

ANNUAL REPORT CERTIFICATION

City of Cle Elum
(Official Name of Government)

0463
MCAG No.

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

For the Fiscal Year Ended 12/31/2024

GOVERNMENT INFORMATION:

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AUDIT CONTACT or PREPARER INFORMATION and CERTIFICATION:

Audit Contact or Preparer Name and Title Robin Newcomb Treasurer

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I certify 23rd day of May, 2025, that annual report information is complete, accurate and in conformity with the Budgeting, Accounting and Reporting Systems Manual, to the best of my knowledge and belief, having reviewed this information and taken all appropriate steps in order to provide such certification. I acknowledge and understand our responsibility for the design and implementation of controls to ensure accurate financial reporting, comply with applicable laws and safeguard public resources, including controls to prevent and detect fraud. Finally, I acknowledge and understand our responsibility for immediately submitting corrected annual report information if any errors or an omission in such information is subsequently identified.

Signatures

Robin Newcomb (rnewcomb@cleelum.gov)

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

		Total for All Funds (Memo Only)	001 Current Expense/Gener al Fund	101 Street Fund	104 Police 3/10's Sales Tax Fund
Beginning Cash and Investments					
308	Beginning Cash and Investments	10,100,338	5,247,844	173,879	157,786
388 / 588	Net Adjustments	-	-	-	-
Revenues					
310	Taxes	3,730,662	2,845,779	338,522	192,392
320	Licenses and Permits	204,181	196,698	6,850	633
330	Intergovernmental Revenues	5,266,356	392,128	4,845,161	-
340	Charges for Goods and Services	6,601,305	1,244,095	2,003	31,098
350	Fines and Penalties	23,881	14,368	-	-
360	Miscellaneous Revenues	533,388	110,021	113,658	1,921
Total Revenues:		<u>16,359,773</u>	<u>4,803,089</u>	<u>5,306,194</u>	<u>226,044</u>
Expenditures					
510	General Government	4,272,585	4,272,585	-	-
520	Public Safety	2,490,258	2,263,131	-	227,127
530	Utilities	4,468,407	70,718	-	-
540	Transportation	457,980	-	435,263	-
550	Natural/Economic Environment	950,216	754,042	-	50,286
560	Social Services	1,331	646	685	-
570	Culture and Recreation	1,291,579	1,291,579	-	-
Total Expenditures:		<u>13,932,356</u>	<u>8,652,701</u>	<u>435,948</u>	<u>277,413</u>
Excess (Deficiency) Revenues over Expenditures:		<u>2,427,417</u>	<u>(3,849,612)</u>	<u>4,870,246</u>	<u>(51,369)</u>
Other Increases in Fund Resources					
391-393, 596	Debt Proceeds	1,229,525	-	-	-
397	Transfers-In	2,000	-	-	-
385	Special or Extraordinary Items	-	-	-	-
381, 382, 389, 395, 398	Other Resources	26,414	26,414	-	-
Total Other Increases in Fund Resources:		<u>1,257,939</u>	<u>26,414</u>	<u>-</u>	<u>-</u>
Other Decreases in Fund Resources					
594-595	Capital Expenditures	7,520,973	664,306	4,960,509	-
591-593, 599	Debt Service	628,639	52,212	19,180	-
597	Transfers-Out	2,000	2,000	-	-
585	Special or Extraordinary Items	-	-	-	-
581, 582, 589	Other Uses	18,187	18,187	-	-
Total Other Decreases in Fund Resources:		<u>8,169,799</u>	<u>736,705</u>	<u>4,979,689</u>	<u>-</u>
Increase (Decrease) in Cash and Investments:		<u>(4,484,443)</u>	<u>(4,559,903)</u>	<u>(109,443)</u>	<u>(51,369)</u>
Ending Cash and Investments					
50821	Nonspendable	-	-	-	-
50831	Restricted	1,157,812	-	-	106,415
50841	Committed	182,905	146,030	-	-
50851	Assigned	4,012,504	279,236	64,435	-
50891	Unassigned	262,680	262,680	-	-
Total Ending Cash and Investments		<u>5,615,901</u>	<u>687,946</u>	<u>64,435</u>	<u>106,415</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, 2024

		106	110 Coal Mine	309 REET	401 Water Fund
		Tourist/Lodging	Trail Fund	Excise	
		Tax Fund		Tax/Capital	
Beginning Cash and Investments					
308	Beginning Cash and Investments	446,236	27,566	544,908	1,727,427
388 / 588	Net Adjustments	-	-	-	-
Revenues					
310	Taxes	210,313	-	143,656	-
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	-	-	-	-
340	Charges for Goods and Services	-	10,000	-	2,320,222
350	Fines and Penalties	-	-	-	3,274
360	Miscellaneous Revenues	6,797	633	9,032	109,246
Total Revenues:		217,110	10,633	152,688	2,432,742
Expenditures					
510	General Government	-	-	-	-
520	Public Safety	-	-	-	-
530	Utilities	-	-	-	1,775,081
540	Transportation	-	3,324	-	-
550	Natural/Economic Environment	145,888	-	-	-
560	Social Services	-	-	-	-
570	Culture and Recreation	-	-	-	-
Total Expenditures:		145,888	3,324	-	1,775,081
Excess (Deficiency) Revenues over Expenditures:		71,222	7,309	152,688	657,661
Other Increases in Fund Resources					
391-393, 596	Debt Proceeds	-	-	-	1,200,458
397	Transfers-In	-	2,000	-	-
385	Special or Extraordinary Items	-	-	-	-
381, 382, 389, 395, 398	Other Resources	-	-	-	-
Total Other Increases in Fund Resources:		-	2,000	-	1,200,458
Other Decreases in Fund Resources					
594-595	Capital Expenditures	245,000	-	-	1,522,241
591-593, 599	Debt Service	-	-	168,659	302,401
597	Transfers-Out	-	-	-	-
585	Special or Extraordinary Items	-	-	-	-
581, 582, 589	Other Uses	-	-	-	-
Total Other Decreases in Fund Resources:		245,000	-	168,659	1,824,642
Increase (Decrease) in Cash and Investments:		(173,778)	9,309	(15,971)	33,477
Ending Cash and Investments					
50821	Nonspendable	-	-	-	-
50831	Restricted	272,459	-	528,938	175,000
50841	Committed	-	36,875	-	-
50851	Assigned	-	-	-	1,585,909
50891	Unassigned	-	-	-	-
Total Ending Cash and Investments		272,459	36,875	528,938	1,760,909

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, 2024

		<u>402 Garbage Fund</u>	<u>403 Airport Fund</u>	<u>408 Stormwater Fund</u>	<u>409 Sewer Fund</u>
Beginning Cash and Investments					
308	Beginning Cash and Investments	114,391	65,892	48,750	1,545,659
388 / 588	Net Adjustments	-	-	-	-
Revenues					
310	Taxes	-	-	-	-
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	-	-	-	29,067
340	Charges for Goods and Services	1,061,215	-	1,000	1,931,672
350	Fines and Penalties	6,239	-	-	-
360	Miscellaneous Revenues	4,958	39,998	-	137,124
Total Revenues:		<u>1,072,412</u>	<u>39,998</u>	<u>1,000</u>	<u>2,097,863</u>
Expenditures					
510	General Government	-	-	-	-
520	Public Safety	-	-	-	-
530	Utilities	1,133,979	-	-	1,488,629
540	Transportation	-	19,393	-	-
550	Natural/Economic Environment	-	-	-	-
560	Social Services	-	-	-	-
570	Culture and Recreation	-	-	-	-
Total Expenditures:		<u>1,133,979</u>	<u>19,393</u>	<u>-</u>	<u>1,488,629</u>
Excess (Deficiency) Revenues over Expenditures:		<u>(61,567)</u>	<u>20,605</u>	<u>1,000</u>	<u>609,234</u>
Other Increases in Fund Resources					
391-393, 596	Debt Proceeds	-	-	-	29,067
397	Transfers-In	-	-	-	-
385	Special or Extraordinary Items	-	-	-	-
381, 382, 389, 395, 398	Other Resources	-	-	-	-
Total Other Increases in Fund Resources:		<u>-</u>	<u>-</u>	<u>-</u>	<u>29,067</u>
Other Decreases in Fund Resources					
594-595	Capital Expenditures	1,285	-	-	127,632
591-593, 599	Debt Service	-	-	-	86,187
597	Transfers-Out	-	-	-	-
585	Special or Extraordinary Items	-	-	-	-
581, 582, 589	Other Uses	-	-	-	-
Total Other Decreases in Fund Resources:		<u>1,285</u>	<u>-</u>	<u>-</u>	<u>213,819</u>
Increase (Decrease) in Cash and Investments:		<u>(62,852)</u>	<u>20,605</u>	<u>1,000</u>	<u>424,482</u>
Ending Cash and Investments					
50821	Nonspendable	-	-	-	-
50831	Restricted	-	-	-	75,000
50841	Committed	-	-	-	-
50851	Assigned	51,538	86,497	49,750	1,895,139
50891	Unassigned	-	-	-	-
Total Ending Cash and Investments		<u>51,538</u>	<u>86,497</u>	<u>49,750</u>	<u>1,970,139</u>

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, 2024

		Total for All Funds (Memo Only)	Custodial
308	Beginning Cash and Investments	18,288	18,288
388 & 588	Net Adjustments	-	-
310-390	Additions	22,215	22,215
510-590	Deductions	25,149	25,149
	Net Increase (Decrease) in Cash and Investments:	(2,934)	(2,934)
508	Ending Cash and Investments	15,353	15,353

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, 2024

The accompanying notes are an integral part of this statement.

CITY OF CLE ELUM
MCAG #0463
Notes to the Financial Statements
For the Year Ended December 31, 2024

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 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 has a water and a sewer system. Veolia Water North America has been hired by the city to operate both 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 in 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 government’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 any interfund activities are not eliminated. The following fund types are used:

GOVERNMENTAL FUND TYPES:

General Fund

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

Special Revenue Funds

These funds account for specific revenue sources that are restricted or committed to expenditures for specified purposes of the government. As of December 31, 2024, the special revenue funds are Hotel Motel Tax/Tourism and Police 3/10’s Revenue.

Debt Service Funds

CITY OF CLE ELUM
MCAG #0463
Notes to the Financial Statements
For the Year Ended December 31, 2024

These funds account for the financial resources that are restricted, committed, or assigned to expenditures 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. As of December 31, 2024, the capital project fund is Real Estate Excise Tax (REET 1 and 2) Revenue.

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. The funds are Water, Sewer, Garbage, Airport, and Stormwater.

FIDUCIARY FUND TYPES:

Fiduciary funds account for assets held by the government in a trustee capacity or as a custodian on behalf of others.

Custodial Funds

These funds are used to account for assets that the government holds on behalf of others in a custodial capacity. The funds are the Pangrazi Memorial and State Agency.

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

It is the city's policy to invest all temporary cash surpluses. The interest on these investments is prorated to the various funds. For further information 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 in 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 accumulate up to 300 hours and is payable upon separation or retirement. Sick leave may accumulate indefinitely. Upon separation or retirement employees do receive payment

CITY OF CLE ELUM
MCAG #0463
Notes to the Financial Statements
For the Year Ended December 31, 2024

for unused sick leave paid out to the employee's VEBA account at 25% of the accrued unused sick leave with a cap of 240 hours. Payments are recognized as expenditures when paid.

Per the Police Union Contract with Teamsters Local #760, union employees' vacation leave may accumulate up to 300 hours upon separation or retirement. If the city has rejected a leave request on hours over 300 at year end, the employee shall be paid for these extra hours at straight-time pay in January. Sick leave may accumulate up to 1,056 hours. Upon separation or retirement employees do receive payment for unused sick leave paid out to the employee's VEBA account at 25% of the accrued unused sick leave with a cap of 240 hours. Compensation hours can accumulate up to 110 hours and are also paid out upon separation or retirement. Payments are recognized as expenditures when paid.

The Public Works Clerical Union Contract with Teamsters Local #760, union employees' vacation leave may accumulate up to 300 hours and is payable upon separation or retirement. Sick leave may accumulate up to 1,056 hours. Upon separation or retirement employees do receive payment for unused sick leave paid out to the employee's VEBA account at 25% of the accrued unused sick leave with a cap of 240 hours. Compensation hours can accumulate up to 100 hours and are also paid out upon separation or retirement. Payments are recognized as expenditures when paid.

The city sick leave policy is paid out as stated above but a historical calculation was used for each group from 2020 to 2024. The groups' used sick leave was divided by the earned sick leave. The Police Union Group calculated at 83% used and 17% to be paid out at the end of employment. The Public Works Clerical Union along with Non-Union Employees Group used hours were more than earned hours over this five year period so 100% was calculated as used.

F. Liabilities

See Note 6 - *Long Term Liabilities*. See also Note 11 – *Going Concern*, Note 12 – *Subsequent Event*, Note 13 - *Other Post Employment Benefits*, and Note 14 - *Pension Liability*

G. Leases and Subscription Based Information Technology Arrangements (SBITA's)

All leases are reported as liabilities and all SBITAs are reported as liabilities. For more information, see Note 6 – *Leases*.

H. 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.

The ending Restricted and Committed balances as of December 31, 2024 are as follows:

CITY OF CLE ELUM
MCAG #0463
Notes to the Financial Statements
For the Year Ended December 31, 2024

Fund	Portion of Ending Balance Restricted	Portion of Ending Balance		Description of Restriction or Commitment
		Committed	Combined	
General		\$146,030	\$146,030	Fire Truck Res 2018-027/Cemetery and Cemetery Endowment 2018-027 and Ordinance 1409
Police 3/10's	106,415	-	106,415	Resolution 2013-004
Tourism Fund	272,459	-	272,459	RCW 67.28.1816
Coal Mine Trail		36,875	36,875	Ordinance #1043
REET	528,937	-	528,937	RCW 82.46
Water	175,000	-	175,000	Columbia Bank Loan Reserve
Sewer	75,000	-	75,000	Columbia Bank Loan Reserve
Totals	\$1,157,811	\$182,905	\$1,340,716	

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
001 - Current Expense/General Fund	\$12,560,811	\$9,389,401	\$3,171,410
101 - Street Fund	9,385,282	5,415,637	3,969,645
104 - Police 3/10's Sales Tax Fund	400,100	277,415	122,685
106 - Tourist/Lodging Tax Fund	620,300	390,888	229,413

CITY OF CLE ELUM
MCAG #0463
Notes to the Financial Statements
For the Year Ended December 31, 2024

110 - Coal Mine Trail Fund	44,040	3,324	40,716
300 - American Rescue Plant Act of 2021/2022 (ARPA)	319,179	-	319,179
309 - REET Excise Tax/Capital Projects Fund	753,730	168,660	585,070
401 - Water Fund	6,575,125	3,599,719	2,975,406
402 - Garbage Fund	1,235,340	1,135,265	100,075
403 - Airport Fund	106,672	19,392	87,280
409 - Sewer Fund	3,190,850	1,702,451	1,488,399
630 - Pangrazi Memorial Fund	14,010	1,203	12,808
698 - State Agency Fund	28,100	23,946	4,154
TOTALS	\$35,233,539	\$22,127,300	\$13,106,239

The City adopts budgets for the General fund, various property developer tracking funds, Street operating and construction funds, Water operating and construction funds, and the Sewer operating and construction funds. These funds are not reported separately on the financial statements, but in the General Expense, Streets, Water, and Sewer Funds respectively.

Fund/Department	Final Appropriated Amounts	Actual Expenses	Variance
Current Expense/General Fund	\$5,486,632	\$4,665,617	\$821,016
UKC Recreation Center	1,720,200	992,000	728,200
City Heights WCIA Settlement Agreement 2023	3,900,000	3,005,063	894,937
Central Cascades/Weis Land CRA 2009-01 Devel. Fund	10,374	3,175	7,199
Cle Elum Pines West Devel. Fund	2,000	212	1,788
Sun Communities CRA 2018-01 Devel. Fund	315,025	266,165	48,860
MVOLL/Primum CRA 2005-02 Devel. Fund	8,296	0	8,296
Whispering Pines Devel. Fund	20,000	1	19,999
City Heights CRA 2020-01 Devel. Fund	350,000	22,181	327,819
Fowler Creek Trails Deneen Developer Fund	30,000	196	29,804
Blue Fern Development DA 2024-002/CRA 2024-01,03	500,000	393,257	106,743
Wildwood Ranch Devel. DA 2024-001 /CRA 2024-02	200,000	23,279	176,721

CITY OF CLE ELUM
MCAG #0463
Notes to the Financial Statements
For the Year Ended December 31, 2024

Trendwest/New Suncadia CRA 2002-01 Devel. Fund	18,284	18,255	29
Total 001 - Current Expense/General Fund	\$12,560,811	\$9,389,401	\$3,171,410
Street Fund	8,002,483	4,219,443	3,783,040
TIB Complete Streets Grant	1,382,799	1,196,194	186,605
Total 101 - Street Fund	\$9,385,282	\$5,415,637	\$3,969,645
Water Fund	1,370,875	1,113,504	257,371
Water Regional Fund	2,181,850	973,745	1,208,105
Water Capital Reserve Fund	3,022,400	1,512,470	1,509,930
Total 401 - Water Fund	\$6,575,125	\$3,599,719	\$2,975,406
Sewer Fund	985,000	783,724	201,276
Sewer Regional Fund	1,449,400	809,316	640,084
Sewer Capital Reserve Fund	756,450	109,411	647,039
Total 409 - Sewer Fund	\$3,190,850	\$1,702,451	\$1,488,399

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.

The 2024 budget was amended by Ordinance #1684 on October 22 and #1690 on December 10, 2024, for an amount of \$5,962,427. Some of the adjustments were for new grants, WCIA insurance settlement attorney fees, and larger developer fees.

This budget compliance table includes ending fund balances as part of the final appropriated amounts. These amounts are part of the variance between actual expenses and adopted appropriations, and correspond to their C4 and C5 ending balances.

Note 3– Deposits and Investments

Investments are reported at original cost or fair value. Deposits and investments by type on December 31, 2024, 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)	\$2,131,060	\$15,353	\$2,146,413
Cash On Hand	915		915
2 Year Government Bond (Cost)	3,483,927		3,483,927

CITY OF CLE ELUM
MCAG #0463
Notes to the Financial Statements
For the Year Ended December 31, 2024

<i>Totals</i>	\$5,615,902	\$15,353	\$5,631,255
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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 government'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:

- 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.

CITY OF CLE ELUM
MCAG #0463
Notes to the Financial Statements
For the Year Ended December 31, 2024

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.
- 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 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% of 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 2024 the total purchases were \$1,027.

CITY OF CLE ELUM
MCAG #0463
Notes to the Financial Statements
For the Year Ended December 31, 2024

Note 5 – Leases

The City maintains the following leases through December 31, 2024:

Contract Description	Classification	Payment	Frequency	Term in Years	Cancellation option
Police Huntington Cameras 2021	Lease	2,650	Monthly	5	Non-Cancelable
Police 4 Cameras 2023	Lease	793	Monthly	5	Non-Cancelable
Police HZOO Postage Meter 2023	Lease	81	Quarterly	5	Non-Cancelable
City Hall Postage Meter 2021	Lease	519	Quarterly	5	Non-Cancelable
Public Works Vactor Truck 2023	Lease	110,956	Annually	5	Non-Cancelable
City Hall Library/PW/New Copier 2023	Lease	576	Monthly	5	Non-Cancelable
Library Equipment & Internet 2024	Lease	1,250	Annually	4	Non-Cancelable

The total amount paid for leases in 2024 was \$162,832. As of December 31, 2024, the future lease payments are as follows:

Year ended December 31	Total
2025	\$187,687
2026	184,353
2027	146,421
2028	6,519
<i>Total</i>	\$524,980

The leases of the city include a police postage meter and in-car cameras. City hall leases include the postage meter and copier. The library and public works each have a copier lease, public works has a vactor truck lease, and the library also has an equipment and internet lease.

The Police Department maintains one SBITA: Leads Software. Both parties have to agree to terminate the lease. The City’s Water Fund maintains two SBITA’s: Win911 Pro and Flex Credits Software (both are 3 year non-cancelable). These are all paid annually. The total minimum payments for the City are as follows:

CITY OF CLE ELUM
MCAG #0463
Notes to the Financial Statements
For the Year Ended December 31, 2024

Year ended December 31	Total
2025	\$17,737
2026	18,526
2027	2,444
<i>Total</i>	\$38,707

Note 6 – Long-Term Liabilities

The following table provides details of the outstanding debt of the city and summarizes the city’s debt transactions for the year ended December 31, 2024.

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

	Principal	Interest	Total
2025	\$539,730	102,220	641,950
2026	511,384	86,455	597,839
2027	382,969	68,673	451,642
2028	388,969	60,178	449,147
2029	394,969	51,467	446,436
2030-2034	1,515,044	127,930	1,642,974
2035-2039	747,845	46,590	794,435
2040-2043	598,276	13,311	611,587
<i>Totals</i>	\$5,079,186	555,824	\$5,636,010

Unused Lines of Credit

In 2024, the city had \$7,000,000 line of credit through Umpqua Bank expired and was not renewed. Originally the Council approved this for the First Street Revitalization Project.

Compensated Absences Balance

The City of Cle Elum’s compensated absences/leave accrual at 12/31/24 was \$529,491:

Beginning Balance 12/1/24 = \$226,843

Additions in 2024 = \$302,648

Ending Balance 12/31/24 = \$529,491

CITY OF CLE ELUM
MCAG #0463
Notes to the Financial Statements
For the Year Ended December 31, 2024

Note 7 - Regional Agreements

In 2000 the City of Cle Elum entered into an interlocal agreement for Law Enforcement Services with 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.

Note 8 - 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.

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.

The City secured six grants in 2021 and 2022 to construct the Phase 3A and 3B project segments. To improve 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

CITY OF CLE ELUM
MCAG #0463
Notes to the Financial Statements
For the Year Ended December 31, 2024

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 began in spring 2024. Construction completion is planned in the spring when the winter weather suspension is lifted. This was made possible by securing a Federal Highway Administration Redistribution grant for \$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.

Note 9 - 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. This was expensed over the next several years through the beginning of 2025.

Note 10 – 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 and were fully expended 100% in 2024.

Note 11 – Going Concern

The City recently concluded an arbitration 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 sought damages for breach of contract and tort liability. On November 5, 2024, the Arbitrator awarded the developer \$22,230,175.00 in damages plus interest, which is reported on the Schedule of Liabilities. The city filed for bankruptcy on June 24, 2025. A Judge will make the final decision on the amount to be paid.

CITY OF CLE ELUM
MCAG #0463
Notes to the Financial Statements
For the Year Ended December 31, 2024

Note 12 – 2024 Subsequent Event – City Heights

On January 22, 2025, a supplemental arbitration award was issued against the City in total an amount of \$2,316,548.58 and bearing interest at a rate of 12% per annum. Both of these awards were converted to judgments against the City.

Two bank accounts were garnished, Umpqua Bank and U.S. Bank for \$232,000 each in May 2025 without prior notice to City Council, which caused significant operational disruptions and left the City with no alternative but to seek protection through the federal bankruptcy process.

While the City has maintained current payments on its general financial obligations, one legal judgment against the City made it impossible to continue meeting all financial commitments.

- By the time of the bankruptcy filing in June 2025, the total debt from this judgment had grown to over \$26 million, accruing interest at a rate of 12% per year.
- State law prohibits the City from borrowing funds in amounts necessary to pay this judgment, and the City does not have available resources sufficient to satisfy it.

Financial Outlook

Prior to the judgment, the City projected a budget shortfall of approximately \$333,000 across all funds for Fiscal Year 2025. The CHH judgment created an obligation far beyond the City's ability to pay, making Chapter 9 protection necessary to preserve essential services and ensure fairness to all creditors.

Current Operations and Future Planning

Despite the bankruptcy filing, the City continues to operate normally. All municipal services — including police, fire, utilities, and public works — are functioning as usual, and the City remains current on all post-petition obligations.

Looking forward, the City is:

- Exploring potential revenue enhancements, such as voter-approved measures.
- Evaluating possible surplus property sales to strengthen financial stability.
- Developing a Plan of Adjustment that will outline how debts, including the CHH judgment, will be resolved.

At this early stage, it is not yet possible to estimate financial gains or adjustments that may result from the Plan. Negotiations and court proceedings will determine those outcomes over time.

Commitment to Services and Governance

We want to reassure our community that:

- No reduction in City services or staffing is currently anticipated.
- There are no plans to dissolve or terminate the City government.
- Public safety and essential operations remain fully funded and active.

Next Steps and Public Access

CITY OF CLE ELUM
MCAG #0463
Notes to the Financial Statements
For the Year Ended December 31, 2024

A proposed Plan of Adjustment is not yet available but is expected in 2026. The Bankruptcy Court has set a deadline of March 31, 2026, for the City to submit the plan. Once filed, it will be accessible online at:

- cases.stretto.com/cleelum
- Through the federal PACER court records system

Our Commitment to Transparency

The City of Cle Elum remains dedicated to open communication and financial integrity throughout this process. We appreciate your patience, understanding, and continued trust as we work to place our City on a stronger and more sustainable path.

If you have questions or wish to learn more, please visit the City’s website or contact City.

Note 13 – Other Postemployment Benefits (OPEB Plans)

The LEOFF I Retiree Medical Plan is a closed, single-employer, defined-benefit OPEB plan administered by the city. The plan pays for 100% of eligible retirees’ healthcare costs on a pay-as-you-go basis. As of December 31, 2024, the plan had 1 member, a retiree. As of December 31, 2024, the City of Cle Elum’s total OPEB liability was \$418,551 as calculated using the alternative measurement method. For the year ended December 31, 2024, the City of Cle Elum paid \$22,491 in defined benefit plan payments.

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 2024 was \$6,095 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 2024 was \$16,396 and is through New York Life Insurance Company.

Fiscal Year 2024	
Number of Retired Plan Member	1
Benefits Paid	\$22,491
*Total OPEB Liability	\$418,551

*Measured Using the Alternative Measurement Method

The City of Cle Elum administers the health retirement account, HRA VEBA, a defined contribution plan for 37 active employees. The total cost for this plan for 2024 was \$83,745.

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

Plan	Adminstrator	Type (DBP or DCP)	Description of Plan	# Of Active Employees	# Of Retired Employees	Employer Contribution
Leoff I Supplemental Health	New York Life	DBP	Long Term Care	0	1	\$16,396

CITY OF CLE ELUM
MCAG #0463
Notes to the Financial Statements
For the Year Ended December 31, 2024

Leoff 1 Long Term Care	United Health Care	DBP	Supplemental Health	0	1	\$6,095
Voluntary Employees' Beneficiary Association	One Bridge Benefits	DCP	HRA VEBA	37	0	\$83,745

Note 14 – 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-employer public employee defined benefit and defined contribution retirement plans PERS and 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 Annual Comprehensive 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, 2024, (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	\$34,456	0.0057560%	1,776,838,000	\$102,275	
PERS 2/3	72,311	0.0073470%	(3,296,573,000)		\$(242,199)
LEOFF 1	0	0.0010810%	(2,843,889,000)		(30,742)
LEOFF 2		0.0209130%	(1,872,745,000)		

CITY OF CLE ELUM
MCAG #0463
Notes to the Financial Statements
For the Year Ended December 31, 2024

	\$51,238		(391,647)
VFFRPF	0	0.1800000%	(20,196)
		Totals	\$102,275 \$(684,784)

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 15 - 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
2024 Regular Levy	1.052	\$577,054,741	\$607,062
Fire Department Maintenance and Operation Levy (11/3/20)	0.50	\$577,054,741	\$288,527

Note 16 – 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

CITY OF CLE ELUM
MCAG #0463
Notes to the Financial Statements
For the Year Ended December 31, 2024

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.

As of December 31, 2024, 268 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 2024, 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.

CITY OF CLE ELUM
MCAG #0463
Notes to the Financial Statements
For the Year Ended December 31, 2024

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 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. As of December 31, 2024, WCIA has a total of 168 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

CITY OF CLE ELUM
MCAG #0463
Notes to the Financial Statements
For the Year Ended December 31, 2024

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.

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 day to day operations of WCIA.

Unemployment Self-Insured Coverage

The City of Cle Elum in the past was considered self-insured for unemployment coverage. In 2024, the city is no longer self-insured but assuming the risk.

City of Cle Elum

Schedule 01

For the year ended December 31, 2024

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0463	001	Current Expense/General Fund	3083100	Restricted Cash and Investments - Beginning	\$330,415
0463	001	Current Expense/General Fund	3084100	Committed Cash and Investments - Beginning	\$142,805
0463	001	Current Expense/General Fund	3085100	Assigned Cash and Investments - Beginning	\$953,489
0463	001	Current Expense/General Fund	3085100	Assigned Cash and Investments - Beginning	\$8,197
0463	001	Current Expense/General Fund	3085100	Assigned Cash and Investments - Beginning	\$42
0463	001	Current Expense/General Fund	3085100	Assigned Cash and Investments - Beginning	\$3,304
0463	001	Current Expense/General Fund	3085100	Assigned Cash and Investments - Beginning	\$10,000
0463	001	Current Expense/General Fund	3085100	Assigned Cash and Investments - Beginning	\$18,202
0463	001	Current Expense/General Fund	3085100	Assigned Cash and Investments - Beginning	\$141,956
0463	001	Current Expense/General Fund	3085100	Assigned Cash and Investments - Beginning	\$50,673
0463	001	Current Expense/General Fund	3085100	Assigned Cash and Investments - Beginning	\$91,662
0463	001	Current Expense/General Fund	3085100	Assigned Cash and Investments - Beginning	\$35,779
0463	001	Current Expense/General Fund	3085100	Assigned Cash and Investments - Beginning	\$125,000
0463	001	Current Expense/General Fund	3089100	Unassigned Cash and Investments - Beginning	\$221,147
0463	001	Current Expense/General Fund	3089100	Unassigned Cash and Investments - Beginning	(\$9,653)
0463	001	Current Expense/General Fund	3089100	Unassigned Cash and Investments - Beginning	(\$101)
0463	001	Current Expense/General Fund	3089100	Unassigned Cash and Investments - Beginning	(\$384,167)
0463	001	Current Expense/General Fund	3089100	Unassigned Cash and Investments - Beginning	\$3,509,094
0463	001	Current Expense/General Fund	3111000	Property Tax	\$702,881
0463	001	Current Expense/General Fund	3131100	Local Retail Sales and Use Tax	\$1,465,222

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0463	001	Current Expense/General Fund	3137100	Criminal Justice Sales and Use Tax	\$81,949
0463	001	Current Expense/General Fund	3164100	Business and Occupation Taxes on Utilities	\$276,446
0463	001	Current Expense/General Fund	3164300	Business and Occupation Taxes on Utilities	\$30,573
0463	001	Current Expense/General Fund	3164600	Business and Occupation Taxes on Utilities	\$424
0463	001	Current Expense/General Fund	3164700	Business and Occupation Taxes on Utilities	\$24,145
0463	001	Current Expense/General Fund	3164800	Business and Occupation Taxes on Utilities	\$138,442
0463	001	Current Expense/General Fund	3164900	Business and Occupation Taxes on Utilities	\$115,605
0463	001	Current Expense/General Fund	3168100	Gambling Tax - Punch Boards and Pull Tabs	\$8,939
0463	001	Current Expense/General Fund	3181100	Admissions Tax	\$1,153
0463	001	Current Expense/General Fund	3219900	Other Business Licenses and Permits	\$50,101
0463	001	Current Expense/General Fund	3221000	Buildings, Structures and Equipment	\$145,203
0463	001	Current Expense/General Fund	3221000	Buildings, Structures and Equipment	(\$467)
0463	001	Current Expense/General Fund	3229000	Other Non-Business Licenses and Permits	\$1,361
0463	001	Current Expense/General Fund	3229000	Other Non-Business Licenses and Permits	\$500
0463	001	Current Expense/General Fund	3331631	Federal Indirect Award from Department of Justice	\$490
0463	001	Current Expense/General Fund	3340230	State Award from Department Natural Resources	\$12,000
0463	001	Current Expense/General Fund	3340490	State Award from Department of Health	\$766
0463	001	Current Expense/General Fund	3340690	State Award from Other State Agencies	\$35,937

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0463	001	Current Expense/General Fund	3350091	PUD Privilege Tax	\$10,185
0463	001	Current Expense/General Fund	3360621	Criminal Justice - Violent Crimes/Population	\$1,000
0463	001	Current Expense/General Fund	3360626	Criminal Justice - Special Programs	\$3,028
0463	001	Current Expense/General Fund	3360642	Marijuana Excise Tax Distribution	\$17,165
0463	001	Current Expense/General Fund	3360651	DUI and Other Criminal Justice Assistance	\$220
0463	001	Current Expense/General Fund	3360694	Liquor/Beer Excise Tax	\$15,511
0463	001	Current Expense/General Fund	3370000	Local Awards, Entitlements, Tribal Government Distributions, and Other Payments	\$75,000
0463	001	Current Expense/General Fund	3370101	Local Awards, Entitlements, Tribal Government Distributions, and Other Payments	\$170,000
0463	001	Current Expense/General Fund	3370521	Local Awards, Entitlements, Tribal Government Distributions, and Other Payments	\$19,826
0463	001	Current Expense/General Fund	3377272	Local Awards, Entitlements, Tribal Government Distributions, and Other Payments	\$31,000
0463	001	Current Expense/General Fund	3413300	District/Municipal Court - Administrative Fees	\$3,897
0463	001	Current Expense/General Fund	3414200	Treasurers' Fees	\$9,945
0463	001	Current Expense/General Fund	3414200	Treasurers' Fees	\$9,945
0463	001	Current Expense/General Fund	3421000	Law Enforcement Services	\$1,348
0463	001	Current Expense/General Fund	3421000	Law Enforcement Services	\$389,013
0463	001	Current Expense/General Fund	3423600	Detention and Correction Services	\$2,727
0463	001	Current Expense/General Fund	3426000	Ambulance Services	\$2,205

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0463	001	Current Expense/General Fund	3436000	Cemetery Sales and Services	\$72,877
0463	001	Current Expense/General Fund	3436100	Cemetery Sales and Services	\$14,138
0463	001	Current Expense/General Fund	3458100	Zoning and Subdivision Services	\$18,676
0463	001	Current Expense/General Fund	3458100	Zoning and Subdivision Services	\$170
0463	001	Current Expense/General Fund	3458100	Zoning and Subdivision Services	\$290,742
0463	001	Current Expense/General Fund	3458100	Zoning and Subdivision Services	\$102
0463	001	Current Expense/General Fund	3458100	Zoning and Subdivision Services	\$196
0463	001	Current Expense/General Fund	3458100	Zoning and Subdivision Services	\$301,089
0463	001	Current Expense/General Fund	3458100	Zoning and Subdivision Services	\$15,891
0463	001	Current Expense/General Fund	3458900	Other Planning and Development Services	\$81,751
0463	001	Current Expense/General Fund	3458900	Other Planning and Development Services	\$800
0463	001	Current Expense/General Fund	3458900	Other Planning and Development Services	\$1,600
0463	001	Current Expense/General Fund	3458900	Other Planning and Development Services	\$1,000
0463	001	Current Expense/General Fund	3458900	Other Planning and Development Services	\$9,000
0463	001	Current Expense/General Fund	3458900	Other Planning and Development Services	\$400
0463	001	Current Expense/General Fund	3458900	Other Planning and Development Services	\$3,000
0463	001	Current Expense/General Fund	3458900	Other Planning and Development Services	\$10,980
0463	001	Current Expense/General Fund	3472000	Library Services	\$1,103
0463	001	Current Expense/General Fund	3472000	Library Services	\$1,000
0463	001	Current Expense/General Fund	3473000	Activity Fees	\$500
0463	001	Current Expense/General Fund	3531000	Traffic Infraction Penalties	\$6,679

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0463	001	Current Expense/General Fund	3540000	Civil Parking Infraction Penalties	\$50
0463	001	Current Expense/General Fund	3552000	Driving Under Influence (DUI) Fines	\$1,038
0463	001	Current Expense/General Fund	3558000	Other Criminal Traffic Misdemeanor Fines	\$1,163
0463	001	Current Expense/General Fund	3569000	Other Criminal Non-Traffic Fines	\$1,405
0463	001	Current Expense/General Fund	3573300	Public Defense Cost	\$2,259
0463	001	Current Expense/General Fund	3573700	District/Municipal Court Cost Recoupments	\$267
0463	001	Current Expense/General Fund	3573700	District/Municipal Court Cost Recoupments	\$1,507
0463	001	Current Expense/General Fund	3611100	Investment Earnings	\$21,769
0463	001	Current Expense/General Fund	3611100	Investment Earnings	\$107
0463	001	Current Expense/General Fund	3611100	Investment Earnings	\$256
0463	001	Current Expense/General Fund	3611100	Investment Earnings	\$57
0463	001	Current Expense/General Fund	3611100	Investment Earnings	\$2,819
0463	001	Current Expense/General Fund	3611100	Investment Earnings	\$54
0463	001	Current Expense/General Fund	3613000	Gains (Losses) on Sale of Investments	\$3,615
0463	001	Current Expense/General Fund	3614000	Other Interest	\$6,224
0463	001	Current Expense/General Fund	3614100	Other Interest	\$897
0463	001	Current Expense/General Fund	3625000	Rents and Leases	\$19,350
0463	001	Current Expense/General Fund	3625000	Rents and Leases	\$2
0463	001	Current Expense/General Fund	3625000	Rents and Leases	\$1,500
0463	001	Current Expense/General Fund	3626000	Rents and Leases	\$20,400
0463	001	Current Expense/General Fund	3671100	Contributions and Donations from Nongovernmental Sources	\$3,520

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0463	001	Current Expense/General Fund	3671100	Contributions and Donations from Nongovernmental Sources	\$221
0463	001	Current Expense/General Fund	3671100	Contributions and Donations from Nongovernmental Sources	\$1,000
0463	001	Current Expense/General Fund	3677200	Contributions and Donations from Nongovernmental Sources	\$2,500
0463	001	Current Expense/General Fund	3691000	Sale of Surplus	\$5,160
0463	001	Current Expense/General Fund	3691000	Sale of Surplus	\$6,885
0463	001	Current Expense/General Fund	3699100	Miscellaneous Other Operating	\$1,195
0463	001	Current Expense/General Fund	3699100	Miscellaneous Other Operating	\$4,420
0463	001	Current Expense/General Fund	3699100	Miscellaneous Other Operating	\$6,540
0463	001	Current Expense/General Fund	3699100	Miscellaneous Other Operating	\$1,530
0463	101	Street Fund	3083100	Restricted Cash and Investments - Beginning	\$91,454
0463	101	Street Fund	3085100	Assigned Cash and Investments - Beginning	\$28,002
0463	101	Street Fund	3085100	Assigned Cash and Investments - Beginning	\$54,423
0463	101	Street Fund	3111000	Property Tax	\$175,720
0463	101	Street Fund	3131100	Local Retail Sales and Use Tax	\$162,802
0463	101	Street Fund	3224000	Street and Curb Permits	\$5,000
0463	101	Street Fund	3229000	Other Non-Business Licenses and Permits	\$1,850
0463	101	Street Fund	3331422	Federal Indirect Award from Department of Housing and Urban Development	\$131,402
0463	101	Street Fund	3332020	Federal Indirect Award from Department of Transportation	\$22,359

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0463	101	Street Fund	3332020	Federal Indirect Award from Department of Transportation	\$669
0463	101	Street Fund	3332020	Federal Indirect Award from Department of Transportation	\$3,363,054
0463	101	Street Fund	3332093	Federal Indirect Award from Department of Transportation	\$32,152
0463	101	Street Fund	3340360	State Award from Department of Transportation	\$52,500
0463	101	Street Fund	3340382	State Award from Transportation Improvement Board (TIB)	\$30,634
0463	101	Street Fund	3340382	State Award from Transportation Improvement Board (TIB)	\$10,024
0463	101	Street Fund	3340382	State Award from Transportation Improvement Board (TIB)	\$29,448
0463	101	Street Fund	3340382	State Award from Transportation Improvement Board (TIB)	\$44,969
0463	101	Street Fund	3340382	State Award from Transportation Improvement Board (TIB)	\$267,973
0463	101	Street Fund	3340382	State Award from Transportation Improvement Board (TIB)	\$480,304
0463	101	Street Fund	3340382	State Award from Transportation Improvement Board (TIB)	\$234,440
0463	101	Street Fund	3360071	Multimodal Transportation - Cities	\$2,891
0463	101	Street Fund	3360087	Motor Vehicle Fuel Tax - City Streets	\$39,914
0463	101	Street Fund	3360695	Liquor Control Board Profits	\$17,023

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0463	101	Street Fund	3370002	Local Awards, Entitlements, Tribal Government Distributions, and Other Payments	\$4,165
0463	101	Street Fund	3370002	Local Awards, Entitlements, Tribal Government Distributions, and Other Payments	\$5,782
0463	101	Street Fund	3370002	Local Awards, Entitlements, Tribal Government Distributions, and Other Payments	\$75,458
0463	101	Street Fund	3458900	Other Planning and Development Services	\$500
0463	101	Street Fund	3458900	Other Planning and Development Services	\$1,503
0463	101	Street Fund	3611100	Investment Earnings	\$47
0463	101	Street Fund	3625000	Rents and Leases	\$30,000
0463	101	Street Fund	3629000	Rents and Leases	\$40,308
0463	101	Street Fund	3671200	Contributions and Donations from Nongovernmental Sources	\$379
0463	101	Street Fund	3691000	Sale of Surplus	\$42,924
0463	104	Police 3/10's Sales Tax Fund	3083100	Restricted Cash and Investments - Beginning	\$157,786
0463	104	Police 3/10's Sales Tax Fund	3131500	Special Purpose Sales and Use Tax	\$192,392
0463	104	Police 3/10's Sales Tax Fund	3223000	Animal Licenses	\$633
0463	104	Police 3/10's Sales Tax Fund	3421000	Law Enforcement Services	\$31,098
0463	104	Police 3/10's Sales Tax Fund	3611100	Investment Earnings	\$1,921
0463	106	Tourist/Lodging Tax Fund	3083100	Restricted Cash and Investments - Beginning	\$446,236
0463	106	Tourist/Lodging Tax Fund	3133100	Hotel/Motel Sales and Use Tax	\$210,313
0463	106	Tourist/Lodging Tax Fund	3611100	Investment Earnings	\$6,797
0463	110	Coal Mine Trail Fund	3084100	Committed Cash and Investments - Beginning	\$27,566

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0463	110	Coal Mine Trail Fund	3443000	Repair Services	\$8,000
0463	110	Coal Mine Trail Fund	3443000	Repair Services	\$2,000
0463	110	Coal Mine Trail Fund	3611100	Investment Earnings	\$633
0463	309	REET Excise Tax/Capital Projects Fund	3083100	Restricted Cash and Investments - Beginning	\$444,469
0463	309	REET Excise Tax/Capital Projects Fund	3083100	Restricted Cash and Investments - Beginning	\$100,439
0463	309	REET Excise Tax/Capital Projects Fund	3183400	REET 1 - First Quarter Percent	\$71,828
0463	309	REET Excise Tax/Capital Projects Fund	3183500	REET 2 - Second Quarter Percent	\$71,828
0463	309	REET Excise Tax/Capital Projects Fund	3611100	Investment Earnings	\$9,032
0463	401	Water Fund	3083100	Restricted Cash and Investments - Beginning	\$175,000
0463	401	Water Fund	3085100	Assigned Cash and Investments - Beginning	\$6,168
0463	401	Water Fund	3085100	Assigned Cash and Investments - Beginning	\$303,995
0463	401	Water Fund	3085100	Assigned Cash and Investments - Beginning	\$1,806
0463	401	Water Fund	3085100	Assigned Cash and Investments - Beginning	\$1,240,458
0463	401	Water Fund	3434000	Water Sales and Services	\$866,493
0463	401	Water Fund	3434000	Water Sales and Services	\$15,288
0463	401	Water Fund	3434000	Water Sales and Services	\$89,597
0463	401	Water Fund	3434000	Water Sales and Services	\$88,087
0463	401	Water Fund	3434000	Water Sales and Services	\$164,463
0463	401	Water Fund	3434000	Water Sales and Services	\$4,732
0463	401	Water Fund	3434000	Water Sales and Services	\$366,769
0463	401	Water Fund	3434000	Water Sales and Services	\$59,988
0463	401	Water Fund	3434000	Water Sales and Services	\$327,321

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0463	401	Water Fund	3434000	Water Sales and Services	\$48,706
0463	401	Water Fund	3434000	Water Sales and Services	\$156,113
0463	401	Water Fund	3434000	Water Sales and Services	\$19,351
0463	401	Water Fund	3434000	Water Sales and Services	\$91,801
0463	401	Water Fund	3434000	Water Sales and Services	\$21,013
0463	401	Water Fund	3458900	Other Planning and Development Services	\$500
0463	401	Water Fund	3591100	Non-Court Fines and Penalties	\$3,274
0463	401	Water Fund	3611100	Investment Earnings	\$2,284
0463	401	Water Fund	3611100	Investment Earnings	\$23,153
0463	401	Water Fund	3611100	Investment Earnings	\$2,984
0463	401	Water Fund	3681000	Special Assessments - Capital	\$28,170
0463	401	Water Fund	3691000	Sale of Surplus	\$30,163
0463	401	Water Fund	3699100	Miscellaneous Other Operating	\$600
0463	401	Water Fund	3699100	Miscellaneous Other Operating	\$21,604
0463	401	Water Fund	3699100	Miscellaneous Other Operating	\$288
0463	402	Garbage Fund	3085100	Assigned Cash and Investments - Beginning	\$114,391
0463	402	Garbage Fund	3437000	Solid Waste Sales and Services	\$977,783
0463	402	Garbage Fund	3437000	Solid Waste Sales and Services	\$28,147
0463	402	Garbage Fund	3437000	Solid Waste Sales and Services	\$55,285
0463	402	Garbage Fund	3591100	Non-Court Fines and Penalties	\$6,239
0463	402	Garbage Fund	3611100	Investment Earnings	\$848
0463	402	Garbage Fund	3699100	Miscellaneous Other Operating	\$2,850
0463	402	Garbage Fund	3699100	Miscellaneous Other Operating	\$1,260

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0463	403	Airport Fund	3085100	Assigned Cash and Investments - Beginning	\$65,892
0463	403	Airport Fund	3611100	Investment Earnings	\$1,470
0463	403	Airport Fund	3625000	Rents and Leases	\$6,326
0463	403	Airport Fund	3625000	Rents and Leases	\$2,202
0463	403	Airport Fund	3625000	Rents and Leases	\$30,000
0463	408	Stormwater Fund	3085100	Assigned Cash and Investments - Beginning	\$48,750
0463	408	Stormwater Fund	3458900	Other Planning and Development Services	\$1,000
0463	409	Sewer Fund	3083100	Restricted Cash and Investments - Beginning	\$75,000
0463	409	Sewer Fund	3085100	Assigned Cash and Investments - Beginning	\$354,990
0463	409	Sewer Fund	3085100	Assigned Cash and Investments - Beginning	\$349,235
0463	409	Sewer Fund	3085100	Assigned Cash and Investments - Beginning	\$65,000
0463	409	Sewer Fund	3085100	Assigned Cash and Investments - Beginning	\$60,000
0463	409	Sewer Fund	3085100	Assigned Cash and Investments - Beginning	\$636,321
0463	409	Sewer Fund	3085100	Assigned Cash and Investments - Beginning	\$5,113
0463	409	Sewer Fund	3340310	State Award from Department of Ecology	\$29,067
0463	409	Sewer Fund	3435000	Sewer/Reclaimed Water Sales and Services	\$6,950
0463	409	Sewer Fund	3435000	Sewer/Reclaimed Water Sales and Services	\$573,042
0463	409	Sewer Fund	3435000	Sewer/Reclaimed Water Sales and Services	\$90,411
0463	409	Sewer Fund	3435000	Sewer/Reclaimed Water Sales and Services	\$54,999
0463	409	Sewer Fund	3435000	Sewer/Reclaimed Water Sales and Services	\$156,672
0463	409	Sewer Fund	3435000	Sewer/Reclaimed Water Sales and Services	\$497,406
0463	409	Sewer Fund	3435000	Sewer/Reclaimed Water Sales and Services	\$264,168
0463	409	Sewer Fund	3435000	Sewer/Reclaimed Water Sales and Services	\$81,732

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0463	409	Sewer Fund	3435000	Sewer/Reclaimed Water Sales and Services	\$64,738
0463	409	Sewer Fund	3435000	Sewer/Reclaimed Water Sales and Services	\$133,281
0463	409	Sewer Fund	3435000	Sewer/Reclaimed Water Sales and Services	\$7,773
0463	409	Sewer Fund	3458900	Other Planning and Development Services	\$500
0463	409	Sewer Fund	3611100	Investment Earnings	\$9,301
0463	409	Sewer Fund	3611100	Investment Earnings	\$13,585
0463	409	Sewer Fund	3611100	Investment Earnings	\$6,522
0463	409	Sewer Fund	3681000	Special Assessments - Capital	\$70,884
0463	409	Sewer Fund	3691000	Sale of Surplus	\$26,884
0463	409	Sewer Fund	3699100	Miscellaneous Other Operating	\$9,288
0463	409	Sewer Fund	3699100	Miscellaneous Other Operating	\$660
0463	630	Pangrazi Memorial Fund	3083100	Restricted Cash and Investments - Beginning	\$14,416
0463	698	State Agency Fund	3083100	Restricted Cash and Investments - Beginning	\$3,872
0463	001	Current Expense/General Fund	5113030	Official Publication Services	\$1,757
0463	001	Current Expense/General Fund	5113030	Official Publication Services	\$8,923
0463	001	Current Expense/General Fund	5116010	Legislative Activities	\$21,000
0463	001	Current Expense/General Fund	5116020	Legislative Activities	\$1,682
0463	001	Current Expense/General Fund	5125210	Contracted Court	\$65,188
0463	001	Current Expense/General Fund	5125220	Contracted Court	\$5,073
0463	001	Current Expense/General Fund	5125240	Contracted Court	\$10,577
0463	001	Current Expense/General Fund	5131010	Executive Office	\$51,820
0463	001	Current Expense/General Fund	5131010	Executive Office	\$36,000
0463	001	Current Expense/General Fund	5131020	Executive Office	\$18,384

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0463	001	Current Expense/General Fund	5131020	Executive Office	\$2,875
0463	001	Current Expense/General Fund	5131040	Executive Office	\$1,862
0463	001	Current Expense/General Fund	5142010	Financial Services	\$40,044
0463	001	Current Expense/General Fund	5142010	Financial Services	\$51,444
0463	001	Current Expense/General Fund	5142020	Financial Services	\$15,526
0463	001	Current Expense/General Fund	5142020	Financial Services	\$25,228
0463	001	Current Expense/General Fund	5142020	Financial Services	(\$2,000)
0463	001	Current Expense/General Fund	5142040	Financial Services	\$880
0463	001	Current Expense/General Fund	5144040	Election Services	\$4,194
0463	001	Current Expense/General Fund	5154140	External Legal Services - Advice	\$91,080
0463	001	Current Expense/General Fund	5154140	External Legal Services - Advice	\$14,064
0463	001	Current Expense/General Fund	5154140	External Legal Services - Advice	\$4,174
0463	001	Current Expense/General Fund	5154140	External Legal Services - Advice	\$28,822
0463	001	Current Expense/General Fund	5154140	External Legal Services - Advice	\$132
0463	001	Current Expense/General Fund	5154140	External Legal Services - Advice	\$665
0463	001	Current Expense/General Fund	5154140	External Legal Services - Advice	\$447
0463	001	Current Expense/General Fund	5154140	External Legal Services - Advice	\$189,880
0463	001	Current Expense/General Fund	5154140	External Legal Services - Advice	\$1
0463	001	Current Expense/General Fund	5154140	External Legal Services - Advice	\$207,027
0463	001	Current Expense/General Fund	5154140	External Legal Services - Advice	\$9,491
0463	001	Current Expense/General Fund	5154140	External Legal Services - Advice	\$44,000

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0463	001	Current Expense/General Fund	5154540	External Legal Services - Claims and Litigation	\$58,166
0463	001	Current Expense/General Fund	5154540	External Legal Services - Claims and Litigation	\$20,544
0463	001	Current Expense/General Fund	5154540	External Legal Services - Claims and Litigation	\$272,994
0463	001	Current Expense/General Fund	5154540	External Legal Services - Claims and Litigation	\$217,936
0463	001	Current Expense/General Fund	5154540	External Legal Services - Claims and Litigation	\$1,638,500
0463	001	Current Expense/General Fund	5154540	External Legal Services - Claims and Litigation	\$62,440
0463	001	Current Expense/General Fund	5154540	External Legal Services - Claims and Litigation	\$114,869
0463	001	Current Expense/General Fund	5154540	External Legal Services - Claims and Litigation	\$8,115
0463	001	Current Expense/General Fund	5154540	External Legal Services - Claims and Litigation	\$540
0463	001	Current Expense/General Fund	5154540	External Legal Services - Claims and Litigation	\$224,754
0463	001	Current Expense/General Fund	5154540	External Legal Services - Claims and Litigation	\$6,808
0463	001	Current Expense/General Fund	5154540	External Legal Services - Claims and Litigation	\$191,532
0463	001	Current Expense/General Fund	5159140	General Indigent Defense	\$16,300
0463	001	Current Expense/General Fund	5181040	Personnel Services	\$38,232
0463	001	Current Expense/General Fund	5183030	Maintenance/Security/Insurance/Janitorial Services	\$30,297
0463	001	Current Expense/General Fund	5183030	Maintenance/Security/Insurance/Janitorial Services	\$10,250
0463	001	Current Expense/General Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$3,148
0463	001	Current Expense/General Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$6,543
0463	001	Current Expense/General Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$2,768

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0463	001	Current Expense/General Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$84
0463	001	Current Expense/General Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$378
0463	001	Current Expense/General Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$549
0463	001	Current Expense/General Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$10,000
0463	001	Current Expense/General Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$5,842
0463	001	Current Expense/General Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$24,904
0463	001	Current Expense/General Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$20,000
0463	001	Current Expense/General Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$100,000
0463	001	Current Expense/General Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$6,286
0463	001	Current Expense/General Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$3,680
0463	001	Current Expense/General Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$66,516
0463	001	Current Expense/General Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$15,728
0463	001	Current Expense/General Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$5,009
0463	001	Current Expense/General Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$7,627
0463	001	Current Expense/General Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$4,378

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0463	001	Current Expense/General Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$191
0463	001	Current Expense/General Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$5,190
0463	001	Current Expense/General Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$13,385
0463	001	Current Expense/General Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$1,055
0463	001	Current Expense/General Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$19,352
0463	001	Current Expense/General Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$10,199
0463	001	Current Expense/General Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$12,166
0463	001	Current Expense/General Fund	5185040	Central Store Services	\$2,704
0463	001	Current Expense/General Fund	5188030	Information Technology Services	\$3,650
0463	001	Current Expense/General Fund	5188030	Information Technology Services	\$27,135
0463	001	Current Expense/General Fund	5188030	Information Technology Services	\$3,435
0463	001	Current Expense/General Fund	5188040	Information Technology Services	\$675
0463	001	Current Expense/General Fund	5188040	Information Technology Services	\$7,906
0463	001	Current Expense/General Fund	5188540	Information Technology Services	\$19,585
0463	001	Current Expense/General Fund	5212010	Police Operations	\$8,297
0463	001	Current Expense/General Fund	5212010	Police Operations	\$785,541
0463	001	Current Expense/General Fund	5212010	Police Operations	\$55,156
0463	001	Current Expense/General Fund	5212010	Police Operations	\$145,112
0463	001	Current Expense/General Fund	5212010	Police Operations	\$4,981

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0463	001	Current Expense/General Fund	5212010	Police Operations	\$1,230
0463	001	Current Expense/General Fund	5212020	Police Operations	\$309,714
0463	001	Current Expense/General Fund	5212020	Police Operations	\$19,343
0463	001	Current Expense/General Fund	5212020	Police Operations	\$64,519
0463	001	Current Expense/General Fund	5212020	Police Operations	\$6,095
0463	001	Current Expense/General Fund	5212020	Police Operations	\$16,396
0463	001	Current Expense/General Fund	5212020	Police Operations	\$2,595
0463	001	Current Expense/General Fund	5212020	Police Operations	\$110
0463	001	Current Expense/General Fund	5212020	Police Operations	\$1,476
0463	001	Current Expense/General Fund	5212030	Police Operations	\$6,602
0463	001	Current Expense/General Fund	5212030	Police Operations	\$34,152
0463	001	Current Expense/General Fund	5212030	Police Operations	\$5,913
0463	001	Current Expense/General Fund	5212040	Police Operations	\$8,475
0463	001	Current Expense/General Fund	5212040	Police Operations	\$2,960
0463	001	Current Expense/General Fund	5212040	Police Operations	\$1,566
0463	001	Current Expense/General Fund	5212040	Police Operations	\$1,000
0463	001	Current Expense/General Fund	5212040	Police Operations	\$1,170
0463	001	Current Expense/General Fund	5212040	Police Operations	\$24,394
0463	001	Current Expense/General Fund	5212040	Police Operations	\$12,407
0463	001	Current Expense/General Fund	5212040	Police Operations	\$3,086
0463	001	Current Expense/General Fund	5212040	Police Operations	\$66

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0463	001	Current Expense/General Fund	5212040	Police Operations	\$875
0463	001	Current Expense/General Fund	5212040	Police Operations	\$8,154
0463	001	Current Expense/General Fund	5214040	Training	\$10,182
0463	001	Current Expense/General Fund	5215040	Facilities	\$18,760
0463	001	Current Expense/General Fund	5215040	Facilities	\$300
0463	001	Current Expense/General Fund	5215040	Facilities	\$84,060
0463	001	Current Expense/General Fund	5215040	Facilities	\$9,508
0463	001	Current Expense/General Fund	5215040	Facilities	\$848
0463	001	Current Expense/General Fund	5215040	Facilities	\$1,363
0463	001	Current Expense/General Fund	5221040	Administration	\$33
0463	001	Current Expense/General Fund	5222010	Fire Suppression and Emergency Medical Services	\$109,729
0463	001	Current Expense/General Fund	5222010	Fire Suppression and Emergency Medical Services	\$605
0463	001	Current Expense/General Fund	5222010	Fire Suppression and Emergency Medical Services	\$8,119
0463	001	Current Expense/General Fund	5222010	Fire Suppression and Emergency Medical Services	\$2,709
0463	001	Current Expense/General Fund	5222020	Fire Suppression and Emergency Medical Services	\$52,138
0463	001	Current Expense/General Fund	5222020	Fire Suppression and Emergency Medical Services	\$61
0463	001	Current Expense/General Fund	5222020	Fire Suppression and Emergency Medical Services	\$127
0463	001	Current Expense/General Fund	5222020	Fire Suppression and Emergency Medical Services	\$2,214

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0463	001	Current Expense/General Fund	5222020	Fire Suppression and Emergency Medical Services	\$1,457
0463	001	Current Expense/General Fund	5222030	Fire Suppression and Emergency Medical Services	\$5,696
0463	001	Current Expense/General Fund	5222030	Fire Suppression and Emergency Medical Services	\$177
0463	001	Current Expense/General Fund	5222030	Fire Suppression and Emergency Medical Services	\$5,308
0463	001	Current Expense/General Fund	5222030	Fire Suppression and Emergency Medical Services	\$5,969
0463	001	Current Expense/General Fund	5222030	Fire Suppression and Emergency Medical Services	\$2,516
0463	001	Current Expense/General Fund	5222040	Fire Suppression and Emergency Medical Services	\$1,590
0463	001	Current Expense/General Fund	5222040	Fire Suppression and Emergency Medical Services	\$803
0463	001	Current Expense/General Fund	5222040	Fire Suppression and Emergency Medical Services	\$8,000
0463	001	Current Expense/General Fund	5222040	Fire Suppression and Emergency Medical Services	\$1,883
0463	001	Current Expense/General Fund	5222040	Fire Suppression and Emergency Medical Services	\$10,021
0463	001	Current Expense/General Fund	5224540	Training Obtained by Employees	\$5,950
0463	001	Current Expense/General Fund	5225030	Facilities	\$21,324
0463	001	Current Expense/General Fund	5225040	Facilities	\$2,479
0463	001	Current Expense/General Fund	5225040	Facilities	\$228
0463	001	Current Expense/General Fund	5225040	Facilities	\$18,676
0463	001	Current Expense/General Fund	5225040	Facilities	\$29,522

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0463	001	Current Expense/General Fund	5225040	Facilities	\$20,733
0463	001	Current Expense/General Fund	5225040	Facilities	\$927
0463	001	Current Expense/General Fund	5226040	Vehicles and Equipment Maintenance	\$4,055
0463	001	Current Expense/General Fund	5226040	Vehicles and Equipment Maintenance	\$11,111
0463	001	Current Expense/General Fund	5226040	Vehicles and Equipment Maintenance	\$18,576
0463	001	Current Expense/General Fund	5226040	Vehicles and Equipment Maintenance	\$5,811
0463	001	Current Expense/General Fund	5226040	Vehicles and Equipment Maintenance	\$2,811
0463	001	Current Expense/General Fund	5226040	Vehicles and Equipment Maintenance	\$3,790
0463	001	Current Expense/General Fund	5227030	Ambulance Services	\$10
0463	001	Current Expense/General Fund	5227030	Ambulance Services	\$766
0463	001	Current Expense/General Fund	5227030	Ambulance Services	\$424
0463	001	Current Expense/General Fund	5227030	Ambulance Services	\$1,253
0463	001	Current Expense/General Fund	5227040	Ambulance Services	\$12,164
0463	001	Current Expense/General Fund	5236040	Care and Custody of Prisoners	\$54,400
0463	001	Current Expense/General Fund	5287040	Dispatch Services	\$139,668
0463	001	Current Expense/General Fund	5287040	Dispatch Services	\$32,892
0463	001	Current Expense/General Fund	5362010	Cemetery	\$39,543
0463	001	Current Expense/General Fund	5362020	Cemetery	\$13,136
0463	001	Current Expense/General Fund	5362030	Cemetery	\$1,933
0463	001	Current Expense/General Fund	5362030	Cemetery	\$4,220
0463	001	Current Expense/General Fund	5362030	Cemetery	\$365

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0463	001	Current Expense/General Fund	5362030	Cemetery	\$2,711
0463	001	Current Expense/General Fund	5362040	Cemetery	\$78
0463	001	Current Expense/General Fund	5362040	Cemetery	\$593
0463	001	Current Expense/General Fund	5362040	Cemetery	\$840
0463	001	Current Expense/General Fund	5362040	Cemetery	\$168
0463	001	Current Expense/General Fund	5362040	Cemetery	\$7,131
0463	001	Current Expense/General Fund	5585030	Building Permits and Plan Reviews	\$2,815
0463	001	Current Expense/General Fund	5585040	Building Permits and Plan Reviews	\$259
0463	001	Current Expense/General Fund	5585040	Building Permits and Plan Reviews	\$2,061
0463	001	Current Expense/General Fund	5586010	Planning	\$41,407
0463	001	Current Expense/General Fund	5586020	Planning	\$23,120
0463	001	Current Expense/General Fund	5586030	Planning	\$6,162
0463	001	Current Expense/General Fund	5586030	Planning	\$343
0463	001	Current Expense/General Fund	5586030	Planning	\$65
0463	001	Current Expense/General Fund	5586040	Planning	\$203,379
0463	001	Current Expense/General Fund	5586040	Planning	\$1,533
0463	001	Current Expense/General Fund	5587040	Economic Development	\$9,740
0463	001	Current Expense/General Fund	5587040	Economic Development	\$1,869
0463	001	Current Expense/General Fund	5587040	Economic Development	\$212
0463	001	Current Expense/General Fund	5587040	Economic Development	\$76,285
0463	001	Current Expense/General Fund	5587040	Economic Development	\$4,668

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0463	001	Current Expense/General Fund	5587040	Economic Development	\$196
0463	001	Current Expense/General Fund	5587040	Economic Development	\$183,411
0463	001	Current Expense/General Fund	5587040	Economic Development	\$13,789
0463	001	Current Expense/General Fund	5587040	Economic Development	\$4,660
0463	001	Current Expense/General Fund	5587040	Economic Development	\$2,819
0463	001	Current Expense/General Fund	5593040	Property Development	\$43,652
0463	001	Current Expense/General Fund	5593040	Property Development	\$3,175
0463	001	Current Expense/General Fund	5593040	Property Development	\$108,397
0463	001	Current Expense/General Fund	5593040	Property Development	\$13,275
0463	001	Current Expense/General Fund	5593040	Property Development	\$6,750
0463	001	Current Expense/General Fund	5629040	Public Health Services	\$646
0463	001	Current Expense/General Fund	5722010	Library Services	\$47,301
0463	001	Current Expense/General Fund	5722010	Library Services	\$26,048
0463	001	Current Expense/General Fund	5722020	Library Services	\$33,331
0463	001	Current Expense/General Fund	5722020	Library Services	\$20,418
0463	001	Current Expense/General Fund	5722030	Library Services	\$8,931
0463	001	Current Expense/General Fund	5722030	Library Services	\$2,476
0463	001	Current Expense/General Fund	5722030	Library Services	\$1,997
0463	001	Current Expense/General Fund	5722040	Library Services	\$500
0463	001	Current Expense/General Fund	5722040	Library Services	\$828
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	\$552
0463	001	Current Expense/General Fund	5725040	Facilities	\$898
0463	001	Current Expense/General Fund	5725040	Facilities	\$7,805
0463	001	Current Expense/General Fund	5725040	Facilities	\$1,750
0463	001	Current Expense/General Fund	5725040	Facilities	\$3,265
0463	001	Current Expense/General Fund	5755040	Multipurpose and Community Centers	\$992,000
0463	001	Current Expense/General Fund	5768010	General Parks	\$36,804
0463	001	Current Expense/General Fund	5768020	General Parks	\$16,297
0463	001	Current Expense/General Fund	5768020	General Parks	\$2,611
0463	001	Current Expense/General Fund	5768030	General Parks	\$3,729
0463	001	Current Expense/General Fund	5768030	General Parks	\$6,024
0463	001	Current Expense/General Fund	5768030	General Parks	\$4,035
0463	001	Current Expense/General Fund	5768030	General Parks	\$433
0463	001	Current Expense/General Fund	5768040	General Parks	\$2,095
0463	001	Current Expense/General Fund	5768040	General Parks	\$11,472
0463	001	Current Expense/General Fund	5768040	General Parks	\$10,378
0463	001	Current Expense/General Fund	5768040	General Parks	\$46,586
0463	001	Current Expense/General Fund	5769040	Other Park Facilities	\$2,859
0463	001	Current Expense/General Fund	5084100	Committed Cash and Investments - Ending	\$129,733
0463	001	Current Expense/General Fund	5084100	Committed Cash and Investments - Ending	\$16,297
0463	001	Current Expense/General Fund	5085100	Assigned Cash and Investments - Ending	\$114,280

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0463	001	Current Expense/General Fund	5085100	Assigned Cash and Investments - Ending	\$32,601
0463	001	Current Expense/General Fund	5085100	Assigned Cash and Investments - Ending	\$19,327
0463	001	Current Expense/General Fund	5085100	Assigned Cash and Investments - Ending	\$37,050
0463	001	Current Expense/General Fund	5085100	Assigned Cash and Investments - Ending	\$3,000
0463	001	Current Expense/General Fund	5085100	Assigned Cash and Investments - Ending	\$39,309
0463	001	Current Expense/General Fund	5085100	Assigned Cash and Investments - Ending	\$5,128
0463	001	Current Expense/General Fund	5085100	Assigned Cash and Investments - Ending	\$15,180
0463	001	Current Expense/General Fund	5085100	Assigned Cash and Investments - Ending	\$3,361
0463	001	Current Expense/General Fund	5085100	Assigned Cash and Investments - Ending	\$10,000
0463	001	Current Expense/General Fund	5089100	Unassigned Cash and Investments - Ending	\$264,554
0463	001	Current Expense/General Fund	5089100	Unassigned Cash and Investments - Ending	\$504,030
0463	001	Current Expense/General Fund	5089100	Unassigned Cash and Investments - Ending	(\$406,348)
0463	001	Current Expense/General Fund	5089100	Unassigned Cash and Investments - Ending	(\$92,168)
0463	001	Current Expense/General Fund	5089100	Unassigned Cash and Investments - Ending	(\$7,388)
0463	101	Street Fund	5423010	Roadway	\$97,595
0463	101	Street Fund	5423010	Roadway	\$5,454
0463	101	Street Fund	5423020	Roadway	\$50,024
0463	101	Street Fund	5423020	Roadway	\$695
0463	101	Street Fund	5423030	Roadway	\$1,383
0463	101	Street Fund	5423030	Roadway	\$14,214
0463	101	Street Fund	5423030	Roadway	\$5,182
0463	101	Street Fund	5423030	Roadway	\$5,393
0463	101	Street Fund	5423040	Roadway	\$7,628
0463	101	Street Fund	5423040	Roadway	\$6,797
0463	101	Street Fund	5423040	Roadway	\$4,430
0463	101	Street Fund	5423040	Roadway	\$39,341

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0463	101	Street Fund	5423040	Roadway	\$18,397
0463	101	Street Fund	5423040	Roadway	\$156
0463	101	Street Fund	5423040	Roadway	\$343
0463	101	Street Fund	5423040	Roadway	\$6,346
0463	101	Street Fund	5423040	Roadway	\$682
0463	101	Street Fund	5424040	Drainage	\$1,573
0463	101	Street Fund	5425040	Structures	\$3,300
0463	101	Street Fund	5426340	Street Lighting	\$55,780
0463	101	Street Fund	5426430	Traffic Control Devices	\$12,253
0463	101	Street Fund	5426440	Traffic Control Devices	\$12,773
0463	101	Street Fund	5426440	Traffic Control Devices	\$1,651
0463	101	Street Fund	5426640	Snow and Ice Control	\$8,665
0463	101	Street Fund	5433030	General Services	\$14,208
0463	101	Street Fund	5433030	General Services	\$5,320
0463	101	Street Fund	5433030	General Services	\$2,407
0463	101	Street Fund	5433040	General Services	\$22,040
0463	101	Street Fund	5433040	General Services	\$30,095
0463	101	Street Fund	5433040	General Services	\$1,138
0463	101	Street Fund	5629040	Public Health Services	\$685
0463	101	Street Fund	5085100	Assigned Cash and Investments - Ending	\$1,503
0463	101	Street Fund	5085100	Assigned Cash and Investments - Ending	\$26,043
0463	101	Street Fund	5085100	Assigned Cash and Investments - Ending	\$36,389
0463	101	Street Fund	5085100	Assigned Cash and Investments - Ending	\$500
0463	104	Police 3/10's Sales Tax Fund	5212010	Police Operations	\$128,200
0463	104	Police 3/10's Sales Tax Fund	5212010	Police Operations	\$2,778
0463	104	Police 3/10's Sales Tax Fund	5212010	Police Operations	\$11,529
0463	104	Police 3/10's Sales Tax Fund	5212020	Police Operations	\$63,804
0463	104	Police 3/10's Sales Tax Fund	5212020	Police Operations	\$1,156

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0463	104	Police 3/10's Sales Tax Fund	5212030	Police Operations	\$5,814
0463	104	Police 3/10's Sales Tax Fund	5212030	Police Operations	\$10,769
0463	104	Police 3/10's Sales Tax Fund	5212040	Police Operations	\$246
0463	104	Police 3/10's Sales Tax Fund	5212040	Police Operations	\$2,831
0463	104	Police 3/10's Sales Tax Fund	5543010	Animal Control	\$24,782
0463	104	Police 3/10's Sales Tax Fund	5543020	Animal Control	\$21,312
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	\$197
0463	104	Police 3/10's Sales Tax Fund	5543030	Animal Control	\$864
0463	104	Police 3/10's Sales Tax Fund	5543040	Animal Control	\$131
0463	104	Police 3/10's Sales Tax Fund	5083100	Restricted Cash and Investments - Ending	\$106,415
0463	106	Tourist/Lodging Tax Fund	5573040	Tourism	\$2,500
0463	106	Tourist/Lodging Tax Fund	5573040	Tourism	\$63,800
0463	106	Tourist/Lodging Tax Fund	5573040	Tourism	\$10,522
0463	106	Tourist/Lodging Tax Fund	5573040	Tourism	\$2,300
0463	106	Tourist/Lodging Tax Fund	5573040	Tourism	\$10,000
0463	106	Tourist/Lodging Tax Fund	5573040	Tourism	\$10,000
0463	106	Tourist/Lodging Tax Fund	5573040	Tourism	\$11,168
0463	106	Tourist/Lodging Tax Fund	5573040	Tourism	\$29,816
0463	106	Tourist/Lodging Tax Fund	5573040	Tourism	\$5,782
0463	106	Tourist/Lodging Tax Fund	5083100	Restricted Cash and Investments - Ending	\$272,459
0463	110	Coal Mine Trail Fund	5426210	Special Purpose Paths	\$121

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0463	110	Coal Mine Trail Fund	5426220	Special Purpose Paths	\$60
0463	110	Coal Mine Trail Fund	5426240	Special Purpose Paths	\$221
0463	110	Coal Mine Trail Fund	5426240	Special Purpose Paths	\$262
0463	110	Coal Mine Trail Fund	5426240	Special Purpose Paths	\$2,660
0463	110	Coal Mine Trail Fund	5084100	Committed Cash and Investments - Ending	\$36,875
0463	309	REET Excise Tax/Capital Projects Fund	5083100	Restricted Cash and Investments - Ending	\$356,670
0463	309	REET Excise Tax/Capital Projects Fund	5083100	Restricted Cash and Investments - Ending	\$172,268
0463	401	Water Fund	5341210	Water Utilities	\$118,510
0463	401	Water Fund	5341220	Water Utilities	\$52,303
0463	401	Water Fund	5345010	Water Utilities	\$163,552
0463	401	Water Fund	5345020	Water Utilities	\$80,434
0463	401	Water Fund	5345020	Water Utilities	\$2,499
0463	401	Water Fund	5345030	Water Utilities	\$2,660
0463	401	Water Fund	5345030	Water Utilities	\$2,721
0463	401	Water Fund	5345030	Water Utilities	\$6,813
0463	401	Water Fund	5345030	Water Utilities	\$1,795
0463	401	Water Fund	5345030	Water Utilities	\$38,411
0463	401	Water Fund	5345030	Water Utilities	\$16,547
0463	401	Water Fund	5345040	Water Utilities	\$11,980
0463	401	Water Fund	5345040	Water Utilities	\$16,618
0463	401	Water Fund	5345040	Water Utilities	\$4,655
0463	401	Water Fund	5345040	Water Utilities	\$4,200
0463	401	Water Fund	5345040	Water Utilities	\$1,563
0463	401	Water Fund	5345040	Water Utilities	\$3,089
0463	401	Water Fund	5345040	Water Utilities	\$113,038
0463	401	Water Fund	5345040	Water Utilities	\$30,800
0463	401	Water Fund	5345040	Water Utilities	\$10,800
0463	401	Water Fund	5345040	Water Utilities	\$26,787
0463	401	Water Fund	5345040	Water Utilities	\$768
0463	401	Water Fund	5345040	Water Utilities	\$4,869
0463	401	Water Fund	5345040	Water Utilities	\$20,408
0463	401	Water Fund	5345040	Water Utilities	\$4,311

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0463	401	Water Fund	5345040	Water Utilities	\$4,026
0463	401	Water Fund	5345040	Water Utilities	\$2,101
0463	401	Water Fund	5345040	Water Utilities	\$11,272
0463	401	Water Fund	5345040	Water Utilities	\$28,170
0463	401	Water Fund	5345140	Water Utilities	\$88,765
0463	401	Water Fund	5345140	Water Utilities	\$39,858
0463	401	Water Fund	5345140	Water Utilities	\$9,819
0463	401	Water Fund	5346030	Water Utilities	\$37,513
0463	401	Water Fund	5346040	Water Utilities	\$349,800
0463	401	Water Fund	5346040	Water Utilities	\$7,618
0463	401	Water Fund	5346040	Water Utilities	\$53,599
0463	401	Water Fund	5346040	Water Utilities	\$1,100
0463	401	Water Fund	5346040	Water Utilities	\$6,266
0463	401	Water Fund	5346040	Water Utilities	\$49,487
0463	401	Water Fund	5346040	Water Utilities	\$22,897
0463	401	Water Fund	5346040	Water Utilities	\$26,328
0463	401	Water Fund	5346040	Water Utilities	\$12,604
0463	401	Water Fund	5346040	Water Utilities	\$8,893
0463	401	Water Fund	5346040	Water Utilities	\$111,813
0463	401	Water Fund	5346040	Water Utilities	\$163,021
0463	401	Water Fund	5083100	Restricted Cash and Investments - Ending	\$175,000
0463	401	Water Fund	5085100	Assigned Cash and Investments - Ending	\$40,551
0463	401	Water Fund	5085100	Assigned Cash and Investments - Ending	\$5,000
0463	401	Water Fund	5085100	Assigned Cash and Investments - Ending	\$1,380,928
0463	401	Water Fund	5085100	Assigned Cash and Investments - Ending	\$159,430
0463	402	Garbage Fund	5376040	Solid Waste Utilities	\$16,715
0463	402	Garbage Fund	5378010	Solid Waste Utilities	\$69,920
0463	402	Garbage Fund	5378020	Solid Waste Utilities	\$31,089
0463	402	Garbage Fund	5378030	Solid Waste Utilities	\$3,670
0463	402	Garbage Fund	5378030	Solid Waste Utilities	\$1,039
0463	402	Garbage Fund	5378040	Solid Waste Utilities	\$4,312

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0463	402	Garbage Fund	5378040	Solid Waste Utilities	\$53,291
0463	402	Garbage Fund	5378040	Solid Waste Utilities	\$6,050
0463	402	Garbage Fund	5378040	Solid Waste Utilities	\$6,300
0463	402	Garbage Fund	5378040	Solid Waste Utilities	\$941,593
0463	402	Garbage Fund	5085100	Assigned Cash and Investments - Ending	\$51,538
0463	403	Airport Fund	5468040	Airports and Ports	\$1,096
0463	403	Airport Fund	5468040	Airports and Ports	\$12,063
0463	403	Airport Fund	5468040	Airports and Ports	\$4,582
0463	403	Airport Fund	5468040	Airports and Ports	\$1,595
0463	403	Airport Fund	5468040	Airports and Ports	\$57
0463	403	Airport Fund	5085100	Assigned Cash and Investments - Ending	\$86,497
0463	408	Stormwater Fund	5085100	Assigned Cash and Investments - Ending	\$49,750
0463	409	Sewer Fund	5355010	Sewer/Reclaimed Water Utilities	\$135,409
0463	409	Sewer Fund	5355010	Sewer/Reclaimed Water Utilities	\$110,907
0463	409	Sewer Fund	5355020	Sewer/Reclaimed Water Utilities	\$66,793
0463	409	Sewer Fund	5355020	Sewer/Reclaimed Water Utilities	\$2,161
0463	409	Sewer Fund	5355020	Sewer/Reclaimed Water Utilities	\$47,854
0463	409	Sewer Fund	5355030	Sewer/Reclaimed Water Utilities	\$2,371
0463	409	Sewer Fund	5355030	Sewer/Reclaimed Water Utilities	\$2,629
0463	409	Sewer Fund	5355030	Sewer/Reclaimed Water Utilities	\$5,936
0463	409	Sewer Fund	5355030	Sewer/Reclaimed Water Utilities	\$1,606
0463	409	Sewer Fund	5355030	Sewer/Reclaimed Water Utilities	\$15,125
0463	409	Sewer Fund	5355040	Sewer/Reclaimed Water Utilities	\$992
0463	409	Sewer Fund	5355040	Sewer/Reclaimed Water Utilities	\$12,567
0463	409	Sewer Fund	5355040	Sewer/Reclaimed Water Utilities	\$34,925

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0463	409	Sewer Fund	5355040	Sewer/Reclaimed Water Utilities	\$1,325
0463	409	Sewer Fund	5355040	Sewer/Reclaimed Water Utilities	\$41,048
0463	409	Sewer Fund	5355040	Sewer/Reclaimed Water Utilities	\$65,293
0463	409	Sewer Fund	5355040	Sewer/Reclaimed Water Utilities	\$46,629
0463	409	Sewer Fund	5355040	Sewer/Reclaimed Water Utilities	\$3,683
0463	409	Sewer Fund	5355040	Sewer/Reclaimed Water Utilities	\$18,150
0463	409	Sewer Fund	5355040	Sewer/Reclaimed Water Utilities	\$9,600
0463	409	Sewer Fund	5355040	Sewer/Reclaimed Water Utilities	\$22,044
0463	409	Sewer Fund	5355040	Sewer/Reclaimed Water Utilities	\$601
0463	409	Sewer Fund	5355040	Sewer/Reclaimed Water Utilities	\$20,723
0463	409	Sewer Fund	5355040	Sewer/Reclaimed Water Utilities	\$3,589
0463	409	Sewer Fund	5355040	Sewer/Reclaimed Water Utilities	\$70,884
0463	409	Sewer Fund	5356040	Sewer/Reclaimed Water Utilities	\$493,236
0463	409	Sewer Fund	5356040	Sewer/Reclaimed Water Utilities	\$143,249
0463	409	Sewer Fund	5356040	Sewer/Reclaimed Water Utilities	\$17,524
0463	409	Sewer Fund	5356040	Sewer/Reclaimed Water Utilities	\$2,587
0463	409	Sewer Fund	5356040	Sewer/Reclaimed Water Utilities	\$74,868
0463	409	Sewer Fund	5356040	Sewer/Reclaimed Water Utilities	\$14,321
0463	409	Sewer Fund	5083100	Restricted Cash and Investments - Ending	\$75,000
0463	409	Sewer Fund	5085100	Assigned Cash and Investments - Ending	\$483,221
0463	409	Sewer Fund	5085100	Assigned Cash and Investments - Ending	\$65,000

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0463	409	Sewer Fund	5085100	Assigned Cash and Investments - Ending	\$65,000
0463	409	Sewer Fund	5085100	Assigned Cash and Investments - Ending	\$5,113
0463	409	Sewer Fund	5085100	Assigned Cash and Investments - Ending	\$881,915
0463	409	Sewer Fund	5085100	Assigned Cash and Investments - Ending	\$394,890
0463	630	Pangrazi Memorial Fund	5083100	Restricted Cash and Investments - Ending	\$13,658
0463	698	State Agency Fund	5083100	Restricted Cash and Investments - Ending	\$1,695
0463	001	Current Expense/General Fund	3822000	Retainage Deposits	\$26,414
0463	110	Coal Mine Trail Fund	3970000	Transfers-In	\$2,000
0463	401	Water Fund	3918000	Intergovernmental Loans	\$1,200,458
0463	409	Sewer Fund	3918000	Intergovernmental Loans	\$29,067
0463	630	Pangrazi Memorial Fund	3894000	Custodial Type Deposits	\$200
0463	630	Pangrazi Memorial Fund	3896000	Custodial Type Interest Earnings	\$244
0463	698	State Agency Fund	3868300	Court Remittances	\$300
0463	698	State Agency Fund	3868300	Court Remittances	\$575
0463	698	State Agency Fund	3868300	Court Remittances	\$303
0463	698	State Agency Fund	3868800	Court Remittances	\$53
0463	698	State Agency Fund	3868900	Court Remittances	\$15
0463	698	State Agency Fund	3868900	Court Remittances	\$328
0463	698	State Agency Fund	3869100	Court Remittances	\$5,292
0463	698	State Agency Fund	3869200	Court Remittances	\$3,054
0463	698	State Agency Fund	3869600	Court Remittances	\$92
0463	698	State Agency Fund	3869700	Court Remittances	\$1,812
0463	698	State Agency Fund	3893100	Custodial Type Collections	\$377
0463	698	State Agency Fund	3893100	Custodial Type Collections	\$1,729
0463	698	State Agency Fund	3893100	Custodial Type Collections	\$1,732
0463	698	State Agency Fund	3893100	Custodial Type Collections	\$5,104

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
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	5821000	Refund of Deposits	\$18,191
0463	001	Current Expense/General Fund	5899900	Holding and Clearing Account Transactions	(\$4)
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	5912170	Debt Repayment - Law Enforcement Services	\$324
0463	001	Current Expense/General Fund	5912170	Debt Repayment - Law Enforcement Services	\$31,802
0463	001	Current Expense/General Fund	5912170	Debt Repayment - Law Enforcement Services	\$9,515
0463	001	Current Expense/General Fund	5912170	Debt Repayment - Law Enforcement Services	\$1,678
0463	001	Current Expense/General Fund	5917270	Debt Repayment - Libraries	\$1,931
0463	001	Current Expense/General Fund	5917270	Debt Repayment - Libraries	\$1,250
0463	001	Current Expense/General Fund	5921880	Interest and Other Debt Service Cost - Centralized/General Services	\$590
0463	001	Current Expense/General Fund	5942160	Capital Expenditures/Expenses - Law Enforcement Services	\$324,573
0463	001	Current Expense/General Fund	5942160	Capital Expenditures/Expenses - Law Enforcement Services	\$35,937
0463	001	Current Expense/General Fund	5942260	Capital Expenditures/Expenses - Fire Suppression and EMS Services	\$10,805
0463	001	Current Expense/General Fund	5942260	Capital Expenditures/Expenses - Fire Suppression and EMS Services	\$6,672

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0463	001	Current Expense/General Fund	5942260	Capital Expenditures/Expenses - Fire Suppression and EMS Services	\$62,530
0463	001	Current Expense/General Fund	5945860	Capital Expenditures/Expenses - Community Planning and Economic Development	\$36,527
0463	001	Current Expense/General Fund	5945860	Capital Expenditures/Expenses - Community Planning and Economic Development	\$4,269
0463	001	Current Expense/General Fund	5947660	Capital Expenditures/Expenses - Park Facilities	\$170,000
0463	001	Current Expense/General Fund	5947660	Capital Expenditures/Expenses - Park Facilities	\$12,993
0463	001	Current Expense/General Fund	5970000	Transfers-Out	\$2,000
0463	101	Street Fund	5919570	Debt Repayment - Roads/Streets and Other Infrastructure	\$14,424
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	\$2,825
0463	101	Street Fund	5944260	Capital Expenditures/Expenses - Roads/Streets Ordinary Maintenance	\$3,553
0463	101	Street Fund	5944260	Capital Expenditures/Expenses - Roads/Streets Ordinary Maintenance	\$292
0463	101	Street Fund	5944260	Capital Expenditures/Expenses - Roads/Streets Ordinary Maintenance	\$3,764
0463	101	Street Fund	5944260	Capital Expenditures/Expenses - Roads/Streets Ordinary Maintenance	\$5,504

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0463	101	Street Fund	5944270	Capital Expenditures/Expenses - Roads/Streets Ordinary Maintenance	\$9,019
0463	101	Street Fund	5945860	Capital Expenditures/Expenses - Community Planning and Economic Development	\$9,799
0463	101	Street Fund	5953060	Capital Expenditures/Expenses - Roadway	\$9,916
0463	101	Street Fund	5953060	Capital Expenditures/Expenses - Roadway	\$24,122
0463	101	Street Fund	5953060	Capital Expenditures/Expenses - Roadway	\$134,534
0463	101	Street Fund	5953060	Capital Expenditures/Expenses - Roadway	\$27,173
0463	101	Street Fund	5953060	Capital Expenditures/Expenses - Roadway	\$1,548
0463	101	Street Fund	5953060	Capital Expenditures/Expenses - Roadway	\$344
0463	101	Street Fund	5953060	Capital Expenditures/Expenses - Roadway	\$82,452
0463	101	Street Fund	5953060	Capital Expenditures/Expenses - Roadway	\$3,387,616
0463	101	Street Fund	5953060	Capital Expenditures/Expenses - Roadway	\$49,220
0463	101	Street Fund	5953060	Capital Expenditures/Expenses - Roadway	\$33,638
0463	101	Street Fund	5953060	Capital Expenditures/Expenses - Roadway	\$15,944
0463	101	Street Fund	5953060	Capital Expenditures/Expenses - Roadway	\$6,079

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0463	101	Street Fund	5953060	Capital Expenditures/Expenses - Roadway	\$72,014
0463	101	Street Fund	5953060	Capital Expenditures/Expenses - Roadway	\$33,048
0463	101	Street Fund	5953060	Capital Expenditures/Expenses - Roadway	\$10,024
0463	101	Street Fund	5953060	Capital Expenditures/Expenses - Roadway	\$44,969
0463	101	Street Fund	5953060	Capital Expenditures/Expenses - Roadway	\$273,154
0463	101	Street Fund	5953060	Capital Expenditures/Expenses - Roadway	\$484,230
0463	101	Street Fund	5953060	Capital Expenditures/Expenses - Roadway	\$238,553
0463	106	Tourist/Lodging Tax Fund	5943660	Capital Expenditures/Expenses - Cemetery	\$75,000
0463	106	Tourist/Lodging Tax Fund	5947660	Capital Expenditures/Expenses - Park Facilities	\$170,000
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	\$34,400
0463	309	REET Excise Tax/Capital Projects Fund	5929580	Interest and Other Debt Service Cost - Roads/Streets and Related Infrastructure	\$1,118
0463	401	Water Fund	5913470	Debt Repayment - Water Utilities	\$157,731
0463	401	Water Fund	5913470	Debt Repayment - Water Utilities	\$51,040
0463	401	Water Fund	5913470	Debt Repayment - Water Utilities	\$1,920
0463	401	Water Fund	5913470	Debt Repayment - Water Utilities	\$11,655

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0463	401	Water Fund	5923480	Interest and Other Debt Service Cost - Water Utilities	\$57,724
0463	401	Water Fund	5923480	Interest and Other Debt Service Cost - Water Utilities	\$9,996
0463	401	Water Fund	5923480	Interest and Other Debt Service Cost - Water Utilities	\$12,335
0463	401	Water Fund	5943460	Capital Expenditures/Expenses - Water Utilities	\$1,200,458
0463	401	Water Fund	5943460	Capital Expenditures/Expenses - Water Utilities	\$184,231
0463	401	Water Fund	5943460	Capital Expenditures/Expenses - Water Utilities	\$10,904
0463	401	Water Fund	5943460	Capital Expenditures/Expenses - Water Utilities	\$26,267
0463	401	Water Fund	5943460	Capital Expenditures/Expenses - Water Utilities	\$1,035
0463	401	Water Fund	5943460	Capital Expenditures/Expenses - Water Utilities	\$54,112
0463	401	Water Fund	5943460	Capital Expenditures/Expenses - Water Utilities	\$13,319
0463	401	Water Fund	5943470	Capital Expenditures/Expenses - Water Utilities	\$15,957
0463	401	Water Fund	5943470	Capital Expenditures/Expenses - Water Utilities	\$15,264
0463	401	Water Fund	5943470	Capital Expenditures/Expenses - Water Utilities	\$694
0463	402	Garbage Fund	5943760	Capital Expenditures/Expenses - Solid Waste Utilities	\$1,285
0463	409	Sewer Fund	5913570	Debt Repayment - Sewer/Reclaimed Water Utilities	\$23,269

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0463	409	Sewer Fund	5913570	Debt Repayment - Sewer/Reclaimed Water Utilities	\$45,492
0463	409	Sewer Fund	5923580	Interest and Other Debt Service Cost - Sewer/Reclaimed Water Utilities	\$8,516
0463	409	Sewer Fund	5923580	Interest and Other Debt Service Cost - Sewer/Reclaimed Water Utilities	\$8,910
0463	409	Sewer Fund	5943560	Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities	\$13,670
0463	409	Sewer Fund	5943560	Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities	\$13,670
0463	409	Sewer Fund	5943560	Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities	\$23,293
0463	409	Sewer Fund	5943560	Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities	\$3,025
0463	409	Sewer Fund	5943560	Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities	\$22,945
0463	409	Sewer Fund	5943560	Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities	\$9,790
0463	409	Sewer Fund	5943560	Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities	\$922
0463	409	Sewer Fund	5943560	Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities	\$11,871
0463	409	Sewer Fund	5943570	Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities	\$13,876

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0463	409	Sewer Fund	5943570	Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities	\$13,876
0463	409	Sewer Fund	5943570	Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities	\$694
0463	630	Pangrazi Memorial Fund	5894000	Custodial Type Disbursements	\$1,203
0463	698	State Agency Fund	5868300	Court Remittances	\$314
0463	698	State Agency Fund	5868300	Court Remittances	\$628
0463	698	State Agency Fund	5868300	Court Remittances	\$291
0463	698	State Agency Fund	5868800	Court Remittances	\$58
0463	698	State Agency Fund	5868900	Court Remittances	\$22
0463	698	State Agency Fund	5868900	Court Remittances	\$358
0463	698	State Agency Fund	5869100	Court Remittances	\$6,090
0463	698	State Agency Fund	5869200	Court Remittances	\$3,128
0463	698	State Agency Fund	5869600	Court Remittances	\$94
0463	698	State Agency Fund	5869700	Court Remittances	\$1,841
0463	698	State Agency Fund	5893100	Custodial Type Remittances	\$1,732
0463	698	State Agency Fund	5893100	Custodial Type Remittances	\$500
0463	698	State Agency Fund	5893100	Custodial Type Remittances	\$429
0463	698	State Agency Fund	5893100	Custodial Type Remittances	\$1,800
0463	698	State Agency Fund	5893100	Custodial Type Remittances	\$5,656
0463	698	State Agency Fund	5893100	Custodial Type Remittances	\$1,005

SCHEDULE SUMMARY OF BANK RECONCILIATION
For the Fiscal Year ended December 31, 2024

[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	7745860.44	16043342.83	1235108.2	22679744.23	75000	2269567.24	
2 - MMA 0045	39359.62	0.71	0	38509.75	850.58	0	
8 - Cash Drawer City Hall	150	0	0	0	0	150	
9 - US Bank	57572.33	76.12	2603750	546	2485495.28	175357.17	
10 - US Bank Investment	3495407	103750	2485495.28	-3024.72	2603750	3483927	
11 - Xpress Deposit Account	51719.61	1197084.47	0	53235.23	1159257.62	36311.23	
12 - Petty Cash City Hall	100	0	0	0	0	100	
13 - Petty Cash Police	100	0	0	0	0	100	
14 - Cash Drawer Police	100	0	0	0	0	100	
15 - Petty Cash Library	100	0	0	0	0	100	
16 - Cash Drawer Library	15	0	0	0	0	15	
17 - Police Drug Fund	350	0	0	0	0	350	
Bank Totals	\$ 11,390,834	\$ 17,344,254	\$ 6,324,353	\$ 22,769,010	\$ 6,324,353	\$ 5,966,078	

RECONCILING ITEMS					
Beginning Deposits in Transit (8)	\$ 513,036	\$ (513,036)			
Year-end Deposits in Transit (9)		\$ 497,133			\$ 497,133
Beginning Outstanding & Open Period Items (10)	\$ (1,785,244)			\$ (1,785,244)	
Year-end Outstanding & Open Period Items (11)				\$ 831,956	\$ (831,956)
NSF Checks (12)		\$ -		\$ -	
Cancellation of unredeemed checks/warrants (13)		\$ -			
Interfund transactions (14)		\$ 2,000		\$ 2,000	
Netted Transactions (15)		\$ -	\$ -	\$ -	
Authorized balance of revolving, petty cash and change funds (16)	\$ -				+
Other Reconciling Items, net (17)	\$ 8,223	\$ 283,164		\$ 291,387	+ / -
Reconciling Items Totals	\$ (1,263,985)	\$ 269,261		\$ (659,901)	\$ (334,823)

DETAIL IN CELLS 8223 = 388 AND 588		FROM GENERAL LEDGER				
	Beginning Cash & Investment Balance (19)	Revenues & Other Increases (20)		Expenditures & Other Decreases (21)	Ending Cash & Investment Balance (22)	
BANK 10 + \$6.50 ROLLED TO #17						
C4/C5 or Trial Balance Totals (18)	\$ 10,126,849	\$ 17,613,515		\$ 22,109,110	\$ 5,631,255	
Unreconciled Variance (23)	\$ -	\$ -		\$ -	\$ -	

**City of Cle Elum
Schedule of Liabilities
For the Year Ended December 31, 2024**

ID. No.	Debt ID Title	Description	Due Date	Beginning Balance	Additions	Reductions	Ending Balance
General Obligation Debt/Liabilities							
263.56	Leases, SBITA, and PPPs	POLICE CAMERAS 2021 Pay Huntington		93,727	-	31,802	61,925
263.56	Leases, SBITA, and PPPs	POLICE CAMERAS 4 2023		44,405	-	9,515	34,890
263.56	Leases, SBITA, and PPPs	POLICE #HZOO POSTAGE METER 2021		1,457	-	324	1,133
263.56	Leases, SBITA, and PPPs	CITY HALL POSTAGE METER 2021		4,670	-	2,075	2,595
263.56	Leases, SBITA, and PPPs	LIBRARY EQUIPMENT AND INTERNET		-	4,000	1,250	2,750
263.56	Leases, SBITA, and PPPs	CITY HALL/LIBRARY/PW/ NEW COPIERS		23,608	-	6,908	16,700
263.56	Leases, SBITA, and PPPs	POLICE LEADS SOFTWARE 2024		-	8,799	1,678	7,121
Total General Obligation Debt/Liabilities:				167,867	12,799	53,552	127,114
Revenue and Other (non G.O.) Debt/Liabilities							
259.12	Compensated Absences	Compensated Absences		226,843	302,648	-	529,491
263.12	Claims and Judgments	City Heights Judgment		-	22,230,175	-	22,230,175
263.52	Installment Purchases	CAT Loader Loan	6/1/2026	-	329,430	69,380	260,050
263.84	Loans and other obligations to Washington state agencies (Except LOCAL and PWTF loans)	DOH Watermain Loan	9/11/2032	309,599	-	34,400	275,199
263.84	Loans and other obligations to Washington state agencies (Except LOCAL and PWTF loans)	DOE Stormwater Loan	7/31/2030	14,061	29,067	-	43,128
263.88	Public Works Trust Fund (PWTF) Loans	GO PBW Loan	6/1/2025	133,142	-	133,142	-

**City of Cle Elum
Schedule of Liabilities
For the Year Ended December 31, 2024**

ID. No.	Debt ID Title	Description	Due Date	Beginning Balance	Additions	Reductions	Ending Balance
263.88	Public Works Trust Fund (PWTF) Loans	PWB Watermain Loan	6/1/2043	1,641,352	1,200,458	-	2,841,810
263.57	Leases, SBITA, and PPPs	PUBLIC WORKS VAC TRUCK 2100I 2023		475,207	-	110,956	364,251
263.57	Leases, SBITA, and PPPs	REGIONAL WATER WIN-911 PRO		-	6,000	1,920	4,080
263.57	Leases, SBITA, and PPPs	REGIONAL WATER FLEX CREDITS		-	36,740	11,655	25,085
252.11	Non-voted Revenue bonds	Water Sewer Columbia Bank Loan	12/1/2032	1,840,000	-	181,000	1,659,000
264.30	Pension Liabilities	Pension Liability		147,145	-	44,870	102,275
264.40	OPEB Liabilities	OPEB Liability		403,084	15,467	-	418,551
Total Revenue and Other (non G.O.) Debt/Liabilities:				5,190,433	24,149,985	587,323	28,753,095
Total Liabilities:				5,358,300	24,162,784	640,875	28,880,209

City of Cle Elum
Schedule of Expenditures of State Financial Assistance
For the Year Ended December 31, 2024

State Agency Name	Program Title	Identification Number	Total
State Award from Department of Commerce	GMA PERIODIC UPDATE	25-63335-129	4,269
State Award from Department of Commerce	GROWTH MANAGEMENT ACT	24-63610-114	36,527
		Sub-Total:	40,796
State Award from Transportation Improvement Board (TIB)	FUEL TAX STREET PATH STAFFORD TO PENN PHASE 1 TIB	P-E-930(P06)-1	278,608
State Award from Transportation Improvement Board (TIB)	TIB FUEL TAX -- FIRST ST. PHASE 3 OAKES TO PEOH	6-E-930(008)-1	484,230
State Award from Transportation Improvement Board (TIB)	COMPLETE STREETS 2022 -- FIRST ST PHASES 3A AND 3B	C-E-930(003)-1	6,079
State Award from Transportation Improvement Board (TIB)	COMPLETE STREETS TIB 2ND ST. PATH PENN TO SHORT	C-E-930(004)-1	238,553
State Award from Transportation Improvement Board (TIB)	SMALL CITY ARTERIAL PROGRAM	6-E-930(005)-1	27,173
State Award from Transportation Improvement Board (TIB)	TIB FUEL TAX -- 2ND ST. ROUNDABOUT GRANT	6-E-930(007)-1	33,048
State Award from Transportation Improvement Board (TIB)	TIB FUEL TAX -- PENN TO HARRIS ON 1ST GRANT	6-E-930(006)-1	10,024
State Award from Transportation Improvement Board (TIB)	TIB FUEL TAX -- SEAL COAT GRANT	2-E-930(006)-1	44,969
		Sub-Total:	1,122,684
State Award from Other State Agencies	AUTO THEFT PREVENTION	7102024	35,937
		Sub-Total:	35,937
State Award from Department of Ecology	CWSRF -- STORMWATER GRANT	WQC-2022-CoCle-00102	13,670

State Agency Name	Program Title	Identification Number	Total
		Sub-Total:	13,670
State Award from Department of Health	EMS TRAUMA	AMBV.ES.00000354	766
		Sub-Total:	766
State Award from Department Natural Resources	FIRE EQUIPMENT	2025PH209	10,805
		Sub-Total:	10,805
State Award from Department of Transportation	UPWP QUADCO RTPO	RTPO	49,220
		Sub-Total:	49,220
		Total State Grants Expended:	1,273,878

City of Cle Elum
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2024

Federal Agency (Pass-Through Agency)	Federal Program	ALN Number	Other Award Number	Expenditures			Passed through to Subrecipients	Note
				From Pass- Through Awards	From Direct Awards	Total		
ASSISTANT SECRETARY FOR COMMUNITY PLANNING AND DEVELOPMENT, HOUSING AND URBAN DEVELOPMENT, DEPARTMENT OF (via DEPARTMENT OF COMMERCE)	Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii	14.228	21-62210-026	134,534	-	134,534	-	1,2,3
FEDERAL HIGHWAY ADMINISTRATION, TRANSPORTATION, DEPARTMENT OF (via WASHINGTON STATE DEPARTMENT OF TRANSPORTATION)	Highway Planning and Construction	20.205	STBG(R)-0903 (086)	3,387,616	-	3,387,616	-	1,2,3
FEDERAL HIGHWAY ADMINISTRATION, TRANSPORTATION, DEPARTMENT OF (via WASHINGTON STATE DEPARTMENT OF TRANSPORTATION)	Highway Planning and Construction	20.205	STPR -0220 (004)	9,916	-	9,916	-	1,2,3
FEDERAL HIGHWAY ADMINISTRATION, TRANSPORTATION, DEPARTMENT OF (via WASHINGTON STATE DEPARTMENT OF TRANSPORTATION)	Highway Planning and Construction	20.205	STPR-0903 (078)	344	-	344	-	1,2,3
Total ALN 20.205:				3,397,876	-	3,397,876	-	

The accompanying notes are an integral part of this schedule.

City of Cle Elum
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2024

Federal Agency (Pass-Through Agency)	Federal Program	ALN Number	Other Award Number	Expenditures			Passed through to Subrecipients	Note
				From Pass- Through Awards	From Direct Awards	Total		
OFFICE OF THE SECRETARY, TRANSPORTATION, DEPARTMENT OF (via WASHINGTON STATE DEPARTMENT OF TRANSPORTATION)	Safe Streets and Roads for All	20.939	693jj32440253	33,638	-	33,638	-	1,2,3
DEPARTMENTAL OFFICES, TREASURY, DEPARTMENT OF THE	COVID 19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	21.027		-	330,415	330,415	-	1,2,3
Total Federal Awards Expended:				3,566,048	330,415	3,896,463	-	

The accompanying notes are an integral part of this schedule.

City of Cle Elum MCAG #0463

Notes to the Schedule of Expenditures of Federal Awards

For the Year Ended December 31, 2024

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 – Federal Indirect Cost Rate

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

Note 3 – Program Costs

The amounts shown as current year expenditures represent only the federal award portion of the program costs. Entire program costs, including the City 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.

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

Property and Liability Insurance	Health and Welfare Insurance	Unemployment Compensation Obligations	Workers Compensation Obligations Other Risks or Obligations
Belong to a public entity risk pool	Belong to a public entity risk pool	"Reimbursable" status, but with no accumulated resources (i.e. risk assumption)	Pay premiums to the Department of Labor and Industries

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