

ANNUAL REPORT CERTIFICATION

City of Raymond
(Official Name of Government)

0552
MCAG No.

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

For the Fiscal Year Ended 12/31/2024

GOVERNMENT INFORMATION:

Official Mailing Address	<u>230 2nd St</u>
	<u>Raymond, WA 98577</u>
Official Website Address	<u>cityofraymond.com</u>
Official E-mail Address	<u>clerk@cityofraymond.com</u>
Official Phone Number	<u>(360) 942-4100</u>

AUDIT CONTACT or PREPARER INFORMATION and CERTIFICATION:

Audit Contact or Preparer Name and Title	<u>Kayla MacIntosh Clerk / Treasurer</u>
Contact Phone Number	<u>(360) 942-4100</u>
Contact E-mail Address	<u>clerk@cityofraymond.com</u>

I certify 30th day of May, 2025, that annual report information is complete, accurate and in conformity with the Budgeting, Accounting and Reporting Systems Manual, to the best of my knowledge and belief, having reviewed this information and taken all appropriate steps in order to provide such certification. I acknowledge and understand our responsibility for the design and implementation of controls to ensure accurate financial reporting, comply with applicable laws and safeguard public resources, including controls to prevent and detect fraud. Finally, I acknowledge and understand our responsibility for immediately submitting corrected annual report information if any errors or an omission in such information is subsequently identified.

Signatures

Kayla MacIntosh (clerk@cityofraymond.com)

City of Raymond
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2024

		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	7,773,854	2,724,798	-	316,358
388 / 588	Net Adjustments	-	-	-	-
Revenues					
310	Taxes	2,557,544	2,466,317	-	48,066
320	Licenses and Permits	152,752	152,752	-	-
330	Intergovernmental Revenues	3,648,786	841,746	59,035	-
340	Charges for Goods and Services	4,565,143	5,464	-	-
350	Fines and Penalties	15,140	-	-	-
360	Miscellaneous Revenues	368,947	351,267	-	-
Total Revenues:		11,308,312	3,817,546	59,035	48,066
Expenditures					
510	General Government	336,783	336,783	-	-
520	Public Safety	3,746,778	2,105,178	-	-
530	Utilities	2,931,806	-	-	-
540	Transportation	455,103	-	455,103	-
550	Natural/Economic Environment	232,911	225,411	-	7,500
560	Social Services	-	-	-	-
570	Culture and Recreation	779,085	779,085	-	-
Total Expenditures:		8,482,466	3,446,457	455,103	7,500
Excess (Deficiency) Revenues over Expenditures:		2,825,846	371,089	(396,068)	40,566
Other Increases in Fund Resources					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	502,547	-	502,547	-
385	Special or Extraordinary Items	6,050	-	-	-
381, 382, 389, 395, 398	Other Resources	11,935	-	-	-
Total Other Increases in Fund Resources:		520,532	-	502,547	-
Other Decreases in Fund Resources					
594-595	Capital Expenditures	2,604,008	897,172	106,397	-
591-593, 599	Debt Service	811,411	13,512	-	-
597	Transfers-Out	502,547	502,547	-	-
585	Special or Extraordinary Items	-	-	-	-
581, 582, 589	Other Uses	11,189	-	-	-
Total Other Decreases in Fund Resources:		3,929,155	1,413,231	106,397	-
Increase (Decrease) in Cash and Investments:		(582,777)	(1,042,142)	82	40,566
Ending Cash and Investments					
50821	Nonspendable	-	-	-	-
50831	Restricted	44,028	-	-	-
50841	Committed	576,746	-	-	356,924
50851	Assigned	4,941,680	54,032	82	-
50891	Unassigned	1,628,621	1,628,621	-	-
Total Ending Cash and Investments		7,191,075	1,682,653	82	356,924

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, 2024

		116 FIRE EQUIPMENT	201 GO FIRE TRUCK	320 SPECIAL STREET FUND	401 WATER OPERATING
Beginning Cash and Investments					
308	Beginning Cash and Investments	15,256	44,319	221,418	1,596,531
388 / 588	Net Adjustments	-	-	-	-
Revenues					
310	Taxes	-	43,161	-	-
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	-	-	1,352,890	-
340	Charges for Goods and Services	-	-	-	1,669,948
350	Fines and Penalties	-	-	-	4,790
360	Miscellaneous Revenues	6,921	-	-	7,865
Total Revenues:		6,921	43,161	1,352,890	1,682,603
Expenditures					
510	General Government	-	-	-	-
520	Public Safety	-	-	-	-
530	Utilities	-	-	-	926,565
540	Transportation	-	-	-	-
550	Natural/Economic Environment	-	-	-	-
560	Social Services	-	-	-	-
570	Culture and Recreation	-	-	-	-
Total Expenditures:		-	-	-	926,565
Excess (Deficiency) Revenues over Expenditures:		6,921	43,161	1,352,890	756,038
Other Increases in Fund Resources					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	-	-	-	-
385	Special or Extraordinary Items	-	-	-	4,800
381, 382, 389, 395, 398	Other Resources	-	-	-	11,935
Total Other Increases in Fund Resources:		-	-	-	16,735
Other Decreases in Fund Resources					
594-595	Capital Expenditures	708	-	1,375,956	80,613
591-593, 599	Debt Service	-	43,453	-	187,486
597	Transfers-Out	-	-	-	-
585	Special or Extraordinary Items	-	-	-	-
581, 582, 589	Other Uses	-	-	-	11,189
Total Other Decreases in Fund Resources:		708	43,453	1,375,956	279,288
Increase (Decrease) in Cash and Investments:		6,213	(292)	(23,066)	493,485
Ending Cash and Investments					
50821	Nonspendable	-	-	-	-
50831	Restricted	-	44,028	-	-
50841	Committed	21,470	-	198,352	-
50851	Assigned	-	-	-	2,090,018
50891	Unassigned	-	-	-	-
Total Ending Cash and Investments		21,470	44,028	198,352	2,090,018

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, 2024

		403 AMBULANCE	404 SANITATION FUND	405 WASTEWATER FUND
Beginning Cash and Investments				
308	Beginning Cash and Investments	444,237	283,944	2,126,993
388 / 588	Net Adjustments	-	-	-
Revenues				
310	Taxes	-	-	-
320	Licenses and Permits	-	-	-
330	Intergovernmental Revenues	1,042,127	-	352,988
340	Charges for Goods and Services	279,461	608,753	2,001,517
350	Fines and Penalties	-	5,150	5,200
360	Miscellaneous Revenues	1,374	10	1,510
Total Revenues:		1,322,962	613,913	2,361,215
Expenditures				
510	General Government	-	-	-
520	Public Safety	1,641,600	-	-
530	Utilities	-	643,900	1,361,341
540	Transportation	-	-	-
550	Natural/Economic Environment	-	-	-
560	Social Services	-	-	-
570	Culture and Recreation	-	-	-
Total Expenditures:		1,641,600	643,900	1,361,341
Excess (Deficiency) Revenues over Expenditures:		(318,638)	(29,987)	999,874
Other Increases in Fund Resources				
391-393, 596	Debt Proceeds	-	-	-
397	Transfers-In	-	-	-
385	Special or Extraordinary Items	-	-	1,250
381, 382, 389, 395, 398	Other Resources	-	-	-
Total Other Increases in Fund Resources:		-	-	1,250
Other Decreases in Fund Resources				
594-595	Capital Expenditures	6,635	12,783	123,744
591-593, 599	Debt Service	-	-	566,960
597	Transfers-Out	-	-	-
585	Special or Extraordinary Items	-	-	-
581, 582, 589	Other Uses	-	-	-
Total Other Decreases in Fund Resources:		6,635	12,783	690,704
Increase (Decrease) in Cash and Investments:		(325,273)	(42,770)	310,420
Ending Cash and Investments				
50821	Nonspendable	-	-	-
50831	Restricted	-	-	-
50841	Committed	-	-	-
50851	Assigned	118,963	241,174	2,437,411
50891	Unassigned	-	-	-
Total Ending Cash and Investments		118,963	241,174	2,437,411

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, 2024

		<u>Custodial</u>
308	Beginning Cash and Investments	123
388 & 588	Net Adjustments	-
310-390	Additions	582
510-590	Deductions	656
	Net Increase (Decrease) in Cash and Investments:	(74)
508	Ending Cash and Investments	49

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, 2024

GOVERNMENT INFORMATION:

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

PREPARER INFORMATION and CERTIFICATION:

Prepared By: Kayla MacIntosh, Clerk-Treasurer
Telephone No: 360-942-4105
Fax Number: 360-942-4137
E-mail Address: clerk@cityofraymond.com

I do hereby certify this 30th day of May 2024 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.

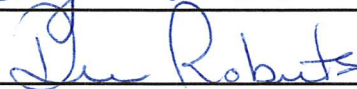
Moreover, I acknowledge and understand that management and the governing body are responsible for:

- 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



Reviewed By



**CITY OF RAYMOND
2023 FINANCIAL REPORT
ELECTED OFFICIALS**

	<u>NAME</u>	<u>TERM</u>	<u>EXPIRATION</u>
MAYOR	DEE ROBERTS	4	12/31/2025
COUNCIL NO. 1	JOVON VAUGHN	4	12/31/2025
COUNCIL NO. 2	HEIDI WORLTON	4	12/31/2025
COUNCIL NO. 3	KAREN TULLY	4	12/31/2027
COUNCIL NO. 4	CHRIS HALPIN	4	12/31/2025
COUNCIL NO. 5	TONY NORDIN	4	12/31/2025
COUNCIL NO. 6	JASON MCVEY	4	12/31/2027
COUNCIL NO. 7	STEVE JONES	4	12/31/2027

APPOINTED OFFICIALS

CLERK-TREASURER	KAYLA MACINTOSH
POLICE CHIEF	PAT MATLOCK
FIRE CHIEF	BILL DIDION
PUBLIC WORKS DIRECTOR	ERIC WEIBERG
CITY ATTORNEY	JOEL PENOYAR

POPULATION:	3,314
CURRENT ASSESSED VALUE:	\$337,030,014
DATE OF INCORPORATION:	AUGUST 1907
COUNCIL MEETING:	1 ST & 3 RD MONDAYS

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

CITY OF RAYMOND

2024 ANNUAL REPORT

Schedule

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CITY OF RAYMOND

NOTES TO FINANCIAL STATEMENTS JANUARY 1, 2024, THROUGH DECEMBER 31, 2024

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.

Custodial 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 twenty days after the close of the fiscal year for claims incurred during the previous period.

C. Cash and Investments (See Note 2, *Deposits and Investments*)

D. Capital Assets

Capital assets are assets with an initial individual cost of more than \$5,000 and an estimated useful life of 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. Any accumulated sick time over 240 hours is paid out at the applicable hourly rate monthly. 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 will either be paid out at the applicable hourly rate monthly OR on or before December 31st of each calendar year may cash out back to the maximum. Upon retirement, employees are paid 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 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.

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 2024 was \$2,126,992.4; \$1,177,643.60 was restricted and \$949,348.81 was assigned;

ending \$2,437,411.05 was assigned. For reporting purposes, I combined it with Fund 405 on Schedule 01 so this can present an accurate view to the public.

NOTE 2 – 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).

Investments are reported at original cost. Deposits and investments by type on December 31, 2024, are as follows:

<u>Type of Investment</u>	<u>Balance</u>
First Interstate Bank – Operating Account	\$1,106,563.57
*includes petty cash fund	
LGIP – State Investment Pool	\$3,707,776.68
Security State Bank – CDBG Fund	\$23,841.90
US BANK CHECKING – Investments	\$95,533.50
US BANK BONDS- Investments	\$2,078,000.00
Total	\$7,011,715.65

It is the city's 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 the event 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 an agent in the government's name.

NOTE 3 – 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 2024 was \$1.626757 per \$1,000 on an assessed valuation of \$329,811,245 for a total regular levy of \$536,523.

NOTE 4 – 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, 2024.

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

Table Below:

2025	\$708,528.73	\$330,216.55	\$1,038,745.28
2026	\$718,461.69	\$317,345.07	\$1,035,806.76
2027	\$721,021.29	\$304,339.60	\$1,025,360.89
2028	\$729,543.77	\$291,312.04	\$1,020,855.81
2029	\$678,376.86	\$278,055.47	\$956,432.33
2030-2034	\$3,156,791.30	\$1,214,545.52	\$4,371,336.82
2035-2039	\$2,548,555.70	\$935,944.85	\$3,484,500.55
2040-2044	\$2,645,194.95	\$665,571.94	\$3,310,766.89
2045-2049	\$2,905,996.50	\$373,733.50	\$3,279,730.00
2050-2052	\$1,896,868.80	\$70,969.20	\$1,967,838.00
Total	\$16,709,339.59	\$4,782,033.74	\$21,491,373.33

NOTE 5 – 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, 2024, (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	\$49,304	.008236%	\$146,340
PERS 2/3	\$103,789.36	.010545%	\$(347,624)
LEOFF 1	N/A	.004916%	\$(1,025,559)
LEOFF 2	\$82,832.48	.033268%	\$(633,156)
VFFRPF	\$300.00	.18%	\$(20,196.08)

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, 2024, 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 IAFF TRUST).

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 6 – OTHER POST EMPLOYMENT BENEFITS

The LEOFF 1 Retiree Medical Plan is a closed, single employer, defined- benefit OPEB plan administered by Pacific County as required by RCW 41.26. The plan pays 100% of eligible retirees' healthcare costs on a pay- as- you- go basis. As of December 31, 2024, the City of Raymond's total OPEB liability was \$1,025,559.00 as calculated using the alternative measurement method for LEOFF 1. For the year ended December 31, 2024, the total cost to the City of Raymond was \$17,336.39

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 2024 were as follows:

Fund/Department	Final Appropriated	Actual	Variance
Current Expense	\$5,429,236.22	\$4,825,400.92	\$603,835.30
Street Fund	\$577,165.89	\$561,500.42	\$15,665.47
Capital Improvement	\$9,000.00	\$7,500.00	\$1,500.00
Fire Equip Fund	\$1,000.00	\$707.51	\$292.49
Go Fire Truck	\$43,500.00	\$43,453.00	\$47.00
Special Street Fund	\$1,375,955.54	\$1,375,955.54	\$0.00
Water Operating Fund	\$2,220,840.95	\$1,205,850.65	\$1,014,990.30
Ambulance	\$1,648,235.44	\$1,648,235.44	\$0.00
Sanitation Fund	\$806,712.00	\$656,682.93	\$150,029.07
Raymond Sewer Fund	\$814,515.90	\$527,921.08	\$286,594.82

Theater Fund	\$227,100.00	\$77,597.01	\$149,502.99
Regional WWTP	\$2,131,645.00	\$1,524,125.73	\$607,519.27
State Misc Fees	\$1,250.00	\$655.50	\$594.50
Grand Total:	\$15,286,159.94	\$12,455,585.73	\$2,830,574.21

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 – OTHER DISCLOSURES

In previous years, the city has only completed the PEBB-GASB 78 form for OPEB liabilities. However, the only OPEB benefits the city pays are through LEOFF 1. The city has never completed the LEOFF 1 GASB 75 report.

Per the recommendation of the SAO client help desk, the City completed the 2023 LEOFF 1 tool, with a beginning balance of "0" to calculate the ending balance for fiscal year 2023. The City then completed the 2024 LEOFF 1 tool, using the ending balance from the 2023 tool as their beginning balance for 2024. This is the reason for the big discrepancy on the schedule 9 between 2023 and 2024

NOTE 9 – LEASES

The city of Raymond leases a USPS postal machine through Pitney Bowes for \$59.59 monthly under a 60-month lease agreement.

The City of Raymond also leases 4 copiers from Ricoh:

1. Contract #4400003732 for \$197.61 per month under a 60-month lease
2. Contract #:05214 for \$152.01 per month under a 60-month lease
3. Contract #MLA29002124: for \$167.44 per month under a 60- month lease
4. Contract #MLA29000830: for \$149.61 per month under a 60- month lease
5. The City has a lease to own contract for a John Deer Mower for a 5 years lease. 5 Annual Payments of \$8,022.33 with an ending buy-out of \$0.88.

Year ended December 31	Total
2024	\$16,737.33
2025	\$16,737.33
2026	\$16,737.33
2027	\$16,737.33
2028	\$16,737.33

Note 10 – RISK MANAGEMENT

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, 2021, 105 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 coverage, apart from pollution liability, is 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. Pollution 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 and members with drones to purchase property and 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 an 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 AIG Specialty Insurance Company, and CHUBB in 2021, AWC RMSA carried a retention of \$200,000, NLC MIC reinsures up to \$3 million, AIG Specialty Insurance Company provides excess insurance up to

\$50 million, and CHUBB provides 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 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.

City of Raymond

Schedule 01

For the year ended December 31, 2024

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0552	001	CURRENT EXPENSE	3084100	Committed Cash and Investments - Beginning	\$425
0552	001	CURRENT EXPENSE	3085100	Assigned Cash and Investments - Beginning	\$540,000
0552	001	CURRENT EXPENSE	3089100	Unassigned Cash and Investments - Beginning	\$2,184,373
0552	001	CURRENT EXPENSE	3111000	Property Tax	\$542,670
0552	001	CURRENT EXPENSE	3111002	Property Tax	\$469
0552	001	CURRENT EXPENSE	3131100	Local Retail Sales and Use Tax	\$726,457
0552	001	CURRENT EXPENSE	3137100	Criminal Justice Sales and Use Tax	\$61,353
0552	001	CURRENT EXPENSE	3161000	Business and Occupation Taxes	\$527,717
0552	001	CURRENT EXPENSE	3164100	Business and Occupation Taxes on Utilities	\$237,447
0552	001	CURRENT EXPENSE	3164200	Business and Occupation Taxes on Utilities	\$134,589
0552	001	CURRENT EXPENSE	3164300	Business and Occupation Taxes on Utilities	\$137,749
0552	001	CURRENT EXPENSE	3164600	Business and Occupation Taxes on Utilities	\$33,392
0552	001	CURRENT EXPENSE	3164700	Business and Occupation Taxes on Utilities	\$20,425
0552	001	CURRENT EXPENSE	3168100	Gambling Tax - Punch Boards and Pull Tabs	\$3,710
0552	001	CURRENT EXPENSE	3172000	Leasehold Excise Tax	\$40,324
0552	001	CURRENT EXPENSE	3181100	Admissions Tax	\$15
0552	001	CURRENT EXPENSE	3219100	Franchise Fees and Royalties	\$26,735
0552	001	CURRENT EXPENSE	3219900	Other Business Licenses and Permits	\$45,950
0552	001	CURRENT EXPENSE	3221000	Buildings, Structures and Equipment	\$79,079
0552	001	CURRENT EXPENSE	3223000	Animal Licenses	\$300

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0552	001	CURRENT EXPENSE	3229000	Other Non-Business Licenses and Permits	\$688
0552	001	CURRENT EXPENSE	3331422	Federal Indirect Award from Department of Housing and Urban Development	\$191,747
0552	001	CURRENT EXPENSE	3331423	Federal Indirect Award from Department of Housing and Urban Development	\$20,000
0552	001	CURRENT EXPENSE	3340110	State Award from Criminal Justice Training Commission	\$10,109
0552	001	CURRENT EXPENSE	3340270	State Award from Recreation and Conservation Office	\$46,800
0552	001	CURRENT EXPENSE	3340270	State Award from Recreation and Conservation Office	\$40,019
0552	001	CURRENT EXPENSE	3340350	State Award from Traffic Safety Commission	\$1,746
0552	001	CURRENT EXPENSE	3340420	State Award from Department of Commerce	\$180,565
0552	001	CURRENT EXPENSE	3340421	State Award from Department of Commerce	\$5,811
0552	001	CURRENT EXPENSE	3350091	PUD Privilege Tax	\$36,249
0552	001	CURRENT EXPENSE	3360098	City-County Assistance	\$110,219
0552	001	CURRENT EXPENSE	3360621	Criminal Justice - Violent Crimes/Population	\$1,189
0552	001	CURRENT EXPENSE	3360626	Criminal Justice - Special Programs	\$4,176
0552	001	CURRENT EXPENSE	3360642	Marijuana Excise Tax Distribution	\$4,895
0552	001	CURRENT EXPENSE	3360651	DUI and Other Criminal Justice Assistance	\$303
0552	001	CURRENT EXPENSE	3360691	Fire Insurance Premium Tax	\$12,960
0552	001	CURRENT EXPENSE	3360694	Liquor/Beer Excise Tax	\$21,438
0552	001	CURRENT EXPENSE	3360695	Liquor Control Board Profits	\$23,477

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0552	001	CURRENT EXPENSE	3370000	Local Awards, Entitlements, Tribal Government Distributions, and Other Payments	\$130,043
0552	001	CURRENT EXPENSE	3418100	Data/Word Processing, Printing, Duplicating and IT Services	\$269
0552	001	CURRENT EXPENSE	3421000	Law Enforcement Services	\$10
0552	001	CURRENT EXPENSE	3458100	Zoning and Subdivision Services	\$650
0552	001	CURRENT EXPENSE	3474000	Event Admission Fees	\$4,535
0552	001	CURRENT EXPENSE	3611100	Investment Earnings	\$182,463
0552	001	CURRENT EXPENSE	3614000	Other Interest	\$2,608
0552	001	CURRENT EXPENSE	3621000	Rents and Leases	\$8,421
0552	001	CURRENT EXPENSE	3622000	Rents and Leases	\$1,715
0552	001	CURRENT EXPENSE	3624000	Rents and Leases	\$8,439
0552	001	CURRENT EXPENSE	3626000	Rents and Leases	\$10,200
0552	001	CURRENT EXPENSE	3628000	Rents and Leases	\$5,961
0552	001	CURRENT EXPENSE	3670000	Contributions and Donations from Nongovernmental Sources	\$25
0552	001	CURRENT EXPENSE	3670000	Contributions and Donations from Nongovernmental Sources	\$1,900
0552	001	CURRENT EXPENSE	3670000	Contributions and Donations from Nongovernmental Sources	\$26,716
0552	001	CURRENT EXPENSE	3670000	Contributions and Donations from Nongovernmental Sources	\$70,459
0552	001	CURRENT EXPENSE	3671100	Contributions and Donations from Nongovernmental Sources	\$5,156
0552	001	CURRENT EXPENSE	3694000	Judgments and Settlements	\$43
0552	001	CURRENT EXPENSE	3699100	Miscellaneous Other Operating	\$15,167

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0552	001	CURRENT EXPENSE	3699100	Miscellaneous Other Operating	\$10,204
0552	001	CURRENT EXPENSE	3699100	Miscellaneous Other Operating	\$1,790
0552	101	CITY STREET FUND	3360071	Multimodal Transportation - Cities	\$3,987
0552	101	CITY STREET FUND	3360087	Motor Vehicle Fuel Tax - City Streets	\$55,048
0552	111	CAPITAL IMPROVEMENT	3084100	Committed Cash and Investments - Beginning	\$316,358
0552	111	CAPITAL IMPROVEMENT	3133100	Hotel/Motel Sales and Use Tax	\$13,581
0552	111	CAPITAL IMPROVEMENT	3183400	REET 1 - First Quarter Percent	\$34,485
0552	116	FIRE EQUIPMENT	3084100	Committed Cash and Investments - Beginning	\$15,256
0552	116	FIRE EQUIPMENT	3671100	Contributions and Donations from Nongovernmental Sources	\$6,921
0552	201	GO FIRE TRUCK	3083100	Restricted Cash and Investments - Beginning	\$44,319
0552	201	GO FIRE TRUCK	3111000	Property Tax	\$43,161
0552	320	SPECIAL STREET FUND	3084100	Committed Cash and Investments - Beginning	\$221,418
0552	320	SPECIAL STREET FUND	3340380	State Award from Transportation Improvement Board (TIB)	\$1,259,760
0552	320	SPECIAL STREET FUND	3370000	Local Awards, Entitlements, Tribal Government Distributions, and Other Payments	\$93,130
0552	401	WATER OPERATING	3085100	Assigned Cash and Investments - Beginning	\$1,596,531
0552	401	WATER OPERATING	3434000	Water Sales and Services	\$1,664,558
0552	401	WATER OPERATING	3434000	Water Sales and Services	\$5,390
0552	401	WATER OPERATING	3599000	Non-Court Fines and Penalties	\$4,790
0552	401	WATER OPERATING	3699100	Miscellaneous Other Operating	\$7,865

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0552	403	AMBULANCE	3085100	Assigned Cash and Investments - Beginning	\$444,237
0552	403	AMBULANCE	3329340	Ground Emergency Medical Transportation (GEMT) Payment Program	\$136,679
0552	403	AMBULANCE	3370000	Local Awards, Entitlements, Tribal Government Distributions, and Other Payments	\$905,448
0552	403	AMBULANCE	3422100	Fire Protection and Emergency Medical Services	\$6,052
0552	403	AMBULANCE	3424000	Protective Inspection Services	\$52
0552	403	AMBULANCE	3426000	Ambulance Services	\$273,357
0552	403	AMBULANCE	3699100	Miscellaneous Other Operating	\$1,374
0552	404	SANITATION FUND	3085100	Assigned Cash and Investments - Beginning	\$283,944
0552	404	SANITATION FUND	3437000	Solid Waste Sales and Services	\$608,753
0552	404	SANITATION FUND	3599000	Non-Court Fines and Penalties	\$5,150
0552	404	SANITATION FUND	3699100	Miscellaneous Other Operating	\$10
0552	405	WASTEWATER FUND (Raymond)	3083100	Restricted Cash and Investments - Beginning	\$1,177,644
0552	405	WASTEWATER FUND (Raymond)	3085100	Assigned Cash and Investments - Beginning	\$949,349
0552	405	WASTEWATER FUND (Raymond)	3370000	Local Awards, Entitlements, Tribal Government Distributions, and Other Payments	\$352,988
0552	405	WASTEWATER FUND (Raymond)	3435000	Sewer/Reclaimed Water Sales and Services	\$97,951
0552	405	WASTEWATER FUND (Raymond)	3435000	Sewer/Reclaimed Water Sales and Services	\$1,798,965
0552	405	WASTEWATER FUND (Raymond)	3435000	Sewer/Reclaimed Water Sales and Services	\$104,601
0552	405	WASTEWATER FUND (Raymond)	3599000	Non-Court Fines and Penalties	\$5,200

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0552	405	WASTEWATER FUND (Raymond)	3699100	Miscellaneous Other Operating	\$1,510
0552	634	STATE MISC FEES	3083100	Restricted Cash and Investments - Beginning	\$123
0552	001	CURRENT EXPENSE	5085100	Assigned Cash and Investments - Ending	\$54,032
0552	001	CURRENT EXPENSE	5089100	Unassigned Cash and Investments - Ending	\$1,628,621
0552	001	CURRENT EXPENSE	5116010	Legislative Activities	\$43,608
0552	001	CURRENT EXPENSE	5116020	Legislative Activities	\$3,272
0552	001	CURRENT EXPENSE	5116030	Legislative Activities	\$6,077
0552	001	CURRENT EXPENSE	5116040	Legislative Activities	\$1,544
0552	001	CURRENT EXPENSE	5116040	Legislative Activities	\$1,647
0552	001	CURRENT EXPENSE	5116040	Legislative Activities	\$5,129
0552	001	CURRENT EXPENSE	5116040	Legislative Activities	\$109
0552	001	CURRENT EXPENSE	5116040	Legislative Activities	\$1,293
0552	001	CURRENT EXPENSE	5116040	Legislative Activities	\$1,917
0552	001	CURRENT EXPENSE	5116040	Legislative Activities	\$6,736
0552	001	CURRENT EXPENSE	5125240	Contracted Court	\$36,000
0552	001	CURRENT EXPENSE	5142010	Financial Services	\$79,327
0552	001	CURRENT EXPENSE	5142020	Financial Services	\$42,213
0552	001	CURRENT EXPENSE	5142030	Financial Services	\$1,406
0552	001	CURRENT EXPENSE	5142040	Financial Services	\$18,781
0552	001	CURRENT EXPENSE	5142040	Financial Services	\$7,038
0552	001	CURRENT EXPENSE	5142040	Financial Services	\$2,351
0552	001	CURRENT EXPENSE	5142040	Financial Services	\$1,001
0552	001	CURRENT EXPENSE	5142040	Financial Services	\$24,200
0552	001	CURRENT EXPENSE	5142040	Financial Services	\$17
0552	001	CURRENT EXPENSE	5142040	Financial Services	\$1,563
0552	001	CURRENT EXPENSE	5144040	Election Services	\$15,056
0552	001	CURRENT EXPENSE	5153140	Internal Legal Services - Advice	\$12,000
0552	001	CURRENT EXPENSE	5172120	Pension and Other Benefit Payments to Retirees	\$17,336
0552	001	CURRENT EXPENSE	5183030	Maintenance/Security/Insurance/Janitorial Services	\$1,200

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0552	001	CURRENT EXPENSE	5183040	Maintenance/Security/Insurance/Janitorial Services	\$648
0552	001	CURRENT EXPENSE	5183040	Maintenance/Security/Insurance/Janitorial Services	\$409
0552	001	CURRENT EXPENSE	5183040	Maintenance/Security/Insurance/Janitorial Services	\$2,559
0552	001	CURRENT EXPENSE	5183040	Maintenance/Security/Insurance/Janitorial Services	\$2,346
0552	001	CURRENT EXPENSE	5217010	Traffic Policing	\$758,753
0552	001	CURRENT EXPENSE	5217010	Traffic Policing	\$68,344
0552	001	CURRENT EXPENSE	5217020	Traffic Policing	\$342,857
0552	001	CURRENT EXPENSE	5217030	Traffic Policing	\$4,958
0552	001	CURRENT EXPENSE	5217030	Traffic Policing	\$30,480
0552	001	CURRENT EXPENSE	5217030	Traffic Policing	\$21,543
0552	001	CURRENT EXPENSE	5217040	Traffic Policing	\$80,614
0552	001	CURRENT EXPENSE	5217040	Traffic Policing	\$38,195
0552	001	CURRENT EXPENSE	5217040	Traffic Policing	\$32,659
0552	001	CURRENT EXPENSE	5217040	Traffic Policing	\$10,545
0552	001	CURRENT EXPENSE	5217040	Traffic Policing	\$9,362
0552	001	CURRENT EXPENSE	5217040	Traffic Policing	\$17,438
0552	001	CURRENT EXPENSE	5217040	Traffic Policing	\$72,600
0552	001	CURRENT EXPENSE	5217040	Traffic Policing	\$11,369
0552	001	CURRENT EXPENSE	5217040	Traffic Policing	\$13,237
0552	001	CURRENT EXPENSE	5217040	Traffic Policing	\$2,549
0552	001	CURRENT EXPENSE	5217040	Traffic Policing	\$2,078
0552	001	CURRENT EXPENSE	5222010	Fire Suppression and Emergency Medical Services	\$270,114
0552	001	CURRENT EXPENSE	5222010	Fire Suppression and Emergency Medical Services	\$11,718
0552	001	CURRENT EXPENSE	5222010	Fire Suppression and Emergency Medical Services	\$17,136
0552	001	CURRENT EXPENSE	5222020	Fire Suppression and Emergency Medical Services	\$122,149

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0552	001	CURRENT EXPENSE	5222020	Fire Suppression and Emergency Medical Services	\$5,394
0552	001	CURRENT EXPENSE	5222030	Fire Suppression and Emergency Medical Services	\$261
0552	001	CURRENT EXPENSE	5222030	Fire Suppression and Emergency Medical Services	\$13,464
0552	001	CURRENT EXPENSE	5222030	Fire Suppression and Emergency Medical Services	\$6,968
0552	001	CURRENT EXPENSE	5222040	Fire Suppression and Emergency Medical Services	\$72,600
0552	001	CURRENT EXPENSE	5222040	Fire Suppression and Emergency Medical Services	\$26,815
0552	001	CURRENT EXPENSE	5222040	Fire Suppression and Emergency Medical Services	\$4,053
0552	001	CURRENT EXPENSE	5222040	Fire Suppression and Emergency Medical Services	\$3,379
0552	001	CURRENT EXPENSE	5222040	Fire Suppression and Emergency Medical Services	\$3,101
0552	001	CURRENT EXPENSE	5222040	Fire Suppression and Emergency Medical Services	\$6,897
0552	001	CURRENT EXPENSE	5222040	Fire Suppression and Emergency Medical Services	\$294
0552	001	CURRENT EXPENSE	5222040	Fire Suppression and Emergency Medical Services	\$916
0552	001	CURRENT EXPENSE	5251040	Administration	\$22,338
0552	001	CURRENT EXPENSE	5537040	Pollution Control and Remediation	\$628
0552	001	CURRENT EXPENSE	5537040	Pollution Control and Remediation	\$2,400
0552	001	CURRENT EXPENSE	5543030	Animal Control	\$212
0552	001	CURRENT EXPENSE	5573040	Tourism	\$150
0552	001	CURRENT EXPENSE	5585010	Building Permits and Plan Reviews	\$120,786

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0552	001	CURRENT EXPENSE	5585020	Building Permits and Plan Reviews	\$59,938
0552	001	CURRENT EXPENSE	5585030	Building Permits and Plan Reviews	\$2,625
0552	001	CURRENT EXPENSE	5585040	Building Permits and Plan Reviews	\$5,626
0552	001	CURRENT EXPENSE	5585040	Building Permits and Plan Reviews	\$27,994
0552	001	CURRENT EXPENSE	5585040	Building Permits and Plan Reviews	\$1,080
0552	001	CURRENT EXPENSE	5585040	Building Permits and Plan Reviews	\$1,214
0552	001	CURRENT EXPENSE	5586040	Planning	\$709
0552	001	CURRENT EXPENSE	5586040	Planning	(\$603)
0552	001	CURRENT EXPENSE	5586040	Planning	\$852
0552	001	CURRENT EXPENSE	5586040	Planning	\$1,800
0552	001	CURRENT EXPENSE	5725030	Facilities	\$206
0552	001	CURRENT EXPENSE	5725040	Facilities	\$21,707
0552	001	CURRENT EXPENSE	5725040	Facilities	\$8,451
0552	001	CURRENT EXPENSE	5725040	Facilities	\$1,016
0552	001	CURRENT EXPENSE	5725040	Facilities	\$37
0552	001	CURRENT EXPENSE	5733040	Commercial	\$1,408
0552	001	CURRENT EXPENSE	5733040	Commercial	\$1,116
0552	001	CURRENT EXPENSE	5752810	Stadiums and Auditoriums	\$2,727
0552	001	CURRENT EXPENSE	5752820	Stadiums and Auditoriums	\$370
0552	001	CURRENT EXPENSE	5752830	Stadiums and Auditoriums	\$1,569
0552	001	CURRENT EXPENSE	5752830	Stadiums and Auditoriums	\$192
0552	001	CURRENT EXPENSE	5752840	Stadiums and Auditoriums	\$39,899
0552	001	CURRENT EXPENSE	5752840	Stadiums and Auditoriums	\$1,360
0552	001	CURRENT EXPENSE	5752840	Stadiums and Auditoriums	\$4
0552	001	CURRENT EXPENSE	5752840	Stadiums and Auditoriums	\$1,687

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0552	001	CURRENT EXPENSE	5752840	Stadiums and Auditoriums	\$3,024
0552	001	CURRENT EXPENSE	5752840	Stadiums and Auditoriums	\$15,564
0552	001	CURRENT EXPENSE	5752840	Stadiums and Auditoriums	\$8,667
0552	001	CURRENT EXPENSE	5752840	Stadiums and Auditoriums	\$33
0552	001	CURRENT EXPENSE	5753140	Museums and Art Galleries	\$2,110
0552	001	CURRENT EXPENSE	5753140	Museums and Art Galleries	\$1,002
0552	001	CURRENT EXPENSE	5753240	Museums and Art Galleries	\$3,633
0552	001	CURRENT EXPENSE	5753240	Museums and Art Galleries	\$2,320
0552	001	CURRENT EXPENSE	5755040	Multipurpose and Community Centers	\$3,253
0552	001	CURRENT EXPENSE	5755040	Multipurpose and Community Centers	\$1,475
0552	001	CURRENT EXPENSE	5755040	Multipurpose and Community Centers	\$363
0552	001	CURRENT EXPENSE	5762010	Swimming Pools	\$55,706
0552	001	CURRENT EXPENSE	5762020	Swimming Pools	\$7,716
0552	001	CURRENT EXPENSE	5762040	Swimming Pools	\$1,991
0552	001	CURRENT EXPENSE	5762040	Swimming Pools	\$79,953
0552	001	CURRENT EXPENSE	5762040	Swimming Pools	\$13,215
0552	001	CURRENT EXPENSE	5762040	Swimming Pools	\$11,087
0552	001	CURRENT EXPENSE	5762040	Swimming Pools	\$115,879
0552	001	CURRENT EXPENSE	5762040	Swimming Pools	\$603
0552	001	CURRENT EXPENSE	5762040	Swimming Pools	\$3,520
0552	001	CURRENT EXPENSE	5768010	General Parks	\$144,248
0552	001	CURRENT EXPENSE	5768020	General Parks	\$54,028
0552	001	CURRENT EXPENSE	5768030	General Parks	\$70,624
0552	001	CURRENT EXPENSE	5768030	General Parks	\$10,977
0552	001	CURRENT EXPENSE	5768040	General Parks	\$4,287
0552	001	CURRENT EXPENSE	5768040	General Parks	\$1,808
0552	001	CURRENT EXPENSE	5768040	General Parks	\$648
0552	001	CURRENT EXPENSE	5768040	General Parks	\$1,102

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0552	001	CURRENT EXPENSE	5768040	General Parks	\$33,880
0552	001	CURRENT EXPENSE	5768040	General Parks	\$29,460
0552	001	CURRENT EXPENSE	5768040	General Parks	\$17,440
0552	001	CURRENT EXPENSE	5768040	General Parks	(\$2,280)
0552	101	CITY STREET FUND	5085100	Assigned Cash and Investments - Ending	\$82
0552	101	CITY STREET FUND	5423010	Roadway	\$200,515
0552	101	CITY STREET FUND	5423020	Roadway	\$2,748
0552	101	CITY STREET FUND	5423030	Roadway	\$42,835
0552	101	CITY STREET FUND	5423030	Roadway	\$10,310
0552	101	CITY STREET FUND	5423040	Roadway	\$23,371
0552	101	CITY STREET FUND	5423040	Roadway	\$2,140
0552	101	CITY STREET FUND	5423040	Roadway	\$1,686
0552	101	CITY STREET FUND	5423040	Roadway	\$1,305
0552	101	CITY STREET FUND	5423040	Roadway	\$48,400
0552	101	CITY STREET FUND	5423040	Roadway	\$23,917
0552	101	CITY STREET FUND	5423040	Roadway	\$32,225
0552	101	CITY STREET FUND	5423040	Roadway	(\$1,241)
0552	101	CITY STREET FUND	5429020	Maintenance Administration and Overhead	\$66,892
0552	111	CAPITAL IMPROVEMENT	5084100	Committed Cash and Investments - Ending	\$356,924
0552	111	CAPITAL IMPROVEMENT	5573040	Tourism	\$7,500
0552	116	FIRE EQUIPMENT	5084100	Committed Cash and Investments - Ending	\$21,470
0552	201	GO FIRE TRUCK	5083100	Restricted Cash and Investments - Ending	\$44,028
0552	320	SPECIAL STREET FUND	5084100	Committed Cash and Investments - Ending	\$198,352
0552	401	WATER OPERATING	5085100	Assigned Cash and Investments - Ending	\$2,090,018
0552	401	WATER OPERATING	5348010	Water Utilities	\$174,620
0552	401	WATER OPERATING	5348010	Water Utilities	\$164,222
0552	401	WATER OPERATING	5348020	Water Utilities	\$78,360
0552	401	WATER OPERATING	5348020	Water Utilities	\$70,507
0552	401	WATER OPERATING	5348030	Water Utilities	\$825

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0552	401	WATER OPERATING	5348030	Water Utilities	\$59,249
0552	401	WATER OPERATING	5348030	Water Utilities	\$63,509
0552	401	WATER OPERATING	5348030	Water Utilities	\$24,619
0552	401	WATER OPERATING	5348030	Water Utilities	\$29,178
0552	401	WATER OPERATING	5348040	Water Utilities	\$34,996
0552	401	WATER OPERATING	5348040	Water Utilities	\$12,544
0552	401	WATER OPERATING	5348040	Water Utilities	\$83,981
0552	401	WATER OPERATING	5348040	Water Utilities	\$2,954
0552	401	WATER OPERATING	5348040	Water Utilities	\$9,029
0552	401	WATER OPERATING	5348040	Water Utilities	\$5,085
0552	401	WATER OPERATING	5348040	Water Utilities	\$8,127
0552	401	WATER OPERATING	5348040	Water Utilities	\$43,560
0552	401	WATER OPERATING	5348040	Water Utilities	\$39,686
0552	401	WATER OPERATING	5348040	Water Utilities	\$2,724
0552	401	WATER OPERATING	5348040	Water Utilities	\$9,006
0552	401	WATER OPERATING	5348040	Water Utilities	\$6,286
0552	401	WATER OPERATING	5348040	Water Utilities	\$3,498
0552	403	AMBULANCE	5085100	Assigned Cash and Investments - Ending	\$118,963
0552	403	AMBULANCE	5227010	Ambulance Services	\$832,882
0552	403	AMBULANCE	5227010	Ambulance Services	\$16,858
0552	403	AMBULANCE	5227010	Ambulance Services	\$154,027
0552	403	AMBULANCE	5227020	Ambulance Services	\$372,083
0552	403	AMBULANCE	5227030	Ambulance Services	\$777
0552	403	AMBULANCE	5227030	Ambulance Services	\$49,266
0552	403	AMBULANCE	5227030	Ambulance Services	\$12,211
0552	403	AMBULANCE	5227040	Ambulance Services	\$16,230
0552	403	AMBULANCE	5227040	Ambulance Services	\$91,352
0552	403	AMBULANCE	5227040	Ambulance Services	\$7,546
0552	403	AMBULANCE	5227040	Ambulance Services	\$11,322
0552	403	AMBULANCE	5227040	Ambulance Services	\$2,365
0552	403	AMBULANCE	5227040	Ambulance Services	\$48,400
0552	403	AMBULANCE	5227040	Ambulance Services	\$6,897
0552	403	AMBULANCE	5227040	Ambulance Services	\$18,245
0552	403	AMBULANCE	5227040	Ambulance Services	\$1,139

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0552	404	SANITATION FUND	5085100	Assigned Cash and Investments - Ending	\$241,174
0552	404	SANITATION FUND	5378010	Solid Waste Utilities	\$155,409
0552	404	SANITATION FUND	5378020	Solid Waste Utilities	\$72,412
0552	404	SANITATION FUND	5378030	Solid Waste Utilities	\$454
0552	404	SANITATION FUND	5378030	Solid Waste Utilities	\$23,902
0552	404	SANITATION FUND	5378030	Solid Waste Utilities	\$16,139
0552	404	SANITATION FUND	5378040	Solid Waste Utilities	\$15,019
0552	404	SANITATION FUND	5378040	Solid Waste Utilities	\$32,450
0552	404	SANITATION FUND	5378040	Solid Waste Utilities	\$4,779
0552	404	SANITATION FUND	5378040	Solid Waste Utilities	\$1,622
0552	404	SANITATION FUND	5378040	Solid Waste Utilities	\$247,510
0552	404	SANITATION FUND	5378040	Solid Waste Utilities	\$1,324
0552	404	SANITATION FUND	5378040	Solid Waste Utilities	\$48,400
0552	404	SANITATION FUND	5378040	Solid Waste Utilities	\$4,763
0552	404	SANITATION FUND	5378040	Solid Waste Utilities	\$18,116
0552	404	SANITATION FUND	5378040	Solid Waste Utilities	\$1,601
0552	405	WASTEWATER FUND (Raymond)	5085100	Assigned Cash and Investments - Ending	\$2,437,411
0552	405	WASTEWATER FUND (Raymond)	5358010	Sewer/Reclaimed Water Utilities	\$355,959
0552	405	WASTEWATER FUND (Raymond)	5358010	Sewer/Reclaimed Water Utilities	\$19,003
0552	405	WASTEWATER FUND (Raymond)	5358020	Sewer/Reclaimed Water Utilities	\$167,863
0552	405	WASTEWATER FUND (Raymond)	5358030	Sewer/Reclaimed Water Utilities	\$93,956
0552	405	WASTEWATER FUND (Raymond)	5358030	Sewer/Reclaimed Water Utilities	\$12,369
0552	405	WASTEWATER FUND (Raymond)	5358030	Sewer/Reclaimed Water Utilities	(\$786)
0552	405	WASTEWATER FUND (Raymond)	5358030	Sewer/Reclaimed Water Utilities	\$6,602
0552	405	WASTEWATER FUND (Raymond)	5358030	Sewer/Reclaimed Water Utilities	\$11,103
0552	405	WASTEWATER FUND (Raymond)	5358040	Sewer/Reclaimed Water Utilities	\$44,895
0552	405	WASTEWATER FUND (Raymond)	5358040	Sewer/Reclaimed Water Utilities	\$5,745

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0552	405	WASTEWATER FUND (Raymond)	5358040	Sewer/Reclaimed Water Utilities	\$1,575
0552	405	WASTEWATER FUND (Raymond)	5358040	Sewer/Reclaimed Water Utilities	\$30,227
0552	405	WASTEWATER FUND (Raymond)	5358040	Sewer/Reclaimed Water Utilities	\$6,267
0552	405	WASTEWATER FUND (Raymond)	5358040	Sewer/Reclaimed Water Utilities	\$2,465
0552	405	WASTEWATER FUND (Raymond)	5358040	Sewer/Reclaimed Water Utilities	\$131
0552	405	WASTEWATER FUND (Raymond)	5358040	Sewer/Reclaimed Water Utilities	\$48,400
0552	405	WASTEWATER FUND (Raymond)	5358040	Sewer/Reclaimed Water Utilities	\$97,016
0552	405	WASTEWATER FUND (Raymond)	5358040	Sewer/Reclaimed Water Utilities	\$25,803
0552	405	WASTEWATER FUND (Raymond)	5358040	Sewer/Reclaimed Water Utilities	\$1,435
0552	405	WASTEWATER FUND (Raymond)	5358040	Sewer/Reclaimed Water Utilities	\$1,681
0552	405	WASTEWATER FUND (Raymond)	5358040	Sewer/Reclaimed Water Utilities	\$13,656
0552	405	WASTEWATER FUND (Raymond)	5358040	Sewer/Reclaimed Water Utilities	\$2,800
0552	405	WASTEWATER FUND (Raymond)	5351010	Sewer/Reclaimed Water Utilities	\$31,187
0552	405	WASTEWATER FUND (Raymond)	5351010	Sewer/Reclaimed Water Utilities	\$10
0552	405	WASTEWATER FUND (Raymond)	5351020	Sewer/Reclaimed Water Utilities	\$15,083
0552	405	WASTEWATER FUND (Raymond)	5351030	Sewer/Reclaimed Water Utilities	\$1,345
0552	405	WASTEWATER FUND (Raymond)	5351040	Sewer/Reclaimed Water Utilities	\$10,881
0552	405	WASTEWATER FUND (Raymond)	5351040	Sewer/Reclaimed Water Utilities	\$8,224
0552	405	WASTEWATER FUND (Raymond)	5351040	Sewer/Reclaimed Water Utilities	\$2,232
0552	405	WASTEWATER FUND (Raymond)	5351040	Sewer/Reclaimed Water Utilities	\$1,966
0552	405	WASTEWATER FUND (Raymond)	5351040	Sewer/Reclaimed Water Utilities	\$1,018

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0552	405	WASTEWATER FUND (Raymond)	5351040	Sewer/Reclaimed Water Utilities	\$2,952
0552	405	WASTEWATER FUND (Raymond)	5351040	Sewer/Reclaimed Water Utilities	\$148
0552	405	WASTEWATER FUND (Raymond)	5351040	Sewer/Reclaimed Water Utilities	\$1,552
0552	405	WASTEWATER FUND (Raymond)	5358010	Sewer/Reclaimed Water Utilities	\$103,170
0552	405	WASTEWATER FUND (Raymond)	5358010	Sewer/Reclaimed Water Utilities	\$4,475
0552	405	WASTEWATER FUND (Raymond)	5358020	Sewer/Reclaimed Water Utilities	\$54,458
0552	405	WASTEWATER FUND (Raymond)	5358030	Sewer/Reclaimed Water Utilities	\$31,160
0552	405	WASTEWATER FUND (Raymond)	5358030	Sewer/Reclaimed Water Utilities	\$7,580
0552	405	WASTEWATER FUND (Raymond)	5358040	Sewer/Reclaimed Water Utilities	\$15,422
0552	405	WASTEWATER FUND (Raymond)	5358040	Sewer/Reclaimed Water Utilities	\$1,247
0552	405	WASTEWATER FUND (Raymond)	5358040	Sewer/Reclaimed Water Utilities	\$1,965
0552	405	WASTEWATER FUND (Raymond)	5358040	Sewer/Reclaimed Water Utilities	\$460
0552	405	WASTEWATER FUND (Raymond)	5358040	Sewer/Reclaimed Water Utilities	\$43,560
0552	405	WASTEWATER FUND (Raymond)	5358040	Sewer/Reclaimed Water Utilities	\$44,536
0552	405	WASTEWATER FUND (Raymond)	5358040	Sewer/Reclaimed Water Utilities	\$26,363
0552	405	WASTEWATER FUND (Raymond)	5358040	Sewer/Reclaimed Water Utilities	\$2,182
0552	634	STATE MISC FEES	5083100	Restricted Cash and Investments - Ending	\$49
0552	101	CITY STREET FUND	3974255	Transfers-In	\$502,547
0552	401	WATER OPERATING	3821000	Refundable Deposits	\$11,935
0552	401	WATER OPERATING	3850000	Special or Extraordinary Items	\$4,800
0552	405	WASTEWATER FUND (Raymond)	3850000	Special or Extraordinary Items	\$1,250
0552	634	STATE MISC FEES	3893000	Custodial Type Collections	\$51

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0552	634	STATE MISC FEES	3893001	Custodial Type Collections	\$531
0552	001	CURRENT EXPENSE	5912170	Debt Repayment - Law Enforcement Services	\$12,641
0552	001	CURRENT EXPENSE	5922180	Interest and Other Debt Service Cost - Law Enforcement Services	\$871
0552	001	CURRENT EXPENSE	5941860	Capital Expenditures/Expenses - Centralized/General Services	\$69,149
0552	001	CURRENT EXPENSE	5942160	Capital Expenditures/Expenses - Law Enforcement Services	\$106,249
0552	001	CURRENT EXPENSE	5942160	Capital Expenditures/Expenses - Law Enforcement Services	\$31,867
0552	001	CURRENT EXPENSE	5942260	Capital Expenditures/Expenses - Fire Suppression and EMS Services	\$485,968
0552	001	CURRENT EXPENSE	5945160	Capital Expenditures/Expenses - Public Housing	\$192,027
0552	001	CURRENT EXPENSE	5947360	Capital Expenditures/Expenses - Cultural and Community Activities	\$207
0552	001	CURRENT EXPENSE	5947560	Capital Expenditures/Expenses - Cultural and Recreational Facilities	\$458
0552	001	CURRENT EXPENSE	5947660	Capital Expenditures/Expenses - Park Facilities	\$3,225
0552	001	CURRENT EXPENSE	5947670	Capital Expenditures/Expenses - Park Facilities	\$8,022
0552	001	CURRENT EXPENSE	5974200	Transfers-Out	\$502,547
0552	101	CITY STREET FUND	5943460	Capital Expenditures/Expenses - Water Utilities	\$73,475
0552	101	CITY STREET FUND	5943460	Capital Expenditures/Expenses - Water Utilities	\$32,922

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0552	116	FIRE EQUIPMENT	5942260	Capital Expenditures/Expenses - Fire Suppression and EMS Services	\$708
0552	201	GO FIRE TRUCK	5912270	Debt Repayment - Fire Suppression and EMS Services	\$34,265
0552	201	GO FIRE TRUCK	5922280	Interest and Other Debt Service Cost - Fire Suppression and EMS Services	\$9,188
0552	320	SPECIAL STREET FUND	5953060	Capital Expenditures/Expenses - Roadway	\$1,375,956
0552	401	WATER OPERATING	5821000	Refund of Deposits	\$11,189
0552	401	WATER OPERATING	5913470	Debt Repayment - Water Utilities	\$104,287
0552	401	WATER OPERATING	5913470	Debt Repayment - Water Utilities	\$59,156
0552	401	WATER OPERATING	5923480	Interest and Other Debt Service Cost - Water Utilities	\$12,571
0552	401	WATER OPERATING	5923480	Interest and Other Debt Service Cost - Water Utilities	\$11,472
0552	401	WATER OPERATING	5943460	Capital Expenditures/Expenses - Water Utilities	\$73,475
0552	401	WATER OPERATING	5943460	Capital Expenditures/Expenses - Water Utilities	\$7,138
0552	403	AMBULANCE	5942260	Capital Expenditures/Expenses - Fire Suppression and EMS Services	\$6,635
0552	404	SANITATION FUND	5943760	Capital Expenditures/Expenses - Solid Waste Utilities	\$12,783
0552	405	WASTEWATER FUND (Raymond)	5913570	Debt Repayment - Sewer/Reclaimed Water Utilities	\$60,296
0552	405	WASTEWATER FUND (Raymond)	5913570	Debt Repayment - Sewer/Reclaimed Water Utilities	\$73,220
0552	405	WASTEWATER FUND (Raymond)	5913570	Debt Repayment - Sewer/Reclaimed Water Utilities	\$230,007

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0552	405	WASTEWATER FUND (Raymond)	5923580	Interest and Other Debt Service Cost - Sewer/Reclaimed Water Utilities	\$5,336
0552	405	WASTEWATER FUND (Raymond)	5923580	Interest and Other Debt Service Cost - Sewer/Reclaimed Water Utilities	\$5,810
0552	405	WASTEWATER FUND (Raymond)	5923580	Interest and Other Debt Service Cost - Sewer/Reclaimed Water Utilities	\$192,291
0552	405	WASTEWATER FUND (Raymond)	5943560	Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities	\$9,000
0552	405	WASTEWATER FUND (Raymond)	5943460	Capital Expenditures/Expenses - Water Utilities	\$73,475
0552	405	WASTEWATER FUND (Raymond)	5943460	Capital Expenditures/Expenses - Water Utilities	\$41,269
0552	634	STATE MISC FEES	5893000	Custodial Type Remittances	\$20
0552	634	STATE MISC FEES	5893000	Custodial Type Remittances	\$636

City of Raymond
SCHEDULE SUMMARY OF BANK RECONCILIATION
For the Fiscal Year ended December 31, 2024

[CASH BARS Schedule 06 Instructions Link](#)

FROM BANK STATEMENTS						
Bank & Investment Account name	Beginning Bank Balance	Deposits		Withdrawals		Ending Bank Balance
(1)	(2)	Receipts (3)	Inter-bank transfers In (4)	Disbursements (5)	Inter-bank transfers out (6)	(7)
First Interstate Bank (Operating Acct)	\$765,693.34	\$12,736,548.60		\$12,395,678.37		\$1,106,563.57
LGIP- State Investment Pool	\$4,516,618.26	\$191,158.42			\$1,000,000.00	\$3,707,776.68
Security State Bank- CDBG Fund	\$23,814.87	\$36.04				\$23,850.91
US Bank Bonds / Checking (Investments)	\$35,674.84	\$1,095,187.60		\$1,035,328.94		\$95,533.50
Bank Totals	\$ 5,341,801	\$ 14,022,931	\$ -	\$ 13,431,007	\$ 1,000,000	\$ 4,933,725

RECONCILING ITEMS						
Beginning Deposits in Transit (8)	+	-				
Year-end Deposits in Transit (9)		+				+
Beginning Outstanding & Open Period Items (10)	-			\$ (1,599,641)		
Year-end Outstanding & Open Period Items (11)				247,751.20		-
NSF Checks (12)		\$ (7,401)		\$ (7,401)		
Cancellation of unredeemed checks/warrants (13)		+				
Interfund transactions (14)		+		+		
Netted Transactions (15)		-		-		
Authorized balance of revolving, petty cash and change funds (16)	\$ 425					+
Other Reconciling Items, net (17)	+ / -	+ / -		+ / -		+ / -
Reconciling Items Totals	\$ 425	\$ (7,401)		\$ (1,359,291)		\$ -

FROM GENERAL LEDGER						
	Beginning Cash & Investment Balance	Revenues & Other Increases		Expenditures & Other Decreases		Ending Cash & Investment Balance
	(19)	(20)		(21)		(22)
C4/C5 or Trial Balance Totals (18)						
Unreconciled Variance (23)	\$ 5,342,226	\$ 14,015,530		\$ 12,071,717		\$ 4,933,725

City of Raymond
Schedule of Liabilities
For the Year Ended December 31, 2024

ID. No.	Debt ID Title	Description	Due Date	Beginning Balance	Additions	Reductions	Ending Balance
General Obligation Debt/Liabilities							
263.91	Miscellaneous Debt	Bank of the Pacific 5103- Truck	5/19/2024	4,576	-	4,576	-
263.91	Miscellaneous Debt	Bank of Pacific 5104	2/10/2027	26,852	-	8,130	18,722
263.87	Public Works Trust Fund (PWTF) Loans	PW Trust Fund PR08-951-081	7/1/2028	266,813	-	53,363	213,450
263.83	Loans and other obligations to Washington state agencies (Except LOCAL and PWTF loans)	DOE SRF Loan #L1000028	5/31/2031	799,129	-	102,782	696,347
263.83	Loans and other obligations to Washington state agencies (Except LOCAL and PWTF loans)	DWSRF LOAN DWL25292	7/13/2040	8,755	-	515	8,240
263.83	Loans and other obligations to Washington state agencies (Except LOCAL and PWTF loans)	DWSRF Loan DM10-952-029	12/1/2034	1,922,528	-	145,719	1,776,809
263.81	Loans and other obligations to the federal government or other out-of-state governments	USDA-RD Sewer Rev Bond 2012A	12/1/2052	7,227,220	-	182,546	7,044,674
263.81	Loans and other obligations to the federal government or other out-of-state governments	USDA-RD Sewer Rev Bond 2012B	12/1/2052	6,917,245	-	174,718	6,742,527
263.98	Miscellaneous Liabilities	Compensated Absences		192,142	46,819	-	238,961
Total General Obligation Debt/Liabilities:				17,365,260	46,819	672,349	16,739,730
Revenue and Other (non G.O.) Debt/Liabilities							
264.30	Pension Liabilities	Pension Liabilities		198,986	-	52,646	146,340
264.40	OPEB Liabilities	OPEB		918,338	107,221	-	1,025,559
Total Revenue and Other (non G.O.) Debt/Liabilities:				1,117,324	107,221	52,646	1,171,899
Total Liabilities:				18,482,584	154,040	724,995	17,911,629

City of Raymond
Schedule of Expenditures of State Financial Assistance
For the Year Ended December 31, 2024

State Agency Name	Program Title	Identification Number	Total
State Award from Transportation Improvement Board (TIB)	2024 RED TOWN INITIATIVE	2-W-971 (003)-1	1,133,517
State Award from Transportation Improvement Board (TIB)	2024 SW RAYMOND OVERLAY	2-W-971 (400)-1	87,487
		Sub-Total:	1,221,004
State Award from Department of Commerce	2023-2025 Climate Planning Grant	24-63610-220	100,000
		Sub-Total:	100,000
		Total State Grants Expended:	1,321,004

City of Raymond
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2024

Federal Agency (Pass-Through Agency)	Federal Program	ALN Number	Other Award Number	Expenditures			Passed through to Subrecipients	Note
				From Pass- Through Awards	From Direct Awards	Total		
CDBG - Entitlement/Special Purpose Grants Cluster								
ASSISTANT SECRETARY FOR COMMUNITY PLANNING AND DEVELOPMENT, HOUSING AND URBAN DEVELOPMENT, DEPARTMENT OF (via Department of Commerce)	Community Development Block Grants/Entitlement Grants	14.218	#19-62210-038	192,027	-	192,027	-	
Total CDBG - Entitlement/Special Purpose Grants Cluster:				192,027	-	192,027	-	
OFFICE ON VIOLENCE AGAINST WOMEN, JUSTICE, DEPARTMENT OF	Violence Against Women Formula Grants	16.588		-	5,811	5,811	-	
DEPARTMENTAL OFFICES, TREASURY, DEPARTMENT OF THE	COVID 19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	21.027		-	77,315	77,315	-	
Total Federal Awards Expended:				192,027	83,126	275,153	-	

The accompanying notes are an integral part of this schedule.

CITY OF RAYMOND
NOTES TO THE FEDERAL SCHEDULE OF FINANCIAL ASSISTANCE
(Schedule 16)
JANUARY 1, 2024, THROUGH DECEMBER 31, 2024

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 – FEDERAL INDIRECT COST RATE

The city has elected to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

NOTE 3 – 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 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 city passed through \$192,026.75 in 2024. The ALN number is 14.218. The grant was extended through 2024 due to project delays. This project was completed in November 2024.

We received a STOP GRANT from the Department of Justice via Crisis Support in the amount of \$5,810.72. This is a pass-through to subrecipients grant with ALN # 16.588.

The City of Raymond was awarded COVID-19 Local Fiscal Recovery Funds through the Department of the Treasury. ALN number is 21.027 and the other award number is OMB No. 1505-0271. The city expended the remaining \$77,315.12 in 2024.

City of Raymond
Schedule 21 Questions 1-6 (unaudited)
For Fiscal Year Ended: 2024

Property and Liability Insurance	Health and Welfare Insurance	Unemployment Compensation Obligations	Workers Compensation Obligations	Other Risks or Obligations
Belong to a public entity risk pool	All benefits provided by health insurance company or HMO	Pay taxes to the Department of Employment Security ("Taxable")	Pay premiums to the Department of Labor and Industries	

Washington PFML Program	Entity	Government Type
Pay premiums to the State’s program for both benefits	City of Raymond	City/Town