

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0481	001	Current Expense	3614000	Other Interest	\$622
0481	001	Current Expense	3614000	Other Interest	\$44
0481	001	Current Expense	3625000	Rents and Leases	\$4,755
0481	001	Current Expense	3671100	Contributions and Donations from Nongovernmental Sources	\$500
0481	001	Current Expense	3671100	Contributions and Donations from Nongovernmental Sources	\$300
0481	001	Current Expense	3691000	Sale of Surplus	\$11,955
0481	001	Current Expense	3691000	Sale of Surplus	\$1
0481	001	Current Expense	3691000	Sale of Surplus	\$3,050
0481	001	Current Expense	3691000	Sale of Surplus	\$353
0481	001	Current Expense	3694000	Judgments and Settlements	\$1,753
0481	001	Current Expense	3699100	Miscellaneous Other Operating	\$653
0481	001	Current Expense	3699100	Miscellaneous Other Operating	\$418
0481	001	Current Expense	3699100	Miscellaneous Other Operating	\$229
0481	001	Current Expense	3699100	Miscellaneous Other Operating	\$186
0481	101	Street Fund	3085100	Assigned Cash and Investments - Beginning	\$292,479
0481	101	Street Fund	3111000	Property Tax	\$167,555
0481	101	Street Fund	3164400	Business and Occupation Taxes on Utilities	\$123,070
0481	101	Street Fund	3164500	Business and Occupation Taxes on Utilities	\$62,465
0481	101	Street Fund	3340360	State Grant from Department of Transportation	\$84,642
0481	101	Street Fund	3360071	Multimodal Transportation - Cities	\$3,280
0481	101	Street Fund	3360087	Motor Vehicle Fuel Tax - City Streets	\$46,761
0481	101	Street Fund	3611100	Investment Earnings	\$660

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0481	101	Street Fund	3671100	Contributions and Donations from Nongovernmental Sources	\$250
0481	101	Street Fund	3691000	Sale of Surplus	\$447
0481	101	Street Fund	3699100	Miscellaneous Other Operating	\$1,469
0481	301	Municipal Capital Improvement Fund	3083100	Restricted Cash and Investments - Beginning	\$416,336
0481	301	Municipal Capital Improvement Fund	3085100	Assigned Cash and Investments - Beginning	\$11,525
0481	301	Municipal Capital Improvement Fund	3183400	REET 1 - First Quarter Percent	\$86,095
0481	301	Municipal Capital Improvement Fund	3611100	Investment Earnings	\$6,538
0481	303	Hotel/Motel Taxes	3083100	Restricted Cash and Investments - Beginning	\$117,447
0481	303	Hotel/Motel Taxes	3133100	Hotel/Motel Sales and Use Tax	\$79,486
0481	303	Hotel/Motel Taxes	3611000	Investment Earnings	\$1,017
0481	401	Water Fund	3083100	Restricted Cash and Investments - Beginning	\$86,158
0481	401	Water Fund	3083100	Restricted Cash and Investments - Beginning	\$184,937
0481	401	Water Fund	3084100	Committed Cash and Investments - Beginning	\$332,553
0481	401	Water Fund	3084100	Committed Cash and Investments - Beginning	\$64,173
0481	401	Water Fund	3085100	Assigned Cash and Investments - Beginning	\$119,077
0481	401	Water Fund	3085100	Assigned Cash and Investments - Beginning	\$228,397
0481	401	Water Fund	3434000	Water Sales and Services	\$2,026,688
0481	401	Water Fund	3434000	Water Sales and Services	\$3,607
0481	401	Water Fund	3599000	Non-Court Fines and Penalties	\$12,610
0481	401	Water Fund	3611100	Investment Earnings	\$1,088
0481	401	Water Fund	3611100	Investment Earnings	\$2,311
0481	401	Water Fund	3611100	Investment Earnings	\$660
0481	401	Water Fund	3611100	Investment Earnings	\$1,042

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0481	401	Water Fund	3611100	Investment Earnings	\$5,331
0481	401	Water Fund	3611100	Investment Earnings	\$1,433
0481	401	Water Fund	3670000	Contributions and Donations from Nongovernmental Sources	\$72,180
0481	401	Water Fund	3681000	Special Assessments - Capital	\$164,111
0481	401	Water Fund	3691000	Sale of Surplus	\$14,076
0481	401	Water Fund	3699100	Miscellaneous Other Operating	\$293
0481	402	Wastewater Collection Fund	3083100	Restricted Cash and Investments - Beginning	\$74,584
0481	402	Wastewater Collection Fund	3083100	Restricted Cash and Investments - Beginning	\$604,292
0481	402	Wastewater Collection Fund	3084100	Committed Cash and Investments - Beginning	\$11,450
0481	402	Wastewater Collection Fund	3085100	Assigned Cash and Investments - Beginning	\$330,368
0481	402	Wastewater Collection Fund	3085100	Assigned Cash and Investments - Beginning	\$679,534
0481	402	Wastewater Collection Fund	3435000	Sewer/Reclaimed Water Sales and Services	\$1,042,983
0481	402	Wastewater Collection Fund	3611100	Investment Earnings	\$76
0481	402	Wastewater Collection Fund	3611100	Investment Earnings	\$1,979
0481	402	Wastewater Collection Fund	3611100	Investment Earnings	\$7,535
0481	402	Wastewater Collection Fund	3611100	Investment Earnings	\$7,179
0481	402	Wastewater Collection Fund	3611100	Investment Earnings	\$1,255
0481	402	Wastewater Collection Fund	3670000	Contributions and Donations from Nongovernmental Sources	\$14,000
0481	402	Wastewater Collection Fund	3691000	Sale of Surplus	\$52
0481	402	Wastewater Collection Fund	3699100	Miscellaneous Other Operating	\$1,110
0481	001	Current Expense	5116010	Legislative Activities	\$9,763
0481	001	Current Expense	5116020	Legislative Activities	\$860

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0481	001	Current Expense	5116030	Legislative Activities	\$502
0481	001	Current Expense	5116040	Legislative Activities	\$37
0481	001	Current Expense	5116040	Legislative Activities	\$3,440
0481	001	Current Expense	5116040	Legislative Activities	\$2,557
0481	001	Current Expense	5116040	Legislative Activities	\$217
0481	001	Current Expense	5116040	Legislative Activities	\$199
0481	001	Current Expense	5116040	Legislative Activities	\$262
0481	001	Current Expense	5116040	Legislative Activities	\$41
0481	001	Current Expense	5116040	Legislative Activities	\$38
0481	001	Current Expense	5154540	External Legal Services - Claims and Litigation	\$7,151
0481	001	Current Expense	5131010	Executive Office	\$11,960
0481	001	Current Expense	5131020	Executive Office	\$1,026
0481	001	Current Expense	5131040	Executive Office	\$632
0481	001	Current Expense	5131040	Executive Office	\$1,773
0481	001	Current Expense	5142010	Financial Services	\$137,339
0481	001	Current Expense	5142010	Financial Services	\$31
0481	001	Current Expense	5142020	Financial Services	\$48,487
0481	001	Current Expense	5142020	Financial Services	\$3
0481	001	Current Expense	5142030	Financial Services	\$10,036
0481	001	Current Expense	5142030	Financial Services	\$331
0481	001	Current Expense	5142030	Financial Services	\$65
0481	001	Current Expense	5142030	Financial Services	\$2,567
0481	001	Current Expense	5142040	Financial Services	\$2,458
0481	001	Current Expense	5142040	Financial Services	\$55,446
0481	001	Current Expense	5142040	Financial Services	\$79,946
0481	001	Current Expense	5142040	Financial Services	\$10,195
0481	001	Current Expense	5142040	Financial Services	\$3,356
0481	001	Current Expense	5142040	Financial Services	\$787
0481	001	Current Expense	5142040	Financial Services	\$15,749
0481	001	Current Expense	5142040	Financial Services	\$3,425
0481	001	Current Expense	5142040	Financial Services	\$6,533
0481	001	Current Expense	5142040	Financial Services	\$161,800
0481	001	Current Expense	5142040	Financial Services	\$2,532
0481	001	Current Expense	5142040	Financial Services	\$502

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0481	001	Current Expense	5142040	Financial Services	\$1,361
0481	001	Current Expense	5142040	Financial Services	\$204
0481	001	Current Expense	5142040	Financial Services	\$439
0481	001	Current Expense	5142040	Financial Services	\$175
0481	001	Current Expense	5142040	Financial Services	\$2,796
0481	001	Current Expense	5142040	Financial Services	\$1,194
0481	001	Current Expense	5142040	Financial Services	\$131
0481	001	Current Expense	5142040	Financial Services	\$5
0481	001	Current Expense	5144040	Election Services	\$7,552
0481	001	Current Expense	5154140	External Legal Services - Advice	\$19,324
0481	001	Current Expense	5154540	External Legal Services - Claims and Litigation	\$16,867
0481	001	Current Expense	5159140	General Indigent Defense	\$11,598
0481	001	Current Expense	5181010	Personnel Services	\$52,562
0481	001	Current Expense	5181010	Personnel Services	\$244
0481	001	Current Expense	5181020	Personnel Services	\$20,864
0481	001	Current Expense	5181020	Personnel Services	\$45
0481	001	Current Expense	5181030	Personnel Services	\$112
0481	001	Current Expense	5181040	Personnel Services	\$6,254
0481	001	Current Expense	5181040	Personnel Services	\$612
0481	001	Current Expense	5181040	Personnel Services	\$634
0481	001	Current Expense	5181040	Personnel Services	\$4,164
0481	001	Current Expense	5181040	Personnel Services	\$1,889
0481	001	Current Expense	5181040	Personnel Services	\$7,165
0481	001	Current Expense	5211040	Administration	\$414
0481	001	Current Expense	5212010	Police Operations	\$608,953
0481	001	Current Expense	5212010	Police Operations	\$3,076
0481	001	Current Expense	5212010	Police Operations	\$65,181
0481	001	Current Expense	5212010	Police Operations	\$50
0481	001	Current Expense	5212020	Police Operations	\$228,964
0481	001	Current Expense	5212020	Police Operations	\$1,643
0481	001	Current Expense	5212020	Police Operations	\$56,541
0481	001	Current Expense	5212020	Police Operations	\$9,982

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0481	001	Current Expense	5212020	Police Operations	\$32
0481	001	Current Expense	5212020	Police Operations	\$6,541
0481	001	Current Expense	5212030	Police Operations	\$2,541
0481	001	Current Expense	5212030	Police Operations	\$416
0481	001	Current Expense	5212030	Police Operations	\$2,028
0481	001	Current Expense	5212030	Police Operations	\$3,499
0481	001	Current Expense	5212030	Police Operations	\$27,575
0481	001	Current Expense	5212040	Police Operations	\$7,850
0481	001	Current Expense	5212040	Police Operations	\$340
0481	001	Current Expense	5212040	Police Operations	\$10,195
0481	001	Current Expense	5212040	Police Operations	\$3,306
0481	001	Current Expense	5212040	Police Operations	\$33,765
0481	001	Current Expense	5212040	Police Operations	\$8,047
0481	001	Current Expense	5212040	Police Operations	\$3,483
0481	001	Current Expense	5212040	Police Operations	\$1,905
0481	001	Current Expense	5212040	Police Operations	\$1,367
0481	001	Current Expense	5212040	Police Operations	\$197
0481	001	Current Expense	5212040	Police Operations	\$1,296
0481	001	Current Expense	5212040	Police Operations	\$1,450
0481	001	Current Expense	5212040	Police Operations	\$958
0481	001	Current Expense	5212040	Police Operations	\$2,996
0481	001	Current Expense	5212040	Police Operations	\$6,771
0481	001	Current Expense	5212040	Police Operations	\$119
0481	001	Current Expense	5212040	Police Operations	\$295
0481	001	Current Expense	5212140	Police Operations	\$2,722
0481	001	Current Expense	5214040	Training	\$7,039
0481	001	Current Expense	5222010	Fire Suppression and Emergency Medical Services	\$15,754
0481	001	Current Expense	5222010	Fire Suppression and Emergency Medical Services	\$5,368
0481	001	Current Expense	5222020	Fire Suppression and Emergency Medical Services	\$4,937

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0481	001	Current Expense	5222020	Fire Suppression and Emergency Medical Services	\$507
0481	001	Current Expense	5222020	Fire Suppression and Emergency Medical Services	(\$2,562)
0481	001	Current Expense	5222020	Fire Suppression and Emergency Medical Services	\$687
0481	001	Current Expense	5222020	Fire Suppression and Emergency Medical Services	\$58
0481	001	Current Expense	5222020	Fire Suppression and Emergency Medical Services	\$1,290
0481	001	Current Expense	5222020	Fire Suppression and Emergency Medical Services	\$9,298
0481	001	Current Expense	5222030	Fire Suppression and Emergency Medical Services	\$248
0481	001	Current Expense	5222030	Fire Suppression and Emergency Medical Services	\$209
0481	001	Current Expense	5222030	Fire Suppression and Emergency Medical Services	\$208
0481	001	Current Expense	5222030	Fire Suppression and Emergency Medical Services	\$4,725
0481	001	Current Expense	5222030	Fire Suppression and Emergency Medical Services	\$955
0481	001	Current Expense	5222030	Fire Suppression and Emergency Medical Services	\$3,606
0481	001	Current Expense	5222030	Fire Suppression and Emergency Medical Services	\$199
0481	001	Current Expense	5222040	Fire Suppression and Emergency Medical Services	\$8,100
0481	001	Current Expense	5222040	Fire Suppression and Emergency Medical Services	\$3,059

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0481	001	Current Expense	5222040	Fire Suppression and Emergency Medical Services	\$48
0481	001	Current Expense	5222040	Fire Suppression and Emergency Medical Services	\$866
0481	001	Current Expense	5222040	Fire Suppression and Emergency Medical Services	\$1,196
0481	001	Current Expense	5222040	Fire Suppression and Emergency Medical Services	\$1,049
0481	001	Current Expense	5222040	Fire Suppression and Emergency Medical Services	\$418
0481	001	Current Expense	5222040	Fire Suppression and Emergency Medical Services	\$968
0481	001	Current Expense	5222040	Fire Suppression and Emergency Medical Services	\$2,755
0481	001	Current Expense	5222040	Fire Suppression and Emergency Medical Services	\$809
0481	001	Current Expense	5222040	Fire Suppression and Emergency Medical Services	\$52
0481	001	Current Expense	5224540	Training Obtained by Employees	\$984
0481	001	Current Expense	5225030	Facilities	\$142
0481	001	Current Expense	5225040	Facilities	\$5,398
0481	001	Current Expense	5226010	Vehicles and Equipment Maintenance	\$2,307
0481	001	Current Expense	5226020	Vehicles and Equipment Maintenance	\$1,710
0481	001	Current Expense	5226030	Vehicles and Equipment Maintenance	\$1,603
0481	001	Current Expense	5226040	Vehicles and Equipment Maintenance	\$6,545
0481	001	Current Expense	5226040	Vehicles and Equipment Maintenance	\$113
0481	001	Current Expense	5236040	Care and Custody of Prisoners	\$13,000
0481	001	Current Expense	5246010	Enforcement of Codes and Regulation	\$94,619

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0481	001	Current Expense	5246010	Enforcement of Codes and Regulation	\$428
0481	001	Current Expense	5246020	Enforcement of Codes and Regulation	\$36,004
0481	001	Current Expense	5246020	Enforcement of Codes and Regulation	\$78
0481	001	Current Expense	5246030	Enforcement of Codes and Regulation	\$175
0481	001	Current Expense	5246040	Enforcement of Codes and Regulation	\$1,911
0481	001	Current Expense	5246040	Enforcement of Codes and Regulation	\$7,137
0481	001	Current Expense	5246040	Enforcement of Codes and Regulation	\$844
0481	001	Current Expense	5246040	Enforcement of Codes and Regulation	\$4,038
0481	001	Current Expense	5246040	Enforcement of Codes and Regulation	\$95
0481	001	Current Expense	5256040	Disaster Preparedness	\$1,373
0481	001	Current Expense	5573030	Tourism	\$8,227
0481	001	Current Expense	5573030	Tourism	\$18,233
0481	001	Current Expense	5573040	Tourism	\$28
0481	001	Current Expense	5573040	Tourism	\$17,636
0481	001	Current Expense	5586010	Planning	\$138,930
0481	001	Current Expense	5586010	Planning	\$535
0481	001	Current Expense	5586020	Planning	\$47,357
0481	001	Current Expense	5586020	Planning	\$98
0481	001	Current Expense	5586030	Planning	\$3,205
0481	001	Current Expense	5586040	Planning	\$38,945
0481	001	Current Expense	5586040	Planning	\$7,179
0481	001	Current Expense	5586040	Planning	\$6,961
0481	001	Current Expense	5586040	Planning	\$20,390
0481	001	Current Expense	5586040	Planning	\$758
0481	001	Current Expense	5586040	Planning	\$1,120
0481	001	Current Expense	5586040	Planning	\$3,328
0481	001	Current Expense	5586040	Planning	\$217
0481	001	Current Expense	5586040	Planning	\$199
0481	001	Current Expense	5586040	Planning	\$262

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0481	001	Current Expense	5586040	Planning	\$41
0481	001	Current Expense	5587040	Economic Development	\$2,013
0481	001	Current Expense	5768010	General Parks	\$46,813
0481	001	Current Expense	5768010	General Parks	\$913
0481	001	Current Expense	5768020	General Parks	\$22,164
0481	001	Current Expense	5768020	General Parks	\$181
0481	001	Current Expense	5768020	General Parks	\$195
0481	001	Current Expense	5768030	General Parks	\$1,105
0481	001	Current Expense	5768030	General Parks	\$1,737
0481	001	Current Expense	5768030	General Parks	\$4,137
0481	001	Current Expense	5768030	General Parks	\$607
0481	001	Current Expense	5768030	General Parks	\$3,768
0481	001	Current Expense	5768030	General Parks	\$1,092
0481	001	Current Expense	5768030	General Parks	\$8,620
0481	001	Current Expense	5768030	General Parks	\$987
0481	001	Current Expense	5768040	General Parks	\$64,138
0481	001	Current Expense	5768040	General Parks	\$2,039
0481	001	Current Expense	5768040	General Parks	\$637
0481	001	Current Expense	5768040	General Parks	\$2,037
0481	001	Current Expense	5768040	General Parks	\$176
0481	001	Current Expense	5768040	General Parks	\$61
0481	001	Current Expense	5768040	General Parks	\$6,750
0481	001	Current Expense	5768040	General Parks	\$23,505
0481	001	Current Expense	5768040	General Parks	\$2,636
0481	001	Current Expense	5768040	General Parks	\$27,017
0481	001	Current Expense	5768040	General Parks	\$407
0481	001	Current Expense	5768040	General Parks	\$847
0481	001	Current Expense	5768040	General Parks	\$260
0481	001	Current Expense	5768040	General Parks	\$409
0481	001	Current Expense	5768040	General Parks	\$70
0481	001	Current Expense	5083100	Restricted Cash and Investments - Ending	\$2,564
0481	001	Current Expense	5085100	Assigned Cash and Investments - Ending	\$339,504

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0481	001	Current Expense	5085100	Assigned Cash and Investments - Ending	\$153,183
0481	001	Current Expense	5089100	Unassigned Cash and Investments - Ending	\$1,414,562
0481	001	Current Expense	5089100	Unassigned Cash and Investments - Ending	\$345,083
0481	101	Street Fund	5423010	Roadway	\$151,524
0481	101	Street Fund	5423010	Roadway	\$6,166
0481	101	Street Fund	5423020	Roadway	\$62,689
0481	101	Street Fund	5423020	Roadway	\$1,211
0481	101	Street Fund	5423020	Roadway	\$402
0481	101	Street Fund	5423030	Roadway	\$1,298
0481	101	Street Fund	5423030	Roadway	\$284
0481	101	Street Fund	5423030	Roadway	\$6,677
0481	101	Street Fund	5423030	Roadway	(\$17)
0481	101	Street Fund	5423030	Roadway	\$11
0481	101	Street Fund	5423030	Roadway	\$2,264
0481	101	Street Fund	5423030	Roadway	\$8,877
0481	101	Street Fund	5423030	Roadway	\$11,036
0481	101	Street Fund	5423030	Roadway	\$11,115
0481	101	Street Fund	5423030	Roadway	\$2,390
0481	101	Street Fund	5423040	Roadway	\$41,341
0481	101	Street Fund	5423040	Roadway	\$15,195
0481	101	Street Fund	5423040	Roadway	\$11,640
0481	101	Street Fund	5423040	Roadway	\$59,462
0481	101	Street Fund	5423040	Roadway	\$20,390
0481	101	Street Fund	5423040	Roadway	\$6,082
0481	101	Street Fund	5423040	Roadway	\$26,773
0481	101	Street Fund	5423040	Roadway	\$8,566
0481	101	Street Fund	5423040	Roadway	\$603
0481	101	Street Fund	5423040	Roadway	\$403
0481	101	Street Fund	5423040	Roadway	\$1,784
0481	101	Street Fund	5423040	Roadway	\$293
0481	101	Street Fund	5423040	Roadway	\$600
0481	101	Street Fund	5423040	Roadway	\$1,909

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0481	101	Street Fund	5423040	Roadway	\$9,797
0481	101	Street Fund	5423040	Roadway	\$8,614
0481	101	Street Fund	5423040	Roadway	\$3,247
0481	101	Street Fund	5423040	Roadway	\$847
0481	101	Street Fund	5423040	Roadway	\$8,228
0481	101	Street Fund	5423040	Roadway	\$885
0481	101	Street Fund	5423040	Roadway	\$409
0481	101	Street Fund	5423040	Roadway	\$37
0481	101	Street Fund	5426340	Street Lighting	\$15,283
0481	101	Street Fund	5426540	Parking Facilities	\$7,800
0481	101	Street Fund	5085100	Assigned Cash and Investments - Ending	\$258,724
0481	301	Municipal Capital Improvement Fund	5085100	Assigned Cash and Investments - Ending	\$468,152
0481	303	Hotel/Motel Taxes	5573030	Tourism	\$22,463
0481	303	Hotel/Motel Taxes	5083100	Restricted Cash and Investments - Ending	\$175,487
0481	401	Water Fund	5348010	Water Utilities	\$302,045
0481	401	Water Fund	5348010	Water Utilities	\$13,350
0481	401	Water Fund	5348020	Water Utilities	\$144,478
0481	401	Water Fund	5348020	Water Utilities	\$2,596
0481	401	Water Fund	5348020	Water Utilities	\$563
0481	401	Water Fund	5348030	Water Utilities	\$2,754
0481	401	Water Fund	5348030	Water Utilities	\$308
0481	401	Water Fund	5348030	Water Utilities	\$28,644
0481	401	Water Fund	5348030	Water Utilities	\$6,989
0481	401	Water Fund	5348030	Water Utilities	\$18,377
0481	401	Water Fund	5348030	Water Utilities	\$85
0481	401	Water Fund	5348030	Water Utilities	\$3,670
0481	401	Water Fund	5348030	Water Utilities	\$14,573
0481	401	Water Fund	5348030	Water Utilities	\$2,735
0481	401	Water Fund	5348030	Water Utilities	\$1,074
0481	401	Water Fund	5348040	Water Utilities	\$100,954
0481	401	Water Fund	5348040	Water Utilities	\$15,919
0481	401	Water Fund	5348040	Water Utilities	\$27,300

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0481	401	Water Fund	5348040	Water Utilities	\$53,314
0481	401	Water Fund	5348040	Water Utilities	\$47,899
0481	401	Water Fund	5348040	Water Utilities	\$20,390
0481	401	Water Fund	5348040	Water Utilities	\$7,043
0481	401	Water Fund	5348040	Water Utilities	\$137,426
0481	401	Water Fund	5348040	Water Utilities	\$17,877
0481	401	Water Fund	5348040	Water Utilities	\$303,923
0481	401	Water Fund	5348040	Water Utilities	\$16,872
0481	401	Water Fund	5348040	Water Utilities	\$5,869
0481	401	Water Fund	5348040	Water Utilities	\$1,405
0481	401	Water Fund	5348040	Water Utilities	\$205
0481	401	Water Fund	5348040	Water Utilities	\$1,017
0481	401	Water Fund	5348040	Water Utilities	\$2,268
0481	401	Water Fund	5348040	Water Utilities	\$3,137
0481	401	Water Fund	5348040	Water Utilities	\$229
0481	401	Water Fund	5348040	Water Utilities	\$63,629
0481	401	Water Fund	5348040	Water Utilities	\$1,196
0481	401	Water Fund	5348040	Water Utilities	\$2,713
0481	401	Water Fund	5348040	Water Utilities	\$853
0481	401	Water Fund	5348040	Water Utilities	\$12,900
0481	401	Water Fund	5348040	Water Utilities	\$1,348
0481	401	Water Fund	5348040	Water Utilities	\$847
0481	401	Water Fund	5348040	Water Utilities	\$5,139
0481	401	Water Fund	5348040	Water Utilities	\$3,478
0481	401	Water Fund	5348040	Water Utilities	\$1,753
0481	401	Water Fund	5348040	Water Utilities	\$4,024
0481	401	Water Fund	5348040	Water Utilities	\$409
0481	401	Water Fund	5348040	Water Utilities	\$481
0481	401	Water Fund	5348040	Water Utilities	\$103
0481	401	Water Fund	5348040	Water Utilities	\$106,014
0481	401	Water Fund	5348040	Water Utilities	\$94
0481	401	Water Fund	5348040	Water Utilities	\$121,907
0481	401	Water Fund	5348040	Water Utilities	\$243,814
0481	401	Water Fund	5083100	Restricted Cash and Investments - Ending	\$107,091

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0481	401	Water Fund	5083100	Restricted Cash and Investments - Ending	\$279,357
0481	401	Water Fund	5083100	Restricted Cash and Investments - Ending	\$150,500
0481	401	Water Fund	5084100	Committed Cash and Investments - Ending	\$378,010
0481	401	Water Fund	5084100	Committed Cash and Investments - Ending	\$65,263
0481	401	Water Fund	5085100	Assigned Cash and Investments - Ending	\$215,272
0481	401	Water Fund	5085100	Assigned Cash and Investments - Ending	\$155,037
0481	402	Wastewater Collection Fund	5358010	Sewer/Reclaimed Water Utilities	\$102,206
0481	402	Wastewater Collection Fund	5358010	Sewer/Reclaimed Water Utilities	\$1,392
0481	402	Wastewater Collection Fund	5358020	Sewer/Reclaimed Water Utilities	\$39,802
0481	402	Wastewater Collection Fund	5358020	Sewer/Reclaimed Water Utilities	\$268
0481	402	Wastewater Collection Fund	5358020	Sewer/Reclaimed Water Utilities	\$382
0481	402	Wastewater Collection Fund	5358030	Sewer/Reclaimed Water Utilities	\$1,365
0481	402	Wastewater Collection Fund	5358030	Sewer/Reclaimed Water Utilities	\$284
0481	402	Wastewater Collection Fund	5358030	Sewer/Reclaimed Water Utilities	\$940
0481	402	Wastewater Collection Fund	5358030	Sewer/Reclaimed Water Utilities	\$138
0481	402	Wastewater Collection Fund	5358030	Sewer/Reclaimed Water Utilities	\$44
0481	402	Wastewater Collection Fund	5358030	Sewer/Reclaimed Water Utilities	\$2,212
0481	402	Wastewater Collection Fund	5358030	Sewer/Reclaimed Water Utilities	\$10,979
0481	402	Wastewater Collection Fund	5358030	Sewer/Reclaimed Water Utilities	\$2,360
0481	402	Wastewater Collection Fund	5358040	Sewer/Reclaimed Water Utilities	\$24,788
0481	402	Wastewater Collection Fund	5358040	Sewer/Reclaimed Water Utilities	\$25,955

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0481	402	Wastewater Collection Fund	5358040	Sewer/Reclaimed Water Utilities	\$8,156
0481	402	Wastewater Collection Fund	5358040	Sewer/Reclaimed Water Utilities	\$5,015
0481	402	Wastewater Collection Fund	5358040	Sewer/Reclaimed Water Utilities	\$115,453
0481	402	Wastewater Collection Fund	5358040	Sewer/Reclaimed Water Utilities	\$5,554
0481	402	Wastewater Collection Fund	5358040	Sewer/Reclaimed Water Utilities	\$2,616
0481	402	Wastewater Collection Fund	5358040	Sewer/Reclaimed Water Utilities	\$47
0481	402	Wastewater Collection Fund	5358040	Sewer/Reclaimed Water Utilities	\$205
0481	402	Wastewater Collection Fund	5358040	Sewer/Reclaimed Water Utilities	\$535
0481	402	Wastewater Collection Fund	5358040	Sewer/Reclaimed Water Utilities	\$268
0481	402	Wastewater Collection Fund	5358040	Sewer/Reclaimed Water Utilities	\$333
0481	402	Wastewater Collection Fund	5358040	Sewer/Reclaimed Water Utilities	\$42
0481	402	Wastewater Collection Fund	5358040	Sewer/Reclaimed Water Utilities	\$2,689
0481	402	Wastewater Collection Fund	5358040	Sewer/Reclaimed Water Utilities	\$1,858
0481	402	Wastewater Collection Fund	5358040	Sewer/Reclaimed Water Utilities	\$2,446
0481	402	Wastewater Collection Fund	5358040	Sewer/Reclaimed Water Utilities	\$542
0481	402	Wastewater Collection Fund	5358040	Sewer/Reclaimed Water Utilities	\$1,028
0481	402	Wastewater Collection Fund	5358040	Sewer/Reclaimed Water Utilities	\$684
0481	402	Wastewater Collection Fund	5358040	Sewer/Reclaimed Water Utilities	\$847
0481	402	Wastewater Collection Fund	5358040	Sewer/Reclaimed Water Utilities	\$138
0481	402	Wastewater Collection Fund	5358040	Sewer/Reclaimed Water Utilities	\$1,719
0481	402	Wastewater Collection Fund	5358040	Sewer/Reclaimed Water Utilities	\$145

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0481	402	Wastewater Collection Fund	5358040	Sewer/Reclaimed Water Utilities	\$104
0481	402	Wastewater Collection Fund	5358040	Sewer/Reclaimed Water Utilities	\$409
0481	402	Wastewater Collection Fund	5358040	Sewer/Reclaimed Water Utilities	\$181
0481	402	Wastewater Collection Fund	5358040	Sewer/Reclaimed Water Utilities	\$17,199
0481	402	Wastewater Collection Fund	5358040	Sewer/Reclaimed Water Utilities	\$379,405
0481	402	Wastewater Collection Fund	5358040	Sewer/Reclaimed Water Utilities	\$62,581
0481	402	Wastewater Collection Fund	5358040	Sewer/Reclaimed Water Utilities	\$156,452
0481	402	Wastewater Collection Fund	5083100	Restricted Cash and Investments - Ending	\$75,839
0481	402	Wastewater Collection Fund	5083100	Restricted Cash and Investments - Ending	\$365,994
0481	402	Wastewater Collection Fund	5084100	Committed Cash and Investments - Ending	\$11,525
0481	402	Wastewater Collection Fund	5085100	Assigned Cash and Investments - Ending	\$273,404
0481	402	Wastewater Collection Fund	5085100	Assigned Cash and Investments - Ending	\$585,250
0481	001	Current Expense	3821000	Refundable Deposits	\$1,500
0481	001	Current Expense	3952000	Compensation for Loss/Impairment of Capital Assets (Cash Basis Only)	\$5,024
0481	001	Current Expense	3952100	Compensation for Loss/Impairment of Capital Assets (Cash Basis Only)	\$801
0481	401	Water Fund	3918000	Intergovernmental Loans	\$358,714
0481	630	Court Remittances	3893000	Custodial Type Collections	\$260
0481	630	Court Remittances	3893000	Custodial Type Collections	\$111
0481	630	Court Remittances	3893000	Custodial Type Collections	\$42
0481	630	Court Remittances	3893000	Custodial Type Collections	\$85

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0481	630	Court Remittances	3893000	Custodial Type Collections	\$38
0481	630	Court Remittances	3893000	Custodial Type Collections	\$113
0481	630	Court Remittances	3893000	Custodial Type Collections	\$66
0481	630	Court Remittances	3893000	Custodial Type Collections	\$56
0481	630	Court Remittances	3893000	Custodial Type Collections	\$56
0481	630	Court Remittances	3893000	Custodial Type Collections	\$55
0481	630	Court Remittances	3893000	Custodial Type Collections	\$11
0481	630	Court Remittances	3893000	Custodial Type Collections	\$2,119
0481	630	Court Remittances	3893000	Custodial Type Collections	\$1,239
0481	630	Court Remittances	3893000	Custodial Type Collections	\$236
0481	001	Current Expense	5945760	Capital Expenditures/Expenses - Community Services	\$15,800
0481	001	Current Expense	5821000	Refund of Deposits	\$1,350
0481	001	Current Expense	5899000	Holding and Clearing Account Transactions	(\$1,087)
0481	001	Current Expense	5941460	Capital Expenditures/Expenses - Financial, Recording, and Election Services	\$2,979
0481	001	Current Expense	5941460	Capital Expenditures/Expenses - Financial, Recording, and Election Services	\$2,204
0481	001	Current Expense	5942160	Capital Expenditures/Expenses - Law Enforcement Services	\$4,472
0481	001	Current Expense	5942160	Capital Expenditures/Expenses - Law Enforcement Services	\$21,012

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0481	001	Current Expense	5942260	Capital Expenditures/Expenses - Fire Suppression and EMS Services	\$5,957
0481	001	Current Expense	5942260	Capital Expenditures/Expenses - Fire Suppression and EMS Services	\$3,170
0481	001	Current Expense	5945760	Capital Expenditures/Expenses - Community Services	\$68,037
0481	001	Current Expense	5947660	Capital Expenditures/Expenses - Park Facilities	\$14,165
0481	001	Current Expense	5947660	Capital Expenditures/Expenses - Park Facilities	\$6,330
0481	001	Current Expense	5947660	Capital Expenditures/Expenses - Park Facilities	\$31,591
0481	001	Current Expense	5947660	Capital Expenditures/Expenses - Park Facilities	\$2,165
0481	101	Street Fund	5944260	Capital Expenditures/Expenses - Roads/Streets Ordinary Maintenance	\$185
0481	101	Street Fund	5944260	Capital Expenditures/Expenses - Roads/Streets Ordinary Maintenance	\$5,213
0481	101	Street Fund	5953060	Capital Expenditures/Expenses - Roadway	\$2,838
0481	301	Municipal Capital Improvement Fund	5941460	Capital Expenditures/Expenses - Financial, Recording, and Election Services	\$52,342
0481	401	Water Fund	5913470	Debt Repayment - Water Utilities	\$55,660
0481	401	Water Fund	5913470	Debt Repayment - Water Utilities	\$36,505
0481	401	Water Fund	5913470	Debt Repayment - Water Utilities	\$84,488
0481	401	Water Fund	5913470	Debt Repayment - Water Utilities	\$28,354

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0481	401	Water Fund	5913470	Debt Repayment - Water Utilities	\$13,278
0481	401	Water Fund	5923480	Interest and Other Debt Service Cost - Water Utilities	\$6,218
0481	401	Water Fund	5923480	Interest and Other Debt Service Cost - Water Utilities	\$39,482
0481	401	Water Fund	5923480	Interest and Other Debt Service Cost - Water Utilities	\$3,970
0481	401	Water Fund	5923480	Interest and Other Debt Service Cost - Water Utilities	\$797
0481	401	Water Fund	5923480	Interest and Other Debt Service Cost - Water Utilities	\$55,856
0481	401	Water Fund	5923480	Interest and Other Debt Service Cost - Water Utilities	\$14
0481	401	Water Fund	5943460	Capital Expenditures/Expenses - Water Utilities	\$5,213
0481	401	Water Fund	5943460	Capital Expenditures/Expenses - Water Utilities	\$185
0481	401	Water Fund	5943460	Capital Expenditures/Expenses - Water Utilities	\$107,890
0481	401	Water Fund	5943460	Capital Expenditures/Expenses - Water Utilities	\$5,378
0481	401	Water Fund	5943460	Capital Expenditures/Expenses - Water Utilities	\$9,631
0481	402	Wastewater Collection Fund	5913570	Debt Repayment - Sewer/Reclaimed Water Utilities	\$5,296
0481	402	Wastewater Collection Fund	5923580	Interest and Other Debt Service Cost - Sewer/Reclaimed Water Utilities	\$1,485
0481	402	Wastewater Collection Fund	5943560	Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities	\$255,977

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0481	402	Wastewater Collection Fund	5943560	Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities	\$5,213
0481	402	Wastewater Collection Fund	5943560	Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities	\$201,818
0481	402	Wastewater Collection Fund	5943560	Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities	\$77
0481	402	Wastewater Collection Fund	5943560	Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities	\$14,568
0481	402	Wastewater Collection Fund	5943560	Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities	\$185
0481	630	Court Remittances	5893000	Custodial Type Remittances	\$260
0481	630	Court Remittances	5893000	Custodial Type Remittances	\$111
0481	630	Court Remittances	5893000	Custodial Type Remittances	\$42
0481	630	Court Remittances	5893000	Custodial Type Remittances	\$85
0481	630	Court Remittances	5893000	Custodial Type Remittances	\$38
0481	630	Court Remittances	5893000	Custodial Type Remittances	\$56
0481	630	Court Remittances	5893000	Custodial Type Remittances	\$56
0481	630	Court Remittances	5893000	Custodial Type Remittances	\$113
0481	630	Court Remittances	5893000	Custodial Type Remittances	\$66
0481	630	Court Remittances	5893000	Custodial Type Remittances	\$2,119
0481	630	Court Remittances	5893000	Custodial Type Remittances	\$1,239
0481	630	Court Remittances	5893000	Custodial Type Remittances	\$55

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0481	630	Court Remittances	5893000	Custodial Type Remittances	\$11
0481	630	Court Remittances	5893000	Custodial Type Remittances	\$228
0481	630	Court Remittances	5893000	Custodial Type Remittances	\$9

CITY OF WHITE SALMON
SCHEDULE SUMMARY OF BANK RECONCILIATION
For the Fiscal Year ended December 31,2021

[CASH BARS Schedule 06 Instructions Link](#)

FROM BANK STATEMENTS						
Bank & Investment Account name (1)	Beginning Bank Balance (2)	Deposits		Withdrawals		Ending Bank Balance (7)
		Receipts (3)	Inter-bank transfers In (4)	Disbursements (5)	Inter-bank transfers out (6)	
1-Checking Account	2549005.13	\$7,293,071.78	0	\$7,393,073.21	1073197	\$1,375,806.70
2-State Pool	3505512.34	\$66,642.88	1073197	0		\$4,645,352.22
3-Petty Cash	25	0	0	0	0	25
4-Cash Drawer 1	150	0	0	0	0	150
5-Cash Drawer 2	150	0	0	0	0	150
6-Cash Drawer 3	0	0	0	0	0	0
Bank Totals	\$ 6,054,842	\$ 7,359,715	\$ 1,073,197	\$ 7,393,073	\$ 1,073,197	\$ 6,021,484

RECONCILING ITEMS						
Beginning Deposits in Transit (8)	\$ 14,205	\$ (14,205)				
Year-end Deposits in Transit (9)		\$ 5,533				\$ 5,533
Beginning Outstanding & Open Period Items (10)	\$ (427,237)			\$ (427,237)		
Year-end Outstanding & Open Period Items (11)				\$ 209,214		\$ (209,214)
NSF Checks (12)		\$ (910)		\$ (910)		
Cancellation of unredeemed checks/warrants (13)		\$ 7,436				
Interfund transactions (14)		\$ 652,018		\$ 652,018		
Netted Transactions (15)		\$ -		\$ -		
Authorized balance of revolving, petty cash and change funds (16)						
Other Reconciling Items, net (17)	\$ -	\$ -		\$ -		\$ 5,075
Reconciling Items Totals	\$ (413,032)	\$ 649,872		\$ 433,085		\$ (198,606)

FROM GENERAL LEDGER					
	Beginning Cash & Investment Balance	Revenues & Other Increases			Ending Cash & Investment Balance
	(19)	(20)	Expenditures & Other Decreases	(21)	(22)
C4/C5 or Trial Balance Totals (18)	\$ 5,641,811	\$ 7,385,716	\$ 7,202,650		\$ 5,824,876
Unreconciled Variance (23)	\$ (1)	\$ 623,871	\$ 623,508		\$ (1,999)

**City of White Salmon
Schedule of Liabilities
For the Year Ended December 31, 2022**

ID. No.	Description	Due Date	Beginning Balance	Additions	Reductions	Ending Balance
General Obligation Debt/Liabilities						
263.85	Bingen DOE Loan Principal	12/31/2022	-	5,296	5,296	-
Total General Obligation Debt/Liabilities:			-	5,296	5,296	-
Revenue and Other (non G.O.) Debt/Liabilities						
263.82	2013 DWSRF Simmons Road Loan	10/1/2036	396,953	-	28,354	368,599
263.62	2014 White Salmon Irrigation District	12/31/2034	1,319,687	-	84,488	1,235,199
252.11	2015 USDA Tohomish Bond	12/31/2056	345,586	-	7,405	338,181
252.11	2019 USDA Jewett Bond	3/10/2061	2,695,521	-	48,255	2,647,266
263.84	2017 DNR Easement Purchase	12/31/2022	13,277	-	13,278	(1)
263.88	PWTF Loan 14 inch Water Main	6/1/2025	377,878	358,714	36,505	700,087
264.30	Pension Liabilities		77,683	103,384	-	181,067
259.12	Compensated Absenses		81,269	24,164	-	105,433
264.40	OPEB Liabilities		1,139,627	-	223,406	916,221
Total Revenue and Other (non G.O.) Debt/Liabilities:			6,447,481	486,262	441,691	6,492,052
Total Liabilities:			6,447,481	491,558	446,987	6,492,052

**City of White Salmon
 Schedule of Expenditures of State Financial Assistance
 For the Year Ended December 31, 2022**

State Agency Name	Program Title	Identification Number	Total
Capital Contributions - State Grant from Department of Ecology	2016 WS River Reliability Study	WROCR-WER1-WhiSal-00006	53,314
Capital Contributions - State Grant from Department of Ecology	Shoreline Master Plan	G1400563	7,178
Capital Contributions - State Grant from Department of Ecology	WA State DOE ASR Grant	G0900235	15,919
		Sub-Total:	76,411
Capital Contributions - State Grant from Department of Commerce	Commerce Energy Efficiency Grant	2016-241	17,143
		Sub-Total:	17,143
		Total State Grants Expended:	93,554

**City of White Salmon
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2022**

Federal Agency (Pass-Through Agency)	Federal Program	ALN Number	Other Award Number	Expenditures			Passed through to Subrecipients	Note
				From Pass- Through Awards	From Direct Awards	Total		
OFFICE ON VIOLENCE AGAINST WOMEN, JUSTICE, DEPARTMENT OF (via Department of Commerce)	Violence Against Women Formula Grants	16.588	F19-31103-080	4,905	-	4,905	-	1,2,4
OFFICE OF JUSTICE PROGRAMS, JUSTICE, DEPARTMENT OF (via Department of Commerce)	Bulletproof Vest Partnership Program	16.607	200218154	1,125	-	1,125	-	1,2,4
DEPARTMENTAL OFFICES, TREASURY, DEPARTMENT OF THE	COVID 19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	21.027		-	102,070	102,070	-	1,2,4, 5
Total Federal Awards Expended:				6,030	102,070	108,100	-	

The accompanying notes are an integral part of this schedule.

City of White Salmon
MCAG #0481
Notes to the Expenditures of Federal Awards
For the year ending December 31, 2022

Note 1 – Basis of Accounting

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

Note 2 – Federal De Minimis Indirect Cost Rate

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

Note 3 – Federal Loans

The city was approved by the USDA Rural Utilities Service to receive a loan totaling \$2,333,000 for Phase 1 of the Jewett Mainline Replacement Project. Interim loan financing was approved for the construction period by Cashmere Valley Bank. For the year 2022, there was no financial activity on either the Interim Financing or the USDA RD funding.

The city was approved by the PWB to receive two loans totaling \$1,855,100 and \$1,942,800 to improve its drinking water system. The amounts listed for these loans include the beginning of the period loan balance plus proceeds used during the year. The balance owing at the end of the 2022 is \$0.00 as the loans have not been drawn at this time.

Note 4 – Program Costs

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

Note 5 – Coronavirus Local Recovery Fund Expenditures

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

\$15,800.00	Housing Security
\$18,233.00	Public Health Supplies
\$68,037.00	Home Mail Delivery

City of White Salmon
Schedule 21 Questions 1-6 (unaudited)
For Fiscal Year Ended: 2022

Property and Liability Insurance	Health and Welfare Insurance	Unemployment Compensation Obligations	Workers Compensation Obligations	Other Risks or Obligations
Belong to a public entity risk pool	Belong to a public entity risk pool	Pay taxes to the Department of Employment Security ("Taxable")	Pay premiums to the Department of Labor and Industries	

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

**CITY OF WHITE SALMON
LABOR RELATIONS CONSULTANT(S)
For the Year Ended December 31, 2022**

Has your government engaged labor relations consultants? Yes No

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

Name of Firm Menke Jackson Beyer, LLP
Name of Consultant Anthony F. Menke
Business Address 807 North 39 th Avenue, Yakima WA 98902
Amount Paid to Consultant During Fiscal Year \$4,323.00
Terms and Conditions, As Applicable, Including: Rates (E.g., Hourly, Etc.) \$180.00 per hour (Anthony Menke) Other attorneys - \$175.00 to \$225.00 Paralegals \$75.00 to \$100.00 Maximum Compensation Allowed N/A Duration of Services Open Ended Services Provided Represent the city in union related issues.

File Attachments for Item:

2. 2023 Annual Report

ANNUAL REPORT CERTIFICATION

City of White Salmon
(Official Name of Government)

0481
MCAG No.

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

For the Fiscal Year Ended 12/31/2023

GOVERNMENT INFORMATION:

Official Mailing Address PO Box 2139
White Salmon, WA 98672

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

Official E-mail Address clerktreasurer@whitesalmonwa.gov

Official Phone Number (509) 493-1133 x 205

AUDIT CONTACT or PREPARER INFORMATION and CERTIFICATION:

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

Contact Phone Number (509) 493-1133 x 205

Contact E-mail Address clerktreasurer@whitesalmonwa.gov

I certify 29th day of May, 2024, that annual report information is complete, accurate and in conformity with the Budgeting, Accounting and Reporting Systems Manual, to the best of my knowledge and belief, having reviewed this information and taken all appropriate steps in order to provide such certification. I acknowledge and understand our responsibility for the design and implementation of controls to ensure accurate financial reporting, comply with applicable laws and safeguard public resources, including controls to prevent and detect fraud. Finally, I acknowledge and understand our responsibility for immediately submitting corrected annual report information if any errors or an omission in such information is subsequently identified.

Signatures

Stephanie Porter (clerktreasurer@whitesalmonwa.gov)

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

		<u>Total for All Funds (Memo Only)</u>	<u>001 Current Expense</u>	<u>101 Street Fund</u>	<u>301 Municipal Capital Improvement</u>
Beginning Cash and Investments					
308	Beginning Cash and Investments	5,819,801	2,254,896	258,724	468,152
388 / 588	Net Adjustments	-	-	-	-
Revenues					
310	Taxes	2,227,584	1,752,205	332,814	66,150
320	Licenses and Permits	128,707	128,707	-	-
330	Intergovernmental Revenues	343,801	164,781	49,338	-
340	Charges for Goods and Services	4,432,642	906,032	-	-
350	Fines and Penalties	22,032	8,982	-	-
360	Miscellaneous Revenues	487,937	109,023	15,977	21,428
Total Revenues:		<u>7,642,703</u>	<u>3,069,730</u>	<u>398,129</u>	<u>87,578</u>
Expenditures					
510	General Government	704,286	704,286	-	-
520	Public Safety	1,455,322	1,455,322	-	-
530	Utilities	2,913,514	-	-	-
540	Transportation	453,502	-	453,502	-
550	Natural/Economic Environment	489,153	393,616	-	-
560	Social Services	-	-	-	-
570	Culture and Recreation	198,902	195,733	-	3,169
Total Expenditures:		<u>6,214,679</u>	<u>2,748,957</u>	<u>453,502</u>	<u>3,169</u>
Excess (Deficiency) Revenues over Expenditures:		1,428,024	320,773	(55,373)	84,409
Other Increases in Fund Resources					
391-393, 596	Debt Proceeds	2,333,000	-	-	-
397	Transfers-In	177,500	-	-	-
385	Special or Extraordinary Items	-	-	-	-
381, 382, 389, 395, 398	Other Resources	3,000	3,000	-	-
Total Other Increases in Fund Resources:		<u>2,513,500</u>	<u>3,000</u>	<u>-</u>	<u>-</u>
Other Decreases in Fund Resources					
594-595	Capital Expenditures	3,443,549	459,010	503,736	6,157
591-593, 599	Debt Service	403,753	-	-	-
597	Transfers-Out	177,500	177,500	-	-
585	Special or Extraordinary Items	-	-	-	-
581, 582, 589	Other Uses	4,772	4,772	-	-
Total Other Decreases in Fund Resources:		<u>4,029,574</u>	<u>641,282</u>	<u>503,736</u>	<u>6,157</u>
Increase (Decrease) in Cash and Investments:		(88,050)	(317,509)	(559,109)	78,252
Ending Cash and Investments					
50821	Nonspendable	-	-	-	-
50831	Restricted	1,219,847	115,366	26,767	-
50841	Committed	518,076	-	-	-
50851	Assigned	3,098,863	599,896	-	546,404
50891	Unassigned	894,983	1,222,133	(327,150)	-
Total Ending Cash and Investments		5,731,769	1,937,395	(300,383)	546,404

The accompanying notes are an integral part of this statement.

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

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

The accompanying notes are an integral part of this statement.

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

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

The accompanying notes are an integral part of this statement.

City of White Salmon
MCAG #0481
Notes to the Financial Statements
For the year ended December 31, 2023

Note 1 - Summary of Significant Accounting Policies

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

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

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

A. Fund Accounting

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

GOVERNMENTAL FUND TYPES:

General Fund

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

Special Revenue Funds

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

City of White Salmon
MCAG #0481
Notes to the Financial Statements
For the year ended December 31, 2023

Debt Service Funds

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

Capital Projects Funds

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

PROPRIETARY FUND TYPES:

Enterprise Funds

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

FIDUCIARY FUND TYPES:

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

Custodial Funds

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

B. Basis of Accounting and Measurement Focus

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

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

C. Cash and Investments

See Note 3 - *Deposits and Investments*.

D. Capital Assets

Capital assets are assets with an initial individual cost of more than \$5,000 and an estimated useful life in excess of 1 years. Capital assets and inventory are recorded as capital expenditures when purchased.

E. Compensated Absences

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

City of White Salmon
MCAG #0481
Notes to the Financial Statements
For the year ended December 31, 2023

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

F. Long-Term Debt

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

G. Restricted and Committed Portion of Ending Cash and Investments

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

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

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

Note 2 - Budget Compliance

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

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

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

City of White Salmon
MCAG #0481
Notes to the Financial Statements
For the year ended December 31, 2023

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

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

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

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

Note 3 – Deposits and Investments

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

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

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

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Investments in the State Local Government Investment Pool (LGIP)

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

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

Custodial Credit Risk

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

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

Note 4 – Environmental and Certain Asset Retirement Liabilities

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

Note 5- Interfund Loans

No interfund loans in 2023.

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

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

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

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

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

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

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

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

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

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

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

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

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

Note 8 – Other Postemployment Benefits (OPEB Plans)

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

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

Note 9 – Pension Plans

A. State Sponsored Pension Plans

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

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

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

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

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

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

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

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

LEOFF Plan 1

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

LEOFF Plan 2

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

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

Note 10 - Property Tax

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

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

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

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For the year ended December 31, 2023

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

Note 11 – Risk Management

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

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

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

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

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

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

Note 12 – SBITA (Lessees)

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

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

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

Note 13 – Health and Wellness

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

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

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

City of White Salmon
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Notes to the Financial Statements
For the year ended December 31, 2023

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

City of White Salmon

Schedule 01

For the year ended December 31, 2023

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

City of White Salmon
SCHEDULE SUMMARY OF BANK RECONCILIATION
 For the Fiscal Year ended December 31, 2023

[CASH BARS Schedule 06 Instructions Link](#)

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

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

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

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

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

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

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

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

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

The accompanying notes are an integral part of this schedule.

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

Note 1 – Basis of Accounting

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

Note 2 – Federal De Minimis Indirect Cost Rate

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

Note 3 – Federal Loans

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

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

Note 4 – Program Costs

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

Note 5 – Coronavirus Local Recovery Fund Expenditures

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

\$365,655	Housing Security
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City of White Salmon
Schedule 21 Questions 1-6 (unaudited)
For Fiscal Year Ended: 2023

Property and Liability Insurance	Health and Welfare Insurance	Unemployment Compensation Obligations	Workers Compensation Obligations Other Risks or Obligations
Belong to a public entity risk pool	Belong to a public entity risk pool	Pay taxes to the Department of Employment Security ("Taxable")	Pay premiums to the Department of Labor and Industries

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

File Attachments for Item:

8. Ordinance 2024-07-1165 Amending WSMC 3.24 Funds



COMMITTEE REPORT

Needs Legal Review: Yes, completed
Meeting Date: June 24, 2024
Agenda Item: Ordinance 2024-07-1165 Amending WSMC 3.24 Funds
Presented By: Stephanie Porter, Clerk Treasurer

Explanation of Issue:

The proposed ordinance will update the City of White Salmon fund structure. Each proposed change below includes the administrative recommendation for use of the fund.

Added Funds:

3.24.040 Police General Fund

Intended use: Allow the Police Department to allocate reserve funds to general use. These intended uses include building capital improvement upgrades, additional funding for Officer on boarding (training, uniforms, etc...).

3.24.095 Emergency Response Fund

Intended Use: this fund would be create by pulling some funding from our general reserve fund. Idea here is starting in 2025 with the transition fully to an RFA, we would start allocating a portion of the previous FD budgeted dollars, to be at the ready with cash on hand for any future wildfire or disaster recovery. The mayor met with the Mayors of Medical Lake and Malden and both expressly called this out as something they wished they had done, as there is a significant delay before true federal or state recovery funds move in. If infrastructure is wiped out there are immediate requirements for cash to keep recovery efforts going. This fund would serve that purpose.

3.24.110 General Fund Public Works Vehicle Reserve Fund

Intended Use: Reserve for Public Works Equipment replacement.

3.24.115 LOCAL Bond Fund

Intended Use: For use of tracking the LOCAL Bond funding and expenditures for approved purchases and bi-annual payments.

3.24.123 Street Fund Public Works Vehicle Replacement Fund

Intended Use: Reserve for Public Works Equipment replacement.

3.24.160 Water Fund Public Works Vehicle Reserve Fund

Intended Use: Reserve for Public Works Equipment replacement.

3.24.175 Wastewater Fund Public Works Vehicle Reserve Fund

Intended Use: Reserve for Public Works Equipment replacement.

3.24.205 Park and Recreation Fund
Intended Use: This is a name change to the Pool Reserve Fund to be more inclusive of any Park and Recreation projects.

3.24.215 Water Construction Loan Fund
Intended Use: To keep the funding for the many water projects funded by the PWB Loan Funding.

Removed Funds:

3.24.160 Real Estate Acquisition Fund (Now Water Fund for PW Vehicle Replacement)
Reason for Removal: No longer a necessary fund.

3.24.200 Swimming pool reserve fund, petty cash and pool and city hall change fund (Now Reserved)
Reason for Removal: The city no longer runs a city swimming pool.

3.24.205 New pool construction fund (Now Park and Recreation Fund)
Reason for Removal: Removed and replaced with the Park and Rec Fund that will include the Council approved allocation for the New Pool headed by the WSVMPD.

Fiscal Analysis:

There are no Monetary Financial Implications. The fund structure proposed will provide the ability for clear future financial planning.

Follow Up Action:

The City Council will hold a Public Hearing on this Ordinance at their July 3, 2024 meeting with the option to adopt at that time.

**City of White Salmon
Ordinance 2024-07-1165**

AN ORDINANCE AMENDING WHITE SALMON MUNICIPAL CODE TITLE 3 CHAPTER 24 FUNDS FOR THE CITY OF WHITE SALMON, WASHINGTON, INCLUDING SERVABILITY DATE.

WHEREAS, the number of funds established by ordinance has a need to be updated due to revised financial needs of the City of White Salmon leading to the addition of restricted funds; and

WHEREAS, the police department is in need of a general reserve fund to plan for capital expenses not related to the purchase of vehicles; and

WHEREAS, the city no longer operates the “Swimming pool reserve fund, petty cash and pool and city hall change fund”; and

WHEREAS, the city no longer operates the “Real estate acquisition fund”; and

WHEREAS, the city council desires to expand the “New Pool Construction Fund” to include any Park and Recreation projects that come forward; and

WHEREAS, the city council desires to have Public Work Vehicle Reserve Funds to begin planning for Public Work Vehicle Replacement;

WHEREAS, the city council desires to create an “Emergency Response Fund” to be financially ready with cash on hand for potential future wildfire or disaster recovery where there may be a significant delay in receiving federal or state recovery funds, or if infrastructure is destroyed and there is an immediate need for cash to keep recovery efforts moving forward;

NOW, THEREFORE, the City Council of the City of White Salmon do ordain as follows:

That the following amendments be made to White Salmon Municipal Code Title 3, Chapter 24 Funds:

SECTION 1. Amendment to Title 3, Chapter 24, The City hereby repeals WSMC 03.24 and adopts the following to be codified as WSMC 03.24 Funds:

Key: ~~**Bold and Strike through**~~ means repealed.

Bold and underline means new.

Chapter 3.24	FUNDS
3.24.010	Claims fund.
3.24.030	Fire reserve fund.
3.24.031	Police vehicle reserve fund.
3.24.040	Reserved. <u>Police General Reserve</u>
3.24.041	Reserved.
3.24.075	Municipal capital improvements fund.
3.24.090	General Government Reserve Fund.
<u>3.24.095</u>	<u>Emergency Response Fund</u>
3.24.100	Payroll fund.

3.24.110	Reserved. <u>General Fund Public Works Vehicle Reserve Fund</u>
<u>3.24.115</u>	<u>LOCAL Bond Fund</u>
3.24.120	Street fund.
<u>3.24.123</u>	<u>Street Fund Public Works Vehicle Replacement Fund</u>
3.24.125	Transportation improvement fund.
3.24.151	Water bond redemption fund.
3.24.152	Water bond reserve fund.
3.24.153	Wastewater bond redemption fund.
3.24.154	Wastewater bond reserve fund.
3.24.155	Water short-lived asset reserve fund.
	Real estate acquisition fund. <u>Water Fund Public Works vehicle Reserve Fund</u>
3.24.160	<u>Fund</u>
3.24.170	Treatment plant reserve fund.
3.24.171	Wastewater reserve fund.
<u>3.24.175</u>	<u>Wastewater Fund Public Works Vehicle Reserve Fund</u>
	Swimming pool reserve fund, petty cash and pool and city hall change fund.
3.24.200	<u>Reserved.</u>
3.24.205	New pool construction fund. <u>Park and Recreation Fund</u>
3.24.210	Drug investigation fund.
<u>3.24.215</u>	<u>Water Construction, Loan Fund</u>
3.24.220	Water rights acquisition fund.
3.24.225	USDA rural development, loan fund.

3.24.010 Claims fund.

There is created and established a fund to be designated as "claims fund." Money shall be placed in said fund from time to time through transfers from other city funds containing appropriations in the annual budget and amendments thereto, to meet expenditures relating to approved claims. Expenditures from said fund shall be made by the issuance of bank checks. Bank checks shall be drawn on the bank which is designated as the official city depository. Two signatures shall be required on all bank checks drawn against the claim fund in accordance with RCW 35A.12.170.

3.24.030 Fire reserve fund.

A fund entitled "fire reserve fund" is established under the existing accounting and budgetary system of the city. The money in the fund shall be used for equipment and other capital items associated with and used in the fire department.

3.24.031 Police vehicle reserve fund.

A fund entitled "police vehicle reserve fund" is established under the existing accounting and budgetary system of the city. The money in the fund shall be used for the purchase of vehicles and equipment for use in the police department.

3.24.040 ~~Reserved.~~ Police General Reserve Fund

A fund entitled "police general reserve fund" is established under the existing accounting and budgetary system of the city. The money in the fund shall be used for general use in the police

department as determined by the Police Chief.

3.24.041 Reserved.

3.24.075 Municipal capital improvements fund.

~~There is established a separate fund of the city called a "municipal capital improvements fund." The fund shall be used for capital improvements to the city as shall be designated by the city council.~~

There is established a separate fund of the city called a "municipal capital improvements fund." The fund shall receive the restricted revenue from the Real Estate Excise Taxes and be used for capital improvements to the city as shall be designated by the city council.

3.24.090 General Government Reserve Fund.

A fund entitled "General Government Reserve Fund" is established under the existing accounting and budgetary system of the city. The money in the fund shall be used for emergency purposes as determined and approved by Council. It shall not be used for recurring costs, general operating costs or planned capital items. It may be used for interfund loans provided that the interest rate is a minimum of two percentage points above the Local Government Investment Pool earnings rate and the loan must not exceed a payback period of five years, although it is recommended not to exceed thirty-six months.

3.24.095 Emergency Response Fund.

A fund entitled "Emergency Response Fund" is established under the existing accounting and budgetary system of the city. The money in the fund shall be used for emergency purposes related to wildfire recovery and disaster recovery as determined and approved by Council. It shall not be used for recurring costs, general operating costs or planned capital items.

3.24.100 Payroll fund.

There is created and established a fund to be designated as "payroll fund," money shall be placed in said fund from time to time through transfers from other city funds containing payroll appropriations in the annual budget and amendments thereto. Expenditures from said fund shall be made by the issuance of bank checks. Bank checks shall be drawn on the bank which is designated as the official city depository. Two signatures shall be required on all bank checks drawn against the payroll fund in accordance with RCW 35A.12.170.

3.24.110 ~~Reserved.~~ General Fund Public Work Vehicle Reserve Fund

A fund entitled "General Fund Public Work Vehicle Reserve Fund" is established under the existing accounting and budgetary system of the city. The money in the fund shall be used for the purchase of vehicles and equipment for use in the public works general department.

3.24.115 LOCAL Bond Fund

A fund entitled "LOCAL Bond Fund" is established under the existing accounting and budgetary system of the city. The purpose of this fund is to pay account for all financial transaction related to the City of White Salmon LOCAL Bonds.

3.24.120 Street fund.

The street fund shall receive all moneys derived from the state pursuant to the one-half cent gas tax

increase by the legislative enactment of the state prior to ordinance codified in this section. Such funds shall be used for the sole and express purpose as designated by law, and for no other purpose. Further, the city clerk/treasurer shall be and is hereby authorized to establish and create such funds upon the books and records of the city, and shall be authorized and directed to issue warrants for expenditures for such purposes as hereinabove outlined from time to time.

3.24.123 Street Fund Public Work Vehicle Reserve Fund

A fund entitled "Street Fund Public Work Vehicle Reserve Fund" is established under the existing accounting and budgetary system of the city. The money in the fund shall be used for the purchase of vehicles and equipment for use in the public works street department.

3.24.125 Transportation improvement fund.

A fund to be known as the "transportation improvement fund" is created. The purpose of this fund is to hold any money generated by the White Salmon Transportation Benefit District. The funds shall be used for transportation improvements that construct, reconstruct, preserve, maintain and operated the planned and/or existing transportation infrastructure of the district, consistent with the requirements of RCW 36.73. Any interest accrued by the fund shall be credited to the fund.

3.24.151 Water bond redemption fund.

There is created by the ordinance codified in this section a fund to be known as the "water bond redemption fund." Which fund exists for the purpose of receiving all funds required by law to pay back the debt established in the soliciting of said bonds, and the city clerk/treasurer is directed to make such transfer and execute such transfer on the books of the city from the water fund into the water bond redemption fund.

3.24.152 Water bond reserve fund.

There is created by the ordinance codified in this section a fund to be known as the "water bond reserve fund." This fund exists as required in the bond documents referenced in the water bond redemption fund.

3.24.153 Wastewater bond redemption fund.

There is created by the ordinance codified in this section a fund to be known as the "wastewater bond redemption fund." Which fund exists for the purpose of receiving all funds required by law to pay back the debt established in the soliciting of said bonds, and the city clerk/treasurer is directed to make such transfer and execute such transfer on the books of the city from the wastewater fund into the wastewater bond redemption fund.

3.24.154 Wastewater bond reserve fund.

There is created by the ordinance codified in this section a fund to be known as the "wastewater bond reserve fund." This fund exists as required in the bond documents referenced in the wastewater bond redemption fund.

3.24.155 Water short-lived asset reserve fund.

There is created by the ordinance codified in this section a fund to be known as the "water short-lived asset reserve fund." This fund exists as required in the bond documents referenced in the water bond redemption fund and may be used from time to time to replace short-lived assets of the water system.

3.24.160 Real estate acquisition fund- Water Fund Public Works Vehicle Reserve Fund

~~A fund entitled the "real estate acquisition fund" is established under the existing accounting and budgetary system of the city. The money in such fund shall be for the acquisition of real estate for the benefit of the city as shall be approved by the city council.~~

A fund entitled "Water Fund Public Work Vehicle Reserve Fund" is established under the existing accounting and budgetary system of the city. The money in the fund shall be used for the purchase of vehicles and equipment for use in the public works water department.

3.24.170 Treatment plant reserve fund.

A fund to be known as "treatment plant reserve fund" is created. The purpose of the fund is to hold any moneys collected from sewer connection fees and usage fees which are allocated to the fund. The fund shall be used for construction of improvements, so long as the city utilizes the City of Bingen wastewater treatment plant, to the wastewater treatment plant used by the city and for a bond reserve fund required for the construction of such improvements. The use of these funds shall be collected and expended in accordance with the interlocal agreement with the City of Bingen for the wastewater treatment plant. Any interest accrued on the fund shall be credited to the fund.

3.24.171 Wastewater reserve fund.

A fund to be known as the "wastewater reserve fund" is created. The purpose of the fund is to hold any moneys collected from sewer connection fees and usage fees which are allocated to the fund. The fund shall be used for construction of improvements to the wastewater system used by the city and for a bond reserve fund required for the construction of such improvements. Any interest accrued on the fund shall be credited to the fund.

3.24.175 Wastewater Fund Public Works Vehicle Reserve Fund

A fund entitled "Wastewater Fund Public Work Vehicle Reserve Fund" is established under the existing accounting and budgetary system of the city. The money in the fund shall be used for the purchase of vehicles and equipment for use in the public works wastewater department.

3.24.200 Swimming pool reserve fund, petty cash and pool and city hall change fund. Reserved

~~A fund to be known as the "swimming pool reserve fund" is created. The interest accrued in the swimming pool reserve fund shall remain in the respective fund. There shall be a petty cash fund at city hall in the amount of twenty five dollars. From the month of June through August, there shall be a temporary change fund at the swimming pool in the amount of fifty dollars or as otherwise approved by council resolution. There shall also be established a change fund at city hall in the amount of one hundred fifty dollars per drawer with the number or drawers to be set by resolution. The city clerk/treasurer is authorized to make such transfers and budget revisions to reflect the interest of the city council as contained in this section.~~

3.24.205 New pool construction fund. Park and Recreation Fund

There is created and established a fund to be designated as the "~~new pool construction fund.~~ **Park and Recreation Fund**". The purpose of this fund is to hold any ~~money monies~~ collected by donations, grants, loans, or bonds for the construction of a new pool **and any additional park or recreation capital improvement projects identified by council.** The funds shall be used **for contribution to a new community pool or other park related projects that council deems appropriate.** ~~for construction of a new city pool.~~ Any interest accrued on the fund shall be credited to the fund.

3.24.210 Drug investigation fund.

A fund entitled "drug investigation fund" is established under the existing accounting and budgetary system of the city. The sources of money for this fund shall consist of the following:

- A. All fines, forfeitures and penalties ordered paid by superior court order into this fund; and
- B. The proceeds from sales authorized by RCW 69.50.505(f); and
- C. Moneys budgeted for such fund within the current expense fund.

The money in the fund shall be used for the purpose of enforcing any and all state statutes, county and city ordinances relating to controlled substances. All disbursements from the fund shall be approved by signature of the police chief, or his designee and shall be in accordance with the requirements of the Washington State Auditor for the purpose of making expenditures for confidential law enforcement investigations. There shall be a drug investigation petty cash fund in an amount not to exceed one thousand dollars.

3.24.215 Water Construction, Loan Fund

There is created and established a fund to be designated as the "Water Construction Fund". The purpose of this fund is to pay for construction costs, including construction engineering costs, associated with infrastructure improvement projects funded by Public Works Board Funding and to receipt any loan receipts from Public Works Board Funding. Any interest accrued on the fund shall be credited to the fund.

3.24.220 Water rights acquisition fund.

A fund to be known as the "water rights acquisition fund" is hereby created. Funds designated by the council by ordinance to be allocated to the water rights acquisitions fund shall be placed in this fund, and all interest accruing to this fund shall be transferred at least annually to the general fund. The water rights acquisition fund shall be used for the purchase or lease of water rights for the city. Funds may further be used for legal or administrative expenses directly attributable to the acquisition and retention of water rights for the city.

3.24.225 USDA Rural Development, Loan Fund.

There is created and established a fund to be designated as the "USDA Loan Fund." The purpose of this fund is **to** pay for construction costs, including construction engineering costs, associated with infrastructure improvement projects funded by USDA Rural Development and to receipt any loan receipts from USDA Rural Development. Any interest accrued on the fund shall be credited to the fund.

Section 2. Severability / Validity. The provisions of this ordinance are declared separate and severable. If any section, paragraph, subsection, clause, or phrase of this ordinance is for any reason held to be unconstitutional or invalid, such decision shall not affect the validity of the remaining portion of this ordinance.

Section 3. This Ordinance shall take effect and be in force five (5) days after its publication according to law.

Passed by the council and approved by the Mayor on this 3rd day of July, 2024.

Marla Keethler, Mayor

ATTEST:

APPROVED AS TO FORM:

Stephanie Porter, Clerk Treasurer

Shawn MacPherson, City Attorney

