

Agenda

CITY OF GOLD BAR COUNCIL MEETING

Tuesday, March 19, 2024

7:00 PM
CITY HALL

CALL TO ORDER, FLAG SALUTE, ROLL CALL

AGENDA APPROVAL

MAYOR'S REPORT, STAFF REPORTS, COUNCIL COMMENTS

CITIZEN COMMENTS (SIGN-IN REQUIRED, LIMITED TO 3 MINUTES)

CONTINUED BUSINESS - none

NEW BUSINESS

1. AUDIT EXIT CONFERENCE

FINAL COUNCIL COMMENTS

MINUTES APPROVAL

March 5, 2024

VOUCHER APPROVAL

CHECKS

37490 - 37514

CLAIMS

\$58,395.59

PAYROLL & TAXES

\$1,200.00

TOTAL

\$59,595.59

ADJOURNMENT

City of Gold Bar

EST. 1910



107 – 5th Street, Gold Bar, WA 98251

City of Gold Bar Council Meeting Minutes Tuesday, March 3, 2024

CALL TO ORDER, FLAG SALUTE, ROLL CALL

Mayor Yarbrough called the meeting to order at 7:00 pm. The meeting was held in hybrid format, by Zoom and in person. Present in person were Councilmembers Lie, Martin, Russell, and Sears. Staff members present in person were Chief Whalen, Public Works Director Norris, and Clerk Stowe. Councilmember Phillips and Office Manager Beaston attended via Zoom.

AGENDA APPROVAL

Councilmember Sears moved to adopt the agenda as presented and with a second by Councilmember Russell, the motion carried.

MAYOR'S REPORT

Mayor Yarbrough updated the council on progress with the pre-application for a recreational facility grant. There was brief discussion which led to brief discussion around the proposed Department of Transportation Highway 2 crosswalk. Councilmember Lie asked about a Department of Emergency Management meeting which the mayor was unable to attend.

STAFF REPORT

Chief Whalen reviewed calls for the month of February and updated the council on a pilot program for lower-level crimes and social services available on a part-time basis.

Director Norris updated the Council on the comprehensive plan draft. He also said there will be a public hearing on March 6th at 6:00 regarding a short-term rental. Exhibits are on the city website. The hearing can be attended in person or through Zoom. There was brief discussion. Councilmember Lie then asked about a program the city was going to be involved in that would have brought in an intern for grant purposes. The city was unable to do that but will be on the list for the next cycle.

Clerk Stowe let the council know that the audit exit conference will be during the next meeting on the 19th.

Office Manager Beaston said dog licenses will now have late fees applied and that utility billing will be going out.

COUNCIL COMMENTS

Councilmember Sears reminded the council that the presidential primary will be on the 12th.

Councilmember Lie talked about an upcoming meeting on housing, Snohomish County Tomorrow, transportation, and that it is moving into ATV season. He also talked about how well a stormwater catch-basin was working and commended the mayor and staff.

Councilmember Martin expressed her condolences to Chief Whalen on the recent death of Washington State Trooper Christopher Gadd.

Councilmember Russell echoed the condolences and talked about positive interactions he has had with troopers. He also talked about the comprehensive plan draft and recommended that the public should read it and that Office Manager Beaston had reflective tape available at the city hall for people who are out after dark.

Councilmember Phillips also echoed the condolences for Trooper Gadd, and talked about water service and potential opportunities to shadow staff and see how infrastructure works.

CITIZEN COMMENTS

Richard Kinnison offered his condolences and talked about getting a city sign finished and plans for Gold Dust Days.

CONTINUED BUSINESS - none

NEW BUSINESS

REET Grant Interlocal. Clerk Stowe presented an interlocal for a grant from Snohomish County utilizing real estate and excise taxes for the paving of a portion of Linda Avenue. After brief discussion, Councilmember Sears moved to authorize Mayor Yarbrough to enter into the interlocal and with a second by Councilmember Russell, the motion carried.

FINAL COUNCIL COMMENTS/OTHER BUSINESS

Councilmember Sears asked for an update on the new federal requirements for water lines and there was brief discussion.

Councilmember Russell condemned social media attacks on those present and said people should look at what's actually going on and how hard staff work.

Councilmember Phillips asked about candy donations for the upcoming Red Hat annual egg hunt. Councilmember Martin said donations would be accepted through March 29th.

MINUTES APPROVAL

Councilmember Sears moved to approve the February 20th, 2024, minutes as presented and with a second by Councilmember Russell, the motion carried.

VOUCHER APPROVAL

Councilmember Martin moved to approve checks numbering 37457 through 37489 with \$27,786.80 for claims and \$46,249.39 for payroll and taxes, for a grand total of \$74,036.19 and with a second by Councilmember Sears, the motion carried.

ADJOURNMENT

Councilmember Sears moved to adjourn the meeting and with a second by Councilmember Russell the motion carried, and the meeting was adjourned at 7:42 pm.

Steve Yarbrough, Mayor

Lisa Stowe, Clerk/Treasurer

CHECK REGISTER

City Of Gold Bar

Time: 11:10:50 Date: 03/13/2024

03/06/2024 To: 03/19/2024

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Trans	Date	Type	Acct #	Chk #	Claimant	Amount	Memo
469	03/06/2024	Claims	7	37490	Debit Account Coastal Community Bank	2,996.67	
487	03/12/2024	Payroll	7	37491	Richard L Baker	200.00	
488	03/12/2024	Payroll	7	37492	Denise J Beaston	800.00	
489	03/12/2024	Payroll	7	37493	Timothy M Shiers	200.00	
501	03/19/2024	Claims	7	37494	AM Test, Inc.	60.00	
502	03/19/2024	Claims	7	37495	Amazon Capital Services	354.80	
503	03/19/2024	Claims	7	37496	Atwell, LLC	4,031.00	Linda Ave
504	03/19/2024	Claims	7	37497	Bay City Supply	364.52	
505	03/19/2024	Claims	7	37498	Brim Tractor Company Inc.	351.47	
506	03/19/2024	Claims	7	37499	City Of Gold Bar	497.34	
507	03/19/2024	Claims	7	37500	Comcast Business	354.07	
508	03/19/2024	Claims	7	E37501	Dept Of Revenue-Excise Tax	2,450.90	
509	03/19/2024	Claims	7	37502	Lowe's Business Account	103.27	
510	03/19/2024	Claims	7	37503	Monroe Parts House, Inc. NAPA	35.00	
511	03/19/2024	Claims	7	37504	O'Reilly Automotive, INC	24.64	
512	03/19/2024	Claims	7	37505	OpenGov Inc.	1,808.22	Annual SEMS
513	03/19/2024	Claims	7	37506	Pacific Power Batteries	125.99	
514	03/19/2024	Claims	7	37507	Pacifica Law Group	1,619.00	
515	03/19/2024	Claims	7	37508	Sno County PUD	1,365.27	
516	03/19/2024	Claims	7	37509	Sno County Sheriff	41,022.83	March 2024
517	03/19/2024	Claims	7	37510	Utilities Underground	7.95	
518	03/19/2024	Claims	7	37511	WA State Treasurer	233.60	
519	03/19/2024	Claims	7	37512	Xerox Corporation	280.33	
520	03/19/2024	Claims	7	37513	Ziply Fiber	49.90	
521	03/19/2024	Claims	7	37514	Ziply Fiber	258.82	
001 General Government						45,334.67	
101 City Street						2,402.99	
401 Water Operating						6,903.31	
403 Water Capital Improvement						4,031.00	
415 Stormwater Fund						690.02	
633 Agency Fund						233.60	
						59,595.59	
						Claims:	58,395.59
						Payroll:	1,200.00

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EST. 1910



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PROCLAMATION RECOGNIZING APRIL 10TH, 2024 AS ARBOR DAY

WHEREAS, in 1872, the Nebraska Board of Agriculture established a special day to be set aside for the planting of trees; and

WHEREAS, this holiday, called Arbor Day, was first observed with the planting of more than a million trees in Nebraska; and

WHEREAS, Arbor Day is now observed throughout the nation and the world; and

WHEREAS, trees can be a solution to combating climate change by reducing the erosion of our precious topsoil by wind and water, cutting heating and cooling costs, moderating the temperature, cleaning the air, producing life-giving oxygen, and providing habitat for wildlife; and

WHEREAS, trees are a renewable resource giving us paper, wood for our homes, fuel for our fires, and countless other wood products; and

WHEREAS, trees in our city increase property values, enhance the economic vitality of business areas, and beautify our community; and

WHEREAS, trees, wherever they are planted, are a source of joy and spiritual renewal;

NOW THEREFORE, THE CITY OF GOLD BAR does hereby proclaim April 10th, 2024 as Arbor Day in the City of Gold Bar, and urges all citizens to celebrate Arbor Day and to support efforts to protect our trees and woodlands. Further, the City of Gold Bar urges all citizens to plant trees to gladden the heart and promote the well-being of this, and future, generations.

Signed and proclaimed this ____ day of _____, 2024.

Steve Yarbrough, Mayor

Attest: Lisa Stowe, Clerk/Treasurer

LETTER OF REPRESENTATION TO BE TYPED ON CLIENT LETTERHEAD

March 19, 2024

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 City of Gold Bar for the period from January 1, 2021, through December 31, 2022. 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. 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. We have established adequate procedures and controls to provide reasonable assurance of safeguarding public resources and compliance with applicable laws and regulations.
8. 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.

Additional representations related to the financial statements:

10. 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.
11. We acknowledge our responsibility for establishing and maintaining effective internal control over financial reporting.
12. The financial statements properly classify all funds and activities.
13. Revenues are appropriately classified by fund and account in accordance with the BARS Manual.
14. Expenses are appropriately classified by fund and account, and allocations have been made on a reasonable basis.
15. Ending cash and investments are properly classified as nonspendable, restricted, committed, assigned, and unassigned.
16. Significant assumptions we used in making accounting estimates are reasonable.

17. 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.
18. 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.
19. 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.
20. We acknowledge our responsibility for reporting supplementary information such as 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.
21. 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.
22. We believe there are no uncorrected misstatements that would be material individually and in the aggregate to the financial statements taken as a whole.
23. 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.

24. We considered the qualifications of the WA Office of the State Actuary (OSA) to create an electronic tool for determining the City's liability for LEOFF 1 other post-employment benefits (OPEB) under the GASB 75 alternative method and agree with the results of the electronic tool, which are reflected in financial statement amounts and disclosures. In using the tool, we input correct and complete information into the electronic spreadsheet and did not enter any inaccurate information with respect to the amounts or assumptions, or modify cells in the OSA spreadsheet, in an attempt to change the outcome of the calculation. Further, we are not aware of any other external matters that would have had an impact on the appropriateness of using the alternative method or assumptions used by the OSA's tool. We confirm that we are a LEOFF 1 employer, and we had fewer than 100 plan members (active and retired) as of the beginning of the reporting period and are, therefore, eligible to use the tool.

(Signature)

Steve Yabrough
Mayor

(Signature)

Lisa Stowe
Clerk/Treasurer