

City Of Stevenson

STATEMENT C-4

FOR COMPARISON USE ONLY, NOT FOR FILING

For Year Ending: December 31, 2020

1 Of 4

BARS CODE		Total For All Funds	001 - General Expense Fund	100 - Street Fund
		Total Amount	Actual Amount	Actual Amount
Beginning Cash and Investments				
308.21	Nonspendable	0.00	0.00	0.00
308.31	Restricted	845,950.93	0.00	0.00
308.41	Committed	0.00	0.00	0.00
308.51	Assigned	2,898,228.84	1,894,848.04	306,289.98
308.91	Unassigned	680,398.49	680,398.49	0.00
388/588	Net Adjustments	3,098.81	3,098.81	0.00
Revenues				
310	Taxes	1,419,246.08	799,701.01	285,459.23
320	Licenses and Permits	165.56	(159.44)	325.00
330	Intergovernmental Revenues	948,243.35	198,681.81	45,053.33
340	Charges for Goods and Services	1,876,552.83	188,487.75	0.00
350	Fines and Penalties	15,091.06	15,091.06	0.00
360	Miscellaneous Revenues	317,536.76	19,461.22	241.78
	Total Revenues:	4,576,835.64	1,221,263.41	331,079.34
Expenditures				
510	General Government	459,817.84	459,817.84	0.00
520	Public Safety	245,729.29	245,729.29	0.00
530	Utilities	1,187,387.72	0.00	0.00
540	Transportation	327,727.77	0.00	248,009.80
550	Natural and Economic Environment	238,210.17	238,210.17	0.00
560	Social Services	10,464.31	10,204.23	260.08
570	Culture and Recreation	341,450.39	69,439.36	0.00
	Total Expenditures:	2,810,787.49	1,023,400.89	248,269.88
	Excess (Deficiency) Revenues over Expenditure	1,766,048.15	197,862.52	82,809.46
Other Increases				
391-393, 596	Debt Proceeds	1,147,590.49	0.00	0.00
397	Transfers-In	114,271.11	0.00	0.00
385	Special or Extraordinary Items	0.00	0.00	0.00
386,389	Custodial Activities	0.00	0.00	0.00
381,382,395,398	Other Increases	0.00	0.00	0.00
	Total Other Increases	1,261,861.60	0.00	0.00
Other Decreases				
594-595	Capital Expenditures	2,402,672.09	11,465.28	39,773.17
591-593, 599	Debt Service	75,315.79	0.00	0.00
597	Transfers-Out	114,271.11	0.00	38,634.33
586, 589	Custodial Activities	(12.59)	(12.59)	0.00
585	Special or Extraordinary Items	0.00	0.00	0.00
581, 582	Other Decreases	3,100.24	3,100.24	0.00
	Total Other Decreases	2,595,346.64	14,552.93	78,407.50
Increase (Decrease) in Cash and Investments		432,563.11	183,309.59	4,401.96
Ending Cash and Investments				
508.21	Nonspendable	0.00	0.00	0.00
508.31	Restricted	808,059.35	0.00	0.00
508.41	Committed	0.00	0.00	0.00
508.51	Assigned	3,266,397.14	1,975,871.24	310,691.94
508.91	Unassigned	785,783.69	785,783.69	0.00
	Total Ending Cash and Investments	4,860,240.18	2,761,654.93	310,691.94

The accompanying notes are an integral part of this Statement

City Of Stevenson

STATEMENT C-4

FOR COMPARISON USE ONLY, NOT FOR FILING

For Year Ending: December 31, 2020

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BARS CODE		103 - Tourism Promo & Develop Fund Actual Amount	105 - Affordable Housing Fund Actual Amount	300 - Capital Improvement Fund Actual Amount
Beginning Cash and Investments				
308.21	Nonspendable	0.00	0.00	0.00
308.31	Restricted	710,294.51	0.00	135,656.42
308.41	Committed	0.00	0.00	0.00
308.51	Assigned	0.00	0.00	0.00
308.91	Unassigned	0.00	0.00	0.00
388/588	Net Adjustments	0.00	0.00	0.00
Revenues				
310	Taxes	286,330.38	1,215.61	46,539.85
320	Licenses and Permits	0.00	0.00	0.00
330	Intergovernmental Revenues	0.00	0.00	0.00
340	Charges for Goods and Services	0.00	0.00	0.00
350	Fines and Penalties	0.00	0.00	0.00
360	Miscellaneous Revenues	11,759.60	0.00	714.08
	Total Revenues:	298,089.98	1,215.61	47,253.93
Expenditures				
510	General Government	0.00	0.00	0.00
520	Public Safety	0.00	0.00	0.00
530	Utilities	0.00	0.00	0.00
540	Transportation	0.00	0.00	0.00
550	Natural and Economic Environment	0.00	0.00	0.00
560	Social Services	0.00	0.00	0.00
570	Culture and Recreation	272,011.03	0.00	0.00
	Total Expenditures:	272,011.03	0.00	0.00
	Excess (Deficiency) Revenues over Expenditure	26,078.95	1,215.61	47,253.93
Other Increases				
391-393, 596	Debt Proceeds	0.00	0.00	0.00
397	Transfers-In	0.00	0.00	0.00
385	Special or Extraordinary Items	0.00	0.00	0.00
386,389	Custodial Activities	0.00	0.00	0.00
381,382,395,398	Other Increases	0.00	0.00	0.00
	Total Other Increases	0.00	0.00	0.00
Other Decreases				
594-595	Capital Expenditures	119,773.29	0.00	0.00
591-593, 599	Debt Service	0.00	0.00	0.00
597	Transfers-Out	0.00	0.00	75,636.78
586, 589	Custodial Activities	0.00	0.00	0.00
585	Special or Extraordinary Items	0.00	0.00	0.00
581, 582	Other Decreases	0.00	0.00	0.00
	Total Other Decreases	119,773.29	0.00	75,636.78
Increase (Decrease) in Cash and Investments		(93,694.34)	1,215.61	(28,382.85)
Ending Cash and Investments				
508.21	Nonspendable	0.00	0.00	0.00
508.31	Restricted	616,600.17	1,215.61	107,273.57
508.41	Committed	0.00	0.00	0.00
508.51	Assigned	0.00	0.00	0.00
508.91	Unassigned	0.00	0.00	0.00
	Total Ending Cash and Investments	616,600.17	1,215.61	107,273.57

The accompanying notes are an integral part of this Statement

City Of Stevenson

STATEMENT C-4

FOR COMPARISON USE ONLY, NOT FOR FILING

For Year Ending: December 31, 2020

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BARS CODE		309 - Russell Ave	311 - First Street	400 - Water/Sewer Fund
		Actual Amount	Actual Amount	Actual Amount
Beginning Cash and Investments				
308.21	Nonspendable	0.00	0.00	0.00
308.31	Restricted	0.00	0.00	0.00
308.41	Committed	0.00	0.00	0.00
308.51	Assigned	0.00	0.00	557,841.84
308.91	Unassigned	0.00	0.00	0.00
388/588	Net Adjustments	0.00	0.00	0.00
Revenues				
310	Taxes	0.00	0.00	0.00
320	Licenses and Permits	0.00	0.00	0.00
330	Intergovernmental Revenues	636,519.91	67,988.30	0.00
340	Charges for Goods and Services	0.00	0.00	1,557,098.06
350	Fines and Penalties	0.00	0.00	0.00
360	Miscellaneous Revenues	0.00	0.00	284,910.54
	Total Revenues:	636,519.91	67,988.30	1,842,008.60
Expenditures				
510	General Government	0.00	0.00	0.00
520	Public Safety	0.00	0.00	0.00
530	Utilities	0.00	0.00	1,187,387.72
540	Transportation	0.00	0.00	0.00
550	Natural and Economic Environment	0.00	0.00	0.00
560	Social Services	0.00	0.00	0.00
570	Culture and Recreation	0.00	0.00	0.00
	Total Expenditures:	0.00	0.00	1,187,387.72
	Excess (Deficiency) Revenues over Expenditure	636,519.91	67,988.30	654,620.88
Other Increases				
391-393, 596	Debt Proceeds	0.00	0.00	1,147,590.49
397	Transfers-In	96,898.17	17,372.94	0.00
385	Special or Extraordinary Items	0.00	0.00	0.00
386,389	Custodial Activities	0.00	0.00	0.00
381,382,395,398	Other Increases	0.00	0.00	0.00
	Total Other Increases	96,898.17	17,372.94	1,147,590.49
Other Decreases				
594-595	Capital Expenditures	733,537.44	126,327.81	1,371,795.10
591-593, 599	Debt Service	0.00	0.00	75,315.79
597	Transfers-Out	0.00	0.00	0.00
586, 589	Custodial Activities	0.00	0.00	0.00
585	Special or Extraordinary Items	0.00	0.00	0.00
581, 582	Other Decreases	0.00	0.00	0.00
	Total Other Decreases	733,537.44	126,327.81	1,447,110.89
Increase (Decrease) in Cash and Investments		(119.36)	(40,966.57)	355,100.48
Ending Cash and Investments				
508.21	Nonspendable	0.00	0.00	0.00
508.31	Restricted	0.00	0.00	82,970.00
508.41	Committed	0.00	0.00	0.00
508.51	Assigned	(119.36)	(40,966.57)	829,972.32
508.91	Unassigned	0.00	0.00	0.00
	Total Ending Cash and Investments	(119.36)	(40,966.57)	912,942.32

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City Of Stevenson

STATEMENT C-4

FOR COMPARISON USE ONLY, NOT FOR FILING

For Year Ending: December 31, 2020

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BARS CODE	500 - Equipment Service Fund			
	Actual Amount	Actual Amount	Actual Amount	
Beginning Cash and Investments				
308.21	Nonspendable	0.00	0.00	0.00
308.31	Restricted	0.00	0.00	0.00
308.41	Committed	0.00	0.00	0.00
308.51	Assigned	139,248.98	0.00	0.00
308.91	Unassigned	0.00	0.00	0.00
388/588	Net Adjustments	0.00	0.00	0.00
Revenues				
310	Taxes	0.00	0.00	0.00
320	Licenses and Permits	0.00	0.00	0.00
330	Intergovernmental Revenues	0.00	0.00	0.00
340	Charges for Goods and Services	130,967.02	0.00	0.00
350	Fines and Penalties	0.00	0.00	0.00
360	Miscellaneous Revenues	449.54	0.00	0.00
	Total Revenues:	131,416.56	0.00	0.00
Expenditures				
510	General Government	0.00	0.00	0.00
520	Public Safety	0.00	0.00	0.00
530	Utilities	0.00	0.00	0.00
540	Transportation	79,717.97	0.00	0.00
550	Natural and Economic Environment	0.00	0.00	0.00
560	Social Services	0.00	0.00	0.00
570	Culture and Recreation	0.00	0.00	0.00
	Total Expenditures:	79,717.97	0.00	0.00
	Excess (Deficiency) Revenues over Expenditure	51,698.59	0.00	0.00
Other Increases				
391-393, 596	Debt Proceeds	0.00	0.00	0.00
397	Transfers-In	0.00	0.00	0.00
385	Special or Extraordinary Items	0.00	0.00	0.00
386,389	Custodial Activities	0.00	0.00	0.00
381,382,395,398	Other Increases	0.00	0.00	0.00
	Total Other Increases	0.00	0.00	0.00
Other Decreases				
594-595	Capital Expenditures	0.00	0.00	0.00
591-593, 599	Debt Service	0.00	0.00	0.00
597	Transfers-Out	0.00	0.00	0.00
586, 589	Custodial Activities	0.00	0.00	0.00
585	Special or Extraordinary Items	0.00	0.00	0.00
581, 582	Other Decreases	0.00	0.00	0.00
	Total Other Decreases	0.00	0.00	0.00
	Increase (Decrease) in Cash and Investments	51,698.59	0.00	0.00
Ending Cash and Investments				
508.21	Nonspendable	0.00	0.00	0.00
508.31	Restricted	0.00	0.00	0.00
508.41	Committed	0.00	0.00	0.00
508.51	Assigned	190,947.57	0.00	0.00
508.91	Unassigned	0.00	0.00	0.00
	Total Ending Cash and Investments	190,947.57	0.00	0.00

The accompanying notes are an integral part of this Statement

City Of Stevenson

STATEMENT C-5

FOR COMPARISON USE ONLY, NOT FOR FILING

For Year Ending: December 31, 2020

1 Of 1

BARS CODE		Total For All Funds	630 - Stevenson Municipal Court	631 - CATV Fund
		Total Amount	Actual Amount	Actual Amount
308	Beginning Cash and Investments	12,837.69	9,738.88	3,098.81
388/588	Net Adjustments	(3,098.81)	0.00	(3,098.81)
310 - 360	Revenues	0.00	0.00	0.00
370 - 390	Other Increases	47,483.26	47,483.26	0.00
510 - 570	Expenditures	0.00	0.00	0.00
580 - 590	Other Decreases	57,222.14	57,222.14	0.00
	Increase (Decrease) in Cash and Investments	(9,738.88)	(9,738.88)	0.00
508	Ending Cash and Investments:	0.00	0.00	0.00

The accompanying notes are an integral part of this Statement

CITY OF STEVENSON

SCHEDULE 01 REVENUES

Detail of Revenues & Other Sources
For Year Ending: December 31, 2020

001 General Expense Fund

BAS EL OB LA

308 51 00 001	General Reserve-Beginning Cash	326,705.62
308 51 00 002	Fire Res-Beginning Cash	1,483,593.47
308 51 01 000	Reserved Cash - Unemployment	33,413.82
308 51 02 000	Reserved Cash - Custodial	51,135.13
308 91 00 000	Unreserved Cash & Investments	680,398.49
308.00	TOTAL BEGINNING CASH & INVESTMENTS	2,575,246.53
311 10 00 000	General Property Tax	482,751.63
311.00	TOTAL GENERAL PROPERTY TAXES	482,751.63
313 11 00 000	Sales Tax	236,100.77
313 71 00 000	Local Criminal Justice Tax	23,453.30
313.00	TOTAL RETAIL SALES AND USE TAX	259,554.07
316 43 00 000	Natural Gas Utility Tax	14,311.30
316 45 00 000	Garbage Utility Tax	9,215.10
316 46 00 000	Cable TV Utility Tax	2,920.30
316 47 00 000	Telephone Utility Tax	9,163.17
316.00	TOTAL BUSINESS AND OCCUPATION TAXES	35,609.87
317 20 00 000	Leasehold Tax	21,785.44
317.00	TOTAL EXCISE TAXES	21,785.44
310.00	TOTAL TAXES	799,701.01
321 99 01 000	Business Licenses	2,720.00
321 99 03 000	Vacation Rental Licenses	1,100.00
321.00	TOTAL BUSINESS LICENSES & PERMITS	3,820.00
322 10 00 000	Building Permits	-3,979.44
322.00	TOTAL NON-BUSINESS LICENSES & PERMITS	-3,979.44
320.00	TOTAL	-159.44
333 11 00 000	DOC-CARES Act Grant	68,860.29
333 14 51 000	CDBG Housing Rehab Grant	96,880.01
333.00	TOTAL INDIRECT FEDERAL GRANTS	165,740.30
335 00 91 000	PUD Privilege Tax (in Lieu)	12,999.58
335.00	TOTAL STATE SHARED REVENUES, ENTITLEMENTS & IMPACT	12,999.58
336 06 21 000	Criminal Justice - Low Population	1,000.00
336 06 25 000	Criminal Justice - Contracted Services	3,117.77
336 06 26 000	Criminal Justice - Special Programs	1,816.32
336 06 42 000	Marijuana Excise Tax	3,554.07

CITY OF STEVENSON

SCHEDULE 01 REVENUES

Detail of Revenues & Other Sources
 For Year Ending: December 31, 2020

001 General Expense Fund

BAS EL OB LA

336 06 51 0000	DUI/Other Crim Justice Assist	235.45
336 06 94 0000	Liquor Excise Tax	10,210.97
336.00	TOTAL STATE SHARED REVENUES, ENTITLEMENTS & IMPACT	19,934.58
337 40 00 0000	Private Harvest Tax	7.35
337.00	TOTAL INTERLOCAL GRANTS, ENTITLEMENTS, IMPACT PAYM	7.35
330.00	TOTAL	198,681.81
341 43 00 0000	General Admin Services	124,944.97
341 81 00 0000	Printing/Photocopy Services	13.85
341.00	TOTAL GENERAL GOVERNMENT	124,958.82
342 21 00 0000	Fire District II Fire Control	19,048.36
342 33 05 0000	Active Probation Fee	5,169.42
342.00	TOTAL PUBLIC SAFETY	24,217.78
345 83 00 0000	Planning Fees	38,887.00
345 83 01 0000	N Bonn Bldg Inspect Reimburse	29.00
345 83 02 0000	Skamania County Reimbursement	395.15
345.00	TOTAL NATURAL AND ECONOMIC ENVIRONMENT	39,311.15
340.00	TOTAL	188,487.75
353 10 00 0000	Traffic Infractions/Parking	6,494.07
353 70 00 0000	Non-Traffic Infractions	244.49
353.00	TOTAL CIVIL INFRACTION PENALTIES	6,738.56
355 20 00 0000	DUI Fines	297.28
355 80 00 0000	Criminal Traffic Fines	2,453.39
355.00	TOTAL CRIMINAL TRAFFIC MISDEMEANOR FINES	2,750.67
356 90 00 0000	Criminal Non-Traffic Fines	409.26
356.00	TOTAL CRIMINAL NON-TRAFFIC FINES	409.26
357 37 00 0000	Court Cost Recoupments	5,192.57
357.00	TOTAL CRIMINAL COSTS	5,192.57
350.00	TOTAL	15,091.06
361 11 00 0000	Interest Income/General Fund	16,662.45
361 40 00 0000	Sales Tax Interest	618.36
361 40 00 0630	CATV-Interest	1.43

CITY OF STEVENSON

SCHEDULE 01 REVENUES

Detail of Revenues & Other Sources
 For Year Ending: December 31, 2020

001 General Expense Fund

BAS EL OB LA

361.00	TOTAL INTEREST AND OTHER EARNINGS	17,282.24
362 00 00 0000	Park Rentals	1,500.00
362.00	TOTAL RENTS, LEASES AND CONCESSIONS	1,500.00
369 91 00 0000	Miscellaneous Income	665.98
369 91 00 0000	Agency Collections - State Bldg Code	13.00
369.00	TOTAL OTHER MISCELLANEOUS REVENUES	678.98
360.00	TOTAL	19,461.22
388 10 00 0000	CE-Prior Period Adjustment	3,098.81
388.00	TOTAL PRIOR PERIOD(S) ADJUSTMENT(S)	3,098.81
380.00	TOTAL	3,098.81
300.00	TOTAL RESOURCES	3,799,608.75

CITY OF STEVENSON

SCHEDULE 01 EXPENDITURES

Detail of Expenditures & Other Uses
 For Year Ending: December 31, 2020

001 General Expense Fund

BAS EL

511.30	Official Publication Services		
	41 Professional Services		1,974.50
	44 Taxes And Operating Assessments		4,791.60
511.60	Legislative Services (Commission Or Council)		
	10 Salaries & Wages		10,500.00
	20 Personnel Benefits		818.76
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	511.00 TOTAL LEGISLATIVE		18,084.86
512.50	Municipal Court		
	10 Salaries & Wages		3,683.35
	20 Personnel Benefits		738.69
	31 Office & Operating Supplies		118.42
	41 Professional Services		20,817.53
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	512.00 TOTAL JUDICIAL		25,357.99
513.10	Executive Office		
	10 Salaries & Wages		85,995.93
	20 Personnel Benefits		16,694.93
	49 Miscellaneous		703.10
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	513.00 TOTAL EXECUTIVE		103,393.96
514.20	Financial Services		
	10 Salaries & Wages		71,687.60
	20 Personnel Benefits		20,933.09
	41 Professional Services		5,863.28
	43 Travel		753.87
	46 Insurance		99.00
	49 Miscellaneous		6,955.77
514.30	Records Services		
	10 Salaries & Wages		1,826.67
	20 Personnel Benefits		159.46
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	514.00 TOTAL FINANCIAL & RECORD SERVICES		108,278.74
515.35	Internal Legal Services - Claims & Litigation		
	41 Professional Services		16,000.00
515.41	External Legal Services - Advice		
	41 Professional Services		25,710.00
515.93	Adult Misdemeanor		
	41 Professional Services		13,436.25
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	515.00 TOTAL LEGAL		55,146.25
517.70	Unemployment Compensation Services		
	22 Personnel Benefits		10,596.00
	25 Personnel Benefits		25.00
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	517.00 TOTAL EMPLOYEE BENEFIT PROGRAMS		10,621.00
518.20	Property Management Services		
	44 Taxes And Operating Assessments		17.90
518.30	Maintenance/Security/Insurance/Janitorial Services		
	10 Salaries & Wages		2,485.77

CITY OF STEVENSON

SCHEDULE 01 EXPENDITURES

Detail of Expenditures & Other Uses
For Year Ending: December 31, 2020

001 General Expense Fund

BAS EL

20	Personnel Benefits	1,393.15
31	Office & Operating Supplies	707.55
41	Professional Services	3,814.87
44	Taxes And Operating Assessments	691.56
45	Operating Rentals & Leases	1,139.19
46	Insurance	10,428.42
47	Utility Services	4,216.02
48	Repairs & Maintenance	48.21
518.40	Purchasing Services	
31	Office & Operating Supplies	4,951.70
41	Professional Services	20,459.05
42	Communications	4,942.97
518.63	General Grants, Financial Assistance & Other Distributions To Local Governments	
41	Professional Services	9,999.16
518.80	Information Technology	
41	Professional Services	240.00
518.90	Other Centralized Services	
10	Salaries & Wages	18,802.66
20	Personnel Benefits	5,646.24
31	Office & Operating Supplies	40,498.55
41	Professional Services	6,569.07
49	Miscellaneous	1,883.00
518.00	TOTAL CENTRAL SERVICES	138,935.04
510.00		459,817.84
521.20	Police Operations	
41	Professional Services	177,940.77
521.30	Crime Prevention	
41	Professional Services	1,816.32
521.00	TOTAL LAW ENFORCEMENT	179,757.09
522.10	Administration	
10	Salaries & Wages	1,873.92
20	Personnel Benefits	93.59
522.20	Fire Suppression And Emergency Medical Services	
10	Salaries & Wages	8,930.00
20	Personnel Benefits	689.34
24	Personnel Benefits	2,190.00
31	Office & Operating Supplies	10,809.60
32	Fuel Consumed	1,091.29
42	Communications	1,033.66
46	Insurance	1,302.27
49	Miscellaneous	485.00
522.30	Fire Prevention & Investigation	
10	Salaries & Wages	2,826.30
20	Personnel Benefits	1,157.56
45	Operating Rentals & Leases	770.28
522.45	Training Obtained By Employees	
49	Miscellaneous	66.06
522.50	Facilities	
47	Utility Services	4,759.94

CITY OF STEVENSON

SCHEDULE 01 EXPENDITURES

Detail of Expenditures & Other Uses
For Year Ending: December 31, 2020

001 General Expense Fund

BAS EL

48	Repairs & Maintenance	4,523.40
522.60	Vehicles And Equipment Maintenance	
48	Repairs & Maintenance	3,305.50
522.00	TOTAL FIRE SUPPRESSION AND EMERGENCY MEDICAL SERVI	45,907.71
523.30	Probation And Parole Services	
41	Professional Services	4,908.74
523.60	Care & Custody Of Prisoners	
41	Professional Services	11,926.00
523.00	TOTAL DETENTION AND/OR CORRECTION	16,834.74
528.60		
42	Communications	3,229.75
528.00	TOTAL DISPATCH SERVICES	3,229.75
520.00		245,729.29
551.00		
41	Professional Services	34,843.73
551.00	TOTAL	34,843.73
553.70	Pollution Control And Remediation	
41	Professional Services	434.75
553.00	TOTAL CONSERVATION	434.75
558.50	Building Permits And Plan Reviews	
10	Salaries & Wages	2,686.63
20	Personnel Benefits	1,492.97
31	Office & Operating Supplies	5.37
45	Operating Rentals & Leases	709.80
49	Miscellaneous	132.50
558.60	Planning	
10	Salaries & Wages	90,947.19
20	Personnel Benefits	41,524.76
41	Professional Services	53,892.82
49	Miscellaneous	27.65
558.70	Economic Development	
49	Miscellaneous	11,512.00
558.00	TOTAL PLANNING AND ECONOMIC DEVELOPMENT	202,931.69
550.00		238,210.17
565.10	Welfare	
49	Miscellaneous	10,000.00
565.00	TOTAL WELFARE	10,000.00
566.72		
42	Communications	204.23

CITY OF STEVENSON

SCHEDULE 01 EXPENDITURES

Detail of Expenditures & Other Uses
For Year Ending: December 31, 2020

001 General Expense Fund

BAS EL

566.00	TOTAL CHEMICAL DEPENDENCY SERVICES	204.23
560.00		10,204.23
573.90	Other	
49	Miscellaneous	319.08
573.00	TOTAL CULTURAL AND COMMUNITY ACTIVITIES	319.08
576.20	Swimming Pools	
41	Professional Services	37,500.00
576.80	General Parks	
10	Salaries & Wages	13,913.10
20	Personnel Benefits	8,310.70
31	Office & Operating Supplies	1,613.39
45	Operating Rentals & Leases	6,543.78
47	Utility Services	1,239.31
576.00	TOTAL PARK FACILITIES	69,120.28
570.00		69,439.36
582.10		
00	Personnel Benefits	3,100.24
582.00	TOTAL REFUND DEPOSITS	3,100.24
589.99		
00		-12.59
589.00	TOTAL CUSTODIAL ACTIVITIES	-12.59
580.00		3,087.65
594.18	Centralized Services	
62	Buildings & Structures	10,353.48
64	Machinery & Equipment	1,111.80
594.00	TOTAL CAPITAL EXPENDITURES/EXPENSES	11,465.28
590.00		11,465.28
500.00	TOTAL EXPENDITURES AND OTHER FINANCING USES	1,037,953.82
508.80.00	Unreserved	785,783.51
508.10.00	Reserved	1,975,871.42

CITY OF STEVENSON

SCHEDULE 01 REVENUES

Detail of Revenues & Other Sources
 For Year Ending: December 31, 2020

100 Street Fund

BAS EL OB LA

308 51 00 0100	ST Unreserved Begin CA & Invest	296,289.98
308 51 01 0100	ST Unreserved Begin C&I Snow Reserve	10,000.00
308.00	TOTAL BEGINNING CASH & INVESTMENTS	306,289.98
313 11 00 0100	Additional .5% Sales Tax	236,100.73
313.00	TOTAL RETAIL SALES AND USE TAX	236,100.73
316 42 00 0000	PUD Excise Tax	49,358.50
316.00	TOTAL BUSINESS AND OCCUPATION TAXES	49,358.50
310.00	TOTAL TAXES	285,459.23
322 40 00 0000	Street ROW Applications & Permits	325.00
322.00	TOTAL NON-BUSINESS LICENSES & PERMITS	325.00
320.00	TOTAL	325.00
336 00 71 0000	Multimodal Transportation - Cities	2,208.35
336 00 87 0000	Street Fuel Tax-MVFT	29,841.31
336 06 95 0000	Liquor Profit Tax	13,003.67
336.00	TOTAL STATE SHARED REVENUES, ENTITLEMENTS & IMPACT	45,053.33
330.00	TOTAL	45,053.33
361 11 00 0100	Interest Income - Streets	241.78
361.00	TOTAL INTEREST AND OTHER EARNINGS	241.78
360.00	TOTAL	241.78
300.00	TOTAL RESOURCES	637,369.32

CITY OF STEVENSON

SCHEDULE 01 EXPENDITURES

Detail of Expenditures & Other Uses
 For Year Ending: December 31, 2020

100 Street Fund

BAS EL

542.39			
	10	Salaries & Wages	59,453.55
	20	Personnel Benefits	33,230.54
	31	Office & Operating Supplies	2,966.67
	41	Professional Services	25,071.58
	42	Communications	184.26
	45	Operating Rentals & Leases	21,653.39
	48	Repairs & Maintenance	6,747.41
542.40		Drainage	
	10	Salaries & Wages	11,233.40
	20	Personnel Benefits	5,617.68
	31	Office & Operating Supplies	899.94
	45	Operating Rentals & Leases	3,672.68
	47	Utility Services	1,146.41
	48	Repairs & Maintenance	12,108.53
542.63		Street Lighting	
	47	Utility Services	15,691.33
	48	Repairs & Maintenance	16,649.76
542.64		Traffic Control Devices	
	31	Office & Operating Supplies	3,057.95
	48	Repairs & Maintenance	5,508.40
542.66		Snow & Ice Control	
	10	Salaries & Wages	2,124.67
	20	Personnel Benefits	940.56
	31	Office & Operating Supplies	480.85
	45	Operating Rentals & Leases	913.56
542.67		Street Cleaning	
	47	Utility Services	2,801.70
		542.00 TOTAL ROADS/STREETS ORDINARY MAINTENANCE	232,154.82
543.10		Management	
	10	Salaries & Wages	1,570.22
	20	Personnel Benefits	333.51
543.31			
	10	Salaries & Wages	3,003.38
	20	Personnel Benefits	762.90
	41	Professional Services	3,040.00
	46	Insurance	6,076.40
	49	Miscellaneous	821.07
		543.00 TOTAL ROAD & STREET ADMINISTRATION & OVERHEAD	15,607.48
544.20		Engineering	
	41	Professional Services	247.50
		544.00 TOTAL ROAD AND STREET OPERATIONS	247.50
		540.00	248,009.80
566.72			
	42	Communications	260.08
		566.00 TOTAL CHEMICAL DEPENDENCY SERVICES	260.08

CITY OF STEVENSON

SCHEDULE 01 EXPENDITURES

Detail of Expenditures & Other Uses
 For Year Ending: December 31, 2020

100 Street Fund

BAS EL

560.00		260.08
595.33	Electric/Gas Utilities	
10	Salaries & Wages	16,417.62
20	Personnel Benefits	9,008.25
41	Professional Services	9,497.61
45	Operating Rentals & Leases	4,849.69
		<hr/>
595.00	TOTAL CAPITAL EXPENDITURES/EXPENSES	39,773.17
597.18	Centralized Services	
00		38,634.33
		<hr/>
597.00	TOTAL TRANSFERS-OUT	38,634.33
		<hr/>
590.00		78,407.50
		<hr/>
500.00	TOTAL EXPENDITURES AND OTHER FINANCING USES	326,677.38
		<hr/>
	508.80.00 Unreserved	310,691.94
	508.10.00 Reserved	0.00

CITY OF STEVENSON

SCHEDULE 01 REVENUES

Detail of Revenues & Other Sources
 For Year Ending: December 31, 2020

103 Tourism Promo & Develop Fund

BAS EL OB LA

308 31 00 010:	Tourism Reserved C&I - Capital	300,000.00
308 31 01 010:	Tourism Reserved C&I - Rev. Shortfall	410,294.51
308.00	TOTAL BEGINNING CASH & INVESTMENTS	710,294.51
313 31 00 000:	Stadium (Motel/Hotel) Tax	286,330.38
313.00	TOTAL RETAIL SALES AND USE TAX	286,330.38
310.00	TOTAL TAXES	286,330.38
361 11 00 010:	Interest Income/Tourism	11,759.60
361.00	TOTAL INTEREST AND OTHER EARNINGS	11,759.60
360.00	TOTAL	11,759.60
300.00	TOTAL RESOURCES	1,008,384.49

CITY OF STEVENSON

SCHEDULE 01 EXPENDITURES

Detail of Expenditures & Other Uses
For Year Ending: December 31, 2020

103 Tourism Promo & Develop Fund

BAS EL

573.30	Commerical		
	41	Professional Services	160,319.48
573.90	Other		
	10	Salaries & Wages	4,352.97
	20	Personnel Benefits	1,606.61
	41	Professional Services	104,730.22
	45	Operating Rentals & Leases	1,001.75
			<hr/>
573.00	TOTAL CULTURAL AND COMMUNITY ACTIVITIES		272,011.03
			<hr/>
	570.00		272,011.03
594.75	Stadiums And Auditoriums		
	63	Other Improvements	94,221.51
594.76	Park Facilities		
	63	Other Improvements	25,551.78
			<hr/>
594.00	TOTAL CAPITAL EXPENDITURES/EXPENSES		119,773.29
			<hr/>
	590.00		119,773.29
			<hr/>
	500.00	TOTAL EXPENDITURES AND OTHER FINANCING USES	391,784.32
			<hr/>
	508.80.00	Unreserved	0.00
	508.10.00	Reserved	616,600.17

CITY OF STEVENSON

SCHEDULE 01 REVENUES

Detail of Revenues & Other Sources
For Year Ending: December 31, 2020

105 Affordable Housing Fund

BAS EL OB LA

313 27 00 000	Affordable And Supportive Housing Sales And Use Ta	1,215.61
313.00	TOTAL RETAIL SALES AND USE TAX	1,215.61
310.00	TOTAL TAXES	1,215.61
300.00	TOTAL RESOURCES	1,215.61

CITY OF STEVENSON

SCHEDULE 01 EXPENDITURES

Detail of Expenditures & Other Uses
For Year Ending: December 31, 2020

105 Affordable Housing Fund

BAS EL

500.00 TOTAL EXPENDITURES AND OTHER FINANCING USES	0.00
508.80.00 Unreserved	0.00
508.10.00 Reserved	1,215.61

CITY OF STEVENSON

SCHEDULE 01 REVENUES

Detail of Revenues & Other Sources
 For Year Ending: December 31, 2020

300 Capital Improvement Fund

BAS EL OB LA

308 31 00 0300	Cap Imp Reserved Begin C&I	124,399.77
308 31 01 0300	Cap Imp Res Begin C&I Waterfront Imp	11,256.65
	308.00 TOTAL BEGINNING CASH & INVESTMENTS	135,656.42
<hr/>		
318 34 00 0000	Real Estate Excise Tax	46,539.85
	318.00 TOTAL OTHER TAXES	46,539.85
<hr/>		
	310.00 TOTAL TAXES	46,539.85
<hr/>		
361 11 00 0300	Interest on Investments-Cap Imp	714.08
	361.00 TOTAL INTEREST AND OTHER EARNINGS	714.08
<hr/>		
	360.00 TOTAL	714.08
<hr/>		
	300.00 TOTAL RESOURCES	182,910.35

CITY OF STEVENSON

SCHEDULE 01 EXPENDITURES

Detail of Expenditures & Other Uses
For Year Ending: December 31, 2020

300 Capital Improvement Fund

BAS EL

597.18	Centralized Services	
	00	75,636.78
	597.00 TOTAL TRANSFERS-OUT	75,636.78
		<hr/>
	590.00	75,636.78
		<hr/>
	500.00 TOTAL EXPENDITURES AND OTHER FINANCING USES	75,636.78
		<hr/>
	508.80.00 Unreserved	0.00
	508.10.00 Reserved	107,273.57

CITY OF STEVENSON

SCHEDULE 01 REVENUES

Detail of Revenues & Other Sources
For Year Ending: December 31, 2020

301 Timber Harvest Fund

BAS EL OB LA

300.00 TOTAL RESOURCES

0.00

CITY OF STEVENSON

SCHEDULE 01 EXPENDITURES

Detail of Expenditures & Other Uses
For Year Ending: December 31, 2020

301 Timber Harvest Fund

BAS EL

500.00 TOTAL EXPENDITURES AND OTHER FINANCING USES	0.00
508.80.00 Unreserved	0.00
508.10.00 Reserved	0.00

CITY OF STEVENSON

SCHEDULE 01 REVENUES

Detail of Revenues & Other Sources
For Year Ending: December 31, 2020

303 Joint Emergency Facilities Fund

BAS EL OB LA

300.00 TOTAL RESOURCES

0.00

CITY OF STEVENSON

SCHEDULE 01 EXPENDITURES

Detail of Expenditures & Other Uses
For Year Ending: December 31, 2020

303 Joint Emergency Facilities Fund

BAS EL

500.00 TOTAL EXPENDITURES AND OTHER FINANCING USES	0.00
508.80.00 Unreserved	0.00
508.10.00 Reserved	0.00

CITY OF STEVENSON

SCHEDULE 01 REVENUES

Detail of Revenues & Other Sources
 For Year Ending: December 31, 2020

309 Russell Ave

BAS EL OB LA

333 20 20 000	Russell STP Grant	546,385.84
333.00	TOTAL INDIRECT FEDERAL GRANTS	546,385.84
334 03 80 030	Russell Ave-TIB Grant	90,134.07
334.00	TOTAL STATE GRANTS	90,134.07
330.00	TOTAL	636,519.91
397 02 00 030	Transfer In from Streets	38,634.33
397 03 00 030	Transfer In From CI	58,263.84
397.00	TOTAL TRANSFERS-IN	96,898.17
390.00	TOTAL	96,898.17
300.00	TOTAL RESOURCES	733,418.08

CITY OF STEVENSON

SCHEDULE 01 EXPENDITURES

Detail of Expenditures & Other Uses
For Year Ending: December 31, 2020

309 Russell Ave

BAS EL

595.10			
	41	Professional Services	733,537.44
			<hr/>
	595.00	TOTAL CAPITAL EXPENDITURES/EXPENSES	733,537.44
			<hr/>
	590.00		733,537.44
			<hr/>
	500.00	TOTAL EXPENDITURES AND OTHER FINANCING USES	733,537.44
			<hr/>
		508.80.00 Unreserved	0.00
		508.10.00 Reserved	-119.36

CITY OF STEVENSON

SCHEDULE 01 REVENUES

Detail of Revenues & Other Sources
 For Year Ending: December 31, 2020

311 First Street

BAS EL OB LA

333 20 20 000:	First St.-TA Grant	67,988.30
333.00	TOTAL INDIRECT FEDERAL GRANTS	<u>67,988.30</u>
330.00	TOTAL	<u>67,988.30</u>
397 00 00 131:	First St-Transfer In From CIP	17,372.94
397.00	TOTAL TRANSFERS-IN	<u>17,372.94</u>
390.00	TOTAL	<u>17,372.94</u>
300.00	TOTAL RESOURCES	<u>85,361.24</u>

CITY OF STEVENSON

SCHEDULE 01 EXPENDITURES

Detail of Expenditures & Other Uses
For Year Ending: December 31, 2020

311 First Street

BAS EL

595.10

41 Professional Services

126,327.81

595.00 TOTAL CAPITAL EXPENDITURES/EXPENSES

126,327.81

590.00

126,327.81

500.00 TOTAL EXPENDITURES AND OTHER FINANCING USES

126,327.81

508.80.00 Unreserved

0.00

508.10.00 Reserved

-40,966.57

CITY OF STEVENSON

SCHEDULE 01 REVENUES

Detail of Revenues & Other Sources
For Year Ending: December 31, 2020

400 Water/Sewer Fund

BAS EL OB LA

308 51 00 0400	WS Unreserved Begin CA & Invest	251,864.61
308 51 00 0410	WW Sys Upgrades Beg Cash & Invest.	-119,857.70
308 51 01 0400	WS Res Begin C&I System Dev Water	207,161.66
308 51 02 0400	WS Res Begin C&I System Dev Sewer	186,003.27
308 51 03 0400	WS Res Begin C&I Sewer Outfall Debt	32,670.00
308.00	TOTAL BEGINNING CASH & INVESTMENTS	557,841.84
343 40 00 0000	Water Sales	637,388.37
343 40 18 0000	Turn on Fees	10.00
343 40 20 0000	Water Construction Hookup	50.00
343 40 21 0000	Hydrant Rental - External	967.07
343 41 00 0000	Installation Water	9,471.74
343 50 00 0000	Sewer Service Income	862,464.48
343 50 01 0000	BOD Surcharge	39,323.82
343 50 02 0000	Downspout-Sump Pump Discharge	6,672.58
343 51 00 0000	Installation Sewer	750.00
343.00	TOTAL UTILITIES	1,557,098.06
340.00	TOTAL	1,557,098.06
361 11 00 0400	Interest on Investments - W/S	6,120.25
361.00	TOTAL INTEREST AND OTHER EARNINGS	6,120.25
367 40 00 0000	Water Capital Contributions	160,927.29
367 50 00 0000	Sewer Capital Contributions	117,767.00
367.00	TOTAL CONTRIBUTIONS/DONATIONS FROM PRIVATE SOURCE	278,694.29
369 91 00 0400	Other Miscellaneous/NSF Fee Recovery	96.00
369.00	TOTAL OTHER MISCELLANEOUS REVENUES	96.00
360.00	TOTAL	284,910.54
391 70 00 0000	Capital Loan-Water Meters	321,000.00
391 90 00 0410	DOE Design Loan	826,590.49
391.00	TOTAL PROCEEDS OF LONG-TERM DEBT	1,147,590.49
390.00	TOTAL	1,147,590.49
300.00	TOTAL RESOURCES	3,547,440.93

CITY OF STEVENSON

SCHEDULE 01 EXPENDITURES

Detail of Expenditures & Other Uses
For Year Ending: December 31, 2020

400 Water/Sewer Fund

BAS EL

534.10			
	10	Salaries & Wages	2,649.62
	20	Personnel Benefits	562.49
	41	Professional Services	51,456.35
	42	Communications	5,101.40
	49	Miscellaneous	1,591.62
534.20			
	41	Professional Services	3,451.05
534.40			
	49	Miscellaneous	858.90
534.50			
	35	Small Tools And Minor Equipment	1,350.75
	48	Repairs & Maintenance	10,761.44
534.70			
	10	Salaries & Wages	38,910.48
	20	Personnel Benefits	10,957.67
	31	Office & Operating Supplies	1,371.70
	41	Professional Services	9,144.04
534.80			
	31	Office & Operating Supplies	34,493.62
	41	Professional Services	4,750.00
	42	Communications	1,710.10
	45	Operating Rentals & Leases	46,045.75
	46	Insurance	12,476.46
	47	Utility Services	22,833.32
534.81			
	41	Professional Services	5,227.35
534.84			
	10	Salaries & Wages	58,594.58
	20	Personnel Benefits	28,299.59
	31	Office & Operating Supplies	10,046.09
534.85			
	10	Salaries & Wages	82,347.06
	20	Personnel Benefits	41,437.50
534.90			
	44	Taxes And Operating Assessments	34,700.57
534.00		TOTAL WATER UTILITIES	521,129.50
535.10			
	10	Salaries & Wages	15,367.07
	20	Personnel Benefits	3,776.35
	41	Professional Services	53,805.32
	42	Communications	2,327.40
	44	Taxes And Operating Assessments	90.48
	49	Miscellaneous	714.28
535.51			
	31	Office & Operating Supplies	2,147.06
	48	Repairs & Maintenance	167,736.16
535.64			
	41	Professional Services	27,394.82
535.70			
	10	Salaries & Wages	38,910.48

CITY OF STEVENSON

SCHEDULE 01 EXPENDITURES

Detail of Expenditures & Other Uses
 For Year Ending: December 31, 2020

400 Water/Sewer Fund

BAS EL

	20 Personnel Benefits	10,957.67
	31 Office & Operating Supplies	1,300.31
	41 Professional Services	10,593.03
535.80		
	31 Office & Operating Supplies	8,179.88
	41 Professional Services	12,980.00
	42 Communications	4,482.83
	45 Operating Rentals & Leases	45,305.42
	46 Insurance	6,327.07
535.81		
	10 Salaries & Wages	21,528.99
	20 Personnel Benefits	12,027.90
	47 Utility Services	2,622.71
535.84		
	10 Salaries & Wages	100,568.42
	20 Personnel Benefits	62,497.07
	47 Utility Services	23,800.51
535.85		
	10 Salaries & Wages	1,015.68
	20 Personnel Benefits	558.85
	41 Professional Services	5,290.00
	45 Operating Rentals & Leases	424.93
535.90		
	44 Taxes And Operating Assessments	23,527.53
	535.00 TOTAL SEWER/RECLAIMED WATER UTILITIES	666,258.22
		<hr/>
	530.00	1,187,387.72
591.34	Water Utilities	
	70 Debt Service: Principal	13,712.88
	78 Intergovernmental Loans	23,273.39
591.35	Sewer Utilities	
	72 Revenue Bonds	23,381.55
	591.00 TOTAL REDEMPTION OF LONG TERM DEBT	60,367.82
592.34	Water Utilities	
	80 Debt Service: Interest And Related Costs	4,844.95
	83 Interest On Long-Term External Debt	814.57
592.35	Sewer Utilities	
	83 Interest On Long-Term External Debt	9,288.45
	592.00 TOTAL INTEREST AND OTHER DEBT SERVICE COSTS	14,947.97
594.34	Water Utilities	
	10 Salaries & Wages	4,505.74
	20 Personnel Benefits	2,018.08
	45 Operating Rentals & Leases	813.80
	62 Buildings & Structures	28,353.48
	64 Machinery & Equipment	571,769.68
594.35	Sewer Utilities	
	31 Office & Operating Supplies	1,184.15
	41 Professional Services	762,850.17

CITY OF STEVENSON

SCHEDULE 01 EXPENDITURES

Detail of Expenditures & Other Uses
For Year Ending: December 31, 2020

400 Water/Sewer Fund

BAS EL

49	Miscellaneous	300.00
594.00	TOTAL CAPITAL EXPENDITURES/EXPENSES	1,371,795.10
590.00		1,447,110.89
500.00	TOTAL EXPENDITURES AND OTHER FINANCING USES	2,634,498.61
508.80.00	Unreserved	887,573.85
508.10.00	Reserved	25,368.47

CITY OF STEVENSON

SCHEDULE 01 REVENUES

Detail of Revenues & Other Sources
For Year Ending: December 31, 2020

500 Equipment Service Fund

BAS EL OB LA

308 51 00 0500	ES Unreserved Begin CA & Invest	139,248.98
308.00	TOTAL BEGINNING CASH & INVESTMENTS	139,248.98
348 00 00 0000	Equipment Rental-Internal	130,967.02
348.00	TOTAL INTERNAL SERVICE FUND SALES & SERVICES	130,967.02
340.00	TOTAL	130,967.02
361 11 00 0500	Interest Income/ES	435.54
361.00	TOTAL INTEREST AND OTHER EARNINGS	435.54
362 10 00 0000	Equipment Rental - External NB	14.00
362.00	TOTAL RENTS, LEASES AND CONCESSIONS	14.00
360.00	TOTAL	449.54
300.00	TOTAL RESOURCES	270,665.54

CITY OF STEVENSON

SCHEDULE 01 EXPENDITURES

Detail of Expenditures & Other Uses
 For Year Ending: December 31, 2020

500 Equipment Service Fund

BAS EL

548.65		
	10 Salaries & Wages	21,993.87
	20 Personnel Benefits	11,823.34
	25 Personnel Benefits	1,628.26
	31 Office & Operating Supplies	1,358.64
	32 Fuel Consumed	13,470.43
	33 Power/Water/Gas Purchased For Resale	2,104.67
	46 Insurance	8,320.38
	47 Utility Services	3,312.57
	48 Repairs & Maintenance	15,455.81
	49 Miscellaneous	250.00
		79,717.97
548.00	TOTAL PUBLIC WORKS – CENTRALIZED SERVICES	79,717.97
		79,717.97
500.00	TOTAL EXPENDITURES AND OTHER FINANCING USES	79,717.97
		79,717.97
	508.80.00 Unreserved	190,947.57
	508.10.00 Reserved	0.00

CITY OF STEVENSON

SCHEDULE 01 REVENUES

Detail of Revenues & Other Sources
 For Year Ending: December 31, 2020

630 Stevenson Municipal Court

BAS EL OB LA

308 51 00 0630	Stevenson Municipal Court-Beg Balance	9,738.88
308.00	TOTAL BEGINNING CASH & INVESTMENTS	9,738.88
386 90 00 0000	Agency Deposit - Court Remittances	8,698.27
386 90 00 0000	Agency Deposit - CVC	181.79
386.00	TOTAL AGENCY TYPE DEPOSITS	8,880.06
389 40 00 0000	SMC-Agency Deposits	38,603.20
389.00	TOTAL CUSTODIAL ACTIVITIES	38,603.20
380.00	TOTAL	47,483.26
300.00	TOTAL RESOURCES	57,222.14

CITY OF STEVENSON

SCHEDULE 01 EXPENDITURES

Detail of Expenditures & Other Uses
 For Year Ending: December 31, 2020

630 Stevenson Municipal Court

BAS EL

586.90		
	00	8,880.06
		<hr/>
	586.00 TOTAL AGENCY TYPE DISBURSEMENTS	8,880.06
589.40	Custodial Type Disbursements	
	00	48,342.08
		<hr/>
	589.00 TOTAL CUSTODIAL ACTIVITIES	48,342.08
		<hr/>
	580.00	57,222.14
		<hr/>
	500.00 TOTAL EXPENDITURES AND OTHER FINANCING USES	57,222.14
		<hr/>
	508.80.00 Unreserved	0.00
	508.10.00 Reserved	0.00

CITY OF STEVENSON

SCHEDULE 01 REVENUES

Detail of Revenues & Other Sources
For Year Ending: December 31, 2020

631 CATV Fund

BAS EL OB LA

308 51 00 063	CATV Trust - Beginning Balance	3,098.81
308.00	TOTAL BEGINNING CASH & INVESTMENTS	3,098.81
300.00	TOTAL RESOURCES	3,098.81

CITY OF STEVENSON

SCHEDULE 01 EXPENDITURES

Detail of Expenditures & Other Uses
For Year Ending: December 31, 2020

631 CATV Fund

BAS EL

588.10		
	00	3,098.81
588.00	TOTAL PRIOR PERIOD(S) ADJUSTMENTS	3,098.81
580.00		3,098.81
500.00	TOTAL EXPENDITURES AND OTHER FINANCING USES	3,098.81
	508.80.00 Unreserved	0.00
	508.10.00 Reserved	0.00

Note 1 - Summary of Significant Accounting Policies

The City of Stevenson was incorporated on December 2, 1907 and operates under the laws of the state of Washington applicable to a non-charter code city with a mayor-council form of government. The city is a general-purpose local government and provides public safety, fire prevention, street maintenance, planning, parks maintenance, water and sewer, municipal court, health and social services and general administrative services.

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

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

A. Fund Accounting

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

GOVERNMENTAL FUND TYPES:

General Fund

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

Special Revenue Funds

These funds account for specific revenue sources that are restricted or committed to expenditures for specified purposes of the government. The city uses three Special Revenue Funds: A Street Fund, a Tourism Promotion Fund (Lodging tax fund) and an Affordable Housing Fund.

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. The city uses one primary Capital Projects Fund with separate capital projects funds for each major project.

PROPRIETARY FUND TYPES:

Enterprise Funds

These funds account for operations that provide goods or services to the general public and are supported primarily through user charges. The city uses one Enterprise Fund, the combined Water/Sewer Fund.

Internal Service Funds

These funds account for operations that provide goods or services to other departments or funds of the government on a cost reimbursement basis. The city uses one Internal Service Fund, the Equipment Service Fund.

FIDUCIARY FUND TYPES:

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

Custodial Funds

These funds are used to account assets that the government holds on behalf of others in a custodial capacity. The city uses one Custodial Fund for Municipal Court Activities which are passed through to the state or other agencies.

B. Basis of Accounting and Measurement Focus

Financial statements are prepared using the cash basis of accounting and measurement focus. Revenues are recognized when cash is received, and expenditures are recognized when paid.

In accordance with state law the city also recognizes expenditures paid during twenty days after the close of the fiscal year for claims incurred during the previous period.

C. Cash and Investments

See Note 4 - *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 in excess of one year. Capital assets and inventory are recorded as capital expenditures when purchased.

E. Compensated Absences

Vacation leave may be accumulated up to 30 days and is payable upon separation or retirement. Sick leave may be accumulated 1,440 hours. Upon separation after 25 years or retirement employees do receive payment for unused sick leave at the rate of 25% of the total remaining balance. Payments are recognized as expenditures when paid.

F. Long-Term Debt

See Note 5 – *Long Term Debt*.

G. Restricted and Committed Portion of Ending Cash and Investments

Beginning and Ending Cash and Investments are reported as restricted or committed when it is subject to restrictions on use imposed by external parties or due to internal commitments established by City Council. When expenditures that meet restrictions are incurred, the city intends to use the most restricted resources first.

Restrictions and commitments of Ending Cash and Investments consist of:

- Tourism Promotion Fund – The primary source of revenue is lodging tax receipts, which are reserved for tourism promotion activities per state law (RCW 67.28.1816)
- Affordable Housing Fund – The primary source of revenue is the sales tax credit authorized in 2019 by SHB 1406, which is reserved for affordable housing activities per state law (RCW 82.14.540)
- Capital Improvement Fund – The primary source of revenue is the Real Estate Excise Tax (REET), which is reserved for certain types of capital improvements per state law (RCW 82.46.010)
- Water/Sewer Fund – Balances required as part of USDA loans the city has incurred.

Note 2 - Budget Compliance

The city adopts annual appropriated budgets for 16 funds, for a total of 10 funds when rolled up. 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 were as follow:

Fund/Department	Final Appropriated Amount	Actual Expenditures	Variance
001 - General Expense Fund	1,421,272.14	1,037,953.82	383,318.32
100 - Street Fund	353,140.00	326,677.38	26,462.62
103-Tourism Promo& Develop Fund	641,408.31	391,784.32	249,623.99
300 - Capital Improvement	75,636.78	75,636.78	
309 - Russell Ave	842,563.78	733,537.44	109,026.34
311 - First Street	185,800.00	126,327.81	59,472.19
400 - Water/Sewer Fund			
Water/Sewer Fund	2,150,057.23	1,870,164.29	279,892.94
Wastewater System	1,000,000.00	764,334.32	235,665.68
Total 400 - Water/Sewer	3,150,057.23	2,634,498.61	515,558.62
500 - Equipment Service	106,071.00	79,717.97	26,353.03

Budgeted amounts are authorized to be transferred between departments within any fund/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's legislative body.

For reporting purposes, the Water System Improvements Fund was rolled into the Water/Sewer Fund.

Interfund activity between managerial funds for transactions such as transfers and loans has been eliminated in the consolidation of the financials.

Note 3 – COVID-19 Pandemic

In February 2020, the Governor of the state of Washington declared a state of emergency in response to the spread of the deadly new virus known as COVID-19. In the months following the declaration, precautionary measures to slow the spread of the virus were ordered. These measures included closing schools, cancelling public events, limiting public and private gatherings, and restricting business operations, travel and non-essential activities.

On March 17, 2020 Mayor Scott Anderson issued an Emergency Proclamation declaring the COVID-19 pandemic to be an Emergency in the City of Stevenson. The city was notified that the local 258-room resort would be closed from March 18th until June 1st, a significant impact to the city’s lodging tax, sales tax and utility revenues. A local beverage producer also notified the city they would be cutting back dramatically on production, impacting the city’s utility revenues. While the city has seen a decrease in revenues, expenses have also been reduced allowing the city to maintain adequate fund balances and reserves. While Skamania County is slowly reopening, the CDC continues to recommend limited travel, which impacts our local tourism economy.

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

Note 4 – Deposits and Investments

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

Type of deposit or investment	City’s own deposits and investments	Deposits and investments held by the County as custodian for other local governments, individuals, or private organizations	Total
Bank deposits	\$2,260,238.66	\$	\$2,260,238.66
Local Government Investment Pool	871,985.15		871,985.15
U.S. Government securities	1,915,370.06		1,915,370.06
Total	\$5,047,593.87	\$	\$5,047,593.87

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

Investments in the State Local Government Investment Pool (LGIP)

The city is a voluntary participant in the Local Government Investment Pool, an external investment pool operated by the Washington State Treasurer. The pool is not rated and not registered with the SEC. 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 event of a 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’s deposits and certificates of deposit are mostly covered by federal depository insurance (FDIC) 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 its agent in the government’s name.

Note 5 – Long-Term Debt *(formerly Debt Service Requirements)*

The accompanying Schedule of Liabilities provides more details of the outstanding debt and liabilities of the city and summarizes the city’s debt transactions for year ended December 31, 2020.

The debt service requirements for revenue bonds, public works and private loans are as follows:

Year	Principal	Interest	Total
2021	\$ 75,922	\$ 17,835	\$ 93,757
2022	77,403	16,238	93,641
2023	78,926	14,599	93,525
2024	80,491	12,917	93,408
2025	82,101	11,191	93,292
2026 - 2030	324,627	29,133	353,760
2031 - 2035	47,667	1,317	48,983
Total	\$767,137	\$103,230	\$870,366

The city also has a loan for the design of Wastewater System Upgrades through the Washington State Department of Ecology it will be drawing on for the next year. The total loan of \$1,985,000 contains of \$575,000 forgivable principal. Through 2020, the city has drawn \$1,124,011 against the loan. The term of the loan is 20 years at 2% interest.

The city has also secured a loan through USDA Rural Development of \$873,000 for wastewater collection system improvements at a term of 40 years at 1.375% interest. The city will begin drawing on this loan in 2021 and the project is expected to be complete in 2022.

Assets Pledged as Collateral for Debt

The following debt is secured by assets that are pledged as collateral:

Debt	Asset
2020 Opus Loan	City Water Meters

Note 6 – Pension Plans

A. State Sponsored Pension Plans

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

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

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

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

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

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

At June 30, 2020 (the measurement date of the plans), the city’s proportionate share of the collective net pension liabilities, as reported on the Schedule of Liabilities, was as follows:

Plan	Employer Contributions	Allocation %	Liability (Asset)
PERS 1	\$35,414	0.004886%	\$172,502
PERS 2/3	\$58,924	0.006396%	\$ 81,801
VFFRPF	\$690.00	0.36%	(\$125,176.83)

Note 7 - Property Tax

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

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

The city’s regular levy for the year 2020 was \$1.970113 per \$1,000 on an assessed valuation of \$244,668,288 for a total regular levy of \$482,024.

Note 8 – Risk Management

The City of Stevenson is a member of the Washington Cities Insurance Authority (WCIA). Utilizing Chapter 48.62 RCW (self-insurance regulation) and Chapter 39.34 RCW (Interlocal Cooperation Act), nine cities originally formed WCIA on January 1, 1981. WCIA was created for the purpose of providing a pooling mechanism for jointly purchasing insurance, jointly self-insuring, and / or jointly contracting for risk management services. WCIA has a total of 162 members.

New members initially contract for a three-year term, and thereafter automatically renew on an annual basis. A one-year withdrawal notice is required before membership can be terminated. Termination does not relieve a former member from its unresolved loss history incurred during membership.

Liability coverage is written on an occurrence basis, without deductibles. Coverage includes general, automobile, police, errors or omissions, stop gap, employment practices and employee benefits liability. Limits are \$4 million per occurrence in the self-insured layer, and \$21 million in limits above the self-insured layer is provided by reinsurance. Total limits are \$25 million per occurrence subject to aggregates and sublimits. The Board of Directors determines the limits and terms of coverage annually.

Insurance for property, automobile physical damage, fidelity, inland marine, and boiler and machinery coverage are purchased on a group basis. Various deductibles apply by type of coverage. Property coverage is self-funded from the members' deductible to \$750,000, for all perils other than flood and earthquake, and insured above that to \$400 million per occurrence subject to aggregates and sublimits. Automobile physical damage coverage is self-funded from the members' deductible to \$250,000 and insured above that to \$100 million per occurrence subject to aggregates and sublimits.

In-house services include risk management consultation, loss control field services, and claims and litigation administration. WCIA contracts for certain claims investigations, consultants for personnel and land use issues, insurance brokerage, actuarial, and lobbyist services.

WCIA is fully funded by its members, who make annual assessments on a prospectively rated basis, as determined by an outside, independent actuary. The assessment covers loss, loss adjustment, reinsurance and other administrative expenses. As outlined in the interlocal, WCIA retains the right to additionally assess the membership for any funding shortfall.

An investment committee, using investment brokers, produces additional revenue by investment of WCIA's assets in financial instruments which comply with all State guidelines.

A Board of Directors governs WCIA, which is comprised of one designated representative from each member. The Board elects an Executive Committee and appoints a Treasurer to provide general policy direction for the organization. The WCIA Executive Director reports to the Executive Committee and is responsible for conducting the day-to-day operations of WCIA.

Note 9 – Health & Welfare

The City of Stevenson is a member of the Association of Washington Cities Employee Benefit Trust Health Care Program (AWC Trust HCP). Chapter 48.62 RCW provides that two or more local government entities may, by Interlocal agreement under Chapter 39.34 RCW, form together or join a pool or organization for the joint purchasing of insurance, and/or joint self-insurance, to the same extent that they may individually purchase insurance, or self-insure.

An agreement to form a pooling arrangement was made pursuant to the provisions of Chapter 39.34 RCW, the Interlocal Cooperation Act. The AWC Trust HCP was formed on January 1, 2014 when participating cities, towns, and non-city entities of the AWC Employee Benefit Trust in the State of Washington joined together by signing an Interlocal Governmental Agreement to jointly self-insure certain health benefit plans and programs for participating employees, their covered dependents and other beneficiaries through a designated account within the Trust.

As of December 31, 2020, 262 cities/towns/non-city entities participate in the AWC Trust HCP.

The AWC Trust HCP allows members to establish a program of joint insurance and provides health and welfare services to all participating members.

In April 2020, the Board of Trustees adopted a large employer policy, requiring newly enrolling groups with 600 or more employees to submit medical claims experience data in order to receive a quote for medical coverage. Outside of this, the AWC Trust HCP pools claims without regard to individual member experience. The pool is actuarially rated each year with the assumption of projected claims run-out for all current members.

The AWC Trust HCP includes medical, dental and vision insurance through the following carriers: Kaiser Foundation Health Plan of Washington, Kaiser Foundation Health Plan of Washington Options, Inc., Regence BlueShield, Asuris Northwest Health, Delta Dental of Washington, and Vision Service Plan. Eligible members are cities and towns within the state of Washington. Non-City Entities (public agency, public corporation, intergovernmental agency, or political subdivision within the state of Washington) are eligible to apply for coverage into the AWC Trust HCP, submitting application to the Board of Trustees for review as required in the Trust Agreement.

Participating employers pay monthly premiums to the AWC Trust HCP. The AWC Trust HCP is responsible for payment of all covered claims. In 2020, the AWC Trust HCP purchased stop loss insurance for Regence/Asuris plans at an individual stop loss (ISL) of \$1.5 million through Commencement Bay Risk Management, and Kaiser ISL at \$1 million with Companion Life through ASG Risk Management. The aggregate policy is for 200% of expected medical claims.

Participating employers contract to remain in the AWC Trust HCP for a minimum of three years. Participating employers with over 250 employees must provide written notice of termination of all coverage a minimum of 12 months in advance of the termination date, and participating employers with under 250 employees must provide written notice of termination of all coverage a minimum of 6 months in advance of termination date. When all coverage is being terminated, termination will only occur on December 31. Participating employers terminating a group or line of coverage must notify the AWC Trust HCP a minimum of 60 days prior to termination. A participating employer's termination will not obligate that member to past debts, or further contributions to the AWC Trust HCP. Similarly, the terminating member forfeits all rights and interest to the AWC Trust HCP account.

The operations of the Health Care Program are managed by the Board of Trustees or its delegates. The Board of Trustees is comprised of four regionally elected officials from Trust member cities or towns, the Employee Benefit Advisory Committee Chair and Vice Chair, and two appointed individuals from the AWC Board of Directors, who are from Trust member cities or towns. The Trustees or its appointed delegates review and analyze Health Care Program related matters and make operational decisions regarding premium contributions, reserves, plan options and benefits in compliance with Chapter 48.62 RCW. The Board of Trustees has decision authority consistent with the Trust Agreement, Health Care Program policies, Chapter 48.62 RCW and Chapter 200-110-WAC.

The accounting records of the AWC Trust HCP are maintained in accordance with methods prescribed by the State Auditor's office under the authority of Chapter 43.09 RCW. The AWC Trust HCP also follows applicable accounting standards established by the Governmental Accounting Standards Board ("GASB"). In 2018, the retiree medical plan subsidy was eliminated, and is noted as such in the report for the fiscal year ending December 31, 2018. Year-end financial reporting is done on an accrual basis and submitted to the Office of the State Auditor as required by Chapter 200-110 WAC. The audit report for the AWC Trust HCP is available from the Washington State Auditor's office.

Note 10 – Significant Obligation

On July 6, 2017 the City of Stevenson was put under an Administrative Order related to the operation of its Wastewater Treatment Plant. The Order requires construction of improvements to the Plant. The cost estimate as of the 90% design is \$9.7M. Staff will be pursuing grants, however there will be significant debt incurred to fulfill the requirements of the Order. The sewer rates and system development charges have increased, and will continue to do so, in order to meet the increased debt obligations.

Note 11 – Implementation of BARS Manual Changes - Custodial Activities

The City previously reported within the General Fund the custodial activity of the Stevenson Municipal Court and CATV Trust (security funds and interest from Summit Communications, Inc. required by the 1994 franchise ordinance). Beginning in 2019, such activity has been more appropriately reported in separate Custodial Funds based on BARS Manual guidance. These Custodial Funds totaled \$12,838 with \$9,739 for Stevenson Municipal Court (630) and \$3,099 for CATV (631).

Upon further inspection it was determined the CATV Trust funds were not Custodial and a prior period adjustment was conducted to move those funds back to the General fund. A refund of the security was provided in 2020 and the city has closed the account.

It was also determined the \$9,739 in funds related to Stevenson Municipal Court activity should not be accounted for at the city. Skamania County is contracted by the city to provide municipal court services. The city has no control over the funds as it is not a signer on the account and the Court determines the revenue and expenditure activity. At the end of every month, the Court remits funds to the city based on revenues received, which the city accounts for appropriately. Transactions in the fund related to the tracking of court activity were accounted for under 389/589 and have been adjusted to close-out these transactions going forward. The remaining activity in the Stevenson Municipal Court Fund is for pass through funds from the Court remittance.

CITY OF STEVENSON

NOT FOR FILING

For Year Ending: December 31, 2020

Bank & Investment Account (1a)	Beginning Balance (2b)	Receipts (3c)	Inter-bank transfers In (4d)	Disbursements (5e)	Inter-bank transfers Out (6f)	Ending Bank Balance (7g)
1-Checking	1,886,567.97	4,854,139.04	2,297,118.78	5,163,296.77	1,717,261.76	2,157,267.26
3-Court Trust Umpqua	11,048.38	31,736.48	0.00	42,784.86	0.00	0.00
5-LGIP	866,455.78	5,529.37	0.00	0.00	0.00	871,985.15
6-US Bank Safekeeping	1,900,844.30	0.00	1,717,261.76	0.00	1,702,736.00	1,915,370.06
8-CATV Trust	3,098.81	1.43	0.00	0.00	3,100.24	0.00
10-Xpress Bill Pay	56,556.93	317,674.96	0.00	704.77	343,000.00	30,527.12
11-Cash Drawer	100.00	0.00	0.00	0.00	0.00	100.00
12-Petty Cash	400.00	0.00	0.00	0.00	0.00	400.00
20-Opus	0.00	320,266.82	0.00	40.00	248,282.54	71,944.28
Bank Totals	4,725,072.17	5,529,348.10	4,014,380.54	5,206,826.40	4,014,380.54	5,047,593.87
Beginning DIT (8)	988.65	-988.65				
Ending DIT (9)		1,442.32				1,442.32
Beginning Open (10)	-288,644.87			-288,644.87		
Ending Open (11)				188,796.01		-188,796.01
NSF Checks (12)		0.00		0.00		
Cancelled (13)		0.00				
Interfund trans (14)		114,271.11		114,271.11		
Netted (15)		239,956.11		239,956.11		
Other Funds (16)	0.00					0.00
Other (17)	0.00	3,090.21		3,090.21		0.00
Reconciling Items Totals	-287,656.22	357,771.10		257,468.57		-187,353.69
GL Totals (18)	4,437,415.95	5,886,180.50		5,463,356.27		4,860,240.18
Unreconciled Variance	0.00	938.70		938.70		0.00

Month	Year	Bank Credits	BIAS Credits	Credit Diff	Bank Debits	BIAS Debits	Debit Diff	Stop Pymts
3	2020	783,872.81	782,673.23	1,199.58	790,346.29	789,146.71	1,199.58	0.00
4	2020	496,985.27	497,029.67	-44.40	648,377.16	648,421.56	-44.40	0.00
10	2020	676,211.55	678,520.80	-2,309.25	683,854.10	686,163.35	-2,309.25	-2,388.00
1	Checking			-1,154.07			-1,154.07	

Month	Year	Bank Credits	BIAS Credits	Credit Diff	Bank Debits	BIAS Debits	Debit Diff	Stop Pymts
1	2020	21,548.21	21,459.32	88.89	88.89	0.00	88.89	0.00
2	2020	20,863.71	20,663.57	200.14	200.14	0.00	200.14	0.00
7	2020	30,268.03	30,002.29	265.74	36,265.74	36,000.00	265.74	0.00
12	2020	25,076.07	24,926.07	150.00	23,150.00	23,000.00	150.00	0.00

CITY OF STEVENSON

NOT FOR FILING

For Year Ending: December 31, 2020

Bank & Investment Account (1a)	Beginning Balance (2b)	Receipts (3c)	Inter-bank transfers In (4d)	Disbursements (5e)	Inter-bank transfers Out (6f)	Ending Bank Balance (7g)
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Month	Year	Bank Credits	BIAS Credits	Credit Diff	Bank Debits	BIAS Debits	Debit Diff	Stop Pymts
10	Xpress Bill Pay			704.77			704.77	

Month	Year	Bank Credits	BIAS Credits	Credit Diff	Bank Debits	BIAS Debits	Debit Diff	Stop Pymts
3	2020	320,015.77	321,015.77	-1,000.00	0.00	1,000.00	-1,000.00	0.00
20	Opus			-1,000.00			-1,000.00	
				-1,449.30			-1,449.30	

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

ID. No.	Description	Due Date	Beginning Balance	Additions	Reductions	Ending Balance
Revenue and Other (non G.O.) Debt/Liabilities						
252.11	PWTF Loan, Water System Upgrade	6/1/2026	162,914	-	23,273	139,641
252.11	USDA RD Loan, Sewer Outfall	12/20/2033	343,590	-	23,382	320,208
252.11	DOE SRF Loan	12/31/2040	297,420	826,590	-	1,124,010
252.11	SMART Water Meters	4/1/2030	-	321,000	13,713	307,287
259.12	Sick Leave Buyout		767	82	-	849
259.12	Vacation Accrual		28,814	19,227	-	48,041
264.30	State Retirement System		276,855	-	22,552	254,303
	Total Revenue and Other (non G.O.) Debt/Liabilities:		1,110,360	1,166,899	82,920	2,194,339
	Total Liabilities:		1,110,360	1,166,899	82,920	2,194,339

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

Grantor	Program Title	Identificaton Number	Amount
State Grant from Transportation Improvement Board (TIB)			
	Russell Ave Upgrades	6-W-974(107)-1	90,134
			Sub-total: 90,134
			Grand total: 90,134

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

Federal Agency (Pass-Through Agency)	Federal Program	CFDA Number	Other Award Number	Expenditures			Passed through to Subrecipients	Note
				From Pass- Through Awards	From Direct Awards	Total		
ASSISTANT SECRETARY FOR COMMUNITY PLANNING AND DEVELOPMENT, HOUSING AND URBAN DEVELOPMENT, DEPARTMENT OF (via Department of Commerce)	Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii	14.228	18-62210-037	34,844	-	34,844	34,844	1,2,8
Highway Planning and Construction Cluster								
FEDERAL HIGHWAY ADMINISTRATION, TRANSPORTATION, DEPARTMENT OF (via Department of Transportation)	Highway Planning and Construction	20.205	STPR-B309 (001)	733,537	-	733,537	-	1,2,8
FEDERAL HIGHWAY ADMINISTRATION, TRANSPORTATION, DEPARTMENT OF (via Department of Transportation)	Highway Planning and Construction	20.205	TAP-30A2(001)	126,328	-	126,328	-	1,2,8
Total Highway Planning and Construction Cluster:				859,865	-	859,865	-	
DEPARTMENTAL OFFICES, TREASURY, DEPARTMENT OF THE (via Department of Commerce)	COVID 19 - Coronavirus Relief Fund	21.019	20-6541C-336	84,105	-	84,105	-	1,2,8
Drinking Water State Revolving Fund Cluster								
ENVIRONMENTAL PROTECTION AGENCY, ENVIRONMENTAL PROTECTION AGENCY (via Department of Ecology)	Capitalization Grants for Drinking Water State Revolving Funds	66.468	WQC-2019- StevPW-0004	764,334	-	764,334	-	1,2,8
Total Drinking Water State Revolving Fund Cluster:				764,334	-	764,334	-	

The accompanying notes are an integral part of this schedule.

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

Federal Agency (Pass-Through Agency)	Federal Program	CFDA Number	Other Award Number	Expenditures			Passed through to Subrecipients	Note
				From Pass- Through Awards	From Direct Awards	Total		
ENERGY, DEPARTMENT OF, ENERGY, DEPARTMENT OF (via Department of Commerce)	State Energy Program	81.041	F19-92501-035	517,272	-	517,272	-	1,2,8
Total Federal Awards Expended:				2,260,420	-	2,260,420	34,844	

The accompanying notes are an integral part of this schedule.

City of Stevenson

Notes to the Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2020

Note 1 – Basis of Accounting

This Schedule is prepared on the same basis of accounting as the City's financial statements. The city uses the cash basis of accounting as described in the Cash Basis Budgeting, Accounting and Reporting System (BARS) manual published by the State Auditor's Office.

Note 2 – Federal De Minimis Indirect Cost Rate

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

Note 8 – Program Costs

The amounts shown as current year expenditures represent only the federal grant portion of the program costs. Entire program costs, including the city's portion, are more than shown. Such expenditures are recognized following, as applicable, either the cost principles in the OMB Circular A-87, Cost Principles for State, Local, and Indian Tribal Governments, or the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

MCAG (0652)
(City of Stevenson)

Schedule 17

LIMITATION ON PUBLIC WORKS PROJECTS PERFORMED BY PUBLIC EMPLOYEES
For the Year Ended December 31, 2020

Total current public work construction budget as amended (annual or biennial as applicable)	1,316,824.79
Allowable portion of total public works (10 percent of line 1)	131,682.48
Less: Amount (if any) in excess of permitted amount from prior budget period.	-
Total allowable public works (line 2 minus line 3)	131,682.48
Total public works projects performed by public employees during the current year (include work performed by a county)	69,488.48
If this is the second year of a biennial budget, total public works projects performed by public employees during the first year of biennium	-
Restricted under (over) allowable (line 4 minus line 5 minus line 6)	62,194.00

NOTE: If the restricted amount is over allowable, this amount must be carried forward to the next budget period report.

Labor Relations Consultant(S)
For the Year Ended December 31, 2020

Has your government engaged labor relations consultants? ___ Yes __X_ No

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

Name of firm:
Name of consultant:
Business address:
Amount paid to consultant during fiscal year:
Terms and conditions, as applicable, including: Rates (e.g., hourly, etc.) Maximum compensation allowed Duration of services Services provided

City of Stevenson
(County/City/District)

Local Government Risk Assumption
For the Year Ended December 31, 2020

1. Self-Insurance Program Manager: Leana Kinley
2. Manager Phone: 509-427-5970
3. Manager Email: leana@ci.stevenson.wa.us
4. How do you insure property and liability risks, if at all?
 - a. Formal self-insurance program for some or all perils/risks
 - b. **Belong to a public entity risk pool**
 - c. Purchase private insurance
 - d. Retain risk internally without a self-insurance program (i.e., risk assumption)
5. How do you provide health and welfare insurance (e.g., medical, dental, prescription drug, and/or vision benefits) to employees, if at all?
 - a. Self-insure some or all benefits
 - b. **Belong to a public entity risk pool**
 - c. All benefits provided by health insurance company or HMO
 - d. Not applicable – no such benefits offered
6. How do you insure unemployment compensation benefits, if any?
 - a. **Self-insured (“Reimbursable”)**
 - b. Belong to a public entity risk pool
 - c. Pay taxes to the Department of Employment Security (“Taxable”)
 - d. Not applicable – no employees
7. How do you insure workers compensation benefits, if any?
 - a. Self-insured (“Reimbursable”)
 - b. Belong to a public entity risk pool
 - c. **Pay premiums to the Department of Labor and Industries**
 - d. Not applicable – no employees
8. How do you participate in the Washington Paid Family & Medical Leave Program?
 - a. Self-insured (“Voluntary Plan”) for one or both program benefits
 - b. **Pay premiums to the State’s program for both benefits**

If the local government DID NOT answer (a) to any of the above questions, then there is no need to complete the rest of this schedule.

If the local government answered (a) to any of the above questions, then answer the rest of the form in relation to the government's self-insured risks and copy the table below as needed.

	<u>Please list the title of the self-insurance program or type of risk covered by self-insurance:</u>				
	<i>Unemployment</i>	<i>Program/Risk 2</i>	<i>Program/Risk 3</i>	<i>Program/Risk 4</i>	<i>Program/Risk 5</i>
Self-Insurance as a <i>formal</i> program?	<u>Yes</u>				
If yes, do other governments participate?	<u>No</u>				
If yes, please list participating governments.					
Self-Insure as part of a joint program?	<u>No</u>				
Does a Third-Party Administer manage claims?	<u>Yes</u>				
If no, does an employee or official reconcile claims payments to the information in the claims management software or other records of approved claims? (Not applicable for self-insured unemployment compensation.)					
Has program had a claims audit in last three years?	<u>No</u>				
Are program resources sufficient to cover expenses?	<u>Yes</u>				
Does an actuary estimate program liability?	<u>No</u>				
Number of claims paid during the period?	<u>3</u>				
Total amount of paid claims during the period?	<u>\$10,596.00</u>				
Total amount of recoveries during the period?	<u>\$0</u>				

Provide any other information necessary to explain answers to the Schedule 21 questions above.