

ANNUAL REPORT CERTIFICATION

Town of Mansfield
(Official Name of Government)

0278
MCAG No.

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

For the Fiscal Year Ended 12/31/2023

GOVERNMENT INFORMATION:

Official Mailing Address PO Box 218
Mansfield, WA 98830

Official Website Address _____

Official E-mail Address mansfield@nwi.net

Official Phone Number 509-683-1112

AUDIT CONTACT or PREPARER INFORMATION and CERTIFICATION:

Audit Contact or Preparer Name and Title Toni-Ann Nelson Finance Consultant

Contact Phone Number _____

Contact E-mail Address toniandgene@gmail.com

I certify 14th day of May, 2024, that annual report information is complete, accurate and in conformity with the Budgeting, Accounting and Reporting Systems Manual, to the best of my knowledge and belief, having reviewed this information and taken all appropriate steps in order to provide such certification. I acknowledge and understand our responsibility for the design and implementation of controls to ensure accurate financial reporting, comply with applicable laws and safeguard public resources, including controls to prevent and detect fraud. Finally, I acknowledge and understand our responsibility for immediately submitting corrected annual report information if any errors or an omission in such information is subsequently identified.

Signatures

Toni-Ann Nelson (toniandgene@gmail.com)

Town of Mansfield
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2023

		<u>Total for All Funds (Memo Only)</u>	<u>001 Current Expense</u>	<u>101 City Street</u>	<u>103 Criminal Justice Fund</u>
Beginning Cash and Investments					
308	Beginning Cash and Investments	742,208	116,024	112,457	-
388 / 588	Net Adjustments	-	-	-	-
Revenues					
310	Taxes	145,570	83,777	38,447	10,678
320	Licenses and Permits	1,356	1,356	-	-
330	Intergovernmental Revenues	172,740	18,754	151,862	2,124
340	Charges for Goods and Services	336,148	1,764	-	-
350	Fines and Penalties	-	-	-	-
360	Miscellaneous Revenues	50,910	9,188	3,472	-
Total Revenues:		<u>706,724</u>	<u>114,839</u>	<u>193,781</u>	<u>12,802</u>
Expenditures					
510	General Government	89,442	89,442	-	-
520	Public Safety	14,982	2,180	-	12,802
530	Utilities	302,189	-	-	-
540	Transportation	42,060	-	42,060	-
550	Natural/Economic Environment	4,287	4,287	-	-
560	Social Services	-	-	-	-
570	Culture and Recreation	39,033	39,033	-	-
Total Expenditures:		<u>491,993</u>	<u>134,942</u>	<u>42,060</u>	<u>12,802</u>
Excess (Deficiency) Revenues over Expenditures:		214,731	(20,103)	151,721	-
Other Increases in Fund Resources					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	-	-	-	-
385	Special or Extraordinary Items	-	-	-	-
381, 382, 389, 395, 398	Other Resources	2,426	26	-	-
Total Other Increases in Fund Resources:		<u>2,426</u>	<u>26</u>	<u>-</u>	<u>-</u>
Other Decreases in Fund Resources					
594-595	Capital Expenditures	145,323	-	145,323	-
591-593, 599	Debt Service	46,574	-	-	-
597	Transfers-Out	-	-	-	-
585	Special or Extraordinary Items	-	-	-	-
581, 582, 589	Other Uses	2,400	-	-	-
Total Other Decreases in Fund Resources:		<u>194,297</u>	<u>-</u>	<u>145,323</u>	<u>-</u>
Increase (Decrease) in Cash and Investments:		<u>22,860</u>	<u>(20,077)</u>	<u>6,398</u>	<u>-</u>
Ending Cash and Investments					
50821	Nonspendable	-	-	-	-
50831	Restricted	96,847	-	-	-
50841	Committed	3,179	-	-	-
50851	Assigned	569,097	-	118,855	-
50891	Unassigned	95,948	95,948	-	-
Total Ending Cash and Investments		<u>765,071</u>	<u>95,948</u>	<u>118,855</u>	<u>-</u>

The accompanying notes are an integral part of this statement.

Town of Mansfield
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2023

		<u>105 Real Estate Excise Tax</u>	<u>107 Cemetery</u>	<u>401 Water Sewer Garbage</u>
Beginning Cash and Investments				
308	Beginning Cash and Investments	46,579	70,608	396,540
388 / 588	Net Adjustments	-	-	-
Revenues				
310	Taxes	12,668	-	-
320	Licenses and Permits	-	-	-
330	Intergovernmental Revenues	-	-	-
340	Charges for Goods and Services	-	9,678	324,706
350	Fines and Penalties	-	-	-
360	Miscellaneous Revenues	1,550	11,770	24,930
Total Revenues:		<u>14,218</u>	<u>21,448</u>	<u>349,636</u>
Expenditures				
510	General Government	-	-	-
520	Public Safety	-	-	-
530	Utilities	-	19,388	282,801
540	Transportation	-	-	-
550	Natural/Economic Environment	-	-	-
560	Social Services	-	-	-
570	Culture and Recreation	-	-	-
Total Expenditures:		<u>-</u>	<u>19,388</u>	<u>282,801</u>
Excess (Deficiency) Revenues over Expenditures:		<u>14,218</u>	<u>2,060</u>	<u>66,835</u>
Other Increases in Fund Resources				
391-393, 596	Debt Proceeds	-	-	-
397	Transfers-In	-	-	-
385	Special or Extraordinary Items	-	-	-
381, 382, 389, 395, 398	Other Resources	-	-	2,400
Total Other Increases in Fund Resources:		<u>-</u>	<u>-</u>	<u>2,400</u>
Other Decreases in Fund Resources				
594-595	Capital Expenditures	-	-	-
591-593, 599	Debt Service	-	-	46,574
597	Transfers-Out	-	-	-
585	Special or Extraordinary Items	-	-	-
581, 582, 589	Other Uses	-	-	2,400
Total Other Decreases in Fund Resources:		<u>-</u>	<u>-</u>	<u>48,974</u>
Increase (Decrease) in Cash and Investments:		<u>14,218</u>	<u>2,060</u>	<u>20,261</u>
Ending Cash and Investments				
50821	Nonspendable	-	-	-
50831	Restricted	60,797	-	36,050
50841	Committed	-	-	3,179
50851	Assigned	-	72,669	377,573
50891	Unassigned	-	-	-
Total Ending Cash and Investments		<u>60,797</u>	<u>72,669</u>	<u>416,802</u>

The accompanying notes are an integral part of this statement.

Town of Mansfield
Notes to the Financial Statements
January 1, 2023 thru December 31, 2023

Note 1 - Summary of Significant Accounting Policies

The Town of Mansfield was incorporated on February 21, 1911 and operates under the laws of the state of Washington applicable to a fourth class town with a Mayor-Council form of government. The Town of Mansfield is a general purpose government and provides public safety, street improvement, parks and recreation, solid waste services, and general administrative services. In addition the town owns and operates the water/sewer system and cemetery.

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

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

A. Fund Accounting

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

GOVERNMENTAL FUND TYPES:

General Fund

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

Special Revenue Funds

These funds account for specific revenue sources that are restricted or committed to expenditures for specified purposes of the government.

PROPRIETARY FUND TYPES:

Enterprise Funds

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

B. Basis of Accounting and Measurement Focus

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

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

C. Cash and Investments

See Note 3 – Deposits and Investments

D. Capital Assets

The town does not currently have a formal policy for capital asset thresholds as of 12/31/2023. The current practice of the Town of Mansfield is to recognize capital assets when the initial individual cost is more than \$1,000. The capital assets of the Town are recorded as expenditures when purchased.

E. Compensated Absences

Vacation leave may be accumulated up to 320 hours and is payable upon separation or retirement. Sick leave may be accumulated indefinitely. Upon separation or retirement employees do receive payment for unused sick leave up to 30 days. Payments are recognized as expenditures when paid.

F. Long-Term Debt

See Note 4- Long-term Debt

G. Restricted and Committed Portion of Ending Cash and Investments

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

Restrictions and commitments of Ending Cash and Investments consist of:

- Chapter 82.46 RCW restricts the use of Real Estate Excise (REET) funds – the balance of these restricted resources as of 12/31/23 was \$60,796.56
- USDA debt covenants require a loan reserve for the life of the loan that is the equivalent of one (1) year of debt service. The restricted fund balance in the Water/Sewer/Garbage fund of \$36,050 meets the requirements of the USDA water and sewer loans.

- Town of Mansfield ordinance #506 requires a deposit for all new utility customers that is held by the town for a minimum of twelve (12) months. Deposits are returned to the customer if the utilities have been paid timely after the end of the 12-month retention period. In the event that the customer vacates the property prior to release of the deposit, the balance remaining after application to any outstanding utility charges will be refunded. The committed balance for the Utility Deposit fund is \$3,179.16

Note 2 - Budget Compliance

The Town of Mansfield adopts annual appropriated budgets for the general, special revenue, and enterprise funds. These budgets are appropriated at the fund level. The budget constitutes the legal authority for expenditures at that level. Annual appropriations for these funds lapse at the fiscal year end.

Annual appropriated budgets are adopted on the same basis of accounting as used for financial reporting.

The appropriated and actual expenditures for the legally adopted budgets were as follow:

Fund/Department	Final Appropriated Amounts	Actual Expenditures	Variance
Current Expense	\$ 203,800.00	\$ 134,941.61	\$ 68,858.39
Streets	\$ 258,423.00	\$ 187,381.93	\$ 71,041.07
Criminal Justice	\$ 18,000.00	\$ 12,801.50	\$ 5,198.50
Capital Projects	\$ 47,985.00	\$ -	\$ 47,985.00
Cemetery	\$ 80,025.00	\$ 19,387.33	\$ 60,637.67
Water/Sewer/Garbage	\$ 584,700.00	\$ 329,374.56	\$ 255,325.44
Water/Sewer Bond Redemption	\$ 35,954.00	\$ 35,954.00	\$ -
Water/Sewer Bond Reserve	\$ 36,050.00	\$ -	\$ 36,050.00
Water/Sewer Utility Deposits	\$ 6,000.00	\$ 2,400.00	\$ 3,600.00
	\$ 1,270,937.00	\$ 722,240.93	\$ 548,696.07

Budgeted amounts are authorized to be transferred between departments within any fund/object classes within departments; however, any revisions that alter the total expenditures of a fund, or that affect the number of authorized employee positions, salary ranges, hours, or other conditions of employment must be approved by the Town of Mansfield’s legislative body.

Note 3 – Deposits and Investments

Investments are reported at original cost. Deposits and Investments by type at December 31, 2023 are as follows:

Type of Deposit or Investment	Town's own deposits and investments	Total
Bank Deposits	\$ 158,441.01	\$ 158,441.01
Local Government Investment Pool	\$ 636,662.75	\$ 636,662.75
Total	\$ 795,103.76	\$ 795,103.76

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

Note 3 is a reflection of the town’s deposits and investments as held by the bank on December 31, 2023. These bank balances do not reflect the outstanding items that are required to be recorded within the open period. There is a total of \$30,032.69 in open/outstanding items as shown on Schedule 06. The adjusted bank balance is **\$765,071.07**. Additionally, the Town has \$400.00 in Petty Cash (cash on hand) held in the Town’s safe which is not reflected in the above Note 3. .

Investments in the State Local Government Investment Pool (LGIP)

The Town is a voluntary participant in the Local Government Investment Pool, an external investment pool operated by the Washington State Treasurer. The pool is not rated and not registered with the SEC. Rather, oversight is provided by the State Finance Committee in accordance with [Chapter 43.250 RCW](#). Investments in the LGIP are reported at amortized cost, which is the same as the value of the pool per share. The LGIP does not impose any restrictions on participant withdrawals.

The Office of the State Treasurer prepares a stand-alone financial report for the pool. A copy of the report is available from the Office of the State Treasurer, PO Box 40200, Olympia, Washington 98504-0200, online at www.tre.wa.gov.

All investments are insured, registered or held by the Town or its agent in the government’s name.

Note 4 – Long Term Debt

The accompanying Schedule of Liabilities provides more details of the outstanding debt and liabilities of the Town of Mansfield and summarizes the town’s debt transactions for year ended December 31, 2023.

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

2023 - Notes to Financials - Debt Service Requirements			
Town of Mansfield			
Year	Principal	Interest	Total
2024	33,440.97	13,132.13	46,573.10
2025	34,595.80	11,780.65	46,376.45
2026	35,807.26	10,372.54	46,179.80
2027	37,078.19	8,904.96	45,983.15
2028	28,579.03	7,374.97	35,954.00
2029-2033	96,726.44	19,863.56	116,590.00
2034-2036	45,933.24	3,608.76	49,542.00
Totals	312,160.93	75,037.57	387,198.50

The USDA Water Loan #91-01 requires monthly payments throughout the life of the loan which is set to be paid off September 2030. The USDA provided an amortization schedule at the beginning of the loan which does not tie to the actual monthly payments that are automatically withdrawn from the Town’s bank account each month. As a result the above note disclosure reflects the data on the amortization schedule, while the Schedule of Liabilities reflects the actual payments for principal as withdrawn by the USDA. The exact same set of reconciliation issues between the amortization schedule and the distribution of interest and principal on the loan statements for USDA Loan #92-03 apply. The Town has been requesting updated amortization schedules from the USDA for the past two years but has not received as of the time of filing of the 2023 annual financial report. The variation in principal payment is less than 1% and is not considered material to this note disclosure.

Note 5 – Pension Plans

A. State Sponsored Pension Plans

Substantially all Town of Mansfield’s full-time and qualifying part-time employees participate in the following statewide retirement systems administered by the Washington State Department of Retirement Systems (DRS), under cost-sharing, multiple-employer public employee defined benefit and defined contribution retirement plans PERS 2.

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

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

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

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

At June 30, 2023 (the measurement date of the plans), the Town’s proportionate share of the collective net pension liabilities, as reported on the Schedule of Liabilities (09), was as follows:

	Employer Contributions	Allocation Percentage*	Liability
PERS 1 UAAL	\$ 5,997	0.000880%	20,088
	Total Net Pension Liability		20,088
PERS 2/3	\$ 10,170	0.001157%	(47,422)
	Net Pension Assets		(47,422)

Note 6 – Property Tax

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

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

The town’s regular levy for the year 2023 was \$1.22787 per \$1,000 on an assessed valuation of \$28,451,021 for a total regular levy of \$34,934.

Note 7 - Risk Management

The Town of Mansfield is a member of a risk management pool and is self-insured for unemployment compensation providing coverages and services as follows:

Property, Liability and Fidelity Coverages

The Town of Mansfield is a member of Cities Insurance Association of Washington (CIAW). Chapter 48.62 RCW authorizes the governing body of any one or more governmental entities to form together into or join a program or organization for the joint purchasing of insurance, and/or joint self-insuring, and/or joint hiring or contracting for risk management services to the same extent that they may individually purchase insurance, self-insure, or hire or contract for risk management services. An agreement to form a pooling arrangement was made pursuant to the provisions of Chapter 39.34 RCW, the Interlocal Cooperation Act. The program was formed on September 1, 1988, when 34 cities in the state of Washington joined together by signing an Interlocal Governmental Agreement to pool their self-insured losses and jointly purchase insurance and administrative services. As of November 30, 2023 there are 196 members in the program.

The program provides the following forms of joint self-insurance and reinsurance coverage for its members: Property, including Automobile Comprehensive and Collision. Equipment breakdown, crime protection; and liability, including general, automobile, and wrongful acts, which are included to fit members various needs.

The program acquires liability insurance through their administrator, Clear Risk Solutions. Liability coverage is purchased to a group aggregate limit of \$50,000,000 with a self-insured retention (SIR) of \$750,000. Members are responsible for a \$1,000 to \$50,000 deductible for each claim (can vary by member), while the program is responsible for the \$750,000 SIR. Since the program is a cooperative program, there is a joint liability among the participating members toward the sharing of the \$750,000 SIR, in addition to the deductible. The program also purchases a Stop Loss Policy as another layer of protection to its membership, with an attachment point of \$8,347,047, which is fully funded in its annual budget.

Property insurance is subject to a per-occurrence SIR of \$750,000. Members are responsible for a \$1,000 deductible for each claim (some member deductibles vary). The program bears the \$750,000 SIR, in addition to the deductible.

Crime insurance is subject to a per occurrence SIR of \$25,000. Members are responsible for a \$1,000 deductible for each claim (some member deductibles vary). The program bears the \$25,000 SIR, in addition to the deductible.

Equipment Breakdown insurance is subject to a per-occurrence deductible of \$2,500 (cities and special districts) and \$500 (fire districts), which may vary per member, with the exception of Pumps and Motors, which is \$10,000. Members are responsible for the deductible amount of each claim. There is no program SIR on this coverage, with the exception of Pumps and Motors which is \$15,000 and is covered by CIAW.

Cyber liability insurance is subject to a per-occurrence SIR of \$50,000. Members are responsible for a \$10,000 deductible for each claim, while the program is responsible for the remaining \$40,000 SIR.

Members contact to remain in the program for a minimum of one year, and must give notice before December 1, to terminate participation the following December 1. The Interlocal Agreement is renewed automatically each year. In the event of termination, a member is still responsible for contributions to the program for any unresolved, unreported, and in-process claims for the period they were a signatory to the Interlocal Agreement.

The program has no employees. Claims are field by members/brokers with Clear Risk Solutions, who has been

contracted to perform program administration, underwriting, claims adjustment and loss prevention for the program. Fees paid to the third party administrator under this arrangement for the year ending December 1, 2023 were \$3,172,936.78

A board of ten members is selected by the membership from three geographic areas of the state on a staggered term basis and is responsible for conducting the business affairs of the program.

Unemployment Insurance

The Town of Mansfield has entered into a “reimbursable” agreement with the WA State Department of Employment Security (ESD) for unemployment compensation. This is considered a form of self-insurance. The Town utilizes the ESD for all claims activity. (See Schedule 21 for claims activity incurred during the fiscal year of 2023). The Town feels it has sufficient funds within its government and proprietary funds to accommodate any unemployment claim that may be forthcoming.

Note 8 – Other Disclosures

Contingencies and Litigation

The Town of Mansfield deeded a road which is located within the Town limits to Douglas County several decades ago at the request of the County Public Works department at that time. Douglas County subsequently in 2020 determined that the road in question should be deeded to the Town of Mansfield and has sued the Town to take the road back into their jurisdiction. A court date was set for this civil action at the end of May of 2023 with a judgement released in the month of June 2023. The legal fees incurred in 2023 were \$6,041.50 and is not considered material to the financials of the Town. The Town did not prevail in the case and the road is now considered part of the overall street/road maintenance program. Maintenance and repairs to the road are being incorporated and will become part of the Street Fund budget.

Town of Mansfield

Schedule 01

For the year ended December 31, 2023

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0278	001	Current Expense	3089100	Unassigned Cash and Investments - Beginning	\$116,024
0278	001	Current Expense	3111000	Property Tax	\$19,159
0278	001	Current Expense	3131100	Local Retail Sales and Use Tax	\$19,288
0278	001	Current Expense	3164000	Business and Occupation Taxes on Utilities	\$14,191
0278	001	Current Expense	3164100	Business and Occupation Taxes on Utilities	\$15,521
0278	001	Current Expense	3164700	Business and Occupation Taxes on Utilities	\$1,526
0278	001	Current Expense	3164800	Business and Occupation Taxes on Utilities	\$14,092
0278	001	Current Expense	3221000	Buildings, Structures and Equipment	\$1,346
0278	001	Current Expense	3223000	Animal Licenses	\$10
0278	001	Current Expense	3350091	PUD Privilege Tax	\$1,699
0278	001	Current Expense	3360098	City-County Assistance	\$11,670
0278	001	Current Expense	3360642	Marijuana Excise Tax Distribution	\$525
0278	001	Current Expense	3360651	DUI and Other Criminal Justice Assistance	\$23
0278	001	Current Expense	3360694	Liquor/Beer Excise Tax	\$2,314
0278	001	Current Expense	3360695	Liquor Control Board Profits	\$2,523
0278	001	Current Expense	3424000	Protective Inspection Services	\$1,635
0278	001	Current Expense	3437000	Solid Waste Sales and Services	\$129
0278	001	Current Expense	3611100	Investment Earnings	\$6,180
0278	001	Current Expense	3625000	Rents and Leases	\$1,285
0278	001	Current Expense	3699100	Miscellaneous Other Operating	\$1,723
0278	101	City Street	3085100	Assigned Cash and Investments - Beginning	\$112,457

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0278	101	City Street	3111000	Property Tax	\$17,324
0278	101	City Street	3131100	Local Retail Sales and Use Tax	\$21,123
0278	101	City Street	3340380	State Grant from Transportation Improvement Board (TIB)	\$145,323
0278	101	City Street	3360071	Multimodal Transportation - Cities	\$429
0278	101	City Street	3360087	Motor Vehicle Fuel Tax - City Streets	\$6,110
0278	101	City Street	3611100	Investment Earnings	\$3,322
0278	101	City Street	3614000	Other Interest	\$145
0278	101	City Street	3699100	Miscellaneous Other Operating	\$5
0278	103	Criminal Justice Fund	3137100	Criminal Justice Sales and Use Tax	\$10,678
0278	103	Criminal Justice Fund	3360621	Criminal Justice - Violent Crimes/Population	\$1,000
0278	103	Criminal Justice Fund	3360625	Criminal Justice - Contracted Services	\$703
0278	103	Criminal Justice Fund	3360626	Criminal Justice - Special Programs	\$421
0278	105	Real Estate Excise Tax	3083100	Restricted Cash and Investments - Beginning	\$46,579
0278	105	Real Estate Excise Tax	3183400	REET 1 - First Quarter Percent	\$12,668
0278	105	Real Estate Excise Tax	3611100	Investment Earnings	\$1,550
0278	107	Cemetery	3085100	Assigned Cash and Investments - Beginning	\$70,608
0278	107	Cemetery	3436000	Cemetery Sales and Services	\$9,678
0278	107	Cemetery	3611100	Investment Earnings	\$3,308
0278	107	Cemetery	3625000	Rents and Leases	\$8,462
0278	401	Water Sewer Garbage	3083100	Restricted Cash and Investments - Beginning	\$36,050
0278	401	Water Sewer Garbage	3084100	Committed Cash and Investments - Beginning	\$3,179
0278	401	Water Sewer Garbage	3085100	Assigned Cash and Investments - Beginning	\$357,311
0278	401	Water Sewer Garbage	3434000	Water Sales and Services	\$96,293

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0278	401	Water Sewer Garbage	3434010	Water Sales and Services	\$22,758
0278	401	Water Sewer Garbage	3434020	Water Sales and Services	\$7,200
0278	401	Water Sewer Garbage	3434080	Water Sales and Services	\$3,175
0278	401	Water Sewer Garbage	3434090	Water Sales and Services	\$2,702
0278	401	Water Sewer Garbage	3435000	Sewer/Reclaimed Water Sales and Services	\$130,317
0278	401	Water Sewer Garbage	3437000	Solid Waste Sales and Services	\$62,261
0278	401	Water Sewer Garbage	3611100	Investment Earnings	\$14,293
0278	401	Water Sewer Garbage	3699100	Miscellaneous Other Operating	\$10,637
0278	001	Current Expense	5089100	Unassigned Cash and Investments - Ending	\$95,948
0278	001	Current Expense	5116010	Legislative Activities	\$4,710
0278	001	Current Expense	5116040	Legislative Activities	\$588
0278	001	Current Expense	5116040	Legislative Activities	\$79
0278	001	Current Expense	5125240	Contracted Court	\$150
0278	001	Current Expense	5142310	Financial Services	\$26,613
0278	001	Current Expense	5142320	Financial Services	\$5,073
0278	001	Current Expense	5142330	Financial Services	\$1,779
0278	001	Current Expense	5142340	Financial Services	\$2,661
0278	001	Current Expense	5142340	Financial Services	\$6,051
0278	001	Current Expense	5142340	Financial Services	\$2,465
0278	001	Current Expense	5142340	Financial Services	\$11,000
0278	001	Current Expense	5142340	Financial Services	\$8,005
0278	001	Current Expense	5142340	Financial Services	\$12,460
0278	001	Current Expense	5154140	External Legal Services - Advice	\$7,808
0278	001	Current Expense	5222040	Fire Suppression and Emergency Medical Services	\$2,180
0278	001	Current Expense	5521040	Employment Opportunity	\$904
0278	001	Current Expense	5542040	Nuisance Control	\$2,783
0278	001	Current Expense	5543040	Animal Control	\$103

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0278	001	Current Expense	5586040	Planning	\$497
0278	001	Current Expense	5768010	General Parks	\$15,170
0278	001	Current Expense	5768010	General Parks	\$1,062
0278	001	Current Expense	5768020	General Parks	\$3,458
0278	001	Current Expense	5768020	General Parks	\$81
0278	001	Current Expense	5768030	General Parks	\$878
0278	001	Current Expense	5768030	General Parks	\$16,464
0278	001	Current Expense	5768040	General Parks	\$1,920
0278	101	City Street	5085100	Assigned Cash and Investments - Ending	\$118,855
0278	101	City Street	5423010	Roadway	\$6,366
0278	101	City Street	5423010	Roadway	\$22
0278	101	City Street	5423010	Roadway	\$3,834
0278	101	City Street	5423020	Roadway	\$558
0278	101	City Street	5423020	Roadway	\$3
0278	101	City Street	5423020	Roadway	\$706
0278	101	City Street	5423030	Roadway	\$379
0278	101	City Street	5423030	Roadway	\$3,301
0278	101	City Street	5423040	Roadway	\$10,000
0278	101	City Street	5423040	Roadway	\$6,253
0278	101	City Street	5423040	Roadway	\$594
0278	101	City Street	5426340	Street Lighting	\$3,650
0278	101	City Street	5426610	Snow and Ice Control	\$1,267
0278	101	City Street	5426620	Snow and Ice Control	\$1,109
0278	101	City Street	5426630	Snow and Ice Control	\$1,857
0278	101	City Street	5426640	Snow and Ice Control	\$2,161
0278	103	Criminal Justice Fund	5212040	Police Operations	\$12,802
0278	105	Real Estate Excise Tax	5083100	Restricted Cash and Investments - Ending	\$60,797
0278	107	Cemetery	5085100	Assigned Cash and Investments - Ending	\$72,669
0278	107	Cemetery	5360010	Cemetery	\$9,510
0278	107	Cemetery	5360010	Cemetery	\$241
0278	107	Cemetery	5360020	Cemetery	\$730
0278	107	Cemetery	5361040	Cemetery	\$5,406

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0278	107	Cemetery	5361040	Cemetery	\$3,501
0278	401	Water Sewer Garbage	5083100	Restricted Cash and Investments - Ending	\$36,050
0278	401	Water Sewer Garbage	5084100	Committed Cash and Investments - Ending	\$3,179
0278	401	Water Sewer Garbage	5085100	Assigned Cash and Investments - Ending	\$377,573
0278	401	Water Sewer Garbage	5341010	Water Utilities	\$24,359
0278	401	Water Sewer Garbage	5341010	Water Utilities	\$21,095
0278	401	Water Sewer Garbage	5341010	Water Utilities	\$1,496
0278	401	Water Sewer Garbage	5341010	Water Utilities	\$507
0278	401	Water Sewer Garbage	5341020	Water Utilities	\$5,916
0278	401	Water Sewer Garbage	5341020	Water Utilities	\$4,248
0278	401	Water Sewer Garbage	5341020	Water Utilities	\$76
0278	401	Water Sewer Garbage	5341020	Water Utilities	\$38
0278	401	Water Sewer Garbage	5341030	Water Utilities	\$8,778
0278	401	Water Sewer Garbage	5341040	Water Utilities	\$4,090
0278	401	Water Sewer Garbage	5341040	Water Utilities	\$2,724
0278	401	Water Sewer Garbage	5341040	Water Utilities	\$24,598
0278	401	Water Sewer Garbage	5341040	Water Utilities	\$2,607
0278	401	Water Sewer Garbage	5341040	Water Utilities	\$2,366
0278	401	Water Sewer Garbage	5341040	Water Utilities	\$6,492
0278	401	Water Sewer Garbage	5341040	Water Utilities	\$11,330
0278	401	Water Sewer Garbage	5341040	Water Utilities	\$4,128
0278	401	Water Sewer Garbage	5341040	Water Utilities	\$1,770
0278	401	Water Sewer Garbage	5351010	Sewer/Reclaimed Water Utilities	\$25,993
0278	401	Water Sewer Garbage	5351010	Sewer/Reclaimed Water Utilities	\$22,334
0278	401	Water Sewer Garbage	5351010	Sewer/Reclaimed Water Utilities	\$1,038
0278	401	Water Sewer Garbage	5351010	Sewer/Reclaimed Water Utilities	\$4
0278	401	Water Sewer Garbage	5351020	Sewer/Reclaimed Water Utilities	\$5,916
0278	401	Water Sewer Garbage	5351020	Sewer/Reclaimed Water Utilities	\$4,248

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0278	401	Water Sewer Garbage	5351020	Sewer/Reclaimed Water Utilities	\$76
0278	401	Water Sewer Garbage	5351030	Sewer/Reclaimed Water Utilities	\$1,089
0278	401	Water Sewer Garbage	5351040	Sewer/Reclaimed Water Utilities	\$8,366
0278	401	Water Sewer Garbage	5351040	Sewer/Reclaimed Water Utilities	\$2,846
0278	401	Water Sewer Garbage	5351040	Sewer/Reclaimed Water Utilities	\$3,694
0278	401	Water Sewer Garbage	5351040	Sewer/Reclaimed Water Utilities	\$1,007
0278	401	Water Sewer Garbage	5351040	Sewer/Reclaimed Water Utilities	\$2,495
0278	401	Water Sewer Garbage	5351040	Sewer/Reclaimed Water Utilities	\$5,645
0278	401	Water Sewer Garbage	5351040	Sewer/Reclaimed Water Utilities	\$11,330
0278	401	Water Sewer Garbage	5351040	Sewer/Reclaimed Water Utilities	\$2,949
0278	401	Water Sewer Garbage	5351040	Sewer/Reclaimed Water Utilities	\$1,873
0278	401	Water Sewer Garbage	5371010	Solid Waste Utilities	\$2,749
0278	401	Water Sewer Garbage	5371010	Solid Waste Utilities	\$2,231
0278	401	Water Sewer Garbage	5371010	Solid Waste Utilities	\$33
0278	401	Water Sewer Garbage	5371010	Solid Waste Utilities	\$55
0278	401	Water Sewer Garbage	5371020	Solid Waste Utilities	\$267
0278	401	Water Sewer Garbage	5371020	Solid Waste Utilities	\$199
0278	401	Water Sewer Garbage	5371020	Solid Waste Utilities	\$7
0278	401	Water Sewer Garbage	5371040	Solid Waste Utilities	\$2
0278	401	Water Sewer Garbage	5371040	Solid Waste Utilities	\$401
0278	401	Water Sewer Garbage	5371040	Solid Waste Utilities	\$2,059
0278	401	Water Sewer Garbage	5376040	Solid Waste Utilities	\$47,277
0278	001	Current Expense	3829000	Immaterial Fiduciary Collections	\$26
0278	401	Water Sewer Garbage	3821000	Refundable Deposits	\$2,400
0278	101	City Street	5953040	Capital Expenditures/Expenses - Roadway	\$145,323
0278	401	Water Sewer Garbage	5821000	Refund of Deposits	\$2,400

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0278	401	Water Sewer Garbage	5913470	Debt Repayment - Water Utilities	\$13,682
0278	401	Water Sewer Garbage	5913570	Debt Repayment - Sewer/Reclaimed Water Utilities	\$9,833
0278	401	Water Sewer Garbage	5913570	Debt Repayment - Sewer/Reclaimed Water Utilities	\$8,992
0278	401	Water Sewer Garbage	5923480	Interest and Other Debt Service Cost - Water Utilities	\$5,758
0278	401	Water Sewer Garbage	5923580	Interest and Other Debt Service Cost - Sewer/Reclaimed Water Utilities	\$7,522
0278	401	Water Sewer Garbage	5923580	Interest and Other Debt Service Cost - Sewer/Reclaimed Water Utilities	\$787

SCHEDULE SUMMARY OF BANK RECONCILIATION

For the Year Ending December 31, 2023

FROM BANK STATEMENTS						
Bank & Investment Account Name	Beginning Bank Balance	Deposits		Withdrawals		Ending Bank Balance
		Receipts	Inter-bank transfers in	Disbursements	Inter-bank transfers out	
Checking Account	\$349,779.05	\$702,497.52	\$0.00	\$893,835.56	\$0.00	\$158,441.01
LGIP	\$430,010.07	\$228,652.68	\$0.00	\$22,000.00	\$0.00	\$636,662.75
Bank Totals	\$779,789.12	\$931,150.20	\$0.00	\$915,835.56	\$0.00	\$795,103.76
RECONCILING ITEMS						
Beginning Deposits in Transit	\$0.19	(\$0.19)				
Year-End Deposits in Transit		\$0.00				\$0.00
Beginning Outstanding & Open Period Items	(\$37,581.32)			(\$37,581.32)		
Year-end Outstanding & Open Period Items				\$30,032.69		(\$30,032.69)
NSF Checks		\$0.00		\$0.00		
Cancellation of unredeemed checks/warrants		\$0.00				
Interfund transactions		\$0.00		\$0.00		
Netted Transactions		(\$222,000.00)		(\$222,000.00)		
Authorized balance of revolving, petty cash and change funds	\$0.00					\$0.00
Other Reconciling Items, net	\$0.00	\$0.00		\$0.00		\$0.00
Reconciling Items Totals	(\$37,581.13)	(\$222,000.19)		(\$229,548.63)		(\$30,032.69)
FROM GENERAL LEDGER						
	Beginning Cash & Investment Balance	Revenues & Other Increases		Expenditures & Other Decreases		Ending Cash & Investment Balance
General Ledger Totals	\$742,207.99	\$709,150.01		\$686,286.93		\$765,071.07
Unreconciled Variance	\$0.00	\$0.00		\$0.00		\$0.00

**Town of Mansfield
Schedule of Liabilities
For the Year Ended December 31, 2023**

ID. No.	Description	Due Date	Beginning Balance	Additions	Reductions	Ending Balance
Revenue and Other (non G.O.) Debt/Liabilities						
252.11	USDA Water Revenue Bond	4/22/2030	121,391	-	13,682	107,709
252.11	USDA Sewer Bond	7/28/2036	169,333	-	8,992	160,341
263.88	PWTF Sewer	7/1/2026	39,328	-	9,832	29,496
264.30	Pension Liability	12/31/2023	24,475	-	4,387	20,088
259.12	Compensated Absence	12/31/2023	32,322	6,489	-	38,811
	Total Revenue and Other (non G.O.) Debt/Liabilities:		386,849	6,489	36,893	356,445
	Total Liabilities:		386,849	6,489	36,893	356,445

**Town of Mansfield
 Schedule of Expenditures of State Financial Assistance
 For the Year Ended December 31, 2023**

<u>State Agency Name</u>	<u>Program Title</u>	<u>Identification Number</u>	<u>Total</u>
State Grant from Transportation Improvement Board (TIB)	Chip Seal Project- Multiple Locations	2-E852(007)-1	145,323
		Sub-Total:	145,323
		Total State Grants Expended:	145,323

Town of Mansfield

**Local Government Risk Assumption
For the Year Ended December 31, 2023**

1. Self-Insurance Program Manager: Tricia Sima
2. Manager Phone: 509-683-1112
3. Manager Email: mansfield@nwi.net
4. How do you insure property and liability risks, if at all?
 - a. Formal self-insurance program for some or all perils/risks
 - b. **Belong to a public entity risk pool**
 - c. Purchase private insurance
 - d. Retain risk internally without a self-insurance program (i.e., risk assumption)
5. How do you provide health and welfare insurance (e.g., medical, dental, prescription drug, and/or vision benefits) to employees, if at all?
 - a. Self-insure some or all benefits
 - b. Belong to a public entity risk pool
 - c. **All benefits provided by health insurance company or HMO**
 - d. **Not applicable – no such benefits offered**
6. How do you insure unemployment compensation benefits, if any?
 - a. **Self-insured (“Reimbursable”)**
 - b. Belong to a public entity risk pool
 - c. Pay taxes to the Department of Employment Security (“Taxable”)
 - d. Not applicable – no employees
7. How do you insure workers compensation benefits, if any?
 - a. Self-insured (“Reimbursable”)
 - b. Belong to a public entity risk pool
 - c. **Pay premiums to the Department of Labor and Industries**
 - d. Not applicable – no employees
8. How do you participate in the Washington Paid Family & Medical Leave Program?
 - a. Self-insured (“Voluntary Plan”) for one or both program benefits
 - b. **Pay premiums to the State’s program for both benefits**
 - c. Not Applicable – No Employees

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

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

	<u>Please list the title of the self-insurance program or type of risk covered by self-insurance:</u>				
	<i>Program/Risk 1</i>	<i>Program/Risk 2</i>	<i>Program/Risk 3</i>	<i>Program/Risk 4</i>	<i>Program/Risk 5</i>
Self-Insurance as a <i>formal</i> program?	<u>Yes</u>				
If yes, do other governments participate?	<u>Yes</u>				
If yes, please list participating governments.	<u>Refer to ESD</u>				
Self-Insure as part of a joint program?					
Does a Third-Party Administer manage claims?	<u>Yes</u>				
If no, does an employee or official reconcile claims payments to the information in the claims management software or other records of approved claims? (Not applicable for self-insured unemployment compensation.)					
Has program had a claims audit in last three years?	<u>No</u>				
Are program resources sufficient to cover expenses?	<u>Yes</u>				
Does an actuary estimate program liability?	<u>No</u>				
Number of claims paid during the period?	<u>1</u>				
Total amount of paid claims during the period?	<u>\$241.00</u>				
Total amount of recoveries during the period?	<u>0</u>				

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

Town of Mansfield
Schedule 21 Questions 1-6 (unaudited)
For Fiscal Year Ended: 2023

Property and Liability Insurance	Health and Welfare Insurance	Unemployment Compensation Obligations	Workers Compensation Obligations	Other Risks or Obligations
Belong to a public entity risk pool	Not applicable – no such benefits offered	“Reimbursable” status	Pay premiums to the Department of Labor and Industries	

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