

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 12/31/2025

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 28th day of April, 2026, 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, 2025

		<u>Total for All Funds (Memo Only)</u>	<u>001 Current Expense/Gener al Fund</u>	<u>101 Street Fund</u>	<u>104 Police 3/10's Sales Tax Fund</u>
Beginning Cash and Investments					
308	Beginning Cash and Investments	5,615,902	687,947	64,435	106,415
388 / 588	Net Adjustments	-	-	-	-
Revenues					
310	Taxes	4,173,858	2,880,410	330,943	212,686
320	Licenses and Permits	262,729	220,810	41,529	390
330	Intergovernmental Revenues	3,726,345	332,707	915,836	-
340	Charges for Goods and Services	10,512,549	4,048,837	11,360	37,324
350	Fines and Penalties	24,434	16,434	-	-
360	Miscellaneous Revenues	1,081,022	508,233	140,357	1,026
Total Revenues:		<u>19,780,939</u>	<u>8,007,432</u>	<u>1,440,025</u>	<u>251,425</u>
Expenditures					
510	General Government	2,509,855	2,509,855	-	-
520	Public Safety	2,700,335	2,428,214	-	272,120
530	Utilities	4,718,685	92,364	-	-
540	Transportation	461,856	-	452,320	-
550	Natural/Economic Environment	1,295,762	1,116,027	-	23,849
560	Social Services	632	295	338	-
570	Culture and Recreation	419,279	419,279	-	-
Total Expenditures:		<u>12,106,405</u>	<u>6,566,034</u>	<u>452,658</u>	<u>295,969</u>
Excess (Deficiency) Revenues over Expenditures:		<u>7,674,533</u>	<u>1,441,397</u>	<u>987,367</u>	<u>(44,543)</u>
Other Increases in Fund Resources					
391-393, 596	Debt Proceeds	8,529	-	-	-
397	Transfers-In	4,500	-	-	-
385	Special or Extraordinary Items	-	-	-	-
381, 382, 389, 395, 398	Other Resources	57,576	55,237	2,339	-
Total Other Increases in Fund Resources:		<u>70,605</u>	<u>55,237</u>	<u>2,339</u>	<u>-</u>
Other Decreases in Fund Resources					
594-595	Capital Expenditures	4,589,553	277,593	912,249	-
591-593, 599	Debt Service	637,586	49,929	18,855	-
597	Transfers-Out	4,500	4,500	-	-
585	Special or Extraordinary Items	-	-	-	-
581, 582, 589	Other Uses	15,399	15,399	-	-
Total Other Decreases in Fund Resources:		<u>5,247,038</u>	<u>347,421</u>	<u>931,104</u>	<u>-</u>
Increase (Decrease) in Cash and Investments:		<u>2,498,100</u>	<u>1,149,214</u>	<u>58,602</u>	<u>(44,543)</u>
Ending Cash and Investments					
50821	Nonspendable	-	-	-	-
50831	Restricted	1,506,582	-	17,224	61,871
50841	Committed	248,337	206,040	-	-
50851	Assigned	6,326,076	1,598,113	105,814	-
50891	Unassigned	33,008	33,008	-	-
Total Ending Cash and Investments		<u>8,114,003</u>	<u>1,837,161</u>	<u>123,037</u>	<u>61,871</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, 2025

		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	272,459	36,875	528,937	1,760,909
388 / 588	Net Adjustments	-	-	-	-
Revenues					
310	Taxes	207,244	-	542,575	-
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	-	-	2,469,273	-
340	Charges for Goods and Services	-	4,000	-	2,777,773
350	Fines and Penalties	-	-	-	1,951
360	Miscellaneous Revenues	2,690	573	8,289	128,038
Total Revenues:		<u>209,934</u>	<u>4,573</u>	<u>3,020,137</u>	<u>2,907,761</u>
Expenditures					
510	General Government	-	-	-	-
520	Public Safety	-	-	-	-
530	Utilities	-	-	-	1,876,174
540	Transportation	-	3,651	-	-
550	Natural/Economic Environment	155,886	-	-	-
560	Social Services	-	-	-	-
570	Culture and Recreation	-	-	-	-
Total Expenditures:		<u>155,886</u>	<u>3,651</u>	<u>-</u>	<u>1,876,174</u>
Excess (Deficiency) Revenues over Expenditures:		<u>54,048</u>	<u>922</u>	<u>3,020,137</u>	<u>1,031,588</u>
Other Increases in Fund Resources					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	-	4,500	-	-
385	Special or Extraordinary Items	-	-	-	-
381, 382, 389, 395, 398	Other Resources	-	-	-	-
Total Other Increases in Fund Resources:		<u>-</u>	<u>4,500</u>	<u>-</u>	<u>-</u>
Other Decreases in Fund Resources					
594-595	Capital Expenditures	135,988	-	2,562,106	217,572
591-593, 599	Debt Service	-	-	-	475,338
597	Transfers-Out	-	-	-	-
585	Special or Extraordinary Items	-	-	-	-
581, 582, 589	Other Uses	-	-	-	-
Total Other Decreases in Fund Resources:		<u>135,988</u>	<u>-</u>	<u>2,562,106</u>	<u>692,910</u>
Increase (Decrease) in Cash and Investments:		<u>(81,940)</u>	<u>5,422</u>	<u>458,031</u>	<u>338,678</u>
Ending Cash and Investments					
50821	Nonspendable	-	-	-	-
50831	Restricted	190,519	-	986,969	175,000
50841	Committed	-	42,297	-	-
50851	Assigned	-	-	-	1,924,587
50891	Unassigned	-	-	-	-
Total Ending Cash and Investments		<u>190,519</u>	<u>42,297</u>	<u>986,969</u>	<u>2,099,587</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, 2025

		<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	51,538	86,497	49,750	1,970,139
388 / 588	Net Adjustments	-	-	-	-
Revenues					
310	Taxes	-	-	-	-
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	-	-	-	8,529
340	Charges for Goods and Services	1,204,922	-	1,000	2,427,333
350	Fines and Penalties	6,050	-	-	-
360	Miscellaneous Revenues	12,990	41,492	-	237,335
Total Revenues:		<u>1,223,962</u>	<u>41,492</u>	<u>1,000</u>	<u>2,673,197</u>
Expenditures					
510	General Government	-	-	-	-
520	Public Safety	-	-	-	-
530	Utilities	1,113,869	-	290	1,635,987
540	Transportation	-	5,885	-	-
550	Natural/Economic Environment	-	-	-	-
560	Social Services	-	-	-	-
570	Culture and Recreation	-	-	-	-
Total Expenditures:		<u>1,113,869</u>	<u>5,885</u>	<u>290</u>	<u>1,635,987</u>
Excess (Deficiency) Revenues over Expenditures:		<u>110,093</u>	<u>35,607</u>	<u>710</u>	<u>1,037,210</u>
Other Increases in Fund Resources					
391-393, 596	Debt Proceeds	-	-	-	8,529
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>8,529</u>
Other Decreases in Fund Resources					
594-595	Capital Expenditures	-	4,355	-	479,691
591-593, 599	Debt Service	-	-	-	93,464
597	Transfers-Out	-	-	-	-
585	Special or Extraordinary Items	-	-	-	-
581, 582, 589	Other Uses	-	-	-	-
Total Other Decreases in Fund Resources:		<u>-</u>	<u>4,355</u>	<u>-</u>	<u>573,155</u>
Increase (Decrease) in Cash and Investments:		<u>110,093</u>	<u>31,252</u>	<u>710</u>	<u>472,584</u>
Ending Cash and Investments					
50821	Nonspendable	-	-	-	-
50831	Restricted	-	-	-	75,000
50841	Committed	-	-	-	-
50851	Assigned	161,631	117,750	50,460	2,367,723
50891	Unassigned	-	-	-	-
Total Ending Cash and Investments		<u>161,631</u>	<u>117,750</u>	<u>50,460</u>	<u>2,442,723</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, 2025

		Total for All Funds (Memo Only)	Custodial
		<hr/>	<hr/>
308	Beginning Cash and Investments	15,353	15,353
388 & 588	Net Adjustments	-	-
310-390	Additions	45,879	45,879
510-590	Deductions	43,906	43,906
		<hr/>	<hr/>
	Net Increase (Decrease) in Cash and Investments:	1,973	1,973
508	Ending Cash and Investments	17,326	17,326

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, 2025

The accompanying notes are an integral part of this statement.

CITY OF CLE ELUM
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Notes to the Financial Statements
For the Year Ended December 31, 2025

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. Their contract ended December 31, 2025, and the city will be running both the water and sewer plants going forward. 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 5 – 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, 2025, the special revenue funds are Hotel Motel Tax/Tourism, Coal Mine Trail Fund, and Police 3/10’s Revenue.

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For the Year Ended December 31, 2025

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, 2025, 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 deposited into the general fund per Ordinance 1717. For further information See Note 4, *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 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

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Notes to the Financial Statements
For the Year Ended December 31, 2025

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 240 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 above from 2021 to 2025.

F. Liabilities

See Note 7 - 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)

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.

Restrictions and commitments of Ending Cash and Investments consist of:

Fund	Portion of Ending Balance Restricted	Portion of Ending Balance		Description of Restriction or Commitment
		Committed	Combined	
General		\$206,040	\$206,040	Fire Truck Res 2018-027/Cemetery and Cemetery Endowment 2018-027 and Ordinance 1409
TIB Grants	17,224		17,224	State Grants
Police 3/10’s	61,871	-	61,871	Resolution 2013-004
Tourism Fund	190,519	-	190,519	RCW 67.28.1816

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For the Year Ended December 31, 2025

Coal Mine Trail		42,297	42,297	Ordinance #1043
REET	986,969	-	986,969,	RCW 82.46
Water	175,000	-	175,000	Columbia Bank Loan Reserve
Sewer	75,000	-	75,000	Columbia Bank Loan Reserve
<i>Totals</i>	\$1,506,583	\$248,337	\$1,754,920	

Note 2 – Accounting Changes and Error Corrections

The city changed how it presents capital grants moving from 101 Street Fund to 309 Capital Project Fund.

1. CDBG Stafford Ave Corridor Imp revenues \$1,232,772 and expenses \$1,229,640.
2. DOT STBG – 1st St. Phase 3 Revitalization revenues \$1,236,501 and expenses \$1,201,131

Note 3 – 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	\$8,513,463	\$6,913,455	1,600,008
101 - Street Fund	4,592,912	1,383,762	3,209,150
104 - Police 3/10's Sales Tax Fund	409,993	295,969	114,024
106 - Tourist/Lodging Tax Fund	692,000	291,874	400,126
110 - Coal Mine Trail Fund	46,620	3,651	42,969
309 - REET Excise Tax/Capital Projects Fund	3,482,500	2,562,105	920,395
401 - Water Fund	4,175,434	2,569,084	1,606,350
402 - Garbage Fund	1,252,950	1,113,869	139,081
403 - Airport Fund	122,000	10,240	111,760
408 - Stormwater Fund	64,250	290	63,960
409 - Sewer Fund	4,320,909	2,209,142	2,111,767
630 - Pangrazi Memorial Fund	13,600	1,225	12,375
698 - State Agency Fund	48,100	42,680	5,420
TOTALS	\$27,734,731	\$17,397,346	\$10,337,385

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Notes to the Financial Statements

For the Year Ended December 31, 2025

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

Fund/Department	Final Appropriated Amounts	Actual Expenses	Variance
Current Expense/General Fund	\$6,012,465	\$4,917,850	\$1,094,615
UKC Recreation Center	238,095	133,971	104,124
City Heights WCIA Settlement Agreement 2023	559,266	587,049	(27,783)
Central Cascades/Weis Land CRA 2009-01 Devel. Fund	10,280	0	10,280
Cle Elum Pines West Devel. Fund	1,502	0	1,502
Sun Communities CRA 2018-01 Devel. Fund	65,070	15,399	49,671
MVOLLC/Prium CRA 2005-02 Devel. Fund	6,335	0	6,335
Whispering Pines Devel. Fund	5,000	0	5,000
City Heights CRA 2020-01 Devel. Fund	70,000	1,086	68,914
Fowler Creek Trails Deneen Developer Fund	15,250	0	15,250
Blue Fern Development DA 2024-002/CRA 2024-01,03	1,360,000	1,144,682	215,318
Wildwood Ranch Devel. DA 2024-001 /CRA 2024-02	120,200	64,712	55,488
Teaway Court/Hopesource Devel. Fund	50,000	48,706	1,294
Total 001 - Current Expense/General Fund	\$8,513,463	\$6,913,455	\$1,600,008
Street Fund	2,331,113	617,235	1,713,878
TIB Complete Streets Grant	2,261,799	766,527	1,495,272
Total 101 - Street Fund	\$4,592,912	1,383,762	3,209,150
Water Fund	1,493,959	1,304,702	189,257
Water Regional Fund	2,233,000	933,409	1,299,591
Water Capital Reserve Fund	448,475	330,973	117,502
Total 401 - Water Fund	\$4,175,434	\$2,569,084	\$1,606,350
Sewer Fund	1,741,909	972,079	769,830
Sewer Regional Fund	1,788,000	873,046	914,954
Sewer Capital Reserve Fund	791,000	364,017	426,983
Total 409 - Sewer Fund	\$4,320,909	2,209,142	2,111,767

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.

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The 2025 budget was amended by Ordinance #1701 on July 22, #1712 on October 28, and #1715 on November 25, 2025, for an amount of \$3,062,335. Some of the adjustments were for new grants, Upper Kittitas County Rec Center, WCIA insurance settlement attorney fees, garbage 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 4– Deposits and Investments

Investments are reported at original cost or fair value. Deposits and investments by type on December 31, 2025, 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)	\$5,628,183	\$17,326	\$5,645,509
Cash On Hand	915		915
2 Year Government Bond (Cost)	2,484,905		2,484,905
<i>Totals</i>	\$8,114,003	\$17,326	\$8,131,329

It is the city's policy to invest all temporary cash surpluses. The interest on these investments is deposited to the General Fund per Ordinance 1717.

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 5 – 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,

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cost responsibilities of Suncadia (then Trendwest), and reimbursement charges.

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

Upper Kittitas County Regional Wastewater Treatment Plant

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

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

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

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

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- 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 2025 the total purchases were \$1,389.

Note 6 – Leases

The City maintains the following leases through December 31, 2025:

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	116,030	Annually	5	Non-Cancelable
City Hall Library/PW/New Copier 2023	Lease	576	Monthly	5	Non-Cancelable
Library Equipment & Internet 2024	Lease	1,000	Annually	4	Non-Cancelable

The total amount paid for leases in 2025 was \$163,213. As of December 31, 2025, the future lease payments are as follows:

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Year ended December 31	Total
2026	\$213,656
2027	188,156
2028	49,791
2029	42,479
2030	41,479
<i>Total</i>	\$535,561

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 equipment and internet leases.

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:

Year ended December 31	Total
2026	18,527
<i>Total</i>	\$18,527

Note 7 – Long-Term Liabilities

The Accompanying Schedule of Liabilities provides details of the outstanding debt and liabilities of the city and summarizes the city’s debt transactions for the year ended December 31, 2025.

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

	Principal	Interest	Total
2026	\$562,934	86,455	649,389
2027	382,970	68,674	451,644
2028	388,969	60,179	449,148
2029	394,969	51,467	446,436
2030	400,969	42,540	443,509
2031-2035	1,298,044	97,370	1,395,414
2036-2040	747,845	39,935	787,780
2041-2043	448,707	7,987	456,694
<i>Totals</i>	\$4,625,407	454,607	\$5,080,014

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Compensated Absences

During the year ended December 31, 2025, the following changes occurred in compensated absences:

Beginning Balance 12/1/25 = \$529,491
Additions in 2025 = \$87,198
Ending Balance 12/31/25 = \$616,689

Note 8 - 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 9 - Downtown Revitalization Project

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

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

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

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

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

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

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

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

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Street revitalization project. The combined First Street Downtown Revitalization Phases 3A and 3B project included improvements on the south side of First Street between Billings Avenue and Oakes Avenue, intersection improvements to the northwest, southwest, and northeast corners of the First Street and Oakes Avenue intersection, improvements on the north side of First Street between Oakes Avenue and Pennsylvania Avenue, improvements on the north side of First Street between Pennsylvania Avenue and Harris Avenue, and intersection improvements to the northwest corner of the First Street and Harris Avenue intersection. The project also included an overhead to underground conversion of utilities along Harris Avenue, such that the overhead crossings on First Street are eliminated. This phase was completed in 2023.

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

The final phase including completion of all remaining blocks between Oakes Avenue and Peoh Avenue began in spring 2024. Construction completion is planned in the spring of 2026 when the winter weather suspension is lifted and final plantings can be installed. 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 10 - 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 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.

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On January 22, 2025, a supplemental arbitration award for attorney fees 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. U.S. Bank did not deduct the funds from the bank account but froze the funds so not available to use.

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.

Note 12 – 2026 Subsequent Event – City Heights

City Heights is challenging the bankruptcy. The hearing is the first week in May. The judge should have a decision by the end of May.

Financial Outlook

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.

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Next Steps and Public Access

A proposed Plan of Adjustment is not yet available but is expected in 2026. The Bankruptcy Court originally set a deadline of March 31, 2026, for the city to submit the plan, but as noted above, City Heights challenged the bankruptcy in 2026 for a hearing the first week of May. Once the Plan of Adjustment is 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 the 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, 2025, the plan had 1 member, a retiree. As of December 31, 2025, the City of Cle Elum’s total OPEB liability was \$407,539 as calculated using the alternative measurement method. For the year ended December 31, 2025, the City of Cle Elum paid \$23,233 in benefits.

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 2025 was \$6,837 and is through United Health Care Insurance. The retiree passed away in 2026.

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 2025 was \$16,396 and is through New York Life Insurance Company.

Fiscal Year 2025	
Number of Retired Plan Member	1
Benefits Paid	\$23,233
*Total OPEB Liability	\$407,539

*Measured Using the Alternative Measurement Method

The City of Cle Elum administers the health retirement account, HRA VEBA, a defined contribution plan for 29 active employees. The total cost for this plan for 2025 was \$94,330.

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
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Notes to the Financial Statements

For the Year Ended December 31, 2025

Leoff 1 Supplemental Health	New York Life	DBP	Long Term Care	0	1	\$16,396
Leoff 1 Long Term Care	United Health Care	DBP	Supplemental Health	0	1	\$6,837
Voluntary Employees' Beneficiary Association	One Bridge Benefits	DCP	HRA VEBA	37	0	\$94,330
TOTAL LIABILITY						\$117,563

Note 14 – 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

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, 2025, (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	\$33,142	0.006011%	1,178,996,000	\$70,869	
PERS 2/3	82,169	0.007742%	(3,816,176,000)		\$(295,448)

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LEOFF 1	0	0.001113%	(3,168,536,000)	(35,266)
LEOFF 2	\$59,234	0.021727%	(1,937,517,000)	(420,964)
VFFRPF	0	0.0900000%		(33,137)
			Totals	\$70,869 \$(784,815)

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
2025 Regular Levy	.917046	\$656,397,624	\$601,947
Fire Department Maintenance and Operation Levy (11/3/20)	0.50	\$656,397,624	\$328,199

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

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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, 2025, 271 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 2025, 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.

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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, 2025, 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

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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 2025, the city is no longer self-insured but assuming the risk.

City of Cle Elum

Schedule 01

For the year ended December 31, 2025

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0463	001	Current Expense/General Fund	3084100	Committed Cash and Investments - Beginning	\$129,733
0463	001	Current Expense/General Fund	3084100	Committed Cash and Investments - Beginning	\$16,297
0463	001	Current Expense/General Fund	3085100	Assigned Cash and Investments - Beginning	\$39,309
0463	001	Current Expense/General Fund	3085100	Assigned Cash and Investments - Beginning	\$5,128
0463	001	Current Expense/General Fund	3085100	Assigned Cash and Investments - Beginning	\$15,180
0463	001	Current Expense/General Fund	3085100	Assigned Cash and Investments - Beginning	\$3,361
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	\$114,280
0463	001	Current Expense/General Fund	3085100	Assigned Cash and Investments - Beginning	\$32,601
0463	001	Current Expense/General Fund	3085100	Assigned Cash and Investments - Beginning	\$19,327
0463	001	Current Expense/General Fund	3085100	Assigned Cash and Investments - Beginning	\$37,050
0463	001	Current Expense/General Fund	3085100	Assigned Cash and Investments - Beginning	\$3,000
0463	001	Current Expense/General Fund	3089100	Unassigned Cash and Investments - Beginning	\$264,554
0463	001	Current Expense/General Fund	3089100	Unassigned Cash and Investments - Beginning	(\$406,348)
0463	001	Current Expense/General Fund	3089100	Unassigned Cash and Investments - Beginning	(\$92,168)
0463	001	Current Expense/General Fund	3089100	Unassigned Cash and Investments - Beginning	(\$7,388)
0463	001	Current Expense/General Fund	3089100	Unassigned Cash and Investments - Beginning	\$504,030
0463	001	Current Expense/General Fund	3111000	Property Tax	\$716,166
0463	001	Current Expense/General Fund	3131100	Local Retail Sales and Use Tax	\$1,367,110
0463	001	Current Expense/General Fund	3137100	Criminal Justice Sales and Use Tax	\$88,849

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0463	001	Current Expense/General Fund	3164100	Business and Occupation Taxes on Utilities	\$318,776
0463	001	Current Expense/General Fund	3164300	Business and Occupation Taxes on Utilities	\$39,249
0463	001	Current Expense/General Fund	3164600	Business and Occupation Taxes on Utilities	\$426
0463	001	Current Expense/General Fund	3164700	Business and Occupation Taxes on Utilities	\$22,849
0463	001	Current Expense/General Fund	3164800	Business and Occupation Taxes on Utilities	\$166,532
0463	001	Current Expense/General Fund	3164900	Business and Occupation Taxes on Utilities	\$146,592
0463	001	Current Expense/General Fund	3168100	Gambling Tax - Punch Boards and Pull Tabs	\$12,612
0463	001	Current Expense/General Fund	3181100	Admissions Tax	\$1,250
0463	001	Current Expense/General Fund	3219900	Other Business Licenses and Permits	\$52,792
0463	001	Current Expense/General Fund	3221000	Buildings, Structures and Equipment	\$165,713
0463	001	Current Expense/General Fund	3229000	Other Non-Business Licenses and Permits	\$1,056
0463	001	Current Expense/General Fund	3229000	Other Non-Business Licenses and Permits	\$750
0463	001	Current Expense/General Fund	3229000	Other Non-Business Licenses and Permits	\$500
0463	001	Current Expense/General Fund	3331660	Federal Indirect Award from Department of Justice	\$3,743
0463	001	Current Expense/General Fund	3340110	State Award from Criminal Justice Training Commission	\$5,794
0463	001	Current Expense/General Fund	3340230	State Award from Department Natural Resources	\$6,000
0463	001	Current Expense/General Fund	3340230	State Award from Department Natural Resources	\$24,910

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0463	001	Current Expense/General Fund	3340230	State Award from Department Natural Resources	\$15,983
0463	001	Current Expense/General Fund	3340230	State Award from Department Natural Resources	\$7,500
0463	001	Current Expense/General Fund	3340230	State Award from Department Natural Resources	\$24,717
0463	001	Current Expense/General Fund	3340420	State Award from Department of Commerce	\$50,551
0463	001	Current Expense/General Fund	3340420	State Award from Department of Commerce	\$50,000
0463	001	Current Expense/General Fund	3340490	State Award from Department of Health	\$778
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	\$3,194
0463	001	Current Expense/General Fund	3360642	Marijuana Excise Tax Distribution	\$15,475
0463	001	Current Expense/General Fund	3360651	DUI and Other Criminal Justice Assistance	\$223
0463	001	Current Expense/General Fund	3360694	Liquor/Beer Excise Tax	\$14,725
0463	001	Current Expense/General Fund	3370000	Local Awards, Entitlements, Tribal Government Distributions, and Other Payments	\$73,610
0463	001	Current Expense/General Fund	3370021	Local Awards, Entitlements, Tribal Government Distributions, and Other Payments	\$5,255
0463	001	Current Expense/General Fund	3377272	Local Awards, Entitlements, Tribal Government Distributions, and Other Payments	\$29,250
0463	001	Current Expense/General Fund	3413300	District/Municipal Court - Administrative Fees	\$3,600
0463	001	Current Expense/General Fund	3414200	Treasurers' Fees	\$25,216

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0463	001	Current Expense/General Fund	3414200	Treasurers' Fees	\$37,194
0463	001	Current Expense/General Fund	3421000	Law Enforcement Services	\$444
0463	001	Current Expense/General Fund	3421000	Law Enforcement Services	\$466,458
0463	001	Current Expense/General Fund	3423600	Detention and Correction Services	\$7,222
0463	001	Current Expense/General Fund	3426000	Ambulance Services	\$3,350
0463	001	Current Expense/General Fund	3436000	Cemetery Sales and Services	\$54,878
0463	001	Current Expense/General Fund	3436100	Cemetery Sales and Services	\$10,447
0463	001	Current Expense/General Fund	3458100	Zoning and Subdivision Services	\$12,855
0463	001	Current Expense/General Fund	3458100	Zoning and Subdivision Services	\$133
0463	001	Current Expense/General Fund	3458100	Zoning and Subdivision Services	(\$10,000)
0463	001	Current Expense/General Fund	3458100	Zoning and Subdivision Services	\$1,168,791
0463	001	Current Expense/General Fund	3458100	Zoning and Subdivision Services	\$76,936
0463	001	Current Expense/General Fund	3458100	Zoning and Subdivision Services	\$52,821
0463	001	Current Expense/General Fund	3458100	Zoning and Subdivision Services	\$157,130
0463	001	Current Expense/General Fund	3458100	Zoning and Subdivision Services	\$942,870
0463	001	Current Expense/General Fund	3458100	Zoning and Subdivision Services	\$114,000
0463	001	Current Expense/General Fund	3458100	Zoning and Subdivision Services	\$98,247
0463	001	Current Expense/General Fund	3458100	Zoning and Subdivision Services	\$19,500
0463	001	Current Expense/General Fund	3458100	Zoning and Subdivision Services	\$135,000
0463	001	Current Expense/General Fund	3458100	Zoning and Subdivision Services	\$4,653
0463	001	Current Expense/General Fund	3458100	Zoning and Subdivision Services	\$21,053

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0463	001	Current Expense/General Fund	3458100	Zoning and Subdivision Services	\$417,714
0463	001	Current Expense/General Fund	3458900	Other Planning and Development Services	\$110,078
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	\$101,000
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	3472000	Library Services	\$948
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	\$6,674
0463	001	Current Expense/General Fund	3540000	Civil Parking Infraction Penalties	\$280
0463	001	Current Expense/General Fund	3552000	Driving Under Influence (DUI) Fines	\$1,208
0463	001	Current Expense/General Fund	3558000	Other Criminal Traffic Misdemeanor Fines	\$1,302
0463	001	Current Expense/General Fund	3569000	Other Criminal Non-Traffic Fines	\$1,700
0463	001	Current Expense/General Fund	3573300	Public Defense Cost	\$1,776
0463	001	Current Expense/General Fund	3573700	District/Municipal Court Cost Recoupments	\$886
0463	001	Current Expense/General Fund	3573700	District/Municipal Court Cost Recoupments	\$2,609
0463	001	Current Expense/General Fund	3611100	Investment Earnings	\$62,610
0463	001	Current Expense/General Fund	3611100	Investment Earnings	\$74

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0463	001	Current Expense/General Fund	3611100	Investment Earnings	\$218
0463	001	Current Expense/General Fund	3611100	Investment Earnings	\$48
0463	001	Current Expense/General Fund	3614000	Other Interest	\$4,748
0463	001	Current Expense/General Fund	3614100	Other Interest	\$355
0463	001	Current Expense/General Fund	3625000	Rents and Leases	\$16,350
0463	001	Current Expense/General Fund	3625000	Rents and Leases	\$1,500
0463	001	Current Expense/General Fund	3625000	Rents and Leases	\$2,013
0463	001	Current Expense/General Fund	3625000	Rents and Leases	\$17,211
0463	001	Current Expense/General Fund	3626000	Rents and Leases	\$37,928
0463	001	Current Expense/General Fund	3691000	Sale of Surplus	\$20
0463	001	Current Expense/General Fund	3691000	Sale of Surplus	\$19,412
0463	001	Current Expense/General Fund	3691000	Sale of Surplus	\$2,342
0463	001	Current Expense/General Fund	3691000	Sale of Surplus	\$6,312
0463	001	Current Expense/General Fund	3694000	Judgments and Settlements	\$315,520
0463	001	Current Expense/General Fund	3699100	Miscellaneous Other Operating	\$870
0463	001	Current Expense/General Fund	3699100	Miscellaneous Other Operating	\$9,860
0463	001	Current Expense/General Fund	3699100	Miscellaneous Other Operating	\$150
0463	001	Current Expense/General Fund	3699100	Miscellaneous Other Operating	\$5,128
0463	001	Current Expense/General Fund	3699100	Miscellaneous Other Operating	\$1,475
0463	001	Current Expense/General Fund	3699100	Miscellaneous Other Operating	\$4,088
0463	101	Street Fund	3085100	Assigned Cash and Investments - Beginning	\$1,503

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0463	101	Street Fund	3085100	Assigned Cash and Investments - Beginning	\$26,043
0463	101	Street Fund	3085100	Assigned Cash and Investments - Beginning	\$36,389
0463	101	Street Fund	3085100	Assigned Cash and Investments - Beginning	\$500
0463	101	Street Fund	3111000	Property Tax	\$179,042
0463	101	Street Fund	3131100	Local Retail Sales and Use Tax	\$151,901
0463	101	Street Fund	3224000	Street and Curb Permits	\$800
0463	101	Street Fund	3229000	Other Non-Business Licenses and Permits	\$40,729
0463	101	Street Fund	3332020	Federal Indirect Award from Department of Transportation	\$16,220
0463	101	Street Fund	3332020	Federal Indirect Award from Department of Transportation	\$596
0463	101	Street Fund	3332020	Federal Indirect Award from Department of Transportation	\$713
0463	101	Street Fund	3332020	Federal Indirect Award from Department of Transportation	\$706
0463	101	Street Fund	3332093	Federal Indirect Award from Department of Transportation	\$40,319
0463	101	Street Fund	3340230	State Award from Department Natural Resources	\$4,016
0463	101	Street Fund	3340382	State Award from Transportation Improvement Board (TIB)	\$523,018
0463	101	Street Fund	3340382	State Award from Transportation Improvement Board (TIB)	\$20,336
0463	101	Street Fund	3340382	State Award from Transportation Improvement Board (TIB)	\$162,876
0463	101	Street Fund	3340382	State Award from Transportation Improvement Board (TIB)	\$4,829

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0463	101	Street Fund	3340382	State Award from Transportation Improvement Board (TIB)	\$72,692
0463	101	Street Fund	3360071	Multimodal Transportation - Cities	\$2,870
0463	101	Street Fund	3360087	Motor Vehicle Fuel Tax - City Streets	\$38,463
0463	101	Street Fund	3360695	Liquor Control Board Profits	\$16,886
0463	101	Street Fund	3370002	Local Awards, Entitlements, Tribal Government Distributions, and Other Payments	\$11,296
0463	101	Street Fund	3458900	Other Planning and Development Services	\$500
0463	101	Street Fund	3458900	Other Planning and Development Services	\$675
0463	101	Street Fund	3458900	Other Planning and Development Services	\$4,485
0463	101	Street Fund	3458900	Other Planning and Development Services	\$5,700
0463	101	Street Fund	3625000	Rents and Leases	\$30,000
0463	101	Street Fund	3629000	Rents and Leases	\$42,887
0463	101	Street Fund	3691000	Sale of Surplus	\$52,050
0463	101	Street Fund	3694000	Judgments and Settlements	\$13,920
0463	101	Street Fund	3699100	Miscellaneous Other Operating	\$1,500
0463	104	Police 3/10's Sales Tax Fund	3083100	Restricted Cash and Investments - Beginning	\$106,415
0463	104	Police 3/10's Sales Tax Fund	3131500	Special Purpose Sales and Use Tax	\$212,686
0463	104	Police 3/10's Sales Tax Fund	3223000	Animal Licenses	\$390
0463	104	Police 3/10's Sales Tax Fund	3421000	Law Enforcement Services	\$37,317
0463	104	Police 3/10's Sales Tax Fund	3452300	Animal Control and Shelter Services	\$8
0463	104	Police 3/10's Sales Tax Fund	3611100	Investment Earnings	\$1,026

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0463	106	Tourist/Lodging Tax Fund	3083100	Restricted Cash and Investments - Beginning	\$272,459
0463	106	Tourist/Lodging Tax Fund	3133100	Hotel/Motel Sales and Use Tax	\$207,244
0463	106	Tourist/Lodging Tax Fund	3611100	Investment Earnings	\$2,690
0463	110	Coal Mine Trail Fund	3084100	Committed Cash and Investments - Beginning	\$36,875
0463	110	Coal Mine Trail Fund	3443000	Repair Services	\$2,000
0463	110	Coal Mine Trail Fund	3443000	Repair Services	\$2,000
0463	110	Coal Mine Trail Fund	3611100	Investment Earnings	\$573
0463	309	REET Excise Tax/Capital Projects Fund	3083100	Restricted Cash and Investments - Beginning	\$356,670
0463	309	REET Excise Tax/Capital Projects Fund	3083100	Restricted Cash and Investments - Beginning	\$172,268
0463	309	REET Excise Tax/Capital Projects Fund	3183400	REET 1 - First Quarter Percent	\$276,969
0463	309	REET Excise Tax/Capital Projects Fund	3183500	REET 2 - Second Quarter Percent	\$265,606
0463	309	REET Excise Tax/Capital Projects Fund	3331422	Federal Indirect Award from Department of Housing and Urban Development	\$1,232,772
0463	309	REET Excise Tax/Capital Projects Fund	3332020	Federal Indirect Award from Department of Transportation	\$1,236,501
0463	309	REET Excise Tax/Capital Projects Fund	3611100	Investment Earnings	\$8,289
0463	401	Water Fund	3083100	Restricted Cash and Investments - Beginning	\$175,000
0463	401	Water Fund	3085100	Assigned Cash and Investments - Beginning	\$40,551
0463	401	Water Fund	3085100	Assigned Cash and Investments - Beginning	\$159,430
0463	401	Water Fund	3085100	Assigned Cash and Investments - Beginning	\$5,000
0463	401	Water Fund	3085100	Assigned Cash and Investments - Beginning	\$1,380,928
0463	401	Water Fund	3434000	Water Sales and Services	\$861,160
0463	401	Water Fund	3434000	Water Sales and Services	\$167,608

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0463	401	Water Fund	3434000	Water Sales and Services	\$246,994
0463	401	Water Fund	3434000	Water Sales and Services	\$101,889
0463	401	Water Fund	3434000	Water Sales and Services	\$234,075
0463	401	Water Fund	3434000	Water Sales and Services	\$26,310
0463	401	Water Fund	3434000	Water Sales and Services	\$369,545
0463	401	Water Fund	3434000	Water Sales and Services	\$62,988
0463	401	Water Fund	3434000	Water Sales and Services	\$352,540
0463	401	Water Fund	3434000	Water Sales and Services	\$51,144
0463	401	Water Fund	3434000	Water Sales and Services	\$170,194
0463	401	Water Fund	3434000	Water Sales and Services	\$20,319
0463	401	Water Fund	3434000	Water Sales and Services	\$90,442
0463	401	Water Fund	3434000	Water Sales and Services	\$22,064
0463	401	Water Fund	3458900	Other Planning and Development Services	\$500
0463	401	Water Fund	3591100	Non-Court Fines and Penalties	\$1,951
0463	401	Water Fund	3611100	Investment Earnings	\$3,331
0463	401	Water Fund	3611100	Investment Earnings	\$18,737
0463	401	Water Fund	3611100	Investment Earnings	\$393
0463	401	Water Fund	3681000	Special Assessments - Capital	\$7,825
0463	401	Water Fund	3694000	Judgments and Settlements	\$69,600
0463	401	Water Fund	3699100	Miscellaneous Other Operating	\$810
0463	401	Water Fund	3699100	Miscellaneous Other Operating	\$27,197
0463	401	Water Fund	3699100	Miscellaneous Other Operating	\$144

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0463	402	Garbage Fund	3085100	Assigned Cash and Investments - Beginning	\$51,538
0463	402	Garbage Fund	3437000	Solid Waste Sales and Services	\$1,098,610
0463	402	Garbage Fund	3437000	Solid Waste Sales and Services	\$47,223
0463	402	Garbage Fund	3437000	Solid Waste Sales and Services	\$10,880
0463	402	Garbage Fund	3437000	Solid Waste Sales and Services	\$48,211
0463	402	Garbage Fund	3591100	Non-Court Fines and Penalties	\$6,050
0463	402	Garbage Fund	3611100	Investment Earnings	\$2,120
0463	402	Garbage Fund	3694000	Judgments and Settlements	\$9,280
0463	402	Garbage Fund	3699100	Miscellaneous Other Operating	\$1,590
0463	403	Airport Fund	3085100	Assigned Cash and Investments - Beginning	\$86,497
0463	403	Airport Fund	3611100	Investment Earnings	\$1,285
0463	403	Airport Fund	3625000	Rents and Leases	\$10,207
0463	403	Airport Fund	3625000	Rents and Leases	\$30,000
0463	408	Stormwater Fund	3085100	Assigned Cash and Investments - Beginning	\$49,750
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	\$483,221
0463	409	Sewer Fund	3085100	Assigned Cash and Investments - Beginning	\$394,890
0463	409	Sewer Fund	3085100	Assigned Cash and Investments - Beginning	\$65,000
0463	409	Sewer Fund	3085100	Assigned Cash and Investments - Beginning	\$65,000
0463	409	Sewer Fund	3085100	Assigned Cash and Investments - Beginning	\$881,915
0463	409	Sewer Fund	3085100	Assigned Cash and Investments - Beginning	\$5,113
0463	409	Sewer Fund	3340310	State Award from Department of Ecology	\$8,529

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0463	409	Sewer Fund	3435000	Sewer/Reclaimed Water Sales and Services	\$2,915
0463	409	Sewer Fund	3435000	Sewer/Reclaimed Water Sales and Services	\$636,651
0463	409	Sewer Fund	3435000	Sewer/Reclaimed Water Sales and Services	\$223,454
0463	409	Sewer Fund	3435000	Sewer/Reclaimed Water Sales and Services	\$68,076
0463	409	Sewer Fund	3435000	Sewer/Reclaimed Water Sales and Services	\$324,468
0463	409	Sewer Fund	3435000	Sewer/Reclaimed Water Sales and Services	\$557,269
0463	409	Sewer Fund	3435000	Sewer/Reclaimed Water Sales and Services	\$290,868
0463	409	Sewer Fund	3435000	Sewer/Reclaimed Water Sales and Services	\$47,450
0463	409	Sewer Fund	3435000	Sewer/Reclaimed Water Sales and Services	\$48,924
0463	409	Sewer Fund	3435000	Sewer/Reclaimed Water Sales and Services	\$71,927
0463	409	Sewer Fund	3435000	Sewer/Reclaimed Water Sales and Services	\$146,126
0463	409	Sewer Fund	3435000	Sewer/Reclaimed Water Sales and Services	\$8,705
0463	409	Sewer Fund	3458900	Other Planning and Development Services	\$500
0463	409	Sewer Fund	3611100	Investment Earnings	\$10,400
0463	409	Sewer Fund	3611100	Investment Earnings	\$12,780
0463	409	Sewer Fund	3611100	Investment Earnings	\$6,844
0463	409	Sewer Fund	3681000	Special Assessments - Capital	\$137,830
0463	409	Sewer Fund	3694000	Judgments and Settlements	\$55,680
0463	409	Sewer Fund	3699100	Miscellaneous Other Operating	\$13,005
0463	409	Sewer Fund	3699100	Miscellaneous Other Operating	\$795
0463	630	Pangrazi Memorial Fund	3083100	Restricted Cash and Investments - Beginning	\$13,658
0463	698	State Agency Fund	3083100	Restricted Cash and Investments - Beginning	\$1,695

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0463	001	Current Expense/General Fund	5113030	Official Publication Services	\$560
0463	001	Current Expense/General Fund	5113030	Official Publication Services	\$9,423
0463	001	Current Expense/General Fund	5116010	Legislative Activities	\$21,000
0463	001	Current Expense/General Fund	5116020	Legislative Activities	\$1,743
0463	001	Current Expense/General Fund	5125210	Municipal Court	\$65,201
0463	001	Current Expense/General Fund	5125220	Municipal Court	\$5,251
0463	001	Current Expense/General Fund	5125240	Municipal Court	\$12,022
0463	001	Current Expense/General Fund	5131010	Executive Office	\$75,130
0463	001	Current Expense/General Fund	5131010	Executive Office	\$36,000
0463	001	Current Expense/General Fund	5131020	Executive Office	\$25,757
0463	001	Current Expense/General Fund	5131020	Executive Office	\$2,987
0463	001	Current Expense/General Fund	5131040	Executive Office	\$7,254
0463	001	Current Expense/General Fund	5142010	Financial Services	\$74,484
0463	001	Current Expense/General Fund	5142010	Financial Services	\$76,312
0463	001	Current Expense/General Fund	5142020	Financial Services	\$26,620
0463	001	Current Expense/General Fund	5142020	Financial Services	\$31,299
0463	001	Current Expense/General Fund	5142020	Financial Services	\$1,200
0463	001	Current Expense/General Fund	5142040	Financial Services	\$3,294
0463	001	Current Expense/General Fund	5144040	Election Services	\$3,508
0463	001	Current Expense/General Fund	5154140	External Legal Services - Advice	\$45,955
0463	001	Current Expense/General Fund	5154140	External Legal Services - Advice	\$18,897

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0463	001	Current Expense/General Fund	5154140	External Legal Services - Advice	\$74,337
0463	001	Current Expense/General Fund	5154140	External Legal Services - Advice	\$30,170
0463	001	Current Expense/General Fund	5154140	External Legal Services - Advice	\$15,650
0463	001	Current Expense/General Fund	5154140	External Legal Services - Advice	\$21,608
0463	001	Current Expense/General Fund	5154140	External Legal Services - Advice	\$66
0463	001	Current Expense/General Fund	5154140	External Legal Services - Advice	\$385,953
0463	001	Current Expense/General Fund	5154140	External Legal Services - Advice	\$38,450
0463	001	Current Expense/General Fund	5154140	External Legal Services - Advice	\$29,077
0463	001	Current Expense/General Fund	5154140	External Legal Services - Advice	\$48,000
0463	001	Current Expense/General Fund	5154540	External Legal Services - Claims and Litigation	\$51,376
0463	001	Current Expense/General Fund	5154540	External Legal Services - Claims and Litigation	\$54,721
0463	001	Current Expense/General Fund	5154540	External Legal Services - Claims and Litigation	\$3,185
0463	001	Current Expense/General Fund	5154540	External Legal Services - Claims and Litigation	\$923
0463	001	Current Expense/General Fund	5154540	External Legal Services - Claims and Litigation	(\$36,400)
0463	001	Current Expense/General Fund	5154540	External Legal Services - Claims and Litigation	\$13,162
0463	001	Current Expense/General Fund	5154540	External Legal Services - Claims and Litigation	\$265,000
0463	001	Current Expense/General Fund	5154540	External Legal Services - Claims and Litigation	\$20,000
0463	001	Current Expense/General Fund	5154540	External Legal Services - Claims and Litigation	\$55,731
0463	001	Current Expense/General Fund	5159140	General Indigent Defense	\$17,300
0463	001	Current Expense/General Fund	5181040	Personnel Services	\$39,195
0463	001	Current Expense/General Fund	5183030	Maintenance/Security/Insurance/Janitorial Services	\$25,241

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0463	001	Current Expense/General Fund	5183030	Maintenance/Security/Insurance/Janitorial Services	\$10,081
0463	001	Current Expense/General Fund	5183030	Maintenance/Security/Insurance/Janitorial Services	\$5,452
0463	001	Current Expense/General Fund	5183030	Maintenance/Security/Insurance/Janitorial Services	\$7,416
0463	001	Current Expense/General Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$479
0463	001	Current Expense/General Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$2,176
0463	001	Current Expense/General Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$462
0463	001	Current Expense/General Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$24,787
0463	001	Current Expense/General Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$387
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	\$12,900
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	\$7,494
0463	001	Current Expense/General Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$7,400
0463	001	Current Expense/General Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$5,000
0463	001	Current Expense/General Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$4,834

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0463	001	Current Expense/General Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$5,467
0463	001	Current Expense/General Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$82,564
0463	001	Current Expense/General Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$16,419
0463	001	Current Expense/General Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$4,142
0463	001	Current Expense/General Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$10,729
0463	001	Current Expense/General Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$979
0463	001	Current Expense/General Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$6,180
0463	001	Current Expense/General Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$2,270
0463	001	Current Expense/General Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$18,986
0463	001	Current Expense/General Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$8,505
0463	001	Current Expense/General Fund	5185040	Central Store Services	\$3,406
0463	001	Current Expense/General Fund	5186140	Judgments and Settlements	\$161,267
0463	001	Current Expense/General Fund	5186140	Judgments and Settlements	\$157,760
0463	001	Current Expense/General Fund	5186140	Judgments and Settlements	\$60,000
0463	001	Current Expense/General Fund	5188030	Information Technology Services	\$6,598
0463	001	Current Expense/General Fund	5188030	Information Technology Services	\$25,270
0463	001	Current Expense/General Fund	5188030	Information Technology Services	\$9,075

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0463	001	Current Expense/General Fund	5188040	Information Technology Services	\$8,390
0463	001	Current Expense/General Fund	5188540	Information Technology Services	\$26,343
0463	001	Current Expense/General Fund	5212010	Police Operations	\$867,603
0463	001	Current Expense/General Fund	5212010	Police Operations	\$42,955
0463	001	Current Expense/General Fund	5212010	Police Operations	\$157,497
0463	001	Current Expense/General Fund	5212010	Police Operations	\$12,256
0463	001	Current Expense/General Fund	5212020	Police Operations	\$334,471
0463	001	Current Expense/General Fund	5212020	Police Operations	\$14,260
0463	001	Current Expense/General Fund	5212020	Police Operations	\$64,821
0463	001	Current Expense/General Fund	5212020	Police Operations	\$6,837
0463	001	Current Expense/General Fund	5212020	Police Operations	\$16,396
0463	001	Current Expense/General Fund	5212020	Police Operations	\$5,246
0463	001	Current Expense/General Fund	5212030	Police Operations	\$5,000
0463	001	Current Expense/General Fund	5212030	Police Operations	\$2,192
0463	001	Current Expense/General Fund	5212030	Police Operations	\$5,451
0463	001	Current Expense/General Fund	5212030	Police Operations	\$30,306
0463	001	Current Expense/General Fund	5212030	Police Operations	\$6,714
0463	001	Current Expense/General Fund	5212040	Police Operations	\$5,431
0463	001	Current Expense/General Fund	5212040	Police Operations	\$3,047
0463	001	Current Expense/General Fund	5212040	Police Operations	\$2,387
0463	001	Current Expense/General Fund	5212040	Police Operations	\$900

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0463	001	Current Expense/General Fund	5212040	Police Operations	\$35,345
0463	001	Current Expense/General Fund	5212040	Police Operations	\$15,126
0463	001	Current Expense/General Fund	5212040	Police Operations	\$2,767
0463	001	Current Expense/General Fund	5212040	Police Operations	\$398
0463	001	Current Expense/General Fund	5212040	Police Operations	\$875
0463	001	Current Expense/General Fund	5212040	Police Operations	\$8,856
0463	001	Current Expense/General Fund	5214040	Training	\$8,467
0463	001	Current Expense/General Fund	5215040	Facilities	\$19,189
0463	001	Current Expense/General Fund	5215040	Facilities	\$355
0463	001	Current Expense/General Fund	5215040	Facilities	\$116,140
0463	001	Current Expense/General Fund	5215040	Facilities	\$9,921
0463	001	Current Expense/General Fund	5215040	Facilities	\$3,125
0463	001	Current Expense/General Fund	5215040	Facilities	\$7,775
0463	001	Current Expense/General Fund	5221040	Administration	\$66
0463	001	Current Expense/General Fund	5222010	Fire Suppression and Emergency Medical Services	\$129,517
0463	001	Current Expense/General Fund	5222010	Fire Suppression and Emergency Medical Services	\$1,045
0463	001	Current Expense/General Fund	5222010	Fire Suppression and Emergency Medical Services	\$8,568
0463	001	Current Expense/General Fund	5222010	Fire Suppression and Emergency Medical Services	\$4,981
0463	001	Current Expense/General Fund	5222020	Fire Suppression and Emergency Medical Services	\$59,753

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0463	001	Current Expense/General Fund	5222020	Fire Suppression and Emergency Medical Services	\$131
0463	001	Current Expense/General Fund	5222020	Fire Suppression and Emergency Medical Services	\$641
0463	001	Current Expense/General Fund	5222020	Fire Suppression and Emergency Medical Services	\$2,886
0463	001	Current Expense/General Fund	5222020	Fire Suppression and Emergency Medical Services	\$2,128
0463	001	Current Expense/General Fund	5222030	Fire Suppression and Emergency Medical Services	\$6,552
0463	001	Current Expense/General Fund	5222030	Fire Suppression and Emergency Medical Services	\$141
0463	001	Current Expense/General Fund	5222030	Fire Suppression and Emergency Medical Services	\$5,408
0463	001	Current Expense/General Fund	5222030	Fire Suppression and Emergency Medical Services	\$2,124
0463	001	Current Expense/General Fund	5222040	Fire Suppression and Emergency Medical Services	\$110
0463	001	Current Expense/General Fund	5222040	Fire Suppression and Emergency Medical Services	\$3,352
0463	001	Current Expense/General Fund	5222040	Fire Suppression and Emergency Medical Services	\$783
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	\$1,792
0463	001	Current Expense/General Fund	5222040	Fire Suppression and Emergency Medical Services	\$158
0463	001	Current Expense/General Fund	5222040	Fire Suppression and Emergency Medical Services	\$17,715
0463	001	Current Expense/General Fund	5224540	Training Obtained by Employees	\$9,400

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0463	001	Current Expense/General Fund	5225030	Facilities	\$1,544
0463	001	Current Expense/General Fund	5225040	Facilities	\$641
0463	001	Current Expense/General Fund	5225040	Facilities	\$271
0463	001	Current Expense/General Fund	5225040	Facilities	\$1,340
0463	001	Current Expense/General Fund	5225040	Facilities	\$33,254
0463	001	Current Expense/General Fund	5225040	Facilities	\$32,785
0463	001	Current Expense/General Fund	5225040	Facilities	\$27,783
0463	001	Current Expense/General Fund	5225040	Facilities	\$2,902
0463	001	Current Expense/General Fund	5226040	Vehicles and Equipment Maintenance	\$8,171
0463	001	Current Expense/General Fund	5226040	Vehicles and Equipment Maintenance	\$9,623
0463	001	Current Expense/General Fund	5226040	Vehicles and Equipment Maintenance	\$4,100
0463	001	Current Expense/General Fund	5226040	Vehicles and Equipment Maintenance	\$2,816
0463	001	Current Expense/General Fund	5226040	Vehicles and Equipment Maintenance	\$3,722
0463	001	Current Expense/General Fund	5227030	Ambulance Services	\$5,113
0463	001	Current Expense/General Fund	5227030	Ambulance Services	\$244
0463	001	Current Expense/General Fund	5227030	Ambulance Services	\$615
0463	001	Current Expense/General Fund	5227030	Ambulance Services	\$1,828
0463	001	Current Expense/General Fund	5227040	Ambulance Services	\$11,334
0463	001	Current Expense/General Fund	5236040	Care and Custody of Prisoners	\$32,558
0463	001	Current Expense/General Fund	5246010	Enforcement of Codes and Regulation	\$19,126
0463	001	Current Expense/General Fund	5246020	Enforcement of Codes and Regulation	\$15,347

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0463	001	Current Expense/General Fund	5246030	Enforcement of Codes and Regulation	\$1,146
0463	001	Current Expense/General Fund	5287040	Dispatch Services	\$110,870
0463	001	Current Expense/General Fund	5287040	Dispatch Services	\$23,723
0463	001	Current Expense/General Fund	5362010	Cemetery	\$48,098
0463	001	Current Expense/General Fund	5362020	Cemetery	\$20,001
0463	001	Current Expense/General Fund	5362030	Cemetery	\$2,593
0463	001	Current Expense/General Fund	5362030	Cemetery	\$7,897
0463	001	Current Expense/General Fund	5362030	Cemetery	\$309
0463	001	Current Expense/General Fund	5362040	Cemetery	\$4,898
0463	001	Current Expense/General Fund	5362040	Cemetery	\$855
0463	001	Current Expense/General Fund	5362040	Cemetery	\$168
0463	001	Current Expense/General Fund	5362040	Cemetery	\$5,746
0463	001	Current Expense/General Fund	5362040	Cemetery	\$1,800
0463	001	Current Expense/General Fund	5585030	Building Permits and Plan Reviews	\$4,318
0463	001	Current Expense/General Fund	5585040	Building Permits and Plan Reviews	\$279
0463	001	Current Expense/General Fund	5585040	Building Permits and Plan Reviews	\$410
0463	001	Current Expense/General Fund	5586010	Planning	\$40,572
0463	001	Current Expense/General Fund	5586020	Planning	\$18,001
0463	001	Current Expense/General Fund	5586030	Planning	\$890
0463	001	Current Expense/General Fund	5586030	Planning	\$189
0463	001	Current Expense/General Fund	5586040	Planning	\$15,044

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0463	001	Current Expense/General Fund	5586040	Planning	\$154,269
0463	001	Current Expense/General Fund	5586040	Planning	\$606
0463	001	Current Expense/General Fund	5587040	Economic Development	\$411
0463	001	Current Expense/General Fund	5587040	Economic Development	\$548
0463	001	Current Expense/General Fund	5587040	Economic Development	\$707,611
0463	001	Current Expense/General Fund	5587040	Economic Development	\$26,263
0463	001	Current Expense/General Fund	5587040	Economic Development	\$19,629
0463	001	Current Expense/General Fund	5587040	Economic Development	\$61
0463	001	Current Expense/General Fund	5587040	Economic Development	\$51,119
0463	001	Current Expense/General Fund	5593040	Property Development	\$44,973
0463	001	Current Expense/General Fund	5593040	Property Development	\$30,834
0463	001	Current Expense/General Fund	5629040	Public Health Services	\$295
0463	001	Current Expense/General Fund	5722010	Library Services	\$51,546
0463	001	Current Expense/General Fund	5722010	Library Services	\$26,487
0463	001	Current Expense/General Fund	5722020	Library Services	\$36,713
0463	001	Current Expense/General Fund	5722020	Library Services	\$24,690
0463	001	Current Expense/General Fund	5722030	Library Services	\$4,833
0463	001	Current Expense/General Fund	5722030	Library Services	\$2,343
0463	001	Current Expense/General Fund	5722030	Library Services	\$4,761
0463	001	Current Expense/General Fund	5722040	Library Services	\$500
0463	001	Current Expense/General Fund	5722040	Library Services	\$852

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0463	001	Current Expense/General Fund	5725040	Facilities	\$160
0463	001	Current Expense/General Fund	5725040	Facilities	\$1,284
0463	001	Current Expense/General Fund	5725040	Facilities	\$5,009
0463	001	Current Expense/General Fund	5725040	Facilities	\$733
0463	001	Current Expense/General Fund	5725040	Facilities	\$8,508
0463	001	Current Expense/General Fund	5725040	Facilities	\$9
0463	001	Current Expense/General Fund	5725040	Facilities	\$3,240
0463	001	Current Expense/General Fund	5755040	Multipurpose and Community Centers	\$118,322
0463	001	Current Expense/General Fund	5768010	General Parks	\$57,487
0463	001	Current Expense/General Fund	5768020	General Parks	\$18,293
0463	001	Current Expense/General Fund	5768030	General Parks	\$1,500
0463	001	Current Expense/General Fund	5768030	General Parks	\$2,179
0463	001	Current Expense/General Fund	5768040	General Parks	\$1,319
0463	001	Current Expense/General Fund	5768040	General Parks	\$7,402
0463	001	Current Expense/General Fund	5768040	General Parks	\$39,168
0463	001	Current Expense/General Fund	5769040	Other Park Facilities	\$1,943
0463	001	Current Expense/General Fund	5084100	Committed Cash and Investments - Ending	\$206,040
0463	001	Current Expense/General Fund	5085100	Assigned Cash and Investments - Ending	\$61,947
0463	001	Current Expense/General Fund	5085100	Assigned Cash and Investments - Ending	\$84,581
0463	001	Current Expense/General Fund	5085100	Assigned Cash and Investments - Ending	\$42,050
0463	001	Current Expense/General Fund	5085100	Assigned Cash and Investments - Ending	\$6,000

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0463	001	Current Expense/General Fund	5085100	Assigned Cash and Investments - Ending	\$5,202
0463	001	Current Expense/General Fund	5085100	Assigned Cash and Investments - Ending	\$3,409
0463	001	Current Expense/General Fund	5085100	Assigned Cash and Investments - Ending	\$157,130
0463	001	Current Expense/General Fund	5085100	Assigned Cash and Investments - Ending	\$490,847
0463	001	Current Expense/General Fund	5085100	Assigned Cash and Investments - Ending	\$114,000
0463	001	Current Expense/General Fund	5085100	Assigned Cash and Investments - Ending	\$98,247
0463	001	Current Expense/General Fund	5085100	Assigned Cash and Investments - Ending	\$371,248
0463	001	Current Expense/General Fund	5085100	Assigned Cash and Investments - Ending	\$19,500
0463	001	Current Expense/General Fund	5085100	Assigned Cash and Investments - Ending	\$135,000
0463	001	Current Expense/General Fund	5085100	Assigned Cash and Investments - Ending	\$4,836
0463	001	Current Expense/General Fund	5085100	Assigned Cash and Investments - Ending	\$4,115
0463	001	Current Expense/General Fund	5089100	Unassigned Cash and Investments - Ending	\$33,008
0463	101	Street Fund	5423010	Roadway	\$162,873
0463	101	Street Fund	5423010	Roadway	\$1,456
0463	101	Street Fund	5423020	Roadway	\$75,734
0463	101	Street Fund	5423020	Roadway	\$298
0463	101	Street Fund	5423030	Roadway	\$1,219
0463	101	Street Fund	5423030	Roadway	\$8,275
0463	101	Street Fund	5423030	Roadway	\$3,059
0463	101	Street Fund	5423030	Roadway	\$258
0463	101	Street Fund	5423030	Roadway	\$3,151
0463	101	Street Fund	5423040	Roadway	\$8,165
0463	101	Street Fund	5423040	Roadway	\$4,984
0463	101	Street Fund	5423040	Roadway	\$24,651
0463	101	Street Fund	5423040	Roadway	\$160
0463	101	Street Fund	5423040	Roadway	\$3,038
0463	101	Street Fund	5423040	Roadway	\$4,682

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0463	101	Street Fund	5423040	Roadway	\$1,094
0463	101	Street Fund	5423040	Roadway	\$14,075
0463	101	Street Fund	5423040	Roadway	\$239
0463	101	Street Fund	5423040	Roadway	\$6,869
0463	101	Street Fund	5424040	Drainage	\$338
0463	101	Street Fund	5425040	Structures	\$3,300
0463	101	Street Fund	5426340	Street Lighting	\$50,346
0463	101	Street Fund	5426430	Traffic Control Devices	\$2,859
0463	101	Street Fund	5426440	Traffic Control Devices	\$3,267
0463	101	Street Fund	5426640	Snow and Ice Control	\$9,264
0463	101	Street Fund	5433030	General Services	\$9,168
0463	101	Street Fund	5433030	General Services	\$349
0463	101	Street Fund	5433030	General Services	\$1,050
0463	101	Street Fund	5433030	General Services	\$51
0463	101	Street Fund	5433030	General Services	\$3,189
0463	101	Street Fund	5433030	General Services	\$4,093
0463	101	Street Fund	5433040	General Services	\$914
0463	101	Street Fund	5433040	General Services	\$21,082
0463	101	Street Fund	5433040	General Services	\$15,686
0463	101	Street Fund	5433040	General Services	\$525
0463	101	Street Fund	5433040	General Services	\$2,560
0463	101	Street Fund	5629040	Public Health Services	\$338
0463	101	Street Fund	5083100	Restricted Cash and Investments - Ending	\$17,224
0463	101	Street Fund	5085100	Assigned Cash and Investments - Ending	\$675
0463	101	Street Fund	5085100	Assigned Cash and Investments - Ending	\$4,485
0463	101	Street Fund	5085100	Assigned Cash and Investments - Ending	\$5,700
0463	101	Street Fund	5085100	Assigned Cash and Investments - Ending	\$1,503
0463	101	Street Fund	5085100	Assigned Cash and Investments - Ending	\$56,061
0463	101	Street Fund	5085100	Assigned Cash and Investments - Ending	\$36,389

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0463	101	Street Fund	5085100	Assigned Cash and Investments - Ending	\$1,000
0463	104	Police 3/10's Sales Tax Fund	5212010	Police Operations	\$175,731
0463	104	Police 3/10's Sales Tax Fund	5212010	Police Operations	\$3,036
0463	104	Police 3/10's Sales Tax Fund	5212020	Police Operations	\$74,779
0463	104	Police 3/10's Sales Tax Fund	5212020	Police Operations	\$1,210
0463	104	Police 3/10's Sales Tax Fund	5212030	Police Operations	\$8,971
0463	104	Police 3/10's Sales Tax Fund	5212030	Police Operations	\$7,215
0463	104	Police 3/10's Sales Tax Fund	5212040	Police Operations	\$471
0463	104	Police 3/10's Sales Tax Fund	5212040	Police Operations	\$568
0463	104	Police 3/10's Sales Tax Fund	5212040	Police Operations	\$140
0463	104	Police 3/10's Sales Tax Fund	5543010	Animal Control	\$9,803
0463	104	Police 3/10's Sales Tax Fund	5543020	Animal Control	\$11,046
0463	104	Police 3/10's Sales Tax Fund	5543030	Animal Control	\$3,000
0463	104	Police 3/10's Sales Tax Fund	5083100	Restricted Cash and Investments - Ending	\$61,871
0463	106	Tourist/Lodging Tax Fund	5573040	Tourism	\$21,464
0463	106	Tourist/Lodging Tax Fund	5573040	Tourism	\$4,992
0463	106	Tourist/Lodging Tax Fund	5573040	Tourism	\$69,180
0463	106	Tourist/Lodging Tax Fund	5573040	Tourism	\$2,160
0463	106	Tourist/Lodging Tax Fund	5573040	Tourism	\$7,750
0463	106	Tourist/Lodging Tax Fund	5573040	Tourism	\$17,221
0463	106	Tourist/Lodging Tax Fund	5573040	Tourism	\$15,800

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0463	106	Tourist/Lodging Tax Fund	5573040	Tourism	\$5,840
0463	106	Tourist/Lodging Tax Fund	5573040	Tourism	\$11,480
0463	106	Tourist/Lodging Tax Fund	5083100	Restricted Cash and Investments - Ending	\$190,519
0463	110	Coal Mine Trail Fund	5426210	Special Purpose Paths	\$364
0463	110	Coal Mine Trail Fund	5426220	Special Purpose Paths	\$161
0463	110	Coal Mine Trail Fund	5426240	Special Purpose Paths	\$262
0463	110	Coal Mine Trail Fund	5426240	Special Purpose Paths	\$2,865
0463	110	Coal Mine Trail Fund	5084100	Committed Cash and Investments - Ending	\$42,297
0463	309	REET Excise Tax/Capital Projects Fund	5083100	Restricted Cash and Investments - Ending	\$549,096
0463	309	REET Excise Tax/Capital Projects Fund	5083100	Restricted Cash and Investments - Ending	\$437,873
0463	401	Water Fund	5341210	Water Utilities	\$126,019
0463	401	Water Fund	5341220	Water Utilities	\$53,184
0463	401	Water Fund	5345010	Water Utilities	\$161,462
0463	401	Water Fund	5345020	Water Utilities	\$75,359
0463	401	Water Fund	5345020	Water Utilities	\$1,274
0463	401	Water Fund	5345030	Water Utilities	\$1,131
0463	401	Water Fund	5345030	Water Utilities	\$2,724
0463	401	Water Fund	5345030	Water Utilities	\$18,294
0463	401	Water Fund	5345030	Water Utilities	\$2
0463	401	Water Fund	5345030	Water Utilities	\$48,919
0463	401	Water Fund	5345030	Water Utilities	\$1,124
0463	401	Water Fund	5345030	Water Utilities	\$13,538
0463	401	Water Fund	5345030	Water Utilities	\$119
0463	401	Water Fund	5345040	Water Utilities	\$6,395
0463	401	Water Fund	5345040	Water Utilities	\$27,904
0463	401	Water Fund	5345040	Water Utilities	\$3,588
0463	401	Water Fund	5345040	Water Utilities	\$158
0463	401	Water Fund	5345040	Water Utilities	\$5,468
0463	401	Water Fund	5345040	Water Utilities	\$3,077
0463	401	Water Fund	5345040	Water Utilities	\$70,374
0463	401	Water Fund	5345040	Water Utilities	\$2,132

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0463	401	Water Fund	5345040	Water Utilities	\$2,094
0463	401	Water Fund	5345040	Water Utilities	\$4,130
0463	401	Water Fund	5345040	Water Utilities	\$149,285
0463	401	Water Fund	5345040	Water Utilities	\$13,800
0463	401	Water Fund	5345040	Water Utilities	\$39,079
0463	401	Water Fund	5345040	Water Utilities	\$1,462
0463	401	Water Fund	5345040	Water Utilities	\$5,976
0463	401	Water Fund	5345040	Water Utilities	\$896
0463	401	Water Fund	5345040	Water Utilities	\$25,095
0463	401	Water Fund	5345040	Water Utilities	\$1,921
0463	401	Water Fund	5345040	Water Utilities	\$214
0463	401	Water Fund	5345040	Water Utilities	\$2,101
0463	401	Water Fund	5345040	Water Utilities	\$12,374
0463	401	Water Fund	5345040	Water Utilities	\$4,695
0463	401	Water Fund	5345140	Water Utilities	\$3,348
0463	401	Water Fund	5345140	Water Utilities	\$99,263
0463	401	Water Fund	5345140	Water Utilities	\$53,238
0463	401	Water Fund	5345140	Water Utilities	\$14,031
0463	401	Water Fund	5346030	Water Utilities	\$41,442
0463	401	Water Fund	5346030	Water Utilities	\$1,183
0463	401	Water Fund	5346040	Water Utilities	\$330,451
0463	401	Water Fund	5346040	Water Utilities	\$7,362
0463	401	Water Fund	5346040	Water Utilities	\$57,980
0463	401	Water Fund	5346040	Water Utilities	\$5,986
0463	401	Water Fund	5346040	Water Utilities	\$23,856
0463	401	Water Fund	5346040	Water Utilities	\$40,043
0463	401	Water Fund	5346040	Water Utilities	\$11,925
0463	401	Water Fund	5346040	Water Utilities	\$20,372
0463	401	Water Fund	5346040	Water Utilities	\$117,444
0463	401	Water Fund	5346040	Water Utilities	\$162,882
0463	401	Water Fund	5083100	Restricted Cash and Investments - Ending	\$175,000
0463	401	Water Fund	5085100	Assigned Cash and Investments - Ending	\$246,168

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0463	401	Water Fund	5085100	Assigned Cash and Investments - Ending	\$10,000
0463	401	Water Fund	5085100	Assigned Cash and Investments - Ending	\$1,605,493
0463	401	Water Fund	5085100	Assigned Cash and Investments - Ending	\$62,926
0463	402	Garbage Fund	5376040	Solid Waste Utilities	\$6,662
0463	402	Garbage Fund	5376140	Solid Waste Utilities	\$90,279
0463	402	Garbage Fund	5378010	Solid Waste Utilities	\$36,989
0463	402	Garbage Fund	5378020	Solid Waste Utilities	\$16,034
0463	402	Garbage Fund	5378030	Solid Waste Utilities	\$894
0463	402	Garbage Fund	5378040	Solid Waste Utilities	\$2,956
0463	402	Garbage Fund	5378040	Solid Waste Utilities	\$9,383
0463	402	Garbage Fund	5378040	Solid Waste Utilities	\$61,858
0463	402	Garbage Fund	5378040	Solid Waste Utilities	\$1,500
0463	402	Garbage Fund	5378040	Solid Waste Utilities	\$887,314
0463	402	Garbage Fund	5085100	Assigned Cash and Investments - Ending	\$161,631
0463	403	Airport Fund	5468040	Airports and Ports	\$624
0463	403	Airport Fund	5468040	Airports and Ports	\$3,427
0463	403	Airport Fund	5468040	Airports and Ports	\$1,558
0463	403	Airport Fund	5468040	Airports and Ports	\$275
0463	403	Airport Fund	5085100	Assigned Cash and Investments - Ending	\$117,750
0463	408	Stormwater Fund	5315030	Storm Drainage Utilities	\$290
0463	408	Stormwater Fund	5085100	Assigned Cash and Investments - Ending	\$50,460
0463	409	Sewer Fund	5355010	Sewer/Reclaimed Water Utilities	\$134,884
0463	409	Sewer Fund	5355010	Sewer/Reclaimed Water Utilities	\$121,877
0463	409	Sewer Fund	5355020	Sewer/Reclaimed Water Utilities	\$65,035
0463	409	Sewer Fund	5355020	Sewer/Reclaimed Water Utilities	\$1,082
0463	409	Sewer Fund	5355020	Sewer/Reclaimed Water Utilities	\$49,182
0463	409	Sewer Fund	5355030	Sewer/Reclaimed Water Utilities	\$551

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0463	409	Sewer Fund	5355030	Sewer/Reclaimed Water Utilities	\$2,530
0463	409	Sewer Fund	5355030	Sewer/Reclaimed Water Utilities	\$11,684
0463	409	Sewer Fund	5355030	Sewer/Reclaimed Water Utilities	\$960
0463	409	Sewer Fund	5355030	Sewer/Reclaimed Water Utilities	\$11,793
0463	409	Sewer Fund	5355040	Sewer/Reclaimed Water Utilities	\$2,822
0463	409	Sewer Fund	5355040	Sewer/Reclaimed Water Utilities	\$12,509
0463	409	Sewer Fund	5355040	Sewer/Reclaimed Water Utilities	\$3,414
0463	409	Sewer Fund	5355040	Sewer/Reclaimed Water Utilities	\$4,374
0463	409	Sewer Fund	5355040	Sewer/Reclaimed Water Utilities	\$56,299
0463	409	Sewer Fund	5355040	Sewer/Reclaimed Water Utilities	\$1,988
0463	409	Sewer Fund	5355040	Sewer/Reclaimed Water Utilities	\$1,354
0463	409	Sewer Fund	5355040	Sewer/Reclaimed Water Utilities	\$59,925
0463	409	Sewer Fund	5355040	Sewer/Reclaimed Water Utilities	\$81,573
0463	409	Sewer Fund	5355040	Sewer/Reclaimed Water Utilities	\$59,573
0463	409	Sewer Fund	5355040	Sewer/Reclaimed Water Utilities	\$5,445
0463	409	Sewer Fund	5355040	Sewer/Reclaimed Water Utilities	\$11,400
0463	409	Sewer Fund	5355040	Sewer/Reclaimed Water Utilities	\$26,069
0463	409	Sewer Fund	5355040	Sewer/Reclaimed Water Utilities	\$1,512
0463	409	Sewer Fund	5355040	Sewer/Reclaimed Water Utilities	\$16,532
0463	409	Sewer Fund	5355040	Sewer/Reclaimed Water Utilities	\$183
0463	409	Sewer Fund	5355040	Sewer/Reclaimed Water Utilities	\$4,201

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0463	409	Sewer Fund	5355040	Sewer/Reclaimed Water Utilities	\$129,954
0463	409	Sewer Fund	5356040	Sewer/Reclaimed Water Utilities	\$462,290
0463	409	Sewer Fund	5356040	Sewer/Reclaimed Water Utilities	\$153,879
0463	409	Sewer Fund	5356040	Sewer/Reclaimed Water Utilities	\$27,405
0463	409	Sewer Fund	5356040	Sewer/Reclaimed Water Utilities	\$13,801
0463	409	Sewer Fund	5356040	Sewer/Reclaimed Water Utilities	\$80,987
0463	409	Sewer Fund	5356040	Sewer/Reclaimed Water Utilities	\$18,922
0463	409	Sewer Fund	5083100	Restricted Cash and Investments - Ending	\$75,000
0463	409	Sewer Fund	5085100	Assigned Cash and Investments - Ending	\$770,280
0463	409	Sewer Fund	5085100	Assigned Cash and Investments - Ending	\$65,000
0463	409	Sewer Fund	5085100	Assigned Cash and Investments - Ending	\$70,000
0463	409	Sewer Fund	5085100	Assigned Cash and Investments - Ending	\$1,184,214
0463	409	Sewer Fund	5085100	Assigned Cash and Investments - Ending	\$278,229
0463	630	Pangrazi Memorial Fund	5083100	Restricted Cash and Investments - Ending	\$12,628
0463	698	State Agency Fund	5083100	Restricted Cash and Investments - Ending	\$4,699
0463	001	Current Expense/General Fund	3821000	Refundable Deposits	\$32,283
0463	001	Current Expense/General Fund	3821000	Refundable Deposits	\$22,954
0463	101	Street Fund	3981000	Insurance Recoveries (Cash Basis)	\$2,339
0463	110	Coal Mine Trail Fund	3970000	Transfers-In	\$4,500
0463	409	Sewer Fund	3918000	Intergovernmental Loans	\$8,529
0463	630	Pangrazi Memorial Fund	3896000	Custodial Type Interest Earnings	\$195
0463	698	State Agency Fund	3868300	Court Remittances	\$233

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0463	698	State Agency Fund	3868300	Court Remittances	\$466
0463	698	State Agency Fund	3868300	Court Remittances	\$268
0463	698	State Agency Fund	3868800	Court Remittances	\$62
0463	698	State Agency Fund	3868900	Court Remittances	\$78
0463	698	State Agency Fund	3868900	Court Remittances	\$267
0463	698	State Agency Fund	3869100	Court Remittances	\$5,050
0463	698	State Agency Fund	3869200	Court Remittances	\$2,597
0463	698	State Agency Fund	3869600	Court Remittances	\$8
0463	698	State Agency Fund	3869700	Court Remittances	\$1,263
0463	698	State Agency Fund	3869900	Court Remittances	\$200
0463	698	State Agency Fund	3893100	Custodial Type Collections	\$312
0463	698	State Agency Fund	3893100	Custodial Type Collections	\$1,565
0463	698	State Agency Fund	3893100	Custodial Type Collections	\$1,470
0463	698	State Agency Fund	3893100	Custodial Type Collections	\$9,701
0463	698	State Agency Fund	3893100	Custodial Type Collections	\$1,311
0463	698	State Agency Fund	3893100	Custodial Type Collections	\$193
0463	698	State Agency Fund	3893100	Custodial Type Collections	\$20,640
0463	001	Current Expense/General Fund	5821000	Refund of Deposits	\$15,399
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	\$29,152
0463	001	Current Expense/General Fund	5912170	Debt Repayment - Law Enforcement Services	\$8,722
0463	001	Current Expense/General Fund	5912170	Debt Repayment - Law Enforcement Services	\$4,677

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0463	001	Current Expense/General Fund	5917270	Debt Repayment - Libraries	\$1,931
0463	001	Current Expense/General Fund	5941860	Capital Expenditures/Expenses - Centralized/General Services	\$37,656
0463	001	Current Expense/General Fund	5941860	Capital Expenditures/Expenses - Centralized/General Services	\$6,769
0463	001	Current Expense/General Fund	5941860	Capital Expenditures/Expenses - Centralized/General Services	\$9,403
0463	001	Current Expense/General Fund	5942160	Capital Expenditures/Expenses - Law Enforcement Services	\$19,692
0463	001	Current Expense/General Fund	5942160	Capital Expenditures/Expenses - Law Enforcement Services	\$9,844
0463	001	Current Expense/General Fund	5942160	Capital Expenditures/Expenses - Law Enforcement Services	\$5,255
0463	001	Current Expense/General Fund	5942160	Capital Expenditures/Expenses - Law Enforcement Services	\$17,974
0463	001	Current Expense/General Fund	5942160	Capital Expenditures/Expenses - Law Enforcement Services	\$9,301
0463	001	Current Expense/General Fund	5942260	Capital Expenditures/Expenses - Fire Suppression and EMS Services	\$7,195
0463	001	Current Expense/General Fund	5942260	Capital Expenditures/Expenses - Fire Suppression and EMS Services	\$24,910
0463	001	Current Expense/General Fund	5942260	Capital Expenditures/Expenses - Fire Suppression and EMS Services	\$11,737

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0463	001	Current Expense/General Fund	5942260	Capital Expenditures/Expenses - Fire Suppression and EMS Services	\$16,028
0463	001	Current Expense/General Fund	5942260	Capital Expenditures/Expenses - Fire Suppression and EMS Services	\$7,500
0463	001	Current Expense/General Fund	5942260	Capital Expenditures/Expenses - Fire Suppression and EMS Services	\$11,518
0463	001	Current Expense/General Fund	5945860	Capital Expenditures/Expenses - Community Planning and Economic Development	\$28,743
0463	001	Current Expense/General Fund	5945860	Capital Expenditures/Expenses - Community Planning and Economic Development	\$38,551
0463	001	Current Expense/General Fund	5947260	Capital Expenditures/Expenses - Libraries	\$11,281
0463	001	Current Expense/General Fund	5953060	Capital Expenditures/Expenses - Roadway	\$4,237
0463	001	Current Expense/General Fund	5970000	Transfers-Out	\$4,500
0463	101	Street Fund	5919570	Debt Repayment - Roads/Streets and Other Infrastructure	\$12,763
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	\$1,832
0463	101	Street Fund	5929580	Interest and Other Debt Service Cost - Roads/Streets and Related Infrastructure	\$2,329
0463	101	Street Fund	5943660	Capital Expenditures/Expenses - Cemetery	\$1,866

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0463	101	Street Fund	5944260	Capital Expenditures/Expenses - Roads/Streets Ordinary Maintenance	\$1,605
0463	101	Street Fund	5944260	Capital Expenditures/Expenses - Roads/Streets Ordinary Maintenance	\$1,396
0463	101	Street Fund	5944260	Capital Expenditures/Expenses - Roads/Streets Ordinary Maintenance	\$1,266
0463	101	Street Fund	5944260	Capital Expenditures/Expenses - Roads/Streets Ordinary Maintenance	\$1,866
0463	101	Street Fund	5944270	Capital Expenditures/Expenses - Roads/Streets Ordinary Maintenance	\$16,367
0463	101	Street Fund	5953060	Capital Expenditures/Expenses - Roadway	\$93
0463	101	Street Fund	5953060	Capital Expenditures/Expenses - Roadway	\$5,373
0463	101	Street Fund	5953060	Capital Expenditures/Expenses - Roadway	\$61,825
0463	101	Street Fund	5953060	Capital Expenditures/Expenses - Roadway	\$27,054
0463	101	Street Fund	5953060	Capital Expenditures/Expenses - Roadway	\$507,309
0463	101	Street Fund	5953060	Capital Expenditures/Expenses - Roadway	\$15,538
0463	101	Street Fund	5953060	Capital Expenditures/Expenses - Roadway	\$170,272
0463	101	Street Fund	5953060	Capital Expenditures/Expenses - Roadway	\$715
0463	101	Street Fund	5953060	Capital Expenditures/Expenses - Roadway	\$72,692

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0463	101	Street Fund	5953060	Capital Expenditures/Expenses - Roadway	\$15,253
0463	101	Street Fund	5953060	Capital Expenditures/Expenses - Roadway	\$1,566
0463	101	Street Fund	5953060	Capital Expenditures/Expenses - Roadway	\$10,191
0463	106	Tourist/Lodging Tax Fund	5943660	Capital Expenditures/Expenses - Cemetery	\$121
0463	106	Tourist/Lodging Tax Fund	5943660	Capital Expenditures/Expenses - Cemetery	\$73,610
0463	106	Tourist/Lodging Tax Fund	5943660	Capital Expenditures/Expenses - Cemetery	\$62,258
0463	309	REET Excise Tax/Capital Projects Fund	5944260	Capital Expenditures/Expenses - Roads/Streets Ordinary Maintenance	\$115,514
0463	309	REET Excise Tax/Capital Projects Fund	5947260	Capital Expenditures/Expenses - Libraries	\$15,821
0463	309	REET Excise Tax/Capital Projects Fund	5953060	Capital Expenditures/Expenses - Roadway	\$1,229,640
0463	309	REET Excise Tax/Capital Projects Fund	5953060	Capital Expenditures/Expenses - Roadway	\$1,201,131
0463	401	Water Fund	5913470	Debt Repayment - Water Utilities	\$162,960
0463	401	Water Fund	5913470	Debt Repayment - Water Utilities	\$149,569
0463	401	Water Fund	5913470	Debt Repayment - Water Utilities	\$55,694
0463	401	Water Fund	5913470	Debt Repayment - Water Utilities	\$2,010
0463	401	Water Fund	5913470	Debt Repayment - Water Utilities	\$12,240
0463	401	Water Fund	5923480	Interest and Other Debt Service Cost - Water Utilities	\$52,046

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0463	401	Water Fund	5923480	Interest and Other Debt Service Cost - Water Utilities	\$7,995
0463	401	Water Fund	5923480	Interest and Other Debt Service Cost - Water Utilities	\$24,584
0463	401	Water Fund	5923480	Interest and Other Debt Service Cost - Water Utilities	\$4,120
0463	401	Water Fund	5923480	Interest and Other Debt Service Cost - Water Utilities	\$3,941
0463	401	Water Fund	5923480	Interest and Other Debt Service Cost - Water Utilities	\$179
0463	401	Water Fund	5943460	Capital Expenditures/Expenses - Water Utilities	\$73,331
0463	401	Water Fund	5943460	Capital Expenditures/Expenses - Water Utilities	\$6,094
0463	401	Water Fund	5943460	Capital Expenditures/Expenses - Water Utilities	\$8,026
0463	401	Water Fund	5943460	Capital Expenditures/Expenses - Water Utilities	\$26,300
0463	401	Water Fund	5943460	Capital Expenditures/Expenses - Water Utilities	\$3,978
0463	401	Water Fund	5943460	Capital Expenditures/Expenses - Water Utilities	\$13,356
0463	401	Water Fund	5943460	Capital Expenditures/Expenses - Water Utilities	\$28,574
0463	401	Water Fund	5943470	Capital Expenditures/Expenses - Water Utilities	\$28,957
0463	401	Water Fund	5943470	Capital Expenditures/Expenses - Water Utilities	\$27,698
0463	401	Water Fund	5943470	Capital Expenditures/Expenses - Water Utilities	\$1,259

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0463	403	Airport Fund	5944660	Capital Expenditures/Expenses - Airports and Ports	\$4,355
0463	409	Sewer Fund	5913570	Debt Repayment - Sewer/Reclaimed Water Utilities	\$24,040
0463	409	Sewer Fund	5913570	Debt Repayment - Sewer/Reclaimed Water Utilities	\$47,572
0463	409	Sewer Fund	5923580	Interest and Other Debt Service Cost - Sewer/Reclaimed Water Utilities	\$7,678
0463	409	Sewer Fund	5923580	Interest and Other Debt Service Cost - Sewer/Reclaimed Water Utilities	\$6,829
0463	409	Sewer Fund	5923580	Interest and Other Debt Service Cost - Sewer/Reclaimed Water Utilities	\$3,582
0463	409	Sewer Fund	5923580	Interest and Other Debt Service Cost - Sewer/Reclaimed Water Utilities	\$3,582
0463	409	Sewer Fund	5923580	Interest and Other Debt Service Cost - Sewer/Reclaimed Water Utilities	\$179
0463	409	Sewer Fund	5943560	Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities	\$34,898
0463	409	Sewer Fund	5943560	Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities	\$151,366
0463	409	Sewer Fund	5943560	Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities	\$151,366
0463	409	Sewer Fund	5943560	Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities	\$5,205

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0463	409	Sewer Fund	5943560	Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities	\$22,404
0463	409	Sewer Fund	5943560	Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities	\$6,421
0463	409	Sewer Fund	5943560	Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities	\$13,552
0463	409	Sewer Fund	5943560	Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities	\$3,436
0463	409	Sewer Fund	5943560	Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities	\$13,874
0463	409	Sewer Fund	5943560	Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities	\$25,551
0463	409	Sewer Fund	5943570	Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities	\$25,180
0463	409	Sewer Fund	5943570	Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities	\$25,180
0463	409	Sewer Fund	5943570	Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities	\$1,259
0463	630	Pangrazi Memorial Fund	5894000	Custodial Type Disbursements	\$1,225
0463	698	State Agency Fund	5868300	Court Remittances	\$202
0463	698	State Agency Fund	5868300	Court Remittances	\$405
0463	698	State Agency Fund	5868300	Court Remittances	\$237
0463	698	State Agency Fund	5868800	Court Remittances	\$55
0463	698	State Agency Fund	5868900	Court Remittances	\$71
0463	698	State Agency Fund	5868900	Court Remittances	\$220
0463	698	State Agency Fund	5869100	Court Remittances	\$4,232

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0463	698	State Agency Fund	5869200	Court Remittances	\$2,151
0463	698	State Agency Fund	5869600	Court Remittances	\$7
0463	698	State Agency Fund	5869700	Court Remittances	\$1,122
0463	698	State Agency Fund	5869900	Court Remittances	\$200
0463	698	State Agency Fund	5893100	Custodial Type Remittances	\$1,226
0463	698	State Agency Fund	5893100	Custodial Type Remittances	\$339
0463	698	State Agency Fund	5893100	Custodial Type Remittances	\$1,551
0463	698	State Agency Fund	5893100	Custodial Type Remittances	\$8,799
0463	698	State Agency Fund	5893100	Custodial Type Remittances	\$1,185
0463	698	State Agency Fund	5893100	Custodial Type Remittances	\$192
0463	698	State Agency Fund	5893100	Custodial Type Remittances	\$39
0463	698	State Agency Fund	5893100	Custodial Type Remittances	\$20,447

CITY OF CLE ELUM
SCHEDULE SUMMARY OF BANK RECONCILIATION
 For the Fiscal Year ended December 31, 2025

[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	2269567.24	19951868.34	1590667.56	18762755.77	50000	4999347.37
8 - Cash Drawer City Hall	150	0	0	0	0	150
9 - US Bank	175357.17	53699.28	1076875	611.5	170000	1135319.95
10 - US Bank Investment	3483927	76875	0	-978	1076875	2484905
11 - Xpress Deposit Account	36311.23	1459399.58	0	2847.33	1420667.56	72195.92
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
18 - Umpqua Card Account 9016	0	0	50000	0	0	50000
Bank Totals	\$ 5,966,078	\$ 21,541,842	\$ 2,717,543	\$ 18,765,237	\$ 2,717,543	\$ 8,742,683

RECONCILING ITEMS					
Beginning Deposits in Transit (8)	497,133.30	(497,133.30)			
Year-end Deposits in Transit (9)		70,479.95			70,479.95
Beginning Outstanding & Open Period Items (10)	(831,955.95)		(831,955.95)		
Year-end Outstanding & Open Period Items (11)			681,833.93		(681,833.93)
NSF Checks (12)		(5,261.62)	(5,261.62)		
Cancellation of unredeemed checks/warrants (13)					
Interfund transactions (14)		4,500.00	4,500.00		
Netted Transactions (15)		(1,533,294.73)	(1,533,294.73)		
Authorized balance of revolving, petty cash and change funds (16)					
Other Reconciling Items, net (17)	-	84,290.36	84,290.36		
Reconciling Items Totals	\$ (334,823)	\$ (1,876,419)		\$ (1,599,888)	\$ (611,354)

FROM GENERAL LEDGER					
#15C \$1,801,770.98 was a bank error -- the city was garnished and the bank didn't read it correctly and took the entire balance of account -- s/b \$232,000 for 2 different banks.	Beginning Cash & Investment Balance (19)	Revenues & Other Increases (20)		Expenditures & Other Decreases (21)	Ending Cash & Investment Balance (22)
	C4/C5 or Trial Balance Totals (18)	5,631,254.99	19,897,422.86	17,397,348.59	8,131,329.26
Unreconciled Variance (23)	\$ -	\$ (232,000)		\$ (232,000)	\$ -

**City of Cle Elum
Schedule of Liabilities
For the Year Ended December 31, 2025**

ID. No.	Debt ID Title	Description	Beginning Balance	Additions	Reductions	Ending Balance
General Obligation Debt/Liabilities						
263.56	Leases, SBITA, and PPPs	POLICE CAMERAS 2021 Pay Huntington	61,926	-	29,152	32,774
263.56	Leases, SBITA, and PPPs	POLICE CAMERAS 4 2023	34,890	-	8,722	26,168
263.56	Leases, SBITA, and PPPs	POLICE #HZOO POSTAGE METER 2021	1,133	-	324	809
263.56	Leases, SBITA, and PPPs	CITY HALL POSTAGE METER 2021	2,594	-	2,075	519
263.56	Leases, SBITA, and PPPs	LIBRARY EQUIPMENT AND INTERNET	2,750	1,250	-	4,000
263.56	Leases, SBITA, and PPPs	CITY HALL/LIBRARY/PW/ NEW COPIERS	16,700	-	6,910	9,790
263.56	Leases, SBITA, and PPPs	POLICE LEADS SOFTWARE 2024	7,121	-	4,677	2,444
Total General Obligation Debt/Liabilities:			127,114	1,250	51,860	76,504
Revenue and Other (non G.O.) Debt/Liabilities						
259.12	Compensated Absences	Compensated Absences	529,491	87,198	-	616,689
263.12	Claims and Judgments	City Heights Judgment	22,230,175	-	-	22,230,175
263.52	Installment Purchases	CAT Loader Loan	260,050	159	125,899	134,310
263.84	Loans and other obligations to Washington state agencies (Except LOCAL and PWTF loans)	DOH Watermain Loan	275,199	-	-	275,199
263.84	Loans and other obligations to Washington state agencies (Except LOCAL and PWTF loans)	DOE Stormwater Loan	43,128	8,529	-	51,657
263.88	Public Works Trust Fund (PWTF) Loans	PWB Watermain Loan	2,841,810	-	149,569	2,692,241

**City of Cle Elum
Schedule of Liabilities
For the Year Ended December 31, 2025**

ID. No.	Debt ID Title	Description	Beginning Balance	Additions	Reductions	Ending Balance
263.57	Leases, SBITA, and PPPs	PUBLIC WORKS VAC TRUCK 2100I 2023	364,251	-	116,030	248,221
263.57	Leases, SBITA, and PPPs	REGIONAL WATER WIN-911 PRO	4,080	-	2,010	2,070
263.57	Leases, SBITA, and PPPs	REGIONAL WATER FLEX CREDITS	25,085	-	12,240	12,845
252.11	Non-voted Revenue bonds	Columbia Bank Water Sewer Loan	1,659,000	-	187,000	1,472,000
264.30	Pension Liabilities	Pension Liability	102,275	-	31,406	70,869
264.40	OPEB Liabilities	OPEB Liability	418,551	-	11,012	407,539
263.12	Claims and Judgments	City Heights Judgment Supp. Attorney Fees	-	2,316,549	-	2,316,549
Total Revenue and Other (non G.O.) Debt/Liabilities:			28,753,095	2,412,435	635,166	30,530,364
Total Liabilities:			28,880,209	2,413,685	687,026	30,606,868

City of Cle Elum
Schedule of Expenditures of State Financial Assistance
For the Year Ended December 31, 2025

State Agency Name	Program Title	Identification Number	Total
State Award from Department of Commerce	GMA CLIMATE ELEMENT	24-63610-114	28,743
State Award from Department of Commerce	GMA PERIODIC UPDATE	25-63335-129	38,551
		Sub-Total:	67,294
State Award from Transportation Improvement Board (TIB)	FUEL TAX STREET PATH STAFFORD TO PENN PHASE 1 TIB	P-E-930(P06)-1	15,538
State Award from Transportation Improvement Board (TIB)	TIB FUEL TAX -- FIRST ST. PHASE 3 OAKES TO PEOH	6-E-930(008)-1	170,272
State Award from Transportation Improvement Board (TIB)	TIB FUEL TAX AGREEMENT SEAL COAT 2025	2-E-930(007)-1	72,692
State Award from Transportation Improvement Board (TIB)	COMPLETE STREETS TIB 2ND ST. PATH PENN TO SHORT	C-E-930(004)-1	715
State Award from Transportation Improvement Board (TIB)	TIB FUEL TAX -- 2ND ST. ROUNDABOUT GRANT	6-E-930(007)-1	507,309
		Sub-Total:	766,526
State Award from Criminal Justice Training Commission	CJTC POLICE WELLNESS GRANT	IA25-015	9,301
		Sub-Total:	9,301
State Award from Department of Ecology	CWSRF -- STORMWATER GRANT	WQC-2022-CoCle-00102	151,366
		Sub-Total:	151,366
State Award from Department of Health	EMS TRAUMA	AMBV.ES.00000354	244
		Sub-Total:	244
State Award from Department Natural Resources	DNR FEPP EQUIPMENT	FEPP MAINTENANCE	11,737

State Agency Name	Program Title	Identification Number	Total
State Award from Department Natural Resources	DNR PPE COMMUNICATIONS	2025 HB1168	24,910
State Award from Department Natural Resources	FIRE EQUIPMENT	2025PH209	7,195
State Award from Department Natural Resources	WATER MONITOR	2025EQU107	16,028
State Award from Department Natural Resources	WILDFIRE MITIGATION	FW2025-003	4,016
State Award from Department Natural Resources	WILDFIRE VOLUNTEER FIRE ASSISTANCE	93-105871	7,500
		Sub-Total:	71,386
		Total State Grants Expended:	1,066,117

City of Cle Elum
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2025

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	1,229,640	-	1,229,640	-	123
FEDERAL HIGHWAY ADMINISTRATION, TRANSPORTATION, DEPARTMENT OF (via WASHINGTON STATE DEPARTMENT OF TRANSPORTATION)	Highway Planning and Construction	20.205	HSIP-000S (717)	15,253	-	15,253	-	123
FEDERAL HIGHWAY ADMINISTRATION, TRANSPORTATION, DEPARTMENT OF (via WASHINGTON STATE DEPARTMENT OF TRANSPORTATION)	Highway Planning and Construction	20.205	STBGR-2919 (004)	27,054	-	27,054	-	123
FEDERAL HIGHWAY ADMINISTRATION, TRANSPORTATION, DEPARTMENT OF (via WASHINGTON STATE DEPARTMENT OF TRANSPORTATION)	Highway Planning and Construction	20.205	STBG(R)-0903 (086)	1,201,131	-	1,201,131	-	123

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, 2025

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		
FEDERAL HIGHWAY ADMINISTRATION, TRANSPORTATION, DEPARTMENT OF (via WASHINGTON STATE DEPARTMENT OF TRANSPORTATION)	Highway Planning and Construction	20.205	TARP-0220 (005)	1,566	-	1,566	-	123
FEDERAL HIGHWAY ADMINISTRATION, TRANSPORTATION, DEPARTMENT OF (via WASHINGTON STATE DEPARTMENT OF TRANSPORTATION)	Highway Planning and Construction	20.205	TARP-0903 (087)	10,191	-	10,191	-	123
			Total ALN 20.205:	1,255,195	-	1,255,195	-	
OFFICE OF THE SECRETARY, TRANSPORTATION, DEPARTMENT OF (via WASHINGTON STATE DEPARTMENT OF TRANSPORTATION)	Safe Streets and Roads for All	20.939	693jj32440253	61,825	-	61,825	-	123
FEDERAL EMERGENCY MANAGEMENT AGENCY, HOMELAND SECURITY, DEPARTMENT OF (via WASHINGTON MILITARY DEPARTMENT)	State and Local Cybersecurity Grant Program Tribal Cybersecurity Grant Program	97.137	E25-262	6,769	-	6,769	-	123
			Total Federal Awards Expended:	2,553,429	-	2,553,429	-	

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, 2025

Note 1 – Basis of Accounting

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: 2025

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