

CITY OF CLE ELUM
MCAG #0463
Notes to the Financial Statements
For the Year Ended December 31, 2023

Note 1 - Summary of Significant Accounting Policies

The City of Cle Elum was incorporated on February 12, 1902, and operates under the laws of the state of Washington applicable to a Code City. The city is a general-purpose local government and provides public safety, fire protection, street improvements, parks and recreation and general administrative services. In addition, the city owns a water and a sewer system. Veolia Water North America is hired by the city to operate both of these services. Solid waste services are also provided through a third party company, Waste Management.

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

- Financial transactions are recognized on a cash basis of accounting as described below.
- Component units are required to be disclosed but are not included in the financial statements. (See Note 4 – Component Unit, Joint Ventures, and Related Parties).
- 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 classifications that are different from the ending net position classifications in GAAP.

A. Fund Accounting

Financial transactions of the city 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 city's resources are allocated to and accounted for in individual funds depending on their intended purpose. Each fund is reported as a separate column in the financial statements, except for fiduciary funds, which are presented by fund types. The total column is presented as "memo only" because no interfund activities are eliminated. The following fund types are used:

GOVERNMENTAL FUND TYPES:

General Fund

This fund is the primary operating fund of the city. 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 city.

Debt Service Funds

These funds account for the financial resources that are restricted, committed, or assigned to expenditures

CITY OF CLE ELUM
MCAG #0463
Notes to the Financial Statements
For the Year Ended December 31, 2023

for principal, interest, and related costs on general long-term debt.

Capital Projects Funds

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

PROPRIETARY FUND TYPES:

Enterprise Funds

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

FIDUCIARY FUND TYPES:

Fiduciary funds account for assets held by the city in a trustee capacity or as an agent on behalf of others.

Custodial Funds

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

B. Basis of Accounting and Measurement Focus

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

In accordance with state law, the city 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

Capital assets are assets with an initial individual cost of more than \$5,000.00 and an estimated useful life excess of one year. Capital assets and inventory are recorded as capital expenditures when purchased.

E. Compensated Absences

For non-union employees, vacation leave may be accumulated up to 37.5 days (300 hours) and is payable upon separation or retirement. Compensation hours can also be accumulated up to 30 days (240 hours) and are payable upon separation or retirement. Sick leave may be accumulated indefinitely but paid out only at 25% with a cap of 30 days (240 hours) upon separation or retirement. Payments are recognized as expenditures when paid.

Per the union agreement with Teamsters Local #760, union employees' annual leave may be accumulated up to 37.5 days (300 hours) unless the city has rejected a leave request, in which the employee can accumulate 37.5 days

CITY OF CLE ELUM
MCAG #0463
Notes to the Financial Statements
For the Year Ended December 31, 2023

(300 hours) plus the time that was rejected and is payable upon separation or retirement. Sick leave can accumulate up to 132 days (1,056 hours) of sick leave of which is accrued at a rate of 1 day (8 hours) per month. Sick leave can only be paid out at separation or retirement at 25% of the accrued unused sick leave. Compensation hours can accumulate up to 6.5 days (60 hours) and are also paid out upon separation or retirement. Payments again are recognized as expenditures when paid.

The City of Cle Elum’s compensated absences/leave accrual at 12/31/23 was \$226,843 and is documented within Schedule 9. Subtotals per accrual are as follows:

Compensation Leave Accrual = \$41,145
Sick Leave Accrual = \$53,511
Vacation Leave Accrual = \$132,187

F. Long-Term Debt

See Note 6 - *Long Term Debt (formerly Debt Service Requirements)*

G. Restricted and Committed Portion of Ending Cash and Investments

Beginning and Ending Cash and Investments are reported as restricted or committed when it is subject to restrictions on use imposed by external parties or due to internal commitments established by the city council, granting agencies and RCW’s. When expenditures that meet restrictions are incurred, the city intends to use the most restricted resources first.

Restrictions and commitments of Ending Cash and Investments consist of the following:

Fund Name	Portion of Ending Balance Restricted	Portion of Ending Balance Committed	Combined	Reason for Restriction or Commitment
General	\$330,415	\$142,805	\$473,220	Fire Truck Resolution #2018-027/ARPA Funds
Street	91,454	0	91,454	TIB Grant
Police 3/10’s	146,766	0	146,766	Resolution 2013-004
Tourism Fund	446,236	0	446,236	RCW 67.28.1816
REET/Excise Tax	544,908	0	544,908	RCW 82.46
Water	175,000	0	175,000	Columbia Bank Loan Reserve
Sewer	75,000	0	75,000	Columbia Bank Loan Reserve
Pangrazi Memorial	14,416	0	14,416	Custodial Fund
State Agency	3,872	0	3,872	Custodial Fund
<i>Totals</i>	\$1,828,067	\$142,805	\$1,970,872	

CITY OF CLE ELUM
MCAG #0463
Notes to the Financial Statements
For the Year Ended December 31, 2023

Note 2 – Budget Compliance

The city adopts annual appropriated budgets for all 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 follows:

Fund/Department	Final Appropriated Amounts	Actual Expenses	Variance	Explanation of Variances
001 - Current Expense/General Fund				
Current Expense/General Fund	5,420,827.00	4,516,009.02	904,817.98	ARPA Funds not spent
UKC Recreation Center	1,809,850.00	768,834.60	1,041,015.40	Community Center Project
City Heights WCIA Settlement Agreement 2023	4,233,267.40	724,173.88	3,509,093.52	Settlement
Central Cascades/Weis Land CRA 2009-01 Devel. Fund	11,331.32	0.00	11,331.32	
Cle Elum Pines West Devel. Fund	3,000.00	322.25	2,677.75	
Sun Communities CRA 2018-01 Devel. Fund	645,010.00	524,050.49	120,959.51	
MVOLLIC/Prium CRA 2005-02 Devel. Fund	7,292.72	0.00	7,292.72	
Whispering Pines Devel. Fund	10,000.00	2,556.50	7,443.50	
City Heights CRA 2020-01 Devel. Fund	220,000.00	154,594.20	65,405.80	
Fowler Creek Trails Deneen Developer Fund	12,000.00	6,693.80	5,306.20	
Trendwest/New Suncadia CRA 2002-01 Devel. Fund	18,391.82	62.01	18,329.81	
Total 001 - Current Expense/General Fund	12,390,970.26	6,697,296.75	5,693,673.51	
101 - Street Fund				
Street Fund	3,492,448.00	2,274,429.64	1,218,018.36	

CITY OF CLE ELUM
MCAG #0463
Notes to the Financial Statements
For the Year Ended December 31, 2023

TIB Complete Streets Grant	1,588,849.00	1,100,369.31	488,479.69	
Total 101 - Street Fund	5,081,297.00	3,374,798.95	1,706,498.05	Grants
104 - Police 3/10's Sales Tax Fund	386,780.00	248,141.25	138,638.75	
106 - Tourist/Lodging Tax Fund	515,250.00	139,905.45	375,344.55	
110 - Coal Mine Trail Fund	43,050.00	12,474.62	30,575.38	
201 - General Obligation Loan/Debt Fund	46,147.50	46,147.50	0.00	
300 - American Rescue Plant Act of 2021/2022 (ARPA)	569,179.00	569,179.00	0.00	
309 - REET Excise Tax/Capital Projects Fund	1,401,900.00	477,678.89	924,221.11	
401 - Water Fund				
Water Fund	1,356,500.00	1,075,550.69	280,949.31	
Water Regional Fund	1,912,100.00	796,523.73	1,115,576.27	
Water Capital Reserve Fund	2,501,300.00	1,885,314.11	615,985.89	
Total 401 - Water Fund	5,769,900.00	3,757,388.53	2,012,511.47	Reserves
402 - Sanitary Fund	1,189,650.00	972,374.69	217,275.31	
403 - Airport Fund	70,893.00	7,426.68	63,466.32	
409 - Sewer Fund				
Sewer Fund	1,057,300.00	770,809.66	286,490.34	
Sewer Regional Fund	1,367,440.00	762,293.85	605,146.15	
Sewer Capital Reserve Fund	883,059.87	234,077.80	648,982.07	
Total 409 - Sewer Fund	3,307,799.87	1,767,181.31	1,540,618.56	Reserves
630 - Pangrazi Memorial Fund	15,015.00	1,657.53	13,357.47	
698 - State Agency Fund	41,242.60	18,531.30	22,711.30	
Totals	\$30,829,074	\$18,090,182	\$12,738,892	

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

CITY OF CLE ELUM
MCAG #0463
Notes to the Financial Statements
For the Year Ended December 31, 2023

No transfers have been eliminated in the table above due to consolidation.

The 2023 budget was amended by Ordinance #1656 on October 26 and #1663 on December 14, 2023, for an amount of \$9,801,080. Some of the adjustments were for the Downtown Revitalization Project grants and loan, WCIA insurance settlement, and developer fees.

This budget compliance table includes ending fund balances as part of the final appropriated amounts.

Note 3– Deposits and Investments

Investments are reported at original cost or fair value. Deposits and investments by type on December 31, 2023, are as follows:

Type of Deposit or Investment	City Deposits and Investments	Deposits & investments held by the city as custodian for other local governments, individuals, or private organizations.	Combined
Bank Deposits (FMV)	\$6,564,656	\$18,288	\$6,582,944
Money Market Investment (FMV)	39,360		39,360
2 Year Government Bond (Cost)	3,495,407		3,495,407
Cash on Hand	915		915
<i>Totals</i>	\$10,100,338	\$18,288	\$10,118,626

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

Custodial Credit Risk

Custodial credit risk for deposits is the risk that, in event of a failure of a depository financial institution, the city would not be able to recover deposits or would not be able to recover collateral securities that are in possession of an outside party. The city's deposits are mostly covered by federal depository insurance (FDIC) or by collateral held in a multiple financial institution collateral pool administered by the Washington Public Deposit Protection Commission (PDPC).

All investments are insured, registered, or held by the city or its agent in the city's name.

Note 4 – Joint Ventures, Component Units, and Related Parties

1. **Upper Kittitas County Regional Water Treatment Plant**

The City of Cle Elum owns and operates a Regional Water Supply System (WSS) to supply potable water to the City of Cle Elum, its Urban Growth Area, and neighboring communities consisting of:

CITY OF CLE ELUM
MCAG #0463
Notes to the Financial Statements
For the Year Ended December 31, 2023

- Town of South Cle Elum.
- Suncadia Master Planned Resort.

In June 2001, the Water Supply System Project Development Agreement was executed identifying the project phases, cost responsibilities of Suncadia (then Trendwest), and reimbursement charges.

The City of Cle Elum is responsible for operation, maintenance, and upkeep of the Water Supply System to provide a reliable Water Supply Service to the Town of South Cle Elum, and the Suncadia Master Planned Resort as wholesale customers.

Upper Kittitas County Regional Wastewater Treatment Plant

The Upper Kittitas County Regional Wastewater Treatment Plant (WWTP) is owned and operated by the City of Cle Elum to treat wastewater flows from the City of Cle Elum, its Urban Growth Area, and neighboring communities consisting of:

- Town of South Cle Elum.
- City of Roslyn.
- Unincorporated community of Ronald northwest of Roslyn along State Route 903.
- Pineloch Sun III development within the Ronald UGA.
- Suncadia Master Planned Resort.

In 2002, the Upper Kittitas County Regional Wastewater Treatment Facilities Project Agreement and Development Agreement was initiated, and in June 2008, the fourth amendment to this agreement was executed. Section 8 of the agreement defines the regional governance of the WWTP. A portion of some the governance parameters is listed below from this agreement:

- The city of Cle Elum shall be responsible for the operation, maintenance and upkeep of the Regional Elements and compliance with the City's NPDES permit.
- Title to the Regional Elements, including all facilities, improvements, permits, supplies, materials, equipment, fixtures, and other property of whatsoever kind or nature that is included in the Regional Elements, whether incorporated therein, shall be, and remain, in the City of Cle Elum. Title to the parcels of land on which the upgraded wastewater treatment plant discussed in the Facilities Plan is constructed is now, and shall remain, in the City of Cle Elum.
- Each Party shall own title to its Capacity Share as a separate property interest as set forth in Section 3.
- A Regional Sewer Committee shall be composed of four voting representatives, one from Cle Elum, one from South Cle Elum, one from Roslyn, and one from the utility provider for Suncadia's MPR properties.
- The Committee shall select its chair and such other officers, shall fix a time and place for meetings, and shall establish such rules and procedures as it deems appropriate, provided that the Committee meets at least quarterly.
- A quorum of three voting members must be present before the chair can recognize a call for a vote on the Committee.
- Motions shall be passed by a simple majority of voting members present at the meeting.
- The Committee's action on all motions shall be in the form of a recommendation to Cle Elum. Cle Elum and the other Parties will give good faith consideration to a recommendation of the Committee when it acts related to the subject matter of the recommendation. Committee recommendations will be advisory only to Cle Elum and the other Parties.

CITY OF CLE ELUM
MCAG #0463
Notes to the Financial Statements
For the Year Ended December 31, 2023

- Cle Elum will submit to the Regional Sewer Committee all proposed and final budgets, contracts, rules, and regulations, plans for additions or betterments, and other matters it deems appropriate for the Committee requests relating to the Regional Elements.
- At least thirty (30) days prior to a committee meeting in the third quarter meeting of each year, Cle Elum will submit the proposed annual operating budget and related expense information to the Committee for its review, which review will be done promptly.
- All Parties will submit to the Regional Sewer Committee annually and at other times when requested, all data relating to water consumption, sewage discharge, sewer connections and Residential Customer Equivalents, the total annual amount of capital reimbursement charge payments collected and reimbursed to Suncadia pursuant to Section 2.2, sewage quality, plans for additions or betterments to local Collection Facilities, and other information relating to the Regional Facility.
- The Regional Sewer Committee shall annually calculate the total amount of capital reimbursement charge payments that were collected and reimbursed to Suncadia pursuant to Section 2.2, during the preceding year. The Regional sewer Committee shall also annually calculate the total amount capital reimbursement charge payments that were collected and reimbursed to Suncadia pursuant to Section 2.2, since Cle Elum accepted the Regional Elements, as well as the outstanding balance necessary to completely reimburse Suncadia for 44% its expenditures under Sections 2.1.3, 2.1.4, and 2.1.5 above.

2. Related Party Transactions

The City of Cle Elum has one councilmember with a business where computer supplies are purchased. In 2023 the total purchases were \$583.69.

Note 5 -- Leases

Contract Description	Classification	Payment	Frequency	Term in Years	Liability	Cancellation option	Beginning Balance	Additions	Reductions	Ending Balance
Police Copier 2021	Lease	92	Monthly	2	\$0	Cancelable With NO Vested Equity	\$734	0	\$734	\$0
Police Postage Meter 2018	Lease	139	Quarterly	5	0	Non-Cancelable	557	(279)	278	0
Police Huntington Cameras 2021	Lease	2,650	Monthly	5	93,727	Non-Cancelable	122,879	0	29,152	93,727
Police Axon Tasers 2019	Lease	2,760	Annually	5	0	Cancelable With NO Vested Equity	2,760	0	2,760	0
Police 4 Cameras 2023	Lease	793	Monthly	5	44,405	Non-Cancelable	0	47,577	3,172	44,405
Police HZOO Postage Meter 2023	Lease	243	Quarterly	5	1,457	Non-Cancelable	0	1,619	162	1,457
City Hall Postage Meter 2021	Lease	519	Quarterly	5	4,670	Non-Cancelable	6,745	0	2,075	4,670
City Hall Folding Machine 2021	Lease	80	Monthly	5	0	Non-Cancelable	644	0	644	0

CITY OF CLE ELUM
MCAG #0463
Notes to the Financial Statements
For the Year Ended December 31, 2023

City Hall Library/PW/New Copier	Lease	576	Monthly	5	23,608	Non-Cancelable	30,518	0	6,910	23,608	
Public Works Vactor Truck 2023	Lease	105,882	Annually	5	475,207	Non-Cancelable	0	581,089	105,882	475,207	
					\$643,074			\$164,837	\$630,006	\$151,769	\$643,074

Year	Lease Payments
2024	\$164,232
2025	166,656
2026	166,078
2027	139,603
2028	6,505
<i>Total</i>	\$643,074

The leases of the city include police copier, postage meter, tasers, and in car cameras. City hall leases include the postage meter, copier, and folding machine. The library and public works each have a copier lease and public works also has a vactor truck lease which is subject to a security interest by the lessor.

Note 6 – Long-Term Debt (formerly Debt Service Requirements)

The accompanying Schedule of Liabilities (09) provides more details of the outstanding debt and liabilities of the city and summarizes the city's debt transactions for the year ended December 31, 2023.

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

Year	Principal	Interest	Total Debt Service
2024	\$229,461	\$76,492	\$305,953
2025	440,928	83,657	524,585
2026	313,787	74,606	388,393
2027	319,787	66,457	386,244
2028	325,787	58,092	383,879
2029-2033	1,444,534	157,611	1,602,145
2034-2038	431,935	48,031	479,966
2039-2043	431,935	18,012	449,947
<i>Totals</i>	\$3,938,154	\$582,958	\$4,521,112

CITY OF CLE ELUM
MCAG #0463
Notes to the Financial Statements
For the Year Ended December 31, 2023

Unused Lines of Credit

At the fiscal year end, the city had \$7,000,000 available in an unused line of credit through Umpqua Bank.

Note 7- Other Disclosures

1. Regional Agreements

In 2000 the City of Cle Elum entered into an interlocal agreement for Law Enforcement Services with the Town of South Cle Elum and the City of Roslyn, which is administered and managed by the City of Cle Elum. In addition to law enforcement services, animal control services are provided. The Town of South Cle Elum terminated this contract on February 18, 2023.

2. Projects

A. Downtown Revitalization Project

Brief Project Description: In 2017, the City of Cle Elum initiated a Downtown Revitalization effort to enhance the appearance of 1st Street (Main Street), increase economic growth and vitality, and create a safe walkable streetscape consistent with their Complete Streets Ordinance. Stakeholders, business and property owners, residents, the public, Planning Commission and City Council provided valuable input throughout the planning process, and as a result in June 2017, the City Council unanimously adopted the Preferred Alternative by Resolution. This Alternative established a conceptual plan for street and parking configuration, streetscape amenities, and landscape improvements for First Street.

To implement the Plan, the corridor project was separated into three succinct phases:

- Phase 1 – Peoh Avenue and SR 903 (First Street) Intersection Improvements;
- Phase 2 – First Street Stormwater Improvements and Billings Avenue to Oakes Avenue Improvements; and
- Phase 3 – Downtown Revitalization including First Street pedestrian and street improvements.

Since adopting the Preferred Alternative in 2017, approximately \$14.5 million in funding has been secured from 25 sources, including local, state, and federal programs; CDBG/Department of Commerce, Washington State Department of Transportation (multiple), United States Department of Agriculture Rural Development, Transportation Improvement Board (multiple), Kittitas County Council of Governments (multiple years) and a Department of Commerce/Public Works Board loan. In addition, the city secured a line of credit with Umpqua Bank for a Limited Tax Obligation Bond not to exceed \$7,000,000.

Phase 1 was completed in December 2018, and constructed all storm water, sidewalk, and roadway improvements at the First Street and Peoh Avenue Intersection.

Phase 2 was completed in August 2021, constructing all storm water improvements for the entire six block project corridor, as well as sidewalk and roadway improvements at the First Street and Billings Avenue intersection and the north block from Billings Avenue to Oakes Avenue.

Phase 3 construction was split into three phases commensurate with the available funding and as described below.

CITY OF CLE ELUM
MCAG #0463
Notes to the Financial Statements
For the Year Ended December 31, 2023

The City secured six grants in 2021 and 2022 to construct the Phase 3A and 3B project segments. To improve the economy of scale and bidder interest, and to reduce administrative costs, both phases were constructed under one First Street revitalization project. The combined First Street Downtown Revitalization Phases 3A and 3B project included improvements on the south side of First Street between Billings Avenue and Oakes Avenue, intersection improvements to the northwest, southwest, and northeast corners of the First Street and Oakes Avenue intersection, improvements on the north side of First Street between Oakes Avenue and Pennsylvania Avenue, improvements on the north side of First Street between Pennsylvania Avenue and Harris Avenue, and intersection improvements to the northwest corner of the First Street and Harris Avenue intersection. The project also included an overhead to underground conversion of utilities along Harris Avenue, such that the overhead crossings on First Street are eliminated. This phase was completed in 2023.

The City secured two grants in 2023 to construct the Phase 3C project segment. This phase included the south side of First Street between Pennsylvania Avenue and Harris Avenue, and was constructed in 2023, with physical completion in 2024.

The final phase including completion of all remaining blocks between Oakes Avenue and Peoh Avenue will begin in spring 2024. This was made possible by securing a Federal Highway Administration Redistribution grant of \$6.4 million and securing a TIB Small City Arterial Program grant for \$1 million, both in 2023.

Downtown revitalization improvements include new bulb-outs at each intersection, mid-block crosswalks, 30-degree angled parking, pavement markings with reduced lane widths, street signage with decorative pole provisions, curb and gutter, wide sidewalks with scoring patterns, ADA curb ramps, pedestrian and street illumination, including fixture accessories such as flag holders, banner supports, and hanging basket brackets, undergrounding utilities, planters with trees, shrubs, and power outlets, irrigation system, and site furnishings, including benches, bike racks, relocating existing coal carts, and trash receptacles.

B. Upper Kittitas County Community Center

In adherence to Section (A) of the 2002 Bullfrog UGA Development agreement, the City of Cle Elum presents an update on the Upper Kittitas County Community Center project. Per the agreement, 12 acres are allocated for a community center, overseen by the Upper Kittitas County Community Recreation Center Alliance.

The vision is to construct a facility using funds secured from Suncadia and supplemented by private donations and grants. The center will be community-designed and maintained. The city continues to prioritize community involvement, secure funding, and finalize plans for the Community Center, ensuring accessibility for all residents. The City of Cle Elum remains committed to the development of the Upper Kittitas County Community Center, fostering unity and enrichment for our community.

In 2021, the city received \$2,000,000 from Sun Communities for the Suncadia obligation, marking a significant milestone.

3. Litigation

A. City Heights Arbitration (Letter from attorney below)

Kenyon Disend, PLLC

February 29, 2024

CITY OF CLE ELUM
MCAG #0463
Notes to the Financial Statements
For the Year Ended December 31, 2023

Office of Washington State Auditor

Re: City of Cle Elum – through December 31, 2023

Dear State Auditor's Office:

This firm serves as the City Attorney for the City of Cle Elum. Pursuant to your request, the following is a summary of litigation and claims with respect to the City of Cle Elum for which this office is providing legal representation. As a preliminary matter, please be advised that this response is limited by and made in accordance with the Rules of Professional Conduct for Washington attorneys, and the American Bar Association Statement of Policy Regarding Lawyer's Responsibility to Auditor's Request for Information.

As you are probably aware, it is often difficult, if not impossible, to determine accurately the amount in controversy and the likelihood of a favorable or adverse result in any given litigation or other contested proceeding. Accordingly, unless such factors can be reasonably determined as of the time of your request, we will generally decline to speculate about likely results for such items in our response. As we develop more comprehensive legal opinions about any such matters, we would be pleased to supplement this response at your request.

As a further preliminary matter, please note that while this office serves as the City Attorney for the City of Cle Elum, litigation falling within the scope of the City's self-insured coverage is tendered to the Washington Cities Insurance Authority (WCIA). WCIA, in turn, retains legal counsel of its choice on behalf of the City. In addition, claims for damages which have not yet resulted in litigation are also referred to WCIA for investigation and possible settlement. As to all such matters, we suggest that you contact WCIA directly at P.O. Box 88030, Tukwila, WA 98138. March 1, 2023.

In accordance with your specific request for information, as of the date of this response, the City is a party to an arbitration hearing related to a dispute under a 2011 development agreement regarding the processing of land use permits for property within the proposed City Heights development. The City Heights developer is seeking damages for breach of contract and tort liability. The City denies liability and has asserted claims against the developer for unpaid mitigation and City review fees. A claim has been filed with WCIA and attorneys Kenneth Harper with Menke Jackson Beyer, LLP and Becki Ashbaugh with Ashbaugh Beal have been retained to represent the City for the potential tort claim. Extensive discovery regarding the parties' claims is ongoing and arbitration is set for Summer 2024.

City Heights Holdings, LLC v. City of Cle Elum – Kittitas County Superior Court

Cause No. 23-2-00166-19. City Heights filed this case on June 22, 2023 concerning alleged violations of the Public Record Act. It is expected that resolution of this potential lawsuit will be included within any resolution of the arbitration related to the development agreement.

CITY OF CLE ELUM
MCAG #0463
Notes to the Financial Statements
For the Year Ended December 31, 2023

Paul D. Dearmin v. City of Cle Elum – United States District Court (Eastern Division)

Cause No. 1:23-cv-03165. Mr. Dearmin filed a lawsuit related to alleged taking of property/access without just compensation and 42 U.C.S. 1983 claims. A claim was filed with WCIA and the City has retained Kenneth Harper with Menke Jackson Beyer, LLP. Experts have been retained and discovery is ongoing.

Please feel free to contact me if you have any further questions, or if we can provide additional information. Thank you.

Very truly yours,



Alexandra L. Kenyon
Kenyon Disend, PLLC

4. American Rescue Plan Act (ARPA)

The city received \$284,589 from the U.S. Treasury in 2021 and \$289,590 in 2022—Coronavirus Relief Funds from the American Rescue Plan Act. The city has decided to use a portion of these funds for two police officers and two patrol cars. In 2023, these funds were changed from fund #300 to fund #001.

5. Blake Decision

On February 25, 2021, the [Washington State Supreme Court](#) issued an opinion in [State of Washington v. Blake \(pdf\)](#), declaring [RCW 69.50.4013](#), Washington’s simple possession of a controlled substance statute, violates the due process clause of the state and federal constitutions and is therefore void.

The role of the Washington State Department of Corrections is to carry out sentences imposed by courts. Corrections does not have the authority to amend or correct judgments and sentences. The department cannot unilaterally correct a judgment and sentence and must wait for the court to issue an order vacating conviction, amending judgment, dismissal or directing release. This means that further direction from the courts continues to be necessary in the process of determining the next steps.

The department is working with the [Washington State Office of the Attorney General](#) to understand the decision and its potential impacts. The ruling could impact some judgements, and the Department is communicating with the [Washington Association of Prosecuting Attorneys](#) and the [Washington State Office of Public Defense](#). The City does not have the information necessary to estimate any potential liability at the time, mitigation received or allocated from the state and how the city is accounting for the repayment. March 13, 2023, the city paid out \$475.00 in claims.

CITY OF CLE ELUM
MCAG #0463
Notes to the Financial Statements
For the Year Ended December 31, 2023

Note 8 – Other Postemployment Benefits (OPEB Plans)

The LEOFF I Retiree Medical Plan is a closed, single-employer, defined-benefit OPEB plan administered by the City of Cle Elum as required by RCW 41.26.150. The plan pays for 100% of eligible retirees’ healthcare costs on a pay-as-you-go basis. As of December 31, 2023, the plan had 1 member, a retiree. As of December 31, 2023, the City of Cle Elum’s total OPEB liability was \$403,084 as calculated using the alternative measurement method.

For the year ended December 31, 2023, the City of Cle Elum paid \$21,969 in defined benefit plans.

The City of Cle Elum administers a supplemental health plan for a LEOFF 1 retiree which is a defined benefit plan. The total cost for 2023 was \$5,573 and is through United Health Care Insurance.

In addition, the city administers a long-term care plan for this retiree which is also a defined benefit plan. The total cost for this plan for 2023 was \$16,396 and is through New York Life Insurance Company.

Fiscal Year 2023	
Number of Retired Plan Member	1
Benefits Paid	\$21,969
*Total OPEB Liability	\$403,084

*Measured Using the Alternative Measurement Method

The City of Cle Elum administers the health retirement account, HRA VEBA, a defined contribution plan for 34 active employees. The total cost for this plan for 2023 was \$83,138.

Sick leave is paid out at 25% to the HRA VEBA account upon separation or retirement.

Plan Name	Plan Administrator	Type (DBP or DCP)	Plan Description	# Of Active Employees	# Of Retired Employees	Employer Contribution
Leoff 1 Supplemental Health	New York Life	DBP	Long Term Care	0	1	\$16,396
Leoff 1 Long Term Care	United Health Care	DBP	Supplemental Health	0	1	\$5,573
Voluntary Employees’ Beneficiary Association	One Bridge Benefits	DCP	HRA VEBA	34	0	\$83,138

Note 9 – Pension Plans

A. State Sponsored Pension Plans

Substantially all the city'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-

CITY OF CLE ELUM
MCAG #0463
Notes to the Financial Statements
For the Year Ended December 31, 2023

employer public employee defined benefit and defined contribution retirement plans:

Public Employees' Retirement System Plan 2 (PERS)

Law Enforcement Officers' and Fire Fighter's Retirement System Plan 2 (LEOFF)

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 (ACFR) that includes financial statements and required supplementary information for each plan. The DRS ACFR may be obtained by writing to:

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

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

The city also participates in the Volunteer Fire Fighters' and Reserve Officers' Relief and Pension Fund (VFFRPF) administered by the State Board for Volunteer Fire Fighters and Reserve Officers. Detailed information about the plan is included in the State of Washington ACFR available from the Office of Financial Management website at www.ofm.wa.gov.

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

Plan Type	Employer Contributions	Allocation Percentage	Plan Liability / Asset	NPL	NPA
PERS 1 UAAL	\$43,928	0.006446%	2,282,732,000	\$147,145	
PERS 2/3	73,221	0.008328%	(4,098,683,000)		\$(341,338)
LEOFF 1	0	0.001050%	(2,968,024,000)		(31,164)
LEOFF 2	43,317	0.019191%	(2,398,598,000)		(460,315)
VFFRPF	0	0.17%			(34,334)
<i>Totals</i>				\$147,145	\$(867,151)

CITY OF CLE ELUM
MCAG #0463
Notes to the Financial Statements
For the Year Ended December 31, 2023

LEOFF Plan 1

The city also participates in LEOFF Plan 1. The LEOFF Plan 1 is fully funded, and no further employer contributions have been required since June 2000. If the plan becomes underfunded, funding of the remaining liability will require new legislation. Starting on July 1, 2000, employers and employees contribute zero percent.

LEOFF Plan 2

The city also participates in the LEOFF Plan 2. The Legislature, by means of a special funding arrangement, appropriates money from the state general fund to supplement the current service liability and fund the prior service costs of Plan 2 in accordance with the recommendations of the Pension Funding Council and the LEOFF Plan 2 Retirement Board. This special funding situation is not mandated by the state constitution and could be changed by statute.

Note 10 - Property Tax

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

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

Levy Type	Per \$1000	Assessed Valuation	Amount
Regular Levy	1.191719	\$518,725,602	\$618,175
Fire Department Maintenance and Operation Levy (11/3/20)	0.50	518,725,602	259,363

Note 11 – Risk Management

Health and Welfare

The City of Cle Elum is a member of the Association of Washington Cities Employee Benefit Trust Health Care Program (AWC Trust HCP). Chapter 48.62 RCW provides that two or more local government entities may, by Interlocal agreement under Chapter 39.34 RCW, form together or join a pool or organization for the joint purchasing of insurance, and/or joint self-insurance, to the same extent that they may individually purchase insurance or self-insure.

An agreement to form a pooling arrangement was made pursuant to the provisions of Chapter 39.34 RCW, the Interlocal Cooperation Act. The AWC Trust HCP was formed on January 1, 2014, when participating cities, towns, and non-city entities of the AWC Employee Benefit Trust in the State of Washington joined together by signing an Interlocal Governmental Agreement to jointly self-insure certain health benefit plans and programs for participating employees, their covered dependents, and other beneficiaries through a designated account within the Trust.

CITY OF CLE ELUM
MCAG #0463
Notes to the Financial Statements
For the Year Ended December 31, 2023

As of December 31, 2023, 264 cities/towns/non-city entities participate and have enrollment in the AWC Trust HCP.

The AWC Trust HCP allows members to establish a program of joint insurance and provides health and welfare services to all participating members.

In April 2020, the Board of Trustees adopted a large employer policy, requiring newly enrolling groups with 600 or more employees to submit medical claims experience data to receive a quote for medical coverage. Outside of this, the AWC Trust HCP pools claims without regard to individual member experience. The pool is actuarially rated each year with the assumption of projected claims run out for all current members.

The AWC Trust HCP includes medical, dental and vision insurance through the following carriers: Kaiser Foundation Health Plan of Washington, Kaiser Foundation Health Plan of Washington Options, Inc., Regence BlueShield, Asuris Northwest Health, Delta Dental of Washington, Willamette Dental Group, and Vision Service Plan. Eligible members are cities and towns within the State of Washington. Non-city Entities (public agency, public corporation, intergovernmental agency, or political subdivision within the State of Washington) are eligible to apply for coverage into the AWC Trust HCP, submitting application to the Board of Trustees for review as required in the Trust Agreement.

Participating employers pay monthly premiums to the AWC Trust HCP. The AWC Trust HCP is responsible for payment of all covered claims. In 2023, the AWC Trust HCP purchased medical stop loss insurance for Regence/Asuris and Kaiser plans at an Individual Stop Loss (ISL) of \$2 million through United States Fire Insurance Company. The aggregate policy is for 200% of expected medical claims.

Participating employers contract to remain in the AWC HCP for a minimum of three years. Participating employers with over 250 employees must provide written notice of termination of all coverage a minimum of 12 months in advance of the termination date, and participating employers with under 250 employees must provide written notice of termination of all coverage a minimum of 6 months in advance of termination date. When all coverage is being terminated, termination will only occur on December 31. Participating employers terminating a group or line of coverage must notify the AWC Trust HCP a minimum of 60 days prior to termination. A participating employer's termination will not obligate that member to past debts, or further contributions to the AWC Trust HCP. Similarly, the terminating member forfeits all rights and interest to the AWC Trust HCP Account.

The operations of the Health Care Program are managed by the Board of Trustees or its delegates. The Board of Trustees is comprised of four regionally elected officials from Trust member cities or towns, the Employee Benefit Advisory Committee Chair and Vice Chair, and two appointed individuals from the AWC Board of Directors, who are from Trust member cities or towns. The Trustees or its appointed delegates review and analyze Health Care Program related matters and make operational decisions regarding premium contributions, reserves, plan options and benefits in compliance with Chapter 48.62 RCW. The Board of Trustees has decision authority consistent with the Trust Agreement, Health Care Program policies, Chapter 48.62 RCW, and Chapter 200-110-WAC.

The accounting records of the AWC Trust HCP are maintained in accordance with methods prescribed by the State Auditor's office under the authority of Chapter 43.09 RCW. The AWC Trust HCP also follows applicable accounting standards established by the Governmental Accounting Standards Board ("GASB"). In 2018, the retiree medical plan subsidy was eliminated, and is noted as such in this report for the fiscal year ending December 31, 2018. Year-end financial reporting is done on an accrual basis and submitted to the Office of the State Auditor as required by Chapter

CITY OF CLE ELUM
MCAG #0463
Notes to the Financial Statements
For the Year Ended December 31, 2023

200-110 WAC. The audit report for the AWC Trust HCP is available from the Washington State Auditor's office.

Liability Insurance

The City of Cle Elum is a member of the Washington Cities Insurance Authority (WCIA). Utilizing Chapter 48.62 RCW (self-insurance regulation) and Chapter 39.34 RCW (Inter Local Cooperation Act), nine cities originally formed WCIA on January 1, 1981. WCIA was created for the purpose of providing a pooling mechanism for jointly purchasing insurance, jointly self-insuring, and / or jointly contracting for risk management services. WCIA has a total of 169 Members.

New members initially contract for a three-year term, and thereafter automatically renew on an annual basis. A one-year withdrawal notice is required before membership can be terminated. Termination does not relieve a former member from its unresolved loss history incurred during membership.

Liability coverage is written on an occurrence basis, without deductibles. Coverage includes general, automobile, police, errors or omissions, stop gap, employment practices, prior wrongful acts, and employee benefits liability. Limits are \$4 million per occurrence in the self-insured layer, and \$16 million in limits above the self-insured layer is provided by reinsurance. Total limits are \$20 million per occurrence subject to aggregates and sublimits. The Board of Directors determines the limits and terms of coverage annually. The City of Cle Elum's deductibles are \$25,000 for property and \$1,000 for automobile.

All Members are provided a separate cyber risk policy and premises pollution liability coverage group purchased by WCIA. The cyber risk policy provides coverage and separate limits for security & privacy, event management, and cyber extortion, with limits up to \$1 million and subject to member deductibles, sublimits, and a \$5 million pool aggregate. Premises pollution liability provides Members with a \$2 million incident limit and \$10 million pool aggregate subject to a \$100,000 per incident Member deductible.

Insurance for property, automobile physical damage, fidelity, inland marine, and equipment breakdown coverage are purchased on a group basis. Various deductibles apply by type of coverage. Property coverage is self-funded from the members' deductible to \$1,000,000, for all perils other than flood and earthquake, and insured above that to \$400 million per occurrence subject to aggregates and sublimits. Automobile physical damage coverage is self-funded from the members' deductible to \$250,000 and insured above that to \$100 million per occurrence subject to aggregates and sublimits.

In-house services include risk management consultation, loss control field services, and claims and litigation administration. WCIA contracts for certain claims investigations, consultants for personnel and land use issues, insurance brokerage, actuarial, and lobbyist services.

WCIA is fully funded by its members, who make annual assessments on a prospectively rated basis, as determined by an outside, independent actuary. The assessment covers loss, loss adjustment, reinsurance, and other administrative expenses. As outlined in the interlocal, WCIA retains the right to additionally assess the membership for any funding shortfall.

An investment committee, using investment brokers, produces additional revenue by investment of WCIA's assets in financial instruments which comply with all State guidelines.

CITY OF CLE ELUM
MCAG #0463
Notes to the Financial Statements
For the Year Ended December 31, 2023

A Board of Directors governs WCIA, which is comprised of one designated representative from each member. The Board elects an Executive Committee and appoints a Treasurer to provide general policy direction for the organization. The WCIA Executive Director reports to the Executive Committee and is responsible for conducting the daily operations of WCIA.

Unemployment Self-Insured Coverage

The City of Cle Elum is self-insured for unemployment coverage. In 2023, there was one claim paid for a total of \$52.08 as reflected on Schedule 21.

City of Cle Elum

Schedule 01

For the year ended December 31, 2023

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0463	001	Current Expense/General Fund	3084100	Committed Cash and Investments - Beginning	\$117,188
0463	001	Current Expense/General Fund	3085100	Assigned Cash and Investments - Beginning	\$1,722,324
0463	001	Current Expense/General Fund	3085100	Assigned Cash and Investments - Beginning	\$8,161
0463	001	Current Expense/General Fund	3085100	Assigned Cash and Investments - Beginning	\$3,290
0463	001	Current Expense/General Fund	3085100	Assigned Cash and Investments - Beginning	\$0
0463	001	Current Expense/General Fund	3085100	Assigned Cash and Investments - Beginning	\$18,183
0463	001	Current Expense/General Fund	3085100	Assigned Cash and Investments - Beginning	\$24,876
0463	001	Current Expense/General Fund	3085100	Assigned Cash and Investments - Beginning	\$30,056
0463	001	Current Expense/General Fund	3085100	Assigned Cash and Investments - Beginning	\$100,000
0463	001	Current Expense/General Fund	3085100	Assigned Cash and Investments - Beginning	\$38,425
0463	001	Current Expense/General Fund	3085100	Assigned Cash and Investments - Beginning	\$123,451
0463	001	Current Expense/General Fund	3085100	Assigned Cash and Investments - Beginning	\$131,230
0463	001	Current Expense/General Fund	3089100	Unassigned Cash and Investments - Beginning	\$421,923
0463	001	Current Expense/General Fund	3089100	Unassigned Cash and Investments - Beginning	(\$670)
0463	001	Current Expense/General Fund	3089100	Unassigned Cash and Investments - Beginning	(\$4,275)
0463	001	Current Expense/General Fund	3089100	Unassigned Cash and Investments - Beginning	(\$249,573)
0463	001	Current Expense/General Fund	3089100	Unassigned Cash and Investments - Beginning	(\$1,430)
0463	001	Current Expense/General Fund	3111000	Property Tax	\$710,431
0463	001	Current Expense/General Fund	3131100	Local Retail Sales and Use Tax	\$1,398,158
0463	001	Current Expense/General Fund	3137100	Criminal Justice Sales and Use Tax	\$81,027

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0463	001	Current Expense/General Fund	3164100	Business and Occupation Taxes on Utilities	\$242,167
0463	001	Current Expense/General Fund	3164300	Business and Occupation Taxes on Utilities	\$36,101
0463	001	Current Expense/General Fund	3164600	Business and Occupation Taxes on Utilities	\$304
0463	001	Current Expense/General Fund	3164700	Business and Occupation Taxes on Utilities	\$21,825
0463	001	Current Expense/General Fund	3164800	Business and Occupation Taxes on Utilities	\$125,995
0463	001	Current Expense/General Fund	3164900	Business and Occupation Taxes on Utilities	\$116,112
0463	001	Current Expense/General Fund	3168100	Gambling Tax - Punch Boards and Pull Tabs	\$10,160
0463	001	Current Expense/General Fund	3181100	Admissions Tax	\$993
0463	001	Current Expense/General Fund	3219100	Franchise Fees and Royalties	\$5,000
0463	001	Current Expense/General Fund	3219900	Other Business Licenses and Permits	\$44,622
0463	001	Current Expense/General Fund	3221000	Buildings, Structures and Equipment	\$150,867
0463	001	Current Expense/General Fund	3229000	Other Non-Business Licenses and Permits	\$1,347
0463	001	Current Expense/General Fund	3229000	Other Non-Business Licenses and Permits	\$500
0463	001	Current Expense/General Fund	3319704	Federal Direct Grant from Department of Homeland Security	\$185,238
0463	001	Current Expense/General Fund	3319704	Federal Direct Grant from Department of Homeland Security	\$15,107
0463	001	Current Expense/General Fund	3340490	State Grant from Department of Health	\$554
0463	001	Current Expense/General Fund	3350091	PUD Privilege Tax	\$31,497
0463	001	Current Expense/General Fund	3360621	Criminal Justice - Violent Crimes/Population	\$1,000

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0463	001	Current Expense/General Fund	3360626	Criminal Justice - Special Programs	\$2,872
0463	001	Current Expense/General Fund	3360642	Marijuana Excise Tax Distribution	\$16,325
0463	001	Current Expense/General Fund	3360651	DUI and Other Criminal Justice Assistance	\$156
0463	001	Current Expense/General Fund	3360694	Liquor/Beer Excise Tax	\$15,776
0463	001	Current Expense/General Fund	3377272	Local Grants, Entitlements, Tribal Government Distributions, and Other Payments	\$28,000
0463	001	Current Expense/General Fund	3413300	District/Municipal Court - Administrative Fees	\$404
0463	001	Current Expense/General Fund	3414200	Treasurers' Fees	\$20,435
0463	001	Current Expense/General Fund	3421000	Law Enforcement Services	\$916
0463	001	Current Expense/General Fund	3421000	Law Enforcement Services	\$350,038
0463	001	Current Expense/General Fund	3423600	Detention and Correction Services	\$798
0463	001	Current Expense/General Fund	3426000	Ambulance Services	\$4,560
0463	001	Current Expense/General Fund	3436000	Cemetery Sales and Services	\$61,874
0463	001	Current Expense/General Fund	3436100	Cemetery Sales and Services	\$10,111
0463	001	Current Expense/General Fund	3458100	Zoning and Subdivision Services	\$20,636
0463	001	Current Expense/General Fund	3458100	Zoning and Subdivision Services	\$1,033
0463	001	Current Expense/General Fund	3458100	Zoning and Subdivision Services	\$518,664
0463	001	Current Expense/General Fund	3458100	Zoning and Subdivision Services	\$2,455
0463	001	Current Expense/General Fund	3458100	Zoning and Subdivision Services	\$20,000
0463	001	Current Expense/General Fund	3458100	Zoning and Subdivision Services	\$18,124
0463	001	Current Expense/General Fund	3458900	Other Planning and Development Services	\$50,924

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0463	001	Current Expense/General Fund	3458900	Other Planning and Development Services	\$8,400
0463	001	Current Expense/General Fund	3458900	Other Planning and Development Services	\$162,000
0463	001	Current Expense/General Fund	3458900	Other Planning and Development Services	\$6,000
0463	001	Current Expense/General Fund	3458900	Other Planning and Development Services	\$12,000
0463	001	Current Expense/General Fund	3458900	Other Planning and Development Services	\$1,500
0463	001	Current Expense/General Fund	3458900	Other Planning and Development Services	\$13,500
0463	001	Current Expense/General Fund	3458900	Other Planning and Development Services	\$600
0463	001	Current Expense/General Fund	3458900	Other Planning and Development Services	\$4,500
0463	001	Current Expense/General Fund	3458900	Other Planning and Development Services	\$26,000
0463	001	Current Expense/General Fund	3458900	Other Planning and Development Services	(\$1,400)
0463	001	Current Expense/General Fund	3472000	Library Services	\$1,272
0463	001	Current Expense/General Fund	3473000	Activity Fees	\$500
0463	001	Current Expense/General Fund	3523000	Proof of Motor Vehicle Insurance	\$698
0463	001	Current Expense/General Fund	3531000	Traffic Infraction Penalties	\$4,549
0463	001	Current Expense/General Fund	3552000	Driving Under Influence (DUI) Fines	\$94
0463	001	Current Expense/General Fund	3558000	Other Criminal Traffic Misdemeanor Fines	\$1,857
0463	001	Current Expense/General Fund	3569000	Other Criminal Non-Traffic Fines	\$400
0463	001	Current Expense/General Fund	3573300	Public Defense Cost	\$2,149
0463	001	Current Expense/General Fund	3573700	District/Municipal Court Cost Recoupments	\$130
0463	001	Current Expense/General Fund	3573700	District/Municipal Court Cost Recoupments	\$1,814
0463	001	Current Expense/General Fund	3611100	Investment Earnings	\$5,900

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0463	001	Current Expense/General Fund	3611100	Investment Earnings	\$36
0463	001	Current Expense/General Fund	3611100	Investment Earnings	\$2
0463	001	Current Expense/General Fund	3611100	Investment Earnings	\$9
0463	001	Current Expense/General Fund	3611100	Investment Earnings	\$15
0463	001	Current Expense/General Fund	3611100	Investment Earnings	\$1
0463	001	Current Expense/General Fund	3611100	Investment Earnings	\$81
0463	001	Current Expense/General Fund	3614000	Other Interest	\$4,934
0463	001	Current Expense/General Fund	3614100	Other Interest	\$659
0463	001	Current Expense/General Fund	3625000	Rents and Leases	\$27,600
0463	001	Current Expense/General Fund	3625000	Rents and Leases	\$1
0463	001	Current Expense/General Fund	3625000	Rents and Leases	\$1,500
0463	001	Current Expense/General Fund	3626000	Rents and Leases	\$26,400
0463	001	Current Expense/General Fund	3671100	Contributions and Donations from Nongovernmental Sources	\$3,510
0463	001	Current Expense/General Fund	3671100	Contributions and Donations from Nongovernmental Sources	\$3,600
0463	001	Current Expense/General Fund	3671100	Contributions and Donations from Nongovernmental Sources	\$10,000
0463	001	Current Expense/General Fund	3671100	Contributions and Donations from Nongovernmental Sources	\$295
0463	001	Current Expense/General Fund	3671100	Contributions and Donations from Nongovernmental Sources	\$1,000

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0463	001	Current Expense/General Fund	3699100	Miscellaneous Other Operating	\$294
0463	001	Current Expense/General Fund	3699100	Miscellaneous Other Operating	\$1,438
0463	001	Current Expense/General Fund	3699100	Miscellaneous Other Operating	\$1,365
0463	001	Current Expense/General Fund	3699100	Miscellaneous Other Operating	\$1,230
0463	101	Street Fund	3083100	Restricted Cash and Investments - Beginning	\$186,352
0463	101	Street Fund	3085100	Assigned Cash and Investments - Beginning	\$51,968
0463	101	Street Fund	3085100	Assigned Cash and Investments - Beginning	\$54,664
0463	101	Street Fund	3085100	Assigned Cash and Investments - Beginning	\$47,250
0463	101	Street Fund	3085100	Assigned Cash and Investments - Beginning	\$25,017
0463	101	Street Fund	3111000	Property Tax	\$177,608
0463	101	Street Fund	3131100	Local Retail Sales and Use Tax	\$155,351
0463	101	Street Fund	3224000	Street and Curb Permits	\$5,000
0463	101	Street Fund	3229000	Other Non-Business Licenses and Permits	\$3,450
0463	101	Street Fund	3319703	Federal Direct Grant from Department of Homeland Security	\$17,523
0463	101	Street Fund	3332020	Federal Indirect Grant from Department of Transportation	\$14,740
0463	101	Street Fund	3332020	Federal Indirect Grant from Department of Transportation	\$115,609
0463	101	Street Fund	3332020	Federal Indirect Grant from Department of Transportation	\$299,983
0463	101	Street Fund	3340180	State Grant from Military Department	\$2,504
0463	101	Street Fund	3340360	State Grant from Department of Transportation	\$547,850

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0463	101	Street Fund	3340382	State Grant from Transportation Improvement Board (TIB)	\$244,835
0463	101	Street Fund	3340382	State Grant from Transportation Improvement Board (TIB)	\$681,736
0463	101	Street Fund	3340382	State Grant from Transportation Improvement Board (TIB)	\$37,918
0463	101	Street Fund	3340420	State Grant from Department of Commerce	\$173,655
0463	101	Street Fund	3360071	Multimodal Transportation - Cities	\$2,922
0463	101	Street Fund	3360087	Motor Vehicle Fuel Tax - City Streets	\$41,662
0463	101	Street Fund	3360695	Liquor Control Board Profits	\$17,203
0463	101	Street Fund	3370002	Local Grants, Entitlements, Tribal Government Distributions, and Other Payments	\$504,244
0463	101	Street Fund	3458500	Growth Management Act (GMA) Impact Fees	\$26,782
0463	101	Street Fund	3458500	Growth Management Act (GMA) Impact Fees	\$40,740
0463	101	Street Fund	3458900	Other Planning and Development Services	\$48,250
0463	101	Street Fund	3458900	Other Planning and Development Services	(\$47,250)
0463	101	Street Fund	3458900	Other Planning and Development Services	\$2,050
0463	101	Street Fund	3611100	Investment Earnings	\$964
0463	101	Street Fund	3625000	Rents and Leases	\$30,000
0463	101	Street Fund	3629000	Rents and Leases	\$37,287
0463	101	Street Fund	3671200	Contributions and Donations from Nongovernmental Sources	\$612
0463	101	Street Fund	3699100	Miscellaneous Other Operating	\$200

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0463	104	Police 3/10's Sales Tax Fund	3083100	Restricted Cash and Investments - Beginning	\$179,121
0463	104	Police 3/10's Sales Tax Fund	3085100	Assigned Cash and Investments - Beginning	\$10,835
0463	104	Police 3/10's Sales Tax Fund	3131500	Special Purpose Sales and Use Tax	\$186,842
0463	104	Police 3/10's Sales Tax Fund	3223000	Animal Licenses	\$691
0463	104	Police 3/10's Sales Tax Fund	3421000	Law Enforcement Services	\$27,740
0463	104	Police 3/10's Sales Tax Fund	3452300	Animal Control and Shelter Services	\$18
0463	104	Police 3/10's Sales Tax Fund	3611100	Investment Earnings	\$681
0463	106	Tourist/Lodging Tax Fund	3083100	Restricted Cash and Investments - Beginning	\$368,445
0463	106	Tourist/Lodging Tax Fund	3133100	Hotel/Motel Sales and Use Tax	\$215,311
0463	106	Tourist/Lodging Tax Fund	3611100	Investment Earnings	\$2,386
0463	110	Coal Mine Trail Fund	3083100	Restricted Cash and Investments - Beginning	\$35,929
0463	110	Coal Mine Trail Fund	3443000	Repair Services	\$2,000
0463	110	Coal Mine Trail Fund	3611100	Investment Earnings	\$112
0463	201	General Obligation Loan/Debt Fund	3085100	Assigned Cash and Investments - Beginning	\$2,812
0463	201	General Obligation Loan/Debt Fund	3458100	Zoning and Subdivision Services	\$41,325
0463	201	General Obligation Loan/Debt Fund	3611100	Investment Earnings	\$3
0463	300	American Rescue Plant Act of 2021/2022 (ARPA)	3083100	Restricted Cash and Investments - Beginning	\$569,179
0463	309	REET Excise Tax/Capital Projects Fund	3083100	Restricted Cash and Investments - Beginning	\$521,903
0463	309	REET Excise Tax/Capital Projects Fund	3083100	Restricted Cash and Investments - Beginning	\$33,280
0463	309	REET Excise Tax/Capital Projects Fund	3183400	REET 1 - First Quarter Percent	\$67,159
0463	309	REET Excise Tax/Capital Projects Fund	3183500	REET 2 - Second Quarter Percent	\$67,159
0463	309	REET Excise Tax/Capital Projects Fund	3611100	Investment Earnings	\$2,385

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0463	401	Water Fund	3083100	Restricted Cash and Investments - Beginning	\$175,000
0463	401	Water Fund	3085100	Assigned Cash and Investments - Beginning	\$515
0463	401	Water Fund	3085100	Assigned Cash and Investments - Beginning	\$394,243
0463	401	Water Fund	3085100	Assigned Cash and Investments - Beginning	\$7,944
0463	401	Water Fund	3085100	Assigned Cash and Investments - Beginning	\$4,000
0463	401	Water Fund	3085100	Assigned Cash and Investments - Beginning	\$7,944
0463	401	Water Fund	3085100	Assigned Cash and Investments - Beginning	\$7,944
0463	401	Water Fund	3085100	Assigned Cash and Investments - Beginning	\$1,041,334
0463	401	Water Fund	3434000	Water Sales and Services	\$818,532
0463	401	Water Fund	3434000	Water Sales and Services	\$30,656
0463	401	Water Fund	3434000	Water Sales and Services	\$40,000
0463	401	Water Fund	3434000	Water Sales and Services	\$85,370
0463	401	Water Fund	3434000	Water Sales and Services	\$145,716
0463	401	Water Fund	3434000	Water Sales and Services	\$339,312
0463	401	Water Fund	3434000	Water Sales and Services	\$57,370
0463	401	Water Fund	3434000	Water Sales and Services	\$309,898
0463	401	Water Fund	3434000	Water Sales and Services	\$45,980
0463	401	Water Fund	3434000	Water Sales and Services	\$104,844
0463	401	Water Fund	3434000	Water Sales and Services	\$18,269
0463	401	Water Fund	3434000	Water Sales and Services	\$86,480
0463	401	Water Fund	3434000	Water Sales and Services	\$19,844

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0463	401	Water Fund	3458900	Other Planning and Development Services	\$33,250
0463	401	Water Fund	3591100	Non-Court Fines and Penalties	\$2,826
0463	401	Water Fund	3611100	Investment Earnings	\$834
0463	401	Water Fund	3611100	Investment Earnings	\$5,707
0463	401	Water Fund	3611100	Investment Earnings	\$54
0463	401	Water Fund	3681000	Special Assessments - Capital	\$49,767
0463	401	Water Fund	3699100	Miscellaneous Other Operating	\$585
0463	401	Water Fund	3699100	Miscellaneous Other Operating	\$2,127
0463	401	Water Fund	3699100	Miscellaneous Other Operating	\$6,689
0463	401	Water Fund	3699100	Miscellaneous Other Operating	\$432
0463	402	Sanitary Fund	3085100	Assigned Cash and Investments - Beginning	\$130,670
0463	402	Sanitary Fund	3085100	Assigned Cash and Investments - Beginning	\$19,895
0463	402	Sanitary Fund	3437000	Solid Waste Sales and Services	\$877,942
0463	402	Sanitary Fund	3437000	Solid Waste Sales and Services	\$24,637
0463	402	Sanitary Fund	3437000	Solid Waste Sales and Services	\$29,516
0463	402	Sanitary Fund	3591100	Non-Court Fines and Penalties	\$2,443
0463	402	Sanitary Fund	3611100	Investment Earnings	\$493
0463	402	Sanitary Fund	3699100	Miscellaneous Other Operating	\$1,170
0463	403	Airport Fund	3085100	Assigned Cash and Investments - Beginning	\$36,692
0463	403	Airport Fund	3611100	Investment Earnings	\$301
0463	403	Airport Fund	3625000	Rents and Leases	\$6,326
0463	403	Airport Fund	3625000	Rents and Leases	\$30,000
0463	408	Stormwater Fund	3458900	Other Planning and Development Services	\$48,750
0463	409	Sewer Fund	3083100	Restricted Cash and Investments - Beginning	\$75,000

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0463	409	Sewer Fund	3085100	Assigned Cash and Investments - Beginning	\$59,436
0463	409	Sewer Fund	3085100	Assigned Cash and Investments - Beginning	\$476,223
0463	409	Sewer Fund	3085100	Assigned Cash and Investments - Beginning	\$8,443
0463	409	Sewer Fund	3085100	Assigned Cash and Investments - Beginning	\$48,570
0463	409	Sewer Fund	3085100	Assigned Cash and Investments - Beginning	\$44,161
0463	409	Sewer Fund	3085100	Assigned Cash and Investments - Beginning	\$8,443
0463	409	Sewer Fund	3085100	Assigned Cash and Investments - Beginning	\$453,185
0463	409	Sewer Fund	3085100	Assigned Cash and Investments - Beginning	\$5,113
0463	409	Sewer Fund	3085100	Assigned Cash and Investments - Beginning	\$8,443
0463	409	Sewer Fund	3319703	Federal Direct Grant from Department of Homeland Security	\$11,021
0463	409	Sewer Fund	3340180	State Grant from Military Department	\$1,837
0463	409	Sewer Fund	3340310	State Grant from Department of Ecology	\$14,061
0463	409	Sewer Fund	3435000	Sewer/Reclaimed Water Sales and Services	\$37,834
0463	409	Sewer Fund	3435000	Sewer/Reclaimed Water Sales and Services	\$555,326
0463	409	Sewer Fund	3435000	Sewer/Reclaimed Water Sales and Services	\$68,963
0463	409	Sewer Fund	3435000	Sewer/Reclaimed Water Sales and Services	\$51,088
0463	409	Sewer Fund	3435000	Sewer/Reclaimed Water Sales and Services	\$295,302
0463	409	Sewer Fund	3435000	Sewer/Reclaimed Water Sales and Services	\$417,889
0463	409	Sewer Fund	3435000	Sewer/Reclaimed Water Sales and Services	\$219,937
0463	409	Sewer Fund	3435000	Sewer/Reclaimed Water Sales and Services	\$88,767
0463	409	Sewer Fund	3435000	Sewer/Reclaimed Water Sales and Services	\$59,349

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0463	409	Sewer Fund	3435000	Sewer/Reclaimed Water Sales and Services	\$135,299
0463	409	Sewer Fund	3435000	Sewer/Reclaimed Water Sales and Services	\$6,973
0463	409	Sewer Fund	3458900	Other Planning and Development Services	\$750
0463	409	Sewer Fund	3611100	Investment Earnings	\$2,538
0463	409	Sewer Fund	3611100	Investment Earnings	\$2,888
0463	409	Sewer Fund	3611100	Investment Earnings	\$1,561
0463	409	Sewer Fund	3681000	Special Assessments - Capital	\$133,104
0463	409	Sewer Fund	3699100	Miscellaneous Other Operating	\$6,689
0463	409	Sewer Fund	3699100	Miscellaneous Other Operating	\$585
0463	630	Pangrazi Memorial Fund	3083100	Restricted Cash and Investments - Beginning	\$16,010
0463	698	State Agency Fund	3083100	Restricted Cash and Investments - Beginning	\$2,668
0463	001	Current Expense/General Fund	5113030	Official Publication Services	\$14,311
0463	001	Current Expense/General Fund	5116010	Legislative Activities	\$21,000
0463	001	Current Expense/General Fund	5116020	Legislative Activities	\$1,671
0463	001	Current Expense/General Fund	5125210	Contracted Court	\$65,040
0463	001	Current Expense/General Fund	5125220	Contracted Court	\$5,049
0463	001	Current Expense/General Fund	5125240	Contracted Court	\$9,591
0463	001	Current Expense/General Fund	5125240	Contracted Court	\$250
0463	001	Current Expense/General Fund	5125240	Contracted Court	\$475
0463	001	Current Expense/General Fund	5131010	Executive Office	\$68,218
0463	001	Current Expense/General Fund	5131010	Executive Office	\$36,000
0463	001	Current Expense/General Fund	5131020	Executive Office	\$22,494

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0463	001	Current Expense/General Fund	5131020	Executive Office	\$2,828
0463	001	Current Expense/General Fund	5131040	Executive Office	\$515
0463	001	Current Expense/General Fund	5142010	Financial Services	\$57,707
0463	001	Current Expense/General Fund	5142010	Financial Services	\$99,040
0463	001	Current Expense/General Fund	5142020	Financial Services	\$22,111
0463	001	Current Expense/General Fund	5142020	Financial Services	\$39,899
0463	001	Current Expense/General Fund	5142020	Financial Services	(\$228)
0463	001	Current Expense/General Fund	5142040	Financial Services	\$26,065
0463	001	Current Expense/General Fund	5142040	Financial Services	\$1,784
0463	001	Current Expense/General Fund	5144040	Election Services	\$5,650
0463	001	Current Expense/General Fund	5154140	External Legal Services - Advice	\$68,503
0463	001	Current Expense/General Fund	5154140	External Legal Services - Advice	\$29,506
0463	001	Current Expense/General Fund	5154140	External Legal Services - Advice	\$570
0463	001	Current Expense/General Fund	5154140	External Legal Services - Advice	\$336
0463	001	Current Expense/General Fund	5154140	External Legal Services - Advice	\$780
0463	001	Current Expense/General Fund	5154140	External Legal Services - Advice	\$164
0463	001	Current Expense/General Fund	5154140	External Legal Services - Advice	\$1,977
0463	001	Current Expense/General Fund	5154140	External Legal Services - Advice	\$45,947
0463	001	Current Expense/General Fund	5154140	External Legal Services - Advice	\$2,244
0463	001	Current Expense/General Fund	5154140	External Legal Services - Advice	\$3,661
0463	001	Current Expense/General Fund	5154140	External Legal Services - Advice	\$315

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0463	001	Current Expense/General Fund	5154140	External Legal Services - Advice	\$36,000
0463	001	Current Expense/General Fund	5154540	External Legal Services - Claims and Litigation	\$96,966
0463	001	Current Expense/General Fund	5154540	External Legal Services - Claims and Litigation	\$50,158
0463	001	Current Expense/General Fund	5154540	External Legal Services - Claims and Litigation	\$66,292
0463	001	Current Expense/General Fund	5154540	External Legal Services - Claims and Litigation	\$41,997
0463	001	Current Expense/General Fund	5154540	External Legal Services - Claims and Litigation	\$7,755
0463	001	Current Expense/General Fund	5154540	External Legal Services - Claims and Litigation	\$166,923
0463	001	Current Expense/General Fund	5154540	External Legal Services - Claims and Litigation	\$101,535
0463	001	Current Expense/General Fund	5154540	External Legal Services - Claims and Litigation	\$307,347
0463	001	Current Expense/General Fund	5154540	External Legal Services - Claims and Litigation	\$19,690
0463	001	Current Expense/General Fund	5154540	External Legal Services - Claims and Litigation	\$46,268
0463	001	Current Expense/General Fund	5154540	External Legal Services - Claims and Litigation	\$24,111
0463	001	Current Expense/General Fund	5154540	External Legal Services - Claims and Litigation	\$1,125
0463	001	Current Expense/General Fund	5154540	External Legal Services - Claims and Litigation	\$10,220
0463	001	Current Expense/General Fund	5154540	External Legal Services - Claims and Litigation	\$42,170
0463	001	Current Expense/General Fund	5159140	General Indigent Defense	\$9,975
0463	001	Current Expense/General Fund	5181040	Personnel Services	\$37,297
0463	001	Current Expense/General Fund	5183030	Maintenance/Security/Insurance/Janitorial Services	\$21,066
0463	001	Current Expense/General Fund	5183030	Maintenance/Security/Insurance/Janitorial Services	\$2,301
0463	001	Current Expense/General Fund	5183030	Maintenance/Security/Insurance/Janitorial Services	\$2,117

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0463	001	Current Expense/General Fund	5183030	Maintenance/Security/Insurance/Janitorial Services	\$629
0463	001	Current Expense/General Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$2,688
0463	001	Current Expense/General Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$7,572
0463	001	Current Expense/General Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$435
0463	001	Current Expense/General Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$14,910
0463	001	Current Expense/General Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$2,460
0463	001	Current Expense/General Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$2,500
0463	001	Current Expense/General Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$5,629
0463	001	Current Expense/General Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$2,449
0463	001	Current Expense/General Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$43,290
0463	001	Current Expense/General Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$9,005
0463	001	Current Expense/General Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$2,677
0463	001	Current Expense/General Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$4,875
0463	001	Current Expense/General Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$107
0463	001	Current Expense/General Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$16,945

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0463	001	Current Expense/General Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$296
0463	001	Current Expense/General Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$2,783
0463	001	Current Expense/General Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$5,018
0463	001	Current Expense/General Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$6,668
0463	001	Current Expense/General Fund	5185040	Central Store Services	\$768,499
0463	001	Current Expense/General Fund	5185040	Central Store Services	\$2,836
0463	001	Current Expense/General Fund	5188030	Information Technology Services	\$267
0463	001	Current Expense/General Fund	5188030	Information Technology Services	\$6,551
0463	001	Current Expense/General Fund	5188030	Information Technology Services	\$24,727
0463	001	Current Expense/General Fund	5188040	Information Technology Services	\$1,296
0463	001	Current Expense/General Fund	5188040	Information Technology Services	\$8,152
0463	001	Current Expense/General Fund	5188540	Information Technology Services	\$17,369
0463	001	Current Expense/General Fund	5212010	Police Operations	\$602,854
0463	001	Current Expense/General Fund	5212010	Police Operations	\$56,677
0463	001	Current Expense/General Fund	5212010	Police Operations	\$129,968
0463	001	Current Expense/General Fund	5212010	Police Operations	\$69,654
0463	001	Current Expense/General Fund	5212010	Police Operations	\$3,131
0463	001	Current Expense/General Fund	5212010	Police Operations	\$4,182
0463	001	Current Expense/General Fund	5212020	Police Operations	\$231,393
0463	001	Current Expense/General Fund	5212020	Police Operations	\$20,044

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0463	001	Current Expense/General Fund	5212020	Police Operations	\$62,098
0463	001	Current Expense/General Fund	5212020	Police Operations	\$34,661
0463	001	Current Expense/General Fund	5212020	Police Operations	\$5,573
0463	001	Current Expense/General Fund	5212020	Police Operations	\$16,396
0463	001	Current Expense/General Fund	5212020	Police Operations	\$1,796
0463	001	Current Expense/General Fund	5212020	Police Operations	\$372
0463	001	Current Expense/General Fund	5212030	Police Operations	\$9,558
0463	001	Current Expense/General Fund	5212030	Police Operations	\$3,464
0463	001	Current Expense/General Fund	5212030	Police Operations	\$27,988
0463	001	Current Expense/General Fund	5212030	Police Operations	\$6,063
0463	001	Current Expense/General Fund	5212040	Police Operations	\$5,837
0463	001	Current Expense/General Fund	5212040	Police Operations	\$6,530
0463	001	Current Expense/General Fund	5212040	Police Operations	\$1,386
0463	001	Current Expense/General Fund	5212040	Police Operations	\$1,000
0463	001	Current Expense/General Fund	5212040	Police Operations	\$297
0463	001	Current Expense/General Fund	5212040	Police Operations	\$850
0463	001	Current Expense/General Fund	5212040	Police Operations	\$62,849
0463	001	Current Expense/General Fund	5212040	Police Operations	\$38,495
0463	001	Current Expense/General Fund	5212040	Police Operations	\$4,117
0463	001	Current Expense/General Fund	5212040	Police Operations	\$34,420
0463	001	Current Expense/General Fund	5212040	Police Operations	\$875

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0463	001	Current Expense/General Fund	5212040	Police Operations	\$6,785
0463	001	Current Expense/General Fund	5214040	Training	\$11,627
0463	001	Current Expense/General Fund	5215040	Facilities	\$18,316
0463	001	Current Expense/General Fund	5215040	Facilities	\$300
0463	001	Current Expense/General Fund	5215040	Facilities	\$44,955
0463	001	Current Expense/General Fund	5215040	Facilities	\$9,260
0463	001	Current Expense/General Fund	5215040	Facilities	\$8,239
0463	001	Current Expense/General Fund	5221040	Administration	\$88
0463	001	Current Expense/General Fund	5222010	Fire Suppression and Emergency Medical Services	\$100,690
0463	001	Current Expense/General Fund	5222010	Fire Suppression and Emergency Medical Services	\$1,987
0463	001	Current Expense/General Fund	5222010	Fire Suppression and Emergency Medical Services	\$8,506
0463	001	Current Expense/General Fund	5222010	Fire Suppression and Emergency Medical Services	\$1,262
0463	001	Current Expense/General Fund	5222020	Fire Suppression and Emergency Medical Services	\$47,745
0463	001	Current Expense/General Fund	5222020	Fire Suppression and Emergency Medical Services	\$184
0463	001	Current Expense/General Fund	5222020	Fire Suppression and Emergency Medical Services	\$52
0463	001	Current Expense/General Fund	5222020	Fire Suppression and Emergency Medical Services	\$2,124
0463	001	Current Expense/General Fund	5222020	Fire Suppression and Emergency Medical Services	\$721

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0463	001	Current Expense/General Fund	5222030	Fire Suppression and Emergency Medical Services	\$10,916
0463	001	Current Expense/General Fund	5222030	Fire Suppression and Emergency Medical Services	\$11,811
0463	001	Current Expense/General Fund	5222030	Fire Suppression and Emergency Medical Services	\$2,866
0463	001	Current Expense/General Fund	5222040	Fire Suppression and Emergency Medical Services	\$3,205
0463	001	Current Expense/General Fund	5222040	Fire Suppression and Emergency Medical Services	\$3,916
0463	001	Current Expense/General Fund	5222040	Fire Suppression and Emergency Medical Services	\$933
0463	001	Current Expense/General Fund	5222040	Fire Suppression and Emergency Medical Services	\$16,000
0463	001	Current Expense/General Fund	5222040	Fire Suppression and Emergency Medical Services	\$1,672
0463	001	Current Expense/General Fund	5222040	Fire Suppression and Emergency Medical Services	\$4,955
0463	001	Current Expense/General Fund	5224540	Training Obtained by Employees	\$7,498
0463	001	Current Expense/General Fund	5225030	Facilities	\$20,983
0463	001	Current Expense/General Fund	5225040	Facilities	\$4,360
0463	001	Current Expense/General Fund	5225040	Facilities	\$574
0463	001	Current Expense/General Fund	5225040	Facilities	\$10,143
0463	001	Current Expense/General Fund	5225040	Facilities	\$26,175
0463	001	Current Expense/General Fund	5225040	Facilities	\$7,223
0463	001	Current Expense/General Fund	5226040	Vehicles and Equipment Maintenance	\$2,182
0463	001	Current Expense/General Fund	5226040	Vehicles and Equipment Maintenance	\$8,538

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0463	001	Current Expense/General Fund	5226040	Vehicles and Equipment Maintenance	\$15,838
0463	001	Current Expense/General Fund	5226040	Vehicles and Equipment Maintenance	\$10,928
0463	001	Current Expense/General Fund	5226040	Vehicles and Equipment Maintenance	\$3,283
0463	001	Current Expense/General Fund	5226040	Vehicles and Equipment Maintenance	\$3,476
0463	001	Current Expense/General Fund	5227030	Ambulance Services	\$1,064
0463	001	Current Expense/General Fund	5227030	Ambulance Services	\$554
0463	001	Current Expense/General Fund	5227030	Ambulance Services	\$3,600
0463	001	Current Expense/General Fund	5227030	Ambulance Services	\$1,689
0463	001	Current Expense/General Fund	5227040	Ambulance Services	\$11,183
0463	001	Current Expense/General Fund	5236040	Care and Custody of Prisoners	\$26,293
0463	001	Current Expense/General Fund	5287040	Dispatch Services	\$133,586
0463	001	Current Expense/General Fund	5287040	Dispatch Services	\$27,005
0463	001	Current Expense/General Fund	5362010	Cemetery	\$42,280
0463	001	Current Expense/General Fund	5362020	Cemetery	\$11,628
0463	001	Current Expense/General Fund	5362030	Cemetery	\$8,253
0463	001	Current Expense/General Fund	5362030	Cemetery	\$6,811
0463	001	Current Expense/General Fund	5362030	Cemetery	\$4,867
0463	001	Current Expense/General Fund	5362040	Cemetery	\$687
0463	001	Current Expense/General Fund	5362040	Cemetery	\$379
0463	001	Current Expense/General Fund	5362040	Cemetery	\$2,860
0463	001	Current Expense/General Fund	5362040	Cemetery	\$168

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0463	001	Current Expense/General Fund	5362040	Cemetery	\$7,046
0463	001	Current Expense/General Fund	5362040	Cemetery	\$850
0463	001	Current Expense/General Fund	5585030	Building Permits and Plan Reviews	\$5,331
0463	001	Current Expense/General Fund	5585040	Building Permits and Plan Reviews	\$499
0463	001	Current Expense/General Fund	5585040	Building Permits and Plan Reviews	\$2,154
0463	001	Current Expense/General Fund	5586010	Planning	\$53,596
0463	001	Current Expense/General Fund	5586020	Planning	\$38,402
0463	001	Current Expense/General Fund	5586030	Planning	\$6,551
0463	001	Current Expense/General Fund	5586030	Planning	\$2,497
0463	001	Current Expense/General Fund	5586030	Planning	\$62
0463	001	Current Expense/General Fund	5586040	Planning	\$9,571
0463	001	Current Expense/General Fund	5586040	Planning	\$34,117
0463	001	Current Expense/General Fund	5586040	Planning	\$172,907
0463	001	Current Expense/General Fund	5586040	Planning	\$3,668
0463	001	Current Expense/General Fund	5587040	Economic Development	\$57,098
0463	001	Current Expense/General Fund	5587040	Economic Development	\$22,582
0463	001	Current Expense/General Fund	5587040	Economic Development	\$12,168
0463	001	Current Expense/General Fund	5587040	Economic Development	\$5,443
0463	001	Current Expense/General Fund	5587040	Economic Development	\$3,908
0463	001	Current Expense/General Fund	5587040	Economic Development	\$4,800
0463	001	Current Expense/General Fund	5587040	Economic Development	\$322

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0463	001	Current Expense/General Fund	5587040	Economic Development	\$470,385
0463	001	Current Expense/General Fund	5587040	Economic Development	\$313
0463	001	Current Expense/General Fund	5587040	Economic Development	\$31,514
0463	001	Current Expense/General Fund	5587040	Economic Development	\$5,059
0463	001	Current Expense/General Fund	5587040	Economic Development	\$15,301
0463	001	Current Expense/General Fund	5587040	Economic Development	\$1,320
0463	001	Current Expense/General Fund	5593040	Property Development	\$38,301
0463	001	Current Expense/General Fund	5593040	Property Development	\$31,314
0463	001	Current Expense/General Fund	5593040	Property Development	\$1,002
0463	001	Current Expense/General Fund	5593040	Property Development	\$4,786
0463	001	Current Expense/General Fund	5593040	Property Development	\$2,919
0463	001	Current Expense/General Fund	5593040	Property Development	\$12,000
0463	001	Current Expense/General Fund	5593040	Property Development	\$13,500
0463	001	Current Expense/General Fund	5722010	Library Services	\$45,420
0463	001	Current Expense/General Fund	5722010	Library Services	\$20,197
0463	001	Current Expense/General Fund	5722020	Library Services	\$31,234
0463	001	Current Expense/General Fund	5722020	Library Services	\$16,531
0463	001	Current Expense/General Fund	5722030	Library Services	\$11,516
0463	001	Current Expense/General Fund	5722040	Library Services	\$500
0463	001	Current Expense/General Fund	5722040	Library Services	\$49
0463	001	Current Expense/General Fund	5725040	Facilities	\$156

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0463	001	Current Expense/General Fund	5725040	Facilities	\$700
0463	001	Current Expense/General Fund	5725040	Facilities	\$867
0463	001	Current Expense/General Fund	5725040	Facilities	\$6,889
0463	001	Current Expense/General Fund	5725040	Facilities	\$131
0463	001	Current Expense/General Fund	5725040	Facilities	\$3,173
0463	001	Current Expense/General Fund	5768010	General Parks	\$30,483
0463	001	Current Expense/General Fund	5768020	General Parks	\$10,839
0463	001	Current Expense/General Fund	5768030	General Parks	\$7,646
0463	001	Current Expense/General Fund	5768030	General Parks	\$5,735
0463	001	Current Expense/General Fund	5768030	General Parks	\$353
0463	001	Current Expense/General Fund	5768040	General Parks	\$1,640
0463	001	Current Expense/General Fund	5768040	General Parks	\$6,045
0463	001	Current Expense/General Fund	5768040	General Parks	\$31,613
0463	001	Current Expense/General Fund	5769040	Other Park Facilities	\$1,288
0463	001	Current Expense/General Fund	5083100	Restricted Cash and Investments - Ending	\$330,415
0463	001	Current Expense/General Fund	5084100	Committed Cash and Investments - Ending	\$142,805
0463	001	Current Expense/General Fund	5085100	Assigned Cash and Investments - Ending	\$141,956
0463	001	Current Expense/General Fund	5085100	Assigned Cash and Investments - Ending	\$50,673
0463	001	Current Expense/General Fund	5085100	Assigned Cash and Investments - Ending	\$91,662
0463	001	Current Expense/General Fund	5085100	Assigned Cash and Investments - Ending	\$35,779
0463	001	Current Expense/General Fund	5085100	Assigned Cash and Investments - Ending	\$125,000

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0463	001	Current Expense/General Fund	5085100	Assigned Cash and Investments - Ending	\$146,973
0463	001	Current Expense/General Fund	5085100	Assigned Cash and Investments - Ending	\$953,489
0463	001	Current Expense/General Fund	5085100	Assigned Cash and Investments - Ending	\$8,197
0463	001	Current Expense/General Fund	5085100	Assigned Cash and Investments - Ending	\$42
0463	001	Current Expense/General Fund	5085100	Assigned Cash and Investments - Ending	\$3,304
0463	001	Current Expense/General Fund	5085100	Assigned Cash and Investments - Ending	\$10,000
0463	001	Current Expense/General Fund	5085100	Assigned Cash and Investments - Ending	\$18,202
0463	001	Current Expense/General Fund	5089100	Unassigned Cash and Investments - Ending	\$74,174
0463	001	Current Expense/General Fund	5089100	Unassigned Cash and Investments - Ending	\$3,509,094
0463	001	Current Expense/General Fund	5089100	Unassigned Cash and Investments - Ending	(\$9,653)
0463	001	Current Expense/General Fund	5089100	Unassigned Cash and Investments - Ending	(\$101)
0463	001	Current Expense/General Fund	5089100	Unassigned Cash and Investments - Ending	(\$384,167)
0463	101	Street Fund	5423010	Roadway	\$90,672
0463	101	Street Fund	5423020	Roadway	\$42,351
0463	101	Street Fund	5423030	Roadway	\$1,548
0463	101	Street Fund	5423030	Roadway	\$5,873
0463	101	Street Fund	5423030	Roadway	\$5,519
0463	101	Street Fund	5423030	Roadway	\$9,746
0463	101	Street Fund	5423040	Roadway	\$13,369
0463	101	Street Fund	5423040	Roadway	\$5,952
0463	101	Street Fund	5423040	Roadway	\$83,079
0463	101	Street Fund	5423040	Roadway	\$261
0463	101	Street Fund	5423040	Roadway	\$156
0463	101	Street Fund	5423040	Roadway	\$21,409
0463	101	Street Fund	5423040	Roadway	\$8,050
0463	101	Street Fund	5423040	Roadway	\$409
0463	101	Street Fund	5423040	Roadway	\$5,341

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0463	101	Street Fund	5424040	Drainage	\$1,554
0463	101	Street Fund	5425040	Structures	\$6,300
0463	101	Street Fund	5426340	Street Lighting	\$42,060
0463	101	Street Fund	5426430	Traffic Control Devices	\$11,577
0463	101	Street Fund	5426440	Traffic Control Devices	\$5,955
0463	101	Street Fund	5426440	Traffic Control Devices	\$3,965
0463	101	Street Fund	5426640	Snow and Ice Control	\$14,253
0463	101	Street Fund	5433030	General Services	\$16,698
0463	101	Street Fund	5433030	General Services	\$320
0463	101	Street Fund	5433030	General Services	\$5,355
0463	101	Street Fund	5433040	General Services	\$1,844
0463	101	Street Fund	5433040	General Services	\$16,662
0463	101	Street Fund	5433040	General Services	\$51,922
0463	101	Street Fund	5433040	General Services	\$16,569
0463	101	Street Fund	5083100	Restricted Cash and Investments - Ending	\$91,454
0463	101	Street Fund	5085100	Assigned Cash and Investments - Ending	\$8,850
0463	101	Street Fund	5085100	Assigned Cash and Investments - Ending	\$54,423
0463	101	Street Fund	5085100	Assigned Cash and Investments - Ending	\$19,152
0463	104	Police 3/10's Sales Tax Fund	5154140	External Legal Services - Advice	\$1,281
0463	104	Police 3/10's Sales Tax Fund	5212010	Police Operations	\$123,229
0463	104	Police 3/10's Sales Tax Fund	5212010	Police Operations	\$4,689
0463	104	Police 3/10's Sales Tax Fund	5212020	Police Operations	\$56,425
0463	104	Police 3/10's Sales Tax Fund	5212020	Police Operations	\$1,859
0463	104	Police 3/10's Sales Tax Fund	5212030	Police Operations	\$9,906
0463	104	Police 3/10's Sales Tax Fund	5212040	Police Operations	\$208
0463	104	Police 3/10's Sales Tax Fund	5543010	Animal Control	\$27,029
0463	104	Police 3/10's Sales Tax Fund	5543020	Animal Control	\$19,053

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0463	104	Police 3/10's Sales Tax Fund	5543030	Animal Control	\$3,000
0463	104	Police 3/10's Sales Tax Fund	5543030	Animal Control	\$181
0463	104	Police 3/10's Sales Tax Fund	5543030	Animal Control	\$1,282
0463	104	Police 3/10's Sales Tax Fund	5083100	Restricted Cash and Investments - Ending	\$146,766
0463	104	Police 3/10's Sales Tax Fund	5085100	Assigned Cash and Investments - Ending	\$11,020
0463	106	Tourist/Lodging Tax Fund	5573040	Tourism	\$8,530
0463	106	Tourist/Lodging Tax Fund	5573040	Tourism	\$50,249
0463	106	Tourist/Lodging Tax Fund	5573040	Tourism	\$35,000
0463	106	Tourist/Lodging Tax Fund	5573040	Tourism	\$1,950
0463	106	Tourist/Lodging Tax Fund	5573040	Tourism	\$14,516
0463	106	Tourist/Lodging Tax Fund	5573040	Tourism	\$4,183
0463	106	Tourist/Lodging Tax Fund	5573040	Tourism	\$8,000
0463	106	Tourist/Lodging Tax Fund	5573040	Tourism	\$15,478
0463	106	Tourist/Lodging Tax Fund	5083100	Restricted Cash and Investments - Ending	\$446,236
0463	110	Coal Mine Trail Fund	5426240	Special Purpose Paths	\$669
0463	110	Coal Mine Trail Fund	5426240	Special Purpose Paths	\$605
0463	110	Coal Mine Trail Fund	5426240	Special Purpose Paths	\$1,290
0463	110	Coal Mine Trail Fund	5085100	Assigned Cash and Investments - Ending	\$27,566
0463	309	REET Excise Tax/Capital Projects Fund	5083100	Restricted Cash and Investments - Ending	\$444,469
0463	309	REET Excise Tax/Capital Projects Fund	5083100	Restricted Cash and Investments - Ending	\$100,439
0463	401	Water Fund	5341210	Water Utilities	\$85,826
0463	401	Water Fund	5341220	Water Utilities	\$39,358
0463	401	Water Fund	5345010	Water Utilities	\$179,606
0463	401	Water Fund	5345020	Water Utilities	\$96,969

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0463	401	Water Fund	5345030	Water Utilities	\$1,394
0463	401	Water Fund	5345030	Water Utilities	\$10,328
0463	401	Water Fund	5345030	Water Utilities	\$5,961
0463	401	Water Fund	5345030	Water Utilities	\$1,109
0463	401	Water Fund	5345030	Water Utilities	\$74,025
0463	401	Water Fund	5345030	Water Utilities	\$25,176
0463	401	Water Fund	5345030	Water Utilities	\$12,766
0463	401	Water Fund	5345030	Water Utilities	\$368
0463	401	Water Fund	5345040	Water Utilities	\$11,320
0463	401	Water Fund	5345040	Water Utilities	\$14,742
0463	401	Water Fund	5345040	Water Utilities	\$3,868
0463	401	Water Fund	5345040	Water Utilities	\$1,910
0463	401	Water Fund	5345040	Water Utilities	\$15,000
0463	401	Water Fund	5345040	Water Utilities	\$836
0463	401	Water Fund	5345040	Water Utilities	\$2,128
0463	401	Water Fund	5345040	Water Utilities	\$79,128
0463	401	Water Fund	5345040	Water Utilities	\$22,500
0463	401	Water Fund	5345040	Water Utilities	\$6,900
0463	401	Water Fund	5345040	Water Utilities	\$15,324
0463	401	Water Fund	5345040	Water Utilities	\$925
0463	401	Water Fund	5345040	Water Utilities	\$7,043
0463	401	Water Fund	5345040	Water Utilities	\$375
0463	401	Water Fund	5345040	Water Utilities	\$9,682
0463	401	Water Fund	5345040	Water Utilities	\$14,714
0463	401	Water Fund	5345040	Water Utilities	\$1,221
0463	401	Water Fund	5345040	Water Utilities	\$2,079
0463	401	Water Fund	5345040	Water Utilities	\$8,821
0463	401	Water Fund	5345040	Water Utilities	\$49,767
0463	401	Water Fund	5345140	Water Utilities	\$3,619
0463	401	Water Fund	5345140	Water Utilities	\$82,147
0463	401	Water Fund	5345140	Water Utilities	\$35,119
0463	401	Water Fund	5345140	Water Utilities	\$8,729
0463	401	Water Fund	5346030	Water Utilities	\$41,723
0463	401	Water Fund	5346040	Water Utilities	\$335,225

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0463	401	Water Fund	5346040	Water Utilities	\$6,235
0463	401	Water Fund	5346040	Water Utilities	\$31,808
0463	401	Water Fund	5346040	Water Utilities	\$6,074
0463	401	Water Fund	5346040	Water Utilities	\$35,372
0463	401	Water Fund	5346040	Water Utilities	\$20,244
0463	401	Water Fund	5346040	Water Utilities	\$1,571
0463	401	Water Fund	5346040	Water Utilities	\$24,671
0463	401	Water Fund	5346040	Water Utilities	\$108,140
0463	401	Water Fund	5346040	Water Utilities	\$150,342
0463	401	Water Fund	5083100	Restricted Cash and Investments - Ending	\$175,000
0463	401	Water Fund	5085100	Assigned Cash and Investments - Ending	\$1,806
0463	401	Water Fund	5085100	Assigned Cash and Investments - Ending	\$6,168
0463	401	Water Fund	5085100	Assigned Cash and Investments - Ending	\$6,168
0463	401	Water Fund	5085100	Assigned Cash and Investments - Ending	\$1,234,290
0463	401	Water Fund	5085100	Assigned Cash and Investments - Ending	\$297,827
0463	401	Water Fund	5085100	Assigned Cash and Investments - Ending	\$6,168
0463	402	Sanitary Fund	5376040	Solid Waste Utilities	\$11,131
0463	402	Sanitary Fund	5378010	Solid Waste Utilities	\$66,778
0463	402	Sanitary Fund	5378020	Solid Waste Utilities	\$32,862
0463	402	Sanitary Fund	5378030	Solid Waste Utilities	\$5,076
0463	402	Sanitary Fund	5378030	Solid Waste Utilities	\$984
0463	402	Sanitary Fund	5378040	Solid Waste Utilities	\$4,726
0463	402	Sanitary Fund	5378040	Solid Waste Utilities	\$541
0463	402	Sanitary Fund	5378040	Solid Waste Utilities	\$33,679
0463	402	Sanitary Fund	5378040	Solid Waste Utilities	\$8,400
0463	402	Sanitary Fund	5378040	Solid Waste Utilities	\$808,197
0463	402	Sanitary Fund	5085100	Assigned Cash and Investments - Ending	\$100,267
0463	402	Sanitary Fund	5085100	Assigned Cash and Investments - Ending	\$14,124
0463	403	Airport Fund	5468040	Airports and Ports	\$1,784

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0463	403	Airport Fund	5468040	Airports and Ports	\$3,141
0463	403	Airport Fund	5468040	Airports and Ports	\$2,065
0463	403	Airport Fund	5468040	Airports and Ports	\$437
0463	403	Airport Fund	5085100	Assigned Cash and Investments - Ending	\$65,892
0463	408	Stormwater Fund	5085100	Assigned Cash and Investments - Ending	\$48,750
0463	409	Sewer Fund	5355010	Sewer/Reclaimed Water Utilities	\$159,899
0463	409	Sewer Fund	5355010	Sewer/Reclaimed Water Utilities	\$66,398
0463	409	Sewer Fund	5355020	Sewer/Reclaimed Water Utilities	\$89,861
0463	409	Sewer Fund	5355020	Sewer/Reclaimed Water Utilities	\$30,919
0463	409	Sewer Fund	5355030	Sewer/Reclaimed Water Utilities	\$6,748
0463	409	Sewer Fund	5355030	Sewer/Reclaimed Water Utilities	\$6,609
0463	409	Sewer Fund	5355030	Sewer/Reclaimed Water Utilities	\$1,317
0463	409	Sewer Fund	5355030	Sewer/Reclaimed Water Utilities	\$15,317
0463	409	Sewer Fund	5355030	Sewer/Reclaimed Water Utilities	\$1,476
0463	409	Sewer Fund	5355040	Sewer/Reclaimed Water Utilities	\$6,791
0463	409	Sewer Fund	5355040	Sewer/Reclaimed Water Utilities	\$13,864
0463	409	Sewer Fund	5355040	Sewer/Reclaimed Water Utilities	\$12,325
0463	409	Sewer Fund	5355040	Sewer/Reclaimed Water Utilities	\$1,728
0463	409	Sewer Fund	5355040	Sewer/Reclaimed Water Utilities	\$1,087
0463	409	Sewer Fund	5355040	Sewer/Reclaimed Water Utilities	\$231
0463	409	Sewer Fund	5355040	Sewer/Reclaimed Water Utilities	\$42,182
0463	409	Sewer Fund	5355040	Sewer/Reclaimed Water Utilities	\$69,902

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0463	409	Sewer Fund	5355040	Sewer/Reclaimed Water Utilities	\$42,078
0463	409	Sewer Fund	5355040	Sewer/Reclaimed Water Utilities	\$4,132
0463	409	Sewer Fund	5355040	Sewer/Reclaimed Water Utilities	\$22,500
0463	409	Sewer Fund	5355040	Sewer/Reclaimed Water Utilities	\$8,400
0463	409	Sewer Fund	5355040	Sewer/Reclaimed Water Utilities	\$15,653
0463	409	Sewer Fund	5355040	Sewer/Reclaimed Water Utilities	\$1,087
0463	409	Sewer Fund	5355040	Sewer/Reclaimed Water Utilities	\$23,780
0463	409	Sewer Fund	5355040	Sewer/Reclaimed Water Utilities	\$1,732
0463	409	Sewer Fund	5355040	Sewer/Reclaimed Water Utilities	\$137,042
0463	409	Sewer Fund	5356040	Sewer/Reclaimed Water Utilities	\$477,570
0463	409	Sewer Fund	5356040	Sewer/Reclaimed Water Utilities	\$139,795
0463	409	Sewer Fund	5356040	Sewer/Reclaimed Water Utilities	\$41,045
0463	409	Sewer Fund	5356040	Sewer/Reclaimed Water Utilities	\$2,831
0463	409	Sewer Fund	5356040	Sewer/Reclaimed Water Utilities	\$50,937
0463	409	Sewer Fund	5356040	Sewer/Reclaimed Water Utilities	\$6,202
0463	409	Sewer Fund	5083100	Restricted Cash and Investments - Ending	\$75,000
0463	409	Sewer Fund	5085100	Assigned Cash and Investments - Ending	\$349,300
0463	409	Sewer Fund	5085100	Assigned Cash and Investments - Ending	\$65,000
0463	409	Sewer Fund	5085100	Assigned Cash and Investments - Ending	\$60,000
0463	409	Sewer Fund	5085100	Assigned Cash and Investments - Ending	\$5,690
0463	409	Sewer Fund	5085100	Assigned Cash and Investments - Ending	\$5,113

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0463	409	Sewer Fund	5085100	Assigned Cash and Investments - Ending	\$630,631
0463	409	Sewer Fund	5085100	Assigned Cash and Investments - Ending	\$5,690
0463	409	Sewer Fund	5085100	Assigned Cash and Investments - Ending	\$343,545
0463	409	Sewer Fund	5085100	Assigned Cash and Investments - Ending	\$5,690
0463	630	Pangrazi Memorial Fund	5083100	Restricted Cash and Investments - Ending	\$14,416
0463	698	State Agency Fund	5083100	Restricted Cash and Investments - Ending	\$3,872
0463	001	Current Expense/General Fund	3970000	Transfers-In	\$569,179
0463	001	Current Expense/General Fund	3981000	Insurance Recoveries (Cash Basis)	\$4,233,267
0463	110	Coal Mine Trail Fund	3970000	Transfers-In	\$2,000
0463	201	General Obligation Loan/Debt Fund	3970000	Transfers-In	\$2,007
0463	309	REET Excise Tax/Capital Projects Fund	3918000	Intergovernmental Loans	\$330,700
0463	401	Water Fund	3918000	Intergovernmental Loans	\$1,641,352
0463	409	Sewer Fund	3918000	Intergovernmental Loans	\$14,061
0463	630	Pangrazi Memorial Fund	3896000	Custodial Type Interest Earnings	\$63
0463	698	State Agency Fund	3868300	Court Remittances	\$170
0463	698	State Agency Fund	3868300	Court Remittances	\$316
0463	698	State Agency Fund	3868300	Court Remittances	\$149
0463	698	State Agency Fund	3868800	Court Remittances	\$109
0463	698	State Agency Fund	3868900	Court Remittances	\$191
0463	698	State Agency Fund	3868900	Court Remittances	\$241
0463	698	State Agency Fund	3869100	Court Remittances	\$3,413
0463	698	State Agency Fund	3869200	Court Remittances	\$2,226
0463	698	State Agency Fund	3869600	Court Remittances	\$168
0463	698	State Agency Fund	3869700	Court Remittances	\$1,057
0463	698	State Agency Fund	3869900	Court Remittances	\$110
0463	698	State Agency Fund	3893100	Custodial Type Collections	\$460

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0463	698	State Agency Fund	3893100	Custodial Type Collections	\$1,954
0463	698	State Agency Fund	3893100	Custodial Type Collections	\$1,233
0463	698	State Agency Fund	3893100	Custodial Type Collections	\$6,934
0463	698	State Agency Fund	3893100	Custodial Type Collections	\$812
0463	698	State Agency Fund	3893100	Custodial Type Collections	\$193
0463	001	Current Expense/General Fund	5899900	Holding and Clearing Account Transactions	\$519
0463	001	Current Expense/General Fund	5911870	Debt Repayment - Centralized/General Services	\$3,047
0463	001	Current Expense/General Fund	5911870	Debt Repayment - Centralized/General Services	\$2,075
0463	001	Current Expense/General Fund	5911870	Debt Repayment - Centralized/General Services	\$643
0463	001	Current Expense/General Fund	5912170	Debt Repayment - Law Enforcement Services	\$733
0463	001	Current Expense/General Fund	5912170	Debt Repayment - Law Enforcement Services	\$440
0463	001	Current Expense/General Fund	5912170	Debt Repayment - Law Enforcement Services	\$29,152
0463	001	Current Expense/General Fund	5912170	Debt Repayment - Law Enforcement Services	\$2,760
0463	001	Current Expense/General Fund	5912170	Debt Repayment - Law Enforcement Services	\$3,172
0463	001	Current Expense/General Fund	5917270	Debt Repayment - Libraries	\$1,931
0463	001	Current Expense/General Fund	5941860	Capital Expenditures/Expenses - Centralized/General Services	\$15,368
0463	001	Current Expense/General Fund	5942160	Capital Expenditures/Expenses - Law Enforcement Services	\$134,450
0463	001	Current Expense/General Fund	5942160	Capital Expenditures/Expenses - Law Enforcement Services	\$11,292

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0463	001	Current Expense/General Fund	5942160	Capital Expenditures/Expenses - Law Enforcement Services	\$23,782
0463	001	Current Expense/General Fund	5942260	Capital Expenditures/Expenses - Fire Suppression and EMS Services	\$47,438
0463	001	Current Expense/General Fund	5942260	Capital Expenditures/Expenses - Fire Suppression and EMS Services	\$185,238
0463	001	Current Expense/General Fund	5943660	Capital Expenditures/Expenses - Cemetery	\$12,025
0463	001	Current Expense/General Fund	5943660	Capital Expenditures/Expenses - Cemetery	\$7,049
0463	001	Current Expense/General Fund	5945860	Capital Expenditures/Expenses - Community Planning and Economic Development	\$31,494
0463	001	Current Expense/General Fund	5945860	Capital Expenditures/Expenses - Community Planning and Economic Development	\$7,230
0463	001	Current Expense/General Fund	5970000	Transfers-Out	\$2,007
0463	101	Street Fund	5919570	Debt Repayment - Roads/Streets and Other Infrastructure	\$28,588
0463	101	Street Fund	5919570	Debt Repayment - Roads/Streets and Other Infrastructure	\$1,931
0463	101	Street Fund	5929580	Interest and Other Debt Service Cost - Roads/Streets and Related Infrastructure	\$7,237
0463	101	Street Fund	5944260	Capital Expenditures/Expenses - Roads/Streets Ordinary Maintenance	\$2,440
0463	101	Street Fund	5944260	Capital Expenditures/Expenses - Roads/Streets Ordinary Maintenance	\$14,979

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0463	101	Street Fund	5944260	Capital Expenditures/Expenses - Roads/Streets Ordinary Maintenance	\$5,161
0463	101	Street Fund	5953060	Capital Expenditures/Expenses - Roadway	\$114,210
0463	101	Street Fund	5953060	Capital Expenditures/Expenses - Roadway	\$543,418
0463	101	Street Fund	5953060	Capital Expenditures/Expenses - Roadway	\$19,736
0463	101	Street Fund	5953060	Capital Expenditures/Expenses - Roadway	\$248,296
0463	101	Street Fund	5953060	Capital Expenditures/Expenses - Roadway	\$16,338
0463	101	Street Fund	5953060	Capital Expenditures/Expenses - Roadway	\$293,308
0463	101	Street Fund	5953060	Capital Expenditures/Expenses - Roadway	\$8,187
0463	101	Street Fund	5953060	Capital Expenditures/Expenses - Roadway	\$173,655
0463	101	Street Fund	5953060	Capital Expenditures/Expenses - Roadway	\$507,060
0463	101	Street Fund	5953060	Capital Expenditures/Expenses - Roadway	\$29,523
0463	101	Street Fund	5953060	Capital Expenditures/Expenses - Roadway	\$12,437
0463	101	Street Fund	5953060	Capital Expenditures/Expenses - Roadway	\$3,280
0463	101	Street Fund	5953060	Capital Expenditures/Expenses - Roadway	\$12,600
0463	101	Street Fund	5953060	Capital Expenditures/Expenses - Roadway	\$120,736

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0463	101	Street Fund	5953060	Capital Expenditures/Expenses - Roadway	\$1,485
0463	101	Street Fund	5953060	Capital Expenditures/Expenses - Roadway	\$37,918
0463	101	Street Fund	5953060	Capital Expenditures/Expenses - Roadway	\$681,736
0463	101	Street Fund	5953060	Capital Expenditures/Expenses - Roadway	\$1,770
0463	106	Tourist/Lodging Tax Fund	5970000	Transfers-Out	\$2,000
0463	110	Coal Mine Trail Fund	5946260	Capital Expenditures/Expenses - Public Health Services	\$9,911
0463	201	General Obligation Loan/Debt Fund	5912270	Debt Repayment - Fire Suppression and EMS Services	\$45,000
0463	201	General Obligation Loan/Debt Fund	5922280	Interest and Other Debt Service Cost - Fire Suppression and EMS Services	\$1,148
0463	300	American Rescue Plant Act of 2021/2022 (ARPA)	5970000	Transfers-Out	\$569,179
0463	309	REET Excise Tax/Capital Projects Fund	5919570	Debt Repayment - Roads/Streets and Other Infrastructure	\$133,141
0463	309	REET Excise Tax/Capital Projects Fund	5919570	Debt Repayment - Roads/Streets and Other Infrastructure	\$21,101
0463	309	REET Excise Tax/Capital Projects Fund	5929580	Interest and Other Debt Service Cost - Roads/Streets and Related Infrastructure	\$2,237
0463	309	REET Excise Tax/Capital Projects Fund	5943460	Capital Expenditures/Expenses - Water Utilities	\$321,200
0463	401	Water Fund	5913470	Debt Repayment - Water Utilities	\$152,502
0463	401	Water Fund	5913470	Debt Repayment - Water Utilities	\$34,941
0463	401	Water Fund	5923480	Interest and Other Debt Service Cost - Water Utilities	\$63,214

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0463	401	Water Fund	5923480	Interest and Other Debt Service Cost - Water Utilities	\$8,846
0463	401	Water Fund	5943460	Capital Expenditures/Expenses - Water Utilities	\$1,641,352
0463	401	Water Fund	5943460	Capital Expenditures/Expenses - Water Utilities	\$106,733
0463	401	Water Fund	5943460	Capital Expenditures/Expenses - Water Utilities	\$2,982
0463	401	Water Fund	5943460	Capital Expenditures/Expenses - Water Utilities	\$54,631
0463	409	Sewer Fund	5913570	Debt Repayment - Sewer/Reclaimed Water Utilities	\$101,530
0463	409	Sewer Fund	5913570	Debt Repayment - Sewer/Reclaimed Water Utilities	\$22,498
0463	409	Sewer Fund	5913570	Debt Repayment - Sewer/Reclaimed Water Utilities	\$42,353
0463	409	Sewer Fund	5923580	Interest and Other Debt Service Cost - Sewer/Reclaimed Water Utilities	\$9,326
0463	409	Sewer Fund	5923580	Interest and Other Debt Service Cost - Sewer/Reclaimed Water Utilities	\$584
0463	409	Sewer Fund	5923580	Interest and Other Debt Service Cost - Sewer/Reclaimed Water Utilities	\$10,722
0463	409	Sewer Fund	5943560	Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities	\$30,913
0463	409	Sewer Fund	5943560	Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities	\$30,913
0463	409	Sewer Fund	5943560	Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities	\$1,836

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0463	409	Sewer Fund	5943560	Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities	\$3,615
0463	409	Sewer Fund	5943560	Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities	\$11,455
0463	630	Pangrazi Memorial Fund	5894000	Custodial Type Disbursements	\$1,658
0463	698	State Agency Fund	5868300	Court Remittances	\$172
0463	698	State Agency Fund	5868300	Court Remittances	\$319
0463	698	State Agency Fund	5868300	Court Remittances	\$151
0463	698	State Agency Fund	5868800	Court Remittances	\$102
0463	698	State Agency Fund	5868900	Court Remittances	\$102
0463	698	State Agency Fund	5868900	Court Remittances	\$158
0463	698	State Agency Fund	5869100	Court Remittances	\$3,180
0463	698	State Agency Fund	5869200	Court Remittances	\$2,078
0463	698	State Agency Fund	5869600	Court Remittances	\$144
0463	698	State Agency Fund	5869700	Court Remittances	\$1,075
0463	698	State Agency Fund	5869900	Court Remittances	\$134
0463	698	State Agency Fund	5893100	Custodial Type Remittances	\$1,230
0463	698	State Agency Fund	5893100	Custodial Type Remittances	\$469
0463	698	State Agency Fund	5893100	Custodial Type Remittances	\$1,908
0463	698	State Agency Fund	5893100	Custodial Type Remittances	\$6,497
0463	698	State Agency Fund	5893100	Custodial Type Remittances	\$812

City of Cle Elum
Fiduciary Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2023

		Total for All Funds (Memo Only)	Custodial
		<hr/>	<hr/>
308	Beginning Cash and Investments	18,678	18,678
388 & 588	Net Adjustments	-	-
310-390	Additions	19,799	19,799
510-590	Deductions	20,189	20,189
	Net Increase (Decrease) in Cash and Investments:	<hr/> (390)	<hr/> (390)
508	Ending Cash and Investments	18,288	18,288

The accompanying notes are an integral part of this statement.

City of Cle Elum
Fiduciary Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2023

The accompanying notes are an integral part of this statement.

City of Cle Elum
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/Gener al Fund</u>	<u>101 Street Fund</u>	<u>104 Police 3/10's Sales Tax Fund</u>
Beginning Cash and Investments					
308	Beginning Cash and Investments	7,583,112	2,483,159	365,251	189,956
388 / 588	Net Adjustments	-	-	-	-
Revenues					
310	Taxes	3,612,703	2,743,273	332,959	186,842
320	Licenses and Permits	211,477	202,336	8,450	691
330	Intergovernmental Revenues	3,025,828	296,525	2,702,384	-
340	Charges for Goods and Services	6,511,342	1,315,844	70,572	27,758
350	Fines and Penalties	16,960	11,691	-	-
360	Miscellaneous Revenues	416,350	89,870	69,063	681
Total Revenues:		<u>13,794,660</u>	<u>4,659,539</u>	<u>3,183,428</u>	<u>215,972</u>
Expenditures					
510	General Government	2,706,700	2,705,419	-	1,281
520	Public Safety	2,284,134	2,087,818	-	196,316
530	Utilities	4,251,829	85,829	-	-
540	Transportation	498,760	-	488,769	-
550	Natural/Economic Environment	1,251,841	1,063,390	-	50,545
560	Social Services	-	-	-	-
570	Culture and Recreation	233,005	233,005	-	-
Total Expenditures:		<u>11,226,269</u>	<u>6,175,461</u>	<u>488,769</u>	<u>248,142</u>
Excess (Deficiency) Revenues over Expenditures:		2,568,391	(1,515,922)	2,694,659	(32,170)
Other Increases in Fund Resources					
391-393, 596	Debt Proceeds	1,986,113	-	-	-
397	Transfers-In	573,186	569,179	-	-
385	Special or Extraordinary Items	-	-	-	-
381, 382, 389, 395, 398	Other Resources	4,233,267	4,233,267	-	-
Total Other Increases in Fund Resources:		<u>6,792,566</u>	<u>4,802,446</u>	<u>-</u>	<u>-</u>
Other Decreases in Fund Resources					
594-595	Capital Expenditures	5,539,180	475,366	2,848,273	-
591-593, 599	Debt Service	730,852	43,953	37,756	-
597	Transfers-Out	573,186	2,007	-	-
585	Special or Extraordinary Items	-	-	-	-
581, 582, 589	Other Uses	519	519	-	-
Total Other Decreases in Fund Resources:		<u>6,843,737</u>	<u>521,845</u>	<u>2,886,029</u>	<u>-</u>
Increase (Decrease) in Cash and Investments:		<u>2,517,220</u>	<u>2,764,679</u>	<u>(191,370)</u>	<u>(32,170)</u>
Ending Cash and Investments					
50821	Nonspendable	-	-	-	-
50831	Restricted	1,809,779	330,415	91,454	146,766
50841	Committed	142,805	142,805	-	-
50851	Assigned	4,958,407	1,585,277	82,425	11,020
50891	Unassigned	3,189,347	3,189,347	-	-
Total Ending Cash and Investments		<u>10,100,338</u>	<u>5,247,844</u>	<u>173,879</u>	<u>157,786</u>

The accompanying notes are an integral part of this statement.

City of Cle Elum
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2023

		106	110 Coal Mine	201 General	300 American
		Tourist/Lodging	Trail Fund	Obligation	Rescue Plant
		Tax Fund		Loan/Debt Fund	Act of
Beginning Cash and Investments					
308	Beginning Cash and Investments	368,445	35,929	2,812	569,179
388 / 588	Net Adjustments	-	-	-	-
Revenues					
310	Taxes	215,311	-	-	-
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	-	-	-	-
340	Charges for Goods and Services	-	2,000	41,325	-
350	Fines and Penalties	-	-	-	-
360	Miscellaneous Revenues	2,386	112	3	-
Total Revenues:		217,697	2,112	41,328	-
Expenditures					
510	General Government	-	-	-	-
520	Public Safety	-	-	-	-
530	Utilities	-	-	-	-
540	Transportation	-	2,564	-	-
550	Natural/Economic Environment	137,906	-	-	-
560	Social Services	-	-	-	-
570	Culture and Recreation	-	-	-	-
Total Expenditures:		137,906	2,564	-	-
Excess (Deficiency) Revenues over Expenditures:		79,791	(452)	41,328	-
Other Increases in Fund Resources					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	-	2,000	2,007	-
385	Special or Extraordinary Items	-	-	-	-
381, 382, 389, 395, 398	Other Resources	-	-	-	-
Total Other Increases in Fund Resources:		-	2,000	2,007	-
Other Decreases in Fund Resources					
594-595	Capital Expenditures	-	9,911	-	-
591-593, 599	Debt Service	-	-	46,148	-
597	Transfers-Out	2,000	-	-	569,179
585	Special or Extraordinary Items	-	-	-	-
581, 582, 589	Other Uses	-	-	-	-
Total Other Decreases in Fund Resources:		2,000	9,911	46,148	569,179
Increase (Decrease) in Cash and Investments:		77,791	(8,363)	(2,813)	(569,179)
Ending Cash and Investments					
50821	Nonspendable	-	-	-	-
50831	Restricted	446,236	-	-	-
50841	Committed	-	-	-	-
50851	Assigned	-	27,566	-	-
50891	Unassigned	-	-	-	-
Total Ending Cash and Investments		446,236	27,566	-	-

The accompanying notes are an integral part of this statement.

City of Cle Elum
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2023

		309 REET Excise Tax/Capital	401 Water Fund	402 Sanitary Fund	403 Airport Fund
Beginning Cash and Investments					
308	Beginning Cash and Investments	555,183	1,638,924	150,565	36,692
388 / 588	Net Adjustments	-	-	-	-
Revenues					
310	Taxes	134,318	-	-	-
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	-	-	-	-
340	Charges for Goods and Services	-	2,135,521	932,095	-
350	Fines and Penalties	-	2,826	2,443	-
360	Miscellaneous Revenues	2,385	66,195	1,663	36,627
Total Revenues:		136,703	2,204,542	936,201	36,627
Expenditures					
510	General Government	-	-	-	-
520	Public Safety	-	-	-	-
530	Utilities	-	1,692,188	972,374	-
540	Transportation	-	-	-	7,427
550	Natural/Economic Environment	-	-	-	-
560	Social Services	-	-	-	-
570	Culture and Recreation	-	-	-	-
Total Expenditures:		-	1,692,188	972,374	7,427
Excess (Deficiency) Revenues over Expenditures:		136,703	512,354	(36,173)	29,200
Other Increases in Fund Resources					
391-393, 596	Debt Proceeds	330,700	1,641,352	-	-
397	Transfers-In	-	-	-	-
385	Special or Extraordinary Items	-	-	-	-
381, 382, 389, 395, 398	Other Resources	-	-	-	-
Total Other Increases in Fund Resources:		330,700	1,641,352	-	-
Other Decreases in Fund Resources					
594-595	Capital Expenditures	321,200	1,805,698	-	-
591-593, 599	Debt Service	156,479	259,503	-	-
597	Transfers-Out	-	-	-	-
585	Special or Extraordinary Items	-	-	-	-
581, 582, 589	Other Uses	-	-	-	-
Total Other Decreases in Fund Resources:		477,679	2,065,201	-	-
Increase (Decrease) in Cash and Investments:		(10,276)	88,505	(36,173)	29,200
Ending Cash and Investments					
50821	Nonspendable	-	-	-	-
50831	Restricted	544,908	175,000	-	-
50841	Committed	-	-	-	-
50851	Assigned	-	1,552,427	114,391	65,892
50891	Unassigned	-	-	-	-
Total Ending Cash and Investments		544,908	1,727,427	114,391	65,892

The accompanying notes are an integral part of this statement.

City of Cle Elum
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2023

		<u>408 Stormwater Fund</u>	<u>409 Sewer Fund</u>
Beginning Cash and Investments			
308	Beginning Cash and Investments	-	1,187,017
388 / 588	Net Adjustments	-	-
Revenues			
310	Taxes	-	-
320	Licenses and Permits	-	-
330	Intergovernmental Revenues	-	26,919
340	Charges for Goods and Services	48,750	1,937,477
350	Fines and Penalties	-	-
360	Miscellaneous Revenues	-	147,365
Total Revenues:		<u>48,750</u>	<u>2,111,761</u>
Expenditures			
510	General Government	-	-
520	Public Safety	-	-
530	Utilities	-	1,501,438
540	Transportation	-	-
550	Natural/Economic Environment	-	-
560	Social Services	-	-
570	Culture and Recreation	-	-
Total Expenditures:		<u>-</u>	<u>1,501,438</u>
Excess (Deficiency) Revenues over Expenditures:		<u>48,750</u>	<u>610,323</u>
Other Increases in Fund Resources			
391-393, 596	Debt Proceeds	-	14,061
397	Transfers-In	-	-
385	Special or Extraordinary Items	-	-
381, 382, 389, 395, 398	Other Resources	-	-
Total Other Increases in Fund Resources:		<u>-</u>	<u>14,061</u>
Other Decreases in Fund Resources			
594-595	Capital Expenditures	-	78,732
591-593, 599	Debt Service	-	187,013
597	Transfers-Out	-	-
585	Special or Extraordinary Items	-	-
581, 582, 589	Other Uses	-	-
Total Other Decreases in Fund Resources:		<u>-</u>	<u>265,745</u>
Increase (Decrease) in Cash and Investments:		<u>48,750</u>	<u>358,639</u>
Ending Cash and Investments			
50821	Nonspendable	-	-
50831	Restricted	-	75,000
50841	Committed	-	-
50851	Assigned	48,750	1,470,659
50891	Unassigned	-	-
Total Ending Cash and Investments		<u>48,750</u>	<u>1,545,659</u>

The accompanying notes are an integral part of this statement.

City of Cle Elum
Summary of Bank Reconciliations
 For the Fiscal Year ended December 31, 2023

[Cash BARS Schedule 06 Instructions Link](#)

Bank & Investment Account Name (1)	From Bank Statements					Ending Bank Balance (7)
	Beginning Bank Balance (2)	Deposits		Withdrawals		
		Receipts (3)	Inter-bank transfers In (4)	Disbursements (5)	Inter-bank transfers out (6)	
1 - Checking 2924	5,694,764.78	18,454,942.77	1,060,995.20	16,461,202.25	1,003,640.06	7,745,860.44
2 - MMA 0045	118,925.39	5.68	-	79,571.45	-	39,359.62
8 - Cash Drawer City Hall	150.00	-	-	-	-	150.00
9 - US Bank	26,502.85	31,624.48	1,003,640.06	555.00	1,003,640.06	57,572.33
10 - US Bank Investment	2,496,385.00	(4,618.06)	1,003,640.06	-	-	3,495,407.00
11 - Xpress Deposit Account	37,194.66	1,069,160.86	-	(6,359.29)	1,060,995.20	51,719.61
12 - Petty Cash City Hall	100.00	-	-	-	-	100.00
13 - Petty Cash Police	100.00	-	-	-	-	100.00
14 - Cash Drawer Police	100.00	-	-	-	-	100.00
15 - Petty Cash Library	100.00	-	-	-	-	100.00
16 - Cash Drawer Library	15.00	-	-	-	-	15.00
17 - Police Drug Fund	350.00	-	-	-	-	350.00
Bank Totals	\$ 8,374,688	\$ 19,551,116	\$ 3,068,275	\$ 16,534,969	\$ 3,068,275	\$ 11,390,834

Reconciling Items						
Beginning deposits in transit (8)	245,445.76	(245,445.76)				
Year-end deposits in transit (9)		513,035.97				513,035.97
Beginning outstanding & open period items (10)	(1,018,344.12)			(1,018,344.12)		
Year-end outstanding & open period items (11)				1,785,243.92		(1,785,243.92)
NSF checks (12)		-		-		
Cancellation of unredeemed checks/warrants (13)						
Interfund transactions (14)		573,185.84		573,185.84		
Netted transactions (15)		-		-		
Authorized balance of revolving, petty cash and change funds (16)						
Other reconciling items, net (17)	-	215,127.40		215,127.40		
Reconciling Items Totals	\$ (772,898)	\$ 1,055,903		\$ 1,555,213		\$ (1,272,208)

From General Ledger					
Beginning Cash & Investment Balance (19)	Revenues & Other Increases (20)		Expenditures & Other Decreases (21)		Ending Cash & Investment Balance (22)
C4/C5 or Trial Balance Totals (18)	7,601,789.32	20,607,019.18		18,090,182.45	10,118,626.05
Unreconciled Variance (23)	\$ -	\$ -		\$ -	\$ -

City of Cle Elum MCA# #0463

Notes to the Schedule of Expenditures of Federal Awards

For the Year Ended December 31, 2023

Note 1 -- This schedule is prepared on the same basis of accounting as the City of Cle Elum's financial statements. The City of Cle Elum uses the cash basis of accounting.

Note 2 – Indirect Cost Rate

The City has not elected to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

Note 3 – Program Costs

The amounts shown as current year expenditures represent only the federal award portion of the program costs. Entire program costs, including the City of Cle Elum's portion, are more than shown. Such expenditures are recognized following the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

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

1. Self-Insurance Program Manager: Debbie Lee
2. Manager Phone: (509) 674-2262 Ext. 103
3. Manager Email: d.lee@cleelum.gov
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
 - e.
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>Unemployment</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>No</u>				
If yes, do other governments participate?					
If yes, please list participating governments.					
Self-Insure as part of a joint program?	<u>No</u>				
Does a Third-Party Administer manage claims?	<u>No</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>\$52.08</u>				
Total amount of recoveries during the period?	<u>\$0</u>				