

ANNUAL REPORT CERTIFICATION

City of North Bonneville
(Official Name of Government)

0650
MCAG No.

Submitted pursuant to RCW 43.09.230 to the Washington State Auditor's Office
For the Fiscal Year Ended 12/31/2022

GOVERNMENT INFORMATION:

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AUDIT CONTACT or PREPARER INFORMATION and CERTIFICATION:

Audit Contact or Preparer Name and Title Deanna Adams CAO

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Contact E-mail Address deanna@northbonneville.net

I certify 31st day of May, 2023, that annual report information is complete, accurate and in conformity with the Budgeting, Accounting and Reporting Systems Manual, to the best of my knowledge and belief, having reviewed this information and taken all appropriate steps in order to provide such certification. I acknowledge and understand our responsibility for the design and implementation of controls to ensure accurate financial reporting, comply with applicable laws and safeguard public resources, including controls to prevent and detect fraud. Finally, I acknowledge and understand our responsibility for immediately submitting corrected annual report information if any errors or an omission in such information is subsequently identified.

Signatures

Deanna Adams (deanna@northbonneville.net)

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

		Total for All Funds (Memo Only)	001 Current Expense Fund	101 City Street Fund	104 Tourism Promotion & Develop.
Beginning Cash and Investments					
308	Beginning Cash and Investments	1,177,183	547,739	(21,272)	239,472
388 / 588	Net Adjustments	-	-	-	-
Revenues					
310	Taxes	624,754	539,676	72,810	7,325
320	Licenses and Permits	3,035	3,035	-	-
330	Intergovernmental Revenues	262,290	174,333	87,957	-
340	Charges for Goods and Services	660,080	43,068	-	-
350	Fines and Penalties	6,031	6,031	-	-
360	Miscellaneous Revenues	16,632	9,543	-	25
Total Revenues:		<u>1,572,822</u>	<u>775,686</u>	<u>160,767</u>	<u>7,350</u>
Expenditures					
510	General Government	295,076	295,076	-	-
520	Public Safety	139,843	139,843	-	-
530	Utilities	570,349	73,364	-	-
540	Transportation	138,503	-	82,308	-
550	Natural/Economic Environment	73,809	62,538	-	11,271
560	Social Services	-	-	-	-
570	Culture and Recreation	198,767	198,767	-	-
Total Expenditures:		<u>1,416,347</u>	<u>769,588</u>	<u>82,308</u>	<u>11,271</u>
Excess (Deficiency) Revenues over Expenditures:		156,475	6,098	78,459	(3,921)
Other Increases in Fund Resources					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	400	-	-	-
385	Special or Extraordinary Items	-	-	-	-
381, 382, 389, 395, 398	Other Resources	-	-	-	-
Total Other Increases in Fund Resources:		<u>400</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other Decreases in Fund Resources					
594-595	Capital Expenditures	88,432	-	55,668	-
591-593, 599	Debt Service	12,508	-	-	-
597	Transfers-Out	400	-	-	-
585	Special or Extraordinary Items	-	-	-	-
581, 582, 589	Other Uses	-	-	-	-
Total Other Decreases in Fund Resources:		<u>101,340</u>	<u>-</u>	<u>55,668</u>	<u>-</u>
Increase (Decrease) in Cash and Investments:		<u>55,535</u>	<u>6,098</u>	<u>22,791</u>	<u>(3,921)</u>
Ending Cash and Investments					
50821	Nonspendable	-	-	-	-
50831	Restricted	5,495	-	-	-
50841	Committed	1,015,190	553,839	1,520	235,551
50851	Assigned	212,860	-	-	-
50891	Unassigned	(675)	-	-	-
Total Ending Cash and Investments		<u>1,232,870</u>	<u>553,839</u>	<u>1,520</u>	<u>235,551</u>

The accompanying notes are an integral part of this statement.

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

		<u>106 Skate Park</u>	<u>107 Park Donations</u>	<u>302 Capital Improvement Fund</u>	<u>400 Water Fund</u>
Beginning Cash and Investments					
308	Beginning Cash and Investments	4,412	5,495	16,510	222,489
388 / 588	Net Adjustments	-	-	-	-
Revenues					
310	Taxes	-	-	4,943	-
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	-	-	-	-
340	Charges for Goods and Services	-	-	-	252,235
350	Fines and Penalties	-	-	-	-
360	Miscellaneous Revenues	-	-	-	6,482
Total Revenues:		-	-	4,943	258,717
Expenditures					
510	General Government	-	-	-	-
520	Public Safety	-	-	-	-
530	Utilities	-	-	-	238,894
540	Transportation	-	-	-	-
550	Natural/Economic Environment	-	-	-	-
560	Social Services	-	-	-	-
570	Culture and Recreation	-	-	-	-
Total Expenditures:		-	-	-	238,894
Excess (Deficiency) Revenues over Expenditures:		-	-	4,943	19,823
Other Increases in Fund Resources					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	-	-	-	-
385	Special or Extraordinary Items	-	-	-	-
381, 382, 389, 395, 398	Other Resources	-	-	-	-
Total Other Increases in Fund Resources:		-	-	-	-
Other Decreases in Fund Resources					
594-595	Capital Expenditures	-	-	22,128	-
591-593, 599	Debt Service	-	-	-	12,508
597	Transfers-Out	-	-	-	-
585	Special or Extraordinary Items	-	-	-	-
581, 582, 589	Other Uses	-	-	-	-
Total Other Decreases in Fund Resources:		-	-	22,128	12,508
Increase (Decrease) in Cash and Investments:		-	-	(17,185)	7,315
Ending Cash and Investments					
50821	Nonspendable	-	-	-	-
50831	Restricted	-	5,495	-	-
50841	Committed	-	-	-	79,461
50851	Assigned	4,412	-	-	150,479
50891	Unassigned	-	-	(675)	-
Total Ending Cash and Investments		4,412	5,495	(675)	229,940

The accompanying notes are an integral part of this statement.

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

		401 Sewer Fund	501 Equipment Fund
Beginning Cash and Investments			
308	Beginning Cash and Investments	158,819	3,519
388 / 588	Net Adjustments	-	-
Revenues			
310	Taxes	-	-
320	Licenses and Permits	-	-
330	Intergovernmental Revenues	-	-
340	Charges for Goods and Services	301,753	63,024
350	Fines and Penalties	-	-
360	Miscellaneous Revenues	582	-
Total Revenues:		302,335	63,024
Expenditures			
510	General Government	-	-
520	Public Safety	-	-
530	Utilities	258,091	-
540	Transportation	-	56,195
550	Natural/Economic Environment	-	-
560	Social Services	-	-
570	Culture and Recreation	-	-
Total Expenditures:		258,091	56,195
Excess (Deficiency) Revenues over Expenditures:		44,244	6,829
Other Increases in Fund Resources			
391-393, 596	Debt Proceeds	-	-
397	Transfers-In	-	400
385	Special or Extraordinary Items	-	-
381, 382, 389, 395, 398	Other Resources	-	-
Total Other Increases in Fund Resources:		-	400
Other Decreases in Fund Resources			
594-595	Capital Expenditures	-	10,636
591-593, 599	Debt Service	-	-
597	Transfers-Out	400	-
585	Special or Extraordinary Items	-	-
581, 582, 589	Other Uses	-	-
Total Other Decreases in Fund Resources:		400	10,636
Increase (Decrease) in Cash and Investments:		43,844	(3,407)
Ending Cash and Investments			
50821	Nonspendable	-	-
50831	Restricted	-	-
50841	Committed	144,819	-
50851	Assigned	57,858	111
50891	Unassigned	-	-
Total Ending Cash and Investments		202,677	111

The accompanying notes are an integral part of this statement.

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

	Total for All Funds (Memo Only)	Investment Trust	Custodial	
308	Beginning Cash and Investments	50,546	28,839	21,707
388 & 588	Net Adjustments	-	-	-
310-390	Additions	6,155	6,155	-
510-590	Deductions	1,843	1,843	-
	Net Increase (Decrease) in Cash and Investments:	4,312	4,312	-
508	Ending Cash and Investments	54,708	33,001	21,707

The accompanying notes are an integral part of this statement.

Note 1 - Summary of Significant Accounting Policies

The City of North Bonneville was incorporated in 1935 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 of North Bonneville is a general-purpose local government and provides general government services, fire protection, street improvement, parks and recreation, water and sewer. The City of North Bonneville contracts for law enforcement and courts.

The City of North Bonneville 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.

Debt Service Funds

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

Capital Projects Funds

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

PROPRIETARY FUND TYPES:

Enterprise Funds

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

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.

FIDUCIARY FUND TYPES:

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

Pension (and Other Employee Benefit) Trust Funds

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

Investment Trust Funds

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

Custodial Funds

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

B. Basis of Accounting and Measurement Focus

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

In accordance with state law the City of North Bonneville 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 2 - *Deposits and Investments*.

D. Capital Assets

Capital assets are assets with an initial individual cost of more than \$1,000 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 300 hours and is payable upon separation or retirement. Sick leave may be accumulated 960 hours. Upon separation or retirement employees receive payment for unused sick leave at 25% if they have at least 10 years of service. Payments are recognized as expenditures when paid.

F. Long-Term Debt

See Note 5 - *Debt Service Requirements*.

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 of North Bonneville intends to use the most restricted resources first.

Restrictions and commitments of Ending Cash and Investments consist of Lodging Tax Funds, Capital Improvement Fund from REET, and the Skate Park Fund.

Note 2 – Deposits and Investments

Investments are reported at amortized value. Deposits and investments by type at December 31, 2022 are as follows:

Type of deposit or investment	City of North Bonneville's own deposits and investments	Deposits and investments held by the City of North Bonneville as custodian for other local governments, individuals, or private organizations	Total
Bank deposits	\$1,318,110.78	\$0	\$1,318,110.78
Certificates of deposit	\$0	\$0	\$0
Local Government Investment Pool	\$4,502.10	\$0	\$4,502.10
U.S. Government securities	\$0	\$0	\$0
Bank MM Deposits	\$48.73	\$0	\$48.73
(Other)	\$0	\$0	\$0
Total	\$1,322,661.61	\$0	\$1,322,661.61

It is the City of North Bonneville’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 of North Bonneville 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.

All investments are insured, registered or held by the City of North Bonneville or its agent in the government’s name.

Note 3 - Budget Compliance

The City of North Bonneville adopts annual appropriated budgets for all funds. These budgets are appropriated at the fund level (except the general (current expense) fund, where budget is adopted at the department 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 follows:

Fund/Department	Final Appropriate	Actual Expenditures	Variance
General Fund:			
001 Current Expense Fund	\$791,578	\$769,585.80	\$21,992.20
101 City Street Fund	\$146,230.	\$137,975.63	\$8,254.37
104 Tourism Promo/Develop	\$13,530	\$11,271.53	\$2,258.47
105 Tourist Facility Reserve	\$0	\$0	\$0
302 Capital improvement	\$0	\$22,127.50	\$(22,127.50)
400 Water Fund	\$255,997	\$251,402.86	\$4,594.14
401 Sewer Fund	\$233,284.	\$258,491.08	\$(25,207.08)
403 Sewer Reserve Fund	\$0	\$0	\$0
404 Water Reserve Fund	\$0	\$0	\$0
501 Equipment Fund	\$68,630	\$66,831.77	\$1,798.23
602 Deposit Fund	\$1,689	\$1,842.86	\$(153.86)
Total General Fund	\$1,510,938	\$1,519,529.03	\$(8,591.03)

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 of North Bonneville legislative body.

Note 4 – COVID-19 Pandemic

In February 2020, the Governor of the state of Washington declared a state of emergency in response to the spread of COVID-19. Precautionary measures to slow the spread of the virus continued throughout 2021 and 2022. These measures included limitations on business operations, public events, gatherings, travel, and in-person interactions.

The City of North Bonneville immediately slowed any non-urgent expenditures and implemented a part-time employee for sanitization requirements due to COVID. Because of the CARES act funding received through the Dept. of Commerce, financial and operational changes had a minimal impact on the city.

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

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 of North Bonneville and summarizes the city’s debt transactions for year ended December 31, 2022.

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

Kyocera				EDC			
Year	Principal	Interest	Total	Year	Principal	Interest	Total
2021	\$2,094.12	\$0	\$2,094.12	2021	\$9,606.48	\$2,901.48	\$12,507.96
2022	\$2,829	\$0	2,829	2022	\$9,787.97	\$2,719.99	\$12,507.96
2023	\$403	\$0	\$403	2023	\$9,998.19	\$2,509.77	\$12,507.96
2024	complete		complete	2024	\$10,200.00	\$2,307.96	\$12,507.96
2025	complete		complete	2025	\$10,405.87	\$2,102.09	\$12,507.96
2026	complete		complete	2026	\$99,450.34	\$1,284.96	\$100,735.3
Total	\$5,326.12	\$0	\$5,326.12	Total Paid	\$19,394.45	\$5,621.47	\$25,015.92

Unused Lines of Credit

At fiscal year end, the City of North Bonneville had \$9,000 available in unused lines of credit through US Bank Corporate Payment Systems Credit Cards.

Note 6 – Pension Plans

A. State Sponsored Pension Plans

Substantially all City of North Bonneville’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 II.

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

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

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

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

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

Plan	Employer Contributions	Allocation %
PERS 1	14,335.62	.002339%
PERS 2/3	\$24,457.02	.003044%
PSERS 2		
LEOFF 1		
LEOFF 2		

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 the City of North Bonneville. Delinquent taxes are considered fully collectible because a lien affixes to the property after tax is levied.

The City of North Bonneville’s regular levy for the year 2022 was \$240,960.94.

Note 8– Other Disclosures

Health and Welfare

The City of North Bonneville 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, 2022, 262 cities/towns/non-city entities participate and have enrollment 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, Willamette Dental Group, 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 2022, the AWC Trust HCP purchased medical stop loss insurance for Regence/Asuris and Kaiser plans at an Individual Stop Loss (ISL) of \$1.5 million through United States Fire Insurance Company. 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. 2 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.

City of North Bonneville

Schedule 01

For the year ended December 31, 2022

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0650	001	Current Expense Fund	3084100	Committed Cash and Investments - Beginning	\$547,739
0650	001	Current Expense Fund	3111000	Property Tax	\$184,139
0650	001	Current Expense Fund	3131100	Local Retail Sales and Use Tax	\$143,298
0650	001	Current Expense Fund	3137100	Criminal Justice Sales and Use Tax	\$20,847
0650	001	Current Expense Fund	3164000	Business and Occupation Taxes on Utilities	\$39,006
0650	001	Current Expense Fund	3164010	Business and Occupation Taxes on Utilities	\$45,652
0650	001	Current Expense Fund	3164020	Business and Occupation Taxes on Utilities	\$9,446
0650	001	Current Expense Fund	3164030	Business and Occupation Taxes on Utilities	\$9,911
0650	001	Current Expense Fund	3164040	Business and Occupation Taxes on Utilities	\$8,998
0650	001	Current Expense Fund	3164050	Business and Occupation Taxes on Utilities	\$49,751
0650	001	Current Expense Fund	3164060	Business and Occupation Taxes on Utilities	\$13,135
0650	001	Current Expense Fund	3172000	Leasehold Excise Tax	\$15,493
0650	001	Current Expense Fund	3219900	Other Business Licenses and Permits	\$2,253
0650	001	Current Expense Fund	3221000	Buildings, Structures and Equipment	\$100
0650	001	Current Expense Fund	3223000	Animal Licenses	\$257
0650	001	Current Expense Fund	3229000	Other Non-Business Licenses and Permits	\$425
0650	001	Current Expense Fund	3321060	Payment In-Lieu of Tax	\$14
0650	001	Current Expense Fund	3329210	COVID-19 Non-Grant Assistance	\$140,688
0650	001	Current Expense Fund	3350091	PUD Privilege Tax	\$6,866
0650	001	Current Expense Fund	3360098	City-County Assistance	\$4,434
0650	001	Current Expense Fund	3360621	Criminal Justice - Violent Crimes/Population	\$1,054
0650	001	Current Expense Fund	3360625	Criminal Justice - Contracted Services	\$2,349
0650	001	Current Expense Fund	3360641	Marijuana Enforcement	\$719
0650	001	Current Expense Fund	3360642	Marijuana Excise Tax Distribution	\$860
0650	001	Current Expense Fund	3360651	DUI and Other Criminal Justice Assistance	\$111
0650	001	Current Expense Fund	3360694	Liquor/Beer Excise Tax	\$6,858
0650	001	Current Expense Fund	3360695	Liquor Control Board Profits	\$7,523

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0650	001	Current Expense Fund	3414300	Budgeting and Accounting Services	\$39,496
0650	001	Current Expense Fund	3414300	Budgeting and Accounting Services	\$300
0650	001	Current Expense Fund	3418100	Data/Word Processing, Printing, Duplicating and IT Services	\$302
0650	001	Current Expense Fund	3419500	Legal Services	\$270
0650	001	Current Expense Fund	3422100	Fire Protection and Emergency Medical Services	\$25
0650	001	Current Expense Fund	3458100	Zoning and Subdivision Services	\$650
0650	001	Current Expense Fund	3473000	Activity Fees	\$2,025
0650	001	Current Expense Fund	3531000	Traffic Infraction Penalties	\$1,937
0650	001	Current Expense Fund	3537000	Non-Traffic Infraction Penalties	\$3,894
0650	001	Current Expense Fund	3599000	Non-Court Fines and Penalties	\$200
0650	001	Current Expense Fund	3611100	Investment Earnings	\$4,602
0650	001	Current Expense Fund	3614000	Other Interest	\$103
0650	001	Current Expense Fund	3624000	Rents and Leases	\$4,080
0650	001	Current Expense Fund	3624000	Rents and Leases	\$705
0650	001	Current Expense Fund	3691000	Sale of Surplus	\$3
0650	001	Current Expense Fund	3694000	Judgments and Settlements	\$50
0650	001	Current Expense Fund	3374000	Local Grants, Entitlements and Other Payments	\$2,857
0650	101	City Street Fund	3089100	Unassigned Cash and Investments - Beginning	(\$21,272)
0650	101	City Street Fund	3111000	Property Tax	\$40,000
0650	101	City Street Fund	3183400	REET 1 - First Quarter Percent	\$32,810
0650	101	City Street Fund	3340380	State Grant from Transportation Improvement Board (TIB)	\$48,118
0650	101	City Street Fund	3360071	Multimodal Transportation - Cities	\$39,839
0650	104	Tourism Promotion & Develop.	3084100	Committed Cash and Investments - Beginning	\$239,472
0650	104	Tourism Promotion & Develop.	3133100	Hotel/Motel Sales and Use Tax	\$7,325
0650	104	Tourism Promotion & Develop.	3694002	Judgments and Settlements	\$25
0650	106	Skate Park	3084100	Committed Cash and Investments - Beginning	\$4,412
0650	107	Park Donations	3083100	Restricted Cash and Investments - Beginning	\$5,495
0650	302	Capital Improvement Fund	3084100	Committed Cash and Investments - Beginning	\$16,510
0650	302	Capital Improvement Fund	3183400	REET 1 - First Quarter Percent	\$4,943

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0650	400	Water Fund	3084100	Committed Cash and Investments - Beginning	\$222,489
0650	400	Water Fund	3434000	Water Sales and Services	\$252,005
0650	400	Water Fund	3434001	Water Sales and Services	\$230
0650	400	Water Fund	3699100	Miscellaneous Other Operating	\$6,482
0650	401	Sewer Fund	3084100	Committed Cash and Investments - Beginning	\$158,819
0650	401	Sewer Fund	3435000	Sewer/Reclaimed Water Sales and Services	\$301,753
0650	401	Sewer Fund	3699100	Miscellaneous Other Operating	\$582
0650	501	Equipment Fund	3084100	Committed Cash and Investments - Beginning	\$3,519
0650	501	Equipment Fund	3483000	Internal Service Funds Sales and Services	\$63,024
0650	602	Deposit Fund	3083100	Restricted Cash and Investments - Beginning	\$28,839
0650	633	Municipal Court Fund	3083100	Restricted Cash and Investments - Beginning	\$21,707
0650	001	Current Expense Fund	5084100	Committed Cash and Investments - Ending	\$553,839
0650	001	Current Expense Fund	5116010	Legislative Activities	\$2,525
0650	001	Current Expense Fund	5116020	Legislative Activities	\$193
0650	001	Current Expense Fund	5116030	Legislative Activities	\$223
0650	001	Current Expense Fund	5116040	Legislative Activities	\$159
0650	001	Current Expense Fund	5125240	Contracted Court	\$22,293
0650	001	Current Expense Fund	5131010	Executive Office	\$33,831
0650	001	Current Expense Fund	5131020	Executive Office	\$2,589
0650	001	Current Expense Fund	5131030	Executive Office	\$197
0650	001	Current Expense Fund	5131040	Executive Office	\$124
0650	001	Current Expense Fund	5131040	Executive Office	\$23
0650	001	Current Expense Fund	5142010	Financial Services	\$44,099
0650	001	Current Expense Fund	5142020	Financial Services	\$13,598
0650	001	Current Expense Fund	5142030	Financial Services	\$2,215
0650	001	Current Expense Fund	5142040	Financial Services	\$28,784
0650	001	Current Expense Fund	5142040	Financial Services	\$2,010
0650	001	Current Expense Fund	5142040	Financial Services	\$1,487
0650	001	Current Expense Fund	5142040	Financial Services	\$532
0650	001	Current Expense Fund	5142040	Financial Services	\$6,833
0650	001	Current Expense Fund	5142040	Financial Services	\$3,701
0650	001	Current Expense Fund	5142040	Financial Services	\$1,976
0650	001	Current Expense Fund	5142040	Financial Services	\$291
0650	001	Current Expense Fund	5142040	Financial Services	\$3,600
0650	001	Current Expense Fund	5153140	Internal Legal Services - Advice	\$18,535
0650	001	Current Expense Fund	5181010	Personnel Services	\$38,613
0650	001	Current Expense Fund	5181020	Personnel Services	\$12,210
0650	001	Current Expense Fund	5181030	Personnel Services	\$1,829

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0650	001	Current Expense Fund	5181040	Personnel Services	\$7,734
0650	001	Current Expense Fund	5181040	Personnel Services	\$3,557
0650	001	Current Expense Fund	5181040	Personnel Services	\$1,800
0650	001	Current Expense Fund	5181040	Personnel Services	\$634
0650	001	Current Expense Fund	5181040	Personnel Services	\$684
0650	001	Current Expense Fund	5182010	Property Management Services	\$8,423
0650	001	Current Expense Fund	5182020	Property Management Services	\$1,501
0650	001	Current Expense Fund	5182030	Property Management Services	\$3,690
0650	001	Current Expense Fund	5182040	Property Management Services	\$4,493
0650	001	Current Expense Fund	5182040	Property Management Services	\$1,725
0650	001	Current Expense Fund	5182040	Property Management Services	\$859
0650	001	Current Expense Fund	5182040	Property Management Services	\$2,500
0650	001	Current Expense Fund	5182040	Property Management Services	\$13,862
0650	001	Current Expense Fund	5182040	Property Management Services	\$543
0650	001	Current Expense Fund	5184040	Purchasing Services	\$401
0650	001	Current Expense Fund	5184010	Purchasing Services	\$200
0650	001	Current Expense Fund	5212240	Police Operations	\$73,693
0650	001	Current Expense Fund	5214040	Training	\$1,278
0650	001	Current Expense Fund	5222010	Fire Suppression and Emergency Medical Services	\$23,724
0650	001	Current Expense Fund	5222020	Fire Suppression and Emergency Medical Services	\$3,527
0650	001	Current Expense Fund	5222020	Fire Suppression and Emergency Medical Services	\$1,895
0650	001	Current Expense Fund	5222020	Fire Suppression and Emergency Medical Services	\$361
0650	001	Current Expense Fund	5222030	Fire Suppression and Emergency Medical Services	\$7,858
0650	001	Current Expense Fund	5222030	Fire Suppression and Emergency Medical Services	\$1,000
0650	001	Current Expense Fund	5222040	Fire Suppression and Emergency Medical Services	\$4,428
0650	001	Current Expense Fund	5222040	Fire Suppression and Emergency Medical Services	\$3,505
0650	001	Current Expense Fund	5222040	Fire Suppression and Emergency Medical Services	\$67
0650	001	Current Expense Fund	5222040	Fire Suppression and Emergency Medical Services	\$4,750

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0650	001	Current Expense Fund	5222040	Fire Suppression and Emergency Medical Services	\$4,598
0650	001	Current Expense Fund	5222040	Fire Suppression and Emergency Medical Services	\$8,132
0650	001	Current Expense Fund	5222040	Fire Suppression and Emergency Medical Services	\$248
0650	001	Current Expense Fund	5222040	Fire Suppression and Emergency Medical Services	\$779
0650	001	Current Expense Fund	5340040	Water Utilities	\$16,017
0650	001	Current Expense Fund	5350040	Sewer/Reclaimed Water Utilities	\$57,347
0650	001	Current Expense Fund	5536040	Weed Control	\$102
0650	001	Current Expense Fund	5536040	Weed Control	\$140
0650	001	Current Expense Fund	5586010	Planning	\$45,605
0650	001	Current Expense Fund	5586020	Planning	\$9,709
0650	001	Current Expense Fund	5586030	Planning	\$155
0650	001	Current Expense Fund	5586040	Planning	\$1,643
0650	001	Current Expense Fund	5586040	Planning	\$2,750
0650	001	Current Expense Fund	5586040	Planning	\$403
0650	001	Current Expense Fund	5593040	Property Development	\$2,031
0650	001	Current Expense Fund	5739030	Other Cultural and Community Events	\$30,720
0650	001	Current Expense Fund	5768010	General Parks	\$63,534
0650	001	Current Expense Fund	5768020	General Parks	\$28,956
0650	001	Current Expense Fund	5768030	General Parks	\$4,560
0650	001	Current Expense Fund	5768040	General Parks	\$4,994
0650	001	Current Expense Fund	5768040	General Parks	\$17,427
0650	001	Current Expense Fund	5768040	General Parks	\$1,614
0650	001	Current Expense Fund	5768040	General Parks	\$9,500
0650	001	Current Expense Fund	5768040	General Parks	\$10,112
0650	001	Current Expense Fund	5768040	General Parks	\$952
0650	001	Current Expense Fund	5739030	Other Cultural and Community Events	\$26,398
0650	101	City Street Fund	5084100	Committed Cash and Investments - Ending	\$1,520
0650	101	City Street Fund	5423010	Roadway	\$20,519
0650	101	City Street Fund	5423020	Roadway	\$9,521
0650	101	City Street Fund	5423030	Roadway	\$2,415
0650	101	City Street Fund	5423030	Roadway	\$445
0650	101	City Street Fund	5423040	Roadway	\$4,842
0650	101	City Street Fund	5423040	Roadway	\$5,960
0650	101	City Street Fund	5423040	Roadway	\$6,164
0650	101	City Street Fund	5423040	Roadway	\$3,750
0650	101	City Street Fund	5423040	Roadway	\$3,947
0650	101	City Street Fund	5423040	Roadway	\$24,745

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0650	104	Tourism Promotion & Develop.	5084100	Committed Cash and Investments - Ending	\$35,551
0650	104	Tourism Promotion & Develop.	5084100	Committed Cash and Investments - Ending	\$200,000
0650	104	Tourism Promotion & Develop.	5573010	Tourism	\$4,792
0650	104	Tourism Promotion & Develop.	5573020	Tourism	\$1,026
0650	104	Tourism Promotion & Develop.	5573040	Tourism	\$2,558
0650	104	Tourism Promotion & Develop.	5573040	Tourism	\$983
0650	104	Tourism Promotion & Develop.	5573040	Tourism	\$1,222
0650	104	Tourism Promotion & Develop.	5573040	Tourism	\$690
0650	106	Skate Park	5085100	Assigned Cash and Investments - Ending	\$4,412
0650	107	Park Donations	5083100	Restricted Cash and Investments - Ending	\$5,495
0650	302	Capital Improvement Fund	50891	Unassigned Cash and Investments - Ending	(\$675)
0650	400	Water Fund	5084100	Committed Cash and Investments - Ending	\$79,461
0650	400	Water Fund	5085100	Assigned Cash and Investments - Ending	\$150,479
0650	400	Water Fund	5341040	Water Utilities	\$39,006
0650	400	Water Fund	5341040	Water Utilities	\$167
0650	400	Water Fund	5341040	Water Utilities	\$11,874
0650	400	Water Fund	5342040	Water Utilities	\$15,259
0650	400	Water Fund	5344040	Water Utilities	\$301
0650	400	Water Fund	5345030	Water Utilities	\$14,498
0650	400	Water Fund	5345030	Water Utilities	\$425
0650	400	Water Fund	5347010	Water Utilities	\$29,128
0650	400	Water Fund	5347020	Water Utilities	\$19,241
0650	400	Water Fund	5347030	Water Utilities	\$782
0650	400	Water Fund	5348010	Water Utilities	\$36,690
0650	400	Water Fund	5348020	Water Utilities	\$9,621
0650	400	Water Fund	5348040	Water Utilities	\$17,614
0650	400	Water Fund	5348040	Water Utilities	\$4,492
0650	400	Water Fund	5348040	Water Utilities	\$16,544
0650	400	Water Fund	5348040	Water Utilities	\$18,614
0650	400	Water Fund	5348040	Water Utilities	\$4,396
0650	400	Water Fund	5357040	Sewer/Reclaimed Water Utilities	\$242
0650	401	Sewer Fund	5084100	Committed Cash and Investments - Ending	\$144,819
0650	401	Sewer Fund	5085100	Assigned Cash and Investments - Ending	\$57,858
0650	401	Sewer Fund	5351040	Sewer/Reclaimed Water Utilities	\$45,652
0650	401	Sewer Fund	5351040	Sewer/Reclaimed Water Utilities	\$5,944

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0650	401	Sewer Fund	5353030	Sewer/Reclaimed Water Utilities	\$4,036
0650	401	Sewer Fund	5354040	Sewer/Reclaimed Water Utilities	\$179
0650	401	Sewer Fund	5354040	Sewer/Reclaimed Water Utilities	\$467
0650	401	Sewer Fund	5355030	Sewer/Reclaimed Water Utilities	\$493
0650	401	Sewer Fund	5357040	Sewer/Reclaimed Water Utilities	\$214
0650	401	Sewer Fund	5358010	Sewer/Reclaimed Water Utilities	\$75,839
0650	401	Sewer Fund	5358020	Sewer/Reclaimed Water Utilities	\$30,595
0650	401	Sewer Fund	5358020	Sewer/Reclaimed Water Utilities	\$170
0650	401	Sewer Fund	5358030	Sewer/Reclaimed Water Utilities	\$9,347
0650	401	Sewer Fund	5358040	Sewer/Reclaimed Water Utilities	\$13,066
0650	401	Sewer Fund	5358040	Sewer/Reclaimed Water Utilities	\$17,979
0650	401	Sewer Fund	5358040	Sewer/Reclaimed Water Utilities	\$18,417
0650	401	Sewer Fund	5358040	Sewer/Reclaimed Water Utilities	\$963
0650	401	Sewer Fund	5358040	Sewer/Reclaimed Water Utilities	\$28,476
0650	401	Sewer Fund	5358040	Sewer/Reclaimed Water Utilities	\$6,254
0650	501	Equipment Fund	5085100	Assigned Cash and Investments - Ending	\$111
0650	501	Equipment Fund	5486010	Equipment Rental Services	\$21,505
0650	501	Equipment Fund	5486020	Equipment Rental Services	\$10,020
0650	501	Equipment Fund	5486030	Equipment Rental Services	\$13,246
0650	501	Equipment Fund	5486040	Equipment Rental Services	\$352
0650	501	Equipment Fund	5486040	Equipment Rental Services	\$3,250
0650	501	Equipment Fund	5486040	Equipment Rental Services	\$7,822
0650	602	Deposit Fund	5083100	Restricted Cash and Investments - Ending	\$33,001
0650	633	Municipal Court Fund	5083100	Restricted Cash and Investments - Ending	\$21,707
0650	501	Equipment Fund	3970000	Transfers-In	\$400
0650	602	Deposit Fund	3893000	Custodial Type Collections	\$6,155
0650	101	City Street Fund	5944460	Capital Expenditures/Expenses - Roads/Streets Operations	\$55,668

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0650	302	Capital Improvement Fund	5941360	Capital Expenditures/Expenses - Executive Services	\$22,128
0650	400	Water Fund	5923480	Interest and Other Debt Service Cost - Water Utilities	\$8,042
0650	400	Water Fund	5923480	Interest and Other Debt Service Cost - Water Utilities	\$4,466
0650	401	Sewer Fund	5970000	Transfers-Out	\$400
0650	501	Equipment Fund	5944860	Capital Expenditures/Expenses - Public Works Centralized Services	\$10,636
0650	602	Deposit Fund	5893000	Custodial Type Remittances	\$1,843

SCHEDULE SUMMARY OF BANK RECONCILIATION

For the Year Ending December 31, 2022

FROM BANK STATEMENTS						
Bank & Investment Account Name	Beginning Bank Balance	Deposits		Withdrawals		Ending Bank Balance
		Receipts	Inter-bank transfers in	Disbursements	Inter-bank transfers out	
LGIP	\$268,318.80	\$4,502.10	\$0.00	\$0.00	\$0.00	\$272,820.90
Main	\$482,083.14	\$1,387,650.93	\$630.36	\$1,318,110.78	\$0.00	\$552,253.65
MM	\$487,254.08	\$48.73	\$0.00	\$0.00	\$0.00	\$487,302.81
Bank Totals	\$1,237,656.02	\$1,392,201.76	\$630.36	\$1,318,110.78	\$0.00	\$1,312,377.36
RECONCILING ITEMS						
Beginning Deposits in Transit	\$5,139.95	(\$5,139.95)				
Year-End Deposits in Transit		\$4,586.58				\$4,586.58
Beginning Outstanding & Open Period Items	(\$70,688.06)			(\$70,688.06)		
Year-end Outstanding & Open Period Items				\$84,528.59		(\$84,528.59)
NSF Checks		\$0.00		\$0.00		
Cancellation of unredeemed checks/warrants		\$0.00				
Interfund transactions		\$187,577.72		\$187,577.72		
Netted Transactions		\$0.00		\$0.00		
Authorized balance of revolving, petty cash and change funds	\$0.00					\$0.00
Other Reconciling Items, net	\$0.00	\$0.00		\$0.00		\$0.00
Reconciling Items Totals	(\$65,548.11)	\$187,024.35		\$201,418.25		(\$79,942.01)
FROM GENERAL LEDGER						
	Beginning Cash & Investment Balance	Revenues & Other Increases		Expenditures & Other Decreases		Ending Cash & Investment Balance
General Ledger Totals	\$1,227,731.09	\$1,567,066.11		\$1,519,529.03		\$1,275,268.17
Unreconciled Variance	(\$55,623.18)	\$12,160.00		\$0.00		(\$42,832.82)

**City of North Bonneville
Schedule of Liabilities
For the Year Ended December 31, 2022**

ID. No.	Description	Due Date	Beginning Balance	Additions	Reductions	Ending Balance
General Obligation Debt/Liabilities						
263.98	Kyocera Printer	9/30/2023	3,232	-	2,829	403
263.83	EDC Reservoir Loan	8/31/2026	137,360	-	14,593	122,767
263.98	Employee Vacation	12/31/2022	16,162	20,245	16,493	19,914
263.98	Employee Sick Time	12/31/2022	17,205	11,190	8,945	19,450
Total General Obligation Debt/Liabilities:			173,959	31,435	42,860	162,534
Revenue and Other (non G.O.) Debt/Liabilities						
264.30	Pension Liability	12/31/2022	36,068	-	-	36,068
Total Revenue and Other (non G.O.) Debt/Liabilities:			36,068	-	-	36,068
Total Liabilities:			210,027	31,435	42,860	198,602

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

State Agency Name	Program Title	Identification Number	Total
Capital Contributions - State Grant from Recreation and Conservation Funding Board	Outdoor Community Sports Court and Public Restrooms	20-1662D	30,720
		Sub-Total:	30,720
State Grant from Transportation Improvement Board (TIB)	Maintenance Crack Seal	2-W-973(004)-1	55,668
		Sub-Total:	55,668
		Total State Grants Expended:	86,388

City of North Bonneville
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2022

Federal Agency (Pass-Through Agency)	Federal Program	ALN Number	Other Award Number	Expenditures			Passed through to Subrecipients	Note
				From Pass- Through Awards	From Direct Awards	Total		
DEPARTMENTAL OFFICES, TREASURY, DEPARTMENT OF THE	CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	21.027		-	73,364	73,364	-	
				-	73,364	73,364	-	
	Total Federal Awards Expended:			-	73,364	73,364	-	

The accompanying notes are an integral part of this schedule.

City of North Bonneville

Notes to the Schedule of Expenditures of Federal Awards For the Year Ended December 31, 2022

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.

Note 2 - Federal Indirect Cost Rate

The city has not 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 award portion of the program costs. Entire program costs, including the city's portion, are more than shown. Such expenditures are recognized following 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.

ANNUAL REPORT CERTIFICATION

City of North Bonneville

0650
MCAG No.

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

For the Fiscal Year Ended December 31, 2022

GOVERNMENT INFORMATION:

Official Mailing Address PO Box 7 North Bonneville, WA 98639 _____

Official Website Address www.northbonneville.net _____

Official E-mail Address info@northbonneville.net _____

Official Phone Number (509) 427-8182 _____

AUDIT CONTACT or PREPARER INFORMATION and CERTIFICATION:

Audit Contact or Preparer Name and Title: Deanna Syron _____

Contact Phone Number: (509) 427-8182 _____

Contact E-mail Address: deanna@northbonneville.net _____

I certify 30th day of May, 2022, 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.

Audit Contact or Preparer Signature: 