

ANNUAL REPORT CERTIFICATION

City of Palouse

(Official Name of Government)

0818

MCAG No.

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

For the Fiscal Year Ended 12/31/2019

GOVERNMENT INFORMATION:

Official Mailing Address PO Box 248
Palouse, WA 99161

Official Website Address www.visitpalouse.com

Official E-mail Address cityclerk@palouse.com

Official Phone Number 509-878-1811

AUDIT CONTACT or PREPARER INFORMATION and CERTIFICATION:

Audit Contact or Preparer Name and Title Kyle Dixon Clerk-Treasurer

Contact Phone Number 509-878-1811

Contact E-mail Address cityclerk@palouse.com

I certify 27th day of May, 2020, that annual report information is complete, accurate and in conformity with the Budgeting, Accounting and Reporting Systems Manual, to the best of my knowledge and belief, having reviewed this information and taken all appropriate steps in order to provide such certification. I acknowledge and understand our responsibility for the design and implementation of controls to ensure accurate financial reporting, comply with applicable laws and safeguard public resources, including controls to prevent and detect fraud. Finally, I acknowledge and understand our responsibility for immediately submitting corrected annual report information if any errors or an omission in such information is subsequently identified.

Signatures

Kyle Dixon (cityclerk@palouse.com)

City of Palouse

Schedule 01

For the year ended December 31, 2019

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0818	001	Current Expense	3088000	Unreserved Cash and Investments - Beginning	\$214,021
0818	001	Current Expense	3111100	Property Tax	\$106,215
0818	001	Current Expense	3111100	Property Tax	\$33,473
0818	001	Current Expense	3131100	Local Retail Sales and Use Tax	\$88,256
0818	001	Current Expense	3137100	Criminal Justice Sales and Use Tax	\$16,051
0818	001	Current Expense	3164100	Business and Occupation Taxes on Utilities	\$61,620
0818	001	Current Expense	3164100	Business and Occupation Taxes on Utilities	\$11,577
0818	001	Current Expense	3164100	Business and Occupation Taxes on Utilities	\$20,054
0818	001	Current Expense	3164200	Business and Occupation Taxes on Utilities	\$10,769
0818	001	Current Expense	3164200	Business and Occupation Taxes on Utilities	\$9,714
0818	001	Current Expense	3219900	Other Business Licenses and Permits	\$12
0818	001	Current Expense	3221000	Buildings, Structures and Equipment	\$13,818
0818	001	Current Expense	3223000	Animal Licenses	\$497
0818	001	Current Expense	3229000	Other Non-Business Licenses and Permits	\$100
0818	001	Current Expense	3229000	Other Non-Business Licenses and Permits	\$1,730
0818	001	Current Expense	3229000	Other Non-Business Licenses and Permits	\$1,665
0818	001	Current Expense	3340090	State Grant from the Department of Revenue	\$5,000
0818	001	Current Expense	3340420	State Grant from Department of Commerce	\$2,500
0818	001	Current Expense	3360098	City-County Assistance	\$36,125

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0818	001	Current Expense	3360626	Criminal Justice - Special Programs	\$1,143
0818	001	Current Expense	3360642	Marijuana Excise Tax Distribution	\$1,232
0818	001	Current Expense	3360651	DUI and Other Criminal Justice Assistance	\$148
0818	001	Current Expense	3360694	Liquor/Beer Excise Tax	\$5,796
0818	001	Current Expense	3360695	Liquor Control Board Profits	\$1,921
0818	001	Current Expense	3370101	Local Grants, Entitlements and Other Payments	\$8,034
0818	001	Current Expense	3418100	Data/Word Processing, Printing, Duplicating and IT Services	\$299
0818	001	Current Expense	3421000	Law Enforcement Services	\$45
0818	001	Current Expense	3421100	Law Enforcement Services	\$68,535
0818	001	Current Expense	3436000	Cemetery Sales and Services	\$1,570
0818	001	Current Expense	3436000	Cemetery Sales and Services	\$250
0818	001	Current Expense	3458900	Other Planning and Development Services	\$75
0818	001	Current Expense	3473000	Activity Fees	\$150
0818	001	Current Expense	3476000	Program Fees	\$3,140
0818	001	Current Expense	3611100	Investment Earnings	\$5,467
0818	001	Current Expense	3611100	Investment Earnings	\$2,800
0818	001	Current Expense	3614000	Other Interest	\$179
0818	001	Current Expense	3624000	Rents and Leases	\$24,618
0818	001	Current Expense	3625000	Rents and Leases	\$180
0818	001	Current Expense	3671100	Contributions and Donations from Nongovernmental Sources	\$951
0818	001	Current Expense	3671100	Contributions and Donations from Nongovernmental Sources	\$500

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0818	001	Current Expense	3671100	Contributions and Donations from Nongovernmental Sources	\$64
0818	001	Current Expense	3691000	Sale of Surplus	\$52
0818	001	Current Expense	3699100	Miscellaneous Other	\$2,316
0818	101	Street	3088000	Unreserved Cash and Investments - Beginning	\$115,203
0818	101	Street	3111100	Property Tax	\$53,108
0818	101	Street	3111100	Property Tax	\$43,317
0818	101	Street	3340380	State Grant from Transportation Improvement Board (TIB)	\$200,000
0818	101	Street	3360071	Multimodal Transportation - Cities	\$1,467
0818	101	Street	3360087	Motor Vehicle Fuel Tax - City Streets	\$22,348
0818	101	Street	3360695	Liquor Control Board Profits	\$6,720
0818	101	Street	3442000	Sales of Road Materials	\$1,907
0818	101	Street	3611100	Investment Earnings	\$772
0818	101	Street	3611100	Investment Earnings	\$2,203
0818	120	Emergency Medical Services	3088000	Unreserved Cash and Investments - Beginning	\$59,584
0818	120	Emergency Medical Services	3111100	Property Tax	\$29,696
0818	120	Emergency Medical Services	3340490	State Grant from Department of Health	\$1,266
0818	120	Emergency Medical Services	3611100	Investment Earnings	\$1,123
0818	122	Joint Board - Fire & EMS	3088000	Unreserved Cash and Investments - Beginning	\$2,143
0818	122	Joint Board - Fire & EMS	3422100	Fire Protection and Emergency Medical Services	\$31,653
0818	308	Fire Equipment Reserve	3081000	Reserved Cash and Investments - Beginning	\$12,407
0818	308	Fire Equipment Reserve	3111100	Property Tax	\$17,703
0818	308	Fire Equipment Reserve	3611100	Investment Earnings	\$290
0818	311	Police Car & Equipment	3081000	Reserved Cash and Investments - Beginning	\$22,238

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0818	311	Police Car & Equipment	3360621	Criminal Justice - Violent Crimes/Population	\$1,000
0818	311	Police Car & Equipment	3421100	Law Enforcement Services	\$9,500
0818	311	Police Car & Equipment	3611100	Investment Earnings	\$417
0818	313	EMS Vehicle Reserve	3081000	Reserved Cash and Investments - Beginning	\$21,651
0818	313	EMS Vehicle Reserve	3611100	Investment Earnings	\$330
0818	320	Special Capital Projects Fund	3081000	Reserved Cash and Investments - Beginning	\$99,978
0818	320	Special Capital Projects Fund	3183400	REET 1 - First Quarter Percent	\$21,877
0818	320	Special Capital Projects Fund	3611100	Investment Earnings	\$2,285
0818	401	Water Fund	3081000	Reserved Cash and Investments - Beginning	\$206,848
0818	401	Water Fund	3088000	Unreserved Cash and Investments - Beginning	\$228,644
0818	401	Water Fund	3434000	Water Sales and Services	\$148,877
0818	401	Water Fund	3434000	Water Sales and Services	\$33,581
0818	401	Water Fund	3434000	Water Sales and Services	\$19,147
0818	401	Water Fund	3434100	Water Sales and Services	\$150
0818	401	Water Fund	3434100	Water Sales and Services	\$3,446
0818	401	Water Fund	3434200	Water Sales and Services	\$866
0818	401	Water Fund	3434400	Water Sales and Services	\$3,800
0818	401	Water Fund	3594300	Non-Court Fines and Penalties	\$3,149
0818	401	Water Fund	3611100	Investment Earnings	\$754
0818	401	Water Fund	3611100	Investment Earnings	\$4,855
0818	401	Water Fund	3611100	Investment Earnings	\$210
0818	401	Water Fund	3611100	Investment Earnings	\$3,561
0818	404	Sewer Fund	3081000	Reserved Cash and Investments - Beginning	\$122,561
0818	404	Sewer Fund	3088000	Unreserved Cash and Investments - Beginning	\$155,046

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0818	404	Sewer Fund	3435000	Sewer/Reclaimed Water Sales and Services	\$166,305
0818	404	Sewer Fund	3435000	Sewer/Reclaimed Water Sales and Services	\$5,081
0818	404	Sewer Fund	3435000	Sewer/Reclaimed Water Sales and Services	\$52,832
0818	404	Sewer Fund	3435100	Sewer/Reclaimed Water Sales and Services	\$299
0818	404	Sewer Fund	3435200	Sewer/Reclaimed Water Sales and Services	\$5,849
0818	404	Sewer Fund	3595300	Non-Court Fines and Penalties	\$3,373
0818	404	Sewer Fund	3611100	Investment Earnings	\$2,244
0818	404	Sewer Fund	3611100	Investment Earnings	\$1,329
0818	404	Sewer Fund	3611100	Investment Earnings	\$1,438
0818	404	Sewer Fund	3625000	Rents and Leases	\$1,200
0818	730	Cemetery Endowment	3081000	Reserved Cash and Investments - Beginning	\$126,895
0818	730	Cemetery Endowment	3671100	Contributions and Donations from Nongovernmental Sources	\$1,541
0818	001	Current Expense	5113040	Official Publication Services	\$1,467
0818	001	Current Expense	5116010	Legislative Activities	\$4,740
0818	001	Current Expense	5116020	Legislative Activities	\$423
0818	001	Current Expense	5116040	Legislative Activities	\$300
0818	001	Current Expense	5116040	Legislative Activities	\$722
0818	001	Current Expense	5125040	Municipal Court	\$3,646
0818	001	Current Expense	5131010	Executive Office	\$3,000
0818	001	Current Expense	5131020	Executive Office	\$258
0818	001	Current Expense	5131040	Executive Office	\$143
0818	001	Current Expense	5142010	Financial Services	\$41,779
0818	001	Current Expense	5142020	Financial Services	\$10,317
0818	001	Current Expense	5142020	Financial Services	\$928
0818	001	Current Expense	5142040	Financial Services	\$1,218
0818	001	Current Expense	5142040	Financial Services	\$2,435
0818	001	Current Expense	5142040	Financial Services	\$1,147
0818	001	Current Expense	5142040	Financial Services	\$644

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0818	001	Current Expense	5142340	Financial Services	\$8,562
0818	001	Current Expense	5144040	Election Services	\$700
0818	001	Current Expense	5149040	Voters Registration Services	\$1,790
0818	001	Current Expense	5154140	External Legal Services - Advice	\$4,800
0818	001	Current Expense	5183010	Maintenance/Security/Insurance/Janitorial Services	\$1,125
0818	001	Current Expense	5183020	Maintenance/Security/Insurance/Janitorial Services	\$459
0818	001	Current Expense	5183030	Maintenance/Security/Insurance/Janitorial Services	\$2,036
0818	001	Current Expense	5183040	Maintenance/Security/Insurance/Janitorial Services	\$4,247
0818	001	Current Expense	5183040	Maintenance/Security/Insurance/Janitorial Services	\$32,669
0818	001	Current Expense	5211010	Administration	\$71,176
0818	001	Current Expense	5211010	Administration	\$59,903
0818	001	Current Expense	5211010	Administration	\$31,202
0818	001	Current Expense	5211020	Administration	\$14,122
0818	001	Current Expense	5211020	Administration	\$15,289
0818	001	Current Expense	5211020	Administration	\$6,899
0818	001	Current Expense	5211020	Administration	\$3,381
0818	001	Current Expense	5211020	Administration	\$593
0818	001	Current Expense	5211040	Administration	\$60
0818	001	Current Expense	5212030	Police Operations	\$3,603
0818	001	Current Expense	5212030	Police Operations	\$2,661
0818	001	Current Expense	5212040	Police Operations	\$2,108
0818	001	Current Expense	5212040	Police Operations	\$1,873
0818	001	Current Expense	5212040	Police Operations	\$31
0818	001	Current Expense	5214040	Training	\$1,035
0818	001	Current Expense	5217030	Traffic Policing	\$4,924
0818	001	Current Expense	5217040	Traffic Policing	\$2,653

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0818	001	Current Expense	5242040	Inspections, Permits, Certificates and Licenses	\$7,200
0818	001	Current Expense	5246040	Enforcement of Codes and Regulation	\$1,036
0818	001	Current Expense	5362010	Cemetery	\$8,789
0818	001	Current Expense	5362020	Cemetery	\$3,566
0818	001	Current Expense	5365030	Cemetery	\$1,380
0818	001	Current Expense	5365030	Cemetery	\$46
0818	001	Current Expense	5365030	Cemetery	\$1,211
0818	001	Current Expense	5365040	Cemetery	\$63
0818	001	Current Expense	5365040	Cemetery	\$666
0818	001	Current Expense	5365040	Cemetery	\$437
0818	001	Current Expense	5543030	Animal Control	\$78
0818	001	Current Expense	5543040	Animal Control	\$1,175
0818	001	Current Expense	5549010	Other Environmental Services	\$1,139
0818	001	Current Expense	5549020	Other Environmental Services	\$356
0818	001	Current Expense	5549030	Other Environmental Services	\$51
0818	001	Current Expense	5549030	Other Environmental Services	\$45
0818	001	Current Expense	5549040	Other Environmental Services	\$44
0818	001	Current Expense	5586040	Planning	\$2,500
0818	001	Current Expense	5586030	Planning	\$14
0818	001	Current Expense	5586040	Planning	\$414
0818	001	Current Expense	5660040	Chemical Dependency Services	\$269
0818	001	Current Expense	5762010	Swimming Pools	\$25,909
0818	001	Current Expense	5762020	Swimming Pools	\$4,696
0818	001	Current Expense	5762030	Swimming Pools	\$5,728
0818	001	Current Expense	5762030	Swimming Pools	\$124
0818	001	Current Expense	5762040	Swimming Pools	\$6,554
0818	001	Current Expense	5762040	Swimming Pools	\$121
0818	001	Current Expense	5763010	Campgrounds	\$2,932
0818	001	Current Expense	5763020	Campgrounds	\$1,116

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0818	001	Current Expense	5763030	Campgrounds	\$680
0818	001	Current Expense	5763030	Campgrounds	\$337
0818	001	Current Expense	5763040	Campgrounds	\$7,326
0818	001	Current Expense	5763040	Campgrounds	\$14
0818	001	Current Expense	5768010	General Parks	\$20,144
0818	001	Current Expense	5768020	General Parks	\$8,111
0818	001	Current Expense	5768030	General Parks	\$4,698
0818	001	Current Expense	5768030	General Parks	\$2,236
0818	001	Current Expense	5768030	General Parks	\$1,676
0818	001	Current Expense	5768030	General Parks	\$90
0818	001	Current Expense	5768040	General Parks	\$6,240
0818	001	Current Expense	5768040	General Parks	\$149
0818	001	Current Expense	5768040	General Parks	\$255
0818	001	Current Expense	5088000	Unreserved Cash and Investments - Ending	\$247,524
0818	101	Street	5423010	Roadway	\$28,607
0818	101	Street	5423010	Roadway	\$2,944
0818	101	Street	5423020	Roadway	\$10,457
0818	101	Street	5423020	Roadway	\$140
0818	101	Street	5423020	Roadway	\$897
0818	101	Street	5423030	Roadway	\$1,357
0818	101	Street	5423030	Roadway	\$2,609
0818	101	Street	5426340	Street Lighting	\$24,975
0818	101	Street	5426430	Traffic Control Devices	\$1,507
0818	101	Street	5426610	Snow and Ice Control	\$14,876
0818	101	Street	5426620	Snow and Ice Control	\$4,818
0818	101	Street	5426630	Snow and Ice Control	\$461
0818	101	Street	5427030	Roadside	\$219
0818	101	Street	5429030	Maintenance Administration and Overhead	\$5,872
0818	101	Street	5433040	General Services	\$2,224
0818	101	Street	5433040	General Services	\$278
0818	101	Street	5433040	General Services	\$640
0818	101	Street	5088000	Unreserved Cash and Investments - Ending	\$307,014

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0818	120	Emergency Medical Services	5221010	Administration	\$56
0818	120	Emergency Medical Services	5221020	Administration	\$19
0818	120	Emergency Medical Services	5221020	Administration	\$807
0818	120	Emergency Medical Services	5221030	Administration	\$627
0818	120	Emergency Medical Services	5221040	Administration	\$300
0818	120	Emergency Medical Services	5221040	Administration	\$3,051
0818	120	Emergency Medical Services	5222030	Fire Suppression and Emergency Medical Services	\$91
0818	120	Emergency Medical Services	5224540	Training Obtained by Employees	\$334
0818	120	Emergency Medical Services	5225040	Facilities	\$393
0818	120	Emergency Medical Services	5225040	Facilities	\$585
0818	120	Emergency Medical Services	5226040	Vehicles and Equipment Maintenance	\$257
0818	120	Emergency Medical Services	5222040	Fire Suppression and Emergency Medical Services	\$11,063
0818	120	Emergency Medical Services	5088000	Unreserved Cash and Investments - Ending	\$72,786
0818	122	Joint Board - Fire & EMS	5221010	Administration	\$2,774
0818	122	Joint Board - Fire & EMS	5221010	Administration	\$56
0818	122	Joint Board - Fire & EMS	5221020	Administration	\$423
0818	122	Joint Board - Fire & EMS	5221020	Administration	\$19
0818	122	Joint Board - Fire & EMS	5221020	Administration	\$2,619
0818	122	Joint Board - Fire & EMS	5221020	Administration	\$807
0818	122	Joint Board - Fire & EMS	5221030	Administration	\$1,290
0818	122	Joint Board - Fire & EMS	5221030	Administration	\$1,983
0818	122	Joint Board - Fire & EMS	5221030	Administration	\$627
0818	122	Joint Board - Fire & EMS	5221040	Administration	\$600
0818	122	Joint Board - Fire & EMS	5221040	Administration	\$300
0818	122	Joint Board - Fire & EMS	5221040	Administration	\$8,226

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0818	122	Joint Board - Fire & EMS	5221040	Administration	\$3,051
0818	122	Joint Board - Fire & EMS	5222030	Fire Suppression and Emergency Medical Services	\$890
0818	122	Joint Board - Fire & EMS	5222030	Fire Suppression and Emergency Medical Services	\$91
0818	122	Joint Board - Fire & EMS	5222030	Fire Suppression and Emergency Medical Services	\$974
0818	122	Joint Board - Fire & EMS	5222040	Fire Suppression and Emergency Medical Services	\$1,830
0818	122	Joint Board - Fire & EMS	5224540	Training Obtained by Employees	\$410
0818	122	Joint Board - Fire & EMS	5224540	Training Obtained by Employees	\$334
0818	122	Joint Board - Fire & EMS	5225040	Facilities	\$822
0818	122	Joint Board - Fire & EMS	5225040	Facilities	\$393
0818	122	Joint Board - Fire & EMS	5225040	Facilities	\$1,170
0818	122	Joint Board - Fire & EMS	5225040	Facilities	\$585
0818	122	Joint Board - Fire & EMS	5226040	Vehicles and Equipment Maintenance	\$8,530
0818	122	Joint Board - Fire & EMS	5226040	Vehicles and Equipment Maintenance	\$257
0818	122	Joint Board - Fire & EMS	5088000	Unreserved Cash and Investments - Ending	\$8,002
0818	308	Fire Equipment Reserve	5081000	Reserved Cash and Investments - Ending	\$28,673
0818	311	Police Car & Equipment	5217040	Traffic Policing	\$1,711
0818	311	Police Car & Equipment	5081000	Reserved Cash and Investments - Ending	\$34,445
0818	313	EMS Vehicle Reserve	5081000	Reserved Cash and Investments - Ending	\$22,981
0818	320	Special Capital Projects Fund	5081000	Reserved Cash and Investments - Ending	\$123,570
0818	401	Water Fund	5341010	Water Utilities	\$1,655
0818	401	Water Fund	5341010	Water Utilities	\$59,636
0818	401	Water Fund	5341020	Water Utilities	\$499
0818	401	Water Fund	5341020	Water Utilities	\$19,108
0818	401	Water Fund	5341020	Water Utilities	\$464

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0818	401	Water Fund	5341020	Water Utilities	\$140
0818	401	Water Fund	5341030	Water Utilities	\$11,424
0818	401	Water Fund	5341030	Water Utilities	\$1,676
0818	401	Water Fund	5341040	Water Utilities	\$63
0818	401	Water Fund	5341040	Water Utilities	\$8,306
0818	401	Water Fund	5341040	Water Utilities	\$2,709
0818	401	Water Fund	5341040	Water Utilities	\$11,793
0818	401	Water Fund	5341040	Water Utilities	\$716
0818	401	Water Fund	5341040	Water Utilities	\$16,136
0818	401	Water Fund	5341040	Water Utilities	\$16,832
0818	401	Water Fund	5341040	Water Utilities	\$5,505
0818	401	Water Fund	5341040	Water Utilities	\$270
0818	401	Water Fund	5340040	Water Utilities	\$28
0818	401	Water Fund	5081000	Reserved Cash and Investments - Ending	\$208,735
0818	401	Water Fund	5088000	Unreserved Cash and Investments - Ending	\$223,331
0818	404	Sewer Fund	5351010	Sewer/Reclaimed Water Utilities	\$1,734
0818	404	Sewer Fund	5351010	Sewer/Reclaimed Water Utilities	\$81,667
0818	404	Sewer Fund	5351020	Sewer/Reclaimed Water Utilities	\$522
0818	404	Sewer Fund	5351020	Sewer/Reclaimed Water Utilities	\$27,851
0818	404	Sewer Fund	5351020	Sewer/Reclaimed Water Utilities	\$464
0818	404	Sewer Fund	5351020	Sewer/Reclaimed Water Utilities	\$140
0818	404	Sewer Fund	5351030	Sewer/Reclaimed Water Utilities	\$4,370
0818	404	Sewer Fund	5351030	Sewer/Reclaimed Water Utilities	\$2,719
0818	404	Sewer Fund	5351030	Sewer/Reclaimed Water Utilities	\$2,266
0818	404	Sewer Fund	5351040	Sewer/Reclaimed Water Utilities	\$375
0818	404	Sewer Fund	5351040	Sewer/Reclaimed Water Utilities	\$11,994

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0818	404	Sewer Fund	5351040	Sewer/Reclaimed Water Utilities	\$3,472
0818	404	Sewer Fund	5351040	Sewer/Reclaimed Water Utilities	\$2,582
0818	404	Sewer Fund	5351040	Sewer/Reclaimed Water Utilities	\$4,873
0818	404	Sewer Fund	5351040	Sewer/Reclaimed Water Utilities	\$373
0818	404	Sewer Fund	5351040	Sewer/Reclaimed Water Utilities	\$16,136
0818	404	Sewer Fund	5351040	Sewer/Reclaimed Water Utilities	\$17,342
0818	404	Sewer Fund	5351040	Sewer/Reclaimed Water Utilities	\$1,230
0818	404	Sewer Fund	5351040	Sewer/Reclaimed Water Utilities	\$1,817
0818	404	Sewer Fund	5353540	Sewer/Reclaimed Water Utilities	\$98,459
0818	404	Sewer Fund	5081000	Reserved Cash and Investments - Ending	\$158,290
0818	404	Sewer Fund	5088000	Unreserved Cash and Investments - Ending	\$133,045
0818	730	Cemetery Endowment	5081000	Reserved Cash and Investments - Ending	\$123,437
0818	001	Current Expense	3860000	Court Remittances	\$2,836
0818	001	Current Expense	3970000	Transfers-In	\$5,000
0818	122	Joint Board - Fire & EMS	3970000	Transfers-In	\$16,000
0818	308	Fire Equipment Reserve	3951000	Proceeds from Sales of Capital Assets	\$240
0818	311	Police Car & Equipment	3970000	Transfers-In	\$3,000
0818	313	EMS Vehicle Reserve	3970000	Transfers-In	\$1,000
0818	401	Water Fund	3918000	Intergovernmental Loans	\$69,378
0818	404	Sewer Fund	3917000	Other Note/Contracts/Line of Credits	\$78,718
0818	001	Current Expense	5860200	Court Remittances	\$181
0818	001	Current Expense	5860300	Court Remittances	\$3,026
0818	001	Current Expense	5860500	Court Remittances	\$1,191

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0818	001	Current Expense	5941860	Capital Expenditures/Expenses - Centralized/General Services	\$1,165
0818	001	Current Expense	5943960	Capital Expenditures/Expenses - Irrigation/Reclamation Utilities	\$1,396
0818	001	Current Expense	5947660	Capital Expenditures/Expenses - Park Facilities	\$16,331
0818	001	Current Expense	5970000	Transfers-Out	\$16,000
0818	001	Current Expense	5970000	Transfers-Out	\$3,000
0818	101	Street	5953030	Capital Expenditures/Expenses - Roadway	\$9,795
0818	101	Street	5953040	Capital Expenditures/Expenses - Roadway	\$26,384
0818	101	Street	5956160	Capital Expenditures/Expenses - Sidewalks	\$970
0818	120	Emergency Medical Services	5942260	Capital Expenditures/Expenses - Fire Suppression and EMS Services	\$300
0818	120	Emergency Medical Services	5970000	Transfers-Out	\$1,000
0818	122	Joint Board - Fire & EMS	5942260	Capital Expenditures/Expenses - Fire Suppression and EMS Services	\$1,834
0818	122	Joint Board - Fire & EMS	5942260	Capital Expenditures/Expenses - Fire Suppression and EMS Services	\$300
0818	122	Joint Board - Fire & EMS	5942260	Capital Expenditures/Expenses - Fire Suppression and EMS Services	\$600
0818	308	Fire Equipment Reserve	5942260	Capital Expenditures/Expenses - Fire Suppression and EMS Services	\$1,967

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0818	320	Special Capital Projects Fund	5944860	Capital Expenditures/Expenses - Public Works Centralized Services	\$569
0818	401	Water Fund	5913470	Debt Repayment - Water Utilities	\$11,918
0818	401	Water Fund	5913470	Debt Repayment - Water Utilities	\$10,000
0818	401	Water Fund	5923480	Interest and Other Debt Service Cost - Water Utilities	\$119
0818	401	Water Fund	5923480	Interest and Other Debt Service Cost - Water Utilities	\$4,375
0818	401	Water Fund	5943460	Capital Expenditures/Expenses - Water Utilities	\$407
0818	401	Water Fund	5943460	Capital Expenditures/Expenses - Water Utilities	\$10,673
0818	401	Water Fund	5943460	Capital Expenditures/Expenses - Water Utilities	\$1,830
0818	401	Water Fund	5943460	Capital Expenditures/Expenses - Water Utilities	\$74,193
0818	401	Water Fund	5943460	Capital Expenditures/Expenses - Water Utilities	\$24,723
0818	404	Sewer Fund	5943460	Capital Expenditures/Expenses - Water Utilities	\$214
0818	404	Sewer Fund	5943560	Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities	\$23,819
0818	404	Sewer Fund	5943560	Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities	\$523
0818	730	Cemetery Endowment	5973600	Transfers-Out	\$5,000

SCHEDULE SUMMARY OF BANK RECONCILIATION

For Year Ending: December 31, 2019

Bank & Investment Account (1)	Beginning Balance (2)	Cash Inflows (3)	Cash Outflows (4)	Ending Balance (5)	Non-reported cash inflows (6)	Non-reported cash outflows (7)	Reported increases without cash inflows (8)	Reported Decreases without cash outflows (9)	EOY Positive Reconciling Items (Deposits in Transit) (10)	Prior Year Positive Reconciling Items (Deposits in Transit) (11)	Outstanding Items AND Open Period Expenditures, EOY (12)	Outstanding Items AND Open Period Expenditures, Prior Year (13)
Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	24,970.00	24,970.00	0.00	0.00	0.00	0.00
1-Premium Checking	212,081.91	1,415,437.56	1,323,289.73	324,609.04	0.00	0.00	-15,007.16	-35,386.46	0.00	183.06	65,183.15	44,986.91
2-LGIP	1,219,250.35	212,465.41	0.00	1,431,715.76	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4-Petty Cash	190.00	0.00	0.00	190.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7-PD Confidential Fund	500.00	0.00	0.00	500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTALS:	1,432,022.26	1,627,902.97	1,323,289.73	1,757,014.80	0.00	0.00	9,962.84	-10,416.46	0.00	183.06	65,183.15	44,986.91
	Column (3)	1,627,902.97	Column (4)	1,323,289.73	Column (5)	1,757,014.80						
	- Column (6)	0.00	- Column (7)	0.00	+ Column (10)	0.00						
	+ Column (8)	9,962.84	+ Column (9)	-10,416.46	- Column (12)	65,183.15						
	+ Column (10)	0.00	+ Column (12)	65,183.15								
	- Column (11)	183.06	- Column (13)	44,986.91								
		<u>1,637,682.75</u>		<u>1,333,069.51</u>								<u>1,691,831.65</u>
C4 Revenues	1,461,511.44		C4 Expenditures	1,079,266.71		C4 Reserved	700,129.87					
C4 Other Increases	176,171.31		C4 Other Decreases	253,802.80		C4 Unreserved	991,701.78					
C5 Revenues	0.00		C5 Expenditures	0.00		C5 Reserved	0.00					
C5 Other Increases	0.00		C5 Other Decreases	0.00		C5 Unreserved	0.00					
		<u>1,637,682.75</u>		<u>1,333,069.51</u>			<u>1,691,831.65</u>					
Difference	0.00			0.00			0.00					

**City of Palouse
Schedule of Liabilities
For the Year Ended December 31, 2019**

ID. No.	Description	Due Date	Beginning Balance	Additions	Reductions	Ending Balance
General Obligation Debt/Liabilities						
263.87	Loan for backup/emergency well	7/1/2019	11,918	-	11,918	-
263.96	LOCAL loan for solar panels	12/1/2029	122,811	-	10,000	112,811
263.87	Water system improvements planning loan	7/1/2025	-	69,378	-	69,378
263.83	Sewer plant project engineering	1/1/2030	59,334	78,718	-	138,052
Total General Obligation Debt/Liabilities:			194,063	148,096	21,918	320,241
Revenue and Other (non G.O.) Debt/Liabilities						
259.12	Compensated Absences	12/31/2019	35,292	1,994	-	37,286
Total Revenue and Other (non G.O.) Debt/Liabilities:			35,292	1,994	-	37,286
Total Liabilities:			229,355	150,090	21,918	357,527

City of Palouse
SCHEDULE OF STATE FINANCIAL ASSISTANCE (unaudited)
For Fiscal Year ended December 31, 2019

Grantor	Program Title	Identificaton Number	Amount
State Grant from Department of Commerce			
	GMA Periodic Update	18-63210-030	2,500
			Sub-total: 2,500
State Grant from Department of Health			
	Trauma/Prehospital	AIDV.ES.00000835	1,266
			Sub-total: 1,266
			Grand total: 3,766

**Labor Relations Consultant(s)
For the Year Ended December 31, 20__**

Has your government engaged labor relations consultants? ___ Yes X No

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

Name of firm:
Name of consultant:
Business address:
Amount paid to consultant during fiscal year:
Terms and conditions, as applicable, including: Rates (e.g., hourly, etc.): Maximum compensation allowed: Duration of services: Services provided:

**LOCAL GOVERNMENT RISK-ASSUMPTION
For the Year Ended December 31, 20__**

1. no Does the entity self-insure for any class of risk, including liability, property, health and welfare, unemployment compensation, workers' compensation? (yes/no)

If NO, STOP, you do not need to complete the rest of this Schedule.

If YES, continue below.

a. Which class of risk does the entity self-insure? Check all that apply.

- i. Liability
- ii. Property
- iii. Health and Welfare (medical, vision, dental, prescription)
- iv. Unemployment Compensation
- v. Workers' Compensation
- vi. Other - please describe: _____

b. Does the entity self-insure as an individual program? (yes/no)

- i. If answered YES, does the entity allow another separate legal entity into its self-insurance program(s)? (yes/no) For example, employees of a different organization participate in a health and welfare program of a city.

If so, list the entity or entities: _____

c. Does the entity self-insure as a joint program? (yes/no)

 If answered YES, list the other member(s): _____

2. ____ Does the entity administer its own claims? (yes/no)
3. ____ Does the entity contract with a third party administrator for claims administration? (yes/no)
4. ____ Did the entity receive a claims audit in the last three years, regardless of who administered the claims? (yes/no)
5. ____ Were the program's revenues sufficient to cover the program's expenses? (yes/no)
6. ____ Did the program use an actuary to determine its liabilities? (yes/no)

EXAMPLE

Description of Risk Type	Number of claims received during the period	Number of claims paid during the period	Total amount of claims paid during the period
Liability (automobile)	354	279	\$104,366

Description of Risk Type	Number of claims received during the period	Number of claims paid during the period	Total amount of claims paid during the period