

City of Raymond

2020 ANNUAL REPORT



**230 SECOND ST.
RAYMOND, WA 98577**

**PREPARED BY: GRETCHEN SAGEN, MMC
CLERK/TREASURER**

**CITY OF RAYMOND
2020 FINANCIAL REPORT
ELECTED OFFICIALS**

	<u>NAME</u>	<u>TERM</u>	<u>EXPIRATION</u>
MAYOR	TONY NORDIN	4	12/31/2021
COUNCIL NO. 1	RYAN PORTER	4	12/31/2021
COUNCIL NO. 2	HEIDI WORLTON	4	12/31/2021(appointed)
COUNCIL NO. 3	COLBY ROGERS	4	12/31/2023
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	12/31/2023
COUNCIL NO. 7	STEVE JONES	4	12/31/2021(appointed)

APPOINTED OFFICIALS

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

POPULATION:	2,910
CURRENT ASSESSED VALUE:	\$173,103,845
DATE OF INCORPORATION:	AUGUST 1907
COUNCIL MEETING:	1 ST & 3 RD MONDAYS

**ANNUAL REPORT DISCLOSURE FORM
MCAG NO. 0552**

CITY OF RAYMOND

2020 ANNUAL REPORT

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

		Total for All Funds (Memo Only)	001 CURRENT EXPENSE	101 CITY STREET FUND	111 CAPITAL IMPROVEMENT
Beginning Cash and Investments					
308	Beginning Cash and Investments	3,615,803	840,576	-	117,800
388 / 588	Net Adjustments	-	-	-	-
Revenues					
310	Taxes	1,951,467	1,918,513	-	32,954
320	Licenses and Permits	113,062	113,062	-	-
330	Intergovernmental Revenues	2,006,112	297,667	57,076	-
340	Charges for Goods and Services	3,952,064	41,695	-	-
350	Fines and Penalties	38,773	33,015	-	-
360	Miscellaneous Revenues	73,095	40,096	811	640
Total Revenues:		8,134,573	2,444,048	57,887	33,594
Expenditures					
510	General Government	307,939	307,939	-	-
520	Public Safety	2,774,085	1,321,910	-	-
530	Utilities	2,544,906	-	-	-
540	Transportation	210,977	-	210,977	-
550	Natural/Economic Environment	31,172	31,172	-	-
560	Social Services	-	-	-	-
570	Culture and Recreation	236,386	236,386	-	-
Total Expenditures:		6,105,465	1,897,407	210,977	-
Excess (Deficiency) Revenues over Expenditures:		2,029,108	546,641	(153,090)	33,594
Other Increases in Fund Resources					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	225,928	23,099	153,086	-
385	Special or Extraordinary Items	5,700	-	-	-
381, 382, 389, 395, 398	Other Resources	16,334	15,034	-	-
Total Other Increases in Fund Resources:		247,962	38,133	153,086	-
Other Decreases in Fund Resources					
594-595	Capital Expenditures	559,554	429,450	-	-
591-593, 599	Debt Service	1,059,826	39,611	-	-
597	Transfers-Out	176,343	176,208	-	-
585	Special or Extraordinary Items	-	-	-	-
581, 582, 589	Other Uses	-	-	-	-
Total Other Decreases in Fund Resources:		1,795,723	645,269	-	-
Increase (Decrease) in Cash and Investments:		481,347	(60,495)	(4)	33,594
Ending Cash and Investments					
50821	Nonspendable	-	-	-	-
50831	Restricted	438,039	-	-	136,395
50841	Committed	1,184,666	425	-	-
50851	Assigned	1,854,797	160,000	-	15,000
50891	Unassigned	619,652	619,652	-	-
Total Ending Cash and Investments		4,097,154	780,077	-	151,395

The accompanying notes are an integral part of this statement.

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

		116 FIRE EQUIPMENT	320 SPECIAL STREET FUND	401 WATER OPERATING
Beginning Cash and Investments				
308	Beginning Cash and Investments	9,973	259,911	665,833
388 / 588	Net Adjustments	-	-	-
Revenues				
310	Taxes	-	-	-
320	Licenses and Permits	-	-	-
330	Intergovernmental Revenues	-	38,395	5,013
340	Charges for Goods and Services	-	-	1,386,342
350	Fines and Penalties	-	-	2,056
360	Miscellaneous Revenues	190	-	10,415
Total Revenues:		190	38,395	1,403,826
Expenditures				
510	General Government	-	-	-
520	Public Safety	-	-	-
530	Utilities	-	-	963,146
540	Transportation	-	-	-
550	Natural/Economic Environment	-	-	-
560	Social Services	-	-	-
570	Culture and Recreation	-	-	-
Total Expenditures:		-	-	963,146
Excess (Deficiency) Revenues over Expenditures:		190	38,395	440,680
Other Increases in Fund Resources				
391-393, 596	Debt Proceeds	-	-	-
397	Transfers-In	-	-	49,609
385	Special or Extraordinary Items	-	-	3,700
381, 382, 389, 395, 398	Other Resources	-	-	1,300
Total Other Increases in Fund Resources:		-	-	54,609
Other Decreases in Fund Resources				
594-595	Capital Expenditures	738	22,511	66,978
591-593, 599	Debt Service	-	-	189,991
597	Transfers-Out	-	-	135
585	Special or Extraordinary Items	-	-	-
581, 582, 589	Other Uses	-	-	-
Total Other Decreases in Fund Resources:		738	22,511	257,104
Increase (Decrease) in Cash and Investments:		(548)	15,884	238,185
Ending Cash and Investments				
50821	Nonspendable	-	-	-
50831	Restricted	-	-	-
50841	Committed	9,426	270,795	904,020
50851	Assigned	-	5,000	-
50891	Unassigned	-	-	-
Total Ending Cash and Investments		9,426	275,795	904,020

The accompanying notes are an integral part of this statement.

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

		403 AMBULANCE	404 SANITATION FUND	405 WASTEWATER FUND
Beginning Cash and Investments				
308	Beginning Cash and Investments	329,123	183,721	1,208,866
388 / 588	Net Adjustments	-	-	-
Revenues				
310	Taxes	-	-	-
320	Licenses and Permits	-	-	-
330	Intergovernmental Revenues	1,012,626	1,720	593,615
340	Charges for Goods and Services	395,223	483,646	1,645,158
350	Fines and Penalties	-	1,848	1,854
360	Miscellaneous Revenues	10,248	2,792	7,903
Total Revenues:		1,418,097	490,006	2,248,530
Expenditures				
510	General Government	-	-	-
520	Public Safety	1,452,175	-	-
530	Utilities	-	449,730	1,132,030
540	Transportation	-	-	-
550	Natural/Economic Environment	-	-	-
560	Social Services	-	-	-
570	Culture and Recreation	-	-	-
Total Expenditures:		1,452,175	449,730	1,132,030
Excess (Deficiency) Revenues over Expenditures:		(34,078)	40,276	1,116,500
Other Increases in Fund Resources				
391-393, 596	Debt Proceeds	-	-	-
397	Transfers-In	-	67	67
385	Special or Extraordinary Items	-	-	2,000
381, 382, 389, 395, 398	Other Resources	-	-	-
Total Other Increases in Fund Resources:		-	67	2,067
Other Decreases in Fund Resources				
594-595	Capital Expenditures	-	-	39,877
591-593, 599	Debt Service	-	-	830,224
597	Transfers-Out	-	-	-
585	Special or Extraordinary Items	-	-	-
581, 582, 589	Other Uses	-	-	-
Total Other Decreases in Fund Resources:		-	-	870,101
Increase (Decrease) in Cash and Investments:		(34,078)	40,343	248,466
Ending Cash and Investments				
50821	Nonspendable	-	-	-
50831	Restricted	-	-	301,644
50841	Committed	-	-	-
50851	Assigned	295,044	224,064	1,155,689
50891	Unassigned	-	-	-
Total Ending Cash and Investments		295,044	224,064	1,457,333

The accompanying notes are an integral part of this statement.

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

		Total for All Funds (Memo Only)	Investment Trust	Custodial
308	Beginning Cash and Investments	48,307	49,771	(1,464)
388 & 588	Net Adjustments	(49,609)	(49,609)	-
310-390	Additions	111,313	12,675	98,638
510-590	Deductions	108,315	12,837	95,478
	Net Increase (Decrease) in Cash and Investments:	2,998	(162)	3,160
508	Ending Cash and Investments	1,695	-	1,695

The accompanying notes are an integral part of this statement.

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, 2020

GOVERNMENT INFORMATION:

Official Mailing Address: 230 Second Street, Raymond, WA 98577
Official Web Site: cityofraymond.com
Official E-mail Address: gsagen@cityofraymond.com

PREPARER INFORMATION and CERTIFICATION:

Prepared By: Gretchen Sagen, Clerk-Treasurer, CMC
Telephone No: 360-942-4105
Fax Number: 360-942-4137
E-mail Address: gsagen@cityofraymond.com

I do hereby certify this 21st day of May 2021 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 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

NOTES TO FINANCIAL STATEMENTS

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CITY OF RAYMOND

NOTES TO FINANCIAL STATEMENTS JANUARY 1, 2020 THROUGH DECEMBER 31, 2020

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 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 of Raymond 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 shown 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 more than 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 5, *Debt Service Requirements*)

G. Reserved 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 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.

Restrictions and commitments 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 and Hotel/Motel 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 2020 was \$117,800.35; ending cash was \$151,394.84.

Fund 116 Fire Equipment Fund beginning and ending balances are considered committed 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 2020 was \$9,973.46; ending cash was \$9,425.84.

Fund 320 Special Street Construction Fund beginning and ending balances are considered committed 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 2020 was \$259,911.21; ending cash was \$275,795.18.

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 cash for 2020 was \$713,168.96; ending restricted cash (USDA) was \$353,260.80 and \$497,015.88 was assigned. For reporting purposes, I combined it with Fund 405 on Schedule 01 so this can present an accurate view to the public.

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 Interlocal Cooperation Act. The AWC RMSA was formed on January 1, 1989, when 32 municipalities in the State of Washington joined by signing an Interlocal Governmental Agreement to pool their self-insured losses and jointly purchase insurance and administrative services. As of December 31, 2020, 103 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, except for 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 National League of Cities Mutual Insurance Company (NLC MIC) 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 Hallmark Specialty Insurance Company. Since AWC RMSA is a cooperative program, there is joint liability among the participating members. The reinsurance coverage is purchased through NLC MIC and excess property coverage is purchased through Lexington Insurance Company and CHUBB in 2020, AWC RMSA carried a retention of \$200,000, NLC MIC reinsures up to \$3 million, Lexington provides excess insurance up to \$50 million, 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 Interlocal Governmental Agreement.

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

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

NOTE 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

A. Deposits

Cash on hand on December 31, 2020 was \$1,848,848.79. The carrying amount of the City of Raymond's deposits, including certificates of deposit, was \$2,250,000 and the bank balance was \$535,945.75.

Investments are reported at original cost. Deposits and investments by type on December 31, 2020 are as follows:

<u>Type of Investment</u>	<u>Balance</u>
First Interstate Bank – Operating Account	\$535,945.75
*includes Court & petty cash fund	
LGIP – State Investment Pool	\$1,296,870.15
Raymond Federal – CD	\$250,000.00
Security State Bank – CDBG Fund	\$16,032.89
TVI Investments – General	<u>\$2,000,000.00</u>
Total	\$4,098,848.79

It is the cities policy to invest all temporary cash surpluses. The interest on these investments is put into current expense.

Investments in the State Local Government Investment Pool (LGIP).

The City of Raymond is a voluntary participant in the Local Government Investment Pool, an external investment pool operated by the Washington State Treasurer. The pool is not rated and not registered with the SEC. Rather, oversight is provided by the State Finance Committee in accordance with Chapter 43.250 RCW. Investments in the LGIP are reported at amortized cost, which is the same as the value of the pool per share. The LGIP does not impose any restrictions on participant withdrawals.

The Office of the State Treasurer prepares a stand-alone financial report for the pool. A copy of the report is available from the Office of the State Treasurer, PO Box 40200, Olympia, Washington 98504-0200, online at www.tre.wa.gov.

Custodial Credit Risk

Custodial credit risk for deposits is the risk that, in even of failure of a depository financial institution, the city would not be able to recover deposits or would not be able to recover collateral securities that are in possession of an outside party. The city deposits and certificates of deposit are mostly covered by the federal depository insurance or by collateral held in a multiple financial institution collateral pool administered by the Washington Public Deposit Protection

Commission (PDPC). All investments are insured, registered, or held by the city or it is agent in the government's name.

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 2020 was \$3.029708 per \$1,000 on an assessed valuation of \$173,103,845 for a total regular levy of \$491,200.

NOTE 5 – 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, 2020.

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

Year	Principal	Interest	Total
2020	\$766,389	\$378,618	\$1,145,007
2021	\$775,885	\$365,376	\$1,141,261
2022	\$690,737	\$352,037	\$1,042,774
2023	\$664,584	\$340,202	\$1,004,786
2024	\$663,698	\$328,628	\$ 992,326
2025-2029	\$3,377,369	\$1,469,916	\$4,847,285
2030-2034	\$3,010,118	\$1,187,030	\$4,197,148
2035-2039	\$2,352,309	\$ 927,421	\$3,279,730
2040-2044	\$2,614,537	\$ 665,193	\$3,279,730
2045-2049	\$2,905,997	\$ 373,734	\$3,279,730
2050-2052	\$1,896,869	\$ 64,960	\$1,961,829
Totals	\$19,718,490	\$6,453,115	\$26,171,605

NOTE 6 – 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.

On June 30, 2020, (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	\$53,135	.007332%	\$258,859
PERS 2/3	\$88,410	.009597%	\$122,740
LEOFF 1	0	.004424%	(83,548)
LEOFF 2	\$60,600.82	.030979%	(631,926)

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. As of December 31, 2020, there were two 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. (The City of Raymond pays health insurance premiums to Northwest Fire Firefighters Trust). Total cost to the City for 2020 was \$24,454.92.

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 7 – 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 2020 were as follows:

Fund/Department	Final Appropriated	Actual Expenditures	Variance
Current Expense	\$3,412,200.00	\$3,283,825.90	\$128,374.10
Street Fund	\$226,000.00	\$210,973.98	\$15,026.02
Capital Improvement	\$155,500.00	\$151,394.84	\$4,105.16
Fire Equip Fund	\$11,000.00	\$10,163.46	\$836.54
Special Street Fund	\$307,000.00	\$298,306.21	\$8,693.79
Water Operating Fund	\$2,246,500.00	\$2,087,508.90	\$158,991.10
Ambulance	\$1,905,200.00	\$1,747,219.55	\$157,980.45
Sanitation Fund	\$691,500.00	\$673,795.01	\$17,704.99
Raymond Sewer Fund	\$1,134,500.00	\$1,12,391.28	\$14,108.72
Theater Fund	\$136,160.00	\$54,518.01	\$81,641.99
Regional WWTP	\$2,890,500.00	\$2,820,792.09	\$69,707.91
GRAND TOTAL:	\$13,116,060.00	\$12,458,889.23	\$657,170.77

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 Council.

NOTE 8 – COVID-19 PANDEMIC

In February 2020, the Governor of the State of Washington declared a state of emergency in response to the spread of a deadly new virus. In the weeks following the declaration, precautionary measures to slow the spread of the virus have been ordered. These measures include closing schools, colleges, and universities, cancelling public events, limiting public and private gatherings and restricting business operations, travel and non-essential activities. On March 25, 2020, the Mayor signed a Proclamation of Local Emergency modifying working hours of operation at all city facilities that are open to the public. As of May 1, 2020, Governor of the State of Washington "Stay Home, Stay Safe" policy was still in order until December 31, 2020. The length of time these measures will continue to be in place, and the full extent of the financial impact on the City of Raymond is unknown at this time.

NOTE 9 – OTHER DISCLOSURES

The City of Raymond was awarded another Construction Loan (DWL25292) from Drinking Water State Revolving Fund (DWSRF) in 2020 for the Raymond Heights Reservoir Rehabilitation Project in the amount of \$1,040,300. Loan term is 20 years at 1.75% interest rate. The City will start construction in 2021.

The City of Raymond City Council passed Ordinance #1893 "Proposition for General Obligation Bonds for the purchase of a new fire engine in the amount of \$525,000 on November 16, 2020. The vote went out to the people in a special election on February 9, 2021. The levy passed with a 76%. Pacific County will start collecting the taxes in June of 2022.

CITY OF RAYMOND
NOTES TO THE FEDERAL SCHEDULE OF FINANCIAL ASSISTANCE
(Schedule 16)
JANUARY 1, 2020 THROUGH DECEMBER 31, 2020

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 – REVOLVING LOAN – PROGRAM INCOME

The City of Raymond was awarded another Revolving Construction Loan (DWL25292) from Drinking Water State Revolving Fund (DWSRF) in 2020 for the Raymond Heights Reservoir Rehabilitation Project in the amount of \$1,040,300. Loan term is 20 years at 1.75% interest rate. The City will start construction in 2021.

NOTE 4 – FEDERAL LOANS/GRANTS

The City of Raymond was awarded a CDBG Grant from the Department of Commerce on September 13, 2019. This grant was authorized by the federal Department of Housing and Urban Development to provide funds to units of local government to undertake and/or carry out special projects. The grant is for the New Willapa Center Community Facility with the Joint Pacific County Housing Authority. The amount of the grant is \$750,000. The CFDA number is 14.228. The end date of this grant is 1/31/2023.

The City was also awarded a COVID 19-Coronavirus Relief Fund grant via Washington Department of Commerce from the Department of the Treasury for \$129,775 during the period of March 1, 2020 through November 30, 2020. We expended all the grant except for \$29,347. The CFDA # is 21.019

Our Raymond Fire/Ambulance Department received a stimulus payment entitled, "COVID 19-Provider Relief Fund", in the amount of \$17,606 on April 29, 2020 from U.S. Department of Health & Human Services. CFDA # is 93.498 with a reference number HHS-49565039538.

We received a STOP GRANT from the Department of Justice via Crisis Support in the amount of \$3,467. This is a pass-through to subrecipients grant with CFDA # 16.588.

City of Raymond

Schedule 01

For the year ended December 31, 2020

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0552	001	CURRENT EXPENSE	3111000	Property Tax	\$496,407
0552	001	CURRENT EXPENSE	3111002	Property Tax	\$538
0552	001	CURRENT EXPENSE	3131100	Local Retail Sales and Use Tax	\$439,000
0552	001	CURRENT EXPENSE	3133100	Hotel/Motel Sales and Use Tax	\$6,592
0552	001	CURRENT EXPENSE	3137100	Criminal Justice Sales and Use Tax	\$44,374
0552	001	CURRENT EXPENSE	3161000	Business and Occupation Taxes	\$350,061
0552	001	CURRENT EXPENSE	3164100	Business and Occupation Taxes on Utilities	\$240,131
0552	001	CURRENT EXPENSE	3164200	Business and Occupation Taxes on Utilities	\$113,315
0552	001	CURRENT EXPENSE	3164300	Business and Occupation Taxes on Utilities	\$116,335
0552	001	CURRENT EXPENSE	3164600	Business and Occupation Taxes on Utilities	\$37,521
0552	001	CURRENT EXPENSE	3164700	Business and Occupation Taxes on Utilities	\$40,882
0552	001	CURRENT EXPENSE	3168100	Gambling Tax - Punch Boards and Pull Tabs	\$1,801
0552	001	CURRENT EXPENSE	3172000	Leasehold Excise Tax	\$31,544
0552	001	CURRENT EXPENSE	3181100	Admissions Tax	\$12
0552	001	CURRENT EXPENSE	3219100	Franchise Fees and Royalties	\$30,459
0552	001	CURRENT EXPENSE	3219900	Other Business Licenses and Permits	\$57,250
0552	001	CURRENT EXPENSE	3221000	Buildings, Structures and Equipment	\$24,746
0552	001	CURRENT EXPENSE	3223000	Animal Licenses	\$280
0552	001	CURRENT EXPENSE	3229000	Other Non-Business Licenses and Permits	\$327

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0552	001	CURRENT EXPENSE	3332060	Federal Indirect Grant from Department of Transportation	\$3,467
0552	001	CURRENT EXPENSE	3332100	Federal Indirect Grant from Department of Treasury	\$8,009
0552	001	CURRENT EXPENSE	3350091	PUD Privilege Tax	\$29,048
0552	001	CURRENT EXPENSE	3360098	City-County Assistance	\$109,309
0552	001	CURRENT EXPENSE	3360621	Criminal Justice - Violent Crimes/Population	\$1,000
0552	001	CURRENT EXPENSE	3360626	Criminal Justice - Special Programs	\$3,235
0552	001	CURRENT EXPENSE	3360642	Marijuana Excise Tax Distribution	\$3,301
0552	001	CURRENT EXPENSE	3360651	DUI and Other Criminal Justice Assistance	\$419
0552	001	CURRENT EXPENSE	3360691	Fire Insurance Premium Tax	\$12,587
0552	001	CURRENT EXPENSE	3360694	Liquor/Beer Excise Tax	\$18,184
0552	001	CURRENT EXPENSE	3360695	Liquor Control Board Profits	\$23,158
0552	001	CURRENT EXPENSE	3370000	Local Grants, Entitlements and Other Payments	\$62,940
0552	001	CURRENT EXPENSE	3370000	Local Grants, Entitlements and Other Payments	\$23,010
0552	001	CURRENT EXPENSE	3413300	District/Municipal Court - Administrative Fees	\$758
0552	001	CURRENT EXPENSE	3418100	Data/Word Processing, Printing, Duplicating and IT Services	\$129
0552	001	CURRENT EXPENSE	3421000	Law Enforcement Services	\$398
0552	001	CURRENT EXPENSE	3423300	Detention and Correction Services	\$1,547
0552	001	CURRENT EXPENSE	3423700	Detention and Correction Services	\$270
0552	001	CURRENT EXPENSE	3424000	Protective Inspection Services	\$38,353
0552	001	CURRENT EXPENSE	3458100	Zoning and Subdivision Services	\$100
0552	001	CURRENT EXPENSE	3474000	Event Admission Fees	\$140

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0552	001	CURRENT EXPENSE	3523000	Proof of Motor Vehicle Insurance	\$25
0552	001	CURRENT EXPENSE	3531000	Traffic Infraction Penalties	\$21,026
0552	001	CURRENT EXPENSE	3537000	Non-Traffic Infraction Penalties	\$55
0552	001	CURRENT EXPENSE	3552000	Driving Under Influence (DUI) Fines	\$3,433
0552	001	CURRENT EXPENSE	3558000	Other Criminal Traffic Misdemeanor Fines	\$4,270
0552	001	CURRENT EXPENSE	3569000	Other Criminal Non-Traffic Fines	\$3,600
0552	001	CURRENT EXPENSE	3573700	District/Municipal Court Cost Recoupments	\$606
0552	001	CURRENT EXPENSE	3611100	Investment Earnings	\$15,969
0552	001	CURRENT EXPENSE	3614000	Other Interest	\$581
0552	001	CURRENT EXPENSE	3621000	Rents and Leases	\$2,400
0552	001	CURRENT EXPENSE	3624000	Rents and Leases	\$1,918
0552	001	CURRENT EXPENSE	3625000	Rents and Leases	\$287
0552	001	CURRENT EXPENSE	3628000	Rents and Leases	\$796
0552	001	CURRENT EXPENSE	3670020	Contributions and Donations from Nongovernmental Sources	\$93
0552	001	CURRENT EXPENSE	3671100	Contributions and Donations from Nongovernmental Sources	\$9,110
0552	001	CURRENT EXPENSE	3694000	Judgments and Settlements	\$225
0552	001	CURRENT EXPENSE	3699100	Miscellaneous Other	\$60
0552	001	CURRENT EXPENSE	3699100	Miscellaneous Other	\$8,657
0552	101	CITY STREET FUND	3360071	Multimodal Transportation - Cities	\$3,933
0552	101	CITY STREET FUND	3360087	Motor Vehicle Fuel Tax - City Streets	\$53,143
0552	101	CITY STREET FUND	3699100	Miscellaneous Other	\$811
0552	111	CAPITAL IMPROVEMENT	3083100	Restricted Cash and Investments - Beginning	\$117,800
0552	111	CAPITAL IMPROVEMENT	3183400	REET 1 - First Quarter Percent	\$32,954

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0552	111	CAPITAL IMPROVEMENT	3699100	Miscellaneous Other	\$640
0552	116	FIRE EQUIPMENT	3084100	Committed Cash and Investments - Beginning	\$9,973
0552	116	FIRE EQUIPMENT	3671100	Contributions and Donations from Nongovernmental Sources	\$190
0552	320	SPECIAL STREET FUND	3083100	Restricted Cash and Investments - Beginning	\$259,911
0552	320	SPECIAL STREET FUND	3370000	Local Grants, Entitlements and Other Payments	\$38,395
0552	401	WATER OPERATING	3085100	Assigned Cash and Investments - Beginning	\$665,833
0552	401	WATER OPERATING	3332100	Federal Indirect Grant from Department of Treasury	\$5,013
0552	401	WATER OPERATING	3434000	Water Sales and Services	\$1,380,357
0552	401	WATER OPERATING	3434000	Water Sales and Services	\$5,985
0552	401	WATER OPERATING	3599000	Non-Court Fines and Penalties	\$2,056
0552	401	WATER OPERATING	3699100	Miscellaneous Other	\$10,415
0552	403	AMBULANCE	3085100	Assigned Cash and Investments - Beginning	\$329,123
0552	403	AMBULANCE	3329210	COVID-19 Non-Grant Assistance	\$17,606
0552	403	AMBULANCE	3329340	Ground Emergency Medical Transportation (GEMT) Payment Program	\$131,030
0552	403	AMBULANCE	3332100	Federal Indirect Grant from Department of Treasury	\$3,271
0552	403	AMBULANCE	3340490	State Grant from Department of Health	\$1,260
0552	403	AMBULANCE	3370000	Local Grants, Entitlements and Other Payments	\$859,459
0552	403	AMBULANCE	3422100	Fire Protection and Emergency Medical Services	\$4,784
0552	403	AMBULANCE	3424000	Protective Inspection Services	\$300

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0552	403	AMBULANCE	3426000	Ambulance Services	\$390,139
0552	403	AMBULANCE	3611000	Investment Earnings	\$716
0552	403	AMBULANCE	3699100	Miscellaneous Other	\$9,532
0552	404	SANITATION FUND	3085100	Assigned Cash and Investments - Beginning	\$183,721
0552	404	SANITATION FUND	3332100	Federal Indirect Grant from Department of Treasury	\$1,720
0552	404	SANITATION FUND	3437000	Solid Waste Sales and Services	\$483,646
0552	404	SANITATION FUND	3599000	Non-Court Fines and Penalties	\$1,848
0552	404	SANITATION FUND	3699100	Miscellaneous Other	\$2,792
0552	405	WASTEWATER FUND (Raymond)	3085100	Assigned Cash and Investments - Beginning	\$1,208,866
0552	405	WASTEWATER FUND (Raymond)	3332100	Federal Indirect Grant from Department of Treasury	\$8,248
0552	405	WASTEWATER FUND (Raymond)	3370000	Local Grants, Entitlements and Other Payments	\$585,367
0552	405	WASTEWATER FUND (Raymond)	3435000	Sewer/Reclaimed Water Sales and Services	\$1,588,389
0552	405	WASTEWATER FUND (Raymond)	3435000	Sewer/Reclaimed Water Sales and Services	\$56,769
0552	405	WASTEWATER FUND (Raymond)	3599000	Non-Court Fines and Penalties	\$1,854
0552	405	WASTEWATER FUND (Raymond)	3699100	Miscellaneous Other	\$3,353
0552	405	WASTEWATER FUND (Raymond)	3699100	Miscellaneous Other	\$4,550
0552	603	CUSTOMER DEPOSITS	3083100	Restricted Cash and Investments - Beginning	\$49,771
0552	633	COURT TRUST FUND	3083100	Restricted Cash and Investments - Beginning	(\$1,464)
0552	001	CURRENT EXPENSE	3089100	Unassigned Cash and Investments - Beginning	\$840,576
0552	001	CURRENT EXPENSE	5116010	Legislative Activities	\$25,010
0552	001	CURRENT EXPENSE	5116020	Legislative Activities	\$1,979
0552	001	CURRENT EXPENSE	5116030	Legislative Activities	\$31
0552	001	CURRENT EXPENSE	5116040	Legislative Activities	\$2,448

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0552	001	CURRENT EXPENSE	5116040	Legislative Activities	\$51
0552	001	CURRENT EXPENSE	5116040	Legislative Activities	\$115
0552	001	CURRENT EXPENSE	5116040	Legislative Activities	\$1
0552	001	CURRENT EXPENSE	5116040	Legislative Activities	\$24
0552	001	CURRENT EXPENSE	5116040	Legislative Activities	\$1,620
0552	001	CURRENT EXPENSE	5125010	Municipal Court	\$30,612
0552	001	CURRENT EXPENSE	5125020	Municipal Court	\$4,944
0552	001	CURRENT EXPENSE	5125030	Municipal Court	\$393
0552	001	CURRENT EXPENSE	5125040	Municipal Court	\$34,380
0552	001	CURRENT EXPENSE	5125040	Municipal Court	\$434
0552	001	CURRENT EXPENSE	5125040	Municipal Court	\$32
0552	001	CURRENT EXPENSE	5125040	Municipal Court	\$1,966
0552	001	CURRENT EXPENSE	5142010	Financial Services	\$29,353
0552	001	CURRENT EXPENSE	5142020	Financial Services	\$14,159
0552	001	CURRENT EXPENSE	5142030	Financial Services	\$2,479
0552	001	CURRENT EXPENSE	5142040	Financial Services	\$4,408
0552	001	CURRENT EXPENSE	5142040	Financial Services	\$2,119
0552	001	CURRENT EXPENSE	5142040	Financial Services	\$943
0552	001	CURRENT EXPENSE	5142040	Financial Services	\$612
0552	001	CURRENT EXPENSE	5142040	Financial Services	\$52,000
0552	001	CURRENT EXPENSE	5142040	Financial Services	\$101
0552	001	CURRENT EXPENSE	5142040	Financial Services	\$7,807
0552	001	CURRENT EXPENSE	5144040	Election Services	\$891
0552	001	CURRENT EXPENSE	5149040	Voters Registration Services	\$24,543
0552	001	CURRENT EXPENSE	5153140	Internal Legal Services - Advice	\$13,500
0552	001	CURRENT EXPENSE	5172120	Pension and Other Benefit Payments to Retirees	\$24,455
0552	001	CURRENT EXPENSE	5183030	Maintenance/Security/Insurance/Janitorial Services	\$1,110
0552	001	CURRENT EXPENSE	5183040	Maintenance/Security/Insurance/Janitorial Services	\$1,851

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0552	001	CURRENT EXPENSE	5183040	Maintenance/Security/Insurance/Janitorial Services	\$193
0552	001	CURRENT EXPENSE	5183040	Maintenance/Security/Insurance/Janitorial Services	\$1,881
0552	001	CURRENT EXPENSE	5183040	Maintenance/Security/Insurance/Janitorial Services	\$447
0552	001	CURRENT EXPENSE	5183040	Maintenance/Security/Insurance/Janitorial Services	\$47
0552	001	CURRENT EXPENSE	5186340	General Grants, Financial Assistance and Other Distributions to Others	\$21,000
0552	001	CURRENT EXPENSE	5217010	Traffic Policing	\$486,921
0552	001	CURRENT EXPENSE	5217010	Traffic Policing	\$49,597
0552	001	CURRENT EXPENSE	5217020	Traffic Policing	\$216,480
0552	001	CURRENT EXPENSE	5217030	Traffic Policing	\$5,413
0552	001	CURRENT EXPENSE	5217030	Traffic Policing	\$13,903
0552	001	CURRENT EXPENSE	5217030	Traffic Policing	\$10,851
0552	001	CURRENT EXPENSE	5217030	Traffic Policing	\$25,460
0552	001	CURRENT EXPENSE	5217040	Traffic Policing	\$14,707
0552	001	CURRENT EXPENSE	5217040	Traffic Policing	\$4,775
0552	001	CURRENT EXPENSE	5217040	Traffic Policing	\$57,751
0552	001	CURRENT EXPENSE	5217040	Traffic Policing	\$9,122
0552	001	CURRENT EXPENSE	5217040	Traffic Policing	\$4,889
0552	001	CURRENT EXPENSE	5217040	Traffic Policing	\$10,156
0552	001	CURRENT EXPENSE	5217040	Traffic Policing	\$5,743
0552	001	CURRENT EXPENSE	5217040	Traffic Policing	\$15,072
0552	001	CURRENT EXPENSE	5217040	Traffic Policing	\$1,490
0552	001	CURRENT EXPENSE	5217040	Traffic Policing	\$2,685
0552	001	CURRENT EXPENSE	5222010	Fire Suppression and Emergency Medical Services	\$175,904
0552	001	CURRENT EXPENSE	5222010	Fire Suppression and Emergency Medical Services	\$1,046

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0552	001	CURRENT EXPENSE	5222010	Fire Suppression and Emergency Medical Services	\$9,597
0552	001	CURRENT EXPENSE	5222020	Fire Suppression and Emergency Medical Services	\$95,167
0552	001	CURRENT EXPENSE	5222020	Fire Suppression and Emergency Medical Services	\$5,558
0552	001	CURRENT EXPENSE	5222030	Fire Suppression and Emergency Medical Services	\$741
0552	001	CURRENT EXPENSE	5222030	Fire Suppression and Emergency Medical Services	\$3,116
0552	001	CURRENT EXPENSE	5222030	Fire Suppression and Emergency Medical Services	\$2,318
0552	001	CURRENT EXPENSE	5222030	Fire Suppression and Emergency Medical Services	\$4,869
0552	001	CURRENT EXPENSE	5222040	Fire Suppression and Emergency Medical Services	\$23,346
0552	001	CURRENT EXPENSE	5222040	Fire Suppression and Emergency Medical Services	\$2,273
0552	001	CURRENT EXPENSE	5222040	Fire Suppression and Emergency Medical Services	\$1,833
0552	001	CURRENT EXPENSE	5222040	Fire Suppression and Emergency Medical Services	\$5,440
0552	001	CURRENT EXPENSE	5222040	Fire Suppression and Emergency Medical Services	\$40,457
0552	001	CURRENT EXPENSE	5222040	Fire Suppression and Emergency Medical Services	\$62
0552	001	CURRENT EXPENSE	5251040	Administration	\$15,168
0552	001	CURRENT EXPENSE	5537040	Pollution Control and Remediation	\$2,351
0552	001	CURRENT EXPENSE	5543030	Animal Control	\$69
0552	001	CURRENT EXPENSE	5543040	Animal Control	\$49
0552	001	CURRENT EXPENSE	5573040	Tourism	\$2,760

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0552	001	CURRENT EXPENSE	5573040	Tourism	\$100
0552	001	CURRENT EXPENSE	5585010	Building Permits and Plan Reviews	\$10,265
0552	001	CURRENT EXPENSE	5585020	Building Permits and Plan Reviews	\$5,168
0552	001	CURRENT EXPENSE	5585030	Building Permits and Plan Reviews	\$1,942
0552	001	CURRENT EXPENSE	5585040	Building Permits and Plan Reviews	\$212
0552	001	CURRENT EXPENSE	5585040	Building Permits and Plan Reviews	\$1,090
0552	001	CURRENT EXPENSE	5585040	Building Permits and Plan Reviews	\$3,316
0552	001	CURRENT EXPENSE	5586030	Planning	\$66
0552	001	CURRENT EXPENSE	5586040	Planning	\$276
0552	001	CURRENT EXPENSE	5586040	Planning	\$8
0552	001	CURRENT EXPENSE	5586040	Planning	\$2,000
0552	001	CURRENT EXPENSE	5586040	Planning	\$1,500
0552	001	CURRENT EXPENSE	5725030	Facilities	\$81
0552	001	CURRENT EXPENSE	5725040	Facilities	\$2,478
0552	001	CURRENT EXPENSE	5725040	Facilities	\$1
0552	001	CURRENT EXPENSE	5725040	Facilities	\$5,122
0552	001	CURRENT EXPENSE	5725040	Facilities	\$6,486
0552	001	CURRENT EXPENSE	5725040	Facilities	\$72
0552	001	CURRENT EXPENSE	5733040	Commercial	\$2,414
0552	001	CURRENT EXPENSE	5733040	Commercial	\$422
0552	001	CURRENT EXPENSE	5752810	Stadiums and Auditoriums	\$1,910
0552	001	CURRENT EXPENSE	5752820	Stadiums and Auditoriums	\$170
0552	001	CURRENT EXPENSE	5752830	Stadiums and Auditoriums	\$322
0552	001	CURRENT EXPENSE	5752830	Stadiums and Auditoriums	\$659
0552	001	CURRENT EXPENSE	5752840	Stadiums and Auditoriums	\$21,159
0552	001	CURRENT EXPENSE	5752840	Stadiums and Auditoriums	\$94
0552	001	CURRENT EXPENSE	5752840	Stadiums and Auditoriums	\$12

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0552	001	CURRENT EXPENSE	5752840	Stadiums and Auditoriums	\$1,587
0552	001	CURRENT EXPENSE	5752840	Stadiums and Auditoriums	\$31
0552	001	CURRENT EXPENSE	5752840	Stadiums and Auditoriums	\$1,525
0552	001	CURRENT EXPENSE	5752840	Stadiums and Auditoriums	\$10,035
0552	001	CURRENT EXPENSE	5752840	Stadiums and Auditoriums	\$3,767
0552	001	CURRENT EXPENSE	5752840	Stadiums and Auditoriums	\$4,389
0552	001	CURRENT EXPENSE	5753140	Museums and Art Galleries	\$202
0552	001	CURRENT EXPENSE	5753140	Museums and Art Galleries	\$1,649
0552	001	CURRENT EXPENSE	5753140	Museums and Art Galleries	\$695
0552	001	CURRENT EXPENSE	5753240	Museums and Art Galleries	\$3,011
0552	001	CURRENT EXPENSE	5753240	Museums and Art Galleries	\$743
0552	001	CURRENT EXPENSE	5755040	Multipurpose and Community Centers	\$1,436
0552	001	CURRENT EXPENSE	5755040	Multipurpose and Community Centers	\$2,651
0552	001	CURRENT EXPENSE	5755040	Multipurpose and Community Centers	\$1,339
0552	001	CURRENT EXPENSE	5755040	Multipurpose and Community Centers	\$333
0552	001	CURRENT EXPENSE	5762040	Swimming Pools	\$752
0552	001	CURRENT EXPENSE	5762040	Swimming Pools	\$388
0552	001	CURRENT EXPENSE	5762040	Swimming Pools	\$72
0552	001	CURRENT EXPENSE	5768010	General Parks	\$75,771
0552	001	CURRENT EXPENSE	5768020	General Parks	\$37,180
0552	001	CURRENT EXPENSE	5768030	General Parks	\$17,297
0552	001	CURRENT EXPENSE	5768030	General Parks	\$4,858
0552	001	CURRENT EXPENSE	5768040	General Parks	\$789
0552	001	CURRENT EXPENSE	5768040	General Parks	\$913
0552	001	CURRENT EXPENSE	5768040	General Parks	\$70

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0552	001	CURRENT EXPENSE	5768040	General Parks	\$1,099
0552	001	CURRENT EXPENSE	5768040	General Parks	\$18,010
0552	001	CURRENT EXPENSE	5768040	General Parks	\$3,654
0552	001	CURRENT EXPENSE	5768040	General Parks	\$738
0552	001	CURRENT EXPENSE	5084100	Committed Cash and Investments - Ending	\$425
0552	001	CURRENT EXPENSE	5085100	Assigned Cash and Investments - Ending	\$160,000
0552	001	CURRENT EXPENSE	5089100	Unassigned Cash and Investments - Ending	\$619,652
0552	101	CITY STREET FUND	5423010	Roadway	\$43,546
0552	101	CITY STREET FUND	5423030	Roadway	\$14,854
0552	101	CITY STREET FUND	5423040	Roadway	\$113
0552	101	CITY STREET FUND	5423040	Roadway	\$2,280
0552	101	CITY STREET FUND	5424010	Drainage	\$24,409
0552	101	CITY STREET FUND	5424030	Drainage	\$3,046
0552	101	CITY STREET FUND	5426110	Sidewalks	\$1,513
0552	101	CITY STREET FUND	5426130	Sidewalks	\$723
0552	101	CITY STREET FUND	5426140	Sidewalks	\$28
0552	101	CITY STREET FUND	5426310	Street Lighting	\$67
0552	101	CITY STREET FUND	5426340	Street Lighting	\$89
0552	101	CITY STREET FUND	5426340	Street Lighting	\$17,262
0552	101	CITY STREET FUND	5426410	Traffic Control Devices	\$428
0552	101	CITY STREET FUND	5426430	Traffic Control Devices	\$2,304
0552	101	CITY STREET FUND	5426440	Traffic Control Devices	\$2,400
0552	101	CITY STREET FUND	5426610	Snow and Ice Control	\$244
0552	101	CITY STREET FUND	5426710	Street Cleaning	\$2,822
0552	101	CITY STREET FUND	5426730	Street Cleaning	\$55
0552	101	CITY STREET FUND	5427010	Roadside	\$12,058
0552	101	CITY STREET FUND	5427040	Roadside	\$189
0552	101	CITY STREET FUND	5429010	Maintenance Administration and Overhead	\$18,714
0552	101	CITY STREET FUND	5429020	Maintenance Administration and Overhead	\$43,868

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0552	101	CITY STREET FUND	5429030	Maintenance Administration and Overhead	\$77
0552	101	CITY STREET FUND	5429030	Maintenance Administration and Overhead	\$2,368
0552	101	CITY STREET FUND	5429040	Maintenance Administration and Overhead	\$1,307
0552	101	CITY STREET FUND	5429040	Maintenance Administration and Overhead	\$935
0552	101	CITY STREET FUND	5429040	Maintenance Administration and Overhead	\$28
0552	101	CITY STREET FUND	5429040	Maintenance Administration and Overhead	\$1,097
0552	101	CITY STREET FUND	5429040	Maintenance Administration and Overhead	\$11,000
0552	101	CITY STREET FUND	5429040	Maintenance Administration and Overhead	\$2,698
0552	101	CITY STREET FUND	5429040	Maintenance Administration and Overhead	\$7
0552	101	CITY STREET FUND	5429040	Maintenance Administration and Overhead	\$448
0552	111	CAPITAL IMPROVEMENT	5083100	Restricted Cash and Investments - Ending	\$136,395
0552	111	CAPITAL IMPROVEMENT	5085100	Assigned Cash and Investments - Ending	\$15,000
0552	116	FIRE EQUIPMENT	5084100	Committed Cash and Investments - Ending	\$9,426
0552	320	SPECIAL STREET FUND	5084100	Committed Cash and Investments - Ending	\$270,795
0552	320	SPECIAL STREET FUND	5085100	Assigned Cash and Investments - Ending	\$5,000
0552	401	WATER OPERATING	5348010	Water Utilities	\$188,991
0552	401	WATER OPERATING	5348010	Water Utilities	\$182,784
0552	401	WATER OPERATING	5348020	Water Utilities	\$98,000
0552	401	WATER OPERATING	5348020	Water Utilities	\$86,136

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0552	401	WATER OPERATING	5348030	Water Utilities	\$1,978
0552	401	WATER OPERATING	5348030	Water Utilities	\$13,975
0552	401	WATER OPERATING	5348030	Water Utilities	\$109,490
0552	401	WATER OPERATING	5348030	Water Utilities	\$21,164
0552	401	WATER OPERATING	5348030	Water Utilities	\$19,905
0552	401	WATER OPERATING	5348040	Water Utilities	\$35,577
0552	401	WATER OPERATING	5348040	Water Utilities	\$6,995
0552	401	WATER OPERATING	5348040	Water Utilities	\$69,278
0552	401	WATER OPERATING	5348040	Water Utilities	\$5,831
0552	401	WATER OPERATING	5348040	Water Utilities	\$6,315
0552	401	WATER OPERATING	5348040	Water Utilities	\$75
0552	401	WATER OPERATING	5348040	Water Utilities	\$4,534
0552	401	WATER OPERATING	5348040	Water Utilities	\$48,000
0552	401	WATER OPERATING	5348040	Water Utilities	\$33,399
0552	401	WATER OPERATING	5348040	Water Utilities	\$2,084
0552	401	WATER OPERATING	5348040	Water Utilities	\$14,923
0552	401	WATER OPERATING	5348040	Water Utilities	\$6,467
0552	401	WATER OPERATING	5348040	Water Utilities	\$4,410
0552	401	WATER OPERATING	5348040	Water Utilities	\$2,835
0552	401	WATER OPERATING	5084100	Committed Cash and Investments - Ending	\$904,020
0552	403	AMBULANCE	5227010	Ambulance Services	\$691,779
0552	403	AMBULANCE	5227010	Ambulance Services	\$42,996
0552	403	AMBULANCE	5227010	Ambulance Services	\$163,633
0552	403	AMBULANCE	5227020	Ambulance Services	\$371,299
0552	403	AMBULANCE	5227030	Ambulance Services	\$3,046
0552	403	AMBULANCE	5227030	Ambulance Services	\$35,192
0552	403	AMBULANCE	5227030	Ambulance Services	\$13,316
0552	403	AMBULANCE	5227030	Ambulance Services	\$2,781
0552	403	AMBULANCE	5227040	Ambulance Services	\$63,644
0552	403	AMBULANCE	5227040	Ambulance Services	\$5,551
0552	403	AMBULANCE	5227040	Ambulance Services	\$1,076
0552	403	AMBULANCE	5227040	Ambulance Services	\$1,663
0552	403	AMBULANCE	5227040	Ambulance Services	\$40,000
0552	403	AMBULANCE	5227040	Ambulance Services	\$5,440

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0552	403	AMBULANCE	5227040	Ambulance Services	\$9,837
0552	403	AMBULANCE	5227040	Ambulance Services	\$922
0552	403	AMBULANCE	5085100	Assigned Cash and Investments - Ending	\$295,044
0552	404	SANITATION FUND	5378010	Solid Waste Utilities	\$110,513
0552	404	SANITATION FUND	5378020	Solid Waste Utilities	\$61,949
0552	404	SANITATION FUND	5378030	Solid Waste Utilities	\$1,130
0552	404	SANITATION FUND	5378030	Solid Waste Utilities	\$6,782
0552	404	SANITATION FUND	5378030	Solid Waste Utilities	\$8,735
0552	404	SANITATION FUND	5378040	Solid Waste Utilities	\$4,518
0552	404	SANITATION FUND	5378040	Solid Waste Utilities	\$25,527
0552	404	SANITATION FUND	5378040	Solid Waste Utilities	\$3,435
0552	404	SANITATION FUND	5378040	Solid Waste Utilities	\$77
0552	404	SANITATION FUND	5378040	Solid Waste Utilities	\$195,243
0552	404	SANITATION FUND	5378040	Solid Waste Utilities	\$1,331
0552	404	SANITATION FUND	5378040	Solid Waste Utilities	\$22,000
0552	404	SANITATION FUND	5378040	Solid Waste Utilities	\$3,499
0552	404	SANITATION FUND	5378040	Solid Waste Utilities	\$3,663
0552	404	SANITATION FUND	5378040	Solid Waste Utilities	\$596
0552	404	SANITATION FUND	5378040	Solid Waste Utilities	\$732
0552	404	SANITATION FUND	5085100	Assigned Cash and Investments - Ending	\$224,064
0552	405	WASTEWATER FUND (Raymond)	5358010	Sewer/Reclaimed Water Utilities	\$275,657
0552	405	WASTEWATER FUND (Raymond)	5358010	Sewer/Reclaimed Water Utilities	\$11,556
0552	405	WASTEWATER FUND (Raymond)	5358020	Sewer/Reclaimed Water Utilities	\$142,841
0552	405	WASTEWATER FUND (Raymond)	5358030	Sewer/Reclaimed Water Utilities	\$67,482
0552	405	WASTEWATER FUND (Raymond)	5358030	Sewer/Reclaimed Water Utilities	\$6,105
0552	405	WASTEWATER FUND (Raymond)	5358030	Sewer/Reclaimed Water Utilities	\$13,372
0552	405	WASTEWATER FUND (Raymond)	5358030	Sewer/Reclaimed Water Utilities	\$1,440
0552	405	WASTEWATER FUND (Raymond)	5358030	Sewer/Reclaimed Water Utilities	\$4,067

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0552	405	WASTEWATER FUND (Raymond)	5358030	Sewer/Reclaimed Water Utilities	\$3,075
0552	405	WASTEWATER FUND (Raymond)	5358040	Sewer/Reclaimed Water Utilities	\$39,959
0552	405	WASTEWATER FUND (Raymond)	5358040	Sewer/Reclaimed Water Utilities	\$6,786
0552	405	WASTEWATER FUND (Raymond)	5358040	Sewer/Reclaimed Water Utilities	\$10,616
0552	405	WASTEWATER FUND (Raymond)	5358040	Sewer/Reclaimed Water Utilities	\$23,826
0552	405	WASTEWATER FUND (Raymond)	5358040	Sewer/Reclaimed Water Utilities	\$4,425
0552	405	WASTEWATER FUND (Raymond)	5358040	Sewer/Reclaimed Water Utilities	\$857
0552	405	WASTEWATER FUND (Raymond)	5358040	Sewer/Reclaimed Water Utilities	\$213
0552	405	WASTEWATER FUND (Raymond)	5358040	Sewer/Reclaimed Water Utilities	\$49,413
0552	405	WASTEWATER FUND (Raymond)	5358040	Sewer/Reclaimed Water Utilities	\$99,946
0552	405	WASTEWATER FUND (Raymond)	5358040	Sewer/Reclaimed Water Utilities	\$13,855
0552	405	WASTEWATER FUND (Raymond)	5358040	Sewer/Reclaimed Water Utilities	\$4,355
0552	405	WASTEWATER FUND (Raymond)	5358040	Sewer/Reclaimed Water Utilities	\$4,969
0552	405	WASTEWATER FUND (Raymond)	5358040	Sewer/Reclaimed Water Utilities	\$2,591
0552	405	WASTEWATER FUND (Raymond)	5358040	Sewer/Reclaimed Water Utilities	\$3,800
0552	405	WASTEWATER FUND (Raymond)	5083100	Restricted Cash and Investments - Ending	\$301,644
0552	405	WASTEWATER FUND (Raymond)	5085100	Assigned Cash and Investments - Ending	\$548,633
0552	405	WASTEWATER FUND (Raymond)	5351010	Sewer/Reclaimed Water Utilities	\$62,676
0552	405	WASTEWATER FUND (Raymond)	5351010	Sewer/Reclaimed Water Utilities	\$48
0552	405	WASTEWATER FUND (Raymond)	5351020	Sewer/Reclaimed Water Utilities	\$30,418
0552	405	WASTEWATER FUND (Raymond)	5351030	Sewer/Reclaimed Water Utilities	\$937

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0552	405	WASTEWATER FUND (Raymond)	5351040	Sewer/Reclaimed Water Utilities	\$3,664
0552	405	WASTEWATER FUND (Raymond)	5351040	Sewer/Reclaimed Water Utilities	\$6,416
0552	405	WASTEWATER FUND (Raymond)	5351040	Sewer/Reclaimed Water Utilities	\$969
0552	405	WASTEWATER FUND (Raymond)	5351040	Sewer/Reclaimed Water Utilities	\$75
0552	405	WASTEWATER FUND (Raymond)	5351040	Sewer/Reclaimed Water Utilities	\$382
0552	405	WASTEWATER FUND (Raymond)	5351040	Sewer/Reclaimed Water Utilities	\$5,000
0552	405	WASTEWATER FUND (Raymond)	5351040	Sewer/Reclaimed Water Utilities	\$2,155
0552	405	WASTEWATER FUND (Raymond)	5351040	Sewer/Reclaimed Water Utilities	\$261
0552	405	WASTEWATER FUND (Raymond)	5351040	Sewer/Reclaimed Water Utilities	\$536
0552	405	WASTEWATER FUND (Raymond)	5358010	Sewer/Reclaimed Water Utilities	\$67,820
0552	405	WASTEWATER FUND (Raymond)	5358010	Sewer/Reclaimed Water Utilities	\$2,498
0552	405	WASTEWATER FUND (Raymond)	5358020	Sewer/Reclaimed Water Utilities	\$38,932
0552	405	WASTEWATER FUND (Raymond)	5358030	Sewer/Reclaimed Water Utilities	\$22,013
0552	405	WASTEWATER FUND (Raymond)	5358030	Sewer/Reclaimed Water Utilities	\$3,776
0552	405	WASTEWATER FUND (Raymond)	5358040	Sewer/Reclaimed Water Utilities	\$12,449
0552	405	WASTEWATER FUND (Raymond)	5358040	Sewer/Reclaimed Water Utilities	\$432
0552	405	WASTEWATER FUND (Raymond)	5358040	Sewer/Reclaimed Water Utilities	\$1,097
0552	405	WASTEWATER FUND (Raymond)	5358040	Sewer/Reclaimed Water Utilities	\$33,000
0552	405	WASTEWATER FUND (Raymond)	5358040	Sewer/Reclaimed Water Utilities	\$27,608
0552	405	WASTEWATER FUND (Raymond)	5358040	Sewer/Reclaimed Water Utilities	\$14,801
0552	405	WASTEWATER FUND (Raymond)	5358040	Sewer/Reclaimed Water Utilities	\$2,861

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0552	405	WASTEWATER FUND (Raymond)	5085100	Assigned Cash and Investments - Ending	\$607,056
0552	633	COURT TRUST FUND	5083100	Restricted Cash and Investments - Ending	\$1,695
0552	001	CURRENT EXPENSE	3951000	Proceeds from Sales of Capital Assets	\$15,034
0552	001	CURRENT EXPENSE	3977555	Transfers-In	\$23,099
0552	101	CITY STREET FUND	3974255	Transfers-In	\$153,086
0552	401	WATER OPERATING	3850000	Special or Extraordinary Items	\$3,700
0552	401	WATER OPERATING	3951000	Proceeds from Sales of Capital Assets	\$1,300
0552	401	WATER OPERATING	3970000	Transfers-In	\$49,609
0552	404	SANITATION FUND	3970000	Transfers-In	\$67
0552	405	WASTEWATER FUND (Raymond)	3850000	Special or Extraordinary Items	\$2,000
0552	405	WASTEWATER FUND (Raymond)	3970000	Transfers-In	\$67
0552	603	CUSTOMER DEPOSITS	3893000	Custodial Type Collections	\$12,675
0552	633	COURT TRUST FUND	3860000	Court Remittances	\$69,743
0552	633	COURT TRUST FUND	3861200	Court Remittances	\$459
0552	633	COURT TRUST FUND	3868300	Court Remittances	\$3,229
0552	633	COURT TRUST FUND	3868800	Court Remittances	\$20,267
0552	633	COURT TRUST FUND	3869700	Court Remittances	\$4,428
0552	634	STATE MISC FEES	3893000	Custodial Type Collections	\$108
0552	634	STATE MISC FEES	3893001	Custodial Type Collections	\$381
0552	634	STATE MISC FEES	3893000	Custodial Type Collections	\$23
0552	001	CURRENT EXPENSE	5912170	Debt Repayment - Law Enforcement Services	\$35,501
0552	001	CURRENT EXPENSE	5922180	Interest and Other Debt Service Cost - Law Enforcement Services	\$4,110
0552	001	CURRENT EXPENSE	5942160	Capital Expenditures/Expenses - Law Enforcement Services	\$386,192

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0552	001	CURRENT EXPENSE	5942160	Capital Expenditures/Expenses - Law Enforcement Services	\$6,601
0552	001	CURRENT EXPENSE	5942260	Capital Expenditures/Expenses - Fire Suppression and EMS Services	\$1,312
0552	001	CURRENT EXPENSE	5947560	Capital Expenditures/Expenses - Cultural and Recreational Facilities	\$6,081
0552	001	CURRENT EXPENSE	5947660	Capital Expenditures/Expenses - Park Facilities	\$24,150
0552	001	CURRENT EXPENSE	5947670	Capital Expenditures/Expenses - Park Facilities	\$5,114
0552	001	CURRENT EXPENSE	5971900	Transfers-Out	\$23
0552	001	CURRENT EXPENSE	5974200	Transfers-Out	\$153,086
0552	001	CURRENT EXPENSE	5977500	Transfers-Out	\$23,099
0552	116	FIRE EQUIPMENT	5942260	Capital Expenditures/Expenses - Fire Suppression and EMS Services	\$738
0552	320	SPECIAL STREET FUND	5953060	Capital Expenditures/Expenses - Roadway	\$22,511
0552	401	WATER OPERATING	5913470	Debt Repayment - Water Utilities	\$104,287
0552	401	WATER OPERATING	5913470	Debt Repayment - Water Utilities	\$68,020
0552	401	WATER OPERATING	5923480	Interest and Other Debt Service Cost - Water Utilities	\$17,684
0552	401	WATER OPERATING	5943460	Capital Expenditures/Expenses - Water Utilities	\$66,978
0552	401	WATER OPERATING	5970000	Transfers-Out	\$135
0552	405	WASTEWATER FUND (Raymond)	5913570	Debt Repayment - Sewer/Reclaimed Water Utilities	\$53,363
0552	405	WASTEWATER FUND (Raymond)	5913570	Debt Repayment - Sewer/Reclaimed Water Utilities	\$98,359

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0552	405	WASTEWATER FUND (Raymond)	5913570	Debt Repayment - Sewer/Reclaimed Water Utilities	\$328,299
0552	405	WASTEWATER FUND (Raymond)	5923580	Interest and Other Debt Service Cost - Sewer/Reclaimed Water Utilities	\$350,203
0552	405	WASTEWATER FUND (Raymond)	5943560	Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities	\$9,366
0552	405	WASTEWATER FUND (Raymond)	5943560	Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities	\$8,000
0552	405	WASTEWATER FUND (Raymond)	5943560	Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities	\$22,511
0552	603	CUSTOMER DEPOSITS	5893000	Custodial Type Remittances	\$12,837
0552	603	CUSTOMER DEPOSITS	5885000	Cumulative Effect of Changes in Accounting Principle(s)	\$49,609
0552	633	COURT TRUST FUND	5860000	Court Remittances	\$67,125
0552	633	COURT TRUST FUND	5860000	Court Remittances	\$27,382
0552	633	COURT TRUST FUND	5893000	Custodial Type Remittances	\$459
0552	634	STATE MISC FEES	5893000	Custodial Type Remittances	\$95
0552	634	STATE MISC FEES	5893000	Custodial Type Remittances	\$417

City of Raymond

Fund Balance Comparison (unaudited)

For Fiscal Year ended December 31, 2020

Fund Name	Prior Year Ending Balance	Current Year Beginning Balance	Balance Difference
CURRENT EXPENSE	839,111	840,576	-1,465
CAPITAL IMPROVEMENT	117,800	117,800	0
FIRE EQUIPMENT	9,973	9,973	0
GO FIRE TRUCK	0	0	0
SPECIAL STREET FUND	259,911	259,911	0
WATER OPERATING	665,833	665,833	0
AMBULANCE	329,123	329,123	0
SANITATION FUND	183,721	183,721	0
WASTEWATER FUND (Raymond)	1,208,866	1,208,866	0
CUSTOMER DEPOSITS	49,771	49,771	0
COURT TRUST FUND	0	-1,464	1,464
Grand Total:	3,664,109	3,664,110	-1

City of Raymond
Schedule 01 Footing (unaudited)
For Fiscal Year ended December 31, 2020

Fund	Fund Name	Beginning Fund Balance	Total Revenues	Total Expenditures	Ending Fund Balance	Difference Value
001	CURRENT EXPENSE	840,576	2,482,181	2,542,676	780,077	4
101	CITY STREET FUND	0	210,973	210,977	0	-4
111	CAPITAL IMPROVEMENT	117,800	33,594	0	151,395	-1
116	FIRE EQUIPMENT	9,973	190	738	9,426	-1
320	SPECIAL STREET FUND	259,911	38,395	22,511	275,795	0
401	WATER OPERATING	665,833	1,458,435	1,220,250	904,020	-2
403	AMBULANCE	329,123	1,418,097	1,452,175	295,044	1
404	SANITATION FUND	183,721	490,073	449,730	224,064	0
405	WASTEWATER FUND (Raymond)	1,208,866	2,250,597	2,002,131	1,457,333	-1
603	CUSTOMER DEPOSITS	49,771	12,675	62,446	0	0
633	COURT TRUST FUND	-1,464	98,126	94,966	1,695	1
634	STATE MISC FEES	0	512	512	0	0
Grand total:		3,664,110	8,493,848	8,059,112	4,098,849	-3

City of Raymond
Interfund Activity (unaudited)
For Fiscal Year ended December 31, 2020

BASUB	BARS Name	Fund Number	Fund Name	Revenue	Expenditure
397/597					
397	Transfers-In	001	CURRENT EXPENSE	23,099	0
397	Transfers-In	101	CITY STREET FUND	153,086	0
397	Transfers-In	401	WATER OPERATING	49,609	0
397	Transfers-In	404	SANITATION FUND	67	0
397	Transfers-In	405	WASTEWATER FUND (Raymond)	67	0
597	Transfers-Out	001	CURRENT EXPENSE	0	23
597	Transfers-Out	001	CURRENT EXPENSE	0	153,086
597	Transfers-Out	603	CUSTOMER DEPOSITS		49,585
597	Transfers-Out	001	CURRENT EXPENSE	0	23,099
597	Transfers-Out	401	WATER OPERATING	0	135
Sub-total:				225,928	225,928
Grand total:				225,928	225,928

State Treasurer Distributions Check

Entity: City of Raymond
Year: 2020

Account	Account Name	Fund	Amount	State Amount	Difference
3131100	Local Retail Sales and Use Tax	001	439,000		
	Total:		439,000	439,000	0
3133100	Hotel/Motel Sales and Use Tax	001	6,592		
	Total:		6,592	6,592	0
3137100	Criminal Justice Sales and Use Tax	001	44,374		
	Total:		44,374	44,374	0
3172000	Leasehold Excise Tax	001	31,544		
	Total:		31,544	31,544	0
3219900	Other Business Licenses and Permits	001	57,250		
	Total:		57,250	16,350	40,900
3360071	Multimodal Transportation - Cities	101	3,933		
	Total:		3,933	3,933	0
3360087	Motor Vehicle Fuel Tax - City Streets	101	53,143		
	Total:		53,143	53,143	0
3360098	City-County Assistance	001	109,309		
	Total:		109,309	109,309	0
3360621	Criminal Justice - Violent Crimes/Population	001	1,000		

3360626	Criminal Justice - Special Programs	Total:	1,000	1,000	0
		001	3,235		
3360642	Marijuana Excise Tax Distribution	Total:	3,235	3,235	0
		001	3,301		
3360651	DUI and Other Criminal Justice Assistance	Total:	3,301	3,301	0
		001	419		
3360691	Fire Insurance Premium Tax	Total:	419	419	0
		001	12,587		
3360694	Liquor/Beer Excise Tax	Total:	12,587	12,587	0
		001	18,184		
3360695	Liquor Control Board Profits	Total:	18,184	18,184	0
		001	23,158		
		Total:	23,158	23,158	0
	Grand Total:		807,029	766,129	40,900

SCHEDULE SUMMARY OF BANK RECONCILIATION

For the Year Ending December 31, 2020

FROM BANK STATEMENTS						
Bank & Investment Account Name	Beginning Bank Balance	Deposits		Withdrawals		Ending Bank Balance
		Receipts	Inter-bank transfers in	Disbursements	Inter-bank transfers out	
CDBG Savings	\$15,392.52	\$640.37	\$0.00	\$0.00	\$0.00	\$16,032.89
Checking Account	\$758,860.88	\$8,213,953.35	(\$500,004.95)	\$7,738,186.12	\$0.00	\$734,623.16
Court	(\$1,464.30)	\$69,742.86	\$0.00	\$67,124.73	\$0.00	\$1,153.83
Investment Checking	\$1,000,000.00	\$0.00	\$1,000,000.00	\$0.00	\$0.00	\$2,000,000.00
LGIP	\$1,783,785.18	\$13,084.97	(\$500,000.00)	\$0.00	\$0.00	\$1,296,870.15
Ray Fed Investment	\$250,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$250,000.00
Bank Totals	\$3,806,574.28	\$8,297,421.55	(\$4.95)	\$7,805,310.85	\$0.00	\$4,298,680.03
RECONCILING ITEMS						
Beginning Deposits in Transit	\$0.00	\$0.00				\$0.00
Year-End Deposits in Transit		\$0.00				
Beginning Outstanding & Open Period Items	(\$142,888.18)			(\$142,888.18)		
Year-end Outstanding & Open Period Items				\$200,261.19		(\$200,261.19)
NSF Checks		\$0.00		\$0.00		
Cancellation of unredeemed checks/warrants		\$0.00				
Interfund transactions		\$225,952.31		\$225,952.31		
Netted Transactions		(\$29,523.32)		(\$29,523.32)		
Authorized balance of revolving, petty cash and change funds	(\$425.00)					(\$425.00)
Other Reconciling Items, net	\$0.00	\$0.00		\$0.00		\$0.00
Reconciling Items Totals	(\$143,313.18)	\$196,428.99		\$253,802.00		(\$200,686.19)
FROM GENERAL LEDGER						
Beginning Cash & Investment Balance		Revenues & Other Increases		Expenditures & Other Decreases		Ending Cash & Investment Balance
General Ledger Totals	\$3,664,111.10	\$8,493,850.54		\$8,059,112.85		\$4,098,848.79
Unreconciled Variance	\$850.00	\$0.00		\$0.00		\$854.95

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

<u>ID. No.</u>	<u>Description</u>	<u>Due Date</u>	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
Revenue and Other (non G.O.) Debt/Liabilities						
263.99	BANK OF THE PACIFIC	5/19/2024	117,148	-	35,496	81,652
263.82	PW TRUST FUND PR-08-951-081	6/1/2028	480,263	-	53,363	426,900
263.82	DOE SRF LOAN #L1000028	5/31/2031	1,199,139	-	98,359	1,100,780
263.82	DWSRF LOAN DM10-952-029	12/1/2034	2,229,503	-	145,719	2,083,784
263.82	DWSRF LOAN DL15-961-068	10/1/2021	162,867	-	68,020	94,847
252.11	USDA-RD SEWER REV BOND 2012A	12/1/2052	7,920,013	-	167,746	7,752,267
252.11	USDA-RD SEWER REV BOND 2012B	12/1/2052	7,580,328	-	160,552	7,419,776
264.30	PENSION LIABILITIES		437,768	-	56,169	381,599
259.12	COMPENSATED ABSENCES		173,990	16,952	-	190,942
264.40	OPEB		24,455	-	24,455	-
263.99	KUBOTA LEASING - WELLS FARGO - MOWER	1/31/2022	12,970	-	4,731	8,239
263.99	Wells Fargo - Kubota Leasing - Excavator	2/5/2023	56,967	-	18,989	37,978
Total Revenue and Other (non G.O.) Debt/Liabilities:			20,395,411	16,952	833,599	19,578,764
Total Liabilities:			20,395,411	16,952	833,599	19,578,764

City of Raymond

SCHEDULE OF STATE FINANCIAL ASSISTANCE (unaudited)

For Fiscal Year ended December 31, 2020

Grantor	Program Title	Identification Number	Amount
State Grant from Department of Health			
	EMS/TRAUMA CARE GRANT	SFY 2020	1,260
		Sub-total:	1,260
		Grand total:	1,260

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

Federal Agency (Pass-Through Agency)	Federal Program	CFDA Number	Other Award Number	Expenditures			Note
				From Pass- Through Awards	From Direct Awards	Total	
ASSISTANT SECRETARY FOR COMMUNITY PLANNING AND DEVELOPMENT, HOUSING AND URBAN DEVELOPMENT, DEPARTMENT OF (via WA Dept of Commerce)	Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii	14.228	19-62210-038	436	-	436	1,2,4
OFFICE ON VIOLENCE AGAINST WOMEN (OVW), JUSTICE, DEPARTMENT OF (via Crisis Support (STOP GRANT))	Violence Against Women Formula Grants	16.588	F17-31103-057	3,467	-	3,467	1,2,3
DEPARTMENTAL OFFICES, TREASURY, DEPARTMENT OF THE (via WA Dept of Commerce)	COVID 19 - Coronavirus Relief Fund	21.019	20-6541C-297	100,428	-	100,428	1,2,4
HEALTH RESOURCES AND SERVICES ADMINISTRATION, HEALTH AND HUMAN SERVICES, DEPARTMENT OF (via Department of Health)	COVID 19 - Provider Relief Fund	93.498	HHS- 49565039538	17,606	-	17,606	1,2,4
Total Federal Awards Expended:				121,937	-	121,937	3,467

The accompanying notes are an integral part of this schedule.

CITY OF RAYMOND
LABOR RELATIONS CONSULTANT(S)
For the Year Ended December 31, 2020

Has your government engaged labor relations consultants?

YES

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

Name Of Firm
SUMMIT LAW GROUP
Name Of Consultant
Dan Swedlow
Business Address
315 5th Ave. Seattle, WA 98104
Amount Paid To Consultant During Fiscal Year
\$8,463.83
Terms And Conditions, As Applicable, Including:
Rates (E.g., Hourly, Etc) ____ \$310/hr
Maximum Compensations Allowed _____ NA
Duration Of Service _____ Terminated by either party upon written notice to the other
Services Provided _____ Labor Negotiations for three Bargaining Contracts
