City of Raymond

2018 ANNUAL REPORT

230 SECOND ST.
RAYMOND, WA 98577
PREPARED BY: GRETCHEN SAGEN, CLERK/TREASURER

ANNUAL REPORT CERTIFICATION

CITY OF RAYMOND

MCAG NO. 0552

Submitted pursuant to RCW 43.09.230 to the
WASHINGTON STATE AUDITOR'S OFFICE

FOR THE FISCAL YEAR ENDED DECEMBER 31, 2018

GOVERNMENT INFORMATION:

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PREPARER INFORMATION and CERTIFICATION:

Prepared By:	Gretchen Sagen, Clerk-Treasurer, CMC
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I do hereby certify this 10th day of May, 2018 that the 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.

Moreover, I acknowledge and understand that management and the governing body are responsible for:

- The design and implementation of policies and procedures to safeguard public resources and ensure compliance with applicable laws and regulations, including internal controls to prevent and detect fraud.
- Compliance with applicable state and local laws and regulations.
- Immediately submitting corrected annual report information if any error in submitted information is subsequently identified.

Preparer Signature Gretchen Sagen

Reviewed by: Dan Roberts

CITY OF RAYMOND
2018 FINANCIAL REPORT
ELECTED OFFICIALS

	NAME	TERM	EXPIRATION
MAYOR	TONY NORDIN	4	12/31/2021
COUNCIL NO. 1	RYAN PORTER	4	12/31/2021
COUNCIL NO. 2	KALEY HANSON	4	12/31/2021
COUNCIL NO. 3	COLBY ROGERS	4	12/31/2019
COUNCIL NO. 4	CHRIS HALPIN	4	12/31/2021
COUNCIL NO. 5	DEE ROBERTS	4	12/31/2021
COUNCIL NO. 6	WM IAN FARRELL	4	12/31/2019
COUNCIL NO. 7	PAM NOGUEIRA	4	12/31/2019 (short)

APPOINTED OFFICIALS

CLERK-TREASURER	GRETCHEN SAGEN
POLICE CHIEF	CHUCK SPOOR
FIRE CHIEF	TODD STROZYK
PUBLIC WORKS DIRECTOR	ERIC WEIBERG
CITY ATTORNEY	EDWARD & JOEL PENOYAR
MUNICIPAL COURT JUDGE	ERIC WESTON

POPULATION:	2,885
CURRENT ASSESSED VALUE:	$147,063,699
DATE OF INCORPORATION:	AUGUST 1907
COUNCIL MEETING:	1ST & 3RD MONDAYS

ANNUAL REPORT DISCLOSURE FORM
MCAG NO. 0552

CITY OF RAYMOND

2018 ANNUAL REPORT

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CITY OF RAYMOND

NOTES TO FINANCIAL STATEMENTS
JANUARY 1, 2018 THROUGH DECEMBER 31, 2018

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The City of Raymond was incorporated on August 5, 1907 and operates under the laws of the state of Washington applicable to a municipal code city with a Mayor/Council form of government. The City of Raymond is a general purpose local government and provides general administrative services, public safety, fire prevention, ambulance services, street improvement, and parks and recreation. In addition, the City of Raymond owns and operates water, sewer, and garbage services.

The City of Raymond 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.
- 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 not presented using the classifications defined 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 inter-fund activities are not eliminated. The following fund types are used:

Governmental Fund Types:

Current Expense /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 which are restricted, committed, or assigned for the acquisition or construction of capital facilities or other capital assets.

Proprietary Fund Types:

Enterprise Funds

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

Fiduciary Fund Types:

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

Agency Funds

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

B. Basis of Accounting and Measurement Focus

Financial statements are prepared using the cash basis of accounting and measurement focus. Revenues are recognized when cash is received and expenditures are recognized when paid.
In accordance with state law, the City also recognizes expenditures paid during twenty days after the close of the fiscal year for claims incurred during the previous period.

C. Cash and Investments (See Note 3, *Deposits and Investments*)

It is the City of Raymond's policy to invest all temporary cash surpluses. The amount is included in the net cash and investments shows on the statement of fund resources and uses arising from cash transactions. The interest on these investments, the Local Government Investment Pool (LGIP), is allocated to the Current Expense Fund as allowed by State law (RCW 35.39.034).

D. Capital Assets

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

E. Compensated Absences

Vacation leave may be accumulated up to 240 hours and is payable upon separation or retirement. Sick leave may be accumulated to a total of 1,000 hours (fire department employees up to 1,500 hours). Depending on union contracts, employees having accruals above the allowed maximum on or before December 31st of each calendar year may cash out back to the maximum. Upon retirement, employees are paid for one half of their accumulated sick leave up to 360 hours. Payments are recognized as expenditures when paid.

F. Long-Term Debt (See Note 4, *Debt Service Requirements)*

G. Reserved Portion of Ending Cash and Investments

Beginning and Ending Cash and Investments is reported as reserved when it is subject to restrictions on use imposed by external parties or due to internal commitments established by resolution or ordinance of the City Council. When expenditures that meet restrictions are incurred, the City intends to use reserved resources first before using unreserved amounts.

Reservations of Ending Cash and Investments consist of:

Fund 111 Capital Improvement Fund beginning and ending balances are considered restricted because the main source of revenue is Real Estate Excise

Tax. Expenditures of this tax are restricted by state law. Appropriations for this Fund are accomplished on a project-by-project basis by Council motion. Beginning cash for 2018 was $61,990.40; ending cash was $89,880.34.

Fund 116 Fire Equipment Fund beginning and ending balances are considered restricted because the source of revenue consists of donations from individuals specified to be used by the Fire Chief at his discretion for Fire Department equipment. Beginning cash for 2018 was $5,523.44; ending cash was $6,313.46.

Fund 320 Special Street Construction Fund beginning and ending balances are considered restricted because the revenue received is to be used for street improvement purposes pursuant to an inter-local agreement between the City and Pacific County. Projects are approved on a case-by-case basis throughout the year by Council motion. Beginning cash for 2018 was $195,979.36; ending cash was $171,117.52.

Fund 415 Wastewater Operating Fund has a restricted beginning and ending fund balance because various reserves are mandated in the USDA-RD bond ordinance for the Regional Sewer Construction Project. Beginning reserved cash for 2018 was $923,622.06; ending reserved cash was $673,801.06. This is a substantial decrease because USDA-RD instructed the City to separate the Regional WWTP (415) from our Raymond Sewer Fund (405).

H. Risk Management – AWC

The City of Raymond is a member of the Association of Washington Cities Risk Management Service Agency (AWC RMSA). Chapter 48.62 RCW authorizes the governing body of any one or more governmental entities to form together into or join a pool or organization for the joint purchasing of insurance, and/or joint self-insuring, and/or joint hiring or contracting for risk management services to the same extent that they may individually purchase insurance, self-insure, or hire or contract for risk management services. An agreement to form a pooling arrangement was made pursuant to the provisions of Chapter 39.34 RCW, the Inter-local Cooperation Act. The AWC RMSA was formed on January 1, 1989, when 32 municipalities in the State of Washington joined by signing an Interlocal Governmental Agreement to pool their self-insured losses and jointly purchase insurance and administrative services. As of December 31, 2018, 100 municipalities/entities participate in the AWC RMSA pool.

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

insurance carrier and fidelity (crime), pollution liability, and cyber liability coverages are stand-alone policies, which the AWC RMSA procures for its members. The AWC RMSA also allows members with airports to group purchase airport liability coverage.

Members pay an annual assessment to the AWC RMSA. The AWC RMSA is responsible for payment of all covered causes of loss against the jurisdiction above the stated retention. All members in the AWC RMSA have $15 million in both per occurrence and aggregate liability limits. For the first $1 million in liability limits, AWC RMSA is self-insured for its Self-Insured Retention (SIR) of $250,000, per occurrence, and is reinsured by Berkley Public Entity for the additional $750,000. The $9 million in excess liability coverage limits is provided through an excess liability policy purchased from Argonaut Insurance Company. The $5 million in excess liability coverage limits above the first layer of excess coverage is purchased from Allied World National Assurance Company. Since AWC RMSA is a cooperative program, there is joint liability among the participating members. The excess property coverage is purchased through Lexington Insurance Company and in 2018, AWC RMSA carried a retention of $100,000 and limits up to $250 million. All commercial policies have been purchased through the Pool's Broker of Record, Aon.

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

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

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

NOTE 2 – COMPLIANCE AND ACCOUNTABILITY

There have been no material violations of finance-related legal or contractual provisions. There have been no expenditures exceeding legal appropriations in any of the funds of the City.

NOTE 3 – DEPOSITS AND INVESTMENTS

All deposits and certificates of deposit are covered by the Federal Deposit Insurance Corporations and the Washington Public Deposit Protection Commission. All investments are insured, registered or held by the City or its

agent in the government's name. Investments are reported at original cost. Investments by type at December 31, 2018 are as follows:

Type of Investment	Balance
First Interstate Bank – Operating Account	$550,074.95
First Interstate Bank – Municipal Court	$500.00
LGIP – State Investment Pool	$755,527.96
Raymond Federal – CD	$250,000.00
Security State Bank – CDBG Fun d	$14,752.02
TVI Investments – General	$1,000,000.00
Total	$2,570,854.93

NOTE 4 – PROPERTY TAXES

The Pacific County Treasurer acts as an agent to collect property taxes 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 the City. Delinquent taxes are considered fully collectible because a lien affixes to the property after taxes are levied.

The City of Raymond's regular levy for 2018 was $3.223528 per $1,000 on an assessed valuation of $147,063,699 for a total regular levy of $474,064.

The City levied $0.233500 per $1,000, for the payment of bonds to purchase a fire engine, for a total additional levy of $33,743.

NOTE 5 - INTERFUND LOANS

The following table displays interfund loan activity during 2018:

Borrowing Fund	Lending Fund	Balance 1/1/2018	New Loan	Repaid	Balance 12/31/2018
Current Expense	404-Sanitation	$35,777	$ -0-	$35,777	$ -0-
TOTALS		**$35,777**	**$ -0-**	**$35,777**	**$ -0-**

Sanitation Fund shall be repaid within a three year period, with an annual installment payment due on or before December 31st of each year. December of 2018 was the last payment on the inter-fund loan. The Current Expense Fund shall pay interest on the interfund loan at the rate of one-half of one percent (.005).

NOTE 6 – DEBT SERVICE

The accompanying Schedule of Long-Term Debt (09) provides more details of the outstanding debt and liabilities of the City of Raymond and summarizes the city's debt transactions for the year ended December 31, 2018.

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

Year	Principal	Interest	Total
2018	$697,565	$398,514	$1,096,079
2019	$867,066	$390,257	$1,257,323
2020	$713,955	$378,035	$1,091,990
2021	$723,872	$364,745	$1,088,617
2022	$720,577	$353,055	$1,073,633
2023-2027	$3,371,904	$1,586,657	$4,958,561
2028-2032	$3,191,867	$1,438,250	$4,630,117
2033-2037	$2,546,374	$1,029,166	$3,575,540
2038-2042	$2,506,309	$ 773,421	$3,279,730
2043-2047	$2,785,704	$ 494,026	$3,279,730
2048-2052	$3,096,245	$ 177,476	$3,273,721
Totals	**$21,221,438**	**$7,383,602**	**$28,605,040**

NOTE 7 – PENSION PLANS

Substantially all City of Raymond's full-time and qualifying part-time employees participate in the Public Employees (PERS) and Law Enforcement and Fire Fighters (LEOFF) Retirement Systems administrated by the Washington State Department of Retirement Systems (DRS), under cost-sharing multiple-employer public employee defined benefit and defined contribution retirement plans. 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 downloaded from the DRS website at www.drs.wa.gov. The DRS CAFR may also be obtained by writing to:

Department of Retirement Systems
Communications Unit
PO Box 48380
Olympia, WA 98504-8380

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

At June 30, 2018, (the measurement date of the plans) the City's proportionate share of the collective net pension liabilities as reported on Schedule 09 was as follows:

	Employer Contributions	Allocation %	Liability / (Asset)
PERS 1 UAAL	**$54,927**	**.008217%**	**$366,974**
PERS 2/3	**$81,009**	**.010499%**	**$179,261**
LEOFF 1	**0**	**.004253%**	**(77,213)**
LEOFF 2	**$72,364.55**	**.041730%**	**(847,210)**

LEOFF Plan 1

The City also participates in LEOFF Plan 1. The LEOFF Plan 1 is fully funded and no further employer contributions have been required since June 2000. If the plan becomes underfunded, funding of the remaining liability will require new legislation. Starting on July 1, 2000, employers and employees contribute zero percent. The City of Raymond has three LEOFF I retired firefighters drawing benefits consisting of a City-paid long term care policy, health insurance premiums, and medical costs not reimbursed by health insurance and mandated by the local LEOFF Board. Total cost to the City for 2018 was $40,281.33.

LEOFF Plan 2

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

NOTE 8 – BUDGET COMPLIANCE

The City of Raymond adopts annual appropriated budgets for governmental and proprietary 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.

The appropriated and actual expenditures for the legally adopted budgets for 2018 were as follows:

Fund/Department	Final Appropriated	Actual Expenditures	Variance
Current Expense	$2,756,300.00	$2,677,841.90	$78,458.10
Street Fund	$180,500.00	$178,335.75	$2,164.25
Capital Improvement	$91,300.00	$89,880.34	$1,419.66
Fire Equip Fund	$10,000.00	$6,975.61	$3,024.39
GO Fire Truck	$34,763.00	$34,402.19	$360.81
Special Street Fund	$463,130.00	$441,985.34	$21,144.66
Water Operating Fund	$1,729,200.00	$1,716,888.43	$12,311.57
Ambulance	$1,475,500.00	$1,420,828.93	$54,671.07
Sanitation Fund	$630,277.00	$618,463.55	$11,813.45
Raymond Sewer Fund	$1,352,679.00	$1,352,579.00	$100.00
Theater Fund	$60,500.00	$46,145.07	$14,354.93
Regional WWTP	$2,342,321.00	$2,256,368.07	$85,952.93
GRAND TOTAL:	$11,126,470.00	$10,840,694.18	$285,775.82

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

NOTE 9 – OTHER DISCLOSURES

The City of Raymond was awarded a loan (DL15-961-068) from Drinking Water State Revolving Fund (DWSRF) in 2016 for a Water System Plan Update/Rehabilitation of Raymond Heights Reservoir project in the amount of $302,686. Loan term is 6 years at 1.5% interest rate. We just recently started paying the loan back with just interest on the loan in 2017 because of the amendment for the change in scope of work and to extend project completion date. In October 2018, the City of Raymond made the first payment of $29,704.30 which includes principal and interest. The DOH extended the completion of the project date to 2019. The CFDA # is 66.468.

CITY OF RAYMOND
NOTES TO THE FEDERAL SCHEDULE OF FINANCIAL ASSISTANCE
(Schedule 16)
JANUARY 1, 2018 THROUGH DECEMBER 31, 2018

NOTE 1 – BASIS OF ACCOUNTING

The Schedule of Financial Assistance is prepared on the same basis of accounting as the City of Raymond's financial statements. The City uses the cash basis of accounting.

NOTE 2 – PROGRAM COSTS

The amounts shown as current year expenditures represent only the federal portion of the program costs. Entire program costs, including the City's portion, may be more than shown.

NOTE 3 – FEDERAL LOANS/GRANTS

The City of Raymond was also awarded a loan (DL15-961-068) from Drinking Water State Revolving Fund (DWSRF) in 2016 for a Water System Plan Update/Rehabilitation of Raymond Heights Reservoir project in the amount of $302,686. Loan term is 6 years at 1.5% interest rate. We just recently started paying the loan back with just interest on the loan in 2017 because of the amendment for the change in scope of work and to extend project completion date. In October of 2018 the City of Raymond made one payment of $29,704.30 which includes principal and interest. The DOH extended the completion of the project date to 2019. The CFDA # is 66.468.

City of Raymond
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2018

		Total for All Funds (Memo Only)	001 CURRENT EXPENSE	101 CITY STREET FUND	111 CAPITAL IMPROVEMENT
Beginning Cash and Investments					
30810	Reserved	1,187,971	-	-	61,990
30880	Unreserved	839,113	257,878	-	-
388 / 588	Prior Period Adjustments, Net	-	-	-	-
Revenues					
310	Taxes	1,937,472	1,876,630	-	27,250
320	Licenses and Permits	53,561	53,561	-	-
330	Intergovernmental Revenues	2,033,388	249,641	67,223	-
340	Charges for Goods and Services	3,655,767	21,025	-	-
350	Fines and Penalties	72,250	54,766	-	-
360	Miscellaneous Revenues	47,799	14,513	-	640
Total Revenues:		7,800,237	2,270,136	67,223	27,890
Expenditures					
510	General Government	248,083	248,083	-	-
520	Public Safety	2,646,344	1,248,806	-	-
530	Utilities	2,328,688	-	-	-
540	Transportation	178,336	-	178,336	-
550	Natural and Economic Environment	37,853	37,853	-	-
560	Social Services	586	586	-	-
570	Culture and Recreation	243,786	199,147	-	-
Total Expenditures:		5,683,676	1,734,476	178,336	-
Excess (Deficiency) Revenues over Expenditures:		2,116,561	535,660	(111,113)	27,890
Other Increases in Fund Resources					
391-393, 596	Debt Proceeds	46,350	46,350	-	-
397	Transfers-In	827,768	-	111,113	-
385	Special or Extraordinary Items	-	-	-	-
386 / 389	Custodial Activities	254,869	254,869	-	-
381, 395, 398	Other Resources	45,534	9,757	-	-
Total Other Increases in Fund Resources:		1,174,522	310,976	111,113	-
Other Decreases in Fund Resources					
594-595	Capital Expenditures	592,269	106,972	-	-
591-593, 599	Debt Service	1,091,599	25,302	-	-
597	Transfers-Out	827,768	133,768	-	-
585	Special or Extraordinary Items	-	-	-	-
586 / 589	Custodial Activities	249,255	249,255	-	-
581	Other Uses	35,777	35,777	-	-
Total Other Decreases in Fund Resources:		2,796,667	551,074	-	-
Increase (Decrease) in Cash and Investments:		**494,415**	**295,562**	**0**	**27,890**
Ending Cash and Investments					
5081000	Reserved	941,772	-	-	89,880
5088000	Unreserved	1,579,727	553,441	-	-
Total Ending Cash and Investments		**2,521,499**	**553,441**	**-**	**89,880**

The accompanying notes are an integral part of this statement.

City of Raymond
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2018

		116 FIRE EQUIPMENT	201 GO FIRE TRUCK	320 SPECIAL STREET FUND	401 WATER OPERATING
Beginning Cash and Investments					
30810	Reserved	5,523	855	195,979	-
30880	Unreserved	-	-	-	391,080
388 / 588	Prior Period Adjustments, Net	-	-	-	-
Revenues					
310	Taxes	-	33,547	-	-
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	-	-	245,602	104,058
340	Charges for Goods and Services	-	-	-	1,213,167
350	Fines and Penalties	-	-	-	5,788
360	Miscellaneous Revenues	1,452	-	404	2,795
Total Revenues:		1,452	33,547	246,006	1,325,809
Expenditures					
510	General Government	-	-	-	-
520	Public Safety	662	-	-	-
530	Utilities	-	-	-	845,959
540	Transportation	-	-	-	-
550	Natural and Economic Environment	-	-	-	-
560	Social Services	-	-	-	-
570	Culture and Recreation	-	-	-	-
Total Expenditures:		662	-	-	845,959
Excess (Deficiency) Revenues over Expenditures:		790	33,547	246,006	479,849
Other Increases in Fund Resources					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	-	-	-	-
385	Special or Extraordinary Items	-	-	-	-
386 / 389	Custodial Activities	-	-	-	-
381, 395, 398	Other Resources	-	-	-	-
Total Other Increases in Fund Resources:		-	-	-	-
Other Decreases in Fund Resources					
594-595	Capital Expenditures	-	-	270,868	153,725
591-593, 599	Debt Service	-	33,743	-	200,196
597	Transfers-Out	-	-	-	-
585	Special or Extraordinary Items	-	-	-	-
586 / 589	Custodial Activities	-	-	-	-
581	Other Uses	-	-	-	-
Total Other Decreases in Fund Resources:		-	33,743	270,868	353,921
Increase (Decrease) in Cash and Investments:		**790**	**(196)**	**(24,862)**	**125,928**
Ending Cash and Investments					
5081000	Reserved	6,313	660	171,118	-
5088000	Unreserved	-	-	-	517,009
Total Ending Cash and Investments		**6,313**	**660**	**171,118**	**517,009**

City of Raymond
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2018

		403 AMBULANCE	404 SANITATION FUND	405 WASTEWATER FUND	410 THEATER FUND
Beginning Cash and Investments					
30810	Reserved	-	-	923,622	-
30880	Unreserved	62,264	127,891	-	-
388 / 588	Prior Period Adjustments, Net	-	-	-	-
Revenues					
310	Taxes	-	-	-	45
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	817,277	-	-	-
340	Charges for Goods and Services	535,494	448,154	422,346	4,377
350	Fines and Penalties	-	5,848	5,848	-
360	Miscellaneous Revenues	5,793	794	763	19,068
Total Revenues:		1,358,565	454,796	428,957	23,490
Expenditures					
510	General Government	-	-	-	-
520	Public Safety	1,396,876	-	-	-
530	Utilities	-	442,632	348,086	-
540	Transportation	-	-	-	-
550	Natural and Economic Environment	-	-	-	-
560	Social Services	-	-	-	-
570	Culture and Recreation	-	-	-	44,639
Total Expenditures:		1,396,876	442,632	348,086	44,639
Excess (Deficiency) Revenues over Expenditures:		(38,312)	12,164	80,871	(21,149)
Other Increases in Fund Resources					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	-	-	-	22,655
385	Special or Extraordinary Items	-	-	-	-
386 / 389	Custodial Activities	-	-	-	-
381, 395, 398	Other Resources	-	35,777	-	-
Total Other Increases in Fund Resources:		-	35,777	-	22,655
Other Decreases in Fund Resources					
594-595	Capital Expenditures	-	1,000	-	1,506
591-593, 599	Debt Service	-	-	-	-
597	Transfers-Out	-	-	694,000	-
585	Special or Extraordinary Items	-	-	-	-
586 / 589	Custodial Activities	-	-	-	-
581	Other Uses	-	-	-	-
Total Other Decreases in Fund Resources:		-	1,000	694,000	1,506
Increase (Decrease) in Cash and Investments:		**(38,312)**	**46,941**	**(613,129)**	**(0)**
Ending Cash and Investments					
5081000	Reserved	-	-	-	-
5088000	Unreserved	23,953	174,831	310,493	-
Total Ending Cash and Investments		**23,953**	**174,831**	**310,493**	**-**

City of Raymond
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2018

		415 REGIONAL WWTP
Beginning Cash and Investments		
30810	Reserved	-
30880	Unreserved	-
388 / 588	Prior Period Adjustments, Net	-
Revenues		
310	Taxes	-
320	Licenses and Permits	-
330	Intergovernmental Revenues	549,588
340	Charges for Goods and Services	1,011,204
350	Fines and Penalties	-
360	Miscellaneous Revenues	1,576
Total Revenues:		1,562,368
Expenditures		
510	General Government	-
520	Public Safety	-
530	Utilities	692,011
540	Transportation	-
550	Natural and Economic Environment	-
560	Social Services	-
570	Culture and Recreation	-
Total Expenditures:		692,011
Excess (Deficiency) Revenues over Expenditures:		870,357
Other Increases in Fund Resources		
391-393, 596	Debt Proceeds	-
397	Transfers-In	694,000
385	Special or Extraordinary Items	-
386 / 389	Custodial Activities	-
381, 395, 398	Other Resources	-
Total Other Increases in Fund Resources:		694,000
Other Decreases in Fund Resources		
594-595	Capital Expenditures	58,198
591-593, 599	Debt Service	832,358
597	Transfers-Out	-
585	Special or Extraordinary Items	-
586 / 589	Custodial Activities	-
581	Other Uses	-
Total Other Decreases in Fund Resources:		890,556
Increase (Decrease) in Cash and Investments:		**673,801**
Ending Cash and Investments		
5081000	Reserved	673,801
5088000	Unreserved	-
Total Ending Cash and Investments		**673,801**

City of Raymond
Fiduciary Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2018

		Investment Trust
308	Beginning Cash and Investments	48,677
388 & 588	Prior Period Adjustment, Net	-
310-390	Additions	13,090
510-590	Deductions	12,411
	Net Increase (Decrease) in Cash and Investments:	679
508	Ending Cash and Investments	49,356

The accompanying notes are an integral part of this statement.

City of Raymond

Schedule 01 Footing (unaudited)

For Fiscal Year ended December 31, 2018

Fund	Fund Name	Beginning Fund Balance	Total Revenues	Total Expenditures	Ending Fund Balance	Difference Value
001	CURRENT EXPENSE	257,878	2,581,112	2,285,550	553,441	0
101	CITY STREET FUND	0	178,336	178,336	0	0
111	CAPITAL IMPROVEMENT	61,990	27,890	0	89,880	0
116	FIRE EQUIPMENT	5,523	1,452	662	6,313	0
201	GO FIRE TRUCK	855	33,547	33,743	660	0
320	SPECIAL STREET FUND	195,979	246,006	270,868	171,118	0
401	WATER OPERATING	391,080	1,325,809	1,199,880	517,009	0
403	AMBULANCE	62,264	1,358,565	1,396,876	23,953	0
404	SANITATION FUND	127,891	490,573	443,632	174,831	0
405	WASTEWATER FUND (Raymond)	923,622	428,957	1,042,086	310,493	0
410	THEATER FUND	0	46,145	46,145	0	0
415	REGIONAL WWTP	0	2,256,368	1,582,567	673,801	0
603	CUSTOMER DEPOSITS	48,677	13,090	12,411	49,356	0
	Grand total:	**2,075,761**	**8,987,849**	**8,492,755**	**2,570,855**	**(**

Report based on unaudited annual report submissions as of 5/20/2019

City of Raymond

Fund Balance Comparison (unaudited)

For Fiscal Year ended December 31, 2018

Fund Number	Fund Name	Prior Year Ending Balance	Current Year Beginning Balance
001	CURRENT EXPENSE	253,647	257,878
111	CAPITAL IMPROVEMENT	61,990	61,990
116	FIRE EQUIPMENT	5,523	5,523
201	GO FIRE TRUCK	855	855
320	SPECIAL STREET FUND	195,979	195,979
401	WATER OPERATING	391,080	391,080
403	AMBULANCE	62,264	62,264
404	SANITATION FUND	127,891	127,891
405	WASTEWATER FUND (Raymond)	923,622	923,622
415	REGIONAL WWTP	0	0
603	CUSTOMER DEPOSITS	48,677	48,677
	Grand Total:	**2,071,530**	**2,075,761**

Report based on unaudited annual report submissions as of 4/23/2019

City of Raymond

Interfund Activity (unaudited)

For Fiscal Year ended December 31, 2018

	BASUB	BARS Name	Fund Number	Fund Name	Revenue	Expenditure	Variance
381.20/581.20							
	38120	Interfund Loan Repayment Received	404	SANITATION FUND	35,777	0	
	58120	Interfund Loan Repayments	001	CURRENT EXPENSE	0	35,777	
				Sub-total:	**35,777**	**35,777**	**0**
397/597							
	397	Transfers-In	101	CITY STREET FUND	111,113	0	
	397	Transfers-In	410	THEATER FUND	22,655	0	
	397	Transfers-In	415	REGIONAL WWTP	694,000	0	
	597	Transfers-Out	001	CURRENT EXPENSE	0	111,113	
	597	Transfers-Out	001	CURRENT EXPENSE	0	22,655	
	597	Transfers-Out	405	WASTEWATER FUND (Raymond)	0	694,000	
				Sub-total:	**827,768**	**827,768**	**0**
				Grand total:	**863,545**	**863,545**	**0**

Report based on unaudited annual report submissions as of 5/20/2019

State Treasurer Distributions Check

Entity: City of Raymond

Year: 2018

Account	Account Name	Fund No.	Amount	State Amount	Difference
3131100	Local Retail Sales and Use Tax	001	424,092		
		Total:	**424,092**	**423,704**	**388**
3133100	Hotel/Motel Sales and Use Tax	001	7,005		
		Total:	**7,005**	**7,394**	**-389**
3137100	Criminal Justice Sales and Use Tax	001	33,397		
		Total:	**33,397**	**33,397**	**0**
3172000	Leasehold Excise Tax	001	31,429		
		Total:	**31,429**	**31,429**	**0**
3360071	Multimodal Transportation - Cities	101	4,060		
		Total:	**4,060**	**4,060**	**0**
3360087	Motor Vehicle Fuel Tax - City Streets	101	63,163		
		Total:	**63,163**	**63,163**	**0**
3360098	City-County Assistance	001	96,920		
		Total:	**96,920**	**96,920**	**0**

State Treasurer Distributions Check

Entity: City of Raymond

Year: 2018

3360621	Criminal Justice - Violent Crimes/Population	001	1,000		
		Total:	**1,000**	**1,000**	**0**
3360626	Criminal Justice - Special Programs	001	3,024		
		Total:	**3,024**	**3,024**	**0**
3360642	Marijuana Excise Tax Distribution	001	5,132		
		Total:	**5,132**	**5,132**	**0**
3360651	DUI and Other Criminal Justice Assistance	001	426		
		Total:	**426**	**426**	**0**
3360691	Fire Insurance Premium Tax	001	11,704		
		Total:	**11,704**	**11,704**	**0**
3360694	Liquor/Beer Excise Tax	001	14,584		
		Total:	**14,584**	**14,584**	**0**
3360695	Liquor Control Board Profits	001	23,905		
		Total:	**23,905**	**23,905**	**0**
		Grand Total:	**719,842**	**719,842**	

SCHEDULE OF DISBURSEMENT ACTIVITY

For the Year Ending December 31, 2018

Fund No.	Fund Title	Beginning Outstanding Items 01/01/2018	Issued During the Year	Redeemed During the Year	Canceled During the Year	Ending Outstanding Items 12/31/2018	Prior Year Open Period Items	Current Year Open Period Items	Disbursements 12/31/2018
001	CURRENT EXPENSE	$31,567	$2,235,237	$2,230,807	$0	$35,996	$0	$0	$2,235,237
101	CITY STREET FUND	$1,670	$178,907	$177,999	$0	$2,578	$0	$0	$178,907
116	FIRE EQUIPMENT	$0	$662	$662	$0	$0	$0	$0	$662
201	GO FIRE TRUCK	$0	$33,743	$33,743	$0	$0	$0	$0	$33,743
320	SPECIAL STREET FUND	$0	$270,868	$270,868	$0	$0	$0	$0	$270,868
401	WATER OPERATING	$9,658	$1,202,318	$1,204,276	$0	$7,700	$0	$0	$1,202,318
403	AMBULANCE	$30,971	$1,421,183	$1,423,174	$0	$28,980	$0	$0	$1,421,183
404	SANITATION FUND	$17,589	$445,528	$445,925	$0	$17,193	$0	$0	$445,528
405	WASTEWATER FUND (Raymond)	$12,956	$1,026,371	$1,035,293	$0	$4,034	$0	$0	$1,026,371
410	THEATER FUND	$352	$46,507	$46,464	$0	$396	$0	$0	$46,507
415	REGIONAL WWTP	$0	$905,307	$898,077	$0	$7,230	$0	$0	$905,307
603	CUSTOMER DEPOSITS	$0	$12,411	$12,411	$0	$0	$0	$0	$12,411
605	MUNICIPAL COURT	$0	$160,649	$160,649	$0	$0	$0	$0	$160,649
TOTAL		**$104,763**	**$7,939,691**	**$7,940,347**	**$0**	**$104,107**	**$0**	**$0**	**$7,939,691**

City of Raymond
Schedule of Liabilities
For the Year Ended December 31, 2018

ID. No.	Description	Due Date	Beginning Balance	Additions	Reductions	Ending Balance
General Obligation Debt/Liabilities						
251.12	GO Fire Truck Voted Refund Bond	12/31/2018	33,000	-	33,000	-
	Total General Obligation Debt/Liabilities:		**33,000**	**-**	**33,000**	**-**
Revenue and Other (non G.O.) Debt/Liabilities						
263.99	Bank of the Pacific	4/19/2022	73,525	46,350	21,707	98,168
263.82	PW Trust Fund PR08-951-081	6/1/2028	586,988	-	53,363	533,625
263.82	DOE SRF Loan #L1000028	5/31/2031	1,392,643	-	96,220	1,296,423
263.82	DWSRF Loan DM10-952-029	12/1/2034	2,520,941	-	145,719	2,375,222
263.82	DWSRF Loan DL15-961-068	10/1/2023	302,686	-	28,117	274,569
252.11	USDA-RD Sewer Rev Bond 2012A	12/1/2052	8,245,053	-	160,802	8,084,251
252.11	USDA-RD Sewer Rev Bond 2012B	12/1/2052	7,891,429	-	153,906	7,737,523
264.30	Pension Liabilities		842,352	-	296,117	546,235
259.12	Compensated Absences		171,955	-	5,881	166,074
263.99	Wells Fargo	1/31/2022	22,432	-	4,731	17,701
	Total Revenue and Other (non G.O.) Debt/Liabilities:		**22,050,004**	**46,350**	**966,563**	**21,129,791**
	Total Liabilities:		**22,083,004**	**46,350**	**999,563**	**21,129,791**

MCAG NO. 0552

SCHEDULE 11

City of Raymond

SCHEDULE OF CASH ACTIVITY

For the Year Ended December 31, 2018

Fund Number	Fund Title	Beginning Cash and Investments	Receipts	Transfers-In	Other Revenue	Netted Transactions	Total Increase (4+5+6-7)	Disbursements	Transfers-Out	Other Expenditures	Total Decrease (9+10+11-7)	Ending Cash & Investments (3+8-12)
001	CURRENT EXPENSE	$253,647.29	$2,704,325.54	$0.00	$0.00	$280,130.93	$2,424,194.61	$2,235,236.85	$133,768.24	$36,027.00	$2,124,901.16	$552,940.74
101	CITY STREET FUND	$0.00	$67,793.75	$111,113.17	$0.00	$571.17	$178,335.75	$178,906.92	$0.00	$0.00	$178,335.75	$0.00
111	CAPITAL IMPROVEMENT	$61,990.40	$27,889.94	$0.00	$0.00	$0.00	$27,889.94	$0.00	$0.00	$0.00	$0.00	$89,880.34
116	FIRE EQUIPMENT	$5,523.44	$1,452.17	$0.00	$0.00	$0.00	$1,452.17	$662.15	$0.00	$0.00	$662.15	$6,313.46
201	GO FIRE TRUCK	$855.27	$33,546.92	$0.00	$0.00	$0.00	$33,546.92	$33,742.50	$0.00	$0.00	$33,742.50	$659.69
320	SPECIAL STREET FUND	$195,979.36	$246,005.98	$0.00	$0.00	$0.00	$246,005.98	$270,867.82	$0.00	$0.00	$270,867.82	$171,117.52
401	WATER OPERATING	$391,079.92	$1,339,943.26	$0.00	$20,997.76	$2,438.75	$1,358,502.27	$1,202,318.37	$0.00	$32,693.76	$1,232,573.38	$517,008.81
403	AMBULANCE	$62,264.33	$1,382,871.42	$0.00	$0.00	$24,306.82	$1,358,564.60	$1,421,182.54	$0.00	$0.00	$1,396,875.72	$23,953.21
404	SANITATION FUND	$127,890.92	$450,593.76	$0.00	$41,875.00	$1,896.13	$490,572.63	$445,528.49	$0.00	$0.00	$443,632.36	$174,831.19
405	WASTEWATER FUND (Raymond)	$923,622.06	$1,021,760.35	$0.00	$85,481.65	$678,285.06	$428,956.94	$1,026,370.75	$694,000.00	$0.00	$1,042,085.69	$310,493.31
410	THEATER FUND	$0.00	$23,852.23	$22,655.07	$0.00	$362.23	$46,145.07	$46,507.30	$0.00	$0.00	$46,145.07	$0.00
415	REGIONAL WWTP	$0.00	$964,741.94	$694,000.00	$0.00	($677,259.78)	$2,336,001.72	$905,307.23	$0.00	$79,633.65	$1,662,200.66	$673,801.06
603	CUSTOMER DEPOSITS	$48,676.88	$13,090.00	$0.00	$0.00	$0.00	$13,090.00	$12,411.28	$0.00	$0.00	$12,411.28	$49,355.60
605	MUNICIPAL COURT	$4,231.00	$156,917.65	$0.00	$0.00	$0.00	$156,917.65	$160,648.65	$0.00	$0.00	$160,648.65	$500.00
TOTAL		**$2,075,760.87**	**$8,434,784.91**	**$827,768.24**	**$148,354.41**	**$310,731.31**	**$9,100,176.25**	**$7,939,690.85**	**$827,768.24**	**$148,354.41**	**$8,605,082.19**	**$2,570,854.93**

City of Raymond

SCHEDULE OF STATE FINANCIAL ASSISTANCE (unaudited)

For Fiscal Year ended December 31, 2018

Grantor	Program Title	Identificaton Number	Amount
State Grant from Department of Health			
	EMS TRAUMA CARE GRANT	SFY 2018	1,222
		Sub-total:	**1,222**
State Grant from Transportation Improvement Board (TIB)			
	COMMERCIAL STREE PROJECT	#6-W-971(007)-1	99,838
	PARK AVE. SIDEWALK	#P-W-971(P02)-1	168,328
		Sub-total:	**268,166**
State Grant from Traffic Safety Commission			
	DUI EMPHASIS	20.600	956
	SAFETY EQUIPMENT FUND	20.600	1,400
		Sub-total:	**2,356**
		Grand total:	**271,743**

Report based on unaudited annual report submissions as of 5/20/2019

City of Raymond
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2018

Federal Agency (Pass-Through Agency)	Federal Program	CFDA Number	Other Award Number	Expenditures: From Pass-Through Awards	Expenditures: From Direct Awards	Expenditures: Total	Passed through to Subrecipients	Note
Drinking Water State Revolving Fund Cluster								
ENVIRONMENTAL PROTECTION AGENCY, ENVIRONMENTAL PROTECTION AGENCY (via DEPARTMENT OF HEALTH)	Capitalization Grants for Drinking Water State Revolving Funds	66.468	DL15-961-068	107,273	-	107,273	-	3
	Total Drinking Water State Revolving Fund Cluster:			**107,273**	**-**	**107,273**	**-**	
	Total Federal Awards Expended:			**107,273**	**-**	**107,273**	**-**	

The accompanying notes are an integral part of this schedule.

MCAG NO. **0552** SCHEDULE 19

CITY OF RAYMOND

LABOR RELATIONS CONSULTANT(S)

For the Year Ended December 31, 2018

Has your government engaged labor relations consultants? **NO**

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

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 Compensations Allowed _____ NA Duration Of Service _____ Services Provided _____ _____