

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.

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		<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:		<u>58,040</u>	<u>429,440</u>	<u>96,403</u>
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>-</u>	<u>358,714</u>	<u>-</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>-</u>	<u>452,919</u>	<u>484,619</u>
Increase (Decrease) in Cash and Investments:		<u>58,040</u>	<u>335,235</u>	<u>(388,216)</u>
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		<u>175,487</u>	<u>1,350,530</u>	<u>1,312,012</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, 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.

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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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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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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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For the year ended December 31, 2022

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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For the year ended December 31, 2022

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.