

# 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 12/31/2020

## 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 City Administrator

Contact Phone Number 509-878-1811

Contact E-mail Address cityclerk@palouse.com

I certify 26th day of May, 2021, 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**  
**Fund Resources and Uses Arising from Cash Transactions**  
**For the Year Ended December 31, 2020**

		<b>Total for All Funds (Memo Only)</b>	<b>001 Current Expense</b>	<b>101 Street</b>	<b>120 Emergency Medical Services</b>
<b>Beginning Cash and Investments</b>					
308	Beginning Cash and Investments	1,691,833	247,524	307,014	72,786
388 / 588	Net Adjustments	-	-	-	-
<b>Revenues</b>					
310	Taxes	533,788	373,502	99,221	29,675
320	Licenses and Permits	18,333	18,333	-	-
330	Intergovernmental Revenues	144,984	114,955	28,108	921
340	Charges for Goods and Services	508,965	17,018	5,070	-
350	Fines and Penalties	2,029	-	-	-
360	Miscellaneous Revenues	30,243	19,969	1,953	342
Total Revenues:		<u>1,238,342</u>	<u>543,777</u>	<u>134,352</u>	<u>30,938</u>
<b>Expenditures</b>					
510	General Government	126,014	126,014	-	-
520	Public Safety	310,926	253,466	-	19,742
530	Utilities	437,120	25,346	-	-
540	Transportation	99,683	-	99,683	-
550	Natural/Economic Environment	5,393	5,393	-	-
560	Social Services	-	-	-	-
570	Culture and Recreation	78,068	78,068	-	-
Total Expenditures:		<u>1,057,204</u>	<u>488,287</u>	<u>99,683</u>	<u>19,742</u>
Excess (Deficiency) Revenues over Expenditures:		181,138	55,490	34,669	11,196
<b>Other Increases in Fund Resources</b>					
391-393, 596	Debt Proceeds	144,148	-	-	-
397	Transfers-In	56,315	5,000	-	-
385	Special or Extraordinary Items	-	-	-	-
381, 382, 389, 395, 398	Other Resources	7,677	7,677	-	-
Total Other Increases in Fund Resources:		<u>208,140</u>	<u>12,677</u>	<u>-</u>	<u>-</u>
<b>Other Decreases in Fund Resources</b>					
594-595	Capital Expenditures	243,794	19,976	54,416	-
591-593, 599	Debt Service	13,875	-	-	-
597	Transfers-Out	56,315	21,000	-	1,000
585	Special or Extraordinary Items	-	-	-	-
581, 582, 589	Other Uses	2,395	2,395	-	-
Total Other Decreases in Fund Resources:		<u>316,379</u>	<u>43,371</u>	<u>54,416</u>	<u>1,000</u>
<b>Increase (Decrease) in Cash and Investments:</b>		<b><u>72,899</u></b>	<b><u>24,796</u></b>	<b><u>(19,747)</u></b>	<b><u>10,196</u></b>
<b>Ending Cash and Investments</b>					
50821	Nonspendable	-	-	-	-
50831	Restricted	511,217	-	254,509	-
50841	Committed	207,398	-	-	82,983
50851	Assigned	741,086	48	-	-
50891	Unassigned	305,034	272,273	32,761	-
<b>Total Ending Cash and Investments</b>		<b><u>1,764,735</u></b>	<b><u>272,321</u></b>	<b><u>287,270</u></b>	<b><u>82,983</u></b>

The accompanying notes are an integral part of this statement.

**City of Palouse**  
**Fund Resources and Uses Arising from Cash Transactions**  
**For the Year Ended December 31, 2020**

		<u>122 Joint Board - Fire &amp; EMS</u>	<u>308 Fire Equipment Reserve</u>	<u>311 Police Car &amp; Equipment</u>	<u>313 EMS Vehicle Reserve</u>
<b>Beginning Cash and Investments</b>					
308	Beginning Cash and Investments	8,002	28,673	34,445	22,981
388 / 588	Net Adjustments	-	-	-	-
<b>Revenues</b>					
310	Taxes	-	18,837	-	-
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	-	-	1,000	-
340	Charges for Goods and Services	20,532	-	6,698	-
350	Fines and Penalties	-	-	-	-
360	Miscellaneous Revenues	-	83	177	93
Total Revenues:		<u>20,532</u>	<u>18,920</u>	<u>7,875</u>	<u>93</u>
<b>Expenditures</b>					
510	General Government	-	-	-	-
520	Public Safety	35,849	-	1,869	-
530	Utilities	-	-	-	-
540	Transportation	-	-	-	-
550	Natural/Economic Environment	-	-	-	-
560	Social Services	-	-	-	-
570	Culture and Recreation	-	-	-	-
Total Expenditures:		<u>35,849</u>	<u>-</u>	<u>1,869</u>	<u>-</u>
Excess (Deficiency) Revenues over Expenditures:		<u>(15,317)</u>	<u>18,920</u>	<u>6,006</u>	<u>93</u>
<b>Other Increases in Fund Resources</b>					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	15,000	-	6,000	1,000
385	Special or Extraordinary Items	-	-	-	-
381, 382, 389, 395, 398	Other Resources	-	-	-	-
Total Other Increases in Fund Resources:		<u>15,000</u>	<u>-</u>	<u>6,000</u>	<u>1,000</u>
<b>Other Decreases in Fund Resources</b>					
594-595	Capital Expenditures	-	1,388	-	-
591-593, 599	Debt Service	-	-	-	-
597	Transfers-Out	-	-	-	-
585	Special or Extraordinary Items	-	-	-	-
581, 582, 589	Other Uses	-	-	-	-
Total Other Decreases in Fund Resources:		<u>-</u>	<u>1,388</u>	<u>-</u>	<u>-</u>
<b>Increase (Decrease) in Cash and Investments:</b>		<b><u>(317)</u></b>	<b><u>17,532</u></b>	<b><u>12,006</u></b>	<b><u>1,093</u></b>
<b>Ending Cash and Investments</b>					
50821	Nonspendable	-	-	-	-
50831	Restricted	-	-	-	-
50841	Committed	7,685	46,205	46,451	24,074
50851	Assigned	-	-	-	-
50891	Unassigned	-	-	-	-
<b>Total Ending Cash and Investments</b>		<b><u>7,685</u></b>	<b><u>46,205</u></b>	<b><u>46,451</u></b>	<b><u>24,074</u></b>

The accompanying notes are an integral part of this statement.

**City of Palouse**  
**Fund Resources and Uses Arising from Cash Transactions**  
**For the Year Ended December 31, 2020**

		<b>320 Special Capital Projects Fund</b>	<b>401 Water Fund</b>	<b>404 Sewer Fund</b>	<b>730 Cemetery Endowment</b>
<b>Beginning Cash and Investments</b>					
308	Beginning Cash and Investments	123,570	432,066	291,335	123,437
388 / 588	Net Adjustments	-	-	-	-
<b>Revenues</b>					
310	Taxes	12,553	-	-	-
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	-	-	-	-
340	Charges for Goods and Services	-	200,519	259,128	-
350	Fines and Penalties	-	918	1,111	-
360	Miscellaneous Revenues	575	2,960	2,516	1,575
Total Revenues:		13,128	204,397	262,755	1,575
<b>Expenditures</b>					
510	General Government	-	-	-	-
520	Public Safety	-	-	-	-
530	Utilities	-	146,713	265,061	-
540	Transportation	-	-	-	-
550	Natural/Economic Environment	-	-	-	-
560	Social Services	-	-	-	-
570	Culture and Recreation	-	-	-	-
Total Expenditures:		-	146,713	265,061	-
Excess (Deficiency) Revenues over Expenditures:		13,128	57,684	(2,306)	1,575
<b>Other Increases in Fund Resources</b>					
391-393, 596	Debt Proceeds	-	114,530	29,618	-
397	Transfers-In	-	-	29,315	-
385	Special or Extraordinary Items	-	-	-	-
381, 382, 389, 395, 398	Other Resources	-	-	-	-
Total Other Increases in Fund Resources:		-	114,530	58,933	-
<b>Other Decreases in Fund Resources</b>					
594-595	Capital Expenditures	-	155,323	12,691	-
591-593, 599	Debt Service	-	13,875	-	-
597	Transfers-Out	-	-	29,315	5,000
585	Special or Extraordinary Items	-	-	-	-
581, 582, 589	Other Uses	-	-	-	-
Total Other Decreases in Fund Resources:		-	169,198	42,006	5,000
<b>Increase (Decrease) in Cash and Investments:</b>		<b>13,128</b>	<b>3,016</b>	<b>14,621</b>	<b>(3,425)</b>
<b>Ending Cash and Investments</b>					
50821	Nonspendable	-	-	-	-
50831	Restricted	136,697	-	-	120,011
50841	Committed	-	-	-	-
50851	Assigned	-	435,082	305,956	-
50891	Unassigned	-	-	-	-
<b>Total Ending Cash and Investments</b>		<b>136,697</b>	<b>435,082</b>	<b>305,956</b>	<b>120,011</b>

The accompanying notes are an integral part of this statement.

**City of Palouse**

Schedule 01

For the year ended December 31, 2020

<b>MCAG</b>	<b>Fund #</b>	<b>Fund Name</b>	<b>BARS Account</b>	<b>BARS Name</b>	<b>Amount</b>
0818	001	Current Expense	3089100	Unassigned Cash and Investments - Beginning	\$247,524
0818	001	Current Expense	3111100	Property Tax	\$116,607
0818	001	Current Expense	3111100	Property Tax	\$33,002
0818	001	Current Expense	3131100	Local Retail Sales and Use Tax	\$90,872
0818	001	Current Expense	3137100	Criminal Justice Sales and Use Tax	\$17,647
0818	001	Current Expense	3164100	Business and Occupation Taxes on Utilities	\$64,273
0818	001	Current Expense	3164100	Business and Occupation Taxes on Utilities	\$11,938
0818	001	Current Expense	3164100	Business and Occupation Taxes on Utilities	\$19,091
0818	001	Current Expense	3164200	Business and Occupation Taxes on Utilities	\$10,587
0818	001	Current Expense	3164200	Business and Occupation Taxes on Utilities	\$9,485
0818	001	Current Expense	3219900	Other Business Licenses and Permits	\$18
0818	001	Current Expense	3221000	Buildings, Structures and Equipment	\$13,949
0818	001	Current Expense	3223000	Animal Licenses	\$528
0818	001	Current Expense	3229000	Other Non-Business Licenses and Permits	\$2,128
0818	001	Current Expense	3229000	Other Non-Business Licenses and Permits	\$1,710
0818	001	Current Expense	3329210	COVID-19 Non-Grant Assistance	\$48,596
0818	001	Current Expense	3340090	State Grant from the Department of Revenue	\$5,000
0818	001	Current Expense	3360098	City-County Assistance	\$39,814
0818	001	Current Expense	3360626	Criminal Justice - Special Programs	\$1,211
0818	001	Current Expense	3360642	Marijuana Excise Tax Distribution	\$1,236
0818	001	Current Expense	3360651	DUI and Other Criminal Justice Assistance	\$157
0818	001	Current Expense	3360694	Liquor/Beer Excise Tax	\$6,807
0818	001	Current Expense	3360695	Liquor Control Board Profits	\$1,927
0818	001	Current Expense	3370101	Local Grants, Entitlements and Other Payments	\$10,207
0818	001	Current Expense	3418100	Data/Word Processing, Printing, Duplicating and IT Services	\$208
0818	001	Current Expense	3421000	Law Enforcement Services	\$10

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0818	001	Current Expense	3421100	Law Enforcement Services	\$10,530
0818	001	Current Expense	3436000	Cemetery Sales and Services	\$2,670
0818	001	Current Expense	3436000	Cemetery Sales and Services	\$3,500
0818	001	Current Expense	3473000	Activity Fees	\$100
0818	001	Current Expense	3611100	Investment Earnings	\$1,577
0818	001	Current Expense	3611100	Investment Earnings	\$766
0818	001	Current Expense	3614000	Other Interest	\$130
0818	001	Current Expense	3624000	Rents and Leases	\$15,707
0818	001	Current Expense	3625000	Rents and Leases	\$180
0818	001	Current Expense	3671100	Contributions and Donations from Nongovernmental Sources	\$232
0818	001	Current Expense	3671100	Contributions and Donations from Nongovernmental Sources	\$3
0818	001	Current Expense	3671100	Contributions and Donations from Nongovernmental Sources	\$134
0818	001	Current Expense	3699100	Miscellaneous Other	\$1,240
0818	101	Street	3083100	Restricted Cash and Investments - Beginning	\$200,000
0818	101	Street	3089100	Unassigned Cash and Investments - Beginning	\$107,014
0818	101	Street	3111100	Property Tax	\$56,512
0818	101	Street	3111100	Property Tax	\$42,709
0818	101	Street	3360071	Multimodal Transportation - Cities	\$1,472
0818	101	Street	3360087	Motor Vehicle Fuel Tax - City Streets	\$19,894
0818	101	Street	3360695	Liquor Control Board Profits	\$6,742
0818	101	Street	3442000	Sales of Road Materials	\$5,070
0818	101	Street	3611100	Investment Earnings	\$197
0818	101	Street	3611100	Investment Earnings	\$1,606
0818	101	Street	3699100	Miscellaneous Other	\$150
0818	120	Emergency Medical Services	3084100	Committed Cash and Investments - Beginning	\$72,786
0818	120	Emergency Medical Services	3111100	Property Tax	\$29,675
0818	120	Emergency Medical Services	3340490	State Grant from Department of Health	\$921
0818	120	Emergency Medical Services	3611100	Investment Earnings	\$342
0818	122	Joint Board - Fire & EMS	3084100	Committed Cash and Investments - Beginning	\$8,002
0818	122	Joint Board - Fire & EMS	3422100	Fire Protection and Emergency Medical Services	\$20,532

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0818	308	Fire Equipment Reserve	3084100	Committed Cash and Investments - Beginning	\$28,673
0818	308	Fire Equipment Reserve	3111100	Property Tax	\$18,837
0818	308	Fire Equipment Reserve	3611100	Investment Earnings	\$83
0818	311	Police Car & Equipment	3084100	Committed Cash and Investments - Beginning	\$34,445
0818	311	Police Car & Equipment	3360621	Criminal Justice - Violent Crimes/Population	\$1,000
0818	311	Police Car & Equipment	3421100	Law Enforcement Services	\$6,698
0818	311	Police Car & Equipment	3611100	Investment Earnings	\$177
0818	313	EMS Vehicle Reserve	3084100	Committed Cash and Investments - Beginning	\$22,981
0818	313	EMS Vehicle Reserve	3611100	Investment Earnings	\$93
0818	320	Special Capital Projects Fund	3083100	Restricted Cash and Investments - Beginning	\$123,570
0818	320	Special Capital Projects Fund	3183400	REET 1 - First Quarter Percent	\$12,553
0818	320	Special Capital Projects Fund	3611100	Investment Earnings	\$575
0818	401	Water Fund	3085100	Assigned Cash and Investments - Beginning	\$208,735
0818	401	Water Fund	3085100	Assigned Cash and Investments - Beginning	\$223,331
0818	401	Water Fund	3434000	Water Sales and Services	\$143,873
0818	401	Water Fund	3434000	Water Sales and Services	\$36,258
0818	401	Water Fund	3434000	Water Sales and Services	\$18,522
0818	401	Water Fund	3434100	Water Sales and Services	\$1,196
0818	401	Water Fund	3434200	Water Sales and Services	\$470
0818	401	Water Fund	3434400	Water Sales and Services	\$200
0818	401	Water Fund	3594300	Non-Court Fines and Penalties	\$918
0818	401	Water Fund	3611100	Investment Earnings	\$169
0818	401	Water Fund	3611100	Investment Earnings	\$1,255
0818	401	Water Fund	3611100	Investment Earnings	\$59
0818	401	Water Fund	3611100	Investment Earnings	\$1,028
0818	401	Water Fund	3699100	Miscellaneous Other	\$449
0818	404	Sewer Fund	3085100	Assigned Cash and Investments - Beginning	\$158,290
0818	404	Sewer Fund	3085100	Assigned Cash and Investments - Beginning	\$133,045
0818	404	Sewer Fund	3435000	Sewer/Reclaimed Water Sales and Services	\$164,517
0818	404	Sewer Fund	3435000	Sewer/Reclaimed Water Sales and Services	\$9,875
0818	404	Sewer Fund	3435000	Sewer/Reclaimed Water Sales and Services	\$78,956
0818	404	Sewer Fund	3435100	Sewer/Reclaimed Water Sales and Services	\$10

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0818	404	Sewer Fund	3435200	Sewer/Reclaimed Water Sales and Services	\$5,770
0818	404	Sewer Fund	3595300	Non-Court Fines and Penalties	\$1,111
0818	404	Sewer Fund	3611100	Investment Earnings	\$537
0818	404	Sewer Fund	3611100	Investment Earnings	\$308
0818	404	Sewer Fund	3611100	Investment Earnings	\$471
0818	404	Sewer Fund	3625000	Rents and Leases	\$1,200
0818	730	Cemetery Endowment	3083100	Restricted Cash and Investments - Beginning	\$123,437
0818	730	Cemetery Endowment	3671100	Contributions and Donations from Nongovernmental Sources	\$1,575
0818	001	Current Expense	5113040	Official Publication Services	\$2,185
0818	001	Current Expense	5116010	Legislative Activities	\$4,287
0818	001	Current Expense	5116020	Legislative Activities	\$411
0818	001	Current Expense	5116040	Legislative Activities	\$699
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	\$251
0818	001	Current Expense	5142010	Financial Services	\$37,139
0818	001	Current Expense	5142020	Financial Services	\$9,973
0818	001	Current Expense	5142020	Financial Services	\$1,341
0818	001	Current Expense	5142040	Financial Services	\$395
0818	001	Current Expense	5142040	Financial Services	\$2,361
0818	001	Current Expense	5142040	Financial Services	\$1,172
0818	001	Current Expense	5142040	Financial Services	\$8
0818	001	Current Expense	5142340	Financial Services	\$2,996
0818	001	Current Expense	5144040	Election Services	\$1,088
0818	001	Current Expense	5149040	Voters Registration Services	\$2,559
0818	001	Current Expense	5154140	External Legal Services - Advice	\$5,696
0818	001	Current Expense	5183010	Maintenance/Security/Insurance/Janitorial Services	\$2,817
0818	001	Current Expense	5183020	Maintenance/Security/Insurance/Janitorial Services	\$849
0818	001	Current Expense	5183030	Maintenance/Security/Insurance/Janitorial Services	\$1,161
0818	001	Current Expense	5183040	Maintenance/Security/Insurance/Janitorial Services	\$2,737
0818	001	Current Expense	5183040	Maintenance/Security/Insurance/Janitorial Services	\$34,468
0818	001	Current Expense	5188040	Information Technology Services	\$4,560
0818	001	Current Expense	5188030	Information Technology Services	\$215

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0818	001	Current Expense	5211010	Administration	\$71,902
0818	001	Current Expense	5211010	Administration	\$64,097
0818	001	Current Expense	5211010	Administration	\$6,300
0818	001	Current Expense	5211010	Administration	\$7,928
0818	001	Current Expense	5211010	Administration	\$6,715
0818	001	Current Expense	5211010	Administration	\$713
0818	001	Current Expense	5211020	Administration	\$13,460
0818	001	Current Expense	5211020	Administration	\$12,149
0818	001	Current Expense	5211020	Administration	\$1,025
0818	001	Current Expense	5211020	Administration	\$356
0818	001	Current Expense	5212030	Police Operations	\$777
0818	001	Current Expense	5212030	Police Operations	\$3,038
0818	001	Current Expense	5212040	Police Operations	\$1,980
0818	001	Current Expense	5212040	Police Operations	\$1,651
0818	001	Current Expense	5213030	Crime Prevention	\$279
0818	001	Current Expense	5214040	Training	\$344
0818	001	Current Expense	5214040	Training	\$85
0818	001	Current Expense	5217030	Traffic Policing	\$2,448
0818	001	Current Expense	5217040	Traffic Policing	\$825
0818	001	Current Expense	5242040	Inspections, Permits, Certificates and Licenses	\$7,200
0818	001	Current Expense	5246040	Enforcement of Codes and Regulation	\$1,114
0818	001	Current Expense	5256040	Disaster Preparedness	\$47,461
0818	001	Current Expense	5256030	Disaster Preparedness	\$372
0818	001	Current Expense	5362010	Cemetery	\$15,663
0818	001	Current Expense	5362020	Cemetery	\$4,844
0818	001	Current Expense	5365030	Cemetery	\$1,563
0818	001	Current Expense	5365030	Cemetery	\$101
0818	001	Current Expense	5365030	Cemetery	\$808
0818	001	Current Expense	5365040	Cemetery	\$22
0818	001	Current Expense	5365040	Cemetery	\$2,345
0818	001	Current Expense	5543030	Animal Control	\$84
0818	001	Current Expense	5543040	Animal Control	\$1,200
0818	001	Current Expense	5549010	Other Environmental Services	\$2,811
0818	001	Current Expense	5549020	Other Environmental Services	\$862
0818	001	Current Expense	5549030	Other Environmental Services	\$178
0818	001	Current Expense	5549030	Other Environmental Services	\$148
0818	001	Current Expense	5549040	Other Environmental Services	\$110
0818	001	Current Expense	5762010	Swimming Pools	\$15,321
0818	001	Current Expense	5762020	Swimming Pools	\$3,144
0818	001	Current Expense	5762030	Swimming Pools	\$1,312
0818	001	Current Expense	5762030	Swimming Pools	\$222

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0818	001	Current Expense	5762040	Swimming Pools	\$3,107
0818	001	Current Expense	5762040	Swimming Pools	\$119
0818	001	Current Expense	5763010	Campgrounds	\$3,237
0818	001	Current Expense	5763020	Campgrounds	\$802
0818	001	Current Expense	5763030	Campgrounds	\$975
0818	001	Current Expense	5763030	Campgrounds	\$165
0818	001	Current Expense	5763040	Campgrounds	\$3,504
0818	001	Current Expense	5763040	Campgrounds	\$52
0818	001	Current Expense	5768010	General Parks	\$23,601
0818	001	Current Expense	5768020	General Parks	\$7,722
0818	001	Current Expense	5768030	General Parks	\$4,399
0818	001	Current Expense	5768030	General Parks	\$2,976
0818	001	Current Expense	5768030	General Parks	\$1,135
0818	001	Current Expense	5768030	General Parks	\$425
0818	001	Current Expense	5768040	General Parks	\$5,727
0818	001	Current Expense	5768040	General Parks	\$123
0818	001	Current Expense	5242040	Inspections, Permits, Certificates and Licenses	\$1,247
0818	001	Current Expense	5085100	Assigned Cash and Investments - Ending	\$48
0818	001	Current Expense	5089100	Unassigned Cash and Investments - Ending	\$272,273
0818	101	Street	5423010	Roadway	\$27,394
0818	101	Street	5423010	Roadway	\$6,252
0818	101	Street	5423020	Roadway	\$8,558
0818	101	Street	5423020	Roadway	\$311
0818	101	Street	5423020	Roadway	\$1,917
0818	101	Street	5423030	Roadway	\$2,491
0818	101	Street	5423030	Roadway	\$3,431
0818	101	Street	5426340	Street Lighting	\$20,986
0818	101	Street	5426430	Traffic Control Devices	\$1,770
0818	101	Street	5426610	Snow and Ice Control	\$14,831
0818	101	Street	5426620	Snow and Ice Control	\$4,525
0818	101	Street	5426630	Snow and Ice Control	\$45
0818	101	Street	5427030	Roadside	\$341
0818	101	Street	5429030	Maintenance Administration and Overhead	\$3,377
0818	101	Street	5433040	General Services	\$2,234
0818	101	Street	5433040	General Services	\$249
0818	101	Street	5433040	General Services	\$971
0818	101	Street	5083100	Restricted Cash and Investments - Ending	\$254,509
0818	101	Street	5089100	Unassigned Cash and Investments - Ending	\$32,761
0818	120	Emergency Medical Services	5221010	Administration	\$83
0818	120	Emergency Medical Services	5221020	Administration	\$13

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0818	120	Emergency Medical Services	5221020	Administration	\$437
0818	120	Emergency Medical Services	5221030	Administration	\$2,618
0818	120	Emergency Medical Services	5221040	Administration	\$300
0818	120	Emergency Medical Services	5221040	Administration	\$3,019
0818	120	Emergency Medical Services	5222030	Fire Suppression and Emergency Medical Services	\$144
0818	120	Emergency Medical Services	5222040	Fire Suppression and Emergency Medical Services	\$11,284
0818	120	Emergency Medical Services	5222040	Fire Suppression and Emergency Medical Services	\$392
0818	120	Emergency Medical Services	5224540	Training Obtained by Employees	\$205
0818	120	Emergency Medical Services	5225040	Facilities	\$353
0818	120	Emergency Medical Services	5225040	Facilities	\$544
0818	120	Emergency Medical Services	5226040	Vehicles and Equipment Maintenance	\$350
0818	120	Emergency Medical Services	5084100	Committed Cash and Investments - Ending	\$82,983
0818	122	Joint Board - Fire & EMS	5221010	Administration	\$2,851
0818	122	Joint Board - Fire & EMS	5221010	Administration	\$83
0818	122	Joint Board - Fire & EMS	5221020	Administration	\$324
0818	122	Joint Board - Fire & EMS	5221020	Administration	\$13
0818	122	Joint Board - Fire & EMS	5221020	Administration	\$2,649
0818	122	Joint Board - Fire & EMS	5221020	Administration	\$437
0818	122	Joint Board - Fire & EMS	5221030	Administration	\$591
0818	122	Joint Board - Fire & EMS	5221030	Administration	\$2,509
0818	122	Joint Board - Fire & EMS	5221030	Administration	\$2,618
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	\$9,058
0818	122	Joint Board - Fire & EMS	5221040	Administration	\$3,019
0818	122	Joint Board - Fire & EMS	5222030	Fire Suppression and Emergency Medical Services	\$798
0818	122	Joint Board - Fire & EMS	5222030	Fire Suppression and Emergency Medical Services	\$144
0818	122	Joint Board - Fire & EMS	5222030	Fire Suppression and Emergency Medical Services	\$135
0818	122	Joint Board - Fire & EMS	5222040	Fire Suppression and Emergency Medical Services	\$2,479
0818	122	Joint Board - Fire & EMS	5222040	Fire Suppression and Emergency Medical Services	\$839

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0818	122	Joint Board - Fire & EMS	5222040	Fire Suppression and Emergency Medical Services	\$392
0818	122	Joint Board - Fire & EMS	5224540	Training Obtained by Employees	\$320
0818	122	Joint Board - Fire & EMS	5224540	Training Obtained by Employees	\$205
0818	122	Joint Board - Fire & EMS	5225040	Facilities	\$652
0818	122	Joint Board - Fire & EMS	5225040	Facilities	\$353
0818	122	Joint Board - Fire & EMS	5225040	Facilities	\$1,087
0818	122	Joint Board - Fire & EMS	5225040	Facilities	\$544
0818	122	Joint Board - Fire & EMS	5226040	Vehicles and Equipment Maintenance	\$2,499
0818	122	Joint Board - Fire & EMS	5226040	Vehicles and Equipment Maintenance	\$350
0818	122	Joint Board - Fire & EMS	5084100	Committed Cash and Investments - Ending	\$7,685
0818	308	Fire Equipment Reserve	5084100	Committed Cash and Investments - Ending	\$46,205
0818	311	Police Car & Equipment	5217040	Traffic Policing	\$1,869
0818	311	Police Car & Equipment	5084100	Committed Cash and Investments - Ending	\$46,451
0818	313	EMS Vehicle Reserve	5084100	Committed Cash and Investments - Ending	\$24,074
0818	320	Special Capital Projects Fund	5083100	Restricted Cash and Investments - Ending	\$136,697
0818	401	Water Fund	5341010	Water Utilities	\$547
0818	401	Water Fund	5341010	Water Utilities	\$63,136
0818	401	Water Fund	5341020	Water Utilities	\$587
0818	401	Water Fund	5341020	Water Utilities	\$17,938
0818	401	Water Fund	5341020	Water Utilities	\$718
0818	401	Water Fund	5341020	Water Utilities	\$475
0818	401	Water Fund	5341030	Water Utilities	\$8,439
0818	401	Water Fund	5341030	Water Utilities	\$1,398
0818	401	Water Fund	5341040	Water Utilities	\$130
0818	401	Water Fund	5341040	Water Utilities	\$3,310
0818	401	Water Fund	5341040	Water Utilities	\$1,791
0818	401	Water Fund	5341040	Water Utilities	\$12,106
0818	401	Water Fund	5341040	Water Utilities	\$64
0818	401	Water Fund	5341040	Water Utilities	\$17,122
0818	401	Water Fund	5341040	Water Utilities	\$16,308
0818	401	Water Fund	5341040	Water Utilities	\$2,345
0818	401	Water Fund	5341040	Water Utilities	\$281
0818	401	Water Fund	5340040	Water Utilities	\$18
0818	401	Water Fund	5085100	Assigned Cash and Investments - Ending	\$226,731
0818	401	Water Fund	5085100	Assigned Cash and Investments - Ending	\$208,351
0818	404	Sewer Fund	5351010	Sewer/Reclaimed Water Utilities	\$547

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0818	404	Sewer Fund	5351010	Sewer/Reclaimed Water Utilities	\$71,114
0818	404	Sewer Fund	5351020	Sewer/Reclaimed Water Utilities	\$560
0818	404	Sewer Fund	5351020	Sewer/Reclaimed Water Utilities	\$21,954
0818	404	Sewer Fund	5351020	Sewer/Reclaimed Water Utilities	\$718
0818	404	Sewer Fund	5351020	Sewer/Reclaimed Water Utilities	\$166
0818	404	Sewer Fund	5351030	Sewer/Reclaimed Water Utilities	\$7,793
0818	404	Sewer Fund	5351030	Sewer/Reclaimed Water Utilities	\$3,346
0818	404	Sewer Fund	5351030	Sewer/Reclaimed Water Utilities	\$1,927
0818	404	Sewer Fund	5351040	Sewer/Reclaimed Water Utilities	\$73
0818	404	Sewer Fund	5351040	Sewer/Reclaimed Water Utilities	\$18,323
0818	404	Sewer Fund	5351040	Sewer/Reclaimed Water Utilities	\$2,249
0818	404	Sewer Fund	5351040	Sewer/Reclaimed Water Utilities	\$1,760
0818	404	Sewer Fund	5351040	Sewer/Reclaimed Water Utilities	\$3,359
0818	404	Sewer Fund	5351040	Sewer/Reclaimed Water Utilities	\$44
0818	404	Sewer Fund	5351040	Sewer/Reclaimed Water Utilities	\$17,122
0818	404	Sewer Fund	5351040	Sewer/Reclaimed Water Utilities	\$15,978
0818	404	Sewer Fund	5351040	Sewer/Reclaimed Water Utilities	\$1,381
0818	404	Sewer Fund	5351040	Sewer/Reclaimed Water Utilities	\$3,405
0818	404	Sewer Fund	5353540	Sewer/Reclaimed Water Utilities	\$93,242
0818	404	Sewer Fund	5085100	Assigned Cash and Investments - Ending	\$240,062
0818	404	Sewer Fund	5085100	Assigned Cash and Investments - Ending	\$65,894
0818	730	Cemetery Endowment	5083100	Restricted Cash and Investments - Ending	\$120,011
0818	001	Current Expense	3829000	Immaterial Fiduciary Collections	\$2,080
0818	001	Current Expense	3951000	Proceeds from Sales of Capital Assets	\$5,597
0818	001	Current Expense	3970000	Transfers-In	\$5,000
0818	122	Joint Board - Fire & EMS	3970000	Transfers-In	\$15,000
0818	311	Police Car & Equipment	3970000	Transfers-In	\$6,000
0818	313	EMS Vehicle Reserve	3970000	Transfers-In	\$1,000
0818	401	Water Fund	3918000	Intergovernmental Loans	\$114,530

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0818	404	Sewer Fund	3917000	Other Note/Contracts/Line of Credits	\$29,618
0818	404	Sewer Fund	3970000	Transfers-In	\$29,315
0818	001	Current Expense	5829000	Immaterial Fiduciary Remittance	\$130
0818	001	Current Expense	5823000	Non-Fiduciary Remittance for Others	\$2,265
0818	001	Current Expense	5943660	Capital Expenditures/Expenses - Cemetery	\$964
0818	001	Current Expense	5947560	Capital Expenditures/Expenses - Cultural and Recreational Facilities	\$482
0818	001	Current Expense	5947660	Capital Expenditures/Expenses - Park Facilities	\$18,530
0818	001	Current Expense	5970000	Transfers-Out	\$15,000
0818	001	Current Expense	5970000	Transfers-Out	\$6,000
0818	101	Street	5942120	Capital Expenditures/Expenses - Law Enforcement Services	\$3,179
0818	101	Street	5942160	Capital Expenditures/Expenses - Law Enforcement Services	\$133
0818	101	Street	5944460	Capital Expenditures/Expenses - Roads/Streets Operations	\$1,929
0818	101	Street	5953030	Capital Expenditures/Expenses - Roadway	\$10,032
0818	101	Street	5953040	Capital Expenditures/Expenses - Roadway	\$10,714
0818	101	Street	5956940	Capital Expenditures/Expenses - Other Traffic and Pedestrian Services	\$197
0818	101	Street	5956160	Capital Expenditures/Expenses - Sidewalks	\$28,232
0818	120	Emergency Medical Services	5970000	Transfers-Out	\$1,000
0818	308	Fire Equipment Reserve	5942260	Capital Expenditures/Expenses - Fire Suppression and EMS Services	\$1,388
0818	401	Water Fund	5913470	Debt Repayment - Water Utilities	\$10,000
0818	401	Water Fund	5923480	Interest and Other Debt Service Cost - Water Utilities	\$3,875
0818	401	Water Fund	5943460	Capital Expenditures/Expenses - Water Utilities	\$6,402

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0818	401	Water Fund	5943460	Capital Expenditures/Expenses - Water Utilities	\$4,337
0818	401	Water Fund	5943460	Capital Expenditures/Expenses - Water Utilities	\$126,738
0818	401	Water Fund	5943460	Capital Expenditures/Expenses - Water Utilities	\$17,846
0818	404	Sewer Fund	5943460	Capital Expenditures/Expenses - Water Utilities	\$4,288
0818	404	Sewer Fund	5943560	Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities	\$7,680
0818	404	Sewer Fund	5943560	Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities	\$723
0818	404	Sewer Fund	5970000	Transfers-Out	\$29,315
0818	730	Cemetery Endowment	5973600	Transfers-Out	\$5,000

1 - Premiur	324609	1204840	0	1353042	0	176406.8
2 - LGIP	1431716	198285.5	0	0	0	1630001
4 - Petty Ca	190	0	0	0	0	190
7 - PD Conf	500	0	0	0	0	500
Beginning I	0	0				
Year-end Deposits in T		0				0
Beginning C	-65183.2			-65183.2		
Year-end Outstanding & Open Period Items (:				42362.62		-42362.6
NSF Checks (12)		0		0		
Cancellation of unredeemed checks/warrants (13)						
Interfund transactions		56315		56315		
Netted Transactions (1	-18597.2			-18597.2		
Authorized balance of revolving, petty cash and change funds (16)						
Other Reco	0	597.59		597.59		
General Lei	1691832	1446481		1373577		1764735

**City of Palouse  
Schedule of Liabilities  
For the Year Ended December 31, 2020**

<b>ID. No.</b>	<b>Description</b>	<b>Due Date</b>	<b>Beginning Balance</b>	<b>Additions</b>	<b>Reductions</b>	<b>Ending Balance</b>
<b>General Obligation Debt/Liabilities</b>						
263.96	LOCAL loan for solar panels	12/1/2029	112,811	-	10,000	102,811
263.87	Water system improvements planning loan	7/1/2025	69,378	115,206	-	184,584
263.83	Sewer plant project engineering	1/1/2030	138,052	29,618	-	167,670
<b>Total General Obligation Debt/Liabilities:</b>			<b>320,241</b>	<b>144,824</b>	<b>10,000</b>	<b>455,065</b>
<b>Revenue and Other (non G.O.) Debt/Liabilities</b>						
259.12	Compensated Absences	12/31/2020	37,268	-	3,889	33,379
<b>Total Revenue and Other (non G.O.) Debt/Liabilities:</b>			<b>37,268</b>	<b>-</b>	<b>3,889</b>	<b>33,379</b>
<b>Total Liabilities:</b>			<b>357,509</b>	<b>144,824</b>	<b>13,889</b>	<b>488,444</b>

**City of Palouse**  
**SCHEDULE OF STATE FINANCIAL ASSISTANCE (unaudited)**  
**For Fiscal Year ended December 31, 2020**

Grantor	Program Title	Identificaton Number	Amount
Capital Contributions - State Grant from Transportation Improvement Board (TIB)			
	Palouse Cove Sidewalk Project	C-E-916(001)-1	28,232
<b>Sub-total:</b>			<b>28,232</b>
State Grant from Department of Health			
	Trauma/Prehospital Grant	AIDV.ES.00000835	921
<b>Sub-total:</b>			<b>921</b>
<b>Grand total:</b>			<b>29,153</b>

**City of Palouse**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended December 31, 2020**

Federal Agency (Pass-Through Agency)	Federal Program	CFDA Number	Other Award Number	Expenditures			Passed through to Subrecipients	Note
				From Pass- Through Awards	From Direct Awards	Total		
DEPARTMENTAL OFFICES, TREASURY, DEPARTMENT OF THE (via WA State Dept of Commerce)	Coronavirus Relief Fund	21.019	20-6541C-282	48,596	-	48,596	-	
			<b>Total Federal Awards Expended:</b>	<b>48,596</b>	<b>-</b>	<b>48,596</b>	<b>-</b>	

*The accompanying notes are an integral part of this schedule.*

City of Palouse

Notes to the Schedule of Expenditures of Federal Awards  
For the Year Ended December 31, 2021

Note 1 – Basis of Accounting

This Schedule is prepared on the same basis of accounting as the City of Palouse's financial statements. The City uses cash basis accounting.

Note 2 – Federal De Minimis Indirect Cost Rate

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

Note 7 – Noncash Awards – Equipment

The City of Palouse received equipment and supplies that were purchased with federal Homeland Security funds by the state of Washington. The amount reported on the Schedule is the value of the property on the date it was received by the City and priced by the state of Washington.

**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:

2020 Annual report completion notes for consideration.

The City of Palouse experience significant staff turnover during the month of May. Kyle Dixon's last day with the city in 2021 was April 30<sup>th</sup>. New Administrator Brad Coughenour was not brought on until May 26<sup>th</sup>. During this time, the 2020 annual report submittal sat dormant. Kyle had scheduled a meeting with a rep from the auditor's office, but that meeting was held when no one was in the position. Kyle came back to assist with some position functions and to complete the annual report, but the necessary time it takes to submit a thoroughly vetted report was not possible for Palouse during this transition. I ask that the auditor's work with the new staff to identify and correct any material misstatements in lieu of punishment for something out of their control.

Thanks,

Kyle Dixon