

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 12/31/2024

GOVERNMENT INFORMATION:

Official Mailing Address	<u>PO Box 7</u>
	<u>North Bonneville, WA 98639</u>
Official Website Address	<u>www.northbonneville.net</u>
Official E-mail Address	<u>janette@northbonneville.net</u>
Official Phone Number	<u>(509) 427-8182</u>

AUDIT CONTACT or PREPARER INFORMATION and CERTIFICATION:

Audit Contact or Preparer Name and Title	<u>Mindy Swank</u>
Contact Phone Number	<u></u>
Contact E-mail Address	<u>mindy@swankcpa.com</u>

I certify 29th day of May, 2025, that annual report information is complete, accurate and in conformity with the Budgeting, Accounting and Reporting Systems Manual, to the best of my knowledge and belief, having reviewed this information and taken all appropriate steps in order to provide such certification. I acknowledge and understand our responsibility for the design and implementation of controls to ensure accurate financial reporting, comply with applicable laws and safeguard public resources, including controls to prevent and detect fraud. Finally, I acknowledge and understand our responsibility for immediately submitting corrected annual report information if any errors or an omission in such information is subsequently identified.

Signatures

Mindy Swank (Swankmindy@gmail.com)

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

		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	1,365,275	577,807	(16,697)	231,555
388 / 588	Net Adjustments	(144,829)	(144,829)	4,400	-
Revenues					
310	Taxes	659,132	566,193	83,368	4,449
320	Licenses and Permits	12,147	12,147	-	-
330	Intergovernmental Revenues	324,452	51,231	273,221	-
340	Charges for Goods and Services	761,364	59,851	-	-
350	Fines and Penalties	6,453	6,453	-	-
360	Miscellaneous Revenues	47,670	27,471	-	-
Total Revenues:		1,811,218	723,346	356,589	4,449
Expenditures					
510	General Government	361,116	361,116	-	-
520	Public Safety	145,919	145,919	-	-
530	Utilities	517,189	21,895	-	-
540	Transportation	155,835	-	89,821	-
550	Natural/Economic Environment	61,361	51,611	-	9,750
560	Social Services	-	-	-	-
570	Culture and Recreation	169,148	169,148	-	-
Total Expenditures:		1,410,568	749,689	89,821	9,750
Excess (Deficiency) Revenues over Expenditures:		400,650	(26,343)	266,768	(5,301)
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	11,017	-	-	-
Total Other Increases in Fund Resources:		11,017	-	-	-
Other Decreases in Fund Resources					
594-595	Capital Expenditures	297,784	2,343	294,871	-
591-593, 599	Debt Service	12,508	-	-	-
597	Transfers-Out	-	-	-	-
585	Special or Extraordinary Items	-	-	-	-
581, 582, 589	Other Uses	16,257	-	-	-
Total Other Decreases in Fund Resources:		326,549	2,343	294,871	-
Increase (Decrease) in Cash and Investments:		85,118	(28,686)	(28,103)	(5,301)
Ending Cash and Investments					
50821	Nonspendable	-	-	-	-
50831	Restricted	5,495	-	-	-
50841	Committed	1,400,501	404,292	-	226,254
50851	Assigned	4,412	-	-	-
50891	Unassigned	(104,456)	-	(40,400)	-
Total Ending Cash and Investments		1,305,952	404,292	(40,400)	226,254

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, 2024

		106 Skate Park	107 Skate Park	302 Capital Improvement Fund	400 Water Fund
Beginning Cash and Investments					
308	Beginning Cash and Investments	4,412	5,495	686	346,066
388 / 588	Net Adjustments	-	-	(4,400)	-
Revenues					
310	Taxes	-	-	5,122	-
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	-	-	-	-
340	Charges for Goods and Services	-	-	-	318,418
350	Fines and Penalties	-	-	-	-
360	Miscellaneous Revenues	-	-	-	(129)
Total Revenues:		-	-	5,122	318,289
Expenditures					
510	General Government	-	-	-	-
520	Public Safety	-	-	-	-
530	Utilities	-	-	-	235,536
540	Transportation	-	-	-	-
550	Natural/Economic Environment	-	-	-	-
560	Social Services	-	-	-	-
570	Culture and Recreation	-	-	-	-
Total Expenditures:		-	-	-	235,536
Excess (Deficiency) Revenues over Expenditures:		-	-	5,122	82,753
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	-	-	-	10,417
Total Other Increases in Fund Resources:		-	-	-	10,417
Other Decreases in Fund Resources					
594-595	Capital Expenditures	-	-	-	-
591-593, 599	Debt Service	-	-	-	12,508
597	Transfers-Out	-	-	-	-
585	Special or Extraordinary Items	-	-	-	-
581, 582, 589	Other Uses	-	-	-	16,257
Total Other Decreases in Fund Resources:		-	-	-	28,765
Increase (Decrease) in Cash and Investments:		-	-	5,122	64,405
Ending Cash and Investments					
50821	Nonspendable	-	-	-	-
50831	Restricted	-	5,495	-	-
50841	Committed	-	-	1,408	410,471
50851	Assigned	4,412	-	-	-
50891	Unassigned	-	-	-	-
Total Ending Cash and Investments		4,412	5,495	1,408	410,471

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, 2024

		<u>401 Sewer Fund</u>	<u>501 Equipment Fund</u>
Beginning Cash and Investments			
308	Beginning Cash and Investments	277,732	(61,781)
388 / 588	Net Adjustments	-	-
Revenues			
310	Taxes	-	-
320	Licenses and Permits	-	-
330	Intergovernmental Revenues	-	-
340	Charges for Goods and Services	319,774	63,321
350	Fines and Penalties	-	-
360	Miscellaneous Revenues	20,328	-
Total Revenues:		340,102	63,321
Expenditures			
510	General Government	-	-
520	Public Safety	-	-
530	Utilities	259,758	-
540	Transportation	-	66,014
550	Natural/Economic Environment	-	-
560	Social Services	-	-
570	Culture and Recreation	-	-
Total Expenditures:		259,758	66,014
Excess (Deficiency) Revenues over Expenditures:		80,344	(2,693)
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	-	600
Total Other Increases in Fund Resources:		-	600
Other Decreases in Fund Resources			
594-595	Capital Expenditures	-	570
591-593, 599	Debt Service	-	-
597	Transfers-Out	-	-
585	Special or Extraordinary Items	-	-
581, 582, 589	Other Uses	-	-
Total Other Decreases in Fund Resources:		-	570
Increase (Decrease) in Cash and Investments:		80,344	(2,663)
Ending Cash and Investments			
50821	Nonspendable	-	-
50831	Restricted	-	-
50841	Committed	358,076	-
50851	Assigned	-	-
50891	Unassigned	-	(64,056)
Total Ending Cash and Investments		358,076	(64,056)

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, 2024

		Total for All Funds (Memo Only)	Investment Trust	Custodial
308	Beginning Cash and Investments	43,993	22,286	21,707
388 & 588	Net Adjustments	-	-	-
310-390	Additions	22,178	22,178	-
510-590	Deductions	25,426	25,426	-
	Net Increase (Decrease) in Cash and Investments:	(3,248)	(3,248)	-
508	Ending Cash and Investments	40,745	19,038	21,707

The accompanying notes are an integral part of this statement.

City of North Bonneville

Schedule 01

For the year ended December 31, 2024

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0650	001	Current Expense Fund	3111000	Property Tax	\$225,924
0650	101	City Street Fund	3111000	Property Tax	\$40,000
0650	001	Current Expense Fund	3131100	Local Retail Sales and Use Tax	\$103,107
0650	104	Tourism Promotion & Develop.	3133100	Hotel/Motel Sales and Use Tax	\$4,449
0650	001	Current Expense Fund	3137100	Criminal Justice Sales and Use Tax	\$19,714
0650	001	Current Expense Fund	3164000	Business and Occupation Taxes on Utilities	\$46,535
0650	001	Current Expense Fund	3164020	Business and Occupation Taxes on Utilities	\$13,100
0650	001	Current Expense Fund	3164030	Business and Occupation Taxes on Utilities	\$12,109
0650	001	Current Expense Fund	3164040	Business and Occupation Taxes on Utilities	\$12,225
0650	001	Current Expense Fund	3164050	Business and Occupation Taxes on Utilities	\$71,433
0650	001	Current Expense Fund	3172000	Leasehold Excise Tax	\$16,136
0650	101	City Street Fund	3183400	REET 1 - First Quarter Percent	\$43,368
0650	302	Capital Improvement Fund	3183400	REET 1 - First Quarter Percent	\$5,122
0650	001	Current Expense Fund	3219900	Other Business Licenses and Permits	\$2,087
0650	001	Current Expense Fund	3221000	Buildings, Structures and Equipment	\$300
0650	001	Current Expense Fund	3223000	Animal Licenses	\$221
0650	001	Current Expense Fund	3229000	Other Non-Business Licenses and Permits	\$9,539
0650	001	Current Expense Fund	3321060	Payment In-Lieu of Taxes - Public Law 99-663	\$20

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0650	101	City Street Fund	3340380	State Award from Transportation Improvement Board (TIB)	\$254,712
0650	001	Current Expense Fund	3360625	Criminal Justice - Contracted Services	\$2,193
0650	001	Current Expense Fund	3360098	City-County Assistance	\$25,211
0650	001	Current Expense Fund	3360621	Criminal Justice - Violent Crimes/Population	\$1,000
0650	001	Current Expense Fund	3360642	Marijuana Excise Tax Distribution	\$1,535
0650	001	Current Expense Fund	3360651	DUI and Other Criminal Justice Assistance	\$95
0650	001	Current Expense Fund	3360694	Liquor/Beer Excise Tax	\$6,699
0650	001	Current Expense Fund	3360695	Liquor Control Board Profits	\$7,360
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	\$2
0650	001	Current Expense Fund	3419500	Legal Services	\$50
0650	001	Current Expense Fund	3422100	Fire Protection and Emergency Medical Services	\$102
0650	400	Water Fund	3434000	Water Sales and Services	\$309,874
0650	400	Water Fund	3434001	Water Sales and Services	\$1,544
0650	401	Sewer Fund	3435000	Sewer/Reclaimed Water Sales and Services	\$314,774
0650	001	Current Expense Fund	3458100	Zoning and Subdivision Services	\$2,300
0650	001	Current Expense Fund	3473000	Activity Fees	\$923
0650	501	Equipment Fund	3480000	Internal Service Funds Sales and Services	\$63,321
0650	001	Current Expense Fund	3531000	Traffic Infraction Penalties	\$1,062
0650	001	Current Expense Fund	3537000	Non-Traffic Infraction Penalties	\$5,391
0650	001	Current Expense Fund	3699100	Miscellaneous Other Operating	\$482

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0650	001	Current Expense Fund	3699100	Miscellaneous Other Operating	\$209
0650	001	Current Expense Fund	3611100	Investment Earnings	\$15,851
0650	001	Current Expense Fund	3620000	Rents and Leases	\$4,895
0650	001	Current Expense Fund	3691000	Sale of Surplus	\$1,710
0650	001	Current Expense Fund	3699100	Miscellaneous Other Operating	\$475
0650	001	Current Expense Fund	3699100	Miscellaneous Other Operating	\$3,795
0650	400	Water Fund	3699100	Miscellaneous Other Operating	(\$129)
0650	401	Sewer Fund	3699100	Miscellaneous Other Operating	\$20,328
0650	001	Current Expense Fund	3084100	Committed Cash and Investments - Beginning	\$577,807
0650	101	City Street Fund	3089100	Unassigned Cash and Investments - Beginning	(\$16,697)
0650	104	Tourism Promotion & Develop.	3084100	Committed Cash and Investments - Beginning	\$231,555
0650	106	Skate Park	3084100	Committed Cash and Investments - Beginning	\$4,412
0650	107	Skate Park	3083100	Restricted Cash and Investments - Beginning	\$5,495
0650	302	Capital Improvement Fund	3084100	Committed Cash and Investments - Beginning	\$686
0650	400	Water Fund	3084100	Committed Cash and Investments - Beginning	\$346,066
0650	401	Sewer Fund	3084100	Committed Cash and Investments - Beginning	\$277,732
0650	501	Equipment Fund	3089100	Unassigned Cash and Investments - Beginning	(\$61,781)
0650	602	Deposit Fund	3083100	Restricted Cash and Investments - Beginning	\$22,286
0650	633	Municipal Court Fund	3083100	Restricted Cash and Investments - Beginning	\$21,707
0650	001	Current Expense Fund	3614000	Other Interest	\$54
0650	001	Current Expense Fund	3360626	Criminal Justice - Special Programs	\$1,309
0650	001	Current Expense Fund	3360251	Payment In-Lieu of Taxes - Game Lands	\$426
0650	101	City Street Fund	3360087	Motor Vehicle Fuel Tax - City Streets	\$17,259

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0650	001	Current Expense Fund	3414300	Budgeting and Accounting Services	\$56,174
0650	001	Current Expense Fund	3164000	Business and Occupation Taxes on Utilities	\$360
0650	101	City Street Fund	3360071	Multimodal Transportation - Cities	\$1,250
0650	400	Water Fund	3434000	Water Sales and Services	\$7,000
0650	401	Sewer Fund	3435000	Sewer/Reclaimed Water Sales and Services	\$5,000
0650	001	Current Expense Fund	3370000	Local Awards, Entitlements, Tribal Government Distributions, and Other Payments	\$5,383
0650	001	Current Expense Fund	3164000	Business and Occupation Taxes on Utilities	\$45,550
0650	001	Current Expense Fund	5116010	Legislative Activities	\$1,056
0650	001	Current Expense Fund	5116030	Legislative Activities	\$62
0650	001	Current Expense Fund	5116040	Legislative Activities	\$95
0650	001	Current Expense Fund	5131010	Executive Office	\$50,260
0650	001	Current Expense Fund	5131030	Executive Office	\$34
0650	001	Current Expense Fund	5131040	Executive Office	\$52
0650	001	Current Expense Fund	5131040	Executive Office	\$2,220
0650	001	Current Expense Fund	5142040	Financial Services	\$61,288
0650	001	Current Expense Fund	5153140	Internal Legal Services - Advice	\$37,678
0650	001	Current Expense Fund	5181010	Personnel Services	\$56,480
0650	001	Current Expense Fund	5181020	Personnel Services	\$9,115
0650	001	Current Expense Fund	5181030	Personnel Services	\$3,082
0650	001	Current Expense Fund	5181040	Personnel Services	\$10,895
0650	001	Current Expense Fund	5181040	Personnel Services	\$2,419
0650	001	Current Expense Fund	5181040	Personnel Services	\$6,826
0650	001	Current Expense Fund	5181040	Personnel Services	\$305
0650	001	Current Expense Fund	5181040	Personnel Services	\$1,270
0650	001	Current Expense Fund	5182010	Property Management Services	\$4,234

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0650	001	Current Expense Fund	5182020	Property Management Services	\$90
0650	001	Current Expense Fund	5182030	Property Management Services	\$2,601
0650	001	Current Expense Fund	5182040	Property Management Services	\$7,280
0650	001	Current Expense Fund	5182040	Property Management Services	\$714
0650	001	Current Expense Fund	5182040	Property Management Services	\$6,493
0650	001	Current Expense Fund	5182040	Property Management Services	\$16,374
0650	001	Current Expense Fund	5182040	Property Management Services	\$579
0650	001	Current Expense Fund	5184040	Purchasing Services	\$597
0650	001	Current Expense Fund	5184010	Purchasing Services	\$40
0650	001	Current Expense Fund	5212040	Police Operations	\$84,319
0650	001	Current Expense Fund	5222010	Fire Suppression and Emergency Medical Services	\$32,067
0650	001	Current Expense Fund	5222030	Fire Suppression and Emergency Medical Services	\$4,220
0650	001	Current Expense Fund	5222030	Fire Suppression and Emergency Medical Services	\$721
0650	001	Current Expense Fund	5222040	Fire Suppression and Emergency Medical Services	\$5,982
0650	001	Current Expense Fund	5222040	Fire Suppression and Emergency Medical Services	\$767
0650	001	Current Expense Fund	5222040	Fire Suppression and Emergency Medical Services	\$9,434
0650	001	Current Expense Fund	5222040	Fire Suppression and Emergency Medical Services	\$6,412
0650	001	Current Expense Fund	5222040	Fire Suppression and Emergency Medical Services	\$1,343
0650	001	Current Expense Fund	5222040	Fire Suppression and Emergency Medical Services	\$236

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0650	001	Current Expense Fund	5236040	Care and Custody of Prisoners	\$360
0650	001	Current Expense Fund	5340040	Water Utilities	\$9,576
0650	400	Water Fund	5341040	Water Utilities	\$4,635
0650	400	Water Fund	5342040	Water Utilities	\$9,417
0650	400	Water Fund	5344040	Water Utilities	\$1,736
0650	400	Water Fund	5345030	Water Utilities	\$9,617
0650	400	Water Fund	5345030	Water Utilities	\$628
0650	400	Water Fund	5345040	Water Utilities	\$1,250
0650	400	Water Fund	5340010	Water Utilities	\$31,107
0650	400	Water Fund	5340020	Water Utilities	\$9,268
0650	400	Water Fund	5347030	Water Utilities	\$1,115
0650	400	Water Fund	5340010	Water Utilities	\$31,158
0650	400	Water Fund	5348040	Water Utilities	\$23,689
0650	400	Water Fund	5348040	Water Utilities	\$3,664
0650	400	Water Fund	5348040	Water Utilities	\$15,940
0650	400	Water Fund	5348040	Water Utilities	\$12,292
0650	400	Water Fund	5348040	Water Utilities	\$13,225
0650	401	Sewer Fund	5350020	Sewer/Reclaimed Water Utilities	\$9,268
0650	401	Sewer Fund	5350040	Sewer/Reclaimed Water Utilities	\$1,883
0650	401	Sewer Fund	5350040	Sewer/Reclaimed Water Utilities	\$400
0650	401	Sewer Fund	5355030	Sewer/Reclaimed Water Utilities	\$1,211
0650	401	Sewer Fund	5350010	Sewer/Reclaimed Water Utilities	\$28,694
0650	401	Sewer Fund	5357040	Sewer/Reclaimed Water Utilities	\$70
0650	401	Sewer Fund	5350010	Sewer/Reclaimed Water Utilities	\$36,672
0650	401	Sewer Fund	5358020	Sewer/Reclaimed Water Utilities	\$80
0650	401	Sewer Fund	5358030	Sewer/Reclaimed Water Utilities	\$7,227
0650	401	Sewer Fund	5350040	Sewer/Reclaimed Water Utilities	\$61,945

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0650	401	Sewer Fund	5350040	Sewer/Reclaimed Water Utilities	\$851
0650	401	Sewer Fund	5358040	Sewer/Reclaimed Water Utilities	\$23,391
0650	401	Sewer Fund	5350040	Sewer/Reclaimed Water Utilities	\$27,718
0650	101	City Street Fund	5423010	Roadway	\$32,865
0650	101	City Street Fund	5423020	Roadway	\$9,881
0650	101	City Street Fund	5423030	Roadway	\$584
0650	101	City Street Fund	5423040	Roadway	\$25,976
0650	101	City Street Fund	5423040	Roadway	\$6,049
0650	101	City Street Fund	5423040	Roadway	\$14,466
0650	501	Equipment Fund	5486010	Equipment Rental Services	\$28,536
0650	501	Equipment Fund	5486020	Equipment Rental Services	\$7,331
0650	501	Equipment Fund	5486030	Equipment Rental Services	\$16,989
0650	501	Equipment Fund	5486040	Equipment Rental Services	\$388
0650	501	Equipment Fund	5486040	Equipment Rental Services	\$6,387
0650	501	Equipment Fund	5486040	Equipment Rental Services	\$6,383
0650	104	Tourism Promotion & Develop.	5573040	Tourism	\$8,037
0650	104	Tourism Promotion & Develop.	5573040	Tourism	\$84
0650	104	Tourism Promotion & Develop.	5573040	Tourism	\$1,629
0650	001	Current Expense Fund	5586010	Planning	\$11,192
0650	001	Current Expense Fund	5586020	Planning	\$3,270
0650	001	Current Expense Fund	5586040	Planning	\$31,919
0650	001	Current Expense Fund	5586040	Planning	\$4,162
0650	001	Current Expense Fund	5586040	Planning	\$53
0650	001	Current Expense Fund	5586040	Planning	\$730
0650	001	Current Expense Fund	5739030	Other Cultural and Community Events	\$1,092
0650	001	Current Expense Fund	5768010	General Parks	\$81,689
0650	001	Current Expense Fund	5768020	General Parks	\$25,686

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0650	001	Current Expense Fund	5768030	General Parks	\$4,440
0650	001	Current Expense Fund	5768040	General Parks	\$9,632
0650	001	Current Expense Fund	5768040	General Parks	\$20,932
0650	001	Current Expense Fund	5768040	General Parks	\$555
0650	001	Current Expense Fund	5768040	General Parks	\$14,700
0650	001	Current Expense Fund	5768040	General Parks	\$10,222
0650	001	Current Expense Fund	5768040	General Parks	\$200
0650	633	Municipal Court Fund	5083100	Restricted Cash and Investments - Ending	\$21,707
0650	106	Skate Park	5085100	Assigned Cash and Investments - Ending	\$4,412
0650	001	Current Expense Fund	5084100	Committed Cash and Investments - Ending	\$404,292
0650	101	City Street Fund	5089100	Unassigned Cash and Investments - Ending	(\$40,400)
0650	302	Capital Improvement Fund	5084100	Committed Cash and Investments - Ending	\$1,408
0650	602	Deposit Fund	5083100	Restricted Cash and Investments - Ending	\$19,038
0650	107	Skate Park	5083100	Restricted Cash and Investments - Ending	\$5,495
0650	401	Sewer Fund	5084100	Committed Cash and Investments - Ending	\$358,076
0650	400	Water Fund	5084100	Committed Cash and Investments - Ending	\$410,471
0650	401	Sewer Fund	5350040	Sewer/Reclaimed Water Utilities	\$9,049
0650	001	Current Expense Fund	5125140	Non-Contracted Court	\$25,644
0650	001	Current Expense Fund	5142010	Financial Services	\$42,925
0650	400	Water Fund	5340040	Water Utilities	\$62,535
0650	401	Sewer Fund	5350040	Sewer/Reclaimed Water Utilities	\$51,299
0650	001	Current Expense Fund	5181040	Personnel Services	\$240
0650	001	Current Expense Fund	5531040	Soil and Water Conservation	\$285
0650	001	Current Expense Fund	5142020	Financial Services	\$10,168
0650	400	Water Fund	5340030	Water Utilities	\$4,260
0650	001	Current Expense Fund	5350040	Sewer/Reclaimed Water Utilities	\$12,319

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0650	001	Current Expense Fund	5222030	Fire Suppression and Emergency Medical Services	\$58
0650	501	Equipment Fund	5089100	Unassigned Cash and Investments - Ending	(\$64,056)
0650	104	Tourism Promotion & Develop.	5084100	Committed Cash and Investments - Ending	\$226,254
0650	501	Equipment Fund	3951000	Proceeds from Sales of Capital Assets (Cash Basis Only)	\$600
0650	602	Deposit Fund	3893000	Custodial Type Collections	\$22,178
0650	400	Water Fund	3821000	Refundable Deposits	\$3,024
0650	101	City Street Fund	3883000	Error Correction	\$4,400
0650	400	Water Fund	3899000	Holding and Clearing Account Transactions	\$7,393
0650	602	Deposit Fund	5893000	Custodial Type Remittances	\$25,426
0650	400	Water Fund	5913470	Debt Repayment - Water Utilities	\$10,172
0650	400	Water Fund	5923480	Interest and Other Debt Service Cost - Water Utilities	\$2,336
0650	001	Current Expense Fund	5941860	Capital Expenditures/Expenses - Centralized/General Services	\$2,343
0650	101	City Street Fund	5944460	Capital Expenditures/Expenses - Roads/Streets Operations	\$294,871
0650	501	Equipment Fund	5944860	Capital Expenditures/Expenses - Public Works Centralized Services	\$570
0650	400	Water Fund	5821000	Refund of Deposits	\$1,525
0650	302	Capital Improvement Fund	5883000	Error Correction	\$4,400
0650	400	Water Fund	5899000	Holding and Clearing Account Transactions	\$14,732
0650	001	Current Expense Fund	5883000	Error Correction	\$144,829

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

[CASH BARS Schedule 06 Instructions Link](#)

FROM BANK STATEMENTS						
Bank & Investment Account name (1)	Beginning Bank Balance (2)	Deposits		Withdrawals		Ending Bank Balance (7)
		Receipts (3)	Inter-bank transfers In (4)	Disbursements (5)	Inter-bank transfers out (6)	
LGIP	\$ 287,087	\$ 15,419		\$ 4		\$ 302,502
Main	\$ 561,254	\$ 1,576,869		\$ 1,588,517		\$ 549,607
MM	\$ 487,352	\$ 12,049				\$ 499,401
Bank Totals	\$ 1,335,692	\$ 1,604,337	\$ -	\$ 1,588,521	\$ -	\$ 1,351,509

RECONCILING ITEMS						
Beginning Deposits in Transit (8)	\$ 447	\$ (447)				
Year-end Deposits in Transit (9)		\$ 569				\$ 569
Beginning Outstanding & Open Period Items (10)	\$ (62,604)			\$ (62,604)		
Year-end Outstanding & Open Period Items (11)				\$ 4,368		\$ (4,368)
NSF Checks (12)						
Cancellation of unredeemed checks/warrants (13)						
Interfund transactions (14)		\$ 233,617		\$ 233,617		
Netted Transactions (15)						
Authorized balance of revolving, petty cash and change funds (16)	\$ 300					\$ 300
Other Reconciling Items, net (17)	\$ (9,396)	\$ 5,908		\$ (3,803)		
Reconciling Items Totals	\$ (71,253)	\$ 239,648		\$ 171,578		\$ (3,499)

FROM GENERAL LEDGER						
	Beginning Cash & Investment Balance (19)	Revenues & Other Increases (20)		Expenditures & Other Decreases (21)		Ending Cash & Investment Balance (22)
C4/C5 or Trial Balance Totals (18)	\$ 1,409,268	\$ 1,844,413		\$ 1,762,155		\$ 1,346,697
Unreconciled Variance (23)	\$ (144,829)	\$ (428)		\$ (2,056)		\$ 1,314

116748.1	119923.9
70514.09	178574.6
132064.2	86869.09
74718.73	91896.63
231985.7	126419.5
67972.94	89792.69
116358.7	111110.8
49469.91	129175.3
115839.8	60244.04
86328.72	158728.6
378443.6	300993.4
136424.8	134788.2

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

ID. No.	Debt ID Title	Description	Due Date	Beginning Balance	Additions	Reductions	Ending Balance
General Obligation Debt/Liabilities							
263.98	Miscellaneous Liabilities	Kyocera Printer	9/30/2028	10,260	-	2,448	7,812
263.83	Loans and other obligations to Washington state agencies (Except LOCAL and PWTF loans)	EDC Reservoir Loan	8/31/2026	121,370	-	10,172	111,198
263.98	Miscellaneous Liabilities	Employee Benefits	12/31/2024	42,546	34,497	42,546	34,497
263.98	Miscellaneous Liabilities	Employee Leave Liabilities		1,055	34,330	-	35,385
Total General Obligation Debt/Liabilities:				175,231	68,827	55,166	188,892
Revenue and Other (non G.O.) Debt/Liabilities							
264.30	Pension Liabilities	Pension Liability	12/31/2024	-	25,943	-	25,943
Total Revenue and Other (non G.O.) Debt/Liabilities:				-	25,943	-	25,943
Total Liabilities:				175,231	94,770	55,166	214,835

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

State Agency Name	Program Title	Identification Number	Total
State Award from Transportation Improvement Board (TIB)	TIB Grant	n/a	254,712
Sub-Total:			254,712
Total State Grants Expended:			254,712

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

Federal Agency (Pass-Through Agency)	Federal Program	ALN Number	Other Award Number	Expenditures			Passed through to Subrecipients	Note
				From Pass- Through Awards	From Direct Awards	Total		
DEPARTMENTAL OFFICES, TREASURY, DEPARTMENT OF THE	COVID 19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	21.027		-	21,896	21,896	-	
Total Federal Awards Expended:				-	21,896	21,896	-	

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, 2024

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.

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

Property and Liability Insurance	Health and Welfare Insurance	Unemployment Compensation Obligations	Workers Compensation Obligations	Other Risks or Obligations
Belong to a public entity risk pool	Belong to a public entity risk pool	Belong to a public entity risk pool	Pay premiums to the Department of Labor and Industries	

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