

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 12/31/2022

GOVERNMENT INFORMATION:

Official Mailing Address PO Box 248
Palouse, WA 99161

Official Website Address www.visitpalouse.com

Official E-mail Address cityadmin@palousewa.gov

Official Phone Number (509) 878-1811

AUDIT CONTACT or PREPARER INFORMATION and CERTIFICATION:

Audit Contact or Preparer Name and Title Misty La Follett City Administrator

Contact Phone Number (509) 878-1811

Contact E-mail Address cityadmin@palousewa.gov

I certify 30th day of May, 2023, 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

Misty La Follett (deputyclerk@palouse.com)

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

		Total for All Funds (Memo Only)	001 Current Expense	101 Street	120 Emergency Medical Services
Beginning Cash and Investments					
308	Beginning Cash and Investments	1,705,111	319,069	69,025	69,968
388 / 588	Net Adjustments	-	-	-	-
Revenues					
310	Taxes	633,163	456,813	107,782	32,140
320	Licenses and Permits	9,389	9,389	-	-
330	Intergovernmental Revenues	262,907	204,225	27,986	1,125
340	Charges for Goods and Services	555,867	4,466	2,517	-
350	Fines and Penalties	10,166	-	-	-
360	Miscellaneous Revenues	58,354	35,245	4,660	1,092
Total Revenues:		<u>1,529,846</u>	<u>710,138</u>	<u>142,945</u>	<u>34,357</u>
Expenditures					
510	General Government	143,014	143,014	-	-
520	Public Safety	245,901	177,105	-	22,047
530	Utilities	470,323	19,841	-	-
540	Transportation	105,245	-	105,245	-
550	Natural/Economic Environment	7,617	7,617	-	-
560	Social Services	77	77	-	-
570	Culture and Recreation	87,826	87,826	-	-
Total Expenditures:		<u>1,060,003</u>	<u>435,480</u>	<u>105,245</u>	<u>22,047</u>
Excess (Deficiency) Revenues over Expenditures:		<u>469,843</u>	<u>274,658</u>	<u>37,700</u>	<u>12,310</u>
Other Increases in Fund Resources					
391-393, 596	Debt Proceeds	1,057,097	-	-	-
397	Transfers-In	76,175	5,000	-	-
385	Special or Extraordinary Items	-	-	-	-
381, 382, 389, 395, 398	Other Resources	-	-	-	-
Total Other Increases in Fund Resources:		<u>1,133,272</u>	<u>5,000</u>	<u>-</u>	<u>-</u>
Other Decreases in Fund Resources					
594-595	Capital Expenditures	1,051,993	15,974	24,490	-
591-593, 599	Debt Service	99,222	-	-	-
597	Transfers-Out	76,175	70,175	-	1,000
585	Special or Extraordinary Items	-	-	-	-
581, 582, 589	Other Uses	(798)	(798)	-	-
Total Other Decreases in Fund Resources:		<u>1,226,592</u>	<u>85,351</u>	<u>24,490</u>	<u>1,000</u>
Increase (Decrease) in Cash and Investments:		<u>376,523</u>	<u>194,307</u>	<u>13,210</u>	<u>11,310</u>
Ending Cash and Investments					
50821	Nonspendable	-	-	-	-
50831	Restricted	291,068	-	53,555	-
50841	Committed	307,438	-	-	81,279
50851	Assigned	984,370	14,617	28,679	-
50891	Unassigned	498,760	498,760	-	-
Total Ending Cash and Investments		<u>2,081,636</u>	<u>513,377</u>	<u>82,234</u>	<u>81,279</u>

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, 2022

		122 Joint Board - Fire & EMS	308 Fire Equipment Reserve	311 Police Car & Equipment	313 EMS Vehicle Reserve
Beginning Cash and Investments					
308	Beginning Cash and Investments	29,722	68,171	49,237	49,090
388 / 588	Net Adjustments	-	-	-	-
Revenues					
310	Taxes	-	20,405	-	-
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	28,571	-	1,000	-
340	Charges for Goods and Services	35,974	-	-	-
350	Fines and Penalties	-	-	-	-
360	Miscellaneous Revenues	-	606	688	295
Total Revenues:		<u>64,545</u>	<u>21,011</u>	<u>1,688</u>	<u>295</u>
Expenditures					
510	General Government	-	-	-	-
520	Public Safety	46,072	-	677	-
530	Utilities	-	-	-	-
540	Transportation	-	-	-	-
550	Natural/Economic Environment	-	-	-	-
560	Social Services	-	-	-	-
570	Culture and Recreation	-	-	-	-
Total Expenditures:		<u>46,072</u>	<u>-</u>	<u>677</u>	<u>-</u>
Excess (Deficiency) Revenues over Expenditures:		<u>18,473</u>	<u>21,011</u>	<u>1,011</u>	<u>295</u>
Other Increases in Fund Resources					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	28,675	-	4,500	1,000
385	Special or Extraordinary Items	-	-	-	-
381, 382, 389, 395, 398	Other Resources	-	-	-	-
Total Other Increases in Fund Resources:		<u>28,675</u>	<u>-</u>	<u>4,500</u>	<u>1,000</u>
Other Decreases in Fund Resources					
594-595	Capital Expenditures	44,892	-	135	-
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>44,892</u>	<u>-</u>	<u>135</u>	<u>-</u>
Increase (Decrease) in Cash and Investments:		<u>2,256</u>	<u>21,011</u>	<u>5,376</u>	<u>1,295</u>
Ending Cash and Investments					
50821	Nonspendable	-	-	-	-
50831	Restricted	-	-	-	-
50841	Committed	31,978	89,182	54,614	50,385
50851	Assigned	-	-	-	-
50891	Unassigned	-	-	-	-
Total Ending Cash and Investments		<u>31,978</u>	<u>89,182</u>	<u>54,614</u>	<u>50,385</u>

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, 2022

		320 Special Capital Projects Fund	401 Water Fund	404 Sewer Fund	730 Cemetery Endowment
Beginning Cash and Investments					
308	Beginning Cash and Investments	109,215	400,306	425,713	115,595
388 / 588	Net Adjustments	-	-	-	-
Revenues					
310	Taxes	16,023	-	-	-
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	-	-	-	-
340	Charges for Goods and Services	-	225,184	287,726	-
350	Fines and Penalties	-	4,527	5,639	-
360	Miscellaneous Revenues	-	7,123	6,965	1,680
Total Revenues:		16,023	236,834	300,330	1,680
Expenditures					
510	General Government	-	-	-	-
520	Public Safety	-	-	-	-
530	Utilities	-	178,584	271,898	-
540	Transportation	-	-	-	-
550	Natural/Economic Environment	-	-	-	-
560	Social Services	-	-	-	-
570	Culture and Recreation	-	-	-	-
Total Expenditures:		-	178,584	271,898	-
Excess (Deficiency) Revenues over Expenditures:		16,023	58,250	28,432	1,680
Other Increases in Fund Resources					
391-393, 596	Debt Proceeds	-	957,097	100,000	-
397	Transfers-In	-	37,000	-	-
385	Special or Extraordinary Items	-	-	-	-
381, 382, 389, 395, 398	Other Resources	-	-	-	-
Total Other Increases in Fund Resources:		-	994,097	100,000	-
Other Decreases in Fund Resources					
594-595	Capital Expenditures	-	961,423	5,079	-
591-593, 599	Debt Service	-	64,068	35,154	-
597	Transfers-Out	-	-	-	5,000
585	Special or Extraordinary Items	-	-	-	-
581, 582, 589	Other Uses	-	-	-	-
Total Other Decreases in Fund Resources:		-	1,025,491	40,233	5,000
Increase (Decrease) in Cash and Investments:		16,023	26,856	88,199	(3,320)
Ending Cash and Investments					
50821	Nonspendable	-	-	-	-
50831	Restricted	125,238	-	-	112,275
50841	Committed	-	-	-	-
50851	Assigned	-	427,162	513,912	-
50891	Unassigned	-	-	-	-
Total Ending Cash and Investments		125,238	427,162	513,912	112,275

The accompanying notes are an integral part of this statement.

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

		<u>Custodial</u>
308	Beginning Cash and Investments	2,806
388 & 588	Net Adjustments	-
310-390	Additions	3,516
510-590	Deductions	5,310
	Net Increase (Decrease) in Cash and Investments:	(1,794)
508	Ending Cash and Investments	1,013

The accompanying notes are an integral part of this statement.

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

Note 1 - Summary of Significant Accounting Policies

The City of Palouse was incorporated on March 17, 1888, and operates under the laws of the State of Washington applicable to a Local Government. The City is a general-purpose local government and provides the streets, parks, community pool, and cemetery. The City also provides law enforcement, Fire, and EMS services. We also contract with Empire Disposal from Whitman County for garbage pickup and recycling.

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

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

A. Fund Accounting

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

GOVERNMENTAL FUND TYPES:

General Fund

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

Special Revenue Funds

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

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 that are restricted, committed, or assigned for acquiring or constructing capital facilities or other assets.

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

Permanent Funds

These funds account for financial resources that are legally restricted to the extent that only earnings, and not principal, may be used for purposes that support programs for the benefit of the government or its citizenry.

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 town also recognizes expenditures paid 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 have an initial individual cost of more than \$5,000.00 and an estimated useful life of over one year. Capital assets and inventory are recorded as capital expenditures when purchased.

E. Compensated Absences

Vacation leave may be accumulated up to 160 hours and is payable upon separation or retirement. Sick leave may be accumulated to 896 hours, with a maximum of 800 carried over into the following year. Upon separation or retirement, employees do receive payment for unused sick leave. Payments are recognized as expenditures when paid. The total cost of the Compensated Absences areas of December 31, 2023, are \$38,075.52.

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

Blair, Kelsey	Administrative	Comp Time	5.25	\$20.31	1	\$106.63	0.124	0.0145	0.006	\$106.77
Blair, Kelsey	Administrative	Sick Pay	8	\$20.31	1	\$162.48	0.124	0.0145	0.006	\$162.62
La Follett, Misty L	Administrative	Sick Pay	102	\$27.60	1	\$2,815.20	0.124	0.0145	0.006	\$2,815.34
La Follett, Misty L	Administrative	Vacation	23.75	\$27.60	1	\$655.50	0.124	0.0145	0.006	\$655.64
Anderson, Joel	Police	Comp Time	27.75	\$31.60	1	\$876.90	0.124	0.0145	0.053	\$877.10
Anderson, Joel	Police	Holiday	63.5	\$31.60	1	\$2,006.60	0.124	0.0145	0.053	\$2,006.80
Anderson, Joel	Police	Sick Pay	299	\$31.60	1	\$9,448.40	0.124	0.0145	0.053	\$9,448.60
Anderson, Joel	Police	Vacation	43.5	\$31.60	1	\$1,374.60	0.124	0.0145	0.006	\$1,374.74
Fealy, Walter	Public Works	Comp Time	2.5	\$24.18	1	\$60.45	0.124	0.0145	0.006	\$60.59
Fealy, Walter	Public Works	Holiday Float	8	\$24.18	1	\$193.44	0.124	0.0145	0.006	\$193.58
Fealy, Walter	Public Works	Sick Pay	154.5	\$24.18	1	\$3,735.81	0.124	0.0145	0.006	\$3,735.95
Fealy, Walter	Public Works	Vacation	36.5	\$24.18	1	\$882.57	0.124	0.0145	0.006	\$882.71
Weagraff, Evan M	Public Works	Comp Time	99.75	\$19.78	1	\$1,973.06	0.124	0.0145	0.006	\$1,973.20
Weagraff, Evan M	Public Works	Sick Pay	93	\$19.78	1	\$1,839.54	0.124	0.0145	0.006	\$1,839.68
Wolf, Michael W	Public Works	Comp Time	38.25	\$27.82	1	\$1,064.12	0.124	0.0145	0.006	\$1,064.26
Wolf, Michael W	Public Works	Sick Pay	351	\$27.82	1	\$9,764.82	0.124	0.0145	0.006	\$9,764.96
Wolf, Michael W	Public Works	Vacation	40	\$27.82	1	\$1,112.80	0.124	0.0145	0.006	\$1,112.94
									Total	\$38,075.52

F. Long-Term Debt

Note 5 - 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 the City Council. When expenditures that meet restrictions are incurred, the City intends to use the most restricted resources first.

Fund Name	Portion of Ending Balance Restricted	Portion of Ending Balance Committed	Combined	Reason for Restriction or Commitment
Fire Equipment Reserve	87,185		87,185	RCW
Police Car/Equipment	52,675		52,675	RCW
EMS Vehicle Reserve	50,112		50,112	RCW
Special Capital Project	125,238		125,238	RCW
Water (Pump Maintenance)	47,138		47,138	RCW
Water System Reserve	76,233		76,233	RCW
Sewer Syster Reserve	351,541		351,541	RCW
<i>Totals</i>	790,122	0	790,122	

Restrictions and commitments of Ending Cash and Investments consist of reserve funds.

Note 2 - Budget Compliance

The City adopts annual appropriated budgets for all funds. These budgets are appropriated at the fund 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.

Annual appropriated budgets are adopted on the same basis of accounting as used for financial reporting. The appropriated and actual expenditures for the legally adopted budgets were as follows:

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

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

Fund/Department	Final Appropriated Amounts	Actual Expenses	Variance
Current Expense	757,943.46	502,345.14	255,598.32
Cemetery	26,425.00	19,909.62	6,515.38
Total 001 - Current Expense	784,368.46	522,254.76	262,113.70
Street	112,210.00	103,362.90	8,847.10
Arterial Streets	165,350.00	27,577.00	137,773.00
Total 101 - Street	277,560.00	130,939.90	146,620.10
120 - Emergency Medical Services	31,830.00	23,070.89	8,759.11
122 - Joint Board - Fire & EMS	113,549.21	90,988.88	22,560.33
311 - Police Car & Equipment	52,675.00	811.96	51,863.04
313 - EMS Vehicle Reserve	50,112.00		50,112.00
320 - Special Capital Projects Fund	80,000.00		80,000.00
Water Fund	207,625.00	191,611.35	16,013.65
Water Capital Improvement	1,150,550.00	952,638.27	197,911.73
Pump Maintenance Reserve	16,546.25		16,546.25
Water System Reserve	95,583.08	95,583.08	
Total 401 - Water Fund	1,470,304.33	1,239,832.70	230,471.63
Sewer Fund	324,349.95	257,717.27	66,632.68
Sewer Capital Improvement	21,600.00	5,097.05	16,502.95
Sewer Facility Reserve	225,000.00	14,922.87	210,077.13
Total 404 - Sewer Fund	570,949.95	277,737.19	293,212.76
630 - Sales Tax Remittance	12,860.00	5,367.71	7,492.29
730 - Cemetery Endowment	5,000.00	5,000.00	

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

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

Fund/Department	Final Appropriated Amounts	Actual Expenses	Variance	Explanation of Variances
Current Expense	757,943.46	502,345.14	255,598.32	We were without a City Administrator and a Police Chief. We did budget for those salaries, and we did not spend them. The Pool closed early due to a broken pipe and didn't spend those salaries.
Cemetery	26,425.00	19,909.62	6,515.38	
Total 001 - Current Expense	784,368.46	522,254.76	262,113.70	
Street	112,210.00	103,362.90	8,847.10	
Arterial Streets	165,350.00	27,577.00	137,773.00	We were awarded a TIB grant that we later declined.
Total 101 - Street	277,560.00	130,939.90	146,620.10	
120 - Emergency Medical Services	31,830.00	23,070.89	8,759.11	Tax revenue was higher than expected.
122 - Joint Board - Fire & EMS	113,549.21	90,988.88	22,560.33	Expenditures were less than expected.
311 - Police Car & Equipment	52,675.00	811.96	51,863.04	We ordered a new police car that did not arrive.
313 - EMS Vehicle Reserve	50,112.00		50,112.00	
320 - Special Capital Projects Fund	80,000.00		80,000.00	Budgeted for a new PW building that was not built
Water Fund	207,625.00	191,611.35	16,013.65	
Water Capital Improvement	1,150,550.00	952,638.27	197,911.73	PWB Loan that we did not use the entire loan amount
Pump Maintenance Reserve	16,546.25		16,546.25	Expenditures were less than expected.
Water System Reserve	95,583.08	95,583.08		
Total 401 - Water Fund	1,470,304.33	1,239,832.70	230,471.63	
Sewer Fund	324,349.95	257,717.27	66,632.68	Capital Expenditures were budgeted, but not spent.
Sewer Capital Improvement	21,600.00	5,097.05	16,502.95	Capital Expenditures were budgeted, but not spent.
Sewer Facility Reserve	225,000.00	14,922.87	210,077.13	Budgeted for Engineering projects that were not done.
Total 404 - Sewer Fund	570,949.95	277,737.19	293,212.76	
630 - Sales Tax Remittance	12,860.00	5,367.71	7,492.29	
730 - Cemetery Endowment	5,000.00	5,000.00		

Title for Disclosure	Details for Disclosure
Interfund Transfer	The City had a material transfer between current expense fund 001 and the cemetery fund 103 for cemetery upkeep in the amount of \$16,000
Interfund Transfer	The City had a material transfer between current expense fund 001 and the Joint Fire Board fund 122 in the amount of \$28,675
Interfund Transfer	The City had a material transfer between current expense fund 001 and the Police Vehicle Reserve fund 311 in the amount of \$4,500
Interfund Transfer	The City had a material transfer between the water fund 401 and the pump maintenance reserve fund 411 in the amount of \$15,000
Interfund Transfer	The City had a material transfer between the Cemetery Endowment Fund 730 and the cemetery fund 103 for cemetery upkeep in the amount of \$5,000
Interfund Transfer	The City had a material transfer between the water fund 401 and the water capital improvements fund 410 in the amount of \$6,000
Interfund Transfer	The City had a material transfer between the water fund 401 and the water reserve fund 412 in the amount of \$5,000
Interfund Transfer	The City had a material transfer between Emergency Medical Services fund 120 and the EMS Vehicle Reserve Fund in the amount of \$1,000
Interfund Transfer	The City had a material transfer between current expense fund 001 and the Water Capital Improvement fund 410 in the amount of \$37,000

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, canceling

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

public events, limiting public and private gatherings, and restricting business operations, travel and non-essential activities.

COVID 19 Pandemic Disclosure Details	
The City used the American Rescue Plan Act funds from the Federal Government as follows:	
Community and Public Services, Non-Profits:	
Joint Fire Board, Fire/EMS	10,000.00
Palouse Youth Advisory Board	5,000.00
Business Relief	
Chamber of Commerce - Business Advocacy and Downtown reader board	35,000.00
City of Palouse	
Municipal Website	15,000.00
RV Park Software upgrade	5,000.00
Wifi corridor for downtown	10,000.00
Downtown drinking fountain	13,000.00
Water infrastructure repairs	37,000.00
Palouse Community Pool	20,000.00
TOTAL	150,000.00

The length of time these measures will continue to be in place and the full extent of the financial impact on the town is unknown at this time.

Note 4 – Deposits and Investments

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

Type of Deposit or Investment	(City/Town/District)'s own deposits & investments	Deposits & investments held by the (City,Town/District) as custodian for other local governments, individuals, or private organizations.	Combined
Local Government Investment Pool	414,871	0	414,871
Premium Checking	2,466,464	0	2,466,464
RV Park Account	4,712	0	4,712
<i>Totals</i>	2,886,047	0	2,886,047

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

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. Instead, oversight is provided by the State Finance Committee in accordance with Chapter 43.250 RCW.

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

Investments in the LGIP are reported at amortized cost, the same as the pool's value 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, P.O. Box 40200, Olympia, Washington 98504, online at www.tre.wa.gov.

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

Note 5 – 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 the year ended December 31, 2022.

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

Table for Long Term Debt in Notes			
	Principal	Interest	Total
2023	\$139,434.69	\$4,843.18	\$144,277.87
2024	\$147,987.10	\$8,877.79	\$156,864.89
2025	\$98,892.82	\$7,303.84	\$106,108.17
2026	\$81,664.47	\$5,801.04	\$87,803.14
2027	\$64,175.00	\$5,384.69	\$69,559.69
2028	\$64,175.01	\$4,768.30	\$68,943.31
2029-2033	\$226,700.03	\$13,099.60	\$239,799.63
2034-2038	\$224,910.53	\$10,061.74	\$234,972.27
2039-2042	\$170,735.50	\$2,354.75	\$173,090.25
	\$1,218,675.15	\$62,494.93	\$1,281,419.22

Title for Disclosure	Details for Disclosure
Public Works Board - Water Main Upgrades	The amounts listed are correct and may differ from the 2021 Annual Report.
Dept. of Ecology - Sewer Facility Plan	This loan was listed as a PWB loan in 2021, but it has been corrected for the 2022 Annual Report.
Public Works Board - Water System Engineering	This loan was listed as a PWB loan in 2021, but it has been corrected for the 2022 Annual Report.

Note 6 – Other Disclosures

Title for Disclosure	Details for Disclosure
Interlocal Agreement	The City of Palouse and Whitman County Rural Fire District 4 participate in an Interlocal Agreement to establish and operate a joint fire department to provide fire and emergency medical services to the residents of both the city and rural Fire District four. This agreement has been established since September 1997 and amended from time to time. The full agreement may be viewed at Palouse City Hall during regular business hours.

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

Note 7 – Leases/Contracts

Contract Description	Classification	Term in					Extension and/or cancellation options for leases	Beginning Balance	Additions	Reductions	Ending Balance
		Payment	Frequency	Years	Liability						
SJ Environmental	Operating Expense										
Bishop Law Office	Operating Expense										
Pullman Ambulance	Operating Expense										
Jacob Billington (Building Inspector)	Operating Expense										
Varela (WWTP Engineering)	Operating Expense										
Whitman Co. Courts	Operating Expense										
Whitman Co. Humane Society	Operating Expense										
TD & H (Water System Engineer)	Operating Expense										
Cerified Payments	Operating Expense										
Dan Gladwill (Building Plan Review)	Operating Expense										

Note 8 - Pension Plans

A. State Sponsored Pension Plans

Substantially all the City's full-time and qualifying part-time employees participate in the following statewide retirement systems administered by the Washington State Department of Retirement Systems (DRS), under cost-sharing, multiple-employer public employee defined benefit and defined contribution retirement plans LEOFF I & LEOFF II

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

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

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

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

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

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

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

Plan Type	Employer Contributions	Allocation Percentage	Plan Liability / Asset	NPL	NPA
LEOFF 1		0.00039700%	(2,868,613,000)		(11,388)
LEOFF 2	7380	0.00356500%	(2,717,698,000)		(96,886)
VFFRPF	450	0.240000%	(22,005,000)		(52,079)
		<i>Totals</i>		\$ -	\$ (160,353)

LEOFF Plan 1

The town 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 town 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.

C. Defined Contribution Pension Plans

The City contributes the equivalent of nine percent of Public Works and City Hall employee's salary to a 457(b) Deferred Compensation Plan on a monthly basis. The plan is administered by LPL Financial of Fort Mill, SC and Jackson National Life Insurance Company of Lansing, MI. Employees also have the option of adding this amount to their monthly compensation, subject to all applicable taxes.

Note 9 - Property Tax

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

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

The City's regular levy for 2022 was \$2.70 per \$1,000 on an assessed valuation of \$74,112,732 for a total regular levy of \$200,561.00.

The City's EMS levy for 202 was \$0.425 per \$1,000 on an assessed valuation of \$74,112,732 for a total regular levy of \$ 31,546.00.

Levy Type	Per \$1000	Assessed Valuation	Amount
Regular	\$2.70616	74,112,732.00	200,561.00
EMS	\$0.42566	74,112,732.00	31,546.00
Special Streets			50,000.00
Special Pool			40,000.00
			322,107.00

The resolution certifying the levies were calculated at a lower amount than actually received.

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

Note 10 – Risk Management

The City of Palouse is a member of the Cities Insurance Association of Washington (CIAW). Chapter 48.62 RCW authorizes the governing body of any one or more governmental entities to form together into or join a program 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 program was formed on September 1, 1988, when 34 cities in the State of Washington joined together by signing an Interlocal Governmental Agreement to pool their self-insured losses and jointly purchase insurance and administrative services. As of November 30, 2022, membership includes 195 members in the program.

The program provides the following forms of joint self-insurance and reinsurance coverage for its members: Property, including Automobile Comprehensive and Collision, Equipment Breakdown, Crime Protection, and Liability, including General, Automobile, Wrongful Acts, and Cyber, which are included to fit the member's various needs.

The program acquires reinsurance through their administrator, Clear Risk Solutions. Liability coverage is purchased to an aggregate limit of \$50,000,000 with a self-insured retention (SIR) of \$500,000. Members are responsible for a \$1,000 to \$50,000 deductible for each claim (can vary by member), while the program is responsible for the \$500,000 SIR. Since the program is a cooperative program, there is joint liability among the participating members toward the sharing of the \$500,000 SIR, in addition to the deductible. The program also purchases a Stop Loss Policy as another layer of protection for its membership, with an attachment point of \$7,110,058, which is fully funded in its annual budget.

Property insurance is subject to a per-occurrence SIR of \$500,000. Members are responsible for a \$1,000 deductible for each claim (some member deductibles vary). The program bears the \$500,000 SIR, in addition to the deductible.

Crime insurance is subject to a per-occurrence SIR of \$25,000. Members are responsible for a \$1,000 deductible for each claim (some member deductibles vary). The program bears the \$25,000 SIR, in addition to the deductible.

Equipment Breakdown insurance is subject to a per-occurrence deductible of \$2,500 (cities and special districts) and \$500 (fire districts), which may vary per member, with the exception of Pumps & Motors, which is \$10,000. Members are responsible for the deductible amount of each claim. There is no program SIR on this coverage, with the exception of Pumps & Motors, which is \$15,000 and is covered by CIAW.

Cyber liability insurance is subject to a per-occurrence SIR of \$50,000. Members are responsible for a \$10,000 deductible for each claim, while the program is responsible for the remaining \$40,000 SIR.

Members contract to remain in the program for a minimum of one year and must give notice before December 1 to terminate participation the following December 1. The Interlocal Agreement is renewed automatically each year. In the event of termination, a member is still responsible for contributions to the program for any unresolved, unreported, and in-process claims for the period they were a signatory to the Interlocal Agreement.

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

The program has no employees. Claims are filed by members/brokers with Clear Risk Solutions, who have been contracted to perform program administration, underwriting, claims adjustment, and loss prevention for the program. Fees paid to the third-party administrator under this arrangement for the year ending December 1, 2022, were \$2,747,183.56.

A board of ten members is selected by the membership from three geographic areas of the State on a staggered term basis and is responsible for conducting the business affairs of the program.

Type of Risk	Self -insured (Y/N)	Not Applicable (Y/N)	Or Name of Insurer
Property & Liability	N		AWC
Health & Welfare	N		AWC
Unemployment Compensation (ESD)	N		Paid to the State
Workers Compensation (L&I)	N		Paid to the State
Family Leave	N		Paid to the State

City of Palouse

Schedule 01

For the year ended December 31, 2022

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0818	001	Current Expense	3085100	Assigned Cash and Investments - Beginning	\$7,422
0818	001	Current Expense	3089100	Unassigned Cash and Investments - Beginning	\$311,647
0818	001	Current Expense	3111100	Property Tax	\$125,293
0818	001	Current Expense	3111100	Property Tax	\$42,522
0818	001	Current Expense	3131100	Local Retail Sales and Use Tax	\$130,111
0818	001	Current Expense	3137100	Criminal Justice Sales and Use Tax	\$21,738
0818	001	Current Expense	3164100	Business and Occupation Taxes on Utilities	\$91,579
0818	001	Current Expense	3164100	Business and Occupation Taxes on Utilities	\$13,095
0818	001	Current Expense	3164100	Business and Occupation Taxes on Utilities	\$10,015
0818	001	Current Expense	3164200	Business and Occupation Taxes on Utilities	\$11,389
0818	001	Current Expense	3164200	Business and Occupation Taxes on Utilities	\$11,071
0818	001	Current Expense	3219900	Other Business Licenses and Permits	\$18
0818	001	Current Expense	3221000	Buildings, Structures and Equipment	\$7,453
0818	001	Current Expense	3223000	Animal Licenses	\$453
0818	001	Current Expense	3229000	Other Non-Business Licenses and Permits	\$100
0818	001	Current Expense	3229000	Other Non-Business Licenses and Permits	\$1,365
0818	001	Current Expense	3329210	COVID-19 Non-Grant Assistance	\$150,188
0818	001	Current Expense	3360098	City-County Assistance	\$43,390
0818	001	Current Expense	3360626	Criminal Justice - Special Programs	\$1,243

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0818	001	Current Expense	3360642	Marijuana Excise Tax Distribution	\$1,652
0818	001	Current Expense	3360651	DUI and Other Criminal Justice Assistance	\$117
0818	001	Current Expense	3360694	Liquor/Beer Excise Tax	\$5,876
0818	001	Current Expense	3360695	Liquor Control Board Profits	\$1,759
0818	001	Current Expense	3418100	Data/Word Processing, Printing, Duplicating and IT Services	\$140
0818	001	Current Expense	3421000	Law Enforcement Services	\$40
0818	001	Current Expense	3436000	Cemetery Sales and Services	\$2,250
0818	001	Current Expense	3436000	Cemetery Sales and Services	\$1,750
0818	001	Current Expense	3473000	Activity Fees	\$236
0818	001	Current Expense	3476000	Program Fees	\$50
0818	001	Current Expense	3611100	Investment Earnings	\$7,310
0818	001	Current Expense	3611100	Investment Earnings	\$2,035
0818	001	Current Expense	3614000	Other Interest	\$135
0818	001	Current Expense	3624000	Rents and Leases	\$23,486
0818	001	Current Expense	3625000	Rents and Leases	\$180
0818	001	Current Expense	3671100	Contributions and Donations from Nongovernmental Sources	\$2,005
0818	001	Current Expense	3699100	Miscellaneous Other Operating	\$94
0818	101	Street	3083100	Restricted Cash and Investments - Beginning	\$28,924
0818	101	Street	3085100	Assigned Cash and Investments - Beginning	\$40,101
0818	101	Street	3111100	Property Tax	\$59,462
0818	101	Street	3111100	Property Tax	\$48,320
0818	101	Street	3360071	Multimodal Transportation - Cities	\$1,343
0818	101	Street	3360087	Motor Vehicle Fuel Tax - City Streets	\$19,155
0818	101	Street	3360695	Liquor Control Board Profits	\$7,488

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0818	101	Street	3442000	Sales of Road Materials	\$2,517
0818	101	Street	3611100	Investment Earnings	\$771
0818	101	Street	3611100	Investment Earnings	\$3,889
0818	120	Emergency Medical Services	3084100	Committed Cash and Investments - Beginning	\$69,968
0818	120	Emergency Medical Services	3111100	Property Tax	\$31,474
0818	120	Emergency Medical Services	3172000	Leasehold Excise Tax	\$666
0818	120	Emergency Medical Services	3340490	State Grant from Department of Health	\$1,125
0818	120	Emergency Medical Services	3611100	Investment Earnings	\$1,092
0818	122	Joint Board - Fire & EMS	3084100	Committed Cash and Investments - Beginning	\$29,722
0818	122	Joint Board - Fire & EMS	3339700	Federal Indirect Grant from Department of Homeland Security	\$28,571
0818	122	Joint Board - Fire & EMS	3422100	Fire Protection and Emergency Medical Services	\$35,974
0818	308	Fire Equipment Reserve	3084100	Committed Cash and Investments - Beginning	\$68,171
0818	308	Fire Equipment Reserve	3111100	Property Tax	\$20,405
0818	308	Fire Equipment Reserve	3611100	Investment Earnings	\$606
0818	311	Police Car & Equipment	3084100	Committed Cash and Investments - Beginning	\$49,237
0818	311	Police Car & Equipment	3360621	Criminal Justice - Violent Crimes/Population	\$1,000
0818	311	Police Car & Equipment	3611100	Investment Earnings	\$688
0818	313	EMS Vehicle Reserve	3084100	Committed Cash and Investments - Beginning	\$49,090
0818	313	EMS Vehicle Reserve	3611100	Investment Earnings	\$295
0818	320	Special Capital Projects Fund	3083100	Restricted Cash and Investments - Beginning	\$109,215
0818	320	Special Capital Projects Fund	3183400	REET 1 - First Quarter Percent	\$16,023
0818	401	Water Fund	3085100	Assigned Cash and Investments - Beginning	\$203,012
0818	401	Water Fund	3085100	Assigned Cash and Investments - Beginning	\$20,541

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0818	401	Water Fund	3085100	Assigned Cash and Investments - Beginning	\$31,912
0818	401	Water Fund	3085100	Assigned Cash and Investments - Beginning	\$144,841
0818	401	Water Fund	3434000	Water Sales and Services	\$146,119
0818	401	Water Fund	3434000	Water Sales and Services	\$41,235
0818	401	Water Fund	3434000	Water Sales and Services	\$18,838
0818	401	Water Fund	3434100	Water Sales and Services	\$16,442
0818	401	Water Fund	3434200	Water Sales and Services	\$50
0818	401	Water Fund	3434400	Water Sales and Services	\$2,500
0818	401	Water Fund	3594300	Non-Court Fines and Penalties	\$4,527
0818	401	Water Fund	3611100	Investment Earnings	\$227
0818	401	Water Fund	3611100	Investment Earnings	\$3,592
0818	401	Water Fund	3611100	Investment Earnings	\$166
0818	401	Water Fund	3611100	Investment Earnings	\$3,138
0818	404	Sewer Fund	3085100	Assigned Cash and Investments - Beginning	\$92,124
0818	404	Sewer Fund	3085100	Assigned Cash and Investments - Beginning	\$68,945
0818	404	Sewer Fund	3085100	Assigned Cash and Investments - Beginning	\$264,644
0818	404	Sewer Fund	3435000	Sewer/Reclaimed Water Sales and Services	\$182,016
0818	404	Sewer Fund	3435000	Sewer/Reclaimed Water Sales and Services	\$2,500
0818	404	Sewer Fund	3435000	Sewer/Reclaimed Water Sales and Services	\$97,226
0818	404	Sewer Fund	3435200	Sewer/Reclaimed Water Sales and Services	\$5,984
0818	404	Sewer Fund	3595300	Non-Court Fines and Penalties	\$5,639
0818	404	Sewer Fund	3611100	Investment Earnings	\$1,165
0818	404	Sewer Fund	3611100	Investment Earnings	\$1,206
0818	404	Sewer Fund	3611100	Investment Earnings	\$3,394

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0818	404	Sewer Fund	3625000	Rents and Leases	\$1,200
0818	630	Sales Tax Remittance	3083100	Restricted Cash and Investments - Beginning	\$2,806
0818	730	Cemetery Endowment	3083100	Restricted Cash and Investments - Beginning	\$115,595
0818	730	Cemetery Endowment	3671100	Contributions and Donations from Nongovernmental Sources	\$1,680
0818	001	Current Expense	5113040	Official Publication Services	\$2,019
0818	001	Current Expense	5116010	Legislative Activities	\$5,040
0818	001	Current Expense	5116020	Legislative Activities	\$386
0818	001	Current Expense	5116040	Legislative Activities	\$200
0818	001	Current Expense	5125240	Contracted Court	\$4,754
0818	001	Current Expense	5131010	Executive Office	\$3,000
0818	001	Current Expense	5131020	Executive Office	\$273
0818	001	Current Expense	5131040	Executive Office	\$578
0818	001	Current Expense	5142010	Financial Services	\$27,902
0818	001	Current Expense	5142020	Financial Services	\$9,631
0818	001	Current Expense	5142040	Financial Services	\$6,406
0818	001	Current Expense	5142040	Financial Services	\$4,267
0818	001	Current Expense	5142040	Financial Services	\$2,342
0818	001	Current Expense	5142340	Financial Services	\$6,374
0818	001	Current Expense	5149040	Voters Registration Services	\$4,806
0818	001	Current Expense	5154140	External Legal Services - Advice	\$4,400
0818	001	Current Expense	5183010	Maintenance/Security/Insurance/Janitorial Services	\$2,740
0818	001	Current Expense	5183020	Maintenance/Security/Insurance/Janitorial Services	\$2,063
0818	001	Current Expense	5183030	Maintenance/Security/Insurance/Janitorial Services	\$1,399
0818	001	Current Expense	5183040	Maintenance/Security/Insurance/Janitorial Services	\$3,846

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0818	001	Current Expense	5183040	Maintenance/Security/Insurance/Janitorial Services	\$48,400
0818	001	Current Expense	5188030	Information Technology Services	\$277
0818	001	Current Expense	5188040	Information Technology Services	\$1,911
0818	001	Current Expense	5211010	Administration	\$84,743
0818	001	Current Expense	5211010	Administration	\$15,490
0818	001	Current Expense	5211020	Administration	\$17,998
0818	001	Current Expense	5211020	Administration	\$3,021
0818	001	Current Expense	5211020	Administration	\$743
0818	001	Current Expense	5212030	Police Operations	\$1,260
0818	001	Current Expense	5212030	Police Operations	\$2,953
0818	001	Current Expense	5212040	Police Operations	\$1,659
0818	001	Current Expense	5212040	Police Operations	\$1,796
0818	001	Current Expense	5212040	Police Operations	\$31
0818	001	Current Expense	5214040	Training	\$289
0818	001	Current Expense	5214040	Training	\$25
0818	001	Current Expense	5217030	Traffic Policing	\$1,620
0818	001	Current Expense	5217040	Traffic Policing	\$595
0818	001	Current Expense	5241020	Administration	\$586
0818	001	Current Expense	5242030	Inspections, Permits, Certificates and Licenses	\$44
0818	001	Current Expense	5242040	Inspections, Permits, Certificates and Licenses	\$45
0818	001	Current Expense	5242040	Inspections, Permits, Certificates and Licenses	\$7,200
0818	001	Current Expense	5246040	Enforcement of Codes and Regulation	\$1,244
0818	001	Current Expense	5256030	Disaster Preparedness	\$87
0818	001	Current Expense	5256040	Disaster Preparedness	\$35,676
0818	001	Current Expense	5362010	Cemetery	\$10,377
0818	001	Current Expense	5362020	Cemetery	\$3,627
0818	001	Current Expense	5365030	Cemetery	\$2,507
0818	001	Current Expense	5365030	Cemetery	\$83
0818	001	Current Expense	5365030	Cemetery	\$2,198

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0818	001	Current Expense	5365040	Cemetery	\$109
0818	001	Current Expense	5365040	Cemetery	\$915
0818	001	Current Expense	5365040	Cemetery	\$25
0818	001	Current Expense	5543030	Animal Control	\$85
0818	001	Current Expense	5549010	Other Environmental Services	\$5,103
0818	001	Current Expense	5549020	Other Environmental Services	\$2,030
0818	001	Current Expense	5549030	Other Environmental Services	\$41
0818	001	Current Expense	5549030	Other Environmental Services	\$192
0818	001	Current Expense	5549040	Other Environmental Services	\$114
0818	001	Current Expense	5586030	Planning	\$52
0818	001	Current Expense	5660040	Chemical Dependency Services	\$77
0818	001	Current Expense	5762010	Swimming Pools	\$23,338
0818	001	Current Expense	5762020	Swimming Pools	\$4,761
0818	001	Current Expense	5762030	Swimming Pools	\$6,739
0818	001	Current Expense	5762030	Swimming Pools	\$463
0818	001	Current Expense	5762040	Swimming Pools	\$2,815
0818	001	Current Expense	5762040	Swimming Pools	\$66
0818	001	Current Expense	5763010	Campgrounds	\$3,805
0818	001	Current Expense	5763020	Campgrounds	\$1,174
0818	001	Current Expense	5763030	Campgrounds	\$413
0818	001	Current Expense	5763030	Campgrounds	\$629
0818	001	Current Expense	5763040	Campgrounds	\$4,617
0818	001	Current Expense	5763040	Campgrounds	\$47
0818	001	Current Expense	5768010	General Parks	\$18,571
0818	001	Current Expense	5768020	General Parks	\$4,910
0818	001	Current Expense	5768030	General Parks	\$4,074
0818	001	Current Expense	5768030	General Parks	\$1,516
0818	001	Current Expense	5768030	General Parks	\$2,637
0818	001	Current Expense	5768030	General Parks	\$111
0818	001	Current Expense	5768040	General Parks	\$6,942
0818	001	Current Expense	5768040	General Parks	\$198

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0818	001	Current Expense	5085100	Assigned Cash and Investments - Ending	\$14,617
0818	001	Current Expense	5089100	Unassigned Cash and Investments - Ending	\$498,760
0818	101	Street	5423010	Roadway	\$28,427
0818	101	Street	5423010	Roadway	\$2,590
0818	101	Street	5423020	Roadway	\$8,717
0818	101	Street	5423020	Roadway	\$111
0818	101	Street	5423020	Roadway	\$497
0818	101	Street	5423030	Roadway	\$3,654
0818	101	Street	5423030	Roadway	\$2,354
0818	101	Street	5423040	Roadway	\$125
0818	101	Street	5426340	Street Lighting	\$21,684
0818	101	Street	5426430	Traffic Control Devices	\$3,389
0818	101	Street	5426610	Snow and Ice Control	\$17,454
0818	101	Street	5426620	Snow and Ice Control	\$3,535
0818	101	Street	5426630	Snow and Ice Control	\$582
0818	101	Street	5427030	Roadside	\$103
0818	101	Street	5429030	Maintenance Administration and Overhead	\$4,361
0818	101	Street	5433040	General Services	\$6,928
0818	101	Street	5433040	General Services	\$426
0818	101	Street	5433040	General Services	\$308
0818	101	Street	5083100	Restricted Cash and Investments - Ending	\$53,555
0818	101	Street	5085100	Assigned Cash and Investments - Ending	\$28,679
0818	120	Emergency Medical Services	5221020	Administration	\$499
0818	120	Emergency Medical Services	5221030	Administration	\$1,991
0818	120	Emergency Medical Services	5221040	Administration	\$275
0818	120	Emergency Medical Services	5221040	Administration	\$4,486
0818	120	Emergency Medical Services	5222030	Fire Suppression and Emergency Medical Services	\$138

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0818	120	Emergency Medical Services	5222040	Fire Suppression and Emergency Medical Services	\$10,647
0818	120	Emergency Medical Services	5224540	Training Obtained by Employees	\$1,664
0818	120	Emergency Medical Services	5225040	Facilities	\$389
0818	120	Emergency Medical Services	5225040	Facilities	\$727
0818	120	Emergency Medical Services	5226040	Vehicles and Equipment Maintenance	\$1,231
0818	120	Emergency Medical Services	5084100	Committed Cash and Investments - Ending	\$81,279
0818	122	Joint Board - Fire & EMS	5221010	Administration	\$3,330
0818	122	Joint Board - Fire & EMS	5221020	Administration	\$747
0818	122	Joint Board - Fire & EMS	5221020	Administration	\$2,286
0818	122	Joint Board - Fire & EMS	5221020	Administration	\$499
0818	122	Joint Board - Fire & EMS	5221030	Administration	\$514
0818	122	Joint Board - Fire & EMS	5221030	Administration	\$1,723
0818	122	Joint Board - Fire & EMS	5221030	Administration	\$1,991
0818	122	Joint Board - Fire & EMS	5221040	Administration	\$550
0818	122	Joint Board - Fire & EMS	5221040	Administration	\$275
0818	122	Joint Board - Fire & EMS	5221040	Administration	\$13,307
0818	122	Joint Board - Fire & EMS	5221040	Administration	\$4,486
0818	122	Joint Board - Fire & EMS	5222030	Fire Suppression and Emergency Medical Services	\$1,297
0818	122	Joint Board - Fire & EMS	5222030	Fire Suppression and Emergency Medical Services	\$138
0818	122	Joint Board - Fire & EMS	5222040	Fire Suppression and Emergency Medical Services	\$1,723
0818	122	Joint Board - Fire & EMS	5224540	Training Obtained by Employees	\$1,410
0818	122	Joint Board - Fire & EMS	5224540	Training Obtained by Employees	\$1,664
0818	122	Joint Board - Fire & EMS	5225040	Facilities	\$875
0818	122	Joint Board - Fire & EMS	5225040	Facilities	\$389
0818	122	Joint Board - Fire & EMS	5225040	Facilities	\$1,454

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0818	122	Joint Board - Fire & EMS	5225040	Facilities	\$727
0818	122	Joint Board - Fire & EMS	5226040	Vehicles and Equipment Maintenance	\$5,456
0818	122	Joint Board - Fire & EMS	5226040	Vehicles and Equipment Maintenance	\$1,231
0818	122	Joint Board - Fire & EMS	5084100	Committed Cash and Investments - Ending	\$31,978
0818	308	Fire Equipment Reserve	5084100	Committed Cash and Investments - Ending	\$89,182
0818	311	Police Car & Equipment	5217040	Traffic Policing	\$677
0818	311	Police Car & Equipment	5084100	Committed Cash and Investments - Ending	\$54,614
0818	313	EMS Vehicle Reserve	5084100	Committed Cash and Investments - Ending	\$50,385
0818	320	Special Capital Projects Fund	5083100	Restricted Cash and Investments - Ending	\$125,238
0818	401	Water Fund	5341010	Water Utilities	\$2,474
0818	401	Water Fund	5341010	Water Utilities	\$65,617
0818	401	Water Fund	5341020	Water Utilities	\$332
0818	401	Water Fund	5341020	Water Utilities	\$17,838
0818	401	Water Fund	5341020	Water Utilities	\$111
0818	401	Water Fund	5341030	Water Utilities	\$18,774
0818	401	Water Fund	5341030	Water Utilities	\$1,641
0818	401	Water Fund	5341040	Water Utilities	\$200
0818	401	Water Fund	5341040	Water Utilities	\$9,393
0818	401	Water Fund	5341040	Water Utilities	\$3,135
0818	401	Water Fund	5341040	Water Utilities	\$11,111
0818	401	Water Fund	5341040	Water Utilities	\$133
0818	401	Water Fund	5341040	Water Utilities	\$24,200
0818	401	Water Fund	5341040	Water Utilities	\$20,362
0818	401	Water Fund	5341040	Water Utilities	\$2,982
0818	401	Water Fund	5341040	Water Utilities	\$281
0818	401	Water Fund	5085100	Assigned Cash and Investments - Ending	\$181,528
0818	401	Water Fund	5085100	Assigned Cash and Investments - Ending	\$87,108
0818	401	Water Fund	5085100	Assigned Cash and Investments - Ending	\$47,138

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0818	401	Water Fund	5085100	Assigned Cash and Investments - Ending	\$111,388
0818	404	Sewer Fund	5351010	Sewer/Reclaimed Water Utilities	\$16
0818	404	Sewer Fund	5351010	Sewer/Reclaimed Water Utilities	\$62,281
0818	404	Sewer Fund	5351020	Sewer/Reclaimed Water Utilities	\$2
0818	404	Sewer Fund	5351020	Sewer/Reclaimed Water Utilities	\$15,689
0818	404	Sewer Fund	5351020	Sewer/Reclaimed Water Utilities	\$111
0818	404	Sewer Fund	5351030	Sewer/Reclaimed Water Utilities	\$3,160
0818	404	Sewer Fund	5351030	Sewer/Reclaimed Water Utilities	\$2,085
0818	404	Sewer Fund	5351030	Sewer/Reclaimed Water Utilities	\$1,995
0818	404	Sewer Fund	5351040	Sewer/Reclaimed Water Utilities	\$115,973
0818	404	Sewer Fund	5351040	Sewer/Reclaimed Water Utilities	\$4,129
0818	404	Sewer Fund	5351040	Sewer/Reclaimed Water Utilities	\$1,231
0818	404	Sewer Fund	5351040	Sewer/Reclaimed Water Utilities	\$4,984
0818	404	Sewer Fund	5351040	Sewer/Reclaimed Water Utilities	\$79
0818	404	Sewer Fund	5351040	Sewer/Reclaimed Water Utilities	\$24,200
0818	404	Sewer Fund	5351040	Sewer/Reclaimed Water Utilities	\$17,743
0818	404	Sewer Fund	5351040	Sewer/Reclaimed Water Utilities	\$2,148
0818	404	Sewer Fund	5351040	Sewer/Reclaimed Water Utilities	\$1,149
0818	404	Sewer Fund	5353540	Sewer/Reclaimed Water Utilities	\$14,923
0818	404	Sewer Fund	5085100	Assigned Cash and Investments - Ending	\$123,988
0818	404	Sewer Fund	5085100	Assigned Cash and Investments - Ending	\$38,383

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0818	404	Sewer Fund	5085100	Assigned Cash and Investments - Ending	\$351,541
0818	630	Sales Tax Remittance	5083100	Restricted Cash and Investments - Ending	\$1,013
0818	730	Cemetery Endowment	5083100	Restricted Cash and Investments - Ending	\$112,275
0818	001	Current Expense	3970000	Transfers-In	\$5,000
0818	122	Joint Board - Fire & EMS	3970000	Transfers-In	\$28,675
0818	311	Police Car & Equipment	3970000	Transfers-In	\$4,500
0818	313	EMS Vehicle Reserve	3970000	Transfers-In	\$1,000
0818	401	Water Fund	3917000	Other Note/Contracts/Line of Credits	\$957,097
0818	401	Water Fund	3970000	Transfers-In	\$37,000
0818	404	Sewer Fund	3918000	Intergovernmental Loans	\$100,000
0818	630	Sales Tax Remittance	3893000	Custodial Type Collections	\$1,859
0818	630	Sales Tax Remittance	3893000	Custodial Type Collections	\$1,520
0818	630	Sales Tax Remittance	3893000	Custodial Type Collections	\$137
0818	001	Current Expense	5899900	Holding and Clearing Account Transactions	(\$798)
0818	001	Current Expense	5947560	Capital Expenditures/Expenses - Cultural and Recreational Facilities	\$13,589
0818	001	Current Expense	5947660	Capital Expenditures/Expenses - Park Facilities	\$2,385
0818	001	Current Expense	5970000	Transfers-Out	\$28,675
0818	001	Current Expense	5970000	Transfers-Out	\$37,000
0818	001	Current Expense	5970000	Transfers-Out	\$4,500
0818	101	Street	5953030	Capital Expenditures/Expenses - Roadway	\$774
0818	101	Street	5953040	Capital Expenditures/Expenses - Roadway	\$23,716
0818	120	Emergency Medical Services	5970000	Transfers-Out	\$1,000

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0818	122	Joint Board - Fire & EMS	5942260	Capital Expenditures/Expenses - Fire Suppression and EMS Services	\$32
0818	122	Joint Board - Fire & EMS	5942260	Capital Expenditures/Expenses - Fire Suppression and EMS Services	\$32
0818	122	Joint Board - Fire & EMS	5942260	Capital Expenditures/Expenses - Fire Suppression and EMS Services	\$44,828
0818	311	Police Car & Equipment	5942160	Capital Expenditures/Expenses - Law Enforcement Services	\$135
0818	401	Water Fund	5913470	Debt Repayment - Water Utilities	\$49,946
0818	401	Water Fund	5913470	Debt Repayment - Water Utilities	\$10,000
0818	401	Water Fund	5923480	Interest and Other Debt Service Cost - Water Utilities	\$1,247
0818	401	Water Fund	5923480	Interest and Other Debt Service Cost - Water Utilities	\$2,875
0818	401	Water Fund	5943460	Capital Expenditures/Expenses - Water Utilities	\$2,355
0818	401	Water Fund	5943460	Capital Expenditures/Expenses - Water Utilities	\$77,728
0818	401	Water Fund	5943460	Capital Expenditures/Expenses - Water Utilities	\$872,104
0818	401	Water Fund	5943460	Capital Expenditures/Expenses - Water Utilities	\$9,236
0818	404	Sewer Fund	5913570	Debt Repayment - Sewer/Reclaimed Water Utilities	\$33,692
0818	404	Sewer Fund	5913570	Debt Repayment - Sewer/Reclaimed Water Utilities	\$1,462

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0818	404	Sewer Fund	5943560	Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities	\$5,079
0818	630	Sales Tax Remittance	5893000	Custodial Type Remittances	\$136
0818	630	Sales Tax Remittance	5893000	Custodial Type Remittances	\$5,174
0818	730	Cemetery Endowment	5970000	Transfers-Out	\$5,000

1 - Premiur	337882.8	2151599	282935.5	2463702	100	308615.8
2 - LGIP	1653234	414870.8	0	0	282935.5	1785169
4 - Petty Ca	190	0	0	0	0	190
7 - PD Conf	500	0	0	0	0	500
8 - RV Park	0	3150.64	1561.9	392	1461.9	2858.64

Beginning I	4825.3	-4825.3				
Year-end Deposits in Tr	33084.33					33084.33
Beginning (-288716			-288716		
Year-end Outstanding & Open Period Items (1	47768.52					-47768.5
NSF Checks (12)	0			0		
Cancellation of unredeemed checks/warrants (13)						
Interfund transactions	76175			76175		
Netted Transactions (1	-9480.15			-9480.15		
Authorized balance of revolving, petty cash and change funds (16)						
Other Reco	0	1627.55		1627.55		
General Lei	1707916	2666632		2291898		2082649

**City of Palouse
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						
263.96	LOCAL Solar Panels	12/1/2029	80,000	-	10,000	70,000
263.87	Water System Improvement Design	6/1/2024	137,931	-	45,977	91,954
263.83	Sewer Plant Engineering	3/1/2026	154,303	-	33,692	120,611
263.83	Forgivable Loan	3/30/2022	100,000	-	100,000	-
Total General Obligation Debt/Liabilities:			472,234	-	189,669	282,565
Revenue and Other (non G.O.) Debt/Liabilities						
259.12	Compensated Absences		28,919	9,156	-	38,075
263.88	Water System Improvements	6/1/2041	1,010,000	-	-	1,010,000
263.88	Emergency Water Syster Repairs	6/1/2041	-	205,057	-	205,057
Total Revenue and Other (non G.O.) Debt/Liabilities:			1,038,919	214,213	-	1,253,132
Total Liabilities:			1,511,153	214,213	189,669	1,535,697

City of Palouse
Schedule of Expenditures of State Financial Assistance
For the Year Ended December 31, 2022

<u>State Agency Name</u>	<u>Program Title</u>	<u>Identification Number</u>	<u>Total</u>
State Grant from Department of Health	Pre-Hospital	000000835	1,125
		Sub-Total:	1,125
		Total State Grants Expended:	1,125

City of Palouse
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		
Department Of Homeland Security (via WA State Department of Health)	Assistance to Firefighters Grant	97.004	EMW-2021-FG-04407	28,571	-	28,571	-	
Total Federal Awards Expended:				28,571	-	28,571	-	

The accompanying notes are an integral part of this schedule.

CFDA # COVID-19
Expenditures

Federal Agency Name (Optional)

Federal Program Name (Optional)

97.004

Department Of Homeland Security

Assistance to Firefighters Grant

Pass-Through Agency Name	Other Award I.D. Number	R&D	Total	Passed Through to Subrecipients
WA State Department of Health	EMW-2021-FG-04407		28,571.42	

Footnote
Ref.

City of Palouse
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	Belong to a public entity risk pool	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 Palouse	City/Town

Plan Type	Employer Contributions	Allocation Percentage	Plan Liability / Asset	NPL	NPA
LEOFF 1		0.00039700%	(2,868,613,000)		(11,388)
LEOFF 2	7380	0.00356500%	(2,717,698,000)		(96,886)
VFFRPF	450	0.240000%	(22,005,000)		(52,079)
<i>Totals</i>				\$ -	\$ (160,353)

Plan Name	Plan Administrator	Type (DBP or DCP)

Plan Description	# of Active Employees	# of Retired Employees	Employer Contribution
			<u>Total</u>

Liability
0

Environmental and Certain Asset Retirements	Type of Contamination

Clean Up Action(s)	Resource for Liability	Liability

Payments This
Year

0

Contract Description	Classification	Payment	Frequency	Term in Years
SJ Enviromental	Operating Exsense			
Bishop Law Office	Operating Exsense			
Pullman Ambulance	Operating Exsense			
Jacob Billington (Building Inspector)	Operating Exsense			
Varela (WWTP Engineering)	Operating Exsense			
Whitman Co. Courts	Operating Exsense			
Whitman Co. Humane Society	Operating Exsense			
TD & H (Water System Engineer)	Operating Exsense			
Cerified Payments	Operating Exsense			
Dan Gladwill (Builiding Plan Review)	Operating Exsense			

Liability	Extension and/or cancellation options for leases	Beginning Balance	Additions

Solar - 0818 - 2 - 1

Date	Principal	Interest	Total Payment	
6/1/2022	\$10,000.00	\$1,562.50	\$11,562.50	\$70,000.00
12/1/2022		\$1,062.50	\$1,062.50	
6/1/2023	\$10,000.00	\$1,062.50	\$11,312.50	\$60,000.00
12/1/2023		\$1,062.50	\$1,062.50	
6/1/2024	\$10,000.00	\$1,062.50	\$11,062.50	\$50,000.00
12/1/2024		\$812.50	\$812.50	
6/1/2025	\$10,000.00	\$812.50	\$10,812.50	\$40,000.00
12/1/2025		\$562.50	\$562.50	
6/1/2026	\$10,000.00	\$562.50	\$10,562.50	\$30,000.00
12/1/2026		\$312.50	\$312.50	
6/1/2027	\$10,000.00	\$312.50	\$10,312.50	\$20,000.00
12/1/2027		\$212.50	\$10,212.50	
6/1/2028	\$10,000.00	\$112.50	\$10,112.50	\$10,000.00
12/1/2028		\$112.50	\$112.50	
6/1/2029	\$10,000.00	\$112.50	\$10,112.50	\$0.00

DOE - Sewer Facility Plan - WQC-2017-Palous-00128

Date	Principal	Interest	Total Payment	154,302.60
3/1/2022	\$16,803.99	\$773.12	\$17,577.11	\$137,498.61
9/1/2022	\$16,888.18	\$688.93	\$17,577.11	\$120,610.43
3/1/2023	\$16,972.80	\$604.31	\$17,577.11	\$103,637.63
9/1/2023	\$17,057.84	\$519.27	\$17,577.11	\$86,579.79
3/1/2024	\$17,143.31	\$433.80	\$17,577.11	\$69,436.48
9/1/2024	\$17,229.20	\$347.91	\$17,577.11	\$52,207.28
3/1/2025	\$17,315.53	\$261.58	\$17,577.11	\$34,891.75
9/1/2025	\$17,402.29	\$174.82	\$17,577.11	\$17,489.46
3/1/2026	\$17,489.46	\$87.63	\$17,577.11	\$0.00

PWB -Water System Design - PC22-96103-006

Date	Principal	Interest	Total Payment	\$148,318.76
6/1/2022	\$49,439.59	\$1,245.88	\$51,100.75	\$98,879.17
6/1/2023	\$49,439.58	\$1,245.88	\$50,685.46	\$49,439.59
9/1/2024	\$49,439.59	\$412.29	\$49,854.88	\$0.00

Combined

Date	Principal
6/1/2022	\$26,888.18
6/1/2023	\$89,995.11
6/1/2024	\$98,547.51
6/1/2025	\$98,892.82
6/1/2026	\$81,664.47
6/1/2027	\$64,175.00

Table for Long T

	Principal
2023	\$139,434.69
2024	\$147,987.10
2025	\$98,892.82
2026	\$81,664.47
2027	\$64,175.00
2028	\$64,175.01
2029-2033	\$226,700.03
2034-2038	\$224,910.53
2039-2042	\$170,735.50
	\$1,218,675.15

Interest	Total Payment	Total remaining
\$3,313.93	\$30,202.11	\$190,610.43
\$5,362.45	\$95,357.56	\$1,129,940.35
\$8,465.50	\$107,013.01	\$1,031,392.84
\$7,215.35	\$106,108.17	\$932,500.02
\$6,138.67	\$87,803.14	\$850,835.55
\$5,384.69	\$69,559.69	\$786,660.55

Term Debt in Notes

Interest	Total
\$4,843.18	\$144,277.87
\$8,877.79	\$156,864.89
\$7,303.84	\$106,108.17
\$5,801.04	\$87,803.14
\$5,384.69	\$69,559.69
\$4,768.30	\$68,943.31
\$13,099.60	\$239,799.63
\$10,061.74	\$234,972.27
\$2,354.75	\$173,090.25
\$62,494.93	\$1,281,419.22

PWB - Looping Main Replac

Date	Principal
6/1/2023	\$45,964.47
6/1/2024	\$45,964.47
6/1/2025	\$45,964.48
6/1/2026	\$45,964.48
6/1/2027	\$45,964.47
6/1/2028	\$45,964.49
6/1/2029	\$45,964.47
6/1/2030	\$45,964.49
6/1/2031	\$45,964.47
6/1/2032	\$45,964.49
6/1/2033	\$45,964.47
6/1/2034	\$45,964.49
6/1/2035	\$45,964.46
6/1/2036	\$45,964.49
6/1/2037	\$45,964.46
6/1/2038	\$45,964.49
6/1/2039	\$45,964.46
6/1/2040	\$45,964.47
6/1/2041	\$45,964.46

PWB - F Street Bridge Repai

Date	Principal
6/1/2023	\$0.00
6/1/2024	\$8,210.53
6/1/2025	\$8,210.52
6/1/2026	\$8,210.53
6/1/2027	\$8,210.53
6/1/2028	\$8,210.52
6/1/2029	\$8,210.53
6/1/2030	\$8,210.52
6/1/2031	\$8,210.53
6/1/2032	\$8,210.53
6/1/2033	\$8,210.52
6/1/2034	\$8,210.53
6/1/2035	\$8,210.53
6/1/2036	\$8,210.52
6/1/2037	\$8,210.53
6/1/2038	\$8,210.52
6/1/2039	\$8,210.53
6/1/2040	\$8,210.53
6/1/2041	\$8,210.52
6/1/2042	\$8,210.53

ement - PC22-96103-054

Interest	Total Payment	\$873,325.03
\$2,358.38	\$48,322.85	\$827,360.56
\$3,640.39	\$49,604.86	\$781,396.09
\$3,438.16	\$49,402.64	\$735,431.61
\$3,235.90	\$49,200.38	\$689,467.13
\$3,033.66	\$48,998.13	\$643,502.66
\$2,831.41	\$48,795.90	\$597,538.17
\$2,629.17	\$48,593.64	\$551,573.70
\$2,426.92	\$48,391.41	\$505,609.21
\$2,224.69	\$48,189.16	\$459,644.74
\$2,022.43	\$47,986.92	\$413,680.25
\$1,820.19	\$47,784.66	\$367,715.78
\$1,617.94	\$47,582.43	\$321,751.29
\$1,415.71	\$47,380.17	\$275,786.83
\$1,213.47	\$47,177.96	\$229,822.34
\$1,011.23	\$46,975.69	\$183,857.88
\$808.97	\$46,773.46	\$137,893.39
\$606.74	\$46,571.20	\$91,928.93
\$404.50	\$46,368.97	\$45,964.46
\$202.25	\$46,166.71	\$0.00

ir - PE23-96103-002

Interest	Total Payment	\$156,000.00
\$817.99	\$817.99	
\$2,168.40	\$10,378.93	\$147,789.47
\$2,054.28	\$10,264.80	\$139,578.95
\$1,940.14	\$10,150.67	\$131,368.42
\$1,826.03	\$10,036.56	\$123,157.89
\$1,711.89	\$9,922.41	\$114,947.37
\$1,597.77	\$9,808.30	\$106,736.84
\$1,483.64	\$9,694.16	\$98,526.32
\$1,369.52	\$9,580.05	\$90,315.79
\$1,255.39	\$9,465.92	\$82,105.26
\$1,141.26	\$9,351.78	\$73,894.74
\$1,027.14	\$9,237.67	\$65,684.21
\$913.01	\$9,123.54	\$57,473.68
\$798.88	\$9,009.40	\$49,263.16
\$684.76	\$8,895.29	\$41,052.63
\$570.63	\$8,781.15	\$32,842.11
\$456.51	\$8,667.04	\$24,631.58
\$342.37	\$8,552.90	\$16,421.05
\$228.26	\$8,438.78	\$8,210.53
\$114.12	\$8,324.65	\$0.00

Grantor	Program Title	Fed/State
State Grant From Department of Health	Trauma/Prehospital Grant	State
United State Dept. of Homeland Security	Assitiance to Firefighters Grand	Fed

Direct/Indirect	CFDA #	Amount Received	Prepare Expenditures (From BIAS or manually)
Direct	AIDV.ES. 00000835	1260	331.04.90.00
Direct	97.044	28571	333.97.00.01

Pass thru to Subrecipients	Note References

Fund Types & Funds	Number Range	Have	Do Not Have
Governmental Fund Types		X	
General Fund	000-099	X	
Special Revenue Funds	100-199	X	
Debt Service Funds	200-299		X
Capital Projects Funds	300-399	X	
Permanent Funds	700-799	X	
Proprietary Fund Types			
Enterprise Funds	400-499	X	
Internal Service Funds	500-599		X
Fiduciary Fund Types			
Pension	610-619		X
Investment Trust Funds	600-609		X
Private-Purpose Funds	620-629		X
Custodial Funds	630-699	X	

Description

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.

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

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

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

These funds account for financial resources that are legally restricted to the extent that only earnings, and not principal, may be expended for purposes that support programs for the benefit of the government or its citizenry.

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

These funds account for operations that provide goods or services to other departments or funds of the government on a cost-recovery basis.

These funds are used to report fiduciary activities for pension and OPEB plans administered through trust.

These funds are used to report fiduciary activities from the external portion of investment pools and individual investment accounts held in trust.

These funds report all trust arrangements under which principal and income benefit individuals, private organizations or other entities.

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

Fund Name	Portion of Ending		Combined	Reason for Restriction or Commitment
	Balance Restricted	Balance Committed		
Fire Equipment Reserve	87,185		87,185	RCW
Police Car/Equipment	52,675		52,675	RCW
EMS Vehicle Reserve	50,112		50,112	RCW
Special Capital Project	125,238		125,238	RCW
Water (Pump Maintenance)	47,138		47,138	RCW
Water System Reserve	76,233		76,233	RCW
Sewer Syster Reserve	351,541		351,541	RCW
<i>Totals</i>	790,122	0	790,122	

Fund/Department	Final Appropriated Amounts	Actual Expenses	Variance
Current Expense	757,943.46	502,345.14	255,598.32
Cemetery	26,425.00	19,909.62	6,515.38
Total 001 - Current Expense	784,368.46	522,254.76	262,113.70
Street	112,210.00	103,362.90	8,847.10
Arterial Streets	165,350.00	27,577.00	137,773.00
Total 101 - Street	277,560.00	130,939.90	146,620.10
120 - Emergency Medical Services	31,830.00	23,070.89	8,759.11
122 - Joint Board - Fire & EMS	113,549.21	90,988.88	22,560.33
311 - Police Car & Equipment	52,675.00	811.96	51,863.04
313 - EMS Vehicle Reserve	50,112.00		50,112.00
320 - Special Capital Projects Fund	80,000.00		80,000.00
Water Fund	207,625.00	191,611.35	16,013.65
Water Capital Improvement	1,150,550.00	952,638.27	197,911.73
Pump Maintenance Reserve	16,546.25		16,546.25
Water System Reserve	95,583.08	95,583.08	
Total 401 - Water Fund	1,470,304.33	1,239,832.70	230,471.63
Sewer Fund	324,349.95	257,717.27	66,632.68
Sewer Capital Improvement	21,600.00	5,097.05	16,502.95
Sewer Facility Reserve	225,000.00	14,922.87	210,077.13
Total 404 - Sewer Fund	570,949.95	277,737.19	293,212.76
630 - Sales Tax Remittance	12,860.00	5,367.71	7,492.29

Details for Disclosure

The City had a material transfer between current expense fund 001 and the cemetery fund 103 for cemetery upkeep in the amount of \$16,000

The City had a material transfer between current expense fund 001 and the Joint Fire Board fund 122 in the amount of \$28,675

The City had a material transfer between current expense fund 001 and the Police Vehicle Reserve fund 311 in the amount of \$4,500

The City had a material transfer between the water fund 401 and the pump maintenance reserve fund 411 in the amount of \$15,000

The City had a material transfer between the Cemetery Endowment Fund 730 and the cemetery fund 103 for cemetery upkeep in the amount of \$5,000

The City had a material transfer between the water fund 401 and the water capital improvements fund 410 in the amount of \$6,000

The City had a material transfer between the water fund 401 and the water reserve fund 412 in the amount of \$5,000

The City had a material transfer between Emergency Medical Services fund 120 and the EMS Vehicle Reserve Fund in the amount of \$1,000

The City had a material transfer between current expense fund 001 and the Water Capital Improvement fund 410 in the amount of \$37,000

COVID 19 Pandemic Disclosure Details

The City used the American Rescue Plan Act funds from the Federal Government as follows:

Community and Public Services, Non-Profits:

Joint Fire Board, Fire/EMS	10,000.00
Palouse Youth Advisory Board	5,000.00

Business Relief

Chamber of Commerce - Business Advocacy and Downtown reader board	35,000.00
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City of Palouse

Municipal Website	15,000.00
RV Park Software upgrade	5,000.00
Wifi corridor for downtown	10,000.00
Downtown drinking fountain	13,000.00
Water infrastructure repairs	37,000.00
Palouse Community Pool	<u>20,000.00</u>

TOTAL 150,000.00

Title for Disclosure

Details for Disclosure

Title for Disclosure

Details for Disclosure

Type of Deposit or Investment	(City/Town/District)'s own deposits & investments	Deposits & investments held by the (City,Town/District) as custodian for other local governments, individuals, or private organizations.	Combined
Local Government Investment Pool	414,871	0	414,871
Premium Checking	2,466,464	0	2,466,464
RV Park Account	4,712	0	4,712
<i>Totals</i>	2,886,047	0	2,886,047

Title for Disclosure

Details for Disclosure

Title for Disclosure

Financial Condition or Going Concern

Details for Disclosure

Borrowing Fund	Lending Fund	Beginning Balance	New Loans	Payments	Ending Balance	Interest Rate

Year	Lease Payments
2023	
2024	
2025	
2026	
2027	
2028-2032	
2033-2037	
2038-2042	
2043-2047	
2048-2052	
2053-2057	
2058-2062	
<i>Total</i>	0

Year	Principal	Interest	Total Debt Service
2023	\$139,434.69	\$4,843.18	\$144,277.87
2024	\$147,987.10	\$8,877.79	\$156,864.89
2025	\$98,892.82	\$7,303.84	\$106,108.17
2026	\$81,664.47	\$5,801.04	\$87,803.14
2027	\$64,175.00	\$5,384.69	\$69,559.69
2028	\$64,175.01	\$4,768.30	\$68,943.31
2029-2033	\$226,700.03	\$13,099.60	\$239,799.63
2034-2038	\$224,910.53	\$10,061.74	\$234,972.27
2039-2042	\$170,735.50	\$2,354.75	\$173,090.25
<i>Totals</i>	\$1,218,675.15	\$62,494.93	\$1,281,419.22

Title for Disclosure

Public Works Board - Water Main Upgrades

Dept. of Ecology - Sewer Facility Plan

Public Works Board - Water System Engineering

Details for Disclosure

The amounts listed are correct and may differ from the 2021 Annual Report.

This loan was listed as a PWB loan in 2021, but it has been corrected for the 2022 Annual Report.

This loan was listed as a PWB loan in 2021, but it has been corrected for the 2022 Annual Report.

Title for Disclosure

Interlocal Agreement

Details for Disclosure

The City of Palouse and Whitman County Rural Fire District 4 participate in an Interlocal Agreement to establish and operate a joint fire department to provide fire and emergency medical services to the residents of both the city and rural Fire District four. This agreement has been established since September 1997 and amended from time to time. The full agreement may be viewed at Palouse City Hall during regular business hours.

Plan Name	Description	Contribution Rates

Employer Contribution

Claims Paid	Held at Year End

Assessed Valuation			
Levy Type	Per \$1000		Amount
Regular	\$2.70616	74,112,732.00	200,561.00
EMS	\$0.42566	74,112,732.00	31,546.00
Special Streets			50,000.00
Special Pool			40,000.00
			322,107.00

Type of Risk	Self -insured (Y/N)	Not Applicable (Y/N)
Property & Liability	N	
Health & Welfare	N	
Unemployment Compensation (ESD)	N	
Workers Compensation (L&I)	N	
Family Leave	N	

Or Name of Insurer
AWC
AWC
Paid to the State
Paid to the State
Paid to the State

Type of Service	Annual Revenue	Annual Expenses	Current Capital Outlay	Aggregate Capital Outlay

Allocation Assumptions