



Edit Referral

H-25-151 Referral Information

Hotline ID: H-25-151

Date of Submission: 3/20/2025

Entity Type: Local

Entity Category Type: City/Town

Entity: Mabton, City of

Sub Entity Name:

Category:

1-2 sentence description of concern: concerned about the water use spreadsheet, in 2023 they showed 411 million gallons used, and in 2024 they only showed 200 million used however the money generated was about the same amount

Report Issued: No

Reporting Type: Exit Item

Report Number:

Investigation Contracted: No

Contract Number:

Contract Name:

Billing Time Code:

Costs:

Public Records Request: Yes

Flag For Annual Report: No

Substantiated: No

ARRA: No

Action: Referred to Audit Team - Consider Next Audit

Audit Team: Yakima

Audit Team Contact: wilsonm@sao.wa.gov

cc: AMY Bunger (bungera@sao.wa.gov)

Referral Date: 3/20/2025

Action Taken: No

Response Date:

Report Date:

Follow Up Date:

Date Closed: 5/16/2025

H-25-151 Contact Information

Hotline ID: H-25-151 **Date of Submission:** 3/20/2025

Submission Method: Phone **Call Duration:** 0

Call Time: 12:00 AM

Submission Type: Citizen **Staff:** gillisj

Author(Last, First): Helms , Joe

Address:

City: **State:** WA **Zip:**

Home Phone: 509-941-8189

Work Phone:

Mobile Phone:

Email:

Contact Preference: Home Phone

Waived Confidentiality: No

H-25-151 Referral Details

Hotline ID:

H-25-151

What state or local organization is involved?

City of Mabton

Please identify the specific concerns you are hoping the audit will address.

Citizen is concerned about the water use spreadsheet, in 2023 they showed 411 million gallons used, and in 2024 they only showed 200 million used however the money generated was about the same amount that doesn't make sense.

Please provide a detailed description of the assertion or outstanding achievement, including who, when, where, what, how and how much.

How did this issue come to your attention?

**What employee(s), contractors, etc., were involved in the assertion or achievement?
Please include employee titles if possible.**

Please provide the names of any witnesses to the assertion or achievement, if possible.

Please provide any additional details or comments that would help us understand your assertion or achievement.

H-25-151**Activity****Log****Hotline ID:** H-25-151

Entry Date ▼	Log Entry
05/16/2025	Referral updated by 'JEANA Gillis (gillisj)'.
05/15/2025	Referral updated by 'JEANA Gillis (gillisj)'.
05/15/2025	We have issued a recommendation. See supporting documents tab. --bungera
05/15/2025	We spoke to the citizen and provided a link to our most recent report, which includes the recommendation. He was good with the call. We can close this out. --bungera
03/21/2025	Citizen emailed on concern; however, we are wrapping up current audit, so we told citizen to submit new hotline and we will consider it for next audit. See attached emal. --bungera
03/20/2025	Referral updated by 'JEANA Gillis (gillisj)'.
03/20/2025	Task assigned to 'wilsonm@sao.wa.gov'. Team notification email sent to: wilsonm@sao.wa.gov,bungera@sao.wa.gov
03/20/2025	Referral updated by 'JEANA Gillis (gillisj)'. Action changed from (not set) to Referred to Audit Team - Consider Next Audit.



Account Consumption - by Month Range (Account Order)

Account	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	Jun 2023	Jul 2023	Aug 2023	Sep 2023	Oct 2023	Nov 2023	Dec 2023	Total
1003.0	26,313	9,944	6,648	6,631	7,384	10,929	10,239	10,173	7,097	4,031	2,546	2,529	104,464
1004.0	564	274	294	319	1,780	3,201	2,310	519	3,809	0	732	286	14,088
1005.0	728	269	305	375	1,512	1,804	2,789	1,622	981	317	315	336	11,353
1007.0	1,773	875	920	1,105	4,554	1,706	3,658	2,563	1,446	1,974	0	552	21,126
1008.0	748	190	163	239	532	1,799	4,995	568	262	0	573	213	10,282
1013.0	1,145	524	525	787	1,607	1,961	3,074	2,067	1,512	763	435	538	14,938
1014.0	10,408	3,176	149	185	517	395	417	362	168	173	104	152	16,206
1015.0	1,218	645	570	659	4,430	5,279	0	922	13,321	1,469	0	1,705	30,218
1016.0	2,311	848	21	1,604	1,604	0	6,598	3,284	2,046	1,995	966	640	21,917
1016.1												0	0
1018.0	3,312	1,315	1,163	1,388	5,211	0	1,910	0	31,210	2,389	806	1,337	50,041
1021.0	1,034	653	786	180	687	798	1,305	1,373	911	737	465	420	9,349
1022.0	1,125	531	541	540	3,119	5,732	7,081	5,875	5,247	4,914	424	526	35,655
1023.0	1,673	721	670	712	3,052	598	3,030	0	23,871	2,954	656	0	37,937
1024.0	694	387	557	1,184	1,992	4,517	4,858	3,434	1,375	993	460	355	20,806
1025.0	1,231	566	634	839	2,924	3,201	3,370	2,890	2,327	1,113	543	529	20,167
1026.0	1,089	523	523	558	2,652	3,564	6,059	4,716	2,026	923	585	515	23,733
1027.0	1,716	724	738	810	2,230	3,450	3,537	3,534	3,163	913	343	1,109	22,267
1029.0	617	410	615	630	899	1,121	1,335	1,158	937	651	500	494	9,367
1030.0	749	343	0	406	2,834	4,183	6,747	5,308	5,315	0	0	0	25,885
1031.0	6,617	2,562	2,538	2,765	2,929	2,970	4,185	3,494	2,526	2,730	1,999	2,316	37,631
1032.0	3,060	1,400	1,267	1,642	2,157	3,385	5,002	4,186	2,041	1,584	1,121	1,276	28,121
1036.0	0	0	0	0	0	0	0	12	0	99,826	39	59	99,936
1037.0	2,577	1,153	1,196	1,254	4,881	805	4,539	5,447	1,782	5,971	642	817	31,064
1039.0	270	0	2	3	1,106	975	1	1,329	1,238	51	0		4,975
1040.0	2,293	1,038	1,091	1,218	3,206	2,947	5,950	2,216	2,700	1,383	863	1,029	25,934
1041.0	0	3,028	1,629	2,248	483	4,676	1,946	2,703	1,987	1,008	648	642	20,998
1042.0	507	277	256	243	538	1,110	809	1,198	560	286	215	216	6,215
1043.0	467	27	19	858	3,071	4,619	5,005	3,375	2,434	900,690	181	45	920,791
1044.0	1,022	438	500	509	454	1,163	599	473	458	469	417	452	6,954
1045.0	376	157	158	264	139	201	211	184	214	159	184	202	2,449
1047.0	963	364	337	1,159	2,507	2,922	4,316	3,783	478	858	160	215	18,062
1048.0	2,274	980	1,684	1,547	2,566	2,100	1,880	1,951	1,683	1,560	1,005	1,252	20,482
1049.0	0	1,094	0	576	314	276	323	239	379	322	287	405	4,215
1050.0	2,493	1,081	1,118	1,621	2,353	3,152	3,659	4,445	2,405	2,134	863	700	26,024
1051.0	553	254	263	418	2,625	4,930	4,672	4,147	2,331	539	212	274	21,218
1053.0	1,637	759	1,310	2,146	4,404	5,009	5,988	3,403	2,536	1,440	458	566	29,656
1054.0	997	645	544	991	2,823	2,864	5,147	3,476	2,772	1,226	759	541	22,785
1055.0	861	342	235	308	1,255	2,131	1,322	1,643	1,571	327	221	192	10,408
1056.0	938	424	549	673	973	1,149	2,482	1,691	813	568	366	398	11,024
1057.0	785	275	374	367	776	1,334	2,601	2,253	984	298	326	371	10,744

Account	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	Jun 2023	Jul 2023	Aug 2023	Sep 2023	Oct 2023	Nov 2023	Dec 2023	Total
1058.0	1,193	441	393		0	0	11,973	205	185	191	381	37	14,999
1059.0	1,591	808	828	886	1,984	3,723	4,196	3,280	3,082	1,816	784	683	23,661
1060.0	744	295											1,039
1061.0	921	384	494	722	4,290	3,923	6,686	5,431	3,318	2,160	627	750	29,706
1062.0	480	494	686	1,248	1,830	2,830	2,586	3,444	2,769	660	844	844	18,715
1063.0	60	0	250	40	100	380	400	40	190	60	0	40	1,560
1064.0	853	352	466	456	2,076	1,962	2,500	2,231	948	607	275	333	13,059
1066.0	408	314	463	574	1,183	1,568	1,850	1,533	1,244	869	468	406	10,880
1067.0	334	210	219	420	1,824	2,269	2,971	2,798	1,293	1,640	807	599	15,384
1068.0	493	346	366	804	944	1,298	1,854	1,025	828	843	894	997	10,692
1069.0	1,712	1,707	1,892	2,045	3,458	4,813	6,219	6,092	4,575	2,473	1,588	309	36,883
1071.0	757	271	440	618	1,583	1,730	1,883	2,721	1,173	632	321	284	12,413
1075.0	17,851	8,163	918	1,054	1,912	2,917	5,254	7,333	3,248	1,351	1,018	1,031	52,050
1076.0	1,580	713	844	1,058	3,377	4,253	0	10,640	2,828	1,729	580	622	28,224
1078.0	2,200	1,102	1,262	476	1,504	1,519	1,149	1,049	795	1,917	64	546	13,583
1080.0	2,307	717	634	802	624	1,750	2,574	2,193	1,003	1,209	1,111	1,265	16,189
1081.0	2,474	1,203	1,201	1,415	2,295	3,483	3,885	4,224	2,528	1,765	926	571	25,970
1082.0	489	215	126	411	2,365	2,455	3,626	4,074	2,857	708	210	229	17,765
1083.0	1,332	534	796	655	1,569	2,037	2,423	1,572	975	521	539	758	13,711
1084.0	10,190	666	552	514	612	837	1,659	1,596	1,093	700	685	626	19,730
1085.0	1,070	559	405	575	0	2,268	2,392	1,430	704	726	283	324	10,736
1087.0	732	399	376	483	374	368	305	436	398	422	483	459	5,235
1088.0	0	379	115	59	517	1,863	1,184	1,126	1,425	744	0	0	7,412
1089.0	1,670	772	820	1,426	2,747	4,588	4,985	4,115	538	2,661	832	993	26,147
1090.0	1,301	600	611	722	1,358	1,868	2,549	2,381	1,638	1,204	601	641	15,474
1091.0	2,307	878	891	85	2,093	1,204	867	757	727	688	424	565	11,486
1093.0	1,749	683	798	827	1,341	1,611	1,923	1,693	1,340	652	524	1,025	14,166
1095.0	1,374	491	448	875	3,162	3,173	3,496	3,321	1,228	1,080	583	473	19,704
1095.1	1,454	741	665	663	1,537	664	1,044	989	842	756	633	660	10,648
1096.0	1,145	489	461	897	2,144	4,894	5,268	5,011	1,683	1,358	706	610	24,666
1101.0	1,322	407	645	712	1,239	3,676	2,535	2,557	2,107	2,355	595	585	18,735
1103.0	12,707	11,108	0	0	0	0	0	0	0	493	717	922	25,947
1105.0	1,044	419	492	549	2,577	244	2,903	15,495	2,812	1,192	329	299	28,355
1111.0	944	407	452	348	2,245	2,535	3,009	2,840	1,333	736	454	354	15,657
1112.0	3,886	1,468	1,448	1,964	3,335	3,731	5,479	3,887	2,816	1,516	1,342	1,567	32,439
1114.0	565	478	341	579	2,421	4,218	3,878	3,788	1,711	1,189	305	150	19,623
1114.1	675	219	228	234	459	4,678	1,206	1,369	1,430	11,743	363	192	22,796
1115.1	1,347	822	463	436	2,281	3,284	8,560	2,612	375	543	0	1,107	21,830
1116.0	619	397	375	377	1,093	2,191	2,894	2,039	478	1,374	0	0	11,837
1119.0	388	560	552	1,137	2,018	2,349	3,134	4,283	1,977	1,375	1,033	342	19,148
1120.0	804	410	531	937	1,741	2,562	4,629	4,911	1,815	734	541	427	20,042
1122.0	1,625	719	552	578	1,741	1,685	1,014	2,515	748	679	417	719	12,992
1124.0	1,448	733	789	901	2,767	2,486	4,430	5,412	2,595	1,258	720	791	24,330
1128.0	858	475	420	490	1,101	0	4,851	2,789	1,487	788	562	402	14,223
1131.0	1,457	507	548	574	905	1,291	1,640	1,500	899	689	73	330	10,413
1131.1	3,472	1,403	1,368	1,526	1,811	1,800	1,794	1,480	1,303	1,322	1,092	1,277	19,648
1133.0	865	322	469	621	2,228	2,789	5,643	4,223	891	991,059	10,323	371	1,019,804
1134.0	62	38	223	63	84	94	170	130	225	73	63	70	1,295
1135.0	1,075	612	507	784	1,451	1,659	2,315	1,761	0	0	2,404	1,490	14,058

Account	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	Jun 2023	Jul 2023	Aug 2023	Sep 2023	Oct 2023	Nov 2023	Dec 2023	Total
1136.0	649	235	339	564	1,124	1,505	1,590	861	810	391	265	441	8,774
1137.0	1,023	444	416	429	731	1,495	3,486	1,852	640	1,252	447	380	12,595
1138.0	350	220	194	276	205	0	256	10,344	256	261	250	372	12,984
1139.0	1,577	585	874	1,082	1,537	7,729	2,335	1,585	2,025	2,006	1,314	2,220	24,869
1141.0	5,905	3,078	2,836	2,999	3,426	7,380	4,828	5,408	3,008	2,602	2,021	2,530	46,021
1143.0	1,081	533	648	888	1,338	2,051	2,659	2,334	1,518	665	147	1,380	15,242
1144.0	1,503	751	0	1,794	1,129	2,366	5,560	5,126	5,764	3,826	1,018	2,799	31,636
1146.0	1,224	669	557	624	5,540	0	1,216	475	0	0	0	0	10,305
1147.0	787	318	366	481	1,709	2,368	1,387	2,532	1,595	496	374	283	12,696
1148.0	27	26	22	25	0	0	13,177	2,758	2,638	1,087	1,249	1,747	22,756
1148.1	444	146	204	277	230	278	285	291	479	242	140	129	3,145
1149.0	142	86	492	865	6,669	6,400	7,100	4,927	4,744	2,694	67	163	34,349
1150.0	673	314	339	356	1,205	2,900	2,932	2,333	1,371	990,450	10,382	443	1,013,698
1151.0	845	512	547	530	476	1,462	1,846	831	1,055	999,554	2,523	180	1,010,361
1154.0	1,281	704	645	638	831	1,269	1,200	1,198	809	582	464	508	10,129
1155.0	1,819	744	763	805	3,097	2,921	3,831	3,153	1,729	1,062	836	5	20,765
1157.0	1,342	1,063	1,088	1,115	2,129	3,441	3,609	3,043	1,581	852	711	694	20,668
1159.0	1,376	641	654	601	2,723	3,296	3,969	2,838	760	712	701	803	19,074
1160.0	913	652	727	809	218	41,902	0	0	60,811	246	717	585	107,580
1160.1	932	784	665	1,103	1,110	1,360	1,201	2,256	1,233	1,184	674	587	13,089
1160.2	1,138	522	505	495	13,530	17,726	23,117	20,065	17,682	12,805	196	50	107,831
1161.0	820	981	242	112	2,371	2,709	3,768	2,653	2,050	783	229	255	16,973
1162.0	2,519	968	813	1,172	969	1,130	1,201	1,138	1,057	981	886	987	13,821
1163.0	1,203	506	331	663	3,997	2,145	357	457	378	314	0	0	10,351
1164.0	6,043	2,547	2,624	3,287	2,930	3,302	7,666	7,785	16,186	17,435	14,248	9,555	93,608
1166.0	1,287	582	469	743	1,585	2,690	2,456	1,901	1,140	609	444	573	14,479
1167.0	1,466	657	650	997	1,916	2,220	2,689	2,545	931	825	477	513	15,886
1171.0	571	229	100	158	581	138	278	405	137	106	0	227	2,930
1172.1	0	0	0	6,852	0	0	0	0	0	0	0	0	6,852
1173.0	1,085	618	510	1,781	1,531	2,093	2,362	2,871	1,119	731	486	616	15,803
1177.0	2,767	1,375	1,140	1,707	1,327	1,664	1,691	1,703	1,665	1,839	1,398	1,350	19,626
1178.0	0	0	0	0	0	0	0	0	0	70,833	0	0	70,833
1179.0	1,406	852	854	944	2,885	2,919	2,716	2,934	1,973	974	673	739	19,869
1180.0	480	413	365	456	1,133	0	0	0	17,549	300	289	0	20,985
1182.0	1,344	533	573	668	1,534	1,723	2,896	1,726	1,051	847	511	626	14,032
1183.0	1,344	516	516	579	655	623	785	222	1,196	945	443	665	8,489
1184.0	1,585	1,063	1,020	1,313	1,393	1,531	2,293	2,421	993	735	578	628	15,553
1186.0	1,351	517	711	489	1,166	2,091	1,667	1,127	2,215	980,666	20,512	461	1,012,973
1188.0	914	412	398	675	3,381	4,290	5,631	4,050	2,980	1,261	381	363	24,736
1189.0	0	0	0	0	0	0	0	0	0	0	0	0	0
1191.0	338	152	216	1,416	4,440	5,099	5,206	5,923	2,464	607	168	288	26,317
1192.0	2,970	1,185	1,084	1,540	1,613	1,817	2,216	2,475	1,970	1,605	1,178	1,539	21,192
1193.0	575	211	237	461	1,944	4,198	4,119	4,392	3,104	352	242	253	20,088
1195.0	1,501	616	478	475	2,456	2,643	3,060	2,904	1,389	766	330	425	17,043
1196.0	221	90	76	920	4,191	3,996	4,960	4,958	2,853	971	391	3	23,630
1198.0	2	0	0	0	0	998	1,130	13	0	0	0	3,912	6,055
1199.1	587	409	403	366	467	487	613	874	18	1,094	318	511	6,147
1201.0	7,064	2,481	2,025	2,771	2,875	4,034	4,753	3,312	2,545	1,228	611	0	33,699
1202.0	752	367	453	748	3,028	3,697	6,394	5,063	4,468	788	264	392	26,414

Account	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	Jun 2023	Jul 2023	Aug 2023	Sep 2023	Oct 2023	Nov 2023	Dec 2023	Total
1203.0	159	60	89	331	1,398	2,205	2,362	1,962	1,043	391	136	159	10,295
1204.0	1,654	772	672	897	879	929	872	1,486	788	937	811	884	11,581
1206.0	1,934	936	608	606	2,258	2,670	2,956	3,263	2,494	1,091	424	839	20,079
1207.0	1,313	285	749	625	1,286	3,642	3,495	2,661	2,025	1,002	647	756	18,486
1209.0	229	52	134	265	1,192	769	1,370	1,473	552	188	71	91	6,386
1212.0	2,188	963	1,011	1,266	1,214	1,205	1,220	1,483	1,220	1,177	961	910	14,818
1213.0	1,880	867	958	1,805	3,295	2,585	8,731	5,294	3,663	1,510	860	892	32,340
1215.1	2,176	752	698	770	16,262	0	0	253	0	0	0	0	20,911
1216.0	945	1,169	653	820	681	1,132	829	1,000	793	1,372	650	1,310	11,354
1217.0	2,632	1,224	1,240	1,924	5,769	7,921	5,403	3,908	3,058	1,552	1,170	1,282	37,083
1221.0	4,549	1,544	1,397	1,370	565	432	3,033	2,384	598	512	295	354	17,033
1223.0	1,233	599	541	577	2,870	4,080	5,815	3,557	1,557	555	483	476	22,343
1225.0	2,049	344	267	334	686	1,319	2,330	1,810	744	629	538	625	11,675
1228.2	1,705	836	839	761	357	741	2,539	1,373	1,112	905	228	1,161	12,557
1229.0	316	247	421	516	4,422	0	4,963	0	35,481	2,017	744	185	49,312
1231.0	1,507	874	852	909	1,499	2,152	2,140	1,836	995	804	644	863	15,075
1233.0	994	575	497	581	664	784	649	1,008	1,040	1,187	1,093	1,277	10,349
1236.0	1,379	843	744	758	479	729	2,923	997	548	632	418	499	10,949
1236.1	625	197	214	309	631	1,181	1,466	847	3,476	792	159	148	10,045
1238.0	2,104	883	1,094	1,231	1,990	2,209	2,627	2,208	1,730	1,312	746	898	19,032
1239.0	781	313	298	795	1,779	2,775	3,774	2,255	1,471	1,754	257	316	16,568
1240.0	0	6,674	1,875	1,650	2,109	5,592	4,599	3,314	2,001	1,545	1,247	1,454	32,060
1241.0	272	81	128	166	2,758	3,304	3,210	4,192	1,939	115	97	105	16,367
1243.0	1,688	1,084	1,126	1,306	2,324	3,051	3,496	3,088	2,231	1,283	471	497	21,645
1244.0	1,330	502	663	1,078	1,354	2,015	2,538	2,867	2,034	873	646	604	16,504
1246.0	8,191	2,065	1,918	2,534	2,744	2,122	2,702	2,758	1,764	1,944	1,837	2,081	32,660
1247.0	1,499	766	607	610	801	1,268	1,670	1,387	948	913	685	704	11,858
1249.0	1,025	345	451	563	564	613	554	565	710	833	435	432	7,090
1251.0	2,831	767	884	1,135	0	5,799	2,058	2,818	1,112	910	677	838	19,829
1252.0	3,392	1,818	1,724	2,121	2,414	3,007	3,606	3,841	2,550	1,746	1,088	1,187	28,494
1253.0	4,109	1,800	1,601	1,185	1,426	1,929	2,278	3,546	2,246	1,486	867	721	23,194
1254.0	657	176	109	669	2,348	4,026	6,044	4,285	2,172	1,191	564	455	22,696
1255.0	954	415	463	824	1,187	6,447	892	630	3,162	2,733	344	374	18,425
1256.0	2,029	1,037	1,096	1,064	1,310	1,139	1,420	1,056	1,097	935	823	740	13,746
1257.0	2,227	1,175	1,190	1,680	2,692	3,866	5,280	4,666	1,843	1,843	880	73	27,415
1259.0	1,587	1,260	616	893	1,995	3,050	3,659	3,465	1,438	840	936	661	20,400
1259.1	1,255	446	415	0	1,729	2,541	3,255	2,441	1,808	1,226	778	688	16,582
1261.0			0	318	1,011	967	1,468	1,659	993	227	182	132	6,957
1265.0	285	72	362	435	724	1,573	608	2,288	1,209	4,244	545	503	12,848
1268.0	1,493	843	704	1,031	2,857	2,438	2,567	967	995,811	1,008	487	692	1,010,898
1269.0	1,594	21	812	648	897	4,049	6,078	5,443	4,061	2,216	1,373	1,715	28,907
1271.0	1,455	678	669	741	2,798	3,988	4,649	3,989	2,617	948	509	635	23,676
1271.1	0	0	0	0	0	0	0	0	0	0	9,999	0	9,999
1272.0	1,777	811	730	915	2,105	3,173	6,763	3,855	1,756	970	589	720	24,164
1273.0		161	195	0	975	1,972	2,086	1,817	1,490	526	3	0	9,225
1275.0	962	521	732	969	1,300	1,578	2,947	1,387	1,110	829	481	469	13,285
1277.0	1,191	426	587	617	1,027	1,291	1,864	1,521	971	871	691	568	11,625
1279.0	1,620	843	858	955	1,810	2,277	2,133	2,491	1,216	861	643	698	16,405
1280.0	984	284	759	1,131	1,385	1,470	2,206	2,752	1,446	1,258	913	224	14,812

Account	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	Jun 2023	Jul 2023	Aug 2023	Sep 2023	Oct 2023	Nov 2023	Dec 2023	Total
1281.0	98	68	43	66	65	47	50	60	57	58	46	56	714
1282.0	405	160	130	199	222	269	254	185	144	93	389	374	2,824
1287.0	1,474	832	731	1,157	1,829	2,415	546	5,244	1,365	100,585	396	0	116,574
1288.0	975	484	507	635	3,293	3,901	5,067	5,320	2,873	1,431	666	599	25,751
1288.1	692	433	422	338	370	1,527	1,186	2,092	938	781	448	479	9,706
1288.2	1,165	467	399	470	2,549	2,615	3,106	2,398	1,772	452	356	2,487	18,236
1288.3	1,624	638	650	726	661	895	1,013	1,091	891	734	516	151	9,590
1288.4	841	346	0	0	0	0	0	9,892,571	0	1,438,671	0	0	11,332,429
1290.0	912	517	3,360	0	1,392	1,908	2,584	2,010	1,752	641	635	964	16,675
1291.0				0	297,060	0	0	0	0	0			297,060
1294.0	1,178	462	484	737	1,487	3,248	6,213	3,672	2,452	1,375	620	559	22,487
1295.0	1,375	0	1,211	836	921	1,154	917	516	473	673	567	681	9,324
1298.0	956	374	226	1,549	1,832	3,256	2,026	5,090	2,894	972	519	286	19,980
1299.0	815	316	399	751	4,369	0	2,354	2,477	2,171	1,466	1,141	817	17,076
1302.0	1,517	788	601	695	1,949	2,544	2,940	3,379	1,094	936	446	411	17,300
1303.0	1,261	578	544	1,543	1,971	4,223	5,588	3,967	4,379	4,690	2,660	3,013	34,417
1304.0	1,320	564	576	840	2,170	3,100	3,100	3,390	0	2,360	560	0	17,980
1305.0	15,363	4,665	3,228	3,046	2,238	2,895	7,062	4,229	3,633	998,514	8,037	3,630	1,056,540
1307.0	0	0	0	4,279	979	613	699	586	784	633	506	605	9,684
1308.0	1,488	881	779	639	1,220	1,335	1,716	2,230	1,976	868	476	548	14,156
1309.0	2,300	1,552	1,547	1,570	1,492	1,578	2,153	1,579	1,182	1,108	737	1,203	18,001
1310.0	5,071	2,729	350	4,600	2,400	2,640	3,190	2,230	1,830	1,820	1,600	1,490	29,950
1310.1	2,669	234	2,224	1,532	1,168	1,275	1,389	1,281	1,158	1,285	1,346	1,372	16,933
1310.2	5,670	3,450	3,870	4,110	3,430	15,560	9,990	3,770	4,360	5,090	4,390	4,582	68,272
1312.0	1,775	757	650	786	3,210	5,082	7,845	5,150	3,795	1,486	644	801	31,981
1314.0	851	322	354	481	1,223	3,690	3,855	475	1,291	904	339	406	14,191
1315.0	1,238	628	576	651	725	946	1,412	1,001	829	683	630	635	9,954
1316.0	897	390	441	594	1,347	2,058	2,552	1,746	934	388	395	451	12,193
1316.1	475	225	242	310	1,994	2,753	3,205	2,955	1,613	410	318	229	14,729
1317.0	2,990	1,384	1,423	1,589	2,308	3,077	3,907	3,095	2,175	1,520	1,078	1,243	25,789
1318.0	528	254	194	804	2,584	4,671	8,581	6,270	2,730	1,171	198	317	28,302
1320.0	1,491	604	635	554	1,591	1,101	1,017	1,374	795	624	574	486	10,846
1322.0	1,690	0	430	118	318	1,561	1,955	3,019	2,553	1,065	539	522	13,770
1323.0	4,633	2,116	1,724	5,299	4,325	2,231	3,925	3,345	1,868	2,213	744	848	33,271
1323.1	2,398	929	995	1,935	2,198	2,305	804	4,500	1,834	1,368	903	931	21,100
1323.2	677	190	1,918	1,793	1,442	3,043	3,731	4,896	0	1,305	468	408	19,871
1324.1	2,625	1,089	961	1,035	0	3,658	2,463	2,447	1,995	1,539	1,072	2,217	21,101
1328.0	1,836	214	303	555	850	939	911	934	835	4,422	1,669	1,587	15,055
1329.0	235	121	108	162	2,040	3,864	4,638	4,345	3,115	672	71	103	19,474
1330.0	1,027	1,199	658	1,521	3,306	5,453	4,310	4,327	2,642	1,190	896	733	27,262
1331.0	2,239	996	1,091	1,226	828	822	1,167	1,051	1,009	1,014	999	906	13,348
1333.0	0	0	0	0	0	0	1	99,998	1	0	0	0	100,000
1334.0	1,151	470	453	598	1,615	2,475	1,886	1,198	1,224	3,898	2,687	0	17,655
1335.0	788	350	347	2,719	2,248	2,729	2,845	3,184	2,642	2,697	287	366	21,202
1336.0	1,929	717	679	799	343	1,404	1,530	902	1,056	456	2		9,817
1337.0	2,305	878	973	1,025	3,186	2,842	9,506	4,550	2,254	895	911	1,057	30,382
1339.0	1,627	636	665	762	2,373	2,525	3,139	2,552	2,354	1,014	510	364	18,521
1341.0	880	517	698	651	6,344	9,618	7,446	7,783	4,091	2,904	147	155	41,234
1342.0	3,297	1,553	1,366	1,600	2,013	3,356	4,536	5,443	1,323	817	652	687	26,643

Account	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	Jun 2023	Jul 2023	Aug 2023	Sep 2023	Oct 2023	Nov 2023	Dec 2023	Total
1343.0	911	859	0	0	0	3,841	3,968	4,128	2,400	792	370	450	17,719
1346.0	612	233	200	257	1,831	0	0	5,079	1,500	1,503	202	250	11,667
1347.0	20,118	10,059	8,580	7,997	0	0	26,368	0	0	8,166,231	43,682	1,094	8,284,129
1347.1	6,209	3,208	4,906	6,412	7,920	0	0	0	0	9,255,755	37,660	30,510	9,352,580
1349.0	1,210	644	736	739	1,478	2,226	2,362	2,628	1,579	1,099	583	515	15,799
1349.2	2,074	82	319	442	1,725	2,395	2,979	2,719	1,381	457	288	286	15,147
1349.3	1,807	938	810	937	1,800	1,938	3,370	2,810	1,660	1,858	1,190	715	19,833
1350.0	1,759	692	678	787	1,272	2,179	2,421	1,263	1,440	1,126	957	1,233	15,807
1352.0	1,222	544	614	617	751	1,128	1,382	970	782	695	434	441	9,580
1354.0	678	300	283	431	680	807	1,752	1,364	770	415	308	373	8,161
1356.0	1,242	648	731	846	2,106	2,760	3,086	2,437	2,805	919	689	566	18,835
1358.0	506	232	254	268	3,646	3,073	2,761	3,154	1,765	208	184	205	16,256
1360.0	489	249	270	481	1,592	2,444	2,789	2,050	1,609	839	274	326	13,412
1363.0	1,247	589	576	635	492	858	1,910	926	718	911	899	972	10,733
1364.0	453	616	560	680	1,752	2,764	2,699	2,555	1,939	719	603	332	15,672
1365.1	844	339	229	295	1,121	1,292	881	1,178	840	259	187	0	7,465
1366.0	1,782	819	877	919	1,497	2,264	2,757	2,559	1,657	2,585	0	207	17,923
1368.0	2,018	767	879	1,143	2,723	3,840	4,090	3,446	1,998	1,049	688	683	23,324
1370.0	1,200	537	708	993	1,688	2,670	2,870	2,309	1,906	922	553	266	16,622
1373.0	1,515	806	1,092	3,748	5,824	11,354	8,952	8,369	4,686	2,203	390	483	49,422
1374.0	0	2,146	0	0	0	0	0	0	0	0	26,521	0	28,667
1375.0	15,405	894	807	1,042	2,250	4,948	4,936	3,192	1,274	1,076	571	197	36,592
1378.0	688	338	366	873	2,889	4,685	5,137	4,674	2,821	651	327	345	23,794
1380.0	2,366	1,258	903	1,274	810	885	1,327	1,470	1,156	0	2,006	1,174	14,629
1383.0	1,201	595											1,796
1385.0	620	204	223	230	356	1,103	1,035	930	167	325	414	1,014	6,621
1386.0	467	433	406	693	2,115	3,750	3,958	3,143	1,748	713	324	288	18,038
1387.0	626	417	363	443	1,213	1,651	2,276	1,895	969	397	301	295	10,846
1389.0	1,729	806	789	874	865	992	878	976	807	910	840	620	11,086
1391.0	1,527	613	639	1,030	1,489	1,808	1,875	2,319	1,274	616	478	2,788	16,456
1391.1	280	127	128	124	1,390	2,952	3,447	2,432	1,843	1,205	502	846	15,276
1394.0	688	301	264	263	1,154	1,075	2,215	1,274	588	312	248	290	8,672
1396.0	0	0	0	339	0	0	0	0	0	0	0	0	339
1397.0	103	80	32		64	16	56	32	56	24	16	16	495
1398.0	328	292	317	632	2,148	3,481	3,708	3,403	247	7,173	309	255	22,293
1399.0	2,076	1,463	1,372	2,189	2,622	4,201	4,662	3,647	4,474	1,694	1,075	1,177	30,652
1401.0	1,847	812	864	660	2,172	3,444	3,521	2,480	2,120	803	297	467	19,487
1402.0	1,344	565	551	609	6,241	216	1,889	3,269	1,384	60	222	594	16,944
1404.0	1,839	864	732	1,301	2,196	2,572	2,404	1,942	1,587	1,018	0	1,287	17,742
1405.0	977	381	366	455	3,621	4,468	6,531	602	6,607	934	380	395	25,717
1406.0	1,362	733	738	980	3,474	5,136	6,725	6,918	2,170	1,965	846	857	31,904
1407.0	1,087	633	562	1,029	1,861	3,586	4,033	4,067	2,403	1,158	618	866	21,903
1408.0	687	316	252	240	785	776	0	0	384	466	328	316	4,550
1409.0	970	495	614	609	2,142	1,062	2,613	2,345	1,461	1,341	574	884	15,110
1410.0	0	0	0	0	0	0	0	0	2	0	0	63,773	63,775
1412.0	3,812	1,371	1,677	1,748	2,338	1,643	2,586	2,001	1,838	1,777	1,625	1,802	24,218
1413.0	1,028	449	409	561	1,337	2,026	3,142	3,935	2,585	1,323	397	408	17,600
1414.0	2,970	1,308	1,288	1,877	2,727	3,771	5,047	4,860	1,852	1,256	1,153	1,207	29,316
1415.0	735	357	280	350	570	1,370	1,063	1,474	575	346	233	313	7,666

Account	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	Jun 2023	Jul 2023	Aug 2023	Sep 2023	Oct 2023	Nov 2023	Dec 2023	Total
1416.0	11	43	274	154	450	2,196	2,098	820	1,394	754	549	579	9,322
1417.0	1,146	536	520	567	1,860	3,091	2,898	3,950	1,862	949	510	514	18,403
1418.0	1,663	749	653	1,434	3,515	0	15,691	6,000	4,111	1,896	0	1,244	36,956
1421.0	2,091	807	903	1,146	2,778	3,234	2,676	2,413	1,523	2,143	3,230	3,858	26,802
1424.0	0	0	0	0	0	0	0	0	0	0	0	0	0
1427.0	1,402	590	550	605	1,115	1,589	2,998	2,099	1,201	584	406	472	13,611
1428.0	8,602	4,038	4,052	1,391	614	1,384	1,278	962	1,096	717	587	643	25,364
1429.0	382	1,182	223	0	1,620	3,598	4,994	3,054	1,811	1,214	572	242	18,892
1430.0	773	301	290	2,046	2,375	5,558	7,453	5,152	4,424	3,268	314	381	32,335
1432.0	1,365	544	615	1,278	3,049	8,424	5,711	5,090	14,699	804	403	53	42,035
1433.0	2,176	797	796	903	2,346	3,758	3,422	3,084	1,925	96,382	6,528	428	122,545
1434.0	2,516	1,422	1,907	2,815	2,626	1,465	2,007	1,793	2,014	2,025	1,657	1,535	23,782
1435.0	1,654	750	850	913	1,539	3,023	3,484	3,171	2,489	3,567	0	0	21,440
1437.0	515	426	182	472	1,344	593	3,172	2,137	1,461	421	188	203	11,114
1439.0	6,431	5,061	3,528	4,289	5,056	2,696	1,156	1,371	997,276	252,900	0	0	1,279,764
1440.0	490	175	186	288	1,175	1,253	1,342	1,423	644	269	298	252	7,795
1442.0	404	171	139	222	1,075	1,375	1,503	2,014	1,292	697	478	548	9,918
1443.0	1,822	862	777	913	1,865	2,824	1,556	2,856	1,278	836	618	764	16,971
1444.0	1,773	698	783	1,598	3,722	6,044	6,636	5,571	3,039	1,195	1,397	914	33,370
1445.0	697	318	375	651	4,771	3,307	3,599	4,033	2,449	756	242	276	21,474
1446.0	1,878	834	929	1,187	2,087	1,294	915	0	19,230	3,444	2,375	1,747	35,920
1449.0	1,665	320	118	121	5,032	3,163	3,995	2,361	2,680	365	52	172	20,044
1449.1	0	0	611	0	241	824	3	0	0	353,868	0	1,219	356,766
1450.0	1,017	368	415	674	2,259	3,039	3,404	4,384	3,105	1,120	298	295	20,378
1451.0	1,278	804	738	776	1,539	899	782	1,089	840	0	1,446	575	10,766
1451.1	1,221	488	534	538	612	684	735	720	658	614	544	600	7,948
1451.3	780	486	314	511	452	490	542	489	435	453	355	830	6,137
1453.0	514	243	202	209	5,889	9,432	5,104	288	0	0	0	0	21,881
1457.0	1,899	925	874	680	927	843	1,498	979	826	901	840	842	12,034
1458.0	444												444
1459.0	2,434	1,111	984	1,150	1,074	1,119	1,217	1,096	1,055	1,188	751	884	14,063
1460.0	2,047	803	1,088	1,283	2,076	2,637	1,951	2,123	1,178	792	1,768	1,330	19,076
1461.0	676	660	716	862	1,601	2,133	3,041	3,003	1,430	1,008	831	387	16,348
1462.0	1,481	658	632	0	0	4,018	5,388	4,749	2,302	1,427	1,638	1,761	24,054
1463.0	1,270	617	558	554	2,291	2,679	3,364	2,909	2,697	1,128	569	899	19,535
1465.0	1,670	788	206	1,282	1,167	1,694	2,029	1,627	1,279	733	590	649	13,714
1466.0	994	527	371	736	1,355	1,042	1,328	816	1,341	1,418	154	560	10,642
1470.0	2,029	485	536	650	2,212	2,833	3,767	3,451	2,319	1,284	539	687	20,792
1471.0	1,991	1,015	1,036	1,078	1,987	2,591	3,050	2,455	1,330	1,805	1,866	47	20,251
1472.0	1,183	384	326	587	1,057	1,334	2,297	1,749	1,102	728	524	507	11,778
1473.0	4,040	133											4,173
1478.0	190	28	39	103	324	1,273	1,643	1,822	925	1,147	37	44	7,575
1480.0	162	93	137	85	72	193	285	267	112	44	24	44	1,518
1481.0	1,716	698	426	461	1,321	4,152	3,256	13,109	1,817	188	321	289	27,754
1482.0	507	276	269	1,808	4,870	4,775	9,548	1,639	10,999	928	238	1,291	37,148
1483.0	1,159	422	407	539	1,843	2,513	3,980	3,127	1,869	715	433	445	17,452
1484.0	2,430	1,298	1,065	1,285	2,590	3,679	5,268	4,985	2,931	2,256	383	215	28,385
1485.0	1,076	537	499	601	1,725	3,685	2,758	3,015	0	2,352	504	601	17,353
1488.0	766	441	387	439	0	1,072	668	600	467	706	475	1,176	7,197

Account	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	Jun 2023	Jul 2023	Aug 2023	Sep 2023	Oct 2023	Nov 2023	Dec 2023	Total
1489.0	2,380	1,569	1,705	2,673	2,301	3,877	3,864	5,299	2,570	7	6,138	1,612	33,995
1490.0	1,709	526	717	861	3,626	3,696	2,825	2,406	2,374	750	540	819	20,849
1491.0	1,269	562	399	894	4,645	6,435	9,937	814	782	628	546	577	27,488
1492.0	480	153	76	126	531	2,228	1,202	1,545	704	359	0	0	7,404
1493.0	0	0	0	0	0	21	0	0	0	0	0	0	21
1493.1	953	443	458	508	2,116	2,675	2,442	2,398	2,237	903	1,238	1,451	17,822
1493.2	50	0	0	9,578	372	0	0	84,001	0	0	5,989	53	100,043
1493.3	33	453	628	753	3,875	4,292	5,595	4,638	4,251	1,005	1,163	553	27,239
1493.4	0	0	10	82	8,768	7,647	0	0	0	42,604	0	0	59,111
1493.5	0	1,222	360	369	2,313	2,163	3,347	3,389	2,786	952	437	449	17,787
1493.6	2,359	1,117	1,256	1,284	4,584	5,529	9,755	9,696	0	10,330	2,287	2,342	50,539
1498.0	853	477	530	548	898,383	2,117	1,816	1,419	870	807	380	0	908,200
1498.1	436	199	199	227	1,437	1,893	2,212	1,562	905	594	252	247	10,163
1500.0	0	0	0	0	0	0	0	0	0	0	0	0	0
1502.0	927	465	486	625	699	1,852	2,438	1,388	1,532	473	288	404	11,577
1504.0	1,750	762	854	1,613	1,861	2,463	3,126	2,538	2,119	1,496	880	445	19,907
1505.0	1,626	750	712	671	3,749	4,750	4,728	3,507	3,682	998,529	5,416	638	1,028,758
1505.1												0	0
1506.0	534	273	255	34,682	0	4,651	5,890	4,960	2,511	299	265	303	54,623
1507.0	817	33	26	29	41	28	37	40	32	32	23	24	1,162
1508.0	1,642	571	597	767	1,872	3,462	3,785	5,191	2,249	1,237	679	834	22,886
1513.0	3,991	1,370	1,484	1,704	2,590	4,101	3,870	4,938	0	10,447	0	0	34,495
1522.1	1,552	664	752	446	3,981	3,806	808	452	311	999,645	811	177	1,013,405
1529.0	2,224	932	866	1,438	2,122	2,379	4,287	3,543	2,873	1,599	917	2,061	25,241
1535.0	2,383	1,054	1,042	1,197	1,898	2,260	2,498	2,340	1,523	1,047	4,132	1,304	22,678
1536.0	420	221	200	10,224	436	1,034	684	940	358	0	0	0	14,517
1543.0	420	234	148	214	276	4	271	300	218	204	160	206	2,655
1546.0	0			502,890	0		0	0	0	0	0	0	502,890
1549.0	1,983	775	871	1,101	1,158	1,860	1,833	1,534	1,551	1,172	948	1,019	15,805
1554.0	3,883	758	1,039	955	1,062	1,178	1,192	1,002	861	935	874	813	14,552
1559.1	2,866	1,389	1,398	1,727	1,253	2,877	3,386	2,713	2,784	1,491	1,247	1,781	24,912
1567.0	1,204	722	706	659	1,595	2,560	2,080	2,233	2,247	833	799	592	16,230
1568.0	5,785	2,962	2,153	1,389	2,232	3,452	5,922	3,294	1,997	759	941	1,961	32,847
1573.0	1,748	1,720	1,420	1,561	2,359	3,161	2,678	2,119	1,640	1,791	1,292	1,600	23,089
1580.0	0	0	0	0	0	0	4	0	0	0	0	0	4
1582.0	1,604	796	555	875	2,722	2,221	2,744	2,586	1,617	912	444	445	17,521
1584.0	4,625	1,106	1,610	1,985	2,374	2,077	2,744	2,384	1,319	1,419	1,188	1,946	24,777
1585.0	90,000	118	46	65	72	96	48	68	289	87	53	59	91,001
1586.0	0	0											0
1587.0	1,335	594	685	807	1,477	1,562	2,036	1,241	831	440	462	371	11,841
1588.0	2,018	660	1,733	1,903	954	1,743	3,288	1,436	733	792	998	258	16,516
1602.0	15	0	0	35	0	5,403	2,647	1,900	0	0			10,000
1608.0	1,649	778	746	1,086	2,542	2,892	4,169	0	0	0	6,273	386	20,521
1615.1		0	24,703	568	645	854	1,241	1,609	759	6,648	4,426	262	41,715
1620.1	884	394	403	815	546	440	522	572	420	584	347	360	6,287
1624.0	2,025	829	1,101	2,994	2,720	4,273	5,395	4,121	2,853	1,790	901	1,018	30,020
1626.0	1,360	983	898	1,524	3,216	3,577	5,214	4,415	2,368	9,254	0	0	32,809
1644.0	2,958	1,840	1,331	683	711	782	622	946	738	755	527	672	12,565
1648.0	1,360	674	768	665	757	659	1,342	850	1,119	457	395	2,195	11,241

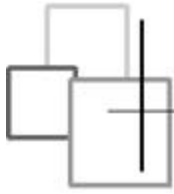
Account	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	Jun 2023	Jul 2023	Aug 2023	Sep 2023	Oct 2023	Nov 2023	Dec 2023	Total
1652.0	0	0	0	0	0	0	0	0	0	0	0	0	0
1666.0	1,164	494	427	603	3,322	3,838	3,839	4,588	2,795	1,388	550	715	23,723
1668.0	932	423	437	413	880	5,322	4,097	3,827	1,343	703	342	372	19,091
1670.0	865	394	406	492	835	1,837	1,624	1,165	1,085	1,201	654	1,069	11,627
1670.1	23	8	0	1	0	9,991	0	0	0	1	0	0	10,024
1673.0	985	522	463	514	2,321	3,425	4,495	3,580	1,816	1,493	871	783	21,268
1674.0	561	381	306	446	3,151	3,992	6,707	4,486	2,409	677	245	327	23,688
1675.0	1,131	453	422	396	1,185	1,934	2,727	1,842	1,525	386	361	490	12,852
1681.0	15	15	11	14	0	280	38	37	54	58	490	8	1,020
1684.0	720	1,040	330	370	1,900	2,920	2,050	4,960	1,770	1,320	320	370	18,070
1694.0	1,231	437	338	405	1,721	3,332	4,957	3,903	2,055	809	165	214	19,567
1698.0	1,306	339	484	260	1,029	1,789	1,974	1,219	1,206	411	81	137	10,235
1699.0	3,588	1,066	597	733	1,776	1,257	1,986	2,708	1,346	1,078	494	630	17,259
1703.0	0	0	0	0	0	0	0	0	0	0	0	0	0
1708.0	0	0	0	0	0	5	424	748	2,341	0	0	0	3,518
1714.1	960	583	484	726	2,258	3,009	3,904	3,550	2,476	1,350	432	508	20,240
1715.1	1,080	401	411	370	737	2,334	3,001	742	622	311	490	544	11,043
1716.0	432	667	88	367	852	1,477	2,902	2,595	1,118	510	224	193	11,425
1722.0	1,529	603	461	1,557	3,250	5,396	6,726	5,380	5,866	1,610	667	1,174	34,219
1723.1	1,243	502	475	1,324	3,497	8,365	6,490	6,764	4,509	4,068	424	445	38,106
1724.0	1,930	1,388	1,403	1,077	1,057	890	1,407	1,309	1,231	1,516	662	726	14,596
1724.1	3,955	565	689	1,440	2,261	1,690	1,860	1,720	1,276	1,360	1,105	1,497	19,418
1724.11	3,072	1,562	1,532	1,787	1,649	0	8,799	1,685	1,356	1,383	1,072	1,516	25,413
1724.12	2,986	1,362	1,370	3,275	2,773	1,486	1,563	1,499	1,736	1,571	1,252	1,706	22,579
1724.13	8,308	3,972	4,034	4,894	5,055	4,931	3,512	5,364	6,987	9,470	8,802	9,490	74,819
1724.14	4,410	2,224	2,139	2,729	2,327	0	4,740	2,545	2,622	2,901	2,620	2,060	31,317
1724.2	3,173	1,148	1,981	2,037	2,267	1,358	1,121	1,304	1,457	1,436	1,257	1,361	19,900
1724.3	4,197	2,018	2,182	2,550	2,409	1,683	1,978	1,147	1,289	1,341	1,037	1,073	22,904
1724.4	3,980	2,820	3,501	2,472	2,270	2,635	1,427	800	2,777	2,387	1,195	1,022	27,286
1724.5	3,111	1,371	1,438	1,579	1,452	1,639	1,636	1,372	1,409	1,776	695	537	18,015
1724.6	4,729	2,109	2,046	2,335	2,230	0	10,869	1,683	1,405	2,688	2,421	1,234	33,749
1724.7	4,942	1,842	2,061	2,684	2,483	2,723	1,880	2,500	2,404	2,469	2,059	2,481	30,528
1724.8	1,080	75	92	3,179	0	0	0	108	0	0	0	0	4,534
1724.9	3,576	1,779	2,285	1,916	845	0	2,466	2,082	1,765	2,686	1,414	1,447	22,261
1726.0	0	0	0	0	0	702	0	0	0	0	700	0	1,402
1728.0	1,566	743	714	1,475	2,348	2,241	2,379	3,035	505	3,076	805	829	19,716
1729.0	1,629	736	683	732	604	846	723	625	637	618	494	604	8,931
1737.0	0	0	0	0	0	4,881	5,118	0	0	0	0	0	9,999
1740.0	1,610	673	698	1,076	1,318	2,092	7,880	11,640	14,056	23	0	0	41,066
1742.0	2,680	892	640	706	4,593	4,797	6,621	4,695	3,594	1,717	775	623	32,333
1748.0	2,628	1,168	1,187	1,282	1,743	1,848	2,394	2,320	1,656	1,294	1,072	1,183	19,775
1750.1	1,540	630	732	791	2,853	4,230	5,374	3,916	2,481	1,964	630	712	25,853
1752.0	3,959	946	988	1,618	3,498	5,164	6,360	4,304	2,617	1,654	1,589	1,058	33,755
1759.0	2,025	897	948	939	1,481	1,310	1,045	1,610	849	761	743	757	13,365
1761.0	1,273	653	784	788	1,304	3,123	3,575	2,792	1,757	1,076	595	663	18,383
1763.0	136	212	160	28	15	35	181	174	0	59	1	27	1,028
1773.0	1,227	508	527	1,208	2,124	3,072	2,422	3,715	1,979	1,479	0	1,795	20,056
1774.0	434	126	244	1,430	1,863	2,462	4,070	1,649	903	206	207	307	13,901
1775.0	5,874	4,650	4,165	3,878	5,042	3,416	1,173	0	4,807	4,150	3,268	2,977	43,400

Account	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	Jun 2023	Jul 2023	Aug 2023	Sep 2023	Oct 2023	Nov 2023	Dec 2023	Total
1776.0	100	125	75	22	126	26	1	11	30	36	2,759	0	3,311
1778.0	1,928	884	861	1,110	1,624	2,470	2,208	2,350	1,635	1,341	1,070	1,008	18,489
1784.0	825	470	406	531	5,449	1,487	5,532	15,848	4,221	922	553	435	36,679
1784.1	867	330	288	305	768	1,572	2,134	1,258	635	447	337	382	9,323
1784.2	1,475	484	511	506	1,359	1,877	1,872	1,887	1,703	1,219	1,656	593	15,142
1787.0	3,677	643	1,177	1,344	1,758	2,208	2,981	2,156	1,903	2,715	1,639	1,660	23,861
1788.0	0	1,321	0	0	0	0	0	0	0	0	0	0	1,321
1791.0	1,271	327	988	1,082	2,495	2,934	4,418	4,229	2,177	1,319	806	847	22,893
1792.0	444	0	350	1,787	0	0	0	0	0	0	0	0	2,581
1798.0	1,581	590	466	510	757	1,216	1,346	1,318	774	544	312	82	9,496
1799.0	2,203	1,163	1,345	1,366	2,191	8	666	3,887	12,883	1,376	756	869	28,713
1809.0	981	769	238	766	1,080	889	1,271	1,128	791	536	379	426	9,254
1810.0	464	146	142	270	120	1,590	3,058	2,663	478	463	279	189	9,862
1814.1	745	292	98	670	1,401	992	561	1,171	934	532	634	528	8,558
1820.0	51	51	32	33	1,272	0	0	0	0	1,558	0	0	2,997
1821.0	13,063	1,407	0	1,009	0	278	509	1,527	1,704	1,360	1,167	1,483	23,507
1825.0	1,996	1,000	861	1,271	1,220	2,827	3,574	1,964	1,216	1,381	1,002	1,057	19,369
1828.0	2,390	979	820	923	3,772	6,689	5,956	6,640	5,336	5,034	598	707	39,844
1828.1	77	32	31	43	32	31	384	197	53	53	33	75	1,041
1833.0	6,545	988	2,878	1,975	3,124	6,871	5,864	5,611	2,422	1,480	1,021	0	38,779
1834.0	0			855,230	144,370		0	0	0	0	0	0	999,600
1835.0	2,581	1,067	1,100	1,477	136	2,642	1,576	1,216	1,194	1,057	1,281	1,398	16,725
1836.1	1,618	508	531	550	548	604	911	830	686	564	641	784	8,775
1837.0	736	341	258	448	504	262	455	440	640	0	1,364	674	6,122
1841.0	1,232	568	589	760	2,875	2,499	2,312	1,176	726	632	628	623	14,620
1843.0	4,010	1,704											5,714
1845.0	118	7	6	22	0	31	14	7	15	14	8	463	705
1846.0	1,793	539	485	749	2,016	7,894	21,910	16,475	12,468	2,371	269	230	67,199
1849.0	3,132	1,398	1,555	2,068	2,525	5,027	5,697	3,486	2,571	1,704	1,374	1,287	31,824
1851.0	1,298	877	780	1,249	2,081	3,174	5,116	3,692	2,636	2,272	560	655	24,390
1855.0	1,802	820	409	427	627	938	2,407	958	416	284	256	298	9,642
1862.0	2,077	894	779	1,090	2,825	2,785	3,511	1,944	4,529	0	2,735	1,113	24,282
1867.0	1,527	666	691	709	1,956	87	6,623	3,884	2,702	704	725	757	21,031
1868.0	1,316	637	407	739	1,277	0	3,841	1,581	1,090	925	606	504	12,923
1869.0	1,208	647	788	985	1,331	2,115	2,355	3,614	3,270	1,409	554	516	18,792
1877.0	56	150	293	616	2,546	7,927	9,763	5,825	790	819	548	676	30,009
1880.0	2,075	1,068	1,103	1,212	0	4,804	5,724	5,367	4,835	1,710	1,123	1,349	30,370
1882.0	6,041	1,615	6,549	0	0	0	0	0	1,376	0	13	32	15,626
1886.0	2,239	1,203	1,504	754	7,276	766	0	56	0	75	219	1,219	15,311
1889.0	0	0	0	0	0	0	0	0	0	0	9,603	0	9,603
1890.0	2,409	1,074	1,105	1,160	959	1,078	986	1,083	910	1,120	1,001	1,112	13,997
1891.0	2,291	1	0	0	0	0	0	0	837,564	0	0	0	839,856
1894.0	0	0	0	804	61	3,087	25	234	0	0	1,216	0	5,427
1896.0	2,097	866	930	1,169	3,009	1,328	1,385	1,167	1,300	976	788	884	15,899
1899.0	1,421	665	499	1,050	830	2,035	1,838	2,045	1,340	951	722	558	13,954
1900.0	1,080	495	342	666	791	1,583	2,192	1,426	1,056	606	452	171	10,860
1902.0	0	9,791	34	44	803	3,815	2,583	442	920	396	376	470	19,674
1903.0	2,149	1,075	1,010	1,176	1,477	2,444	2,487	2,779	2,173	1,828	990	1,068	20,656
1904.0	1,895	828	363	523	1,354	2,885	2,838	3,638	314	653	190	159	15,640

Account	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	Jun 2023	Jul 2023	Aug 2023	Sep 2023	Oct 2023	Nov 2023	Dec 2023	Total
1907.0	701	316	259	321	776	2,701	2,578	1,759	1,900	399	337	413	12,460
1908.0	1,455	1,588	758	844	939	1,076	1,130	2,486	1,752	1,523	1,077	1,343	15,971
1908.2	1,323	471	525	585	638	742	463	667	445	549	660	519	7,587
1911.0	1,023	515	505	0	531	592	816	527	555	560	441	1,407	7,472
1913.0	692	275	256	660	856	905	1,373	21,177	0	0	1,223	394	27,811
1916.0	1,836	844	943	1,228	2,671	2,593	3,604	2,533	1,688	1,347	597	608	20,492
1917.0	206	16	36	61	2,464	807	0	0	15,777	383	402	286	20,438
1917.1	807	394	388	1,398	1,667	1,630	2,123	2,679	1,138	425	361	409	13,419
1919.0	1,429	632	669	729	3,462	294	2,760	3,415	1,135	1,036	498	677	16,736
1920.0	1,517	776	719	1,014	1,615	1,846	2,973	3,531	2,209	1,319	685	781	18,985
1928.0	1,443	868	1,113	891	4,493	7,150	1,375	0	3,476	2,241	20,133	1,113	44,296
1929.0	1,155	470	613	955	1,930	0	0	0	0	0	16,700	0	21,823
1931.0	1,894	729	791	664	795	1,547	1,208	3,232	936	570	503	523	13,392
1935.0	1,781	738	775	916	2,012	4,388	2,709	2,070	2,788	876	898	725	20,676
1940.0	1,080	448	468	596	1,079	1,570	1,859	1,558	1,455	662	389	502	11,666
1941.0	2,645	1,114	876	0	3,123	2,096	9,261	19,059	10,172	2,418	1,073	611	52,448
1941.1	2,292	1,212	764	1,031	1,391	2,169	1,891	352	312	337	400	380	12,531
1945.0	1,954	908	834	874	1,248	2,077	1,499	1,217	831	888	1,022	332	13,684
1951.0	0	0	0	5	0	0	0	0	0	0	0	0	5
1953.0	1,011	535	485	545	2,524	4,004	3,262	2,734	1,226	618	435	456	17,835
1957.0	746	316	464	483	3,929	4,061	3,660	1,860	1,674	977	433	532	19,135
1959.0	657	254	257	1,428	1,726	3,578	2,861	2,661	1,329	663	149	97	15,660
1961.0	1,314	689	710	794	1,595	1,848	2,940	1,967	1,335	1,000	402	393	14,987
1962.0	0	1,635	270	896	2,570	4,305	5,204	3,952	3,177	324	1,282	429	24,044
1965.0	591	145	365	761	602	1,361	6,324	2,142	598	849	554	683	14,975
1967.0	1,539	731	632	859	921	1,763	2,844	2,245	940	909	761	931	15,075
1968.0	1,367	555	515	655	1,283	1,666	1,945	817	727	1,251	481	620	11,882
1971.0	2,128	1,627	4,668	6,250	2,645	2,017	2,274	2,369	1,468	1,419	833	937	28,635
1973.0	2,510	743	999	1,863	2,574	3,280	4,120	3,942	2,439	1,781	902	1,155	26,308
1974.0	9,281	0	400	217	496	49	45	0	0	990	9,010	0	20,488
1976.0	299	165	312	277	1,115	3,462	0	0	26,034	523	265	705	33,157
1977.0	895	434	440	829	532	604	889	480	448	604	334	436	6,925
1982.0	852	394	993	267	477	706	1,055	708	644	383	293	267	7,039
1986.0	1,940	1,028	925	1,215	1,473	1,749	1,991	1,025	1,383	990	781	818	15,318
1992.0	1,299	631	684	653	1,291	3,521	3,755	3,436	2,321	934	642	688	19,855
1994.0	1,615	883	681	742	1,026	1,179	1,417	1,199	1,034	887	712	777	12,152
1995.0	7,773	3,709	2,562	1,038	912	827	494	280	303	450	1,943	282	20,573
1996.0	970	482	542	820	1,366	4,266	2,631	2,033	1,534	826	557	341	16,368
2000.0	965	595	689	1,740	1,382	0	3,941	1,921	1,181	738	558	553	14,263
2004.0	1,365	633	609	749	615	882	1,477	0	1,706	819	727	645	10,227
2004.1	1,110	432	466	599	1,218	1,933	1,549	1,728	572	543	504	534	11,188
2010.0	579	305	360	483	1,556	1,627	1,194	343	276	254	246	226	7,449
2013.0	1,051	455	697	605	1,137	1,885	8,589	745	457,669	0	0	0	472,833
2014.0	1,649	473	537	429	1,429	4,444	3,353	10,131	3,589	570	1,150	339	28,093
2015.0	596	175	219	280	1,450	3,777	5,100	2,833	1,931	2,232	266	162	19,021
2018.0	1,347	275	311	487	2,117	2,365	3,406	2,955	858	827	283	306	15,537
2022.0	1,592	728	571	769	3,323	6,178	7,692	3,995	2,105	935	521	504	28,913
2024.0	1,352	576	631	634	636	491	460	579	508	494	408	651	7,420
2026.0	2,088	727	966	1,063	925	1,204	999	1,152	977	1,069	836	838	12,844

Account	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	Jun 2023	Jul 2023	Aug 2023	Sep 2023	Oct 2023	Nov 2023	Dec 2023	Total
2032.0	1,720	725	785	2,021	0	9,605	1,867	9,247	6,615	4,003	1,149	1,149	38,886
2033.0	1,147	405	387	716	1,532	2,878	3,410	2,204	1,429	557	438	439	15,542
2035.0	1,861	804	823	937	2,510	4,513	5,985	3,619	1,529	1,217	1,083	1,214	26,095
2036.0	743	445	399	530	641	915	2,360	340	466	302	211	243	7,595
2038.0			0	1,812	1,450	1,560	1,590	1,705	1,522	813	200	253	10,905
2041.0	3,577	137	1,753	1,900	158	389	2,059	6,633	9,586	10,212	1,904	11,327	49,635
2042.0	2,711	1,098	1,189	1,002	1,811	2,071	2,091	2,421	1,083	867	913	780	18,037
2043.0	475	323	222	306	562	945	1,685	839	1,793	916	257	236	8,559
2047.0	1,093	655	680	884	2,066	844	1,296						7,518
2049.0	1,615	508	744	859	595	1,951	5,416	3,014	3,636	1,406	896	906	21,546
2051.0	9,054	6,233	3,135	2,544	2,563	2,336	4,644	7,022	1,112	2,930	329	394	42,296
2052.0	2,906	98,724	0	0	1,013	1,522	1,432	1,161	1,083	661	646	748	109,896
2060.0	782	387	449	600	878	814	696	746	814	739	520	697	8,122
2061.0	1,995	878	1,036	1,540	2,022	2,853	2,814	1,534	1,609	1,285	948	1,215	19,729
2068.0	1,452	228	219	979	1,573	4,808	4,467	3,140	1,523	563	345	414	19,711
2069.0	2,207	1,100	1,268	1,312	1,147	0	2,596	1,131	925	1,082	931	0	13,699
2070.0	38,806	17,885	16,855	12,856	1,197	1,778	3,376	1,835	1,663	882	0	1,347	98,480
2070.1	977	158	379	539	454	230	518	369	277	296	274	240	4,711
2071.0	0	0	0	0	0	0	2	0	0	0	0	0	2
2073.0	258	262	296	249	263	232	216	305	256	197	169	0	2,703
2074.0	0	0	0	0	0	0	0	0	0	0	0	0	0
2074.1	0	0	0	0	0	0	3,977	234	0	0	1,216	0	5,427
2079.0	1,461	170	319	269	551	1,362	1,504	2,001	571	240	1,083	5,075	14,606
2081.0	4,423	1,790	1,628	1,883	1,810	1,682	1,091	1,138	483	858	507	683	17,976
2083.0	802	358	337	345	616	810	718	629	370	426	372	437	6,220
2091.0	386	192	171	243	1,845	195	93	245	1,349	621	539	420	6,299
2092.0	1,806	979	865	884	1,555	1,308	2,593	1,018	994	0	1,622	720	14,344
2095.0	824	389	113	1,786	2,543	2,023	2,823	2,586	641	408	327	308	14,771
2098.0	1,879	1,022	761	1,635	1,806	3,922	3,810	4,816	2,689	1,103	504	663	24,610
2102.0	3	0	0	0	0	0	0	0	0	0	0	0	3
2104.0	11,802	445	352	300,694	0	0	0	0	0	0	0	0	313,293
2104.1	4,894	1,362	563	75	0	0	2,036	200	180	198	272	237	10,017
2105.0	407	442	471	505	1,553	2,002	2,308	2,171	1,909	2,047	557	460	14,832
2107.0	3,426	709	497	104	827	0	2,382	1,609	759	0	0	0	10,313
2112.0	148	143	75	40	0	0	0	0	0	64,206	52	24	64,688
2114.0	1,989	1,047	895	1,103	1,167	1,551	1,597	1,114	909	1,033	163	1,907	14,475
2115.0	451	258	265	220	257	172	207	104	185	193	166	202	2,680
2118.0	1,363	619	633	656	812	1,216	3,797	6,345	2,560	867	8,528	540	27,936
2120.0	1,346	632	561	1,610	3,206	4,248	4,374	6,012	2,339	1,277	630	551	26,786
2121.0	1,279	605	681	820	911	833	840	589	527	574	342	0	8,001
2129.0	1,045	469	551	1,429	2,425	5,996	6,953	6,524	5,978	652	428	503	32,953
2132.0	1,100	500	533	0	0	5,798	1,916	1,108	635	593	508	537	13,228
2135.0	1,406	708	634	771	852	1,568	4,329	4,215	1,120	910	737	1,394	18,644
2136.0	1,385	542	589	1,958	3,746	4,124	102	225	1,087	18,864	567	753	33,942
2137.0	491	361	310	317	279	258	289	226	296	393	293	189	3,702
2143.0	1,266	731	726	1,118	822	1,033	1,197	1,129	1,111	1,122	1,061	1,249	12,565
2144.0	0		0		13,634	1,564	1,174	1,223	980	962	463	558	20,558
2151.0		0	362	528	1,702	1,705	2,140	2,471	1,759	445	390	436	11,938
2153.0	773	372	403	431	2,613	5,545	5,392	3,868	2,177	838	388	398	23,198

Account	Jan 2023	Feb 2023	Mar 2023	Apr 2023	May 2023	Jun 2023	Jul 2023	Aug 2023	Sep 2023	Oct 2023	Nov 2023	Dec 2023	Total
2160.0			492	1,068	1,020	3,878	5,124	2,209	1,207	1,064	1,827	859	18,748
2164.0			0	606	679	1,257	2,187	2,299	1,157	1,004	649	776	10,614
2165.0					4,797	3,308	355	13,640	3,442	2,079	636	525	28,782
2176.0					0	1,037	1,342	1,236	1,023	894	731	968	7,231
2177.0						0	6,047	368	221	294	178	193	7,301
2184.0							0	2,377	141	447	447	399	3,811
2186.0												0	0
2186.1												0	0
2200.0												0	0
Total	1,120,933	566,254	448,187	2,250,921	2,354,400	1,379,136	1,674,845	11,524,443	4,486,908	28,476,042	631,931	491,632	55,405,632



Estimated Revenue - Actual

Starting Account Number: 001-000-000-308-10-00-00 Beginning Cash and Investments-Reserved
Ending Account Number: 701-000-000-388-10-00-00 Prior Period Adjustment
Period: 2024

Account Number	Description	2021	2022	2023	2024	2025
General Fund						
General Fund						
Revenue						
Taxes						
001-000-000-311-10-00-00	Real & Personal Property	\$180,482.85	\$197,449.33	\$167,300.60	\$119,945.71	\$196,730.00
001-000-000-313-11-00-00	Tax-Sales & Use Eff	\$119,299.31	\$120,270.82	\$126,962.03	\$94,629.74	\$130,040.00
001-000-000-313-21-00-00	Sales Tax	\$0.00	\$12,210.44	\$0.00	\$9.89	\$0.00
001-000-000-316-40-02-00	Tax-Utility Tax Transfer from Water/Sewer/Garbage	\$298,012.41	\$296,371.61	\$307,761.20	\$0.00	\$324,830.00
001-000-000-316-40-03-00	Tax-Telephone Utility	\$15,368.21	\$25,793.14	\$19,907.18	\$11,603.78	\$16,750.00
001-000-000-316-40-04-00	Tax-Garbage Utility Tax from Yakima Waste	\$6,061.43	\$6,606.65	\$3,869.78	\$3,046.73	\$6,610.00
Total Taxes		\$619,224.21	\$658,701.99	\$625,800.79	\$229,235.85	\$674,960.00
Licenses and Permits						
001-000-000-321-91-00-01	Fee- Franchise Benton REA	\$9,843.26	\$8,731.37	\$9,392.29	\$6,420.34	\$10,730.00
001-000-000-321-91-00-02	Fee- Franchise Centry Link	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
001-000-000-321-91-00-03	Fee- Franchise Charter	\$8,104.60	\$8,271.25	\$8,027.49	\$7,489.36	\$8,830.00
001-000-000-321-91-00-04	Fee-Franchise Pacific Corp/Pacific Power	\$64,037.42	\$57,490.10	\$80,095.70	\$62,703.11	\$69,800.00
001-000-000-321-99-00-00	Business Licenses	\$5,748.34	\$7,690.00	\$8,761.43	\$7,451.67	\$6,270.00
001-000-000-321-99-00-01	Misc. Licenses & Permits	\$0.00	\$100.00	\$0.00	\$100.00	\$0.00
001-000-000-322-10-00-00	Permits-Building Permits	\$33,285.75	\$13,964.14	\$33,734.36	\$11,633.40	\$36,280.00
001-000-000-322-30-00-00	Licenses-Animal	\$1,645.00	\$740.00	\$1,715.00	\$1,130.00	\$1,790.00
001-000-000-322-90-00-00	Permits-Yard Sale	\$350.00	\$830.00	\$480.00	\$520.00	\$380.00
001-000-000-322-90-00-01	Permits-Firework	\$1,295.00	\$765.00	\$1,160.00	\$980.00	\$1,410.00
001-000-000-322-91-00-02	Permits-Park Damage Deposits	\$50.00	\$75.00	\$75.00	\$225.00	\$0.00
Total Licenses and Permits		\$124,359.37	\$98,656.86	\$143,441.27	\$98,652.88	\$135,490.00
Intergovernmental						
Revenues						
001-000-000-332-92-10-00	Coronavirus Non-Grant Assistance	\$316,863.00	\$316,863.00	\$0.00	\$0.00	\$0.00
001-000-000-333-21-00-01	Coronavirus Relief Fund	(\$30,588.96)	\$0.00	\$0.00	\$0.00	\$0.00
001-000-000-333-60-00-00	Trans Alta Solar Project	\$0.00	\$100,000.00	\$0.00	\$276,752.00	\$0.00
001-000-000-334-00-10-01	State Direct Grant - Parks	\$6,614.96	\$0.00	\$19,016.21	\$0.00	\$0.00
001-000-000-334-03-10-01	Ecology-Shoreline Master Plan	\$9,405.38	\$0.00	\$0.00	\$0.00	\$0.00
001-000-000-336-00-98-00	City Assistance Esb6050	\$157,187.16	\$118,648.84	\$75,628.00	\$47,470.22	\$171,330.00
001-000-000-336-06-42-00	Marijuana Excise Tax	\$3,062.64	\$3,198.59	\$2,424.88	\$1,575.07	\$3,340.00

Account Number	Description	2021	2022	2023	2024	2025
001-000-000-336-06-94-00	Tax-Liquor Excise	\$15,566.74	\$13,963.72	\$13,847.64	\$13,466.02	\$16,970.00
001-000-000-336-06-95-00	Tax-Liquor Board Profits	\$18,408.99	\$15,317.51	\$11,244.43	\$7,416.93	\$20,070.00
001-000-000-337-00-00-00	Pilot Taxes-Sunnyside Housing Authority Payment in Lieu of taxes	\$645.00	\$645.00	\$645.00	\$645.00	\$650.00
Total Intergovernmental Revenues		\$497,164.91	\$568,636.66	\$122,806.16	\$347,325.24	\$212,360.00
Charges for Goods and Services						
001-000-000-341-33-00-00	Court Admin Fees	\$0.00	\$0.00	\$0.00	\$2.55	\$10.50
001-000-000-341-33-00-02	Yakima Co. Court Remittance- Current Expense	\$18,481.68	\$7,151.54	\$10,397.06	\$9,392.11	\$20,150.00
001-000-000-341-81-00-00	Duplicating Fees	\$70.90	\$113.20	\$133.60	\$126.50	\$80.00
001-000-000-341-81-01-00	Notary Fees	\$30.00	\$40.00	\$0.00	\$30.00	\$30.00
001-000-000-341-81-01-01	Public Records Request	\$245.00	\$405.35	\$553.33	\$412.10	\$270.00
001-000-000-341-81-01-02	Agreement for City Services	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
001-000-000-342-40-00-00	Fire Inspection Fees	\$750.00	\$450.00	\$300.00	\$1,125.00	\$820.00
001-000-000-345-29-00-00	Abatement Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
001-000-000-345-81-00-00	Permits-Zoning Compliance	\$890.00	\$100.00	\$0.00	\$0.00	\$970.00
001-000-000-345-81-01-00	Annexations Processing Fee	\$0.00	\$300.00	\$0.00	\$0.00	\$0.00
001-000-000-347-90-00-00	Community Events	\$0.00	\$0.00	\$5,080.00	\$1,265.00	\$5,000.00
Total Charges for Goods and Services		\$20,467.58	\$8,560.09	\$16,463.99	\$12,353.26	\$27,330.50
Fines and Penalties						
001-000-000-353-10-00-00	Court-Traffic Infraction Penalties	\$0.00	\$0.00	\$0.00	\$465.71	\$0.00
001-000-000-355-20-00-00	Court- DUI Fines	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
001-000-000-355-80-00-00	Court-Criminal Traff Fines	\$0.00	\$0.00	\$0.00	\$47.22	\$52.50
001-000-000-356-50-10-00	Court Crime Assessment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
001-000-000-356-90-00-00	Court-Criminal Non Traff Fines	\$0.00	\$0.00	\$0.00	\$33.58	\$42.00
001-000-000-359-00-10-00	Animal License Penalty	\$225.00	\$0.00	\$0.00	\$0.00	\$250.00
001-000-000-359-90-00-00	Fines & Penalties	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Fines and Penalties		\$225.00	\$0.00	\$0.00	\$546.51	\$344.50
Miscellaneous Revenues						
001-000-000-361-10-00-00	Interest-Other Earnings-LGIP	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
001-000-000-361-11-10-00	Interest from main account	\$201.49	\$241.46	\$112.39	\$0.00	\$220.00
001-000-000-361-40-00-00	Local Sales Interest	\$129.01	\$210.47	\$651.62	\$980.83	\$140.00
001-000-000-362-00-00-01	City of Mabton-Mortgage-Sunrise Outreach Center	\$0.00	\$0.00	\$300.00	\$2,410.17	\$1,800.00
001-000-000-362-50-03-00	Capital Lease-Inspire Development Center	\$2,404.00	\$3,040.11	\$3,285.53	\$2,589.15	\$2,620.00
001-000-000-362-50-05-00	Capital Lease - US Cellular	\$11,040.12	\$9,200.10	\$9,542.45	\$11,202.50	\$11,590.00
001-000-000-362-50-06-00	Capital Lease - Atlas Tower/SBA Tower	\$13.80	\$0.00	\$3.63	\$9.92	\$20.00
001-000-000-362-50-07-00	Facility Use Deposit	\$0.00	\$500.00	\$0.00	\$0.00	\$0.00
001-000-000-362-50-08-00	Capital Lease-Iglesia De Los Hermanos En Gracia	\$0.00	\$5,000.00	\$11,000.00	\$11,000.00	\$12,000.00
001-000-000-367-00-03-00	National Night Donations	\$2,000.00	\$2,605.00	\$2,312.15	\$2,000.00	\$2,000.00

Account Number	Description	2021	2022	2023	2024	2025
001-000-000-367-00-04-00	Parks-Donations	\$480.00	\$0.00	\$75.00	\$0.00	\$0.00
001-000-000-367-00-09-00	WCIA Reimbursement Program	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
001-000-000-367-06-00-00	Special Events Donations	\$0.00	\$0.00	\$0.00	\$0.00	\$4,000.00
001-000-000-369-10-00-00	Immaterial Surplus Sales Proceeds	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
001-000-000-369-80-00-00	Clerks-Overages Shortages	(\$0.26)	\$435.09	(\$141.82)	(\$10.15)	\$0.00
001-000-000-369-91-00-01	Miscellaneous Revenue	\$9,998.32	\$0.00	\$19,024.65	\$19,897.86	\$10,500.00
001-000-000-369-91-00-03	Misc. Fire Revenue	\$1,321.69	\$110.00	\$0.00	\$0.00	\$1,390.00
Total Miscellaneous Revenues		\$27,588.17	\$21,342.23	\$46,165.60	\$50,080.28	\$46,280.00
Other Increases						
001-000-000-389-90-00-00	Miscellaneous Non-Revenue	\$0.00	\$32.63	\$0.00	\$0.00	\$0.00
Total Other Increases		\$0.00	\$32.63	\$0.00	\$0.00	\$0.00
Other Financing Sources						
001-000-000-395-10-00-00	Sale Of PD Cars	\$0.00	\$1,650.00	\$50.00	\$0.00	\$1,000.00
001-000-000-395-10-01-00	Capital Assets Sales	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Proceeds/Central Services					
001-000-000-395-10-02-00	Capital Assets Sales Proceeds/PD	\$8,405.00	\$0.00	\$0.00	\$0.00	\$0.00
001-000-000-395-10-04-00	Capital Assets Sales	\$3,300.00	\$2,400.00	\$0.00	\$0.00	\$0.00
	Proceeds/Civic Center					
001-000-000-395-20-00-00	Insurance Recovery for Capital Assets	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Other Financing Sources		\$11,705.00	\$4,050.00	\$50.00	\$0.00	\$1,000.00
Total Revenue		\$1,300,734.24	\$1,359,980.46	\$954,727.81	\$738,194.02	\$1,097,765.00
Total General Fund		\$1,300,734.24	\$1,359,980.46	\$954,727.81	\$738,194.02	\$1,097,765.00
Total General Fund		\$1,300,734.24	\$1,359,980.46	\$954,727.81	\$738,194.02	\$1,097,765.00
Criminal Justice						
021-000-000-313-15-00-00	PD-Public Safety Sales Tax	\$74,793.86	\$71,030.74	\$73,743.08	\$54,301.45	\$81,530.00
021-000-000-313-71-00-00	PD-Local Criminal Justice	\$41,002.69	\$38,711.05	\$39,907.42	\$29,404.43	\$44,690.00
021-000-000-334-01-20-00	PD-Public Defender Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
021-000-000-335-04-01-00	Criminal Justice One-Time Allocation	\$9,301.00	\$0.00	\$0.00	\$0.00	\$0.00
021-000-000-336-06-21-00	PD-Criminal Justice/Population	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00	\$1,000.00
021-000-000-336-06-26-00	PD-Criminal Justice/Special Programs	\$2,610.54	\$2,406.73	\$2,521.08	\$2,638.69	\$2,850.00
021-000-000-336-06-51-00	PD-DUI Distribution	\$364.75	\$226.18	\$136.66	\$191.29	\$400.00
021-000-000-367-00-05-00	PD-Public Safety Donations	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
021-000-000-367-11-01-00	PD-Casino Grant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Criminal Justice		\$129,072.84	\$113,374.70	\$117,308.24	\$87,535.86	\$130,470.00
Cemetery						
102-000-000-311-10-00-00	Real & Personal Property	\$0.00	\$0.00	\$6,706.77	\$0.00	\$0.00
102-000-000-333-92-10-00	Cemetery Covid Non-Grant Assistance	\$678.86	\$0.00	\$0.00	\$0.00	\$0.00
Charges for Goods and Services						

Account Number	Description	2021	2022	2023	2024	2025
102-000-000-343-60-01-00	Cemetery-Opening & Closing Ashes	\$5,750.00	\$2,700.00	\$7,100.00	\$1,400.00	\$6,440.00
102-000-000-343-60-02-00	Cemetery-Sale of Graves	\$27,430.00	\$13,750.00	\$5,050.00	\$3,750.00	\$30,720.00
102-000-000-343-60-02-01	Cemetery-Care and Maintenance	\$6,750.00	\$4,000.00	\$2,462.14	\$1,500.00	\$7,560.00
102-000-000-343-60-03-00	Cemetery-Sale of Liners	\$10,700.00	\$3,900.00	\$1,300.00	\$2,875.00	\$11,980.00
102-000-000-343-60-04-00	Cemetery-Opening & Closing Charges	\$12,156.16	\$6,400.00	\$4,550.00	\$4,710.00	\$13,610.00
102-000-000-343-60-05-00	Cemetery-Monument Setting	\$6,855.00	\$7,435.00	\$3,935.00	\$4,740.00	\$7,680.00
102-000-000-343-60-06-00	Cemetery-Saturday/holiday Charges	\$500.00	\$0.00	\$500.00	\$150.00	\$560.00
102-000-000-343-60-07-00	Cemetery-Maintenance Fee	\$1,500.00	\$250.00	\$0.00	\$0.00	\$1,680.00
Total Charges for Goods and Services		\$71,641.16	\$38,435.00	\$24,897.14	\$19,125.00	\$80,230.00
Miscellaneous Revenues						
102-000-000-361-11-00-00	Interest & Other Earnings	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
102-000-000-369-10-00-00	Immaterial Surplus Sales Proceeds	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Miscellaneous Revenues		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Increases						
102-000-000-381-10-00-00	Interfund Loan from Perpetual Care	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Other Increases		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Financing Sources						
102-000-000-395-10-00-00	Capital Assets Sales Proceeds	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
102-000-000-397-00-00-00	Transfer In-General Fund	\$40,000.00	\$0.00	\$82.03	\$0.00	\$45,000.00
102-000-000-397-10-00-00	Cemetery Perpetual Care Interfund loan transfer	\$0.00	\$0.00	\$1,000.00	\$0.00	\$0.00
Total Other Financing Sources		\$40,000.00	\$0.00	\$1,082.03	\$0.00	\$45,000.00
Total Cemetery		\$112,320.02	\$38,435.00	\$32,685.94	\$19,125.00	\$125,230.00
City Streets						
Taxes						
103-000-000-317-60-00-00	Tbd \$20 Tabs	\$39,560.40	\$38,095.20	\$67,122.00	\$36,392.40	\$44,310.00
Total Taxes		\$39,560.40	\$38,095.20	\$67,122.00	\$36,392.40	\$44,310.00
Intergovernmental Revenues						
103-000-000-333-20-00-01	Main St Design/FHWA-WSDOT	\$26,310.80	\$75,479.54	\$40,636.32	\$1,645,704.34	\$0.00
103-000-000-333-92-10-00	Streets Coronavirus Non-Grant Assistance	\$8,642.70	\$0.00	\$0.00	\$0.00	\$0.00
103-000-000-334-00-10-01	State Direct Grant - City Park Sidewalk	\$10,669.63	\$0.00	\$0.00	\$0.00	\$0.00
103-000-000-334-03-60-01	Streets-Capital/ Park & Ride WSDOT RMG & SIED	\$0.00	\$27,906.98	\$48,340.00	\$0.00	\$0.00
103-000-000-334-03-80-01	TIB - B Street Construction	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
103-000-000-334-03-80-03	TIB-Boundary Rd & South St. Construction	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
103-000-000-334-03-80-05	TIB-Sidewalks WTPI 2019	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Account Number	Description	2021	2022	2023	2024	2025
103-000-000-334-03-80-06	TIB Streetlight Energy Efficiency	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
103-000-000-334-03-80-07	TIB Washington Overlay	\$138,301.21	\$237,036.66	\$0.00	\$0.00	\$0.00
103-000-000-336-00-71-00	Multimodal Transport City-state remittance	\$2,995.93	\$2,601.30	\$573,240.84	\$1,656.06	\$3,360.00
103-000-000-336-00-87-00	M.v. Fuel Tax	\$42,366.22	\$37,101.84	\$36,286.64	\$25,362.33	\$47,450.00
Total Intergovernmental Revenues		\$229,286.49	\$380,126.32	\$698,503.80	\$1,672,722.73	\$50,810.00
Miscellaneous Revenues						
103-000-000-361-10-00-00	Interest & Other Earnings	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
103-000-000-369-10-00-00	Immaterial Surplus Sales Proceeds	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
103-000-000-369-91-00-00	Misc. Revenue	\$0.00	\$0.00	\$0.00	\$275.55	\$0.00
Total Miscellaneous Revenues		\$0.00	\$0.00	\$0.00	\$275.55	\$0.00
Other Increases						
103-000-000-382-20-00-00	Retainage Deposit	\$5,220.28	\$0.00	\$0.00	\$0.00	\$0.00
Total Other Increases		\$5,220.28	\$0.00	\$0.00	\$0.00	\$0.00
Other Financing Sources						
103-000-000-395-10-00-00	Capital Assets Sales Proceeds	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
103-000-000-397-00-02-00	Transfer In-General Fund	\$35,000.00	\$0.00	\$0.00	\$0.00	\$14,000.00
Total Other Financing Sources		\$35,000.00	\$0.00	\$0.00	\$0.00	\$14,000.00
Total City Streets		\$309,067.17	\$418,221.52	\$765,625.80	\$1,709,390.68	\$109,120.00
Capital Improvements Fund						
Taxes						
113-000-000-318-34-00-00	Local 1/4 Excise Tax-From Property Sales	\$15,937.06	\$15,904.14	\$14,755.98	\$11,449.65	\$17,850.00
Total Taxes		\$15,937.06	\$15,904.14	\$14,755.98	\$11,449.65	\$17,850.00
Miscellaneous Revenues						
113-000-000-361-11-00-00	Interest & Other Earnings-LGIP	\$6.37	\$102.05	\$323.41	\$147.89	\$10.00
Total Miscellaneous Revenues		\$6.37	\$102.05	\$323.41	\$147.89	\$10.00
Total Capital Improvements Fund		\$15,943.43	\$16,006.19	\$15,079.39	\$11,597.54	\$17,860.00
Ems Fund						
Taxes						
115-000-000-311-10-40-00	Ems Levy Property Tax	\$24,653.56	\$14,382.35	\$21,973.88	\$18,447.88	\$27,610.00
Total Taxes		\$24,653.56	\$14,382.35	\$21,973.88	\$18,447.88	\$27,610.00
Intergovernmental Revenues						
115-000-000-334-04-90-00	Wa. St. Dept. of Health Grant	\$1,260.00	\$1,125.00	\$554.00	\$766.00	\$1,250.00
Total Intergovernmental Revenues		\$1,260.00	\$1,125.00	\$554.00	\$766.00	\$1,250.00
Miscellaneous Revenues						
115-000-000-361-11-00-00	Interest & Other Earnings-LGIP	\$24.92	\$399.75	\$1,266.75	\$579.25	\$30.00

Account Number	Description	2021	2022	2023	2024	2025
115-000-000-369-91-00-00	EMS-Misc.	\$225.00	\$0.00	\$0.00	\$0.00	\$250.00
Total Miscellaneous Revenues		\$249.92	\$399.75	\$1,266.75	\$579.25	\$280.00
Total Ems Fund		\$26,163.48	\$15,907.10	\$23,794.63	\$19,793.13	\$29,140.00
Water						
Intergovernmental Revenues						
401-000-000-331-00-00-00	Well #7 CDBG?	\$0.00	\$28,615.70	\$35,016.30	\$293,834.93	\$0.00
401-000-000-331-10-10-00	USDA Rural Development Water Rights Federal Grant No. 2	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
401-000-000-333-14-01-00	Water-CDBG Grant-Reservoir Construction 14-65400-024	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
401-000-000-333-92-10-00	Water Coronavirus Non-Grant Assistance	\$10,555.23	\$0.00	\$0.00	\$0.00	\$0.00
Total Intergovernmental Revenues		\$10,555.23	\$28,615.70	\$35,016.30	\$293,834.93	\$0.00
Charges for Goods and Services						
401-000-000-343-40-00-00	Water-Sales	\$603,195.04	\$573,041.69	\$592,057.96	\$501,301.09	\$675,580.00
401-000-000-343-40-01-00	Water-Permit Fee \$500.00	\$1,000.00	\$1,500.00	\$2,000.00	\$0.00	\$1,120.00
401-000-000-343-40-01-01	Water-General Facilities Charge \$3,500	\$3,500.00	\$10,500.00	\$14,000.00	\$0.00	\$3,920.00
401-000-000-343-40-02-00	Water-Charge for Services	\$138,789.03	\$131,600.13	\$136,311.29	\$115,368.24	\$155,440.00
401-000-000-343-40-04-00	Water-On/Off Fee	\$300.00	\$1,915.50	\$1,726.81	\$1,706.21	\$340.00
Total Charges for Goods and Services		\$746,784.07	\$718,557.32	\$746,096.06	\$618,375.54	\$836,400.00
401-000-000-359-00-01-00	Water-NSF Return Check	\$105.00	\$140.00	\$0.00	\$35.00	\$120.00
401-000-000-359-40-03-00	Water-\$10 Late Fee	\$1,475.89	\$9,746.05	\$8,725.14	\$7,440.16	\$7,000.00
Miscellaneous Revenues						
401-000-000-361-11-00-00	Water-Interest & Other Earnings/LGIP	\$51.85	\$831.85	\$2,635.90	\$1,205.37	\$60.00
401-000-000-369-10-00-00	Immaterial Surplus Sales Proceeds	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
401-000-000-369-91-04-00	Water-Misc Revenue	\$0.00	\$0.00	\$0.00	\$4,452.28	\$0.00
401-000-000-369-91-04-02	Golden Gate Water installment reimbursements	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Miscellaneous Revenues		\$51.85	\$831.85	\$2,635.90	\$5,657.65	\$60.00
Other Increases						
401-000-000-389-20-00-00	Water=DWSRF Grant-Reservoir DM15-952-044 (Retainage amount held for Apollo)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
401-000-000-389-20-00-01	Water-DWSRF Loan 2013 Well #6 DM-13-952-181 (Retainage held for Apollo)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
401-000-000-389-90-00-00	Non Revenue-Bank Adjustments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Other Increases		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

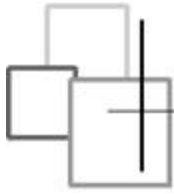
Account Number	Description	2021	2022	2023	2024	2025
Other Financing Sources						
401-000-000-391-20-00-01	Water- DWSRF Revenue Bond Loan 2013 WELL #6-DM-13-952- 181	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
401-000-000-391-20-00-02	Water-DWSRF Revenue Bond Loan- Reservoir #2- DM15-952-044	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
401-000-000-391-60-00-01	Anticipation Note-Interm Financing USDA-RD Water Rights Loan No. 2	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
401-000-000-395-10-00-00	Capital Assets Sales Proceeds	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
401-000-000-397-00-00-00	Transfer In	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Other Financing Sources		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Water		\$758,972.04	\$757,890.92	\$792,473.40	\$925,343.28	\$843,580.00
Sewer						
Intergovernmental Revenues						
402-000-000-333-92-10-00	Sewer Coronavirus Non-Grant Assistance	\$10,712.17	\$0.00	\$0.00	\$0.00	\$0.00
402-000-000-334-04-20-00	CDBG-Grant General Sewer Plan G&O17028/Contract #15-62210- 037	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Intergovernmental Revenues		\$10,712.17	\$0.00	\$0.00	\$0.00	\$0.00
Charges for Goods and Services						
402-000-000-343-50-00-00	Sewer-Sales	\$484,512.57	\$497,278.59	\$522,654.54	\$437,641.69	\$542,650.00
402-000-000-343-50-01-00	Sewer-Permit Fee \$500	\$1,000.00	\$1,500.00	\$2,000.00	\$0.00	\$1,120.00
402-000-000-343-50-01-01	Sewer-General Facilities Charge \$4,500	\$9,000.00	\$13,500.00	\$13,500.00	\$0.00	\$10,080.00
402-000-000-343-50-02-00	Sewer-Charge for Service	\$111,372.79	\$114,341.43	\$120,101.99	\$100,798.80	\$124,740.00
402-000-000-343-50-04-00	Sewer-On/Off Fees	\$300.00	\$1,885.50	\$1,681.81	\$1,691.22	\$1,700.00
Total Charges for Goods and Services		\$606,185.36	\$628,505.52	\$659,938.34	\$540,131.71	\$680,290.00
402-000-000-359-00-01-00	NSF Return Check Fee	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
402-000-000-359-50-03-00	Sewer-Late Fee	\$1,486.23	\$9,815.72	\$8,815.14	\$7,500.16	\$9,000.00
Miscellaneous Revenues						
402-000-000-361-11-00-00	Sewer-Interst LGIP	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
402-000-000-369-10-00-00	Immaterial Surplus Sales Proceeds	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
402-000-000-369-91-00-00	Misc. Revenue	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Miscellaneous Revenues		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Financing Sources						
402-000-000-395-10-00-00	Capital Assets Sales Proceeds	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
402-000-000-397-00-00-00	Transfer In-General Fund	\$15,000.00	\$0.00	\$20.00	\$0.00	\$0.00
402-000-000-397-00-00-01	Transfer In	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Account Number	Description	2021	2022	2023	2024	2025
Total Other Financing Sources		\$15,000.00	\$0.00	\$20.00	\$0.00	\$0.00
Total Sewer		\$633,383.76	\$638,321.24	\$668,773.48	\$547,631.87	\$689,290.00
Garbage						
Charges for Goods and Services						
404-000-000-343-70-00-00	Garbage Collection Fees	\$222,316.88	\$219,610.02	\$234,992.79	\$220,924.46	\$248,990.00
404-000-000-343-70-02-00	Garbage-Charge for Service	\$47,850.59	\$50,420.05	\$50,704.94	\$46,467.89	\$53,590.00
Total Charges for Goods and Services		\$270,167.47	\$270,030.07	\$285,697.73	\$267,392.35	\$302,580.00
Miscellaneous Revenues						
404-000-000-361-11-00-00	Interest LGIP	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
404-000-000-369-81-00-01	Garbage-Misc. Revenues	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Miscellaneous Revenues		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Increases						
404-000-000-389-90-01-00	Holding and Clearing Account Transactions	\$0.00	\$957.26	(\$107,367.27)	(\$876.11)	\$0.00
Total Other Increases		\$0.00	\$957.26	(\$107,367.27)	(\$876.11)	\$0.00
Total Garbage		\$270,167.47	\$270,987.33	\$178,330.46	\$266,516.24	\$302,580.00
Equipment Replacement Fund						
501-000-000-397-18-00-01	Transfer In-Central Services	\$5,000.00	\$0.00	\$0.00	\$0.00	\$0.00
501-000-000-397-21-00-01	Transfer In-Police	\$25,000.00	\$0.00	\$0.00	\$0.00	\$0.00
501-000-000-397-34-00-01	Transfer In-Water	\$5,000.00	\$0.00	\$0.00	\$0.00	\$0.00
501-000-000-397-35-00-01	Transfer In-Sewer	\$3,000.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Equipment Replacement Fund		\$38,000.00	\$0.00	\$0.00	\$0.00	\$0.00
Custodial Fund						
631-000-000-386-12-00-00	County Crime Victims	\$298.26	\$112.78	\$7.17	\$10.32	\$0.00
631-000-000-386-82-00-00	Vehicle License Fraud	\$161.12	\$208.24	\$0.00	\$0.00	\$0.00
631-000-000-386-83-00-00	EMS Trauma Care	\$595.97	\$236.18	\$8.38	\$0.33	\$0.00
631-000-000-386-83-00-31	WA Auto Theft Prevention	\$1,195.92	\$474.06	\$16.88	\$0.00	\$0.00
631-000-000-386-83-00-32	Traumatic Brain Injury	\$504.15	\$192.90	\$3.93	\$0.14	\$0.00
631-000-000-386-88-00-00	St Gen Fund 54	\$13.82	\$32.30	\$9.06	\$0.71	\$0.00
631-000-000-386-89-00-00	St Gen Fund 93 (WA Auto Theft)	\$0.00	\$0.00	\$0.00	\$0.70	\$0.00
631-000-000-386-89-00-09	State Patrol Highway	\$0.00	\$0.00	\$0.00	\$4.53	\$0.00
631-000-000-386-89-00-14	Highway Safety Account	\$0.00	\$0.00	\$0.00	\$3.78	\$0.00
631-000-000-386-89-00-15	Death Investigation/Toxicology	\$0.00	\$0.00	\$0.00	\$0.79	\$0.00
631-000-000-386-91-00-00	St Gen Fund 40	\$9,169.30	\$3,624.91	\$200.73	\$16.74	\$0.00
631-000-000-386-92-00-00	St Gen Fund 50	\$5,392.78	\$2,097.71	\$123.96	\$9.94	\$0.00
631-000-000-386-97-00-00	JIS Account	\$3,107.09	\$1,263.65	\$31.84	\$1.55	\$0.00
631-000-000-386-99-00-00	Sch Zone Safety	\$43.66	\$36.54	\$0.00	\$0.00	\$0.00
631-000-000-389-30-00-00	State Building Code Fee	\$294.00	\$39.00	\$0.00	\$110.00	\$0.00
Total Custodial Fund		\$20,776.07	\$8,318.27	\$401.95	\$159.53	\$0.00

Account Number	Description	2021	2022	2023	2024	2025
State fees						
635-000-000-386-10-00-00	State Fees	\$0.00	\$0.00	\$0.00	\$998.06	\$0.00
Total State fees		\$0.00	\$0.00	\$0.00	\$998.06	\$0.00
Cemetery Perpetual Care						
701-000-000-343-60-00-01	Perpetual Care - 20% of Plot Sale	\$1,000.00	\$0.00	\$0.00	\$0.00	\$1,120.00
701-000-000-361-10-00-00	Interfund Loan Interest	\$400.00	\$0.00	\$0.00	\$0.00	\$450.00
701-000-000-361-11-00-00	Interest and Other Earnings	\$4.65	\$74.90	\$237.30	\$108.45	\$10.00
701-000-000-381-20-00-00	Interfund Loan Principal	\$20,000.00	\$0.00	\$0.00	\$0.00	\$0.00
701-000-000-388-10-00-00	Prior Period Adjustment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Cemetery Perpetual Care		\$21,404.65	\$74.90	\$237.30	\$108.45	\$1,580.00
Grand Totals		\$3,636,005.17	\$3,637,517.63	\$3,549,438.40	\$4,326,393.66	\$3,346,615.00

Totals By Fund

Fund Number	Description	2021	2022	2023	2024	2025
001-000-000-000-00-00-00	General Fund	\$1,300,734.24	\$1,359,980.46	\$954,727.81	\$738,194.02	\$1,097,765.00
021-000-000-000-00-00-00	Criminal Justice	\$129,072.84	\$113,374.70	\$117,308.24	\$87,535.86	\$130,470.00
102-000-000-000-00-00-00	Cemetery	\$112,320.02	\$38,435.00	\$32,685.94	\$19,125.00	\$125,230.00
103-000-000-000-00-00-00	City Streets	\$309,067.17	\$418,221.52	\$765,625.80	\$1,709,390.68	\$109,120.00
113-000-000-000-00-00-00	Capital Improvements Fund	\$15,943.43	\$16,006.19	\$15,079.39	\$11,597.54	\$17,860.00
115-000-000-000-00-00-00	Ems Fund	\$26,163.48	\$15,907.10	\$23,794.63	\$19,793.13	\$29,140.00
401-000-000-000-00-00-00	Water	\$758,972.04	\$757,890.92	\$792,473.40	\$925,343.28	\$843,580.00
402-000-000-000-00-00-00	Sewer	\$633,383.76	\$638,321.24	\$668,773.48	\$547,631.87	\$689,290.00
404-000-000-000-00-00-00	Garbage	\$270,167.47	\$270,987.33	\$178,330.46	\$266,516.24	\$302,580.00
501-000-000-000-00-00-00	Equipment Replacement Fund	\$38,000.00	\$0.00	\$0.00	\$0.00	\$0.00
631-000-000-000-00-00-00	Custodial Fund	\$20,776.07	\$8,318.27	\$401.95	\$159.53	\$0.00
635-000-000-000-00-00-00	State fees	\$0.00	\$0.00	\$0.00	\$998.06	\$0.00
701-000-000-000-00-00-00	Cemetery Perpetual Care	\$21,404.65	\$74.90	\$237.30	\$108.45	\$1,580.00
Grand Totals		\$3,636,005.17	\$3,637,517.63	\$3,549,438.40	\$4,326,393.66	\$3,346,615.00



Estimated Expenditure - Actual

Starting Account Number: 001-000-000-508-10-00-00 General Fund-Ending Fund Balance/Reserved
Ending Account Number: 701-000-000-584-00-00-00 Investment Purchase
Period: 2024

Account Number	Description	2021	2022	2023	2024	2025
General Fund						
General Fund						
Expenditure						
General Government						
Services						
Legislative						
001-000-000-511-20-00-00	Council -Prof Srv Halverson	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
001-000-000-511-30-41-02	Legislative-Municipal Code Publishing	\$395.00	\$845.00	\$0.00	\$0.00	\$430.00
001-000-000-511-30-44-01	Legislative-Legal Advertising	\$441.78	\$423.01	\$1,733.51	\$707.13	\$480.00
001-000-000-511-30-44-03	Legislative-Budget Publication	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
001-000-000-511-60-10-00	Council-Salaries	\$3,639.98	\$5,985.60	\$4,723.59	\$6,711.06	\$3,970.00
001-000-000-511-60-20-00	Council-Benefits	\$253.80	\$393.30	\$453.58	\$135.36	\$280.00
001-000-000-511-60-31-00	Council-Supplies	\$438.12	\$215.73	\$9.74	\$97.32	\$490.00
001-000-000-511-60-41-01	Council-Professional Services	\$840.00	\$50.00	\$3,945.15	\$0.00	\$940.00
001-000-000-511-60-43-00	Council-Travel	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
001-000-000-511-60-43-01	Council-Reimbursement Meals	\$205.92	\$0.00	\$0.00	\$63.39	\$230.00
001-000-000-511-60-43-04	Council-Gas Reimbursement	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
001-000-000-511-60-46-00	Council-Insurance	\$5,227.03	\$6,966.36	\$19,201.55	\$0.00	\$7,320.00
001-000-000-511-60-49-01	Council-Memberships & Registrations	\$0.00	\$0.00	\$0.00	\$475.00	\$0.00
Total Legislative		\$11,441.63	\$14,879.00	\$30,067.12	\$8,189.26	\$14,140.00
Municipal Court						
001-000-000-512-50-41-01	Court-Contracted Services	\$18,062.81	\$17,210.22	\$20,004.00	\$11,268.50	\$20,230.00
Total Municipal Court		\$18,062.81	\$17,210.22	\$20,004.00	\$11,268.50	\$20,230.00
Executive						
001-000-000-513-10-10-00	Mayor-Salary	\$12,000.00	\$8,580.32	\$16,516.86	\$17,477.82	\$20,400.00
001-000-000-513-10-20-00	Mayor-Benefits	\$974.07	\$605.35	\$1,587.82	\$448.11	\$1,090.00
001-000-000-513-10-31-00	Mayor-Supplies	\$248.94	\$63.69	\$0.00	\$3,461.21	\$280.00
001-000-000-513-10-32-00	Mayor-Fuel	\$80.00	\$0.00	\$0.00	\$0.00	\$0.00
001-000-000-513-10-42-10	Mayor-Communications Cell Phone	\$823.62	\$1,071.27	\$633.48	\$419.37	\$920.00
001-000-000-513-10-43-00	Mayor-Travel	\$302.23	\$191.73	\$128.18	\$185.49	\$340.00
001-000-000-513-10-43-01	Mayor-Meal Reimbursements	\$259.16	\$19.94	\$0.00	\$30.00	\$290.00
001-000-000-513-10-46-00	Mayor-Insurance	\$2,023.37	\$2,679.41	\$8,868.59	\$0.00	\$2,830.00
001-000-000-513-10-49-01	Mayor-Memberships & Registrations	\$0.00	\$50.00	\$0.00	\$220.00	\$250.00
Total Executive		\$16,711.39	\$13,261.71	\$27,734.93	\$22,242.00	\$26,400.00

Account Number	Description	2021	2022	2023	2024	2025
Administration						
001-000-000-514-23-10-00	Administration-Salaries	\$40,507.73	\$44,106.31	\$54,064.38	\$22,616.62	\$45,370.00
001-000-000-514-23-20-00	Administration-Benefits	\$18,043.69	\$15,831.36	\$26,374.79	\$21,842.20	\$20,210.00
001-000-000-514-23-31-00	Administration-Operating Supplies	\$2,118.23	\$4,617.92	\$9,436.31	\$5,426.68	\$2,370.00
001-000-000-514-23-32-00	Administration-Fuel	\$984.89	\$1,006.96	\$352.02	\$310.43	\$1,100.00
001-000-000-514-23-35-00	Administration-Small Tool & Equipment	\$1,390.13	\$784.54	\$947.95	\$0.00	\$1,560.00
001-000-000-514-23-40-00	Administration-State Auditor's Fees	\$13,598.44	\$1,896.61	\$0.00	\$1,976.37	\$15,230.00
001-000-000-514-23-40-01	Administration-Yakima Co. Treasurer Mosquito Assessment	\$628.57	\$649.93	\$848.06	\$1,002.71	\$1,100.00
001-000-000-514-23-41-00	Administration-Prof Services	\$5,356.20	\$8,965.37	\$29,591.75	\$18,840.47	\$6,000.00
001-000-000-514-23-41-16	Administration-Vision Tech Services	\$1,108.35	\$358.70	\$11,908.56	\$24,007.19	\$10,000.00
001-000-000-514-23-42-01	Administration-Office Phone	\$2,532.86	\$3,797.50	\$5,687.92	\$2,334.22	\$2,840.00
001-000-000-514-23-42-03	Administration-Postage Fees	\$1,571.38	\$2,857.61	\$437.76	\$1,416.25	\$1,760.00
001-000-000-514-23-42-10	Administration-Comm, Cell Phones	\$3,172.96	\$2,408.49	\$1,624.76	\$2,369.83	\$3,550.00
001-000-000-514-23-43-00	Administration-Travel	\$466.01	\$492.59	\$0.00	\$268.46	\$520.00
001-000-000-514-23-43-04	Administration-Mileage	\$207.64	\$0.00	\$686.92	\$580.15	\$230.00
001-000-000-514-23-44-02	Administration-Advertising	\$54.26	\$488.25	\$597.51	\$0.00	\$60.00
001-000-000-514-23-46-00	Administration-Insurance	\$4,383.96	\$6,455.47	\$17,909.88	\$8,369.00	\$6,140.00
001-000-000-514-23-48-00	Administration-Repairs	\$0.00	\$106.84	\$383.67	\$0.00	\$0.00
001-000-000-514-23-49-00	Administration-Miscellaneous	\$1.19	\$104.18	\$941.10	\$1,207.39	\$500.00
001-000-000-514-23-49-01	Administration-Regular/tuition	\$35.00	\$0.00	\$0.00	\$0.00	\$40.00
001-000-000-514-23-49-02	Administration-Memberships & Registrations	\$1,025.60	\$1,061.40	\$2,140.50	\$642.69	\$1,150.00
001-000-000-514-23-49-08	Administration-Miscellaneous Fees	\$113.12	\$40.00	\$556.50	\$281.50	\$130.00
001-000-000-514-23-49-09	Administration-Penalties and Fees	\$249.12	\$1,560.67	\$10,030.37	\$1,343.08	\$1,500.00
001-000-000-514-23-49-11	Administration-Training Clerk's Certification	\$1,035.41	\$1,190.00	\$2,744.88	\$739.08	\$1,160.00
001-000-000-514-23-49-12	Administration-Shredding Services	\$1,008.92	\$1,592.80	\$1,665.29	\$611.58	\$1,130.00
001-000-000-514-23-49-13	Administration-Bank Account Analysis Charges	\$1,949.70	\$2,242.97	\$3.00	\$8.01	\$2,180.00
001-000-000-514-40-40-00	Election Services-Council Election Cost	\$1,132.65	\$2,237.06	\$2,458.88	\$3,041.92	\$3,500.00
Total Administration		\$102,676.01	\$104,853.53	\$181,392.76	\$119,235.83	\$129,330.00
Legal						
001-000-000-515-41-41-00	Legal Services-Civil City Attorney	\$44,278.00	\$26,814.88	\$20,397.37	\$22,542.39	\$49,590.00
Total Legal		\$44,278.00	\$26,814.88	\$20,397.37	\$22,542.39	\$49,590.00
Central Services						
001-000-000-518-10-21-00	Benefits-Payroll Adjustments	\$393.97	(\$561.25)	\$2,242.11	\$10,282.03	\$1,500.00
001-000-000-518-10-30-00	Benefits-Personnel Recognition	\$110.00	\$0.00	\$0.00	\$0.00	\$150.00
001-000-000-518-30-10-00	Central Services-Salaries	\$7,778.39	\$8,601.80	\$15,634.19	\$20,068.32	\$17,510.00
001-000-000-518-30-20-00	Central Services-Benefits	\$4,199.28	\$4,056.39	\$10,703.52	\$5,142.05	\$11,990.00
001-000-000-518-30-31-00	Central Services-Janitorial Supplies	\$2,133.75	\$2,394.58	\$0.00	\$0.00	\$2,390.00
001-000-000-518-30-31-02	Central Services-Equipment	\$560.84	\$1,466.59	\$0.00	\$0.00	\$630.00

Account Number	Description	2021	2022	2023	2024	2025
001-000-000-518-30-41-00	Central Services-Professional Services	\$4,616.36	\$6,889.46	\$0.00	\$27,433.33	\$20,000.00
001-000-000-518-30-43-00	Central Services-Travel	\$44.77	\$0.00	\$0.00	\$0.00	\$50.00
001-000-000-518-30-45-00	Central Services-Rentals	\$192.57	\$850.03	\$1,862.81	\$2,018.63	\$2,000.00
001-000-000-518-30-46-00	Central Services/City Hall-Insurance	\$13,489.12	\$18,219.66	\$51,146.36	\$0.00	\$18,880.00
001-000-000-518-30-47-00	Central Services/City Hall-Water/Sewer	\$2,361.01	\$3,619.23	\$5,280.62	\$4,901.92	\$2,640.00
001-000-000-518-30-47-03	Central Services/City Hall-Power	\$4,215.65	\$9,888.45	\$8,313.48	\$7,396.07	\$4,720.00
001-000-000-518-30-47-51	Central Services/Float Building-Power	\$156.96	\$62.42	\$1,238.34	\$1,105.51	\$180.00
001-000-000-518-30-48-00	Central Services/City Hall-Repairs	\$995.23	\$2,978.25	\$1,059.43	\$0.00	\$1,110.00
001-000-000-518-30-48-01	Central Service/City Hall-Maintenance	\$470.17	\$3,391.18	\$250.56	\$0.00	\$530.00
001-000-000-518-30-48-08	Central Services-Vehicle Maint/Repairs	\$1,352.69	\$553.39	\$3,941.42	\$3,849.61	\$3,500.00
001-000-000-518-30-49-01	Central Services/City Hall-Alarm Monitoring	\$815.42	\$6,312.45	\$1,515.04	\$1,776.64	\$1,800.00
001-000-000-518-30-49-04	Central Services/City Hall-Rent	\$0.00	\$3,600.00	\$12,600.00	\$6,300.00	\$13,000.00
001-000-000-518-80-40-00	IT-Yakindo Website Maint.	\$1,600.00	\$1,890.00	\$1,552.50	\$715.50	\$1,790.00
Total Central Services		\$45,486.18	\$74,212.63	\$117,340.38	\$90,989.61	\$104,370.00
Total General Government Services		\$238,656.02	\$251,231.97	\$396,936.56	\$274,467.59	\$344,060.00
Law Enforcement						
001-000-000-521-10-41-01	Crime Lab-YVCOG cost	\$0.00	\$0.00	\$4,755.00	\$0.00	\$5,500.00
001-000-000-521-20-10-00	PD-Salaries, Full Time	\$49,377.13	\$44,403.82	\$139,137.52	\$111,069.84	\$155,830.00
001-000-000-521-20-10-01	PD-Salaries OT	\$3,094.81	\$0.00	\$5,859.12	\$9,701.74	\$6,560.00
001-000-000-521-20-20-00	PD-Benefits	\$18,420.52	\$13,734.95	\$63,884.58	\$29,790.48	\$20,630.00
001-000-000-521-20-31-00	PD-Office Supplies	\$1,434.75	\$5,415.00	\$1,781.78	\$937.31	\$1,610.00
001-000-000-521-20-31-02	PD-Uniform Equipment	\$0.00	\$3,229.85	\$3,035.84	\$0.00	\$3,670.00
001-000-000-521-20-31-04	PD-Blumenthal Uniforms and Equipment/CI Uniforms	\$3,277.34	\$958.51	\$0.00	\$0.00	\$0.00
001-000-000-521-20-31-05	PD-Uniform Allow	\$0.00	(\$118.31)	\$0.00	\$0.00	\$0.00
001-000-000-521-20-31-07	PD-Abatement Supplies	\$0.00	\$204.31	\$0.00	\$103.26	\$300.00
001-000-000-521-20-32-00	PD-Fuel	\$8,405.15	\$17,779.20	\$8,741.90	\$7,478.38	\$9,410.00
001-000-000-521-20-35-00	PD-Small Tools & Equipment	\$9,555.61	\$2,281.65	\$32.80	\$4,843.28	\$10,700.00
001-000-000-521-20-40-00	PD-Training	\$0.00	\$0.00	\$7,127.32	\$362.14	\$1,000.00
001-000-000-521-20-40-01	PD-Dispatch Services	\$22,983.68	\$11,491.84	\$22,983.68	\$0.00	\$25,740.00
001-000-000-521-20-40-02	PD-Conflict Public Defender Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
001-000-000-521-20-40-03	PD-Public Defender Fees	\$27,843.72	\$25,523.41	\$32,484.36	\$20,882.79	\$36,380.00
001-000-000-521-20-40-04	PD-Prosecuting Attorney Fees	\$15,000.00	\$11,250.00	\$20,015.50	\$5,000.00	\$22,420.00
001-000-000-521-20-41-00	PD-Professional Services	\$24,360.98	\$21,411.61	\$11,499.17	\$12,752.95	\$27,280.00
001-000-000-521-20-41-02	PD-Spillman Fees	\$2,176.57	\$1,803.23	\$1,333.33	\$2,471.83	\$2,440.00
001-000-000-521-20-42-00	PD-Communications-Verizon	\$4,437.82	\$5,101.97	\$3,295.74	\$1,862.65	\$4,970.00
001-000-000-521-20-42-01	PD-Communications-Phones-CenturyLink	\$4,846.93	\$7,351.66	\$4,426.63	\$6,728.39	\$5,430.00
001-000-000-521-20-42-02	PD-Comm, Cell Phones	\$2,882.00	\$1,328.31	\$706.49	\$477.01	\$3,230.00

Account Number	Description	2021	2022	2023	2024	2025
001-000-000-521-20-43-00	PD-Travel	\$0.00	\$0.00	\$81.37	\$0.00	\$0.00
001-000-000-521-20-44-02	PD-Advertising	\$63.43	\$0.00	\$0.00	\$0.00	\$70.00
001-000-000-521-20-45-00	PD-Rentals	\$2,200.57	\$2,202.31	\$2,457.02	\$2,125.01	\$2,460.00
001-000-000-521-20-46-00	PD-Insurance	\$6,238.72	\$8,573.89	\$27,896.88	\$0.00	\$8,730.00
001-000-000-521-20-47-00	PD-Utilities, Water/Sewer	\$1,879.38	\$2,025.04	\$1,879.72	\$1,536.25	\$2,100.00
001-000-000-521-20-47-01	PD-Utilities, Power	\$2,467.33	\$1,947.38	\$4,335.52	\$1,307.45	\$2,760.00
001-000-000-521-20-48-00	PD-Repairs & Maint.	\$2,989.09	\$4,598.59	\$1,966.37	\$1,230.71	\$3,350.00
001-000-000-521-20-48-02	PD-Vehicle Maint/Repairs	\$8,198.23	\$11,821.50	\$12,440.31	\$12,453.36	\$9,180.00
001-000-000-521-20-49-00	PD-Misc.	\$0.00	\$0.00	\$1,100.49	\$2,820.29	\$1,000.00
001-000-000-521-20-49-01	PD-Alarm Monitoring	\$815.42	\$1,365.67	\$2,944.94	\$1,898.44	\$910.00
001-000-000-521-20-49-05	PD-Memberships & Registrations	\$0.00	\$937.18	\$117.35	\$0.00	\$500.00
001-000-000-521-20-49-06	PD-Shredding Services	\$1,008.93	\$1,447.15	\$742.50	\$473.97	\$1,130.00
001-000-000-521-20-49-07	PD-Lexipol Policy Manual & Subscription	\$2,537.00	\$2,699.37	\$0.00	\$6,180.48	\$2,840.00
001-000-000-521-21-10-00	Salaries PD	\$0.00	\$0.00	\$0.00	\$158.48	\$200.00
001-000-000-521-21-20-00	Benefits	\$0.00	\$0.00	\$1,122.00	\$6,398.50	\$1,260.00
001-000-000-521-33-31-01	PD-National Night Out Expense	\$1,990.83	\$3,710.57	\$202.03	\$1,494.85	\$2,500.00
Total Law Enforcement		\$228,485.94	\$214,479.66	\$388,387.26	\$252,539.84	\$382,090.00
Fire Control						
001-000-000-522-20-10-00	Fire-Chief Salary	\$4,011.76	\$5,684.82	\$5,580.81	\$3,739.03	\$6,250.00
001-000-000-522-20-10-01	Fire-Salaries Volunteer	\$3,590.50	\$4,323.21	\$6,296.99	\$8,832.76	\$7,050.00
001-000-000-522-20-20-00	Fire-Benefits	\$952.12	\$1,015.77	\$2,006.40	\$665.68	\$1,070.00
001-000-000-522-20-20-01	Fire-Uniforms	\$40,380.16	\$0.00	\$48,846.24	\$0.00	\$1,000.00
001-000-000-522-20-31-00	Fire-Supplies	\$149.40	\$555.85	\$0.00	\$0.00	\$170.00
001-000-000-522-20-32-00	Fire-Fuel	\$469.69	\$1,463.39	\$2,624.14	\$160.95	\$530.00
001-000-000-522-20-35-00	Fire-Small Tools & Equipment	\$133.10	\$0.00	\$0.00	\$0.00	\$150.00
001-000-000-522-20-41-00	Fire-Professional Services	\$2,605.48	\$2,281.99	\$2,176.98	\$366.07	\$2,920.00
001-000-000-522-20-41-02	Fire-Dispatch	\$5,030.08	\$4,360.77	\$7,089.60	\$8,675.70	\$5,630.00
001-000-000-522-20-42-01	Fire-Communications	\$0.00	\$656.15	\$447.27	\$799.29	\$0.00
001-000-000-522-20-49-00	Fire-Training	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
001-000-000-522-50-46-00	Fire-Insurance	\$2,940.06	\$3,805.91	\$11,114.71	\$2,710.50	\$4,120.00
001-000-000-522-50-47-00	Fire-Utilities	\$2,708.04	\$2,974.47	\$2,552.59	\$2,366.87	\$3,030.00
001-000-000-522-50-48-00	Fire-Repairs	\$678.34	\$2,263.54	\$922.25	\$944.00	\$760.00
001-000-000-522-50-49-00	Fire-Miscellaneous	\$0.00	\$217.12	\$0.00	\$464.59	\$100.00
Total Fire Control		\$63,648.73	\$29,602.99	\$89,657.98	\$29,725.44	\$32,780.00
Care And Custody Of Prisoners						
001-000-000-523-50-40-00	PD-Inmate Housing - Yakima County	\$11,942.50	\$16,153.54	\$7,698.54	\$22,852.10	\$20,000.00
001-000-000-523-50-40-01	PD-Inmate Housing - Sunnyside	\$5,476.00	\$6,901.19	\$5,004.00	\$1,432.20	\$6,130.00
001-000-000-523-60-40-00	PD-Inmate Medical - Yakima County	\$17.26	\$18.63	\$0.00	\$0.00	\$20.00
001-000-000-523-60-40-01	PD-Inmate Medical - Sunnyside	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Care And Custody Of Prisoners		\$17,435.76	\$23,073.36	\$12,702.54	\$24,284.30	\$26,150.00
Protective Inspection						

Account Number	Description	2021	2022	2023	2024	2025
001-000-000-524-20-41-02	Building-Inspection Fees	\$525.00	\$456.28	\$2,072.74	\$0.00	\$590.00
001-000-000-524-20-51-04	WABO annual dues	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Protective Inspection		\$525.00	\$456.28	\$2,072.74	\$0.00	\$590.00
Disaster Preparedness						
001-000-000-525-60-41-00	General-Office of Emergency Management Services	\$2,190.20	\$2,355.00	\$3,920.25	\$0.00	\$2,450.00
Total Disaster Preparedness		\$2,190.20	\$2,355.00	\$3,920.25	\$0.00	\$2,450.00
001-000-000-533-60-00-00	Trans Alta Solar Exp	\$0.00	\$228,944.66	\$260,522.35	\$0.00	\$0.00
Animal Control						
001-000-000-554-30-10-00	Animal Control-Salaries	\$0.00	\$0.00	\$13,553.79	\$0.00	\$0.00
001-000-000-554-30-10-01	Animal Control-Overtime	\$0.00	\$0.00	\$183.75	\$0.00	\$0.00
001-000-000-554-30-20-00	Animal Control-Benefits	\$0.00	\$0.00	\$1,799.74	\$0.00	\$0.00
001-000-000-554-30-31-00	Animal Control-Supplies	\$36.15	\$0.00	\$0.00	\$0.00	\$40.00
001-000-000-554-30-32-00	Animal Control-Fuel	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
001-000-000-554-30-34-00	Animal Control-Dog Tags	\$7.50	(\$170.05)	(\$40.00)	\$0.00	\$10.00
001-000-000-554-30-35-01	Animal Control-Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
001-000-000-554-30-41-00	Animal Control-Professional Services	\$940.00	\$180.00	\$0.00	\$0.00	\$2,500.00
001-000-000-554-30-45-00	Animal Control-Rentals	\$0.00	\$276.39	\$687.67	\$725.52	\$700.00
001-000-000-554-30-46-00	Animal Control-Insurance	\$1,601.83	\$2,143.53	\$7,576.93	\$0.00	\$2,240.00
Total Animal Control		\$2,585.48	\$2,429.87	\$23,761.88	\$725.52	\$5,490.00
Environmental Services						
001-000-000-554-90-41-00	General-Clean Air Authority Fee	\$1,381.00	\$2,053.00	\$790.00	\$1,258.00	\$1,550.00
Total Environmental Services		\$1,381.00	\$2,053.00	\$790.00	\$1,258.00	\$1,550.00
Community Development						
001-000-000-558-50-41-01	Building-Permit Fees	\$23,444.86	\$9,100.08	\$6,209.46	\$10,222.27	\$26,260.00
001-000-000-558-60-40-00	General-YVCOG Professional Services	\$8,242.39	\$2,288.00	\$16,187.52	\$3,880.40	\$9,230.00
001-000-000-558-60-40-02	Building-YVCOG Technical Assistance	\$9,196.51	\$11,554.66	\$1,169.64	\$2,289.00	\$10,300.00
001-000-000-558-60-40-03	General-DRYVE Membership Assessment	\$375.00	\$0.00	\$0.00	\$0.00	\$420.00
001-000-000-558-60-40-04	General-Office of Minority & Women's Business Enterprises	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Community Development		\$41,258.76	\$22,942.74	\$23,566.62	\$16,391.67	\$46,210.00
Public Health Services						
001-000-000-562-27-41-00	General-2% Liquor Tax	\$0.00	\$2,262.82	\$580.04	\$422.68	\$0.00
Total Public Health Services		\$0.00	\$2,262.82	\$580.04	\$422.68	\$0.00
Libraries						

Account Number	Description	2021	2022	2023	2024	2025
001-000-000-572-10-41-00	Library-Annual Charge	\$9,037.00	\$9,579.00	\$20,915.00	\$0.00	\$10,120.00
001-000-000-572-50-31-00	Library-Supplies	\$54.88	\$0.00	\$0.00	\$0.00	\$60.00
001-000-000-572-50-41-00	Library-Professional Services	\$0.00	\$28.40	\$0.00	\$0.00	\$0.00
001-000-000-572-50-46-00	Library-Insurance	\$2,023.37	\$2,679.41	\$8,868.59	\$0.00	\$2,830.00
001-000-000-572-50-47-00	Library-Utilities W/S/G	\$2,159.00	\$2,365.80	\$2,006.50	\$1,880.48	\$2,420.00
001-000-000-572-50-47-01	Library-Pacific Power	\$1,789.33	\$2,328.89	\$2,747.65	\$1,746.69	\$2,000.00
001-000-000-572-50-48-00	Library-Repairs	\$0.00	\$0.00	\$284.90	\$0.00	\$0.00
001-000-000-572-50-48-01	Library-Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Libraries		\$15,063.58	\$16,981.50	\$34,822.64	\$3,627.17	\$17,430.00
Community Events						
001-000-000-573-90-00-00	Other Cultural and Community Events	\$0.00	\$0.00	\$3,460.64	\$3,919.88	\$4,000.00
001-000-000-573-90-40-00	Parks-Community Days	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
001-000-000-573-90-40-01	Parks-Rentals Mabton Community Days	\$0.00	\$0.00	(\$180.00)	\$0.00	\$0.00
Total Community Events		\$0.00	\$0.00	\$3,280.64	\$3,919.88	\$4,000.00
Parks						
001-000-000-576-80-10-00	Parks-Salaries	\$28,010.89	\$31,338.23	\$54,048.71	\$53,796.40	\$60,530.00
001-000-000-576-80-20-00	Parks-Benefits	\$14,388.90	\$13,942.07	\$24,848.15	\$16,071.16	\$27,830.00
001-000-000-576-80-31-00	Parks-Supplies	\$3,391.19	\$1,398.86	\$7,831.48	\$1,653.40	\$5,500.00
001-000-000-576-80-31-02	Parks-Supplies City Park Project	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
001-000-000-576-80-32-00	Parks-Fuel	\$1,256.55	\$1,632.37	\$6,403.77	\$9,667.41	\$1,410.00
001-000-000-576-80-32-01	Parks-Uniform Purchase Allowance	\$243.21	\$334.33	\$0.05	\$0.00	\$270.00
001-000-000-576-80-35-00	Parks-Small Tools & Equipment	\$997.14	\$391.15	\$1,623.04	\$0.00	\$1,120.00
001-000-000-576-80-39-09	Parks-Supplies from Donation	\$115.45	\$0.00	\$0.00	\$0.00	\$0.00
001-000-000-576-80-40-00	Parks-Pesticide Training	\$81.00	\$150.00	\$75.00	\$160.00	\$90.00
001-000-000-576-80-41-00	Parks-Professional Services	\$106.56	\$0.00	\$11,975.04	\$291.08	\$120.00
001-000-000-576-80-41-01	Parks-Irrigation Project	\$0.00	\$0.00	\$17,038.31	\$0.00	\$0.00
001-000-000-576-80-42-00	Parks-Tree Maintenance	\$500.00	\$24,927.43	\$0.00	\$1,176.12	\$560.00
001-000-000-576-80-44-00	Parks-Advertising	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
001-000-000-576-80-45-01	Parks-Cliff's Porta Potties	\$0.00	\$0.00	\$178.20	\$210.00	\$0.00
001-000-000-576-80-45-02	Parks-Rentals	\$390.12	\$573.01	\$1,032.16	\$1,720.04	\$440.00
001-000-000-576-80-46-00	Parks-Insurance	\$4,383.96	\$5,894.59	\$16,618.23	\$0.00	\$6,140.00
001-000-000-576-80-47-00	Parks-Utilities/Feezell Park	\$498.12	\$2,360.95	\$2,886.19	\$2,403.41	\$2,500.00
001-000-000-576-80-47-01	Parks-Utilities/Governors Park	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
001-000-000-576-80-47-02	Parks-Utilities/Water Tower Park	\$4,873.10	\$7,248.50	\$1,528.41	\$1,126.19	\$5,460.00
001-000-000-576-80-47-03	Parks-Utilities/Power	\$1,815.87	\$1,075.71	\$1,182.97	\$462.23	\$2,030.00
001-000-000-576-80-48-00	Parks-Repairs	\$0.00	\$0.00	\$917.04	\$0.00	\$0.00
001-000-000-576-80-48-01	Parks-Equipment Maintenance & Repair	\$8,833.70	\$1,847.05	\$14,206.38	\$1,836.32	\$2,000.00
001-000-000-576-80-48-03	Parks-Repairs/Governor	\$0.00	\$0.00	\$384.99	\$0.00	\$0.00
001-000-000-576-80-48-04	Parks-Repairs/Water Tower Park	\$0.00	\$0.00	\$0.00	\$11,816.39	\$0.00
001-000-000-576-80-48-07	Parks-Vehicle Maint/Repairs	\$2,735.09	\$642.21	\$3,281.48	\$7,929.97	\$3,060.00
001-000-000-576-80-49-00	Parks-Miscellaneous	\$905.91	\$0.00	\$0.00	\$0.00	\$1,010.00
001-000-000-576-80-49-09	Parks-Services from Donation	\$874.40	\$0.00	\$0.00	\$0.00	\$0.00

Account Number	Description	2021	2022	2023	2024	2025
Total Parks		\$74,401.16	\$93,756.46	\$166,059.60	\$110,320.12	\$120,070.00
Non Expenditures						
001-000-000-585-92-10-00	Coronavirus ARPA Designated Spending	\$0.00	\$0.00	\$17,837.44	\$34,047.86	\$0.00
001-000-000-586-91-00-90	Driver Lic Tech Sup (only use for remittance summary)	\$0.00	\$0.00	\$6.06	\$0.00	\$0.00
001-000-000-589-00-00-00	General-Miscellaneous Non Expenditures	\$0.00	\$2,385.45	\$0.00	\$0.00	\$0.00
001-000-000-589-30-00-00	General-B&O Tax Expense	\$0.00	\$0.00	\$4,778.88	\$1,922.70	\$0.00
Total Non Expenditures		\$0.00	\$2,385.45	\$22,622.38	\$35,970.56	\$0.00
Capital Improvements						
001-000-000-594-14-64-01	Capital-IT Purchase/Clerk	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
001-000-000-594-14-70-00	Capital-Copier Lease	\$4,664.46	\$3,856.49	\$9,479.78	\$3,233.92	\$5,220.00
001-000-000-594-21-64-00	Capital-Equipment/PD	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
001-000-000-594-21-64-01	Capital-IT Purchase/ PD	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
001-000-000-594-21-66-00	Capital-Vehicle Lease/PD	\$0.00	\$0.00	\$0.00	\$0.00	\$6,300.00
001-000-000-594-21-66-03	Capital-Vehicle Purchase/PD	\$0.00	\$14,103.26	\$0.00	\$0.00	\$0.00
001-000-000-594-76-60-01	Capital-Equipment/Parks	\$7,762.46	\$0.00	\$0.00	\$0.00	\$0.00
Total Capital Improvements		\$12,426.92	\$17,959.75	\$9,479.78	\$3,233.92	\$11,520.00
001-000-000-597-18-00-00	Transfer Out-Central Services Equipment Replacement	\$5,000.00	\$0.00	\$0.00	\$0.00	\$0.00
001-000-000-597-21-00-00	Transfer Out-Police Equipment Replacement	\$25,000.00	\$0.00	(\$2,170.00)	\$0.00	\$0.00
001-000-000-597-35-00-00	Transfer Out-Sewer Fund	\$15,000.00	\$0.00	\$0.00	\$0.00	\$0.00
001-000-000-597-36-00-00	Transfer Out-Cemetery Fund	\$40,000.00	\$0.00	\$0.00	\$0.00	\$45,000.00
001-000-000-597-42-00-00	Transfer Out-Street Fund	\$35,000.00	\$0.00	\$0.00	\$0.00	\$14,000.00
Total Expenditure		\$818,058.55	\$910,915.51	\$1,436,993.26	\$756,886.69	\$1,053,390.00
Total General Fund		\$818,058.55	\$910,915.51	\$1,436,993.26	\$756,886.69	\$1,053,390.00
Total General Fund		\$818,058.55	\$910,915.51	\$1,436,993.26	\$756,886.69	\$1,053,390.00
Criminal Justice						
021-000-000-521-20-10-03	PD-Criminal Justice Salaries	\$70,562.11	\$51,096.34	\$61,663.48	\$45,819.03	\$69,060.00
021-000-000-521-20-10-04	PD-Criminal Justice OT	\$13,122.51	\$9,453.53	\$6,953.25	\$1,952.63	\$7,790.00
021-000-000-521-20-20-03	PD-Criminal Justice Benefits	\$33,102.17	\$23,935.78	\$31,636.92	\$10,035.39	\$35,430.00
Total Criminal Justice		\$116,786.79	\$84,485.65	\$100,253.65	\$57,807.05	\$112,280.00
Cemetery						
Operations and Maintenance						
102-000-000-536-20-10-00	Cemetery-Salaries	\$32,196.28	\$33,953.63	\$53,354.07	\$52,386.31	\$59,760.00
102-000-000-536-20-10-01	Cemetery-OT Salaries	\$624.21	\$1,054.21	\$1,096.35	\$1,410.09	\$1,230.00
102-000-000-536-20-20-00	Cemetery-Benefits	\$16,831.37	\$15,472.16	\$25,103.58	\$16,071.16	\$28,120.00
102-000-000-536-20-31-00	Cemetery-Operating Supplies	\$3,974.88	\$4,487.11	\$2,256.59	\$1,557.03	\$4,450.00
102-000-000-536-20-31-01	Cemetery-Setting Supplies	\$932.97	\$602.32	\$664.36	\$0.00	\$1,040.00
102-000-000-536-20-31-03	Cemetery-Uniform Purchase Allowance	\$243.21	\$124.34	\$61.08	\$0.00	\$270.00

Account Number	Description	2021	2022	2023	2024	2025
102-000-000-536-20-32-00	Cemetery-Fuel	\$1,027.64	\$1,732.37	\$5,323.08	\$1,867.06	\$1,150.00
102-000-000-536-20-34-00	Cemetery-Grave Liners	\$10,287.54	(\$668.20)	\$3,124.65	\$1,793.98	\$6,000.00
102-000-000-536-20-35-00	Cemetery-Small Tools & Equipment	\$1,623.19	\$6,101.91	\$0.00	\$0.00	\$1,820.00
102-000-000-536-20-41-00	Cemetery-Professional Services	\$781.27	\$730.23	\$17,502.15	\$2,920.00	\$880.00
102-000-000-536-20-42-00	Cemetery-Communication	\$1,477.58	\$721.37	\$386.77	\$537.39	\$1,650.00
102-000-000-536-20-44-10	Cemetery-Excise Tax	\$2,943.30	\$658.15	\$541.01	\$2,600.09	\$3,300.00
102-000-000-536-20-45-00	Cemetery-Rentals	\$351.99	\$658.73	\$1,026.14	\$1,715.05	\$390.00
102-000-000-536-20-46-00	Cemetery-Insurance	\$1,433.22	\$2,786.31	\$9,126.25	\$0.00	\$2,010.00
102-000-000-536-20-47-00	Cemetery-Utilities Pacific Power	\$520.72	\$723.88	\$1,086.59	\$572.29	\$580.00
102-000-000-536-20-47-01	Cemetery-Irrigation Water	\$1,655.73	\$3,335.34	\$6,560.00	\$1,687.39	\$1,850.00
102-000-000-536-20-48-00	Cemetery-Repairs & Maintenance	\$747.63	\$2,037.59	\$3,897.99	\$4,336.23	\$840.00
102-000-000-536-20-48-02	Cemetery-Headstone Repairs/Vandalism	\$16.49	\$0.00	\$0.00	\$650.00	\$20.00
102-000-000-536-20-48-04	Cemetery-Vehicle Maint/Repairs	\$2,525.59	\$1,111.56	\$0.00	\$465.90	\$2,830.00
102-000-000-536-20-49-00	Cemetery-Miscellaneous	\$905.91	\$3,570.00	\$1,887.40	\$0.00	\$1,010.00
Total Operations and Maintenance		\$81,100.72	\$79,193.01	\$132,998.06	\$90,569.97	\$119,200.00
102-000-000-581-20-00-00	Cemetery-Loan Principal/Perpetual Care Interfund	\$20,000.00	\$0.00	\$0.00	\$0.00	\$0.00
102-000-000-592-36-80-00	Cemetery-Loan Interest/Perpetual Care Interfund	\$400.00	\$0.00	\$0.00	\$0.00	\$0.00
102-000-000-594-36-60-00	Cemetery-Capital/Paving	\$7,762.45	\$0.00	\$0.00	\$0.00	\$0.00
Total Cemetery		\$109,263.17	\$79,193.01	\$132,998.06	\$90,569.97	\$119,200.00
City Streets						
Operations and Maintenance						
Roadway						
103-000-000-542-30-10-00	Streets/Maintenance-Salaries	\$29,299.44	\$28,560.10	\$38,546.33	\$36,923.62	\$43,170.00
103-000-000-542-30-10-01	Streets/Maintenance-OT	\$481.41	\$753.77	\$816.59	\$997.17	\$910.00
103-000-000-542-30-20-00	Streets/Maintenance-Benefits	\$14,825.73	\$12,764.38	\$18,447.75	\$11,044.43	\$20,660.00
103-000-000-542-30-31-00	Streets-Operating Supplies	\$2,851.60	\$3,089.49	\$158.33	\$2,237.69	\$4,500.00
103-000-000-542-30-31-02	Streets-Crushed Gravel	\$0.00	\$0.00	\$0.00	\$1,555.20	\$0.00
103-000-000-542-30-32-00	Streets-Fuel	\$1,109.14	\$1,482.97	\$4,226.25	\$1,908.49	\$1,240.00
103-000-000-542-30-35-00	Streets-Small Tools & Equipment	\$999.44	\$2,705.08	\$114.65	(\$129.25)	\$1,120.00
103-000-000-542-30-40-00	Streets-Training	\$318.74	\$51.50	\$56.28	\$0.00	\$360.00
103-000-000-542-30-41-00	Streets- Professional Services	\$923.33	\$5,219.92	\$3,577.09	\$20,800.60	\$1,030.00
103-000-000-542-30-42-00	Streets-Communications	\$1,429.10	\$685.28	\$386.76	\$487.00	\$1,600.00
103-000-000-542-30-43-00	Streets-Travel	\$116.52	\$48.72	\$0.00	\$0.00	\$130.00
103-000-000-542-30-44-00	Streets-Advertising	\$220.88	\$0.00	\$0.00	\$0.00	\$250.00
103-000-000-542-30-45-00	Streets-Rentals	\$319.72	\$599.55	\$1,028.12	\$1,696.25	\$360.00
103-000-000-542-30-46-00	Streets-Insurance	\$1,939.06	\$2,786.54	\$0.00	\$0.00	\$2,710.00
103-000-000-542-30-48-00	Streets-Repairs	\$0.00	\$0.00	\$55.08	\$28,351.46	\$0.00
103-000-000-542-30-48-01	Streets-Maintenance	\$345.60	\$429.39	\$13,386.42	\$0.00	\$390.00
103-000-000-542-30-48-03	Streets-Vehicle Maint/Repairs	\$9,812.60	\$1,056.34	\$914.51	\$833.17	\$10,990.00
103-000-000-542-30-49-00	Streets-Miscellaneous	\$724.72	\$0.00	\$0.00	\$0.00	\$810.00
Total Roadway		\$65,717.03	\$60,233.03	\$81,714.16	\$106,705.83	\$90,230.00

Account Number	Description	2021	2022	2023	2024	2025
Traffic And Pedestrian Services						
103-000-000-542-63-40-00	Streets-Street Light Repair	\$718.20	\$0.00	\$831.60	\$0.00	\$800.00
103-000-000-542-63-47-00	Streets-Street Lighting/Power	\$7,192.90	\$2,012.46	\$22,972.05	\$5,649.57	\$8,060.00
103-000-000-542-64-30-00	Streets-Signs	\$1,284.33	\$0.00	\$8,145.76	\$6,768.25	\$1,440.00
103-000-000-542-64-43-00	Streets-Street Signs Lighting/Power	\$845.55	\$7,896.96	\$11,343.46	\$3,669.94	\$950.00
103-000-000-542-66-40-00	Streets-Snow and Ice Removal	\$1,163.08	\$37.67	\$0.00	\$0.00	\$1,300.00
Total Traffic And Pedestrian Services		\$11,204.06	\$9,947.09	\$43,292.87	\$16,087.76	\$12,550.00
Additional Services						
103-000-000-542-80-31-00	Streets-Flower Baskets/Barrels	\$0.00	\$237.93	\$0.00	\$0.00	\$0.00
Total Additional Services		\$0.00	\$237.93	\$0.00	\$0.00	\$0.00
General Services						
103-000-000-543-30-40-01	Streets-State Auditor's Fees	\$6,389.54	\$807.28	\$0.00	\$0.00	\$7,160.00
103-000-000-543-30-41-02	Streets-TBD Bank Account Analysis Charge	\$74.43	\$160.04	\$0.00	\$7.95	\$80.00
Total General Services		\$6,463.97	\$967.32	\$0.00	\$7.95	\$7,240.00
Total Operations and Maintenance		\$83,385.06	\$71,385.37	\$125,007.03	\$122,801.54	\$110,020.00
103-000-000-595-10-41-02	Streets-Capital/WDOT Main St. Engineer	\$47,968.33	\$36,776.01	\$78,127.00	\$2,330,568.33	\$0.00
103-000-000-595-10-41-03	Streets-Capital/Washington Overlay Engineering	\$50,938.79	\$0.00	\$50,904.67	\$0.00	\$0.00
103-000-000-595-30-60-01	Streets-Capital/Washington Overlay Construction	\$240,629.61	\$28,938.24	\$0.00	\$4,838.95	\$0.00
103-000-000-595-61-60-00	Streets-Capital/TIB Sidewalk Project	\$15,627.36	\$0.00	\$0.00	\$14,993.62	\$0.00
103-000-000-595-65-41-01	Streets-Capital/Park & Ride Engineering	\$12,426.77	\$20,476.56	\$34,527.46	\$0.00	\$0.00
103-000-000-595-65-61-01	Streets-Capital/Park & Ride Construction	\$0.00	\$745.61	\$191,276.36	\$0.00	\$0.00
Total City Streets		\$450,975.92	\$158,321.79	\$479,842.52	\$2,473,202.44	\$110,020.00
Ems Fund						
115-000-000-522-20-10-00	EMS-Fire Chief Salary	\$3,730.58	\$4,425.01	\$4,210.84	\$3,812.34	\$4,720.00
115-000-000-522-20-10-01	EMS-Volunteer Salaries	\$3,313.60	\$3,467.42	\$4,715.83	\$3,243.59	\$5,280.00
115-000-000-522-20-20-00	EMS Benefits	\$898.75	\$878.42	\$1,125.19	\$201.46	\$1,260.00
115-000-000-522-20-32-00	EMS- Fuel	\$130.43	\$126.55	\$224.79	\$189.30	\$150.00
115-000-000-522-20-46-00	EMS- Insurance	\$1,858.14	\$2,995.04	\$9,552.31	\$385.00	\$2,600.00
115-000-000-522-60-30-01	EMS-Supplies/Grant	\$0.00	\$437.43	\$0.00	\$0.00	\$0.00
115-000-000-522-60-31-00	EMS-Supplies	\$464.57	\$0.00	\$631.36	\$758.84	\$520.00
115-000-000-522-60-41-00	EMS-Professional Services	\$2,650.38	\$3,301.47	\$6,780.05	\$39.55	\$2,970.00
115-000-000-522-60-48-00	EMS-Repairs	\$174.35	\$776.60	\$403.51	\$0.00	\$200.00
115-000-000-522-60-48-01	EMS-Maintenance	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Ems Fund		\$13,220.80	\$16,407.94	\$27,643.88	\$8,630.08	\$17,700.00

Account Number	Description	2021	2022	2023	2024	2025
Water						
Operations and Maintenance						
401-000-000-534-10-10-00	Water-Salaries	\$150,057.46	\$152,379.62	\$132,426.44	\$122,150.48	\$148,320.00
401-000-000-534-10-10-11	Water-O/T Salaries	\$1,602.31	\$2,400.85	\$2,735.46	\$3,061.82	\$3,060.00
401-000-000-534-10-20-00	Water-Benefits	\$77,142.93	\$66,532.46	\$65,556.70	\$33,898.51	\$73,420.00
401-000-000-534-10-31-00	Water-Office Supplies	\$144.24	\$285.68	\$213.69	\$205.25	\$160.00
401-000-000-534-10-31-01	Water-Cylinders/ Chlorine	\$21,902.82	\$15,465.99	\$29,316.76	\$19,552.87	\$24,530.00
401-000-000-534-10-31-02	Water-Testing Supplies/Hach	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
401-000-000-534-10-31-04	Water-Operating Supplies	\$7,409.18	\$1,500.86	\$2,034.44	\$5,349.30	\$8,300.00
401-000-000-534-10-31-06	Water-Uniform Purchase Allowance	\$588.32	\$555.63	\$369.08	\$0.00	\$660.00
401-000-000-534-10-31-07	Water-Crushed Gravel	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
401-000-000-534-10-32-00	Water-Fuel	\$4,883.63	\$5,710.48	\$6,376.27	\$2,453.73	\$5,470.00
401-000-000-534-10-32-01	Water-Fuel for Well 4 Generator	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
401-000-000-534-10-35-00	Water-Small Tools & Equipment	\$10,912.99	\$11,456.48	\$2,088.42	\$1,743.32	\$12,220.00
401-000-000-534-10-40-00	Water-Training	\$728.93	\$0.00	\$330.16	\$0.00	\$820.00
401-000-000-534-10-41-00	Water-Professional Services	\$10,833.72	\$13,093.24	\$7,622.50	\$9,234.97	\$18,000.00
401-000-000-534-10-41-02	Water-Professional Services G&O	\$5,072.68	\$18,617.07	\$26,277.71	\$29,418.47	\$5,680.00
	General Engineering					
401-000-000-534-10-41-04	State Auditor's Fees	\$14,319.32	\$2,005.55	\$174.15	\$1,066.44	\$16,040.00
401-000-000-534-10-41-05	CALL BEFORE YOU DIG-811	\$24.61	\$29.43	\$90.42	\$16.38	\$30.00
401-000-000-534-10-42-00	Water-Communications	\$11,577.43	\$12,803.12	\$9,289.92	\$5,988.00	\$12,970.00
401-000-000-534-10-43-00	Water-Travel	\$23.63	\$0.00	\$0.00	\$0.00	\$30.00
401-000-000-534-10-44-00	Water-Excise Tax	\$31,959.62	\$19,691.68	\$45,863.78	\$17,671.37	\$35,790.00
401-000-000-534-10-44-01	Water-Advertising	\$14.40	\$0.00	\$0.00	\$0.00	\$20.00
401-000-000-534-10-44-02	Water-Utility Tax, Trans Gen Fund	\$138,789.03	\$131,600.13	\$136,311.29	\$0.00	\$155,440.00
401-000-000-534-10-45-00	Water-Rentals	\$1,446.13	\$709.01	\$1,034.58	\$2,895.33	\$1,620.00
401-000-000-534-10-45-01	Water-Copier Lease	\$4,664.40	\$3,856.46	\$187.63	\$600.54	\$5,220.00
401-000-000-534-10-46-00	Water-Insurance	\$17,704.47	\$23,578.36	\$68,883.25	\$0.00	\$24,790.00
401-000-000-534-10-47-00	Water-Utilities Pacific Power	\$34,586.85	\$38,379.16	\$31,233.47	\$31,690.39	\$38,740.00
401-000-000-534-10-47-01	Water-Pacific Power Booster Station	\$2,904.69	\$7,157.16	\$8,061.94	\$2,981.66	\$3,250.00
401-000-000-534-10-47-02	Water-Utilities W/S/G	\$854.60	\$938.32	\$2,327.56	\$1,533.16	\$960.00
401-000-000-534-10-48-00	Water-Repairs	\$20,764.59	\$2,172.96	\$2,653.76	\$4,994.01	\$5,000.00
401-000-000-534-10-48-01	Water-Line Repairs	\$0.00	\$0.00	\$0.00	\$161.16	\$0.00
401-000-000-534-10-48-02	Water-Service Repairs	\$0.00	\$0.00	\$1,015.89	\$972.81	\$0.00
401-000-000-534-10-48-03	Water-Reservoir Repairs	\$0.00	\$2,826.06	\$22,396.28	\$0.00	\$0.00
401-000-000-534-10-48-07	Water-Booster Repairs	\$0.00	\$475.20	\$5,162.40	\$21,430.27	\$0.00
401-000-000-534-10-48-11	Water-Vehicle Maint/Repairs	\$5,459.51	\$5,834.27	\$623.42	\$528.00	\$6,110.00
401-000-000-534-10-49-00	Water-Miscellaneous	\$3,676.50	\$0.00	\$2,420.80	\$0.00	\$4,120.00
401-000-000-534-10-49-01	Water-Membership/ Certification Fees	\$1,525.40	\$1,567.40	\$1,869.20	\$0.00	\$1,710.00
401-000-000-534-10-49-02	Water-Cascade/Lab Fees	\$2,512.00	\$6,048.00	\$12,265.00	\$3,103.00	\$2,810.00
401-000-000-534-10-49-04	Water-Dept of Health	\$0.00	\$0.00	\$510.00	\$1,229.80	\$0.00
Total Operations and Maintenance		\$584,086.39	\$547,670.63	\$627,722.37	\$323,931.04	\$615,290.00

Account Number	Description	2021	2022	2023	2024	2025
401-000-000-591-34-70-00	Water-Loan Principal/DWSRF-DM15-952-044	\$85,670.05	\$85,670.05	\$85,670.05	\$85,670.06	\$85,670.00
401-000-000-591-34-70-01	Water-Loan Principal/USDA RD \$92,000	\$1,581.82	\$1,650.31	\$1,570.64	\$392.66	\$1,580.00
401-000-000-591-34-70-02	Water-Loan Principal/DWSRF DM13-952-181	\$64,034.82	\$64,034.82	\$64,034.82	\$64,034.82	\$64,030.00
401-000-000-591-34-70-03	Water-Loan Principal/USDA RD \$760,000	\$12,493.71	\$14,768.55	\$16,627.44	\$4,156.86	\$12,490.00
401-000-000-592-34-80-00	Water-Loan Interest/DWSRF DM15-952-044	\$17,990.71	\$16,705.66	\$15,420.61	\$14,135.56	\$17,990.00
401-000-000-592-34-80-02	Water-Loan Interest/USDA RD \$92,000	\$1,914.18	\$1,845.69	\$1,925.36	\$481.34	\$1,910.00
401-000-000-592-34-80-03	Water-Loan Interest/DWSRF DM13-952-181	\$16,328.88	\$15,368.36	\$14,407.83	\$13,447.31	\$16,330.00
401-000-000-592-34-80-04	Water-Loan Interest/USDA RD \$760,000	\$16,386.29	\$14,111.45	\$12,252.56	\$3,063.14	\$16,390.00
401-000-000-594-34-60-04	Well 4 & 5 Capital Improvements	\$0.00	\$75,486.60	\$0.00	\$657.34	\$0.00
401-000-000-594-34-60-06	Water-Reservoir 2-Water System Improvements	\$0.00	\$0.00	\$588.30	\$0.00	\$0.00
401-000-000-594-34-60-09	Well #7 CDBG	\$13,929.67	\$23,630.16	\$108,839.85	\$245,393.36	\$0.00
401-000-000-594-34-64-01	Water System Plan	\$25,768.22	\$32,050.41	\$0.00	\$0.00	\$0.00
401-000-000-597-34-00-00	Transfer Out-Equipment Replacement	\$5,000.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Water		\$845,184.74	\$892,992.69	\$949,059.83	\$755,363.49	\$831,680.00
Sewer						
Operations and Maintenance						
402-000-000-535-10-10-01	Sewer-Salaries	\$106,324.36	\$116,685.66	\$24,559.45	\$38,988.88	\$27,510.00
402-000-000-535-10-11-01	Sewer-O/T Salaries	\$524.71	\$1,735.02	\$321.76	\$604.09	\$360.00
402-000-000-535-10-20-01	Sewer-Benefits	\$50,245.88	\$50,959.36	\$13,897.39	\$11,880.18	\$15,570.00
402-000-000-535-10-31-00	Sewer-Operating Supplies	\$8,173.88	\$2,274.51	\$1,648.29	\$910.52	\$9,150.00
402-000-000-535-10-31-01	Sewer-Lift Station Op Supplies	\$0.00	\$0.00	\$18,630.23	\$0.00	\$0.00
402-000-000-535-10-31-02	Sewer-Chemical Supplies	\$98.43	\$0.00	\$0.00	\$0.00	\$110.00
402-000-000-535-10-31-03	Sewer-Lab Supplies	\$434.40	\$2,188.18	\$560.56	\$678.93	\$2,000.00
402-000-000-535-10-31-05	Sewer-Uniform Purchase Allowance	\$314.45	\$133.36	\$200.82	\$0.00	\$350.00
402-000-000-535-10-32-00	Sewer-Fuel	\$4,299.34	\$4,264.50	\$7,659.41	\$923.15	\$4,820.00
402-000-000-535-10-35-00	Sewer-Small Tools & Equipment	\$5,472.30	\$517.31	\$0.00	\$1,425.38	\$2,500.00
402-000-000-535-10-40-00	Sewer-Training	\$189.92	\$154.43	\$0.00	\$0.00	\$210.00
402-000-000-535-10-41-00	Sewer-Prof Srv	\$29,459.08	\$41,697.44	\$46,751.82	\$52,052.70	\$52,360.00
402-000-000-535-10-41-03	Sewer-Prof Srv Mansfield Alarm	\$1,035.75	\$2,056.09	\$2,041.26	\$500.85	\$1,160.00
402-000-000-535-10-41-04	State Auditor's Fees	\$9,993.97	\$1,351.96	\$0.00	\$1,066.44	\$11,190.00
402-000-000-535-10-42-00	Sewer-Communications	\$6,635.94	\$7,159.16	\$6,968.54	\$4,827.87	\$7,430.00
402-000-000-535-10-42-01	CALL BEFORE YOU DIG-811	\$24.61	\$27.28	\$24.07	\$8.19	\$30.00
402-000-000-535-10-43-00	Sewer-Travel	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
402-000-000-535-10-44-00	Sewer-Excise Tax	\$22,158.69	\$12,820.45	\$24,710.81	\$4,442.50	\$24,820.00
402-000-000-535-10-44-02	Sewer-Utility Tax Trans to G Fund	\$111,372.79	\$114,351.43	\$120,101.99	\$0.00	\$124,740.00

Account Number	Description	2021	2022	2023	2024	2025
402-000-000-535-10-44-03	Sewer-Advertising	\$0.00	\$0.00	\$552.00	\$520.20	\$0.00
402-000-000-535-10-45-00	Sewer-Rentals	\$1,207.52	\$829.56	\$1,160.74	\$1,635.22	\$1,350.00
402-000-000-535-10-45-01	Sewer-Copier Lease	\$4,664.35	\$3,856.44	\$312.62	\$391.00	\$5,220.00
402-000-000-535-10-46-00	Sewer-Insurance	\$19,390.61	\$21,434.84	\$63,716.66	\$0.00	\$27,150.00
402-000-000-535-10-47-00	Sewer-Utilities W/S/G	\$853.92	\$993.87	\$2,587.49	\$599.28	\$960.00
402-000-000-535-10-47-01	Sewer-Pacific Power	\$27,420.98	\$24,678.89	\$36,634.45	\$14,489.84	\$30,710.00
402-000-000-535-10-48-00	Sewer-Repairs	\$0.00	\$0.00	\$356.40	\$3,267.00	\$0.00
402-000-000-535-10-48-01	Sewer-Equipment Repairs/Maint	\$7,950.04	\$1,810.75	\$290.81	\$0.00	\$8,900.00
402-000-000-535-10-48-03	Sewer-Vehicle Maint/Repairs	\$4,309.23	\$3,084.72	\$859.34	\$1,096.74	\$4,830.00
402-000-000-535-10-49-00	Sewer-Misc	\$2,717.71	\$0.00	\$0.00	\$1,450.00	\$3,040.00
402-000-000-535-10-49-01	Sewer-Membership/Certificate Fees	\$4,333.19	\$2,917.79	\$5,941.99	\$4,149.93	\$4,850.00
402-000-000-535-10-49-02	Sewer-Misc Lab Analysis Fees	\$5,984.47	\$2,968.30	\$2,742.40	\$758.48	\$6,700.00
402-000-000-535-10-49-03	Sewer - Equipment	\$9,154.43	\$7,728.26	\$1,053.00	\$0.00	\$5,000.00
Total Operations and Maintenance		\$444,744.95	\$428,679.56	\$384,284.30	\$146,667.37	\$383,020.00
402-000-000-591-35-78-00	Sewer-Loan Principal/PWTF PC13-961-027	\$23,867.38	\$23,867.39	\$23,867.38	\$23,867.39	\$23,870.00
402-000-000-591-35-78-01	Sewer-Loan Principal/Ecology L1300024	\$99,654.97	\$101,767.99	\$103,925.81	\$52,786.34	\$99,650.00
402-000-000-591-35-78-02	Sewer-Loan Principal/Sewer Plan	\$1,591.88	\$1,658.98	\$0.00	\$606.28	\$1,590.00
402-000-000-592-35-89-00	Sewer-Loan Interest/PWTF PC13-961-027	\$1,312.71	\$1,253.04	\$1,193.37	\$1,133.71	\$1,310.00
402-000-000-592-35-89-02	Sewer-Loan Interest/Ecology L1300024	\$37,576.67	\$35,463.65	\$33,305.83	\$15,829.48	\$37,580.00
402-000-000-592-35-89-04	Sewer-Loan Interest/Sewer Plan	\$833.26	\$765.76	\$0.00	\$606.29	\$830.00
402-000-000-594-35-63-08	WWTF-General Engineering Gray & Osborne	\$0.00	\$190.35	\$3,896.77	\$3,877.40	\$4,000.00
402-000-000-597-35-00-00	Transfer Out-Equipment Replacement	\$3,000.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Sewer		\$612,581.82	\$593,646.72	\$550,473.46	\$245,374.26	\$551,850.00
Garbage						
404-000-000-537-70-10-00	Garbage- Salaries	\$5,454.85	\$6,400.67	\$5,029.29	\$7,204.21	\$5,630.00
404-000-000-537-70-11-00	Garbage- OT Salaries	\$61.89	\$78.20	\$64.31	\$120.80	\$70.00
404-000-000-537-70-20-00	Garbage- Benefits	\$2,916.79	\$2,933.90	\$2,810.31	\$2,306.55	\$3,150.00
404-000-000-537-70-31-00	Garbage- Operating Supplies	\$61.08	\$0.00	\$0.00	\$0.00	\$70.00
404-000-000-537-70-40-00	Garbage- Utility Excise Tax -Trans General Fund	\$47,850.59	\$50,420.05	\$50,714.94	\$0.00	\$53,590.00
404-000-000-537-70-41-00	Garbage-Prof Serv	\$1,344.15	\$2,590.39	\$0.00	\$0.00	\$1,510.00
404-000-000-537-70-44-10	Garbage-Excise Tax	\$13,504.59	\$7,605.12	\$12,754.29	\$7,039.95	\$15,130.00
404-000-000-537-70-46-00	Garbage- Insurance	\$843.08	\$2,893.68	\$9,400.81	\$0.00	\$1,180.00
404-000-000-537-70-49-01	Garbage- Yakima Waste Systems	\$185,091.47	\$208,916.86	\$224,163.16	\$204,776.04	\$207,300.00
Total Garbage		\$257,128.49	\$281,838.87	\$304,937.11	\$221,447.55	\$287,630.00
Equipment Replacement Fund						
501-000-000-594-18-64-01	Capital Purchase/Central Services	\$380.00	\$0.00	\$0.00	\$0.00	\$0.00
501-000-000-594-34-64-01	Capital Purchase/Water	\$380.00	\$0.00	\$0.00	\$0.00	\$0.00
501-000-000-594-35-64-01	Capital Purchase/Sewer	\$240.00	\$0.00	\$0.00	\$0.00	\$0.00

Account Number	Description	2021	2022	2023	2024	2025
Total Equipment Replacement Fund		\$1,000.00	\$0.00	\$0.00	\$0.00	\$0.00
602-000-000-589-00-44-00	B&O Tax Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Custodial Fund						
631-000-000-586-12-00-00	County Crime Victims	\$298.26	\$83.40	\$107.44	\$56.03	\$0.00
631-000-000-586-82-00-00	Vehicle License Fraud	\$161.12	\$14.96	\$0.00	\$75.59	\$0.00
631-000-000-586-83-00-00	EMS Trauma Care	\$595.97	\$190.06	\$72.82	\$50.53	\$0.00
631-000-000-586-83-00-31	WA Auto Theft Prevention	\$1,195.92	\$381.50	\$60.84	\$0.00	\$0.00
631-000-000-586-83-00-32	Traumatic Brain Injury	\$504.15	\$162.77	\$53.78	\$33.42	\$0.00
631-000-000-586-83-00-99	Domestic Violence Prevention Acct	\$0.00	\$0.00	\$6.42	\$8.58	\$0.00
631-000-000-586-88-00-00	St Gen Fund 54	\$13.82	\$27.57	\$47.26	\$24.45	\$0.00
631-000-000-586-89-00-00	St Gen Fund 93 (WA Auto Theft)	\$0.00	\$0.00	\$85.89	\$101.44	\$0.00
631-000-000-586-91-00-00	St Gen Fund 40	\$9,169.30	\$2,728.74	\$1,887.47	\$1,750.37	\$0.00
631-000-000-586-92-00-00	St Gen Fund 50	\$5,392.78	\$1,529.59	\$1,087.49	\$951.31	\$0.00
631-000-000-586-97-00-00	JIS Account	\$3,107.09	\$1,039.23	\$446.84	\$480.82	\$0.00
631-000-000-586-99-00-00	Sch Zone Safety	\$43.66	\$36.54	\$0.00	\$43.66	\$0.00
631-000-000-589-30-00-00	State Building Code Fee	\$193.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Custodial Fund		\$20,675.07	\$6,194.36	\$3,856.25	\$3,576.20	\$0.00
Grand Totals		\$3,244,875.35	\$3,023,996.54	\$3,986,058.02	\$4,612,857.73	\$3,083,750.00

Totals By Fund

Fund Number	Description	2021	2022	2023	2024	2025
001-000-000-000-00-00-00	General Fund	\$818,058.55	\$910,915.51	\$1,436,993.26	\$756,886.69	\$1,053,390.00
021-000-000-000-00-00-00	Criminal Justice	\$116,786.79	\$84,485.65	\$100,253.65	\$57,807.05	\$112,280.00
102-000-000-000-00-00-00	Cemetery	\$109,263.17	\$79,193.01	\$132,998.06	\$90,569.97	\$119,200.00
103-000-000-000-00-00-00	City Streets	\$450,975.92	\$158,321.79	\$479,842.52	\$2,473,202.44	\$110,020.00
115-000-000-000-00-00-00	Ems Fund	\$13,220.80	\$16,407.94	\$27,643.88	\$8,630.08	\$17,700.00
401-000-000-000-00-00-00	Water	\$845,184.74	\$892,992.69	\$949,059.83	\$755,363.49	\$831,680.00
402-000-000-000-00-00-00	Sewer	\$612,581.82	\$593,646.72	\$550,473.46	\$245,374.26	\$551,850.00
404-000-000-000-00-00-00	Garbage	\$257,128.49	\$281,838.87	\$304,937.11	\$221,447.55	\$287,630.00
501-000-000-000-00-00-00	Equipment Replacement Fund	\$1,000.00	\$0.00	\$0.00	\$0.00	\$0.00
602-000-000-589-00-44-00	B&O Tax Expense	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
631-000-000-000-00-00-00	Custodial Fund	\$20,675.07	\$6,194.36	\$3,856.25	\$3,576.20	\$0.00
Grand Totals		\$3,244,875.35	\$3,023,996.54	\$3,986,058.02	\$4,612,857.73	\$3,083,750.00



Office of the Washington State Auditor

Pat McCarthy

Exit Conference: City of Mabton

The Office of the Washington State Auditor's vision is increased trust in government. Our mission is to provide citizens with independent and transparent examinations of how state and local governments use public funds, and develop strategies that make government more efficient and effective.

The purpose of this meeting is to share the results of your audit and our draft reporting. We value and appreciate your participation.

Audit Reports

We will publish the following reports:

- Accountability audit for January 1, 2021 through December 31, 2023 – see draft report.
- Financial statement audit for January 1, 2021 through December 31, 2021– see draft report.

Audit Highlights

- We appreciate Sophia Martin's prompt response to our requests for concluding the audit.
- We appreciate the City's dedication to continuous improvement.

Recommendations not included in the Audit Reports

Exit Items

We have provided exit recommendations for management's consideration. Exit items address control deficiencies or noncompliance with laws or regulations that have an insignificant or immaterial effect on the entity, or errors with an immaterial effect on the financial statements. Exit items are not referenced in the audit report.

Status of Prior Management Letter items

Brief Description	Resolved	Unresolved
Disbursements – purchase cards		X

Financial Statement Audit Communication

We would like to bring the following to your attention:

- Uncorrected misstatements in the audited financial statements are summarized on the attached schedule. We agree with management's representation that these misstatements are immaterial to the fair presentation of the financial statements. However, the conditions that led to these misstatements may result in more significant misstatements if not corrected.
- The audit addressed the following risks, which required special consideration:

- Due to the possibility that management may be able to circumvent certain controls, standards require the auditor to assess the risk of management override.

Finalizing Your Audit

Report Publication

Audit reports are published on our website and distributed via email in a .pdf file. We also offer a subscription service that notifies you by email when audit reports are released or posted to our website. You can sign up for this convenient service at <https://portal.sao.wa.gov/SAOPortal>.

Management Representation Letter

We have included a copy of representations requested of management.

Audit Cost

At the entrance conference, we estimated the cost of the audit to be \$37,040 and actual audit costs will approximately amount to \$44,000 due to additional work necessary to address audit issues identified.

Your Next Scheduled Audit

Your next audit is scheduled to be conducted in fall 2025 and will cover the following general areas:

- Financial statement for fiscal year 2022 and 2023

The estimated cost for the next audit based on current rates is \$12,660 plus travel expenses. This preliminary estimate is provided as a budgeting tool and not a guarantee of final cost.

If expenditures of federal awards are \$750,000 or more in any fiscal year, notify our Office so we can schedule your audit to meet federal Single Audit requirements. Federal awards can include grants, loans, and non-cash assistance like equipment and supplies.

Working Together to Improve Government

Audit Survey

When your report is released, you will receive an audit survey from us. We value your opinions on our audit services and hope you provide feedback.

Local Government Support Team

This team provides support services to local governments through technical assistance, comparative statistics, training, and tools to help prevent and detect a loss of public funds. Our website and client portal offers many resources, including a client Help Desk that answers auditing and accounting questions. Additionally, this team assists with the online filing of your financial statements.

The Center for Government Innovation

The Center for Government Innovation at the Office of the Washington State Auditor offers services specifically to help you help the residents you serve at no additional cost to your government. What does this mean? We provide expert advice in areas like Lean process improvement, peer-to-peer networking, and culture-building to help local governments find ways to be more efficient, effective and transparent. The Center can help you by

providing assistance in financial management, cybersecurity and more. Check out our best practices and other resources that help local governments act on accounting standard changes, comply with regulations, and respond to recommendations in your audit. The Center understands that time is your most precious commodity as a public servant, and we are here to help you do more with the limited hours you have. If you are interested in learning how we can help you maximize your effect in government, call us at (564) 999-0818 or email us at Center@sao.wa.gov.

Questions?

Please contact us with any questions about information in this document or related audit reports.

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Office of the Washington State Auditor
Pat McCarthy

Preliminary Draft - Please do not duplicate, distribute, or disclose.

Accountability Audit Report

City of Mabton

For the period January 1, 2021 through December 31, 2023

Published (Inserted by OS)

Report No. (Inserted by OS)



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Office of the Washington State Auditor Pat McCarthy

Issue Date – (Inserted by OS)

Mayor and City Council
City of Mabton
Mabton, Washington

Report on Accountability

The Office of the Washington State Auditor takes seriously our role of providing state and local governments with assurance and accountability as the independent auditor of public accounts. In this way, we strive to help government work better, cost less, deliver higher value and earn greater public trust.

Independent audits provide essential accountability and transparency for City operations. This information is valuable to management, the governing body and public stakeholders when assessing the government's stewardship of public resources.

Attached is our independent audit report on the City's compliance with applicable requirements and safeguarding of public resources for the areas we examined. This report highlights significant risks presented by the City's lack of appropriate financial safeguards. The risks we identified have been realized to the City's financial loss, as detailed in the separate fraud report.

We appreciate your cooperation during this audit, which includes several recommendations to prevent further losses. I strongly encourage you to follow those recommendations and to diligently work to meet the expectations of state law, the Washington public, and your own community.

Sincerely,

Signature Here (Please do not remove this line)

Pat McCarthy, State Auditor

Olympia, WA

Americans with Disabilities

In accordance with the Americans with Disabilities Act, we will make this document available in alternative formats. For more information, please contact our Office at (564) 999-0950, TDD Relay at (800) 833-6388, or email our webmaster at webmaster@sao.wa.gov.

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AUDIT RESULTS

Results in brief

This report describes the overall results and conclusions for the areas we examined. In most of the areas we examined, City operations did not comply, in all material respects, with applicable state laws, regulations, or its own policies. Additionally, the City did not provide adequate controls over safeguarding of public resources in most of the areas we examined.

As referenced above, we identified areas where the City could make improvements. These recommendations are included with our report as findings.

Additionally, as noted under the Related Reports – Special Investigations section of this report, certain matters were examined and reported as part of a separate engagement.

In keeping with general auditing practices, we do not examine every transaction, activity, policy, internal control, or area. As a result, no information is provided on the areas that were not examined.

About the audit

This report contains the results of our independent accountability audit of the City of Mabton from January 1, 2021 through December 31, 2023.

Management is responsible for ensuring compliance and adequate safeguarding of public resources from fraud, loss or abuse. This includes the design, implementation and maintenance of internal controls relevant to these objectives.

This audit was conducted under the authority of RCW 43.09.260, which requires the Office of the Washington State Auditor to examine the financial affairs of all local governments. Our audit involved obtaining evidence about the City's use of public resources, compliance with state laws and regulations and its own policies and procedures, and internal controls over such matters. The procedures performed were based on our assessment of risks in the areas we examined.

Based on our risk assessment for the years ended December 31, 2023, 2022 and 2021, the areas examined were those representing the highest risk of fraud, loss, abuse, or noncompliance. We examined the following areas during this audit period:

- Annual report filing – timeliness and completeness
- Budget compliance
- Cash receipting – timeliness and completeness of deposits, voids and adjustments at City Hall
- Tracking and monitoring theft sensitive assets such as fuel

- Accounts payable – general disbursements, credit cards and electronic funds transfers
- Accounts receivable – billing and adjustments of utilities
- Payroll – gross wages and electronic funds transfers
- Open public meetings – compliance with minutes, meetings and executive session requirements
- Financial condition – reviewing for indications of financial distress

SCHEDULE OF AUDIT FINDINGS AND RESPONSES

City of Mabton

January 1, 2021 through December 31, 2023

2023-001 The City lacked adequate internal controls over cash receipting and utility billings to safeguard public resources, resulting in a loss of public funds.

Background

The City of Mabton serves about 1,965 residents in Yakima County. A citizen-elected, five-member Council and a Mayor govern the City, which operates on a budget of approximately \$5 million annually and provides services including police, water, sewer and solid waste.

The *Budgeting, Accounting and Reporting System* (BARS) Manual requires governments to develop internal controls that adequately safeguard public resources. As such, management is responsible for designing, implementing and maintaining internal controls that provide reasonable assurance that it properly receipts and deposits all funds collected and that utility billings are properly calculated. Additionally, state law (RCW 43.09.240) requires funds to be deposited to the treasurer of the local government within 24 hours of receipt.

Description of Condition

The City's design and application of internal control processes over cash receipting and billings processes were insufficient and did not adequately safeguard payments it received. As a result of these deficiencies, the City did not ensure the accounting and financial records were an accurate representation of its activity. In addition, it did not ensure it collected, accounted for and deposited all money intact nor verify it billed customers properly. Specifically, we identified the following control deficiencies:

Cash receipting

- The City did not reconcile bank and accounting records promptly. Additionally, City Hall did not perform an on-time or independent review of these reconciliations to verify that all funds collected were recorded and deposited intact within 24 hours.

- The employee responsible for reconciling daily cash receipts was also responsible for bank deposits. All cashiers were able to adjust receipts without any independent review. Adequate segregation of duties is necessary to reduce the risk of misappropriation.
- Multiple cashiers had access to and performed cash handling procedures from the same cash drawer.

Utility billing

- The City did not verify that employees properly entered all manual meter readings into the billing system or that they properly calculated utility billings according to council approved rates.
- Several City Hall employees had the ability to adjust utility accounts without adequate monitoring to verify adjustments were for legitimate purposes or properly supported.
- The City lacked adequate internal controls to ensure that it followed its policy for collecting delinquent accounts, issuing late fees, shutting off water or filing liens.

Cause of Condition

The City experienced significant turnover in staff responsible for cash receipting and billing. Staff did not have the necessary experience or training for understanding the proper controls over segregation of duties and effective oversight of cash handling and billing procedures.

Effect of Condition

Inadequate internal controls over the City's activities and lack of proper oversight increase the risk management could not detect quickly, if at all, a loss or misappropriation of public funds. Specifically, we found the following:

Cash receipting

- The City did not fully reconcile bank statements for 2022 until February 2025, and has not fully reconciled bank statements for 2023 and 2024.
- In October 2024, the City had \$453 in cash and an undeposited check for \$115, dated June 14, 2024, in its safe that had no payee listed. The City did not have documentation to support these funds.

- The City receipted donations for a community event totaling \$4,500 but did not deposit the funds to the bank and instead used the funds to pay vendors for the event.
- The City did not track and record tax revenue in the accounting system that it had electronically received from Yakima County totaling \$210,619 for 2023 and \$180,724 for 2022, understating its annual revenue.
- In 2023, the City recorded two receipts totaling \$54,418 as expenditures that it received electronically from the Washington State of Treasurer and Department of Commerce.
- The City did not deposit 22 out of 36 deposits within the required 24 hours, ranging from two to 11 days late and totaling \$133,189.

Utility billing

- In 2022 and 2023, the City overcharged two accounts by a total of \$487 and undercharged two accounts by a total of \$26.
- The Deputy Clerk did not enter the meter readings into the billing system for one account of a former public works employee from, at earliest, April 2023 to October 2024 even though the public works department recorded the meter readings and submitted them to the City to be uploaded to the system. Therefore, the City only charged the minimum consumption on the account, most likely underbilling the consumption.
- The City adjusted 16 billings for a total of \$100,720 from 2022 through 2024 and did not retain supporting documentation to demonstrate that these adjustments were appropriate
- The City did not establish payment plans, send accounts to collections or file liens for 68 delinquent accounts, including the Mayor's account, totaling \$48,297, as of December 31, 2024. Additionally, the City did not consistently shut off the water for delinquent accounts, including the Mayor's account, as required by municipal code.
- The City overcharged its shut-off and reconnection fees by \$10 for each customer whose account it shut off during the audit period.

Additionally, on June 17, 2024, the City experienced a misappropriation totaling \$22,641 when the Deputy Clerk took a deposit containing cash and checks to the bank. The City had to cancel checks totaling \$9,239 and experienced a loss of \$13,402 in cash. We reviewed and agreed with the results

of the Mabton Police Department's subsequent investigation, as noted under the Related Reports – Special Investigations section of this report.

Recommendation

We recommend the City strengthen internal controls over cash receipting and billings to ensure it adequately safeguards public funds from loss or misappropriation. Specifically, we recommend the City:

- Provide the necessary resources and training to staff responsible for billing and cash receipting to ensure they receipt and safeguard all revenues appropriately
- Establish and follow a policy outlining guidelines for cash handling, segregation of duties, and independent reconciliations of deposits and bank statements. This should include an independent review of daily cash activity and depositing receipts within 24 hours.
- Establish a process for billing utility accounts accurately
- Document the independent review of all adjustments to cash receipts and utility accounts to verify all transactions are for a valid purpose, supported and calculated correctly
- Follow municipal code and policies for delinquent accounts, including shutoffs

City's Response

- *City staff will begin looking for local trainings to attend for billing and cash receipting.*
- *At the end of each day, the cashier/Deputy City Clerk and the treasurer review the day's receipts and record its accuracy. Daily intake of payments received are recorded and sealed in a deposit envelope while both individuals are present. As stated previously, deposits are then sent to the bank the next day by a uniformed police officer, or they are delivered to the bank via the night deposit box by a city staff member.*
- *Utility billing-meter reads will be entered by one city employee and then verified by a second city employee to ensure accuracy.*

- *All adjustments to cash receipts and utility accounts will be reviewed and entered in the system by the City Treasurer after proper documentation has been provided to warrant an adjustment.*
- *City employees will make every effort to be more mindful of municipal codes and policies for delinquent accounts, including shutoffs.*

The above practices have been put in place and formal policies will be forthcoming.

Auditor's Remarks

We appreciate the City's commitment to resolving these issues identified above and emphasize the importance of establishing effective controls over cash receipting and billing procedures. We will follow up on the status of the finding during our next audit.

Applicable Laws and Regulations

RCW 43.09.200 – Local government accounting – Uniform system of accounting.

RCW 43.09.240 – Local government accounting – Public officers and employees – Duty to account and report – Removal from office – Deposit of collections.

Budgeting, Accounting and Reporting System (BARS) Manual – Accounting Principles and Controls, Internal Control, Sections 3.1.3.20 and 3.1.3.30

Budgeting, Accounting and Reporting System (BARS) Manual – Accounting Principles and Controls, Revenues, Cash Receipting, Sections 3.6.1

SCHEDULE OF AUDIT FINDINGS AND RESPONSES

City of Mabton

January 1, 2021 through December 31, 2023

2023-002 The City lacks adequate oversight to ensure disbursements, credit card payments and fuel are for allowable and appropriate business expenses.

Background

The City spent about \$2.6 million, \$2.7 million and \$3.7 million on operating expenditures in 2021, 2022 and 2023, respectively. Of this amount, the City spent about \$98,000 using credit cards and about \$93,000 on fuel during this three-year period. State law requires the City review and certify all transactions before making payments. The City is responsible for establishing adequate controls over disbursements to ensure payments are for valid expenses. City management is also responsible for the integrity and retention of the original vouchers and other documents needed to prove the validity of every transaction relating to the use of public funds.

Description of Condition

General disbursements and credit cards

The City did not establish controls over disbursements and credit cards to ensure supporting documentation was maintained for all disbursement transactions, and that someone independently reviewed all purchases before payment. In addition, the City did not have a process to check out its credit cards.

The City did not retain supporting itemized receipts for 23 general disbursements totaling \$228,291, eight employee reimbursements totaling \$2,240 and eight credit card transactions totaling \$990. As a result, the City could not demonstrate that these transactions were for valid business purposes. The City also made an unallowable purchase of a tire for a personal vehicle totaling \$334.

Further, although two people signed the Mayor's reimbursement checks, the Mayor signed two of their own five checks. We would expect the City to prohibit employees from signing checks written to themselves to ensure adequate oversight and monitoring.

Fuel purchases

The City's public works department had one fuel card shared among multiple staff and did not assign a custodian to assign responsibility for the card or monitor fuel card activity to verify that fuel usage was reasonable. Specifically, City staff did not document the odometer readings or calculate the miles per gallon (MPG) to verify that fuel use and purchases were reasonable based on the vehicles' make and model.

The City's public works department has four vehicles that use unleaded fuel and specialized equipment that appear to use diesel. The department purchased 4,370 gallons of unleaded fuel between February 21, 2023, and July 18, 2024. Based on the public works vehicles' average MPG, we estimated that each vehicle would have to drive 52 miles per workday, which does not appear reasonable as the City limits is about 0.8 square miles. Additionally, the City purchased 38.4 gallons of unleaded fuel on three nonworking days.

Cause of Condition

The City experienced significant turnover during the audit period. Management, the Mayor and the Council did not devote sufficient attention to the accounts payable process, to adequately train staff or to monitor activity.

Effect of Condition

Without adequate internal controls and proper oversight over disbursements, credit cards and fuel cards, the City:

- Is at an increased risk of management not detecting a loss or misappropriation of public funds quickly, if at all
- Cannot demonstrate that general disbursements, credit card transaction and fuel purchases were legitimate and for valid business purposes
- Would not be able to assign responsibility should the fuel card or other City credit cards go missing or if purchases were for unallowable purposes.

In addition, on October 16, 2024, the City notified our Office regarding a loss of public funds, as required by state law. The Mabton Police Department performed an investigation in July 2024 and identified two unauthorized transactions from a former employee totaling \$93 occurring in July 2024. We reviewed the investigation and agree with its conclusions.

Recommendation

We recommend the City:

- Establish policies and procedures over disbursements and credit cards that include keeping itemized receipts for all transactions, and performing an independent review of expenses to ensure they are supported and for valid business purposes
- Adequately train staff responsible for processing accounts payable on the allowable uses of public funds and ensure employees do not sign their own checks
- Safeguard the fuel card and other City credit cards by assigning a custodian and establishing check-out procedures
- Establish a process for verifying the validity of fuel purchases by recording odometer readings, calculating MPG and checking for reasonableness

City's Response

The city has implemented a procedure for both the fuel cards and credit cards. Employees are required to check out the credit card for purchases and submit receipts for those purchases then they return the credit card. Fuel purchases for the Public Works department are logged onto a fuel log sheet and submitted to the City Treasurer monthly to match with fuel purchase receipts.

All credit card purchases are verified with the purchaser to ensure they are being utilized for city business.

Auditor's Remarks

We appreciate the City's commitment to resolving these issues and emphasize the importance of establishing effective policies and monitoring procedures over disbursement activity. We will follow up on the status of the finding during our next audit.

Applicable Laws and Regulations

RCW 42.24.080 – Municipal corporations and political subdivisions – Claims against for contractual purposes – Auditing and payment – Forms – Authentication and certification

RCW 43.09.200 – Local government accounting – Uniform system of accounting

RCW 43.09.2855 – Local Governments – Use of credit cards

RCW 43.09.185 – Loss of public funds – illegal activity – Report to state auditor's office

Budgeting Accounting and Reporting System (BARS) Manual – Accounting Principles and Controls, Internal Control, Sections 3.1.3.20 and 3.1.3.30

Budgeting Accounting and Reporting System (BARS) Manual – Accounting, Expenditures, Purchase Cards, Sections 3.8.4

SCHEDULE OF AUDIT FINDINGS AND RESPONSES

City of Mabton

January 1, 2021 through December 31, 2023

2023-003 The City did not comply with state law and operated without a legally approved budget.

Background

State law requires the City to adopt an appropriated budget, authorizing the City's legal spending limits. Expenditures more than budgeted appropriations are considered void by state law. Further, the Council cannot authorize spending that exceeds available resources.

State law also requires a minimum of three public hearings during the budget adoption process to discuss revenue sources, preliminary budget proposal and final budget proposal. State law requires the City to provide adequate public notice of the public hearings, meet certain deadlines during the budget adoption process and make its preliminary budget available for taxpayer examination.

Description of Condition

The City's elected officials and management did not approve its 2024 budget until November 2024, nor monitor expenses and available fund balance when obligating expenses. Additionally, the City did not properly advertise and hold all required meetings by the appropriate deadlines as required by state law. The City only held the first of three public hearings to discuss the preliminary budget, and held no further hearings in 2023.

Cause of Condition

The City experienced significant turnover during the audit period. Management, the Mayor and the Council did not devote sufficient time and resources to prepare or finalize the annual City budget until the end of 2024.

Effect of Condition

The City operated for 330 days in 2024 without an approved budget, which is a violation of state law. When the City does not establish an approved budget, it puts public funds at risk and cannot ensure all money is used appropriately and for

intended purposes. Any payments made in excess of, or without an approved budget, are unallowable.

Also, the City did not demonstrate that it involved the public in the budgeting process by the required deadlines, as required, by submitting preliminary draft proposals and holding public hearings.

Recommendation

We recommend the City's elected officials and management comply with state laws related to budgets. Specifically, we recommend the City establish its annual budgets before the beginning of the fiscal year and obligate expenditures only when funds have the available budget. We also recommend the City submit its annual budgets to our Office.

City's Response

The city is currently working on reconciling 2024 bank statements so that we can be better prepared to begin budget planning mid-June to ensure we have a 2026 budget in place within the required time frame.

Auditor's Remarks

We appreciate the City's commitment to resolving the issues identified above and emphasize the importance of establishing effective policies and monitoring procedures over City spending. We will follow up on the status of the finding during our next audit.

Applicable Laws and Regulations

RCW 35A.33.120 – Funds – Limitations on expenditures – Transfers and adjustments

RCW 35A.33.075 – Budget Adoption

The Budgeting, Accounting and Reporting System (BARS) Manual – Accounting Principles and Controls, Internal Control, Sections 3.1.3.20 and 3.1.3.30

SCHEDULE OF AUDIT FINDINGS AND RESPONSES

City of Mabton

January 1, 2021 through December 31, 2023

2023-004 The City lacked adequate internal controls over financial reporting to ensure compliance with state law requiring timely annual report submission.

Background

Federal and state agencies, the City Council and the public rely on the information included in financial statements and reports to make decisions. The City is responsible for designing, implementing and maintaining internal controls that provide reasonable assurance its financial reporting is reliable.

State law (RCW 43.09.230) requires the City to submit an annual report with accurate, summarized financial information and supporting schedules to the State Auditor's Office within 150 days after the end of its fiscal year

Description of Condition

The City did not submit the required annual reports to our Office within 150 days of fiscal year-end. The City filed its 2022 annual report 616 days late and has not filed its 2023 annual report.

Cause of Condition

Due to staff turnover, the City had not fully reconciled bank statements for 2022 until February 2025 and has not fully reconciled bank statements for 2023. Additionally, City leadership did not dedicate the necessary resources to submit the annual report on time.

Effect of Condition

Delays in the availability of complete financial reports prevent City officials, the public and other interested parties from obtaining timely information. Such delays also hinder public transparency and our Office's efforts to compile statistical and financial information that the Legislature and other parties use. Further, the City's failure to respond impeded our Office's ability to audit the government in a timely manner, as state law requires.

Recommendation

We recommend the City establish internal controls to ensure timely financial reporting in accordance with state law.

City's Response

The city has nearly completed reconciling the bank statements for 2024 and is working on preparing the annual report for submission by the deadline of May 30, 2025.

Auditor's Remarks

We appreciate the City's commitment to resolving this issue and thank them for their cooperation and assistance during the audit. We will follow up on the status of the finding during our next audit.

Applicable Laws and Regulations

RCW 43.09.230, Local government accounting – Annual reports – Comparative statistics.

RELATED REPORTS

Financial

Our opinion on the City's financial statements is provided in a separate report, which includes the City's financial statements. That report is available on our website, <https://portal.sao.wa.gov//ReportSearch>.

That report includes a finding for a material weakness in internal controls over financial reporting regarding the financial statement preparation process and compliance with state law.

Special investigations

We issued a fraud investigation report on activities at the City. That report is available on our website, <https://portal.sao.wa.gov//ReportSearch>.

INFORMATION ABOUT THE CITY

The City of Mabton operates under a mayor-council form of government with a five-member Council and an elected Mayor. The Council is responsible for creating policies and procedures and making financial decisions. The Mayor and the City Council are responsible for overseeing day-to-day operations. The City provides municipal and proprietary services which include public safety, infrastructure maintenance, cemetery facilities, library facilities, emergency response and water, sewer and solid waste utilities. The City’s resources appropriated for expenditures were approximately \$4.5 million for fiscal year 2021 and 2022 and \$6.2 million for 2023.

Contact information related to this report	
Contact:	Sophia Martin, City Treasurer
Telephone:	(509) 894-4096
Website:	www.cityofmabton.com

Information current as of report publish date.

Audit history

You can find current and past audit reports for the City of Mabton at <https://portal.sao.wa.gov//ReportSearch>.

ABOUT THE STATE AUDITOR’S OFFICE

The State Auditor’s Office is established in the Washington State Constitution and is part of the executive branch of state government. The State Auditor is elected by the people of Washington and serves four-year terms.

We work with state agencies, local governments and the public to achieve our vision of increasing trust in government by helping governments work better and deliver higher value.

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Office of the Washington State Auditor
Pat McCarthy

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Financial Statements Audit Report

City of Mabton

For the period January 1, 2021 through December 31, 2021

Published (Inserted by OS)

Report No. (Inserted by OS)



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**Office of the Washington State Auditor
Pat McCarthy**

Issue Date – (Inserted by OS)

Mayor and City Council
City of Mabton
Mabton, Washington

Report on Financial Statements

Please find attached our report on the City of Mabton's financial statements.

We are issuing this report in order to provide information on the City's financial activities and condition.

Sincerely,

Signature Here (Please do not remove this line)

Pat McCarthy, State Auditor

Olympia, WA

Americans with Disabilities

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SCHEDULE OF AUDIT FINDINGS AND RESPONSES

City of Mabton January 1, 2021 through December 31, 2021

2021-001 The City did not have adequate internal controls ensuring accurate reporting of its financial statements and compliance with state law.

Background

State and federal agencies, the City Council, and the public rely on information included in the financial statements and reports to make decisions. Management is responsible for designing and following internal controls that provide reasonable assurance its financial reporting is reliable and the financial statements and notes to financial statements are accurate.

The City prepares its financial statements in accordance with the cash-basis accounting method prescribed in the State Auditor's Office's *Budgeting, Accounting and Reporting System* (BARS) Manual.

The City Council annually approves a budget determining the City's legal spending limits. Under state law (RCW 35A.33.120), spending should not exceed this level without a Council-approved budget amendment. Moreover, the Council cannot authorize spendings that exceeds available funds. When expenditures in a fund exceed the available resources, the City is effectively borrowing from other funds without formally establishing an interfund loan. The Council must approve interfund loans by resolution or ordinance that includes a payment plan and set a reasonable interest rate to pay to the lending fund.

Our audit found deficiencies in internal controls over accounting and financial reporting that affected the City's ability to produce reliable financial statements. *Government Auditing Standards* requires the State Auditor's Office to communicate material weaknesses as a finding.

Description of Condition

We found the following deficiencies in internal controls that represent a material weakness. The City did not have processes in place to:

- Perform a secondary review of the financial reports to ensure they were free from material errors, agreed to underlying accounting records and complied with BARS Manual reporting requirements

- Research and properly classify ending cash and investment balances
- Monitor financial activity, or identify the need to both implement and account for interfund loans as required

We reported this issue as a finding in the prior three audits.

Cause of Condition

The City has experienced turnover in multiple positions and those responsible for financial oversight lacked the necessary experience and training in financial reporting.

Additionally, the City Council authorized paying expenses in the street and sewer funds that were more than the authorized budget and available resources without verifying if there were adequate funds.

Effect of Condition

Inaccurate financial reports limit access to financial information that City officials, the public, state and federal agencies, and other interested parties use.

As a result of the internal control weaknesses, the City:

- Reported the Drinking Water State Revolving Fund loan and the Department of Ecology loan on the Schedule of Liabilities twice, overstating total liabilities by \$3,883,099
- Misclassified \$316,456 of restricted funds and \$434,902 of unassigned funds as assigned in the general fund

The City subsequently corrected these errors.

Also, the City overspent approved budgets and available resources for two funds, reporting negative cash and investment balances totaling \$297,339 in the street fund and \$204,869 in the sewer fund. These funds operated using restricted funds since the general fund did not have an unassigned fund balance to cover these negative balances. The City's noncompliance with state laws had a direct and material effect on its 2021 financial statements.

In addition, we identified other less significant errors on the financial statements, notes and schedules.

Recommendation

We recommend the City's elected officials and management establish and follow effective internal controls over preparing financial statements and schedules. This should include performing a secondary review of the financial statements and researching reporting requirements to ensure cash and investments are properly classified.

We also recommend the City monitor its financial activity to ensure it complies with state law and all funds have the available budget and resources to pay for expenditures. When necessary, we further recommend the City establish an interfund loan that the Council approves.

City's Response

The city agrees with the SAO findings and recommendations. The new staff is working diligently to reconcile all financial statements to provide a clear standing of the cities finances. All expenditures will be reviewed and ensured that it has been included in the budget. It is the City Treasurers goal is to complete quarterly financial reports for council.

Auditor's Remarks

We appreciate the City's commitment to resolving these issues. We will follow up to the finding during our next audit.

Applicable Laws and Regulations

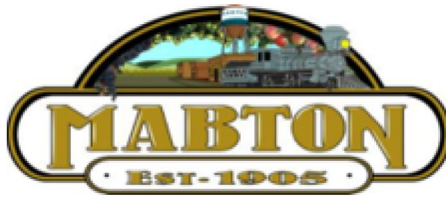
Government Auditing Standards, July 2018 Revision, paragraphs 6.40 and 6.41 establish reporting requirements related to significant deficiencies or material weaknesses in internal control, instances of fraud, and noncompliance with provisions of laws, regulations, contracts, or grant agreements.

The American Institute of Certified Public Accountants defines significant deficiencies and material weaknesses in its *Codification of Statements on Auditing Standards*, section 265, Communicating Internal Control Related Matters Identified in an Audit, paragraph 7.

The *Budgeting Accounting and Reporting System* (BARS) Manual 3.1.3, Internal Control, requires each local government to establish and maintain an effective system of internal controls that provides reasonable assurance that the government will achieve its objective.

The *Budgeting, Accounting and Reporting System* (BARS) Manual, 3.9.1, Loans, sets the requirements for interfund loans and repayments.

RCW 35A.33.120 – Funds – Limitations on expenditures, restricts the Council from authorizing any claim on expenditures in excess of total budgeted amounts for any individual fund



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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

City of Mabton January 1, 2021 through December 31, 2021

This schedule presents the status of findings reported in prior audit periods.

Audit Period: January 1, 2020 through December 2020	Report Ref. No.: 102921	Finding Ref. No.: 2020-001
Finding Caption: The City's internal controls over preparing financial statements and monitoring financial activity were inadequate for ensuring accurate reporting and compliance with state law.		
Background: The City did not implement or account for interfund loans for the Street and Sewer funds. This resulted in the City incorrectly reporting negative fund balances for these funds in the amount of \$155,431 and \$225,671, respectively. These errors remain uncorrected, as the City has not yet properly approved the necessary interfund loans. The City's General fund has unassigned cash and investments of only \$308,912, which is not enough to support the negative fund balances in the Street and Sewer funds. Therefore, the City is effectively using restricted, committed or assigned assets to support these funds. We recommend the City monitor its financial activity to ensure that all funds have the available resources to pay for expenditures and, when necessary, establish an interfund loan that the Council approves.		
Status of Corrective Action: (check one) <input type="checkbox"/> Fully Corrected <input type="checkbox"/> Partially Corrected <input checked="" type="checkbox"/> Not Corrected <input type="checkbox"/> Finding is considered no longer valid		
Corrective Action Taken: <i>We are currently working on reconciliations and reassigning expenditures where appropriate.</i>		

INDEPENDENT AUDITOR'S REPORT

Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

I-1

City of Mabton January 1, 2021 through December 31, 2021

Mayor and City Council
City of Mabton
Mabton, Washington

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the City of Mabton, as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the City's financial statements, and have issued our report thereon dated May 15, 2025.

We issued an unmodified opinion on the fair presentation of the City's financial statements in accordance with its regulatory basis of accounting. We issued an adverse opinion on the fair presentation with regard to accounting principles generally accepted in the United States of America (GAAP) because the financial statements are prepared by the City using accounting practices prescribed by state law and the State Auditor's *Budgeting, Accounting and Reporting System* (BARS) manual described in Note 1, which is a basis of accounting other than GAAP. The effects on the financial statements of the variances between the basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the City's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described above and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified.

However, we identified certain deficiencies in internal control, as described in the accompanying Schedule of Audit Findings and Responses as Finding 2021-001, that we consider to be material weaknesses.

REPORT ON COMPLIANCE AND OTHER MATTERS

As part of obtaining reasonable assurance about whether the City's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion.

The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying Schedule of Audit Findings and Responses as Finding 2021-001. We also noted certain matters that we have reported to the management of the City in a separate special investigation report dated May 15, 2025.

CITY'S RESPONSE TO FINDINGS

Government Auditing Standards requires the auditor to perform limited procedures on the City's response to the findings identified in our audit and described in the accompanying Schedule of Audit Findings and Responses. The City's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

PURPOSE OF THIS REPORT

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control and compliance. Accordingly, this communication is not suitable for any other purpose. However, this report is a matter of public record and its distribution is not limited. It also serves to disseminate information to the public as a reporting tool to help citizens assess government operations.

Signature Here (Please do not remove this line)

Pat McCarthy, State Auditor

Olympia, WA

May 15, 2025

INDEPENDENT AUDITOR'S REPORT

Report on the Audit of the Financial Statements

F-2

City of Mabton January 1, 2021 through December 31, 2021

Mayor and City Council
City of Mabton
Mabton, Washington

REPORT ON THE AUDIT OF THE FINANCIAL STATEMENTS

Unmodified and Adverse Opinions

We have audited the financial statements of the City of Mabton, as of and for the year ended December 31, 2021, and the related notes to the financial statements, as listed in the financial section of our report.

Unmodified Opinion on the Regulatory Basis of Accounting (BARS Manual)

As described in Note 1, the City has prepared these financial statements to meet the financial reporting requirements of state law and accounting practices prescribed by the State Auditor's *Budgeting, Accounting and Reporting System* (BARS) Manual. Those accounting practices differ from accounting principles generally accepted in the United States of America (GAAP). The differences in these accounting practices are also described in Note 1.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the cash and investments of the City of Mabton, and its changes in cash and investments, for the year ended December 31, 2021, on the basis of accounting described in Note 1.

Adverse Opinion on U.S. GAAP

The financial statements referred to above were not intended to, and in our opinion, they do not, present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the City of Mabton, as of December 31, 2021, or the changes in financial position or cash flows thereof for the year then ended, because of the significance of the matter discussed below.

Basis for Unmodified and Adverse Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and *Government Auditing Standards*. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit unmodified and adverse opinions.

Matter Giving Rise to Adverse Opinion on U.S. GAAP

Auditing standards issued by the American Institute of Certified Public Accountants (AICPA) require auditors to formally acknowledge when governments do not prepare their financial statements, intended for general use, in accordance with GAAP. As described in Note 1 of the financial statements, the financial statements are prepared by the City in accordance with state law using accounting practices prescribed by the BARS Manual, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statements of the variances between the regulatory basis of accounting and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material and pervasive.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the financial reporting provisions of state law and the BARS Manual described in Note 1. This includes determining that the basis of accounting is acceptable for the presentation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and

Government Auditing Standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

Performing an audit in accordance with GAAS and *Government Auditing Standards* includes the following responsibilities:

- Exercise professional judgment and maintain professional skepticism throughout the audit;
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements;
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, no such opinion is expressed;
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements;
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time; and
- We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the City's financial statements. The Schedule of Liabilities is presented for purposes of additional analysis, as required by the prescribed BARS manual. This schedule is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United

States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

OTHER REPORTING REQUIRED BY GOVERNMENT AUDITING STANDARDS

In accordance with *Government Auditing Standards*, we have also issued our report dated May 15, 2025 on our consideration of the City's internal control over financial reporting and on the tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

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Pat McCarthy, State Auditor

Olympia, WA

May 15, 2025

FINANCIAL SECTION

City of Mabton January 1, 2021 through December 31, 2021

FINANCIAL STATEMENTS

Fund Resources and Uses Arising from Cash Transactions – 2021
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Summary of Uncorrected Items

Description	Statement / Schedule
Cemetery Fund 102 - Expenses 594-595 Capital Expenditures should be \$0 instead of \$7,762, for an overstatement of \$7,762. (.3%)	C4
City Streets Fund 103 - Revenues 381, 382, 389, 395, 398 Other Resources should be \$0 instead of \$5,220, for an overstatement of \$5,220. (.2%)	C4
Water Fund 401 - Expenses 530 Utilities should be \$587,811 instead of \$584,087, for an understatement of \$3,724 (.1%).	C4
Sewer Fund 402 - Revenues 340 Charges for Goods and Services should be \$616,185 instead of \$606,186, for an understatement of \$9,999 (.3%).	C4
Sewer Fund 402 - Expenses 530 Utilities should be \$445,863 instead of \$444,744, for an understatement of \$1,119 (.01%)	C4
Garbage Fund 404 - Revenues 340 Charges for Goods and Services should be \$271,936 instead of \$270,168, for an understatement of \$1,768. (.01%)	C4
Cemetery Perpetual Care Fund 701 Charges for Goods and Services should be \$1,000 instead of \$0, for an understatement of \$1,000. (.01%)	C4
Streets Fund 103 has a negative ending balance of \$297,339. This is 13% of expenditures.	C4
Sewer Fund 402 has a negative ending balance of \$204,869. This is 9% of expenditures.	C4
ER&R Fund: The City transferred \$38,000 into the fund and only had \$1,000 of capital expenditures. It appears that the other funds do not pay for the use of the equipment rental and the fund does not receive that revenue. Per RCW 35.21.088, the ERR fund is only required if the City has a population over 8,000. The City of Mabton population is about 2,000. It appears that the City is not properly operating the ER&R internal service fund.	C4
<p>Note 1 G, page 4 - Fund 001 restricted balance disclosure is not updated for 2021 and should be \$51,799 for Public Safety and \$316,456 due to SLFRF.</p> <p>Note 1 G, page 4 - Fund 102 restricted balance disclosure is not updated for 2021 and should be \$28,815.</p> <p>Note 1 G, page 4 - Fund 113 restricted balance disclosure is not updated for 2021 and should be \$77,690.</p> <p>Note 1 G, page 4 - Fund 115 restricted balance disclosure is not updated for 2021 and should be \$254,308.</p> <p>Note 1 G, page 4 - Fund 401 restricted balance disclosure is not updated for 2021 and should be \$16,806.</p>	Notes

Summary of Uncorrected Items

Description	Statement / Schedule
<p>Note 2, page 5 - Final budget amounts for Fund 001 should be \$1,169,619 instead of \$997,290, for an understatement of \$172,329.</p> <p>Note 2, page 5 - Final budget amounts for Fund 102 should be \$103,871 instead of \$138,030, for an overstatement of \$34,159.</p> <p>Note 2, page 5 - Final budget amounts for Fund 103 should be \$454,866 instead of \$499,350, for an overstatement of \$44,484.</p> <p>Note 2, page 5 - Final budget amounts for Fund 113 should be \$81,205 instead of \$0, for an understatement of \$81,205.</p> <p>Note 2, page 5 - Final budget amounts for Fund 115 should be \$258,713 instead of \$15,500, for an understatement of \$243,213.</p> <p>Note 2, page 5 - Final budget amounts for CDBG Well Fund should be \$77,428 instead of \$0, for an understatement of \$77,428.</p> <p>Note 2, page 5 - Final budget amounts for Fund 401 should be \$1,669,704 instead of \$1,343,084, for an understatement of \$326,620.</p> <p>Note 2, page 5 - Final budget amounts for Fund 402 should be \$451,979 instead of \$601,000, for an overstatement of \$149,021.</p> <p>Note 2, page 5 - Final budget amounts for Fund 404 should be \$244,577 instead of \$271,560, for an overstatement of \$26,983.</p> <p>Note 2, page 5 - Final budget amounts for Fund 501 should be \$66,000 instead of \$0, for an understatement of \$66,000.</p> <p>Note 2, page 5 - Final budget amounts for Fund 701 should be \$64,674 instead of \$0, for an understatement of \$64,674.</p> <p>Note 2, page 5 - Actual expenditure amounts for Fund 401 should be \$845,186 instead of \$713,096, for an understatement of \$132,090.</p> <p>Note 2, page 5 - Actual expenditure amounts for Fund 404 should be \$257,129 instead of \$234,143, for an understatement of \$22,986.</p> <p>Note 2, page 5 - Actual expenditure amounts for Fund 501 should be \$1,000 instead of \$0, for an understatement of \$1,000.</p> <p>In total The final appropriated amount should be \$4,642,636 instead of \$3,865,814 for a total difference of \$776,822</p> <p>In total the actual expenditure amount should be \$3,224,2022 (agrees to C4) instead of \$3,068,126 for a total difference of \$156,075</p>	<p>Notes</p>

Summary of Uncorrected Items

Description	Statement / Schedule
<p>Note 3, page 6 - Debt service requirements table should be updated from prior year and note include 2021.</p> <p>Note 3, page 6 - Debt service table 2022 principal should be \$291,386 instead of \$289,735, for an understatement of \$1,651.</p> <p>Note 3, page 6 - Debt service table 2022 interest should be \$87,159 instead of \$86,772, for an understatement of \$387.</p> <p>Note 3, page 6 - Debt service table 2023 principal should be \$293,904 instead of \$292,219, for an understatement of \$1,685.</p> <p>Note 3, page 6 - Debt service table 2023 interest should be \$82,335 instead of \$81,982, for an understatement of \$353.</p> <p>Note 3, page 6 - Debt service table 2024 principal should be \$296,427 instead of \$294,709, for an understatement of \$1,718.</p> <p>Note 3, page 6 - Debt service table 2024 interest should be \$77,541 instead of \$77,187, for an understatement of \$354.</p> <p>Note 3, page 6 - Debt service table 2025 principal should be \$299,101 instead of \$297,348, for an understatement of \$1,753.</p> <p>Note 3, page 6 - Debt service table 2025 interest should be \$72,579 instead of \$72,243, for an understatement of \$336.</p> <p>Note 3, page 6 - Debt service table 2026 principal of \$301,784 and interest of \$68,894 should be listed.</p> <p>In total the principal amount in the debt service table should agree to the Schedule of Liability debt for bonds and loans. The note totals \$5,438,483 and the Schedule of Liability amount is \$5,188,879 for a difference of \$249,604 which is mostly from the errors identified above.</p>	Notes
<p>Note 3, page 6 - The Debt service note is missing information about compensated absences per the BARS manual template. The Schedule of Liabilities reports \$15,467.</p>	Notes
<p>Note 4, page 6 - Interfund loan table should be updated to reflect 2021 activity. Currently it reports 2020 amounts.</p>	Notes
<p>Note 5, page 7 - Deposits should be updated as of December 31, 2021, should agree to the C4. The note totals \$841,197.93 and the C4 is \$1,183,816 for a difference of \$342,619. The Notes should also report the total deposits and investments held by the City as a custodian (this would be the C5 amount) of \$108.</p>	Notes
<p>Note 6, page 8 - Should be for measurement date of June 30, 2021.</p> <p>Note 6, page 8 - Allocation percentages should be 0.002423% for PERS 1, 0.003114% for PERS 2/3 and 0.004496% for LEOFF 2.</p> <p>Note 6, page 8 - The Liability/(Asset) should be \$29,590 for PERS 1, -\$310,209 for PERS 2/3 and -\$261,165 for LEOFF 2.</p> <p>Note 6, page 8 - VFFRPF amounts should be updated for 2021. Pension asset amount of (\$10,181). The reported amounts are from 2020.</p>	Notes
<p>Note 7, page 9 - Levy amounts should be updated for 2021. Rate should be \$2.60699269, valuation should be \$69,167,482 and regular levy amount should be \$174,739.</p>	Notes
<p>Note 10, page 11 - City commitments table should be updated to reflect 2021 activity. This is 2020 activity.</p>	Notes
<p>Note 10, page 11 - The City disclosed a correction of a material error related to the cemetery care fund. However, this appears to be prior year information and not prior period adjustments are reported on the current statements therefore this information can be removed.</p>	Notes

Summary of Uncorrected Items

Description	Statement / Schedule
The City reported leases related to copier machines and conferencing system on the Schedule of Liabilities totaling \$24,128 but there is no note disclosure reported for leases as required by the BARS manual.	Notes
The City did not have support for the Ricoh Copier, Sharp Video Conference System, Xerox Copier and Compensated Absences ending balances. It appears that the Compensated Absences was not updated from FY 2021.	Schedule of Liabilities
The Schedule appears to be missing the Kyocera Copier, prior year reported a ending balance of \$6,288.	Schedule of Liabilities
Beginning balances for the Ricoh copier, sharp video conferencing system and xerox copier do not agree to prior year ending balance. Beginning should match 2020 ending. Richoh \$17,304, Sharp \$9,570, Xeroz \$3017.	Schedule of Liabilities
Compensated Absences beginning balance of \$15,467 does not agree to prior year ending \$27,972. Difference of \$12,505	Schedule of Liabilities
Ecology EL 170130 was not reported on the prior year Schedule of Liabilities. If this was new debt for 2021 it should be reported as an addition instead of a beginning balance.	Schedule of Liabilities
The City over reported pension liabilities. The City reported \$120,940 and it should be \$29,590, for an overstatement of \$91,350. This is 4% of total expenditures.	Schedule of Liabilities
Ecology EL170130 - Incorrectly classified Debt ID 239.70 (Registered Warrants); description this appears to be 263.83 or 263.84 (loans from state agency other than LOCAL or PWTF)	Schedule of Liabilities
DWSRF DM13-952-181 - Incorrectly classified Debt ID 239.70 (Registered Warrants); description this appears to be 263.83 or 263.84 (loans from state agency other than LOCAL or PWTF)	Schedule of Liabilities
DWSRF DM15-952-044 - Incorrectly classified Debt ID 239.70 (Registered Warrants); description this appears to be 263.83 or 263.84 (loans from state agency other than LOCAL or PWTF)	Schedule of Liabilities
Ecology SRF L1300024 - Incorrectly classified Debt ID 239.70 (Registered Warrants); description this appears to be 263.83 or 263.84 (loans from state agency other than LOCAL or PWTF)	Schedule of Liabilities

LETTER OF REPRESENTATION TO BE TYPED ON CLIENT LETTERHEAD

May 15, 2025

Office of the Washington State Auditor
3200 Capitol Blvd
P.O. Box 40031
Olympia, WA 98504-0031

To the Office of the Washington State Auditor:

We are providing this letter in connection with your audit of the City of Mabton for the period from January 1, 2021 through December 31, 2023. Representations are in relation to matters existing during or subsequent to the audit period up to the date of this letter.

Certain representations in this letter are described as being limited to matters that are significant or material. Information is considered significant or material if it is probable that it would change or influence the judgment of a reasonable person.

We confirm, to the best of our knowledge and belief, having made appropriate inquiries to be able to provide our representations, the following representations made to you during your audit. If we subsequently discover information that would change our representations related to this period, we will notify you in a timely manner.

General Representations:

1. We have provided you with unrestricted access to people you wished to speak with and made available all relevant and requested information of which we are aware, including:
 - a. Financial records and related data.
 - b. Minutes of the meetings of the governing body or summaries of actions of recent meetings for which minutes have not yet been prepared.
 - c. Other internal or external audits, examinations, investigations or studies that might concern the objectives of the audit and the corrective action taken to address significant findings and recommendations.
 - d. Communications from regulatory agencies, government representatives or others concerning possible noncompliance, deficiencies in internal control or other matters that might concern the objectives of the audit.
 - e. Related party relationships and transactions.
 - f. Results of our internal assessment of business risks and risks related to financial reporting, compliance and fraud.
2. We acknowledge our responsibility for compliance with requirements related to confidentiality of certain information, and have notified you whenever records or data containing information subject to any confidentiality requirements were made available.

3. We acknowledge our responsibility for compliance with applicable laws, regulations, contracts and grant agreements.
4. We have identified and disclosed all laws, regulations, contracts and grant agreements that could have a direct and material effect on the determination of financial statement amounts, including legal and contractual provisions for reporting specific activities in separate funds.
5. Except as reported by the audit, we have complied with all material aspects of laws, regulations, contracts and grant agreements.
6. We acknowledge our responsibility for establishing and maintaining effective internal controls over compliance with applicable laws and regulations and safeguarding of public resources, including controls to prevent and detect fraud.
7. Except as reported by the audit, we have established adequate procedures and controls to provide reasonable assurance of safeguarding public resources and compliance with applicable laws and regulations.
8. Except as reported to you in accordance with RCW 43.09.185, we have no knowledge of any loss of public funds or assets or other illegal activity, or any allegations of fraud or suspected fraud involving management or employees.
9. In accordance with RCW 43.09.200, all transactions have been properly recorded in the financial records, notwithstanding immaterial uncorrected items referenced below.
10. We are responsible for, and have accurately prepared, the summary schedule of prior audit findings to include all findings, and we have provided you with all the information on the status of the follow-up on prior audit findings.

Additional representations related to the financial statements:

11. We acknowledge our responsibility for fair presentation of the financial statements and believe financial statements are fairly presented in accordance with the *Budgeting, Accounting and Reporting Standards Manual* (BARS Manual), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.
12. We acknowledge our responsibility for establishing and maintaining effective internal control over financial reporting.
13. The financial statements properly classify all funds and activities.
14. Revenues are appropriately classified by fund and account in accordance with the BARS Manual.
15. Expenses are appropriately classified by fund and account, and allocations have been made on a reasonable basis.

16. Ending cash and investments are properly classified as nonspendable, restricted, committed, assigned, and unassigned.
17. The methods, data and significant assumptions we used in making accounting estimates and related disclosures are appropriate and free from intentional bias.
18. The following have been properly classified, reported and disclosed in the financial statements, as applicable:
 - a. Interfund, internal, and intra-entity activity and balances.
 - b. Related-party transactions, including sales, purchases, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties.
 - c. Joint ventures and other related organizations.
 - d. Guarantees under which the government is contingently liable.
 - e. All events occurring subsequent to the fiscal year end through the date of this letter that would require adjustment to, or disclosure in, the financial statements.
 - f. Effects of all known actual or possible litigation, claims, assessments, violations of laws, regulations, contracts or grant agreements and other loss contingencies.
19. We have accurately disclosed to you all known actual or possible pending or threatened litigation, claims or assessments whose effects should be considered when preparing the financial statements. We have also accurately disclosed to you the nature and extent of our consultation with outside attorneys concerning litigation, claims and assessments.
20. We acknowledge our responsibility to include all necessary and applicable disclosures required by the BARS Manual, including:
 - a. Description of the basis of accounting, summary of significant accounting policies and how this differs from Generally Accepted Accounting Principles (GAAP).
 - b. Disclosures similar to those required by GAAP to the extent they are applicable to items reported in the financial statements.
 - c. Any additional disclosures beyond those specifically required by the BARS Manual that may be necessary for the statements to be fairly presented.
21. We acknowledge our responsibility for reporting supplementary information (the Schedule of Liabilities) in accordance with applicable requirements and believe supplementary information is fairly presented, in both form and content in accordance with those requirements.
22. We have disclosed to you all significant changes to the methods of measurement and presentation of supplementary information, reasons for any changes and all significant assumptions or interpretations underlying the measurement or presentation.

23. We believe the effects of uncorrected financial statement misstatements summarized in the schedule of uncorrected items provided to us by the auditor are not material, both individually and in the aggregate, to the financial statements taken as a whole.
24. We acknowledge our responsibility not to publish any document containing the audit report with any change in the financial statements, supplementary and other information referenced in the auditor's report. We will contact the auditor if we have any needs for publishing the audit report with different content included.

Rachel Ruelas
Mayor

Sophia Martin
City Treasurer



Office of the Washington State Auditor

Pat McCarthy

Exit Conference: City of Mabton

The Office of the Washington State Auditor's vision is increased trust in government. Our mission is to provide citizens with independent and transparent examinations of how state and local governments use public funds, and develop strategies that make government more efficient and effective.

The purpose of this meeting is to share the results of your audit and our draft reporting. We value and appreciate your participation.

Audit Reports

We will publish the following reports:

- Accountability audit for January 1, 2021 through December 31, 2023 – see draft report.
- Financial statement audit for January 1, 2021 through December 31, 2021– see draft report.

Audit Highlights

- We appreciate Sophia Martin's prompt response to our requests for concluding the audit.
- We appreciate the City's dedication to continuous improvement.

Recommendations not included in the Audit Reports

Exit Items

We have provided exit recommendations for management's consideration. Exit items address control deficiencies or noncompliance with laws or regulations that have an insignificant or immaterial effect on the entity, or errors with an immaterial effect on the financial statements. Exit items are not referenced in the audit report.

Status of Prior Management Letter items

Brief Description	Resolved	Unresolved
Disbursements – purchase cards		X

Financial Statement Audit Communication

We would like to bring the following to your attention:

- Uncorrected misstatements in the audited financial statements are summarized on the attached schedule. We agree with management's representation that these misstatements are immaterial to the fair presentation of the financial statements. However, the conditions that led to these misstatements may result in more significant misstatements if not corrected.
- The audit addressed the following risks, which required special consideration:

- Due to the possibility that management may be able to circumvent certain controls, standards require the auditor to assess the risk of management override.

Finalizing Your Audit

Report Publication

Audit reports are published on our website and distributed via email in a .pdf file. We also offer a subscription service that notifies you by email when audit reports are released or posted to our website. You can sign up for this convenient service at <https://portal.sao.wa.gov/SAOPortal>.

Management Representation Letter

We have included a copy of representations requested of management.

Audit Cost

At the entrance conference, we estimated the cost of the audit to be \$37,040 and actual audit costs will approximately amount to \$44,000 due to additional work necessary to address audit issues identified.

Your Next Scheduled Audit

Your next audit is scheduled to be conducted in fall 2025 and will cover the following general areas:

- Financial statement for fiscal year 2022 and 2023

The estimated cost for the next audit based on current rates is \$12,660 plus travel expenses. This preliminary estimate is provided as a budgeting tool and not a guarantee of final cost.

If expenditures of federal awards are \$750,000 or more in any fiscal year, notify our Office so we can schedule your audit to meet federal Single Audit requirements. Federal awards can include grants, loans, and non-cash assistance like equipment and supplies.

Working Together to Improve Government

Audit Survey

When your report is released, you will receive an audit survey from us. We value your opinions on our audit services and hope you provide feedback.

Local Government Support Team

This team provides support services to local governments through technical assistance, comparative statistics, training, and tools to help prevent and detect a loss of public funds. Our website and client portal offers many resources, including a client Help Desk that answers auditing and accounting questions. Additionally, this team assists with the online filing of your financial statements.

The Center for Government Innovation

The Center for Government Innovation at the Office of the Washington State Auditor offers services specifically to help you help the residents you serve at no additional cost to your government. What does this mean? We provide expert advice in areas like Lean process improvement, peer-to-peer networking, and culture-building to help local governments find ways to be more efficient, effective and transparent. The Center can help you by

providing assistance in financial management, cybersecurity and more. Check out our best practices and other resources that help local governments act on accounting standard changes, comply with regulations, and respond to recommendations in your audit. The Center understands that time is your most precious commodity as a public servant, and we are here to help you do more with the limited hours you have. If you are interested in learning how we can help you maximize your effect in government, call us at (564) 999-0818 or email us at Center@sao.wa.gov.

Questions?

Please contact us with any questions about information in this document or related audit reports.

Tina Watkins, CPA, Director of Local Audit, (360) 260-6411, Tina.Watkins@sao.wa.gov

Ann Strand, Assistant Director of Local Audit, (509) 454-7849, Ann.Strand@sao.wa.gov

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Office of the Washington State Auditor
Pat McCarthy

Preliminary Draft - Please do not duplicate, distribute, or disclose.

Accountability Audit Report

City of Mabton

For the period January 1, 2021 through December 31, 2023

Published (Inserted by OS)

Report No. (Inserted by OS)



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Office of the Washington State Auditor Pat McCarthy

Issue Date – (Inserted by OS)

Mayor and City Council
City of Mabton
Mabton, Washington

Report on Accountability

The Office of the Washington State Auditor takes seriously our role of providing state and local governments with assurance and accountability as the independent auditor of public accounts. In this way, we strive to help government work better, cost less, deliver higher value and earn greater public trust.

Independent audits provide essential accountability and transparency for City operations. This information is valuable to management, the governing body and public stakeholders when assessing the government's stewardship of public resources.

Attached is our independent audit report on the City's compliance with applicable requirements and safeguarding of public resources for the areas we examined. This report highlights significant risks presented by the City's lack of appropriate financial safeguards. The risks we identified have been realized to the City's financial loss, as detailed in the separate fraud report.

We appreciate your cooperation during this audit, which includes several recommendations to prevent further losses. I strongly encourage you to follow those recommendations and to diligently work to meet the expectations of state law, the Washington public, and your own community.

Sincerely,

Signature Here (Please do not remove this line)

Pat McCarthy, State Auditor

Olympia, WA

Americans with Disabilities

In accordance with the Americans with Disabilities Act, we will make this document available in alternative formats. For more information, please contact our Office at (564) 999-0950, TDD Relay at (800) 833-6388, or email our webmaster at webmaster@sao.wa.gov.

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AUDIT RESULTS

Results in brief

This report describes the overall results and conclusions for the areas we examined. In most of the areas we examined, City operations did not comply, in all material respects, with applicable state laws, regulations, or its own policies. Additionally, the City did not provide adequate controls over safeguarding of public resources in most of the areas we examined.

As referenced above, we identified areas where the City could make improvements. These recommendations are included with our report as findings.

Additionally, as noted under the Related Reports – Special Investigations section of this report, certain matters were examined and reported as part of a separate engagement.

In keeping with general auditing practices, we do not examine every transaction, activity, policy, internal control, or area. As a result, no information is provided on the areas that were not examined.

About the audit

This report contains the results of our independent accountability audit of the City of Mabton from January 1, 2021 through December 31, 2023.

Management is responsible for ensuring compliance and adequate safeguarding of public resources from fraud, loss or abuse. This includes the design, implementation and maintenance of internal controls relevant to these objectives.

This audit was conducted under the authority of RCW 43.09.260, which requires the Office of the Washington State Auditor to examine the financial affairs of all local governments. Our audit involved obtaining evidence about the City's use of public resources, compliance with state laws and regulations and its own policies and procedures, and internal controls over such matters. The procedures performed were based on our assessment of risks in the areas we examined.

Based on our risk assessment for the years ended December 31, 2023, 2022 and 2021, the areas examined were those representing the highest risk of fraud, loss, abuse, or noncompliance. We examined the following areas during this audit period:

- Annual report filing – timeliness and completeness
- Budget compliance
- Cash receipting – timeliness and completeness of deposits, voids and adjustments at City Hall
- Tracking and monitoring theft sensitive assets such as fuel

- Accounts payable – general disbursements, credit cards and electronic funds transfers
- Accounts receivable – billing and adjustments of utilities
- Payroll – gross wages and electronic funds transfers
- Open public meetings – compliance with minutes, meetings and executive session requirements
- Financial condition – reviewing for indications of financial distress

SCHEDULE OF AUDIT FINDINGS AND RESPONSES

City of Mabton

January 1, 2021 through December 31, 2023

2023-001 The City lacked adequate internal controls over cash receipting and utility billings to safeguard public resources, resulting in a loss of public funds.

Background

The City of Mabton serves about 1,965 residents in Yakima County. A citizen-elected, five-member Council and a Mayor govern the City, which operates on a budget of approximately \$5 million annually and provides services including police, water, sewer and solid waste.

The *Budgeting, Accounting and Reporting System* (BARS) Manual requires governments to develop internal controls that adequately safeguard public resources. As such, management is responsible for designing, implementing and maintaining internal controls that provide reasonable assurance that it properly receipts and deposits all funds collected and that utility billings are properly calculated. Additionally, state law (RCW 43.09.240) requires funds to be deposited to the treasurer of the local government within 24 hours of receipt.

Description of Condition

The City's design and application of internal control processes over cash receipting and billings processes were insufficient and did not adequately safeguard payments it received. As a result of these deficiencies, the City did not ensure the accounting and financial records were an accurate representation of its activity. In addition, it did not ensure it collected, accounted for and deposited all money intact nor verify it billed customers properly. Specifically, we identified the following control deficiencies:

Cash receipting

- The City did not reconcile bank and accounting records promptly. Additionally, City Hall did not perform an on-time or independent review of these reconciliations to verify that all funds collected were recorded and deposited intact within 24 hours.

- The employee responsible for reconciling daily cash receipts was also responsible for bank deposits. All cashiers were able to adjust receipts without any independent review. Adequate segregation of duties is necessary to reduce the risk of misappropriation.
- Multiple cashiers had access to and performed cash handling procedures from the same cash drawer.

Utility billing

- The City did not verify that employees properly entered all manual meter readings into the billing system or that they properly calculated utility billings according to council approved rates.
- Several City Hall employees had the ability to adjust utility accounts without adequate monitoring to verify adjustments were for legitimate purposes or properly supported.
- The City lacked adequate internal controls to ensure that it followed its policy for collecting delinquent accounts, issuing late fees, shutting off water or filing liens.

Cause of Condition

The City experienced significant turnover in staff responsible for cash receipting and billing. Staff did not have the necessary experience or training for understanding the proper controls over segregation of duties and effective oversight of cash handling and billing procedures.

Effect of Condition

Inadequate internal controls over the City's activities and lack of proper oversight increase the risk management could not detect quickly, if at all, a loss or misappropriation of public funds. Specifically, we found the following:

Cash receipting

- The City did not fully reconcile bank statements for 2022 until February 2025, and has not fully reconciled bank statements for 2023 and 2024.
- In October 2024, the City had \$453 in cash and an undeposited check for \$115, dated June 14, 2024, in its safe that had no payee listed. The City did not have documentation to support these funds.

- The City receipted donations for a community event totaling \$4,500 but did not deposit the funds to the bank and instead used the funds to pay vendors for the event.
- The City did not track and record tax revenue in the accounting system that it had electronically received from Yakima County totaling \$210,619 for 2023 and \$180,724 for 2022, understating its annual revenue.
- In 2023, the City recorded two receipts totaling \$54,418 as expenditures that it received electronically from the Washington State of Treasurer and Department of Commerce.
- The City did not deposit 22 out of 36 deposits within the required 24 hours, ranging from two to 11 days late and totaling \$133,189.

Utility billing

- In 2022 and 2023, the City overcharged two accounts by a total of \$487 and undercharged two accounts by a total of \$26.
- The Deputy Clerk did not enter the meter readings into the billing system for one account of a former public works employee from, at earliest, April 2023 to October 2024 even though the public works department recorded the meter readings and submitted them to the City to be uploaded to the system. Therefore, the City only charged the minimum consumption on the account, most likely underbilling the consumption.
- The City adjusted 16 billings for a total of \$100,720 from 2022 through 2024 and did not retain supporting documentation to demonstrate that these adjustments were appropriate
- The City did not establish payment plans, send accounts to collections or file liens for 68 delinquent accounts, including the Mayor's account, totaling \$48,297, as of December 31, 2024. Additionally, the City did not consistently shut off the water for delinquent accounts, including the Mayor's account, as required by municipal code.
- The City overcharged its shut-off and reconnection fees by \$10 for each customer whose account it shut off during the audit period.

Additionally, on June 17, 2024, the City experienced a misappropriation totaling \$22,641 when the Deputy Clerk took a deposit containing cash and checks to the bank. The City had to cancel checks totaling \$9,239 and experienced a loss of \$13,402 in cash. We reviewed and agreed with the results

of the Mabton Police Department's subsequent investigation, as noted under the Related Reports – Special Investigations section of this report.

Recommendation

We recommend the City strengthen internal controls over cash receipting and billings to ensure it adequately safeguards public funds from loss or misappropriation. Specifically, we recommend the City:

- Provide the necessary resources and training to staff responsible for billing and cash receipting to ensure they receipt and safeguard all revenues appropriately
- Establish and follow a policy outlining guidelines for cash handling, segregation of duties, and independent reconciliations of deposits and bank statements. This should include an independent review of daily cash activity and depositing receipts within 24 hours.
- Establish a process for billing utility accounts accurately
- Document the independent review of all adjustments to cash receipts and utility accounts to verify all transactions are for a valid purpose, supported and calculated correctly
- Follow municipal code and policies for delinquent accounts, including shutoffs

City's Response

- *City staff will begin looking for local trainings to attend for billing and cash receipting.*
- *At the end of each day, the cashier/Deputy City Clerk and the treasurer review the day's receipts and record its accuracy. Daily intake of payments received are recorded and sealed in a deposit envelope while both individuals are present. As stated previously, deposits are then sent to the bank the next day by a uniformed police officer, or they are delivered to the bank via the night deposit box by a city staff member.*
- *Utility billing-meter reads will be entered by one city employee and then verified by a second city employee to ensure accuracy.*

- *All adjustments to cash receipts and utility accounts will be reviewed and entered in the system by the City Treasurer after proper documentation has been provided to warrant an adjustment.*
- *City employees will make every effort to be more mindful of municipal codes and policies for delinquent accounts, including shutoffs.*

The above practices have been put in place and formal policies will be forthcoming.

Auditor's Remarks

We appreciate the City's commitment to resolving these issues identified above and emphasize the importance of establishing effective controls over cash receipting and billing procedures. We will follow up on the status of the finding during our next audit.

Applicable Laws and Regulations

RCW 43.09.200 – Local government accounting – Uniform system of accounting.

RCW 43.09.240 – Local government accounting – Public officers and employees – Duty to account and report – Removal from office – Deposit of collections.

Budgeting, Accounting and Reporting System (BARS) Manual – Accounting Principles and Controls, Internal Control, Sections 3.1.3.20 and 3.1.3.30

Budgeting, Accounting and Reporting System (BARS) Manual – Accounting Principles and Controls, Revenues, Cash Receipting, Sections 3.6.1

SCHEDULE OF AUDIT FINDINGS AND RESPONSES

City of Mabton January 1, 2021 through December 31, 2023

2023-002 The City lacks adequate oversight to ensure disbursements, credit card payments and fuel are for allowable and appropriate business expenses.

Background

The City spent about \$2.6 million, \$2.7 million and \$3.7 million on operating expenditures in 2021, 2022 and 2023, respectively. Of this amount, the City spent about \$98,000 using credit cards and about \$93,000 on fuel during this three-year period. State law requires the City review and certify all transactions before making payments. The City is responsible for establishing adequate controls over disbursements to ensure payments are for valid expenses. City management is also responsible for the integrity and retention of the original vouchers and other documents needed to prove the validity of every transaction relating to the use of public funds.

Description of Condition

General disbursements and credit cards

The City did not establish controls over disbursements and credit cards to ensure supporting documentation was maintained for all disbursement transactions, and that someone independently reviewed all purchases before payment. In addition, the City did not have a process to check out its credit cards.

The City did not retain supporting itemized receipts for 23 general disbursements totaling \$228,291, eight employee reimbursements totaling \$2,240 and eight credit card transactions totaling \$990. As a result, the City could not demonstrate that these transactions were for valid business purposes. The City also made an unallowable purchase of a tire for a personal vehicle totaling \$334.

Further, although two people signed the Mayor’s reimbursement checks, the Mayor signed two of their own five checks. We would expect the City to prohibit employees from signing checks written to themselves to ensure adequate oversight and monitoring.

Fuel purchases

The City's public works department had one fuel card shared among multiple staff and did not assign a custodian to assign responsibility for the card or monitor fuel card activity to verify that fuel usage was reasonable. Specifically, City staff did not document the odometer readings or calculate the miles per gallon (MPG) to verify that fuel use and purchases were reasonable based on the vehicles' make and model.

The City's public works department has four vehicles that use unleaded fuel and specialized equipment that appear to use diesel. The department purchased 4,370 gallons of unleaded fuel between February 21, 2023, and July 18, 2024. Based on the public works vehicles' average MPG, we estimated that each vehicle would have to drive 52 miles per workday, which does not appear reasonable as the City limits is about 0.8 square miles. Additionally, the City purchased 38.4 gallons of unleaded fuel on three nonworking days.

Cause of Condition

The City experienced significant turnover during the audit period. Management, the Mayor and the Council did not devote sufficient attention to the accounts payable process, to adequately train staff or to monitor activity.

Effect of Condition

Without adequate internal controls and proper oversight over disbursements, credit cards and fuel cards, the City:

- Is at an increased risk of management not detecting a loss or misappropriation of public funds quickly, if at all
- Cannot demonstrate that general disbursements, credit card transaction and fuel purchases were legitimate and for valid business purposes
- Would not be able to assign responsibility should the fuel card or other City credit cards go missing or if purchases were for unallowable purposes.

In addition, on October 16, 2024, the City notified our Office regarding a loss of public funds, as required by state law. The Mabton Police Department performed an investigation in July 2024 and identified two unauthorized transactions from a former employee totaling \$93 occurring in July 2024. We reviewed the investigation and agree with its conclusions.

Recommendation

We recommend the City:

- Establish policies and procedures over disbursements and credit cards that include keeping itemized receipts for all transactions, and performing an independent review of expenses to ensure they are supported and for valid business purposes
- Adequately train staff responsible for processing accounts payable on the allowable uses of public funds and ensure employees do not sign their own checks
- Safeguard the fuel card and other City credit cards by assigning a custodian and establishing check-out procedures
- Establish a process for verifying the validity of fuel purchases by recording odometer readings, calculating MPG and checking for reasonableness

City's Response

The city has implemented a procedure for both the fuel cards and credit cards. Employees are required to check out the credit card for purchases and submit receipts for those purchases then they return the credit card. Fuel purchases for the Public Works department are logged onto a fuel log sheet and submitted to the City Treasurer monthly to match with fuel purchase receipts.

All credit card purchases are verified with the purchaser to ensure they are being utilized for city business.

Auditor's Remarks

We appreciate the City's commitment to resolving these issues and emphasize the importance of establishing effective policies and monitoring procedures over disbursement activity. We will follow up on the status of the finding during our next audit.

Applicable Laws and Regulations

RCW 42.24.080 – Municipal corporations and political subdivisions – Claims against for contractual purposes – Auditing and payment – Forms – Authentication and certification

RCW 43.09.200 – Local government accounting – Uniform system of accounting

RCW 43.09.2855 – Local Governments – Use of credit cards

RCW 43.09.185 – Loss of public funds – illegal activity – Report to state auditor's office

Budgeting Accounting and Reporting System (BARS) Manual – Accounting Principles and Controls, Internal Control, Sections 3.1.3.20 and 3.1.3.30

Budgeting Accounting and Reporting System (BARS) Manual – Accounting, Expenditures, Purchase Cards, Sections 3.8.4

SCHEDULE OF AUDIT FINDINGS AND RESPONSES

City of Mabton

January 1, 2021 through December 31, 2023

2023-003 The City did not comply with state law and operated without a legally approved budget.

Background

State law requires the City to adopt an appropriated budget, authorizing the City's legal spending limits. Expenditures more than budgeted appropriations are considered void by state law. Further, the Council cannot authorize spending that exceeds available resources.

State law also requires a minimum of three public hearings during the budget adoption process to discuss revenue sources, preliminary budget proposal and final budget proposal. State law requires the City to provide adequate public notice of the public hearings, meet certain deadlines during the budget adoption process and make its preliminary budget available for taxpayer examination.

Description of Condition

The City's elected officials and management did not approve its 2024 budget until November 2024, nor monitor expenses and available fund balance when obligating expenses. Additionally, the City did not properly advertise and hold all required meetings by the appropriate deadlines as required by state law. The City only held the first of three public hearings to discuss the preliminary budget, and held no further hearings in 2023.

Cause of Condition

The City experienced significant turnover during the audit period. Management, the Mayor and the Council did not devote sufficient time and resources to prepare or finalize the annual City budget until the end of 2024.

Effect of Condition

The City operated for 330 days in 2024 without an approved budget, which is a violation of state law. When the City does not establish an approved budget, it puts public funds at risk and cannot ensure all money is used appropriately and for

intended purposes. Any payments made in excess of, or without an approved budget, are unallowable.

Also, the City did not demonstrate that it involved the public in the budgeting process by the required deadlines, as required, by submitting preliminary draft proposals and holding public hearings.

Recommendation

We recommend the City's elected officials and management comply with state laws related to budgets. Specifically, we recommend the City establish its annual budgets before the beginning of the fiscal year and obligate expenditures only when funds have the available budget. We also recommend the City submit its annual budgets to our Office.

City's Response

The city is currently working on reconciling 2024 bank statements so that we can be better prepared to begin budget planning mid-June to ensure we have a 2026 budget in place within the required time frame.

Auditor's Remarks

We appreciate the City's commitment to resolving the issues identified above and emphasize the importance of establishing effective policies and monitoring procedures over City spending. We will follow up on the status of the finding during our next audit.

Applicable Laws and Regulations

RCW 35A.33.120 – Funds – Limitations on expenditures – Transfers and adjustments

RCW 35A.33.075 – Budget Adoption

The Budgeting, Accounting and Reporting System (BARS) Manual – Accounting Principles and Controls, Internal Control, Sections 3.1.3.20 and 3.1.3.30

SCHEDULE OF AUDIT FINDINGS AND RESPONSES

City of Mabton

January 1, 2021 through December 31, 2023

2023-004 The City lacked adequate internal controls over financial reporting to ensure compliance with state law requiring timely annual report submission.

Background

Federal and state agencies, the City Council and the public rely on the information included in financial statements and reports to make decisions. The City is responsible for designing, implementing and maintaining internal controls that provide reasonable assurance its financial reporting is reliable.

State law (RCW 43.09.230) requires the City to submit an annual report with accurate, summarized financial information and supporting schedules to the State Auditor's Office within 150 days after the end of its fiscal year

Description of Condition

The City did not submit the required annual reports to our Office within 150 days of fiscal year-end. The City filed its 2022 annual report 616 days late and has not filed its 2023 annual report.

Cause of Condition

Due to staff turnover, the City had not fully reconciled bank statements for 2022 until February 2025 and has not fully reconciled bank statements for 2023. Additionally, City leadership did not dedicate the necessary resources to submit the annual report on time.

Effect of Condition

Delays in the availability of complete financial reports prevent City officials, the public and other interested parties from obtaining timely information. Such delays also hinder public transparency and our Office's efforts to compile statistical and financial information that the Legislature and other parties use. Further, the City's failure to respond impeded our Office's ability to audit the government in a timely manner, as state law requires.

Recommendation

We recommend the City establish internal controls to ensure timely financial reporting in accordance with state law.

City's Response

The city has nearly completed reconciling the bank statements for 2024 and is working on preparing the annual report for submission by the deadline of May 30, 2025.

Auditor's Remarks

We appreciate the City's commitment to resolving this issue and thank them for their cooperation and assistance during the audit. We will follow up on the status of the finding during our next audit.

Applicable Laws and Regulations

RCW 43.09.230, Local government accounting – Annual reports – Comparative statistics.

RELATED REPORTS

Financial

Our opinion on the City's financial statements is provided in a separate report, which includes the City's financial statements. That report is available on our website, <https://portal.sao.wa.gov//ReportSearch>.

That report includes a finding for a material weakness in internal controls over financial reporting regarding the financial statement preparation process and compliance with state law.

Special investigations

We issued a fraud investigation report on activities at the City. That report is available on our website, <https://portal.sao.wa.gov//ReportSearch>.

INFORMATION ABOUT THE CITY

The City of Mabton operates under a mayor-council form of government with a five-member Council and an elected Mayor. The Council is responsible for creating policies and procedures and making financial decisions. The Mayor and the City Council are responsible for overseeing day-to-day operations. The City provides municipal and proprietary services which include public safety, infrastructure maintenance, cemetery facilities, library facilities, emergency response and water, sewer and solid waste utilities. The City’s resources appropriated for expenditures were approximately \$4.5 million for fiscal year 2021 and 2022 and \$6.2 million for 2023.

Contact information related to this report	
Contact:	Sophia Martin, City Treasurer
Telephone:	(509) 894-4096
Website:	www.cityofmabton.com

Information current as of report publish date.

Audit history

You can find current and past audit reports for the City of Mabton at <https://portal.sao.wa.gov//ReportSearch>.

ABOUT THE STATE AUDITOR’S OFFICE

The State Auditor’s Office is established in the Washington State Constitution and is part of the executive branch of state government. The State Auditor is elected by the people of Washington and serves four-year terms.

We work with state agencies, local governments and the public to achieve our vision of increasing trust in government by helping governments work better and deliver higher value.

In fulfilling our mission to provide citizens with independent and transparent examinations of how state and local governments use public funds, we hold ourselves to those same standards by continually improving our audit quality and operational efficiency, and by developing highly engaged and committed employees.

As an agency, the State Auditor’s Office has the independence necessary to objectively perform audits, attestation engagements and investigations. Our work is designed to comply with professional standards as well as to satisfy the requirements of federal, state and local laws. The Office also has an extensive quality control program and undergoes regular external peer review to ensure our work meets the highest possible standards of accuracy, objectivity and clarity.

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The results of our work are available to everyone through the more than 2,000 reports we publish each year on our website, www.sao.wa.gov. Additionally, we share regular news and other information via an email subscription service and social media channels.

We take our role as partners in accountability seriously. The Office provides training and technical assistance to governments both directly and through partnerships with other governmental support organizations.

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- Toll-free Citizen Hotline:
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- Email:
webmaster@sao.wa.gov



Office of the Washington State Auditor
Pat McCarthy

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Financial Statements Audit Report

City of Mabton

For the period January 1, 2021 through December 31, 2021

Published (Inserted by OS)

Report No. (Inserted by OS)



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**Office of the Washington State Auditor
Pat McCarthy**

Issue Date – (Inserted by OS)

Mayor and City Council
City of Mabton
Mabton, Washington

Report on Financial Statements

Please find attached our report on the City of Mabton's financial statements.

We are issuing this report in order to provide information on the City's financial activities and condition.

Sincerely,

Signature Here (Please do not remove this line)

Pat McCarthy, State Auditor

Olympia, WA

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In accordance with the Americans with Disabilities Act, we will make this document available in alternative formats. For more information, please contact our Office at (564) 999-0950, TDD Relay at (800) 833-6388, or email our webmaster at webmaster@sao.wa.gov.

TABLE OF CONTENTS

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SCHEDULE OF AUDIT FINDINGS AND RESPONSES

City of Mabton January 1, 2021 through December 31, 2021

2021-001 The City did not have adequate internal controls ensuring accurate reporting of its financial statements and compliance with state law.

Background

State and federal agencies, the City Council, and the public rely on information included in the financial statements and reports to make decisions. Management is responsible for designing and following internal controls that provide reasonable assurance its financial reporting is reliable and the financial statements and notes to financial statements are accurate.

The City prepares its financial statements in accordance with the cash-basis accounting method prescribed in the State Auditor's Office's *Budgeting, Accounting and Reporting System* (BARS) Manual.

The City Council annually approves a budget determining the City's legal spending limits. Under state law (RCW 35A.33.120), spending should not exceed this level without a Council-approved budget amendment. Moreover, the Council cannot authorize spendings that exceeds available funds. When expenditures in a fund exceed the available resources, the City is effectively borrowing from other funds without formally establishing an interfund loan. The Council must approve interfund loans by resolution or ordinance that includes a payment plan and set a reasonable interest rate to pay to the lending fund.

Our audit found deficiencies in internal controls over accounting and financial reporting that affected the City's ability to produce reliable financial statements. *Government Auditing Standards* requires the State Auditor's Office to communicate material weaknesses as a finding.

Description of Condition

We found the following deficiencies in internal controls that represent a material weakness. The City did not have processes in place to:

- Perform a secondary review of the financial reports to ensure they were free from material errors, agreed to underlying accounting records and complied with BARS Manual reporting requirements

- Research and properly classify ending cash and investment balances
- Monitor financial activity, or identify the need to both implement and account for interfund loans as required

We reported this issue as a finding in the prior three audits.

Cause of Condition

The City has experienced turnover in multiple positions and those responsible for financial oversight lacked the necessary experience and training in financial reporting.

Additionally, the City Council authorized paying expenses in the street and sewer funds that were more than the authorized budget and available resources without verifying if there were adequate funds.

Effect of Condition

Inaccurate financial reports limit access to financial information that City officials, the public, state and federal agencies, and other interested parties use.

As a result of the internal control weaknesses, the City:

- Reported the Drinking Water State Revolving Fund loan and the Department of Ecology loan on the Schedule of Liabilities twice, overstating total liabilities by \$3,883,099
- Misclassified \$316,456 of restricted funds and \$434,902 of unassigned funds as assigned in the general fund

The City subsequently corrected these errors.

Also, the City overspent approved budgets and available resources for two funds, reporting negative cash and investment balances totaling \$297,339 in the street fund and \$204,869 in the sewer fund. These funds operated using restricted funds since the general fund did not have an unassigned fund balance to cover these negative balances. The City's noncompliance with state laws had a direct and material effect on its 2021 financial statements.

In addition, we identified other less significant errors on the financial statements, notes and schedules.

Recommendation

We recommend the City's elected officials and management establish and follow effective internal controls over preparing financial statements and schedules. This should include performing a secondary review of the financial statements and researching reporting requirements to ensure cash and investments are properly classified.

We also recommend the City monitor its financial activity to ensure it complies with state law and all funds have the available budget and resources to pay for expenditures. When necessary, we further recommend the City establish an interfund loan that the Council approves.

City's Response

The city agrees with the SAO findings and recommendations. The new staff is working diligently to reconcile all financial statements to provide a clear standing of the cities finances. All expenditures will be reviewed and ensured that it has been included in the budget. It is the City Treasurers goal is to complete quarterly financial reports for council.

Auditor's Remarks

We appreciate the City's commitment to resolving these issues. We will follow up to the finding during our next audit.

Applicable Laws and Regulations

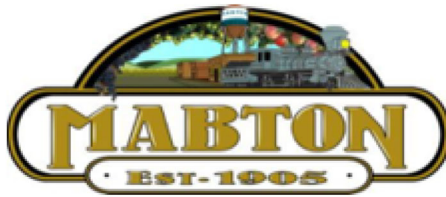
Government Auditing Standards, July 2018 Revision, paragraphs 6.40 and 6.41 establish reporting requirements related to significant deficiencies or material weaknesses in internal control, instances of fraud, and noncompliance with provisions of laws, regulations, contracts, or grant agreements.

The American Institute of Certified Public Accountants defines significant deficiencies and material weaknesses in its *Codification of Statements on Auditing Standards*, section 265, Communicating Internal Control Related Matters Identified in an Audit, paragraph 7.

The *Budgeting Accounting and Reporting System* (BARS) Manual 3.1.3, Internal Control, requires each local government to establish and maintain an effective system of internal controls that provides reasonable assurance that the government will achieve its objective.

The *Budgeting, Accounting and Reporting System* (BARS) Manual, 3.9.1, Loans, sets the requirements for interfund loans and repayments.

RCW 35A.33.120 – Funds – Limitations on expenditures, restricts the Council from authorizing any claim on expenditures in excess of total budgeted amounts for any individual fund



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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

City of Mabton January 1, 2021 through December 31, 2021

This schedule presents the status of findings reported in prior audit periods.

Audit Period: January 1, 2020 through December 2020	Report Ref. No.: 102921	Finding Ref. No.: 2020-001
Finding Caption: The City's internal controls over preparing financial statements and monitoring financial activity were inadequate for ensuring accurate reporting and compliance with state law.		
Background: The City did not implement or account for interfund loans for the Street and Sewer funds. This resulted in the City incorrectly reporting negative fund balances for these funds in the amount of \$155,431 and \$225,671, respectively. These errors remain uncorrected, as the City has not yet properly approved the necessary interfund loans. The City's General fund has unassigned cash and investments of only \$308,912, which is not enough to support the negative fund balances in the Street and Sewer funds. Therefore, the City is effectively using restricted, committed or assigned assets to support these funds. We recommend the City monitor its financial activity to ensure that all funds have the available resources to pay for expenditures and, when necessary, establish an interfund loan that the Council approves.		
Status of Corrective Action: (check one) <input type="checkbox"/> Fully Corrected <input type="checkbox"/> Partially Corrected <input checked="" type="checkbox"/> Not Corrected <input type="checkbox"/> Finding is considered no longer valid		
Corrective Action Taken: <i>We are currently working on reconciliations and reassigning expenditures where appropriate.</i>		

INDEPENDENT AUDITOR'S REPORT

Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

I-1

City of Mabton January 1, 2021 through December 31, 2021

Mayor and City Council
City of Mabton
Mabton, Washington

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the City of Mabton, as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the City's financial statements, and have issued our report thereon dated May 15, 2025.

We issued an unmodified opinion on the fair presentation of the City's financial statements in accordance with its regulatory basis of accounting. We issued an adverse opinion on the fair presentation with regard to accounting principles generally accepted in the United States of America (GAAP) because the financial statements are prepared by the City using accounting practices prescribed by state law and the State Auditor's *Budgeting, Accounting and Reporting System* (BARS) manual described in Note 1, which is a basis of accounting other than GAAP. The effects on the financial statements of the variances between the basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the City's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described above and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified.

However, we identified certain deficiencies in internal control, as described in the accompanying Schedule of Audit Findings and Responses as Finding 2021-001, that we consider to be material weaknesses.

REPORT ON COMPLIANCE AND OTHER MATTERS

As part of obtaining reasonable assurance about whether the City's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion.

The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying Schedule of Audit Findings and Responses as Finding 2021-001. We also noted certain matters that we have reported to the management of the City in a separate special investigation report dated May 15, 2025.

CITY'S RESPONSE TO FINDINGS

Government Auditing Standards requires the auditor to perform limited procedures on the City's response to the findings identified in our audit and described in the accompanying Schedule of Audit Findings and Responses. The City's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

PURPOSE OF THIS REPORT

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control and compliance. Accordingly, this communication is not suitable for any other purpose. However, this report is a matter of public record and its distribution is not limited. It also serves to disseminate information to the public as a reporting tool to help citizens assess government operations.

Signature Here (Please do not remove this line)

Pat McCarthy, State Auditor

Olympia, WA

May 15, 2025

INDEPENDENT AUDITOR'S REPORT

Report on the Audit of the Financial Statements

F-2

City of Mabton January 1, 2021 through December 31, 2021

Mayor and City Council
City of Mabton
Mabton, Washington

REPORT ON THE AUDIT OF THE FINANCIAL STATEMENTS

Unmodified and Adverse Opinions

We have audited the financial statements of the City of Mabton, as of and for the year ended December 31, 2021, and the related notes to the financial statements, as listed in the financial section of our report.

Unmodified Opinion on the Regulatory Basis of Accounting (BARS Manual)

As described in Note 1, the City has prepared these financial statements to meet the financial reporting requirements of state law and accounting practices prescribed by the State Auditor's *Budgeting, Accounting and Reporting System* (BARS) Manual. Those accounting practices differ from accounting principles generally accepted in the United States of America (GAAP). The differences in these accounting practices are also described in Note 1.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the cash and investments of the City of Mabton, and its changes in cash and investments, for the year ended December 31, 2021, on the basis of accounting described in Note 1.

Adverse Opinion on U.S. GAAP

The financial statements referred to above were not intended to, and in our opinion, they do not, present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the City of Mabton, as of December 31, 2021, or the changes in financial position or cash flows thereof for the year then ended, because of the significance of the matter discussed below.

Basis for Unmodified and Adverse Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and *Government Auditing Standards*. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit unmodified and adverse opinions.

Matter Giving Rise to Adverse Opinion on U.S. GAAP

Auditing standards issued by the American Institute of Certified Public Accountants (AICPA) require auditors to formally acknowledge when governments do not prepare their financial statements, intended for general use, in accordance with GAAP. As described in Note 1 of the financial statements, the financial statements are prepared by the City in accordance with state law using accounting practices prescribed by the BARS Manual, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statements of the variances between the regulatory basis of accounting and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material and pervasive.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the financial reporting provisions of state law and the BARS Manual described in Note 1. This includes determining that the basis of accounting is acceptable for the presentation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and

Government Auditing Standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

Performing an audit in accordance with GAAS and *Government Auditing Standards* includes the following responsibilities:

- Exercise professional judgment and maintain professional skepticism throughout the audit;
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements;
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, no such opinion is expressed;
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements;
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time; and
- We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the City's financial statements. The Schedule of Liabilities is presented for purposes of additional analysis, as required by the prescribed BARS manual. This schedule is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United

States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

OTHER REPORTING REQUIRED BY GOVERNMENT AUDITING STANDARDS

In accordance with *Government Auditing Standards*, we have also issued our report dated May 15, 2025 on our consideration of the City's internal control over financial reporting and on the tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

Signature Here (Please do not remove this line)

Pat McCarthy, State Auditor

Olympia, WA

May 15, 2025

FINANCIAL SECTION

City of Mabton January 1, 2021 through December 31, 2021

FINANCIAL STATEMENTS

Fund Resources and Uses Arising from Cash Transactions – 2021
Fiduciary Fund Resources and Uses Arising from Cash Transactions – 2021
Notes to Financial Statements – 2021

SUPPLEMENTARY AND OTHER INFORMATION

Schedule of Liabilities – 2021

ABOUT THE STATE AUDITOR'S OFFICE

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(866) 902-3900
- Email:
webmaster@sao.wa.gov

Summary of Uncorrected Items

Description	Statement / Schedule
Cemetery Fund 102 - Expenses 594-595 Capital Expenditures should be \$0 instead of \$7,762, for an overstatement of \$7,762. (.3%)	C4
City Streets Fund 103 - Revenues 381, 382, 389, 395, 398 Other Resources should be \$0 instead of \$5,220, for an overstatement of \$5,220. (.2%)	C4
Water Fund 401 - Expenses 530 Utilities should be \$587,811 instead of \$584,087, for an understatement of \$3,724 (.1%).	C4
Sewer Fund 402 - Revenues 340 Charges for Goods and Services should be \$616,185 instead of \$606,186, for an understatement of \$9,999 (.3%).	C4
Sewer Fund 402 - Expenses 530 Utilities should be \$445,863 instead of \$444,744, for an understatement of \$1,119 (.01%)	C4
Garbage Fund 404 - Revenues 340 Charges for Goods and Services should be \$271,936 instead of \$270,168, for an understatement of \$1,768. (.01%)	C4
Cemetery Perpetual Care Fund 701 Charges for Goods and Services should be \$1,000 instead of \$0, for an understatement of \$1,000. (.01%)	C4
Streets Fund 103 has a negative ending balance of \$297,339. This is 13% of expenditures.	C4
Sewer Fund 402 has a negative ending balance of \$204,869. This is 9% of expenditures.	C4
ER&R Fund: The City transferred \$38,000 into the fund and only had \$1,000 of capital expenditures. It appears that the other funds do not pay for the use of the equipment rental and the fund does not receive that revenue. Per RCW 35.21.088, the ERR fund is only required if the City has a population over 8,000. The City of Mabton population is about 2,000. It appears that the City is not properly operating the ER&R internal service fund.	C4
<p>Note 1 G, page 4 - Fund 001 restricted balance disclosure is not updated for 2021 and should be \$51,799 for Public Safety and \$316,456 due to SLFRF.</p> <p>Note 1 G, page 4 - Fund 102 restricted balance disclosure is not updated for 2021 and should be \$28,815.</p> <p>Note 1 G, page 4 - Fund 113 restricted balance disclosure is not updated for 2021 and should be \$77,690.</p> <p>Note 1 G, page 4 - Fund 115 restricted balance disclosure is not updated for 2021 and should be \$254,308.</p> <p>Note 1 G, page 4 - Fund 401 restricted balance disclosure is not updated for 2021 and should be \$16,806.</p>	Notes

Summary of Uncorrected Items

Description	Statement / Schedule
<p>Note 2, page 5 - Final budget amounts for Fund 001 should be \$1,169,619 instead of \$997,290, for an understatement of \$172,329.</p> <p>Note 2, page 5 - Final budget amounts for Fund 102 should be \$103,871 instead of \$138,030, for an overstatement of \$34,159.</p> <p>Note 2, page 5 - Final budget amounts for Fund 103 should be \$454,866 instead of \$499,350, for an overstatement of \$44,484.</p> <p>Note 2, page 5 - Final budget amounts for Fund 113 should be \$81,205 instead of \$0, for an understatement of \$81,205.</p> <p>Note 2, page 5 - Final budget amounts for Fund 115 should be \$258,713 instead of \$15,500, for an understatement of \$243,213.</p> <p>Note 2, page 5 - Final budget amounts for CDBG Well Fund should be \$77,428 instead of \$0, for an understatement of \$77,428.</p> <p>Note 2, page 5 - Final budget amounts for Fund 401 should be \$1,669,704 instead of \$1,343,084, for an understatement of \$326,620.</p> <p>Note 2, page 5 - Final budget amounts for Fund 402 should be \$451,979 instead of \$601,000, for an overstatement of \$149,021.</p> <p>Note 2, page 5 - Final budget amounts for Fund 404 should be \$244,577 instead of \$271,560, for an overstatement of \$26,983.</p> <p>Note 2, page 5 - Final budget amounts for Fund 501 should be \$66,000 instead of \$0, for an understatement of \$66,000.</p> <p>Note 2, page 5 - Final budget amounts for Fund 701 should be \$64,674 instead of \$0, for an understatement of \$64,674.</p> <p>Note 2, page 5 - Actual expenditure amounts for Fund 401 should be \$845,186 instead of \$713,096, for an understatement of \$132,090.</p> <p>Note 2, page 5 - Actual expenditure amounts for Fund 404 should be \$257,129 instead of \$234,143, for an understatement of \$22,986.</p> <p>Note 2, page 5 - Actual expenditure amounts for Fund 501 should be \$1,000 instead of \$0, for an understatement of \$1,000.</p> <p>In total The final appropriated amount should be \$4,642,636 instead of \$3,865,814 for a total difference of \$776,822</p> <p>In total the actual expenditure amount should be \$3,224,2022 (agrees to C4) instead of \$3,068,126 for a total difference of \$156,075</p>	<p>Notes</p>

Summary of Uncorrected Items

Description	Statement / Schedule
<p>Note 3, page 6 - Debt service requirements table should be updated from prior year and note include 2021.</p> <p>Note 3, page 6 - Debt service table 2022 principal should be \$291,386 instead of \$289,735, for an understatement of \$1,651.</p> <p>Note 3, page 6 - Debt service table 2022 interest should be \$87,159 instead of \$86,772, for an understatement of \$387.</p> <p>Note 3, page 6 - Debt service table 2023 principal should be \$293,904 instead of \$292,219, for an understatement of \$1,685.</p> <p>Note 3, page 6 - Debt service table 2023 interest should be \$82,335 instead of \$81,982, for an understatement of \$353.</p> <p>Note 3, page 6 - Debt service table 2024 principal should be \$296,427 instead of \$294,709, for an understatement of \$1,718.</p> <p>Note 3, page 6 - Debt service table 2024 interest should be \$77,541 instead of \$77,187, for an understatement of \$354.</p> <p>Note 3, page 6 - Debt service table 2025 principal should be \$299,101 instead of \$297,348, for an understatement of \$1,753.</p> <p>Note 3, page 6 - Debt service table 2025 interest should be \$72,579 instead of \$72,243, for an understatement of \$336.</p> <p>Note 3, page 6 - Debt service table 2026 principal of \$301,784 and interest of \$68,894 should be listed.</p> <p>In total the principal amount in the debt service table should agree to the Schedule of Liability debt for bonds and loans. The note totals \$5,438,483 and the Schedule of Liability amount is \$5,188,879 for a difference of \$249,604 which is mostly from the errors identified above.</p>	Notes
<p>Note 3, page 6 - The Debt service note is missing information about compensated absences per the BARS manual template. The Schedule of Liabilities reports \$15,467.</p>	Notes
<p>Note 4, page 6 - Interfund loan table should be updated to reflect 2021 activity. Currently it reports 2020 amounts.</p>	Notes
<p>Note 5, page 7 - Deposits should be updated as of December 31, 2021, should agree to the C4. The note totals \$841,197.93 and the C4 is \$1,183,816 for a difference of \$342,619. The Notes should also report the total deposits and investments held by the City as a custodian (this would be the C5 amount) of \$108.</p>	Notes
<p>Note 6, page 8 - Should be for measurement date of June 30, 2021.</p> <p>Note 6, page 8 - Allocation percentages should be 0.002423% for PERS 1, 0.003114% for PERS 2/3 and 0.004496% for LEOFF 2.</p> <p>Note 6, page 8 - The Liability/(Asset) should be \$29,590 for PERS 1, -\$310,209 for PERS 2/3 and -\$261,165 for LEOFF 2.</p> <p>Note 6, page 8 - VFFRPF amounts should be updated for 2021. Pension asset amount of (\$10,181). The reported amounts are from 2020.</p>	Notes
<p>Note 7, page 9 - Levy amounts should be updated for 2021. Rate should be \$2.60699269, valuation should be \$69,167,482 and regular levy amount should be \$174,739.</p>	Notes
<p>Note 10, page 11 - City commitments table should be updated to reflect 2021 activity. This is 2020 activity.</p>	Notes
<p>Note 10, page 11 - The City disclosed a correction of a material error related to the cemetery care fund. However, this appears to be prior year information and not prior period adjustments are reported on the current statements therefore this information can be removed.</p>	Notes

Summary of Uncorrected Items

Description	Statement / Schedule
The City reported leases related to copier machines and conferencing system on the Schedule of Liabilities totaling \$24,128 but there is no note disclosure reported for leases as required by the BARS manual.	Notes
The City did not have support for the Ricoh Copier, Sharp Video Conference System, Xerox Copier and Compensated Absences ending balances. It appears that the Compensated Absences was not updated from FY 2021.	Schedule of Liabilities
The Schedule appears to be missing the Kyocera Copier, prior year reported a ending balance of \$6,288.	Schedule of Liabilities
Beginning balances for the Ricoh copier, sharp video conferencing system and xerox copier do not agree to prior year ending balance. Beginning should match 2020 ending. Richoh \$17,304, Sharp \$9,570, Xeroz \$3017.	Schedule of Liabilities
Compensated Absences beginning balance of \$15,467 does not agree to prior year ending \$27,972. Difference of \$12,505	Schedule of Liabilities
Ecology EL 170130 was not reported on the prior year Schedule of Liabilities. If this was new debt for 2021 it should be reported as an addition instead of a beginning balance.	Schedule of Liabilities
The City over reported pension liabilities. The City reported \$120,940 and it should be \$29,590, for an overstatement of \$91,350. This is 4% of total expenditures.	Schedule of Liabilities
Ecology EL170130 - Incorrectly classified Debt ID 239.70 (Registered Warrants); description this appears to be 263.83 or 263.84 (loans from state agency other than LOCAL or PWTF)	Schedule of Liabilities
DWSRF DM13-952-181 - Incorrectly classified Debt ID 239.70 (Registered Warrants); description this appears to be 263.83 or 263.84 (loans from state agency other than LOCAL or PWTF)	Schedule of Liabilities
DWSRF DM15-952-044 - Incorrectly classified Debt ID 239.70 (Registered Warrants); description this appears to be 263.83 or 263.84 (loans from state agency other than LOCAL or PWTF)	Schedule of Liabilities
Ecology SRF L1300024 - Incorrectly classified Debt ID 239.70 (Registered Warrants); description this appears to be 263.83 or 263.84 (loans from state agency other than LOCAL or PWTF)	Schedule of Liabilities

LETTER OF REPRESENTATION TO BE TYPED ON CLIENT LETTERHEAD

May 15, 2025

Office of the Washington State Auditor
3200 Capitol Blvd
P.O. Box 40031
Olympia, WA 98504-0031

To the Office of the Washington State Auditor:

We are providing this letter in connection with your audit of the City of Mabton for the period from January 1, 2021 through December 31, 2023. Representations are in relation to matters existing during or subsequent to the audit period up to the date of this letter.

Certain representations in this letter are described as being limited to matters that are significant or material. Information is considered significant or material if it is probable that it would change or influence the judgment of a reasonable person.

We confirm, to the best of our knowledge and belief, having made appropriate inquiries to be able to provide our representations, the following representations made to you during your audit. If we subsequently discover information that would change our representations related to this period, we will notify you in a timely manner.

General Representations:

1. We have provided you with unrestricted access to people you wished to speak with and made available all relevant and requested information of which we are aware, including:
 - a. Financial records and related data.
 - b. Minutes of the meetings of the governing body or summaries of actions of recent meetings for which minutes have not yet been prepared.
 - c. Other internal or external audits, examinations, investigations or studies that might concern the objectives of the audit and the corrective action taken to address significant findings and recommendations.
 - d. Communications from regulatory agencies, government representatives or others concerning possible noncompliance, deficiencies in internal control or other matters that might concern the objectives of the audit.
 - e. Related party relationships and transactions.
 - f. Results of our internal assessment of business risks and risks related to financial reporting, compliance and fraud.
2. We acknowledge our responsibility for compliance with requirements related to confidentiality of certain information, and have notified you whenever records or data containing information subject to any confidentiality requirements were made available.

3. We acknowledge our responsibility for compliance with applicable laws, regulations, contracts and grant agreements.
4. We have identified and disclosed all laws, regulations, contracts and grant agreements that could have a direct and material effect on the determination of financial statement amounts, including legal and contractual provisions for reporting specific activities in separate funds.
5. Except as reported by the audit, we have complied with all material aspects of laws, regulations, contracts and grant agreements.
6. We acknowledge our responsibility for establishing and maintaining effective internal controls over compliance with applicable laws and regulations and safeguarding of public resources, including controls to prevent and detect fraud.
7. Except as reported by the audit, we have established adequate procedures and controls to provide reasonable assurance of safeguarding public resources and compliance with applicable laws and regulations.
8. Except as reported to you in accordance with RCW 43.09.185, we have no knowledge of any loss of public funds or assets or other illegal activity, or any allegations of fraud or suspected fraud involving management or employees.
9. In accordance with RCW 43.09.200, all transactions have been properly recorded in the financial records, notwithstanding immaterial uncorrected items referenced below.
10. We are responsible for, and have accurately prepared, the summary schedule of prior audit findings to include all findings, and we have provided you with all the information on the status of the follow-up on prior audit findings.

Additional representations related to the financial statements:

11. We acknowledge our responsibility for fair presentation of the financial statements and believe financial statements are fairly presented in accordance with the *Budgeting, Accounting and Reporting Standards Manual* (BARS Manual), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.
12. We acknowledge our responsibility for establishing and maintaining effective internal control over financial reporting.
13. The financial statements properly classify all funds and activities.
14. Revenues are appropriately classified by fund and account in accordance with the BARS Manual.
15. Expenses are appropriately classified by fund and account, and allocations have been made on a reasonable basis.

16. Ending cash and investments are properly classified as nonspendable, restricted, committed, assigned, and unassigned.
17. The methods, data and significant assumptions we used in making accounting estimates and related disclosures are appropriate and free from intentional bias.
18. The following have been properly classified, reported and disclosed in the financial statements, as applicable:
 - a. Interfund, internal, and intra-entity activity and balances.
 - b. Related-party transactions, including sales, purchases, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties.
 - c. Joint ventures and other related organizations.
 - d. Guarantees under which the government is contingently liable.
 - e. All events occurring subsequent to the fiscal year end through the date of this letter that would require adjustment to, or disclosure in, the financial statements.
 - f. Effects of all known actual or possible litigation, claims, assessments, violations of laws, regulations, contracts or grant agreements and other loss contingencies.
19. We have accurately disclosed to you all known actual or possible pending or threatened litigation, claims or assessments whose effects should be considered when preparing the financial statements. We have also accurately disclosed to you the nature and extent of our consultation with outside attorneys concerning litigation, claims and assessments.
20. We acknowledge our responsibility to include all necessary and applicable disclosures required by the BARS Manual, including:
 - a. Description of the basis of accounting, summary of significant accounting policies and how this differs from Generally Accepted Accounting Principles (GAAP).
 - b. Disclosures similar to those required by GAAP to the extent they are applicable to items reported in the financial statements.
 - c. Any additional disclosures beyond those specifically required by the BARS Manual that may be necessary for the statements to be fairly presented.
21. We acknowledge our responsibility for reporting supplementary information (the Schedule of Liabilities) in accordance with applicable requirements and believe supplementary information is fairly presented, in both form and content in accordance with those requirements.
22. We have disclosed to you all significant changes to the methods of measurement and presentation of supplementary information, reasons for any changes and all significant assumptions or interpretations underlying the measurement or presentation.

23. We believe the effects of uncorrected financial statement misstatements summarized in the schedule of uncorrected items provided to us by the auditor are not material, both individually and in the aggregate, to the financial statements taken as a whole.
24. We acknowledge our responsibility not to publish any document containing the audit report with any change in the financial statements, supplementary and other information referenced in the auditor's report. We will contact the auditor if we have any needs for publishing the audit report with different content included.

Rachel Ruelas
Mayor

Sophia Martin
City Treasurer

Account Consumption - by Month (Account Order)

Account	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
	0	8,936	0	5,057	3,371	5,258	1,246	821	842	709	684	763	27,687
	0	619	300	623	1,672	2,807	2,521	2,596	2,197	1,826	409	488	16,058
	0	870	0	1,331	1,039	1,880	1,791	1,896	1,484	759	286	456	11,792
	0	1,853	793	1,164	1,561	3,348	4,234	2,566	1,971	2,101	884	4,269	24,744
	0	239	152	192	458	2,023	1,494	977	1,318	82	53	3,480	10,468
	0	1,353	697	1,131	1,873	2,951	3,192	2,525	2,415	799	564	600	18,100
	0	268	165	128	457	556	576	241	141	135	103	138	2,908
	0	0	2,850	1,574	2,717	3,548	0	5,954	0	3,880	0	0	20,523
	0	1,395	377	929	1,077	5,081	2,042	2,067	0	0	60	14	13,042
	0	942	492	418	460	2,882	1,149	1,419	927	784	594	888	10,955
	0	3,291	1,871	2,195	4,329	0	1,058	1,087	0	0	4,468	2,028	20,327
	0	1,080	486	1,004	496	1,006	974	792	704	455	523	557	8,077
	0	859	380	2,076	5,414	6,405	5,539	5,611	6,531	2,500	610	719	36,644
	0	2,346	585	1,664	4,095	7,632	7,357	7,702	8,887	1,731	665	835	43,499
	0	806	493	575	2,165	4,281	3,670	3,973	2,634	1,502	1,583	572	22,254
	0	1,128	510	1,095	2,469	4,049	3,296	3,326	3,471	1,249	846	701	22,140
	0	1,117	509	1,208	2,441	4,951	5,043	4,832	3,694	1,074	475	645	25,989
	0	2,143	250	1,199	1,885	2,605	2,717	2,389	2,559	1,264	797	937	18,745
	0	1,139	600	676	889	1,289	1,051	803	951	642	480	316	8,836
	0	1,486	1,661	2,140	3,231	5,405	7,287	4,458	3,901	1,330	626	731	32,256
	0	5,845	2,343	2,319	2,642	3,465	3,834	6,322	509	919	1,301	1,045	30,544
	0	2,860	1,955	1,804	3,274	2,657	3,152	2,794	2,487	1,662	948	1,460	25,053
	0	13	441	1,548	2,092	4,434	5,523	4,800	5,691	3,269	551	2,433	30,795
	0	0	0	0	676	3,987	4,374	5,666	4,112	1,908	1,050	1,549	23,322
	0	2,131	847	972	2,401	3,908	3,798	2,597	3,316	1,271	1,018	1,018	23,277
	0	4,710	11,171	2,276	2,124	2,413	3,435	3,259	2,369	1,678	588	0	34,023
	0	606	311	528	695	1,340	1,933	795	1,196	368	275	235	8,282
	0	19	10	194	2,848	4,034	5,804	4,138	4,095	1,346	1,723	350	24,561
	0	1,048	415	2,963	445	685	407	435	703	543	519	606	8,769
	0	571	177	146	198	217	154	70	252	183	190	152	2,310
	0	547	3,350	1,292	1,695	3,024	4,829	1,162	1,671	1,474	166	272	19,482
	0	2,756	1,196	1,310	1,718	1,637	1,503	2,680	3,967	1,817	1,359	1,714	21,657
	0	491	304	562	332	425	269	259	349	263	277	355	3,886
	0	1,724	826	1,240	2,568	3,678	4,495	4,837	5,444	3,128	1,803	0	29,743
	0	537	548	621	2,593	4,043	3,220	1,830	1,650	749	184	124	16,099
	0	1,202	876	0	4,398	4,295	4,456	3,326	3,763	1,540	688	937	25,481
	0	1,779	704	1,306	2,188	4,548	3,813	2,791	3,006	1,454	680	876	23,145
	0	532	215	266	364	2,332	1,849	1,625	922	339	476	324	9,244
	0	918	435	654	1,339	1,287	1,751	1,665	1,265	866	388	418	10,986
	0	730	0	0	1,760	1,633	1,306	530	408	375	323	0	7,065
	0	0	0	0	0	0	500	232	307	97	546	531	2,213

Account	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
	0	1,163	1,162	1,287	1,764	3,109	4,130	2,806	3,192	1,653	621	647	21,534
	0	1,417	823	1,203	3,019	6,103	7,845	6,020	4,985	3,278	670	776	36,139
	0	2,103	1,421	1,417	2,310	2,805	4,071	3,197	3,525	1,931	1,380	1,312	25,472
	0	600	80	20	70	360	240	130	260	80	70	12	1,922
	0	902	535	2,562	1,301	2,833	2,789	2,220	2,505	1,598	736	541	18,522
	0	567	576	851	1,265	1,708	2,137	1,577	1,889	1,335	697	294	12,896
	0	1,109	337	433	1,728	2,466	3,649	2,958	2,382	1,593	772	370	17,797
	0	2,016	647	571	709	1,013	2,970	3,983	723	467	703	617	14,419
	0	4,948	1,652	0	0	0	7,328	6,622	6,133	2,499	1,277	1,066	31,525
	0	646	544	791	898	2,210	2,055	1,203	1,492	1,144	246	210	11,439
	0	2,254	892	950	2,651	4,515	4,489	4,428	3,669	1,644	1,017	1,126	27,635
	0	0	0	0	0	0	0	0	0	0	0	25,839	25,839
	0	1,893	762	886	1,105	1,969	1,612	1,060	1,129	821	820	964	13,021
	0	3,001	1,213	1,197	1,181	1,716	2,773	1,713	1,899	1,331	1,253	1,199	18,476
	0	1,027	595	725	831	1,496	1,782	1,596	2,051	872	969	1,031	12,975
	0	495	266	570	3,023	3,211	3,323	3,036	2,876	707	256	303	18,066
	0	1,442	846	1,022	1,256	1,835	2,423	977	1,563	1,126	724	712	13,926
	0	1,696	466	445	838	1,583	1,259	1,045	1,323	977	709	711	11,052
	0	911	386	7,745	0	2,247	3,214	996	903	522	608	673	18,205
	0	1,249	349	602	527	573	466	374	390	438	325	386	5,679
	0	0	0	0	0	71	1,000	59	31	52	65	69	1,347
	0	2,186	866	0	0	4,588	4,012	2,297	3,159	1,513	811	1,180	20,612
	0	1,486	825	1,050	1,672	2,823	3,197	1,999	2,200	1,500	865	674	18,291
	0	1,092	462	509	526	517	435	339	350	313	435	472	5,450
	0	2,119	826	1,091	1,611	2,329	2,949	2,079	0	3,098	0	0	16,102
	0	1,059	1,062	2,218	1,912	3,340	3,157	3,196	2,159	226	495	504	19,328
	0	1,322	397	494	800	1,504	0	2,615	1,258	786	645	790	10,611
	0	1,399	760	0	4,426	5,645	2,666	2,558	2,040	422	126	103	20,145
	0	1,164	497	0	2,376	2,088	1,836	5,195	7,013	3,286	688	705	24,848
	0	2,106	908	0	1,807	993	834	823	1,002	519	1,107	1,497	11,596
	0	478											478
	0	1,376	0	5,012	0	0	1,201	1,808	1,724	832	463	351	12,767
	0	3,333	1,506	1,964	2,416	3,874	4,510	2,978	3,486	2,247	1,361	1,481	29,156
	0	902	495	1,903	2,887	4,113	4,052	6,736	3,831	1,438	707	303	27,367
	0	574	340	764	2,667	3,281	3,500	3,500	4,545	3,402	337	415	23,325
	0	1,290	479	0	2,279	3,730	3,154	2,510	2,172	494	343	718	17,169
	0	437	1,103	1,846	1,459	6,685	0	11,323	2,701	318	0	1,170	27,042
	0	757	569	1,129	1,310	2,194	3,418	2,237	1,838	944	397	426	15,219
	0	1,470	450	942	1,463	1,644	1,956	2,524	2,105	1,213	795	454	15,016
	0	439	269	303	469	1,345	1,242	33	396	1,136	78	274	5,984
	0	1,640	725	1,189	2,568	4,436	5,007	4,596	4,399	2,021	906	877	28,364
	0	931	526	0	1,996	1,968	2,221	2,247	2,199	1,231	882	937	15,138
	0	596	309	484	568	1,455	1,248	1,465	1,283	555	377	278	8,618
	0	2,728	1,196	0	3,047	2,297	3,890	3,339	3,352	2,158	1,908	1,767	25,682
	0	859	751	1,155	1,772	3,756	5,561	3,782	2,448	1,701	532	582	22,899
	0	245	135	0	112	0	0	289	1,418	40			2,239
	0	174	516	1,637	1,766	3,188	3,629	2,950	3,281	1,511	482	471	19,605
	0	552	333	402	1,151	1,455	1,358	1,540	937	280	190	245	8,443
	0	997	306	659	1,096	2,196	1,194	1,096	911	654	331	534	9,974

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
			85	7	184	274	213	285	400	320	284	682	2,734
	0	1,758	1,113	1,552	0	3,140	1,190	1,139	1,339	1,241	1,145	1,695	15,312
	0	5,335	2,172	1,903	2,904	4,469	3,760	3,183	3,107	1,615	1,484	1,672	31,604
	0	472	918	1,440	1,650	2,870	2,908	2,540	2,710	1,753	1,242	0	18,503
	0	6,794	0	2,816	2,371	5,332	3,965	3,551	3,942	2,232	730	538	32,271
	0	0	0	0	0	0	2,648	4,967	0	446	262	327	8,650
	0	887	261	395	735	1,017	1,102	1,573	816	630	433	406	8,255
	0	3,934	606	0	4,462	0	0	0	0	14			9,016
	0	292	149	186	1,034	0	0	0	0	11			1,672
	0	148	74	1,749	3,815	2,983	5,309	5,459	6,862	5,527	742	91	32,759
	0	936	407	0	2,483	2,412	2,452	1,875	1,867	874	476	544	14,326
	0	808	505	1,311	447	2,641	1,737	1,222	1,426	846	572	506	12,021
	0	1,070	531	534	892	1,212	1,208	1,046	1,160	821	750	839	10,063
	0	2,976	844	2,965	2,482	4,725	1,069	3,821	2,976	1,253	1,128	1,206	25,445
	0	1,541	618	494	2,065	1,932	3,160	1,666	1,864	804	767	645	15,556
	0	1,450	680	1,725	1,892	2,318	1,253	2,702	1,454	1,189	887	1,126	16,676
	0	0	0	0	0	0	5,333	67,423	357	240	317	299	73,969
	0	1,246	717	1,155	1,185	1,324	906	1,023	1,066	639	624	2,560	12,445
	0	104	131	0	19,222	22,924	20,761	12,840	22,930	19,366	51	4,452	122,781
	0	508	217	1,075	1,698	3,022	3,289	3,068	2,186	1,384	169	280	16,896
	0	2,025	0	1,774	1,090	1,300	1,212	1,087	1,734	1,174	989	1,356	13,741
	0	710	198	169	338	239	425	1,683	1,990	0	0	0	5,752
	0	9,721	9,334	0	15,194	4,554	4,246	4,347	4,258	3,017	2,979	2,955	60,605
	0	1,333	540	1,009	976	2,054	2,165	2,201	1,845	632	568	674	13,997
	0	1,132	758	0	2,354	2,308	2,721	2,299	1,802	1,235	520	476	15,605
	0	0	0	0	0	0	666	622	634	201	293	0	2,416
	0	2,006	405	0	1,790	2,168	2,300	1,189	963	772	147	4	11,744
	0	3,286	1,791	1,424	1,436	1,563	1,349	1,448	1,307	1,163	1,078	654	16,499
	0	0	0	0	0	0	0	0	0	0	0	0	0
	0	1,396	634	1,148	1,863	3,307	3,115	2,538	3,066	1,100	568	0	18,735
												0	0
	0	888	144	159	0	2,600	1,614	1,290	0	2,921	144	166	9,926
	0	1,372	627	1,070	986	2,309	2,687	2,479	2,072	1,166	538	528	15,834
	0	1,862	1,389	1,148	579	1,041	594	984	616	396	404	516	9,529
	0	3,739	0	0	0	13,029	3,585	3,116	3,637	3,247	1,857	2,417	34,627
	0	774	575	677	783	716	719	711	1,093	0	1,869	790	8,707
	0	738	528	1,860	2,037	4,257	4,861	4,899	4,835	2,306	0	340	26,661
	0	0	0	0		0	0	0	0		0	0	0
	0	846	650	979	720	2,598	523	942	214	244	45	57	7,818
	0	3,527	1,442	1,332	1,429	2,172	1,826	1,900	2,451	1,592	1,378	1,823	20,872
	0	539	225	0	2,830	3,571	4,169	2,784	2,647	758	199	206	17,928
	0	1,291	671	1,878	1,411	2,635	5,115	2,642	1,760	515	283	244	18,445
	0	5	345	2,058	2,662	4,190	4,714	3,590	3,464	1,257	202	2	22,489
	0	4,945	994	0	4	2	996	4	0	0	0	1	6,946
	0	2,163	868	901	782	1,068	727	1,200	1,408	1,325	990	0	11,432
	0	2,361	1,528	0	3,891	3,515	4,000	4,399	3,768	2,300	808	682	27,252
	0	1,165	961	2,877	5,682	8,783	5,056	4,064	4,992	5,963	207	188	39,938
	0	292	302	802	1,406	2,247	2,292	1,923	1,785	548	157	145	11,899
	0	1,884	1,245	809	780	1,392	1,053	1,148	1,626	1,033	941	1,029	12,940

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
	0	1,379	1,098	373	1,291	1,690	1,835	1,944	1,594	854	253	515	12,826
	0	1,402	672	1,244	1,829	2,603	2,225	3,715	2,687	1,186	632	822	19,017
	0	229	122	438	1,199	5,618	7,591	9,937	8,448	4,681	173	114	38,550
	0	1,986	1,291	1,275	957	1,233	922	945	1,229	1,029	1,451	976	13,294
	0	2,199	1,083	2,458	3,132	5,845	5,514	4,951	4,226	2,514	0	1,944	33,866
	0	0	0	0	1,144	4,846	3,894	2,630	1,606	618	1,042	1,061	16,841
	0	2,393	634	565	552	548	412	594	1,814	718	1,048	639	9,917
	0	2,786	1,343	2,101	0	7,556	5,800	3,553	4,006	2,058	1,758	1,912	32,873
	0	2,686	583	589	552	1,121	413	657	839	484	285	329	8,538
	0	1,136	56	2,214	2,004	4,420	4,220	3,320	2,147	1,373	779	660	22,329
	0	3,971	3,870	5,403	651	1,148	1,330	1,172	1,035	794	363	360	20,097
	0	5,337	0	0	45	1,502	0	0	0	0	0	0	6,884
	0	1,005	536	737	4,155	8,331	8,091	9,093	10,157	4,292	882	515	47,794
	0	1,759	735	918	1,613	2,128	2,944	1,143	2,409	1,008	1,080	991	16,728
	0	3,003	1,122	1,668	930	987	798	864	604	548	655	617	11,796
	0	633	105										738
	0	441	1,061	1,089	1,367	1,696	2,101	774	392	161	37	233	9,352
	0	1,856	912	1,150	1,893	2,423	344	5,571	2,356	1,392	683	650	19,230
	0	540	634	765	1,606	4,828	4,487	3,661	1,424	1,416	139	108	19,608
	0	2,789	1,240	1,199	2,076	3,195	3,100	2,866	2,393	1,416	1,089	930	22,293
	0	302	144	1,091	2,082	2,794	4,052	3,129	2,626	1,697	140	353	18,410
	0	988	359	389	1,569	2,140	2,919	1,807	1,451	833	640	495	13,590
	0	910	469	824	1,303	3,051	2,489	2,407	2,624	1,404	814	952	17,247
	0	5,109	2,439	1,635	70	4,608	1,852	1,929	2,474	1,633	2,027	1,559	25,335
	0	1,310	558	438	656	957	995	757	846	584	581	540	8,222
	0	1,583	543	0	1,282	1,100	978	136	635	553	688	623	8,121
	0	0	2,996	809	868	995	1,691	1,641	1,096	743	756	862	12,457
	0	2,532	1,230	1,546	2,331	2,995	3,923	2,728	2,094	1,703	1,325	2,177	24,584
	0	1,645	771	1,259	1,749	1,928	1,686	1,301	2,058	990	854	834	15,075
	0	994	755	1,066	2,140	4,495	7,665	3,883	3,183	1,398	692	336	26,607
	0	24	566	0	0	1,345	2,500	930	1,148	853	460	481	8,307
	0	2,115	1,163	799	1,118	1,354	1,116	1,562	1,239	971	950	1,049	13,436
	0	2,714	911	1,099	2,081	4,336	4,657	4,498	2,250	1,320	619	326	24,811
	0	1,442	608	1,516	1,105	2,306	2,138	1,650	1,661	1,776	805	410	15,417
	0	1,390	483	0	1,985	2,213	2,408	1,937	1,633	715	639	479	13,882
	0	0	8	152	541	797	909	976	832	378	149		4,742
	0	1,117	317	400	2,928	2,282	1,893	2,936	1,762	861	424	456	15,376
	0	2,504	926	444	1,588	1,217	609	568	0	1,914	919	1,011	11,700
	0	3,552	1,568	2,290	2,533	4,133	4,524	3,861	4,050	2,226	1,676	1,486	31,899
	0	1,334	1,334	1,034	2,528	3,836	4,033	3,670	8,258	0	737	673	27,437
	0	1	1	0	0	4	0	0	0	0	0	0	6
	0	1,875	125	2,404	28	4,354	3,115	3,022	2,815	998	657	985	20,378
	0	2,997	808	0	0	48	1,182	2,621	1,509	1,457	1	0	10,623
	0	1,228	1,705	0	985	2,070	2,316	1,288	1,389	905	522	640	13,048
	0	1,495	589	528	1,505	2,277	2,108	1,749	1,544	686	578	493	13,552
	0	1,067	477	463	2,479	447	2,841	2,027	2,441	1,143	689	719	14,793
	0	2,073	701	0	2,595	2,005	2,018	2,569	2,013	977	978	1,517	17,446
	0	121	50	65	60	0	0	0	0	4			300
	0	802	356	0	836	557	427	383	527	467	473	721	5,549

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
	0	0	0	0	0	0	0	0	0	0	316	266	582
	0	1,569	1,504	1,586	2,028	4,750	4,262	5,650	3,937	1,908	805	569	28,568
	0	934	461	730	1,392	1,591	1,434	971	909	697	565	411	10,095
	0	142	0	674	1,480	3,319	2,468	1,998	2,589	2,264	519	562	16,015
	0	2,362	868	909	1,088	1,967	1,791	2,794	1,779	948	1,201	1,268	16,975
	0	0	11,669,099	0		0	0	1,807	2,511	55,003	918	2,314	11,731,652
	0	968	569	1,020	1,120	2,098	2,841	2,174	1,581	1,191	662	650	14,874
			0	0	0	0	0	208,210	0	281,053			489,263
	0	1,213	466	546	1,968	2,551	2,903	3,082	2,762	1,235	432	412	17,570
	0	565	347	259	1,139	1,278	859	544	398	306	254	320	6,269
	0	1,011	366	0	2,402	3,072	4,872	3,987	2,449	764	409	390	19,722
	0	1,264	455	554	1,301	3,712	4,136	1,344	1,108	6,548	1,719	1,022	23,163
	0	808	371	581	2,389	1,478	1,841	1,376	1,594	891	399	389	12,117
	0	7,021	3,890	0	10,118	8,450	6,763	4,222	4,050	1,663	722	357	47,256
	0	2,150	1,090	840	1,800	2,770	2,974	2,246	2,110	0	1,690	900	18,570
	0	7,160	330	4,209	3,361	3,449	2,909	1,874	5,442	2,499	2,351	3,584	37,168
	0	1,415	483	0	1,584	189	1,451	2,020	859	912	601	646	10,160
	0	1,112	143	667	799	1,121	1,109	1,065	867	6,833	1,617	581	15,914
	0	3,376	1,568	2,085	1,540	2,141	1,826	1,621	1,130	945	901	1,626	18,759
	0	4,100	1,500	1,690	2,060	2,150	1,680	2,250	2,720	2,430	2,820	3,010	26,410
	0	2,999	3,147	425	370	1,505	1,021	774	2,449	958	1,705	1,795	17,148
	0	10,188	0	1,780	10,020	5,010	4,582	3,768	5,050	3,961	3,627	3,962	51,948
	0	1,612	677	902	3,004	6,171	5,103	3,833	4,342	2,186	830	846	29,506
	0	7,510	378	287	518	2,894	1,397	2,451	2,474	1,186	433	570	20,098
	0	1,698	581	655	645	964	1,012	736	867	855	587	654	9,254
	0	1,039	411	679	1,423	2,459	2,288	1,795	1,537	615	522	449	13,217
	0	522	278	407	1,933	2,940	3,257	2,230	2,320	1,469	275	249	15,880
	0	2,991	1,109	1,617	2,185	3,693	4,352	3,653	3,434	2,350	1,744	2,046	29,174
	0	788	522	0	5,436	6,424	6,901	4,248	3,455	1,225	217	226	29,442
	0	1,350	575	966	1,234	1,702	1,474	1,169	903	693	534	666	11,266
	0	472	224	427	2,462	3,343	3,676	3,413	3,847	2,475	202	1	20,542
	0	2,262	772	1,561	2,843	2,333	3,329	2,339	1,912	1,885			19,236
	0	1,990	1,507	1,574	1,540	2,653	2,398	2,568	2,130	1,541	1,223	1,366	20,490
	0	917	377	371									1,665
	0	1,232	889	1,177	1,402	2,038	2,273	2,095	1,989	1,912	1,809	1,800	18,616
	0	3,415	2,167	0	4,671	5,698	4,994	3,824	2,257	1,383	930	662	30,001
	0	199	59	2,050	2,116	4,097	3,943	4,547	2,692	793	79	77	20,652
	0	1,728	1,099	4,049	3,148	4,017	4,690	3,087	2,854	1,156	737	622	27,187
	0	2,228	911	1,270	966	828	844	1,636	1,203	902	698	713	12,199
	0	0	0	1	0	6	1		0	0	0	0	8
	0	0	0	0	0	0	0	1,348	1,044	707	663	599	4,361
	0	611	373	1,957	2,456	3,580	1,999	2,631	3,207	2,128	254	268	19,464
	0	1,558	1,647	1,078	2,428	3,286	4,949	1,238	11,122	1,242	933	1,207	30,688
	0	1,029	635	1,269	1,820	2,696	3,281	2,247	2,228	1,312	535	445	17,497
	0	160	1,448	2,184	5,435	8,412	17,158	9,836	4,202	6,248	822	349	56,254
	0	1,700	705	694	2,065	4,109	3,869	4,688	2,388	1,935	1,129	852	24,134
	0	0	1,401	1,094	2,590	5,056	4,979	3,270	4,169	952	562	576	24,649
	0	518	225	2,306	803	2,029	2,000	2,743	3,411	1,374	417	723	16,549
	0	1,959	709	0	0	0	0	0	0	0	0	0	2,668

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
	0	0	0	0	0	0	0	0	0	0	0	0	0
	0	1,343	1,895	3,919	0	77	2,318	1,925	1,656	1,031	773	469	15,406
	0	928	265	429	790	1,234	1,930	1,492	2,436	1,082	393	479	11,458
	0	757	439	823	1,736	2,767	3,413	3,230	1,886	1,328	274	330	16,983
	0	1,988	636	653	1,031	1,822	1,142	1,798	869	1,156	679	706	12,480
	0	988	237	600	562	656	449	620	547	193	285	182	5,319
	0	0	0	0	0	1,503	1,500	0	910	464	392	444	5,213
	0	1,799	762	742	2,472	2,838	3,654	3,154	5,220	2,001	538	451	23,631
									2,625	0	346	251	3,222
	0	499	196	178	1,889	2,425	2,492	2,403	1,853	1,512	189	216	13,852
	0	793	415	1,715	881	2,069	0	0	5,967	488	296	331	12,955
	0	1,432	555	520	827	916	676	657	845	656	771	745	8,600
	0	1,004	448	685	1,088	1,784	1,680	1,453	1,414	862	386	45	10,849
	0	0	949	0	2,157	3,476	1,149	244	308	1,032	242	0	9,557
	0	2,340	858	0	2,386	2,424	2,896	2,497	1,826	1,284	1,074	1,028	18,613
	0	1,614	719	1,422	2,491	4,536	4,000	4,199	3,900	1,512	957	833	26,183
	0	1,033	605	907	1,545	2,341	3,287	3,341	2,542	1,465	605	347	18,018
	0	1,144	984	3,047	4,666	6,688	7,133	6,002	5,062	2,996	647	545	38,914
	0	0	0	0	0	6,298	0	0	1,957	1,061	363	483	10,162
	0	1,763	420	696	2,676	3,490	5,039	3,392	2,665	1,135	804	1,050	23,130
	0	756	414	2,022	8,250	8,250	4,930	3,062	2,781	1,348	329	407	32,549
	0	1,847	0	2,750	1,179	1,222	1,200	50	1,035	943	927	952	12,105
	0	309	333	298	305	1,849	1,622	1,582	817	408	379	454	8,356
	0	7,362	946	1,519	2,064	2,931	3,439	2,718	2,157	989	562	336	25,023
	0	748	321	632	853	1,716	1,870	1,544	1,271	500	413	312	10,180
	0	1,731	918	843	1,020	1,109	1,818	1,047	1,473	875	1,089	1,012	12,935
	0	4,496	1,871	1,616	1,901	2,724	2,805	3,402	1,707	1,748	1,894	1,806	25,970
	0	837	344	434	2,544	4,246	5,616	3,046	1,359	3,050	629	666	22,771
	0	1,274	0	30	574	2,687	1,435	2,166	1,454	326	345	386	10,677
	0	0	0	0	0	0	0	0	0	0	0	0	0
	0	96	24	32	16	40	0	16	32	24	24	56	360
	0	353	393	841	2,034	3,714	3,331	2,311	1,987	625	365	220	16,174
	0	1,340	2,457	1,769	2,363	3,359	4,198	2,521	2,050	1,030	612	726	22,425
	0	1,298	574	1,142	1,892	3,094	3,168	2,356	2,434	481	344	382	17,165
	0	1,220	464	1,141	1,407	3,190	2,800	2,116	1,430	738	530	646	15,682
	0	1,767	1,137	0	3,708	3,021	2,469	3,000	3,602	926	986	809	21,425
	0	882	409	1,596	2,537	3,390	4,233	3,748	3,046	1,237	387	1,371	22,836
	0	2,164	866	0	2,462	5,413	5,668	7,644	5,913	2,817	1,213	1,300	35,460
	0	1,160	935	1,037	2,010	4,344	5,062	5,152	4,057	2,544	894	1,126	28,321
	0	806	404	362	413	360	162	825	314	471	662	370	5,149
	0	2,041	547	1,306	1,877	2,399	3,270	2,860	2,108	1,670	1,257	1,185	20,520
	0	466	60	463	367	0	0		0	0	1	0	1,357
	0	0	5,570	1,914	3,381	10,710	1,445	1,321	1,411	1,124	1,225	1,265	29,366
	0	1,003	352	670	1,375	1,999	714	284	1,064	272	301	680	8,714
	0	2,823	1,383	2,261	2,271	4,653	6,958	4,675	3,976	2,675	618	684	32,977
	0	676	319	426	712	1,359	910	912	1,043	393	416	414	7,580
	0	1,567	664	0	0	4,009	3,076	5,600	1,725	490	247	303	17,681
	0	1,173	769	721	1,554	3,526	4,086	3,781	3,371	658	509	564	20,712
	0	1,419	0	3,486	4,171	4,958	5,194	5,747	5,962	3,218	923	1,020	36,098

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
	0	8,538	3,676	3,860	2,628	7,651	3,936	2,970	8,566	12,767	7,140	5,534	67,266
	0	0	0	0	0	0	0	0	0	0	0	0	0
	0	1,178	522	557	802	1,642	1,922	1,089	2,006	691	651	518	11,578
	0	1,388	639	588	688	701	545	2,477	2,302	1,644	1,333	1,313	13,618
	0	478	196	896	1,475	2,008	6,037	1,830	5,293	804	417	466	19,900
	0	640	0	2,294	3,047	7,159	4,226	4,809	5,263	1,905	284	335	29,962
	0	297	88	1,111	3,524	8,991	9,322	8,907	7,919	4,124	0	2,689	46,972
	0	2,257	935	1,046	1,735	3,036	4,158	2,798	2,215	1,603	1,555	1,103	22,441
	0	2,828	1,169	1,253	1,689	1,691	1,391	1,540	1,928	1,367	1,420	1,442	17,718
	0	0	0	317	2,004	3,365	3,847	3,507	3,447	1,134	495	625	18,741
	0	1,219	259	577	513	1,035	1,457	1,050	578	506	1,107	361	8,662
	0	0	0	0	0	0	0	0	0	0	0	0	0
	0	516	233	498	1,098	1,945	1,911	1,366	1,847	341	193	228	10,176
	0	819	442	607	978	1,536	1,496	1,541	839	592	463	393	9,706
	0	2,888	727	0	2,356	2,307	1,832	2,548	1,638	1,159	851	895	17,201
	0	2,156	1,023	1,722	4,309	6,540	6,858	5,962	4,395	1,638	784	1,012	36,399
	0	655	298	1,544	1,888	5,109	4,653	2,285	2,168	1,171	393	271	20,435
	0	2,986	3,712	0	1,091	2,921	2,541	2,059	1,893	1,190	1,197	970	20,560
	0	136	92	164	1,732	1,031	3,013	2,154	3,582	2,820	397	97	15,218
	0	0	0	0	0	0	0	5,274	2,629	797	237	271	9,208
	0	968	608	1,532	2,120	4,002	3,268	3,402	3,628	1,394	493	566	21,981
	0	1,271	833	0	1,795	793	0	0	0	0	0	0	4,692
	0	1,184	595	497	609	818	687	709	885	671	654	625	7,934
	0	1,450	668	346	1,227	975	795	536	746	409	387	401	7,940
	0	0	0	0	0	0	14,708	19,663	15,595	13,880	165	170	64,181
	0	1,771	882	875	0	1,971	894	910	1,086	730	881	924	10,924
	0	2,238	7,809	38	0	2,071	1,613	1,433	1,919	1,439	1,377	1,531	21,468
	0	3,425	2,086	2,454	2,336	2,801	2,331	2,259	2,362	1,668	1,161	1,360	24,243
	0	1,332	749	1,218	1,169	3,123	3,748	3,493	2,736	1,981	950	990	21,489
	0	2,146	1,778	2,531	4,281	5,972	2,784	3,781	2,756	1,027	614	677	28,347
	0	4,055	632	265	2,422	2,816	3,472	2,364	2,249	1,583	713	770	21,341
	0	1,661	717	755	936	1,532	1,633	1,196	1,305	0	1,113	665	11,513
	0	751	500	643	529	956	1,030	918	989	611	584	0	7,511
	0	1,452	0	1,928	1,698	3,137	3,613	3,101	2,976	1,638	473	560	20,576
	0	2,307	1,072	1,108	1,761	2,296	2,351	2,204	1,921	1,258	998	1,053	18,329
	0	1,258	400	838	794	1,670	1,775	1,559	1,712	934	563	564	12,067
	0	107	256	310	770	1,202	2,161	1,072	306	79	131	148	6,542
	0	147	50	0	238	273	224	120	127	76	0	98	1,353
	0	1,779	487	753	1,072	4,871	3,368	2,658	337	1,199	191	480	17,195
	0	667	0	783	3,456	3,262	7,219	7,718	7,495	3,777	248	310	34,935
	0	1,095	670	1,074	1,510	3,956	3,101	2,955	2,711	1,544	522	491	19,629
	0	513	446	1,551	2,128	3,981	4,156	5,006	3,995	2,517	561	281	25,135
	0	0	0	2,296	1,354	2,065	1,711	1,935	1,668	552	620	650	12,851
	0	613	62	0	1,975	1,133	902	907	1,216	736	713	325	8,582
	0	1,182	819	0	4,449	3,272	4,065	2,767	2,738	1,737	784	970	22,783
	0	1,370	816	21	4,565	3,625	3,532	3,647	2,879	857	615	950	22,877
	0	1,222	553	652	3,535	2,545	4,552	4,625	926	1,400	657	600	21,267
	0	0	0	4,324	1,324	1,231	1,500	1,688	1,050	616	293	395	12,421
	0	0	0	0	0	0	0	0	0	0	0	0	0

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
	0	0	4,258	1,284	1,273	2,146	2,234	2,031	3,013	545	734	0	17,518
	0	0	0	0	0	0	0	0	0	0	0	0	0
	0	1,200	514	0	2,316	6,124	3,280	3,146	3,926	999	639	493	22,637
	0	1	0	48	6,188	11,991	6,879	0	18,887	746	1	2	44,743
	0	678	0	0	1,511	3,117	3,037	2,647	3,226	2,459	668	473	17,816
	0	5,155	3,160	1,910	3,962	4,338	6,854	7,526	8,363	2,184	1,333	1,837	46,622
	0	1,958	468	0	1,347	0	0	2,120	545	369	422	433	7,662
	0	415	174	0	1,455	2,025	2,139	2,269	2,116	1,588	248	181	12,610
	0	0	0	0	0	0	0	0	1,440	0	0	0	1,440
	0	874	736	858	1,818	3,074	1,158	4,465	3,013	997	679	730	18,402
	0	1,973	858	1,922	2,204	2,454	2,424	2,592	2,019	1,633	939	888	19,906
	0	1,476	595	1,927	4,144	6,267	7,193	4,616	3,962	989	822	910	32,901
	0	1,844	424	487	1,814	1,216	518	416	482	452	311	626	8,590
	0	758	242	0	0	0	4,421	564	579	310	324	365	7,563
	0	90	41	43	2,048	0	30	37	45	38	32	41	2,445
	0	1,657	634	1,240	1,831	3,553	4,811	3,772	2,243	1,146	599	920	22,406
	0	1,866	1,527	1,743	1,656	3,333	4,029	1,919	2,516	1,312	2,273	1,921	24,095
	0	389	320	209	277	227	378	1,040	810	429	285	317	4,681
	0	51	863	1,397	2,419	4,637	5,838	3,486	2,660	1,643	806	0	23,800
	0	1,551	951	0	1,855	2,114	1,596	745	1,595	698	549	583	12,237
	0	0	0	0	0	0	0	957	661	200	191	185	2,194
	0	381	158	208	367	266	70	225	215	209	173	211	2,483
	0	0	0	0	0	0	0	0	0	0			0
	0	2,400	0	1,873	1,213	1,999	1,889	1,749	2,082	1,220	987	1,034	16,446
	0	1,740	773	842	799	3,566	1,170	813	671	405	469	567	11,815
	0	3,684	1,701	0	3,847	3,327	3,637	3,283	2,939	1,710	1,384	1,635	27,147
	0	1,199	648	628	1,112	2,065	2,591	2,226	1,489	952	336	418	13,664
	0	2,899	788	825	1,269	2,433	2,360	3,048	1,350	1,510	1,727	1,509	19,718
	0	3,438	0	2,787	1,220	2,182	3,248	1,963	3,227	1,714	1,718	1,578	23,075
	0	0	0	0	0	0	999,998	2	0	1	0	0	1,000,001
	0	1,030	728	790	1,281	2,026	2,453	3,753	810	2,327	764	592	16,554
	0	2,159	1,020	1,106	1,183	2,809	3,248	2,665	1,228	1,168	1,063	821	18,470
	0	387	77	148	0	0	81	8,722	0	0	0	0	9,415
	0	1,344	1,347	0	1,725	1,713	1,842	1,709	1,446	1,084	893	724	13,827
	0	1,909	708	975	2,746	561	4,708	1,644	580	705	747	887	16,170
	0	857	504	1,047	1,771	3,442	3,841	3,577	2,847	720	442	430	19,478
	0	2,101	22	769	755	87,241			16,107	0	278	192	107,465
	0	752	415	979	0	276	255	314	614	407	360	339	4,711
	0	2,013	1,491	2,442	3,946	7,721	6,253	4,649	4,782	2,878	764	832	37,771
	0	0	0	0	0	1,299	3,635	2,502	2,915	1,180	1,270	1,223	14,024
	0	1,583	56	1,214	760	952	1,382	343	858	563	498	582	8,791
	0	1,329	512	602	616	1,198	1,055	1,004	1,101	876	964	842	10,099
	0	0	0	0	0	0	883,627	0	116,373	0	0	0	1,000,000
	0	1,113	702	963	3,119	4,150	4,607	3,045	2,736	1,339	776	877	23,427
	0	862	0	472	0	0	0	0	0	0	0	0	1,334
	0	1,829	902	855	1,192	2,152	1,903	1,971	1,694	1,529	1,190	1,226	16,443
	0	9,999	0	0	0	0	0	0	0	0	0	1	10,000
	0	2,078	1,143	1,648	4,363	3,992	6,419	3,407	1,913	1,734	1,067	940	28,704

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
	0	713	279	1,315	2,275	3,374	2,873	4,985	3,984	1,560	441	427	22,226
	0	1,108	518	714	1,139	4,020	2,516	1,884	2,167	1,038	642	892	16,638
	0	184	0	0	0	0	23	19	26	12	14	14	292
	0	860	0	1,160	1,960	3,480	1,690	3,860	810	1,200	440	420	15,880
	0	765	459	904	2,526	3,750	4,121	2,511	3,639	1,156	568	443	20,842
	0	804	264	168									1,236
	0	1,278	535	1,278	1,049	1,946	2,632	2,052	1,529	641	360	537	13,837
	0	0	0	0	0	0	0		0	0		0	0
	0	0	0	0	3,734	0	0	0	5,518	50	41	0	9,343
	0	1,087	517	1,629	2,159	3,389	2,934	2,636	2,852	1,529	512	576	19,820
	0	0	1,625	521	0	2,343	1,539	757	1,396	487	689	729	10,086
	0	390	193	267	1,080	1,745	2,024	1,994	1,498	762	203	255	10,411
	0	2,375	1,352	2,777	4,190	7,646	5,173	7,655	5,854	1,472	651	782	39,927
	0	966	1,311	4,261	4,663	7,849	7,731	7,754	8,990	5,167	508	501	49,701
	0	1,704	821	859	1,036	1,288	937	7,125	1,021	798	965	1,476	18,030
	0	3,923	1,830	1,958	2,067	3,960	5,159	3,548	2,255	2,110	2,179	2,045	31,034
	0	2,541	1,208	1,437	1,466	1,745	4,751	21,191	15,000	1,730	1,890	2,531	55,490
	0	4,074	2,157	1,855	0	8,205	12,001	3,569	8,915	2,094	1,960	2,069	46,899
	0	8,941	1,205	1,388	245	3,192	9,620	2,378	4,563	1,930	2,992	1,390	37,844
	0	4,781	1,703	1,793	2,112	2,466	2,871	2,958	2,322	1,876	1,764	2,357	27,003
	0	3,077	1,082	1,010	1,230	1,783	1,338	1,945	981	1,335	1,155	836	15,772
	0	2,536	984	876	843	1,113	1,095	1,211	1,137	1,107	1,296	1,001	13,199
	0	2,129	1,310	1,152	1,033	1,183	1,380	1,378	1,408	1,164	1,030	1,400	14,567
	0	4,766	1,483	4,442	0	432	1,264	1,382	1,788	1,425	1,916	1,583	20,481
	0	3,217	1,191	1,209	1,324	1,327	1,027	1,168	1,694	1,412	1,505	1,430	16,504
	0	4,168	1,070	1,136	1,187	2,080	1,606	1,984	2,041	1,503	1,852	1,829	20,456
	0	0	0	0	0	0	205	53	42	163	198	48	709
	0	3,426	1,673	1,951	1,859	2,836	2,695	2,351	3,398	1,982	1,556	1,883	25,610
	0	0	0	0	0	0	0	0	0	0	0	0	0
	0	1,804	1,010	0	4,080	4,105	2,746	2,208	2,255	1,027	947	1,511	21,693
	0	1,328	578	0	1,576	876	1,444	835	1,213	1,256	1,015	616	10,737
	0	0	0	0	0	0	0	696	0	0	501	271	1,468
	0	0	0	0	0	7,448	3,000	2,500	0	0	0	0	12,948
	0	1,276	511	2,367	2,353	5,709	4,700	5,996	4,697	1,627	669	766	30,671
	0	3,195	1,145	1,451	2,064	4,055	3,847	2,802	2,993	1,098	1,103	1,164	24,917
	0	1,843	858	1,863	2,033	3,814	4,678	3,371	3,144	2,023	1,135	1,176	25,938
	0	2,555	1,132	2,363	1,672	3,810	3,487	2,821	1,956	1,001	1,443	900	23,140
	0	1,775	716	753	1,029	1,648	1,771	2,190	1,257	774	802	452	13,167
	0	1,159	578	1,588	1,948	3,125	2,783	1,941	1,488	1,180	551	602	16,943
	0	0	0	0	0	197	119	196	70	4	10	0	596
	0	1,581	1,310	1,677	1,802	4,079	3,506	3,159	4,075	2,215	751	571	24,726
	0	591	331	1,250	2,123	2,527	3,468	2,917	1,563	400	202	84	15,456
	0	8,069	0	0	12,000	3,743	0	7,219	0	2,687	5,513	3,153	42,384
	0	0	0	0	0	0	0	5	40	31	27	32	135
	0	3,659	846	1,125	1,774	2,786	2,930	3,857	2,500	2,357	956	1,246	24,036
	0	880	0	694	5,650	7,832	8,066	4,938	4,964	2,146	722	555	36,447
	0	289	830	459	567	1,581	2,611	1,605	1,462	468	574	565	11,011
	0	1,391	589	635	825	2,419	2,170	2,035	2,448	3,588	4,121	3,322	23,543
	0	6,081	1,147	1,119	1,338	2,037	2,282	1,997	2,031	1,426	1,295	1,385	22,138

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
	0	0	0	0	0	0	0	0	0	0	161	428	589
	0	2,062	1,278	1,782	2,015	2,629	4,002	2,790	2,863	1,923	1,083	851	23,278
	0	0	0	0	0	0	0	0	0	0			0
	0	781	585	771	965	1,603	1,588	1,251	1,256	1,011	333	454	10,598
	0	1,976	1,016	1,280	384	3,964	5,706	3,912	3,020	1,703	638	805	24,404
	0	991	399	809	851	1,697	1,050	1,224	1,240	538	480	528	9,807
	0	5,539	343	1,313	923	1,583	5,527	5,758	4,451	2,308	323	397	28,465
	0	747	421	487	723	787	920	775	439	117	99	144	5,659
	0	0	0	0	0	0	0	0	0	0	0	0	0
	0	3,009	6,065	0	0	3,791	2,502	3,150	2,878	2,604	1,974	2,254	28,227
	0	2,164	1,348	2,805	4,880	5,571	2,928	3,229	3,890	1,556	1,099	980	30,450
	0	1,365	554	860	4,034	3,714	5,359	5,941	4,620	3,619	1,316	788	32,170
	0	1,401	113	187	415	811	0	4	25	30	25	78	3,089
	0	5,736	1,548	0	0	7,013	5,181	4,668	3,210	1,283	1,197	1,226	31,062
	0	0	0	0	0	0	0	0	0	0	0	0	0
	0	13,418	1,007	739	1,772	1,762	3,800	2,900	2,399	1,496	1,429	1,623	32,345
	0	1,460	499	0	1,943	810	682	694	798	736	693	648	8,963
	0	1,616	736	651		0	3,322	662	813	609	358	389	9,156
	0	1,413	490	602	697	984	688	843	904	641	610	634	8,506
	0	23	11	36	0	3	516	235	23	10,019	0	112	10,978
	0	2,578	594	5,807	13,393	0	24,127	31,058	36,063	8,622	0	201	122,443
	0	2,754	1,910	3,143	2,781	3,600	4,917	3,773	3,129	1,242	1,105	1,476	29,830
	0	1,601	538	2,387	2,432	5,348	4,994	3,466	4,073	1,350	606	1,798	28,593
	0	867	358	420	423	1,502	4,403	2,669	821	377	1,185	1,172	14,197
	0	1,698	760	1,897	1,594	2,585	2,736	2,887	2,672	1,771	793	832	20,225
	0	1,886	678	1,198	2,523	3,926	3,388	2,888	3,167	1,042	761	719	22,176
	0	1,026	678	786	2,898	106	1,160	1,374	1,223	964	606	596	11,417
	0	1,093	484	0	1,184	0	0	0	6,142	34			8,937
	0	1,100	565	706	2,091	1,762	1,571	1,105	1,945	694	459	475	12,473
	0	2,029	978	1,596	2,069	4,138	4,831	3,249	11,797	1,998	1,566	1,936	36,187
	0	0	0	0	0	0	0	0	0	0	0	0	0
	0	1,838	1,046	1,229	1,363	1,298	1,096	1,229	1,268	1,395	1,308	1,355	14,425
	0	0	0	0	0	0	0	0	0	0	0	0	0
	0	2,494	1,164	1,006	736	886	902	1,093	1,151	695	1,271	1,153	12,551
	0	0	0	0	0	0	0	162,435	0	837,565	0	0	1,000,000
	0	0	0	0	0	3,938	92,054		328	90	2,097	0	98,507
	0	2,367	835	869	1,043	1,225	876	871	783	1,030	811	985	11,695
	0	1,466	670	787		3,034	1,334	1,723	1,134	1,248	1,196	0	12,592
	0	701	462	698	1,866	1,495	1,701	1,484	1,570	612	502	520	11,611
	0	1,205	495	485	422	1,985	2,093	1,583	607	567	615	518	10,575
	0	2,316	1,319	1,349	1,809	2,437	3,740	4,431	2,818	1,346	857	927	23,349
	0	308	123	502	4,785	349	1,814	2,262	597	670	112	117	11,639
	0	1,166	249	936	1,321	2,225	2,615	5,171	1,378	374	281	316	16,032
	0	3,439	1,048	2,684	3,977	6,627	5,790	3,278	4,509	4,637	3,073	1,401	40,463
	0	1,682	787	592	523	587	660	1,083	1,885	448	417	394	9,058
	0	1,170	607	591	611	936	808	918	819	631	477	449	8,017
	0	0	0	0	0	0	1,401	1,918	3,261	1,664	1,580	1,761	11,585
	0	1,442	711	1,405	2,188	3,137	2,300	2,638	2,538	1,538	760	273	18,930
	0	652	0	0	0	0	8	42	0	0	0	0	702

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
	0	1,049	416	1,082	1,700	3,456	3,318	5,004	1,260	439	430	458	18,612
	0	1,317	637	0	2,425	2,057	1,964	2,018	1,511	1,001	937	330	14,197
	0	1,829	863	2,497	1,950	3,731	4,616	4,528	4,880	2,952	1,216	697	29,759
	0	1,539	1,425	2,162	1,400	6,646	7,485	7,065	5,541	2,537	508	714	37,022
	0	0	0	0	0	1,588	3,454	817	1,282	1,363	844	751	10,099
	0	1,469	757	0	1,200	1,911	1,470	3,995	358	995	1,120	700	13,975
	0	1,614	689	635	682	3,516	3,950	3,756	1,535	727	519	568	18,191
	0	995	386	870	1,337	1,683	1,629	1,671	2,210	1,052	595	589	13,017
	0	2,864	815	1,365	1,831	2,922	2,642	2,241	1,731	1,084	1,843	2,287	21,625
	0	7,488	5,715	5,433	8,074	2,212	754	562	622	920	1,174	1,616	34,570
	0	1,438	1,098	1,091	1,357	1,807	2,102	1,676	1,793	1,008	874	910	15,154
	0	0	0	0	0	0	0	0	0	0	0	0	0
	0	990	509	631	2,369	591	1,617	3,028	3,562	1,697	615	719	16,328
	0	1,091	446	0	3,402	3,531	4,164	2,834	1,718	961	605	597	19,349
	0	19,030	1,305	0	0	2,576	2,452	1,296	603	113	131	0	27,506
	0	937	411	819	1,030	2,394	2,134	1,858	2,198	1,075	461	619	13,936
	0	922	403	1,524	1,803	5,587	4,149	3,633	4,326	2,554	378	576	25,855
	0	1,449	634	687	601	910	753	707	517	708	623	583	8,172
	0	1,918	837	1,147	1,540	2,546	2,934	1,843	1,185	9	22	55	14,036
	0	1,257	974	714	1,232	2,758	1,850	2,210	4,932	1,846	1,201	367	19,341
	0	2,506	361	1,348	1,445	2,392	2,295	2,230	2,353	1,523	0	1,725	18,178
	0	3,495	1,040	1,428	2,917	4,807	3,746	3,284	3,489	1,388	1,025	897	27,516
	0	0	0	43	0	2,607	1,637	1,094	1,062	1,175	991	904	9,513
	0	1,451	310	259	472	884	0	0	1,955	476	295	1,692	7,794
	0	883	1,302	640	511	626	870	785	1,046	515	612	530	8,320
	0	1,251	472	204	0	2,118	1,463	1,450	1,893	0	0	0	8,851
	0	2,215	833	975	999	1,692	1,925	1,222	0	0	3,558	728	14,147
	0	1,543	733	814	1,109	1,730	1,980	1,970	2,305	1,510	928	0	14,622
	0	1,318	553	0	1,461	1,220	1,254	969	2,100	879	622	509	10,885
	0	2,961	241	0	3,441	1,246	713	305	296	221	173	255	9,852
	0	1,101	1,014	957	1,304	3,415	2,642	2,599	2,322	1,277	821	842	18,294
	0	1,380	785	2,040	0	4,882	3,025	3,425	2,280	0	2,799	616	21,232
	0	1,333	514	29	359	74	12	1	404	698			3,424
	0	4,561	812	0	0	616	1,834	1,682	1,619	1,170	874	624	13,792
	0	1,079	4	198	288	512	345	226	299	238	272	178	3,639
	0	0	0	0	0	1,931	2,572	1,551	1,342	972	489	394	9,251
	0	1,703	1,299	550	3,360	1,106	1,379	1,312	457	356	5,123	2,494	19,139
	0	610	319	1,481	1,012	2,936	3,943	2,873	4,566	1,995	393	408	20,536
	0	671	294	0	3,911	3,757	4,143	4,348	2,651	1,133	791	472	22,171
										0	374	507	881
	0	1,181	591	1,491	1,548	3,053	2,685	2,780	2,550	1,472	601	573	18,525
	0	1,297	598	625	561	754	391	645	425	431	613	925	7,265
	0	2,348	937	992	1,279	1,326	973	1,091	1,299	853	852	1,191	13,141
	0	1,785	870	2,884	3,744	4,978	6,310	4,364	3,638	2,123	771	809	32,276
	0	965	617	784	1,069	1,987	3,053	2,519	1,960	943	478	556	14,931
	0	2,400	912	1,319	1,631	4,524	5,255	3,116	2,842	1,134	0	0	23,133
	0	426	0	628	297	1,477	720	550	465	312	372	440	5,687
	0	564	177	224	532	1,563	310	294	522	216	234	307	4,943
	0	15,955	1,306	2,727	5,112	7,977	6,496	6,065	8,638	4,170	810	969	60,225

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
	0	2,197	674	769	881	1,101	813	778	881	604	474	552	9,724
	0	442	224	0	813	1,008	0	402	300	290	330	191	4,000
							0	0	2,335	39	16	0	2,390
	0	2,293	950	1,103	3,760	4,223	3,483	2,664	3,230	1,196	1,073	1,227	25,202
	0	3,699	1,116	1,693	2,527	2,193	1,123	402	0	190	829	963	14,735
	0	0	2,703	1,062	1,614	2,628	2,600	2,741	2,538	1,566	1,172	954	19,578
	0	926	845	690	2,265	3,097	2,807	1,140	2,286	1,256	1,373	1,942	18,627
	0	2,040	1,391	0	2,411	2,275	2,594	2,796	2,976	1,582	1,234	1,610	20,909
	0	458	223	0	1,209	1,283	2,933	779	1,496	279	301	352	9,313
	0	3,195	1,044	15	1,860	1,209	996	1,130	1,266	1,163	1,000	1,089	13,967
	0	1,174	916	102	1,045	1,637	1,499	1,618	1,969	2,864	547	1,235	14,606
	0	907	213	0	371	0	0	0	1,081	320	299	375	3,566
	0	0	0	0	0	0	0	99,998	0				99,998
	0	0	6,898	0	4,374	124	116	147	148	116	63	59	12,045
	0	0	0	0	3	2	0	999,995	0	0	0	3	1,000,003
	0	0	0	0	0	0	72	93	112	88	129	99	593
	0	8,547	3,770	3,041	2,623	3,363	2,346	2,759	3,804	3,050	2,925	2,010	38,238
	0	1,350	554	668	733	616	445	252	240	214	240	261	5,573
	0	1,001	669	526	685	1,323	1,113	618	903	541	488	583	8,450
	0	1,126	621	723	1,062	1,456	847	1,381	914	349	601	5	9,085
	0	2,207	788	797	7,925	4,648	4,365	0	2,108	910	1,151	869	25,768
	0	1,285	727	817	1,420	3,432	1,973	1,481	1,380	788	0	707	14,010
	0	1,929	974	1,123	1,710	1,790	3,535	2,332	1,737	965	1,055	1,418	18,568
	0	0	0	0	0	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	156	0	340	137	0	633
	0	94,877	12,955	0		788	109	0	31,900	160	137	153	141,079
	0	1,206	440	657	1,262	2,376	2,947	1,913	2,028	1,200	694	741	15,464
	0	3,437	0	2,466	0	335	304	785	1,004	119	159	192	8,801
	0	644	306	4,310	5,586	2,090	1,833	1,862	1,134	997	0	538	19,300
	0	2,093	1,094	1,169	490	2,062	487	1,222	1,808	1,262	1,420	1,287	14,394
	0	459	91	308	84	313	100	137	230	178	168	188	2,256
	0	1,849	543	0	3,410	2,386	2,789	2,332	1,245	645	208	912	16,319
	0	1,124	477	1,388	4,620	7,479	5,646	5,024	4,200	5,713	471	107	36,249
									263	403	451	401	1,518
	0	1,181	1,020	2,109	3,765	6,444	4,529	5,340	7,106	5,083	915	966	38,458
	0	1,223	483	1,653	2,345	2,217	3,182	524	757	492	1,436	1,739	16,051
	0	1,711	670	764	1,116	3,804	3,108	1,302	956	1,120	819	922	16,292
	0	1,932	1,417	3,324	4,139	5,834	5,964	6,443	5,557	3,539	1,054	796	39,999
	0	884	1,009	890	183	0	322	1,234	1,361	383	240	185	6,691
	0	2,769	4,599	0	0	334	1,290	2,602	1,951	7,008	2,468	1,831	24,852
	0	1,235	746	1,001	1,432	2,079	1,761	1,478	2,257	1,021	655	592	14,257
	0	0	1,244	0	0	3,073	2,313	1,324	1,175	905	587	468	11,089
	0	736	359	2,033	2,668	4,465	5,669	3,704	3,700	1,372	514	636	25,856
	0	1,218	325	869	1,829	3,826	6,374	1,873	8,794	1,447	673	1,006	28,234
	0	1,651	775	916	1,008	3,917	3,817	3,585	3,136	1,291	1,217	851	22,164
	0	10,455	0	417	794	645	4,284	6,344	750	2,075	990	833	27,587
	0	2,381	1,335	757	1,000	1,552	1,516	1,118	1,482	1,327	1,232	1,459	15,159
	0	11	709	321	265	340	176	156	224	186	195	230	2,813
	0	714	586	273	312	356	322	397	292	269	261	338	4,120

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
	0	0	1,246	300		3,182	1,617	3,991	960		829	340	12,465
	0	1,413	566	1,040		3,559	2,091	1,960	1,829		1,596	561	14,615
	0	878	206	265		0	127	2,403	17,570	708	307	422	22,886
			11	1,986	973	1,240	1,407	1,445	1,888	1,751	1,246	1,181	13,128
				525	1,469	1,286	905	1,046	1,101	739	767	1,002	8,840
					467	1,651							2,118
					678	3,021	0	0	438	931	706	560	6,334
						52	48	0	0	159	236		495
						0	681		2,600				3,281
						0	1,051						1,051
							2,567	2,904	1,462	370	487	480	8,270
								0	2,167				2,167
											2,670	2,498	5,168
										0	263	225	488
										800	630	0	1,430
Total	0	1,026,804	12,115,398	534,036	951,223	1,532,006	3,460,344	2,903,080	1,481,498	1,902,075	418,902	440,468	26,765,834

From: [Joe Schons](#)
To: [Bunger, Amy \(SAO\)](#)
Subject: Re: Mabton
Date: Tuesday, March 18, 2025 5:42:47 PM
Attachments: [Account Consumption - 2023 by Month Range \(Account Order\) \(1\).pdf](#)
[Monthly water consumption 2024.pdf](#)
[Mabton Budget.pdf](#)

External Email

Hi Amy

Thanks for the update. I know it's probably too late for new information but I recently ran across some bizarre records that do not make much sense.

In 2023 water production total from all city water meters totaled 55.4 million cubic feet or 414.3 million gallons of water. The water sales listed in the 2023 budget put together by the city's financial consultant shows \$592K.

In 2024 water production total from all city water meters totaled 26.7 million cubic feet or 199.7 million gallons of water. The water sales listed in the 2024 budget put together by the city's financial consultant shows \$501.3K.

Projected water sales for 2025 is \$675.5K.

The water production numbers come from city spread sheets, water sales come the consultants proposed budgets for 2021 through 2025.

These numbers do not add up. How can the city produce half as much water in 2024 than 2023 and still have close to the same revenue and then project an additional \$175K for 2025.

Joe Schons
509-941-8189

From: Bunger, Amy (SAO) <bungera@sao.wa.gov>
Sent: Monday, February 24, 2025 11:08 AM
To: Joe Schons <solutions39@msn.com>
Cc: Wilson, Mandy (SAO) <wilsonm@sao.wa.gov>
Subject: RE: Mabton

Hi Joe,

Thanks for reaching out. We are in the final stages of fieldwork and then have to conclude on the audit, which depending on recommendation level could take a couple of months. Based

on the amount of information we had to go through and wanting to make sure we are thorough we are looking at another couple of months before we will be issuing the report. Once the audit is in the concluding stage, someone will reach out to you about the results and where you can find our completed report. Thanks again.

Amy Bunger
Assistant Audit Manager, Team Yakima
(509) 517-5624

From: Joe Schons <solutions39@msn.com>
Sent: Sunday, February 23, 2025 2:16 PM
To: Bunger, Amy (SAO) <bungera@sao.wa.gov>
Subject: Re: Mabton

External Email

Hi Amy

Hope your holidays were good. I was wondering how close the audit report is to completion.

Thanks!

Joe Schons
509-941-8189

From: Bunger, Amy (SAO) <bungera@sao.wa.gov>
Sent: Monday, December 2, 2024 7:02 AM
To: Joe Schons <solutions39@msn.com>
Subject: RE: Mabton

Thanks Joe. We are currently in the middle of our audit, so I am going to send this to the auditor in charge and supervisor of the audit. Thanks.

Amy Bunger
Assistant Audit Manager, Team Yakima
(509) 517-5624

From: Joe Schons <solutions39@msn.com>
Sent: Sunday, December 1, 2024 7:58 PM
To: Bunger, Amy (SAO) <bungera@sao.wa.gov>
Subject: Re: Mabton

External Email

Hi Amy

You probably have the City of Mabton's preliminary budget for 2024 but thought I'd send it to you just in case they are dragging their feet. Several expenditures for 2023 and 2024 just don't make sense when you compare the same expenditures in previous years and for 2025. For example, the cost of fuel for parks and cemetery are completely excessive. The only equipment we used when I worked for the city was a commercial mower and a couple weed eaters. Also, \$13,000 is listed as a salary for animal control. I remember when a part time code enforcement officer was hired, the mayor stated he would also be the dog catcher. The county sheriff's office handles the dogs after they are caught by the city and put in a small kennel.

Another source of confusion are the salaries and benefits for parks, cemetery, water and sewer. It almost looks like they simply slice up the total cost for these funds and list it.

This is a very frustrating document to make any sense out of.

joe

From: Bunger, Amy (SAO) <bungera@sao.wa.gov>

Sent: Thursday, September 12, 2024 7:40 AM

To: Joe Schons <solutions39@msn.com>

Subject: RE: Mabton

Thanks Joe, we will add this to the current concern; however, it is difficult to prove city discussion was happening outside of meetings especially when they are attending conferences specifically for council members. We may be able to get more information on our end, so we will take this into consideration during our current planning that is in process for the upcoming audit. Thanks again.

Amy Bunger
Assistant Audit Manager, Team Yakima
(509) 517-5624

From: Joe Schons <solutions39@msn.com>

Sent: Wednesday, September 11, 2024 7:02 PM

To: Bunger, Amy (SAO) <bungera@sao.wa.gov>

Subject: Re: Mabton

External Email

Hi Amy

The issue of city council members in Mabton forming a quorum outside of council meetings has come to light. Twice in the last year I have attended meetings where 4 council members have gathered. The first one was last August 2023 outside council chambers where a council meeting was cancelled at the last minute. Everyone gathered in the little park next to old city hall and just talked. I didn't see all 4 members gathering and talking together.

The second time was last April at an ELLA sponsored meeting. Once again the same 4 members attended the conference, and again they did not all gather together. There was no intention at either meeting to make a city decision.

ELLA offered training sessions for council members. The same 4 members attended a number of these sessions and more than likely discussed how to deal with the mayor. AS you may know, these same 4 council members worked with ELLA to submit a recall petition which may have required them to meet and form a quorum.

I read through the OPMA and couldn't really find a passage that stated any quorum outside an announced council meeting is a violation. Any easy answer???

joe

From: Bunger, Amy (SAO) <bungera@sao.wa.gov>
Sent: Wednesday, August 21, 2024 2:33 PM
To: Joe Schons <solutions39@msn.com>
Subject: RE: Mabton

Thanks Joe,

We will add this to the original hotline submission and consider it for our audit. Thanks!

Amy Bunger
Assistant Audit Manager, Team Yakima
(509) 517-5624

From: Joe Schons <solutions39@msn.com>
Sent: Tuesday, August 13, 2024 6:57 PM
To: Bunger, Amy (SAO) <bungera@sao.wa.gov>
Subject: Re: Mabton

External Email

Hi Amy

Wasn't sure if you heard or read about this so thought I would send it to you.

Meeting held outside about city attorney

Sotelo, who has been a Mabton council member for eight years, said that the council voted to fire city attorney William Edelblute with 30-days notice because he would only speak with the council through the mayor.

Council members attempted to set up notice for a special meeting to discuss hiring a new city attorney, but the city would not post the notice, Sotelo said. Council members put up their own notices, some of which were torn down, Sotelo said.

Also, there has been ongoing discussions about the mayor and former deputy clerk miss using the credit cards and gas cards. One council member complained they do not get detailed information about card charges by not being provided receipts of said charges.

joe

From: Bunger, Amy (SAO) <bungera@sao.wa.gov>

Sent: Wednesday, June 26, 2024 7:04 AM

To: Joe Schons <solutions39@msn.com>

Subject: RE: Mabton

I did hear that Sylvia was rehired, but not aware that Larry was no longer there. Thank you for letting me know.

Amy Bunger
Assistant Audit Manager, Team Yakima
(509) 517-5624

From: Joe Schons <solutions39@msn.com>
Sent: Tuesday, June 25, 2024 6:21 PM
To: Bunger, Amy (SAO) <bungera@sao.wa.gov>
Subject: Re: Mabton

External Email

Hi again

Just got a call from a Mabton resident stating Larry Briones, clerk/treasurer quit last week. Sylvia Sanchez was re-hired a couple weeks ago after being fired a little over a year ago. That place is a mess.

joe

From: Bunger, Amy (SAO) <bungera@sao.wa.gov>
Sent: Monday, June 24, 2024 11:54 AM
To: Joe Schons <solutions39@msn.com>
Subject: RE: Mabton

Hi Joe,

I was out most of last week. We have not received the submission from the city yet for 2022 or 2023; however, we are trying to get in to do their audit later this summer. We do not have a specific date yet. Thanks.

Amy Bunger
Assistant Audit Manager, Team Yakima
(509) 517-5624

From: Joe Schons <solutions39@msn.com>
Sent: Thursday, June 20, 2024 6:21 PM
To: Bunger, Amy (SAO) <bungera@sao.wa.gov>
Subject: Re: Mabton

External Email

Hi Amy

Sorry to pester you again but I was wondering if Mabton submitted their report to you and when you might do the audit? They hired Sylvia, a clerk they fired last year for drinking on the job. Go figure!

Joe Schons
509-941-8189

From: Bunger, Amy (SAO) <bungera@sao.wa.gov>
Sent: Friday, June 14, 2024 4:27 PM
To: Joe Schons <solutions39@msn.com>
Subject: Re: Mabton

Yes she did not provide a number so I emailed her telling her to call me at her convenience. Thanks.

Amy

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From: Joe Schons <solutions39@msn.com>
Sent: Friday, June 14, 2024 3:05:42 PM
To: Bunger, Amy (SAO) <bungera@sao.wa.gov>
Subject: Re: Mabton

External Email

Hi Amy

Adriana Luna wanted me to let you know she has submitted her complaints about Mabton through the consumer complaint form on the state auditor's site. I think she did it a couple days ago.

joe

From: Bunger, Amy (SAO) <bungera@sao.wa.gov>
Sent: Thursday, June 13, 2024 7:21 AM
To: Joe Schons <solutions39@msn.com>
Subject: RE: Mabton

Hi Joe,

It is something that we would have to review. Without looking at it I am not sure, so once we start the audit we will consider this. Thank you.

Amy Bunger
Assistant Audit Manager, Team Yakima
(509) 517-5624

From: Joe Schons <solutions39@msn.com>
Sent: Wednesday, June 12, 2024 1:30 PM
To: Bunger, Amy (SAO) <bungera@sao.wa.gov>
Subject: Re: Mabton

External Email

Hi Amy

Yes, I know about executive sessions but what I don't understand is, how can you have a public hearing closed to the public? That is what it says it is in the minutes.

Joe Scons
509-941-8189

From: Bunger, Amy (SAO) <bungera@sao.wa.gov>
Sent: Monday, June 10, 2024 9:57 AM
To: Joe Schons <solutions39@msn.com>
Subject: RE: Mabton

Hi Joe,

Governments are allowed to hold executive sessions within a public meeting if they meet special requirements for that meeting. Normally during the closed sessions they only have to document the reason for the executive sessions, but no minutes are taken as they are closed to the public. I have included that reference below for the RCW requirement. However, these sessions must be part of a documented regular meeting or advertised special meeting. When we perform an audit we always read the minutes of the government and document and noncompliance with the Open Public Meetings Act, so I will include this concern with your other hotline concern. Please let me know if I can be of further assistance. Thank you.

[RCW 42.30.110: Executive sessions. \(wa.gov\)](#)

Amy Bunger
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From: Joe Schons <solutions39@msn.com>
Sent: Friday, June 7, 2024 3:21 PM
To: Bunger, Amy (SAO) <bungera@sao.wa.gov>
Subject: Mabton

External Email

Hi Amy

I came across an unusual "closed public hearing" from February 28, 2023.

I guess I'm at a loss to understand how it can be a public hearing yet closed to the public. The subject matter was about installation of a communications tower. The meeting appears to have been on the February 14, 2023 council meeting but there is no record of it on the February 14 council minutes. The February 18 minutes show it as a consent agenda item which would mean it was held on the 14th. The notice on the 28th minutes actually goes into some detail as to what was discussed in this hearing. This just doesn't make any sense.

Joe Schons

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