

ANNUAL REPORT CERTIFICATION

City of Leavenworth
(Official Name of Government)

0222
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 Shirley McLaughlin Deputy Clerk

Contact Phone Number _____

Contact E-mail Address deptreasurer@cityofleavenworth.com

I certify 26th day of May, 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

Shirley McLaughlin (deptreasurer@cityofleavenworth.com)

CITY OF LEAVENWORTH

2025 PRINCIPAL OFFICIALS

<u>Elected:</u>		<u>Term Expires:</u>
Mayor:	Carl J. Florea	12-31-27
Council:	Sharon Waters	12-31-25
	Clint Strand	12-31-25
	Anne Hessburg	12-31-27
	Zeke Reister	12-31-27
	Shane Thayer	12-31-25
	Travis McMaster	12-31-27
	Mike Bedard	12-31-25

Appointed:

City Administrator:	Matthew "Selby"
Finance Director:	Chantell Steiner
Public Works Director:	Andi Zontek-Backstrum
Development Services:	Maggie Boles
City Attorney:	Tom Graafstra

CITY OF LEAVENWORTH
2025 FUND KEY

<u>Fund Number</u>	<u>Fund Name</u>
001	CURRENT EXPENSE (GENERAL) FUND
110	LEAVENWORTH CIVIC CENTER (ROLLS INTO FUND 001)
601	CEMETERY ENDOWMENT FUND (ROLLS INTO FUND 001)
101	STREETS FUND
102	TRANSPORTATION BENEFIT DISTRICT FUND
104	LODGING TAX FUND
107	PUBLIC WORKS CAP IMPROVEMENT FUND
176	COMMUNITY SWIMMING POOL FUND
203	2013 G.O. BOND FUND
402	GARBAGE FUND
403	WATER FUND
405	WATER BOND RESERVE FUND (ROLLS INTO FUND 403)
404	SEWER FUND
406	SEWER BOND RESERVE FUND (ROLLS INTO FUND 404)
407	SEWER SHORT LIVED ASSETS RESERVE (ROLLS INTO FUND 404)
410	STORMWATER FUND
415	PARKING FUND
501	EQUIPMENT RENTAL & REVOLVING FUND
502	CENTRAL SERVICES FUND

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		Yes	No	
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** Statement C-5 and Schedules 17, 19, 20, 21, and 22 are not applicable to the City of Leavenworth by definitions of the Budgeting, Accounting and Reporting System (BARS) Manual; therefore, are not included.

SECTION I

City of Leavenworth
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2025

		Total for All Funds (Memo Only)	001 Current Expense	101 Streets	102 Transportation Benefit District
Beginning Cash and Investments					
308	Beginning Cash and Investments	24,648,392	5,799,590	3,123,454	1,029,791
388 / 588	Net Adjustments	-	-	-	-
Revenues					
310	Taxes	10,620,948	3,810,465	1,415,137	739,931
320	Licenses and Permits	333,488	333,488	-	-
330	Intergovernmental Revenues	2,013,254	454,225	844,367	-
340	Charges for Goods and Services	7,841,112	351,018	-	-
350	Fines and Penalties	11,482	950	-	-
360	Miscellaneous Revenues	5,229,218	797,470	116,048	21,523
Total Revenues:		<u>26,049,503</u>	<u>5,747,615</u>	<u>2,375,551</u>	<u>761,455</u>
Expenditures					
510	General Government	1,277,167	1,019,364	-	-
520	Public Safety	872,635	872,635	-	-
530	Utilities	4,864,966	159,346	-	-
540	Transportation	3,026,783	-	1,143,787	-
550	Natural/Economic Environment	4,545,587	1,017,655	-	-
560	Social Services	3,450	3,450	-	-
570	Culture and Recreation	1,487,949	1,140,602	-	-
Total Expenditures:		<u>16,078,537</u>	<u>4,213,051</u>	<u>1,143,787</u>	<u>-</u>
Excess (Deficiency) Revenues over Expenditures:		<u>9,970,966</u>	<u>1,534,564</u>	<u>1,231,765</u>	<u>761,454</u>
Other Increases in Fund Resources					
391-393, 596	Debt Proceeds	5,327,933	-	-	-
397	Transfers-In	2,220,276	-	1,000,000	-
385	Special or Extraordinary Items	-	-	-	-
381, 382, 389, 395, 398	Other Resources	162,031	91,031	-	-
Total Other Increases in Fund Resources:		<u>7,710,240</u>	<u>91,031</u>	<u>1,000,000</u>	<u>-</u>
Other Decreases in Fund Resources					
594-595	Capital Expenditures	10,660,724	255,824	924,720	-
591-593, 599	Debt Service	1,438,380	-	71,835	-
597	Transfers-Out	2,220,276	-	-	1,000,000
585	Special or Extraordinary Items	-	-	-	-
581, 582, 589	Other Uses	360,798	103,738	-	-
Total Other Decreases in Fund Resources:		<u>14,680,177</u>	<u>359,561</u>	<u>996,555</u>	<u>1,000,000</u>
Increase (Decrease) in Cash and Investments:		<u>3,001,028</u>	<u>1,266,033</u>	<u>1,235,210</u>	<u>(238,546)</u>
Ending Cash and Investments					
50821	Nonspendable	-	-	-	-
50831	Restricted	5,410,892	-	-	791,245
50841	Committed	4,408,164	49,500	4,358,664	-
50851	Assigned	11,315,257	501,017	-	-
50891	Unassigned	6,515,107	6,515,107	-	-
Total Ending Cash and Investments		<u>27,649,420</u>	<u>7,065,624</u>	<u>4,358,664</u>	<u>791,245</u>

The accompanying notes are an integral part of this statement.

City of Leavenworth
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2025

		<u>104 Lodging Tax</u>	<u>107 P.W. Capital Improvement</u>	<u>176 Community Swimming Pool</u>	<u>203 2013 G.O. Bond</u>
Beginning Cash and Investments					
308	Beginning Cash and Investments	5,211,897	1,558,674	103,222	-
388 / 588	Net Adjustments	-	-	-	-
Revenues					
310	Taxes	4,290,658	164,757	200,000	-
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	-	-	-	-
340	Charges for Goods and Services	-	-	57,262	-
350	Fines and Penalties	-	-	-	-
360	Miscellaneous Revenues	72,251	54,472	2,613	-
Total Revenues:		<u>4,362,909</u>	<u>219,229</u>	<u>259,875</u>	<u>-</u>
Expenditures					
510	General Government	-	-	-	-
520	Public Safety	-	-	-	-
530	Utilities	-	-	-	-
540	Transportation	-	-	-	-
550	Natural/Economic Environment	3,527,932	-	-	-
560	Social Services	-	-	-	-
570	Culture and Recreation	-	-	347,348	-
Total Expenditures:		<u>3,527,932</u>	<u>-</u>	<u>347,348</u>	<u>-</u>
Excess (Deficiency) Revenues over Expenditures:		<u>834,977</u>	<u>219,229</u>	<u>(87,473)</u>	<u>-</u>
Other Increases in Fund Resources					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	-	-	118,869	184,463
385	Special or Extraordinary Items	-	-	-	-
381, 382, 389, 395, 398	Other Resources	-	-	71,000	-
Total Other Increases in Fund Resources:		<u>-</u>	<u>-</u>	<u>189,869</u>	<u>184,463</u>
Other Decreases in Fund Resources					
594-595	Capital Expenditures	1,970,953	-	128,127	-
591-593, 599	Debt Service	204,855	-	-	184,463
597	Transfers-Out	118,869	916,944	-	-
585	Special or Extraordinary Items	-	-	-	-
581, 582, 589	Other Uses	-	-	71,000	-
Total Other Decreases in Fund Resources:		<u>2,294,676</u>	<u>916,944</u>	<u>199,127</u>	<u>184,463</u>
Increase (Decrease) in Cash and Investments:		<u>(1,459,699)</u>	<u>(697,715)</u>	<u>(96,731)</u>	<u>-</u>
Ending Cash and Investments					
50821	Nonspendable	-	-	-	-
50831	Restricted	3,752,198	860,958	6,491	-
50841	Committed	-	-	-	-
50851	Assigned	-	-	-	-
50891	Unassigned	-	-	-	-
Total Ending Cash and Investments		<u>3,752,198</u>	<u>860,958</u>	<u>6,491</u>	<u>-</u>

The accompanying notes are an integral part of this statement.

City of Leavenworth
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2025

		<u>402 Garbage</u>	<u>403 Water</u>	<u>404 Sewer</u>	<u>410 Stormwater</u>
Beginning Cash and Investments					
308	Beginning Cash and Investments	545,958	1,148,210	3,629,033	245,781
388 / 588	Net Adjustments	-	-	-	-
Revenues					
310	Taxes	-	-	-	-
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	-	76,022	488,640	-
340	Charges for Goods and Services	1,323,383	2,573,892	2,083,465	167,558
350	Fines and Penalties	-	5,266	5,266	-
360	Miscellaneous Revenues	35,682	47,908	90,567	11,698
Total Revenues:		<u>1,359,065</u>	<u>2,703,088</u>	<u>2,667,938</u>	<u>179,256</u>
Expenditures					
510	General Government	-	-	-	-
520	Public Safety	-	-	-	-
530	Utilities	1,024,828	1,762,164	1,817,002	101,626
540	Transportation	-	-	-	-
550	Natural/Economic Environment	-	-	-	-
560	Social Services	-	-	-	-
570	Culture and Recreation	-	-	-	-
Total Expenditures:		<u>1,024,828</u>	<u>1,762,164</u>	<u>1,817,002</u>	<u>101,626</u>
Excess (Deficiency) Revenues over Expenditures:		334,237	940,924	850,936	77,630
Other Increases in Fund Resources					
391-393, 596	Debt Proceeds	-	5,327,933	-	-
397	Transfers-In	-	916,944	-	-
385	Special or Extraordinary Items	-	-	-	-
381, 382, 389, 395, 398	Other Resources	-	-	-	-
Total Other Increases in Fund Resources:		-	<u>6,244,877</u>	-	-
Other Decreases in Fund Resources					
594-595	Capital Expenditures	20,826	5,904,952	733,152	2,110
591-593, 599	Debt Service	-	373,434	400,050	5,281
597	Transfers-Out	-	-	-	-
585	Special or Extraordinary Items	-	-	-	-
581, 582, 589	Other Uses	-	-	-	-
Total Other Decreases in Fund Resources:		<u>20,826</u>	<u>6,278,386</u>	<u>1,133,202</u>	<u>7,390</u>
Increase (Decrease) in Cash and Investments:		<u>313,411</u>	<u>907,415</u>	<u>(282,266)</u>	<u>70,240</u>
Ending Cash and Investments					
50821	Nonspendable	-	-	-	-
50831	Restricted	-	-	-	-
50841	Committed	-	-	-	-
50851	Assigned	859,369	2,055,625	3,346,767	316,021
50891	Unassigned	-	-	-	-
Total Ending Cash and Investments		<u>859,369</u>	<u>2,055,625</u>	<u>3,346,767</u>	<u>316,021</u>

The accompanying notes are an integral part of this statement.

City of Leavenworth
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2025

		<u>415 Parking</u>	<u>501 Equip Rental & Revolving Fund</u>	<u>502 Central Services</u>
Beginning Cash and Investments				
308	Beginning Cash and Investments	1,126,138	1,126,645	-
388 / 588	Net Adjustments	-	-	-
Revenues				
310	Taxes	-	-	-
320	Licenses and Permits	-	-	-
330	Intergovernmental Revenues	150,000	-	-
340	Charges for Goods and Services	-	1,000,000	284,535
350	Fines and Penalties	-	-	-
360	Miscellaneous Revenues	3,942,844	35,939	203
Total Revenues:		<u>4,092,844</u>	<u>1,035,939</u>	<u>284,738</u>
Expenditures				
510	General Government	-	-	257,803
520	Public Safety	-	-	-
530	Utilities	-	-	-
540	Transportation	1,297,274	585,722	-
550	Natural/Economic Environment	-	-	-
560	Social Services	-	-	-
570	Culture and Recreation	-	-	-
Total Expenditures:		<u>1,297,274</u>	<u>585,722</u>	<u>257,803</u>
Excess (Deficiency) Revenues over Expenditures:		<u>2,795,570</u>	<u>450,217</u>	<u>26,935</u>
Other Increases in Fund Resources				
391-393, 596	Debt Proceeds	-	-	-
397	Transfers-In	-	-	-
385	Special or Extraordinary Items	-	-	-
381, 382, 389, 395, 398	Other Resources	-	-	-
Total Other Increases in Fund Resources:		<u>-</u>	<u>-</u>	<u>-</u>
Other Decreases in Fund Resources				
594-595	Capital Expenditures	326,124	372,088	21,848
591-593, 599	Debt Service	722	192,654	5,086
597	Transfers-Out	184,463	-	-
585	Special or Extraordinary Items	-	-	-
581, 582, 589	Other Uses	186,060	-	-
Total Other Decreases in Fund Resources:		<u>697,369</u>	<u>564,742</u>	<u>26,935</u>
Increase (Decrease) in Cash and Investments:		<u>2,098,201</u>	<u>(114,525)</u>	<u>0</u>
Ending Cash and Investments				
50821	Nonspendable	-	-	-
50831	Restricted	-	-	-
50841	Committed	-	-	-
50851	Assigned	3,224,339	1,012,120	-
50891	Unassigned	-	-	-
Total Ending Cash and Investments		<u>3,224,339</u>	<u>1,012,120</u>	<u>-</u>

The accompanying notes are an integral part of this statement.

SECTION II

CITY OF LEAVENWORTH
2025 NOTES TO FINANCIAL STATEMENTS
January 1, 2025 through December 31, 2025

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NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The City of Leavenworth was incorporated on September 5, 1906, and operates under the laws of the State of Washington applicable to a Non-Charter Code City with a Mayor-Council form of Government. The City of Leavenworth is a general-purpose local government and provides the following services: administrative, police (contracted through Chelan County), fire protection (contracted through Fire District #3), library (contracted through the North Central Regional Library District), cemetery, parks, street/parking maintenance and improvement, and garbage collection. In addition, the City owns and operates its own water, sewer and stormwater systems.

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

- Financial transactions are recognized on a cash basis of accounting as described below.
- Component units are required to be disclosed but are not included in the financial statements (See Note 8 – Joint Ventures, Component Unit(s), 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 of Leavenworth are reported in individual funds. Each fund uses a separate set of self-balancing accounts that comprises its cash and investments, revenues and expenditures. The City of Leavenworth’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:

Current Expense (General) Fund (001)

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

Special Revenue Funds (100-199)

These funds account for specific revenue sources that are restricted or committed to expenditures for specified purposes of the City of Leavenworth. See Note 1. H. for details on each fund.

Debt Service Funds (200-299)

These funds account for the financial resources that are restricted, committed, or assigned to expenditures for principal, interest and related costs on general long-term debt. The City has one debt service fund for an outstanding 2013 G.O. Bond, revenues are transferred into this fund from the Parking Fund to pay the annual debt service for the purchase of the Parking Lots Aasgard and Blewett. All other debts for the City are held within each benefitting Fund, and payment is made directly from those Funds. These Funds may include the General Fund, Special Revenue Funds, and Enterprise Funds.

PROPRIETARY FUND TYPES:

Enterprise Funds (400-499)

These funds account for operations that provide goods or services to the general public and are supported primarily through user charges. These Funds are stand-alone funds supported by their own revenues charged to customers and includes Garbage, Water, Sewer, Stormwater and Parking. These Funds may also incur debt and acquire grants for major capital improvements.

Internal Service Funds (500-599)

These funds account for operations that provide goods or services to other departments or funds of the City of Leavenworth on a cost reimbursement basis. The City has two internal service funds. The first is the Central Services Fund that pays for all basic costs of the City that supports all departments, such as financial system and audit costs, shared supplies, website maintenance, etc. The second is the Equipment Rental & Revolving (ER&R) Loan Fund that manages the maintenance and replacement of vehicles & equipment and covers general costs for the Public Works Department administration staff.

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 of Leavenworth also recognizes expenditures paid during twenty days after the close of the fiscal year for claims incurred during the previous period.

C. Cash and Investments

See Note 3 - Deposits and Investments.

D. Capital Assets

Capital assets are assets with an initial individual cost of more than \$5,000 and an estimated useful life in excess of three years. Capital assets and inventory are recorded as capital expenditures when purchased.

E. Compensated Absences

Upon separation or retirement, employees are compensated for accrued and unused vacation time. Full-time, year-round union employees are allowed to carry up to 22 days of vacation time from year to year. Returning seasonal union staff may carry up to 11 days of vacation time. If eligible, Union employees within four years of retirement are allowed to accumulate up to 30 days of vacation leave. Non-union exempt employees may accumulate up to 40 vacation days for annual carryover. As of December 31, 2025, the total payout liability of all employees for vacation leave totaled \$189,653.45.

Employees may accumulate up to 1,200 hours of sick leave. If the employee exceeds this amount by December 1st of each year than any sick leave over that amount shall be paid directly to the employee in their December 5th paycheck. In addition, estimated use of existing accruals at year-end were calculated based on the prior two years use to identify estimated usage that will be used in a future period. Upon separation or retirement, employees having at a minimum of five years of employment with the City may receive payment of up to 270 hours of unused leave; this leave balance is included and is a majority of the calculation of liability. As of December 31, 2025, the total payout liability of eligible employees for sick leave totaled \$165,458.67.

Compensatory (“comp”) time may accumulate for union employees to a maximum of 40 hours and cannot be carried over in any given year without prior authorization by the City Administrator. Generally, unused comp time is paid out with the final year end check. Upon separation or retirement, employees are compensated for accrued and unused comp time. As of December 31, 2025, the total payout liability of all employees for compensatory time totaled \$0.00.

All leave payments are recognized as expenditures when paid.

F. Liabilities

See Note 5 – Long-Term Liabilities and Note - 6 Pension Plans.

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

Leases are reported as liabilities over the life of the lease. The City does not incur a liability to report Subscription Based Information Technology Arrangements (SBITA) as subscriptions are limited to one year or less. For more information see note 9 – 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 ordinance or resolution of the City Council. When expenditures that meet

restrictions are incurred, the City of Leavenworth intends to use the most restricted resources first. Restrictions and commitments of Ending Cash and Investments consist of the following by Fund:

FUND 001 – In 2019, the City Council adopted Ordinance 1603 which restricts \$49,500 for the purpose of surplusing right-of-way at the wastewater treatment plant facility and is identified with the following requirement: The City of Leavenworth shall pay the fair market value of the property established by the appraisal to be held by the City and used by the City only for acquiring additional beach or water access, acquiring additional public view sites to a body of water, or acquiring additional moorage or launching sites. The Restricted and/or Committed Fund Balance on December 31, 2025, was \$49,500.

FUND 101 – Ordinance No. 1093 passed in 1998 created the Street Fund into which moneys shall be placed for the purpose of constructing and maintaining arterial highways and city streets, or for the payment of any municipal indebtedness which may be incurred in the construction, improvement, chip sealing, sealcoating, repair and maintenance of arterial highways and city streets. This fund may also receive dedicated revenues from real estate excise taxes and Leavenworth Transportation Benefit District taxes both of which require reserving these funds for street related capital improvements if they have gone unspent after transferred. The Committed Fund Balance on December 31, 2025, was \$4,358,663.92 with \$0.00 Restricted.

FUND 102 – The Transportation Benefit District Fund was assumed by the City of Leavenworth in December 2018 by RCW 36.74. Previously these funds were held in a Custodial Fund. These funds are restricted by State Law – RCW 36.73, for transportation related capital improvements. The Restricted Fund Balance on December 31, 2025, was \$791,245.21

FUND 104 – Ordinance No. 1051 passed in 1997 established the Lodging Tax Fund for the City. These funds are generated by revenue from transient lodging tax and used for the construction of tourist facilities or for tourist promotion within the meaning of RCW 35.21.700 and RCW 67.28.1815. The Restricted Fund Balance on December 31, 2025, was \$3,752,197.87.

FUND 107 – The Public Works Capital Improvement Fund is generated by real estate excise taxes as imposed by the state under chapter 82.46 RCW. The Restricted Fund Balance on December 31, 2025, was \$860,958.43

FUND 176 – The Community Swimming Pool Fund was established as a restricted fund due to the majority of revenues received coming from the Upper Valley Park & Recreation Service Area (UVPRSA Special Purpose District). The UVPRSA collects revenue through a voter approved maintenance and operations levy that may only be funded for the operation of the pool facility at this time in accordance with the direction of use by the UVPRSA; funds are requested by the City from the UVPRSA and deposited directly into the Community Swimming Pool Fund. This fund also receives a transfer from Lodging Tax to support this tourism-supported facility at a rate of 25% of annual maintenance & operations; all lodging tax funds are restricted revenues. The Restricted Fund Balance on December 31, 2025, was \$6,490.78.

The TOTAL BALANCE of all restricted and committed funds was \$9,819,056.21 as of December 31, 2025.

NOTE 2: BUDGET COMPLIANCE

The City of Leavenworth adopts biennial appropriated budgets for all funds, which includes the Current Expense (General), Streets, Transportation Benefit District, Lodging Tax, P.W. Capital Improvement, Leavenworth Civic Center, Community Swimming Pool, 2013 G.O. Bond, Garbage, Water, Sewer, Water Bond Reserve, Sewer Bond Reserve, Stormwater, Parking, Equipment Rental & Revolving, Central Services, and Cemetery Endowment. These budgets are appropriated at the fund level including use of ending fund reserved and unreserved balances unless otherwise noted. The budget constitutes the legal authority for expenditures at that level. Any managerial funds are combined with the appropriate fund for reporting purposes only, as required by the BARS manual; these include the Leavenworth Civic Center (Fund 110) and the Cemetery Endowment Fund (Fund 601) being included within the Current Expense (General) Fund (001); the Water Bond Reserve Fund (405) being included in the Water Fund (403); and the Sewer Bond Reserve Fund (406) and Sewer Short Lived Assets Reserve (407) being included in the Sewer Fund (404). Interfund activity between managerial funds is eliminated. Biennial appropriations for all funds lapse at the fiscal year end of the second year of the Biennial Budget. Biennial appropriated budgets are adopted on the same basis of accounting as used for financial reporting. The appropriated and actual expenditures for the legally adopted 2025-2026 combined budgets were as follows as of December 31, 2025:

Fund/Department	Final Appropriated Amounts	Actual Expenditures	Variance
Current Expense (General) Fund	\$ 16,644,538.29	\$ 4,385,235.23	\$ 12,259,303.06
Leavenworth Civic Center	\$ 521,248.00	\$ 187,376.82	\$ 333,871.18
Cemetery Endowment Fund	\$ 401,183.00	\$ 0.00	\$ 401,183.00
Streets Fund	\$ 9,407,358.89	\$ 2,140,341.79	\$ 7,267,017.10
Transportation Benefit District Fund	\$ 2,338,603.00	\$ 1,000,000.00	\$ 1,338,603.00
Lodging Tax Fund	\$ 15,002,672.11	\$ 5,822,608.41	\$ 9,180,063.70
P.W. Capital Improvement Fund	\$ 2,198,674.00	\$ 916,944.00	\$ 1,281,730.00
Community Swimming Pool Fund	\$ 1,552,926.00	\$ 546,474.96	\$ 1,006,451.04
2013 GO Bond Fund	\$ 369,082.00	\$ 184,463.00	\$ 184,619.00
Garbage Fund	\$ 2,998,225.00	\$ 1,045,653.96	\$ 1,952,571.04
Water Fund	\$ 16,037,585.15	\$ 8,040,550.19	\$ 7,997,034.96
Water Bond Reserve Fund	\$ 132,024.00	\$ 0.00	\$ 132,024.00
Sewer Fund	\$ 12,298,524.09	\$ 2,950,204.01	\$ 9,348,320.08
Sewer Bond Reserve Fund	\$ 387,243.16	\$ 0.00	\$ 387,243.16
Sewer Short Lived Assets Reserve	\$ 117,180.84	\$ 0.00	\$ 117,180.84
Stormwater Fund	\$ 651,071.00	\$ 109,015.98	\$ 542,055.02
Parking Fund	\$ 11,212,553.09	\$ 1,994,643.28	\$ 9,217,909.81
Equip Rental & Revolving Loan Fund	\$ 3,530,449.04	\$ 1,150,464.50	\$ 2,379,984.54
Central Services	\$ 610,174.00	\$ 284,738.06	\$ 325,435.94
TOTAL	\$ 96,411,314.66	\$ 30,758,714.19	\$ 65,652,600.47

The department head in conjunction with the Finance Director is authorized to transfer budgeted amounts between fund/object classes within any department within any fund; however, any

revisions that alter the total revenues or 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 of Leavenworth’s legislative body. Due to the nature of biennial budgeting for major services or capital projects, unexpended appropriated amounts in the first year of the biennium may be removed in the first year and added to the second year so long as they are equal transfers. See Note 11 Other Disclosures for additional information.

NOTE 3: DEPOSITS AND INVESTMENTS

Investments are reported at amortized cost meaning interest earnings are recorded when earned for the Local Government Investment Pool and Cashmere Valley Bank Money Market Accounts. Investments are reported at fair market value meaning unrealized changes in fair value are recorded as interest revenue or losses at month end for U.S. Government Securities. Deposits and investments by type as of December 31, 2025, were as follows:

Type of Deposit or Investment	Leavenworth’s own deposits and investments	Deposits and investments held by Leavenworth as custodian for other local governments, individual or private organizations.	Total
Bank Deposits	\$695,107.25	\$0.00	\$695,107.25
L.G.I.P.	\$162,762.16	\$0.00	\$162,762.16
Cashmere Valley Bank MM	\$13,343,784.93	\$0.00	\$13,343,784.93
U.S. Government Securities	\$13,447,766.09	\$0.00	\$13,447,766.09
Total	\$27,649,420.43	\$0.00	\$27,649,420.43

It is the City of Leavenworth’s policy to invest all temporary cash surpluses. The interest on these investments is prorated to the various funds based on the monthly ending cash balance in each fund from the previous month. Gains and Losses for fair market value in U.S. Government Securities is posted to the General Fund; once realized they may be backed out of the General Fund and posted to the benefitting funds at the time of maturity for interest distribution. All monthly service fees in the City’s Checking Account are first offset by interest credits and then the remaining proceeds, if provided by the issuing bank, are prorated monthly based on the monthly ending cash balance in each fund from the previous month. Interest gains on all interfund loans are posted to the fund issuing the interfund loan as required by resolutions. Interest gains for the Water Bond Reserve Fund are recorded in the Water Fund, gains for the Sewer Bond Reserve Fund and Sewer Short Lived Assets Reserve Fund are recorded in the Sewer Fund, gains for the Central Services Fund are recorded in the General Fund.

Investments in the State Local Government Investment Pool (LGIP)

The City of Leavenworth is a voluntary participant in the Local Government Investment Pool (LGIP), an external investment pool operated by the Washington State Treasurer. The pool is not rated and not registered with the SEC. Rather, oversight is provided by the State Finance Committee in accordance with Chapter 43.250 RCW. Investments in the LGIP are reported at

amortized cost, which is the same as the value of the pool per share. The LGIP does not impose any restrictions on participant withdrawals.

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

Custodial Credit Risk

Custodial credit risk for deposits is the risk that, in event of a failure of a depository financial institution, the City of Leavenworth 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 of Leavenworth's deposits and certificates of deposit 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 of Leavenworth or its agent in the City's name.

NOTE 4: PROPERTY TAX

The Chelan County Treasurer acts as an agent to collect property tax levied in the county for all taxing authorities. Collections are distributed at the end of each month while mid-month distributions may occur in April, May, October and November when taxes are due.

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

The City of Leavenworth's regular levy for 2025 was \$0.7811452888 per \$1,000 on an assessed valuation of \$950,245,877 for a total regular levy of \$742,280.09.

The Washington State Constitution and Washington State law, RCW 84.55.010, limit the rate.

NOTE 5: LONG-TERM LIABILITIES

The following table provides details of the outstanding debt of the City of Leavenworth and summarizes the City's debt transactions for the year ended December 31, 2025.

The debt service requirements for general obligation bonds, revenue bonds, special assessment bonds, and public works loans from the Departments of Ecology and Commerce are as follows:

Year	Principle	Interest	Total Debt
2026	\$1,013,722	\$333,717	\$1,347,439
2027	\$1,226,059	\$344,183	\$1,570,242
2028	\$1,242,882	\$316,871	\$1,559,753
2029	\$942,154	\$288,879	\$1,231,033
2030	\$923,077	\$266,199	\$1,189,275
2031-2035	\$4,027,430	\$983,541	\$5,010,971
2036-2040	\$2,866,785	\$677,010	\$3,543,795
2041-2045	\$2,824,086	\$472,193	\$3,296,279
2046-2050	\$1,630,107	\$309,008	\$1,939,115
2051-2055	\$1,734,568	\$204,547	\$1,939,115
2056-2060	\$1,845,723	\$93,392	\$1,939,115
2061-2065	\$377,670	\$4,721	\$382,391
TOTALS	\$20,654,263.00	\$4,294,261.00	\$24,948,523.00

Interfund Loans

See Note 10 – Short-Term Debt.

Compensated Absences

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

	Beginning Balance 01/01/2025	Additions	Reductions	Ending Balance 12/31/2025
Compensated Absences	\$254,619	\$100,493	\$0	\$355,112

NOTE 6: PENSION PLANS

A. State Sponsored Pension Plans

Substantially all City of Leavenworth 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 Public Employees' Retirement System (PERS) plans 1, 2, and 3. 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 downloaded from the DRS website at www.drs.wa.gov. As of June 30, 2025, the City of Leavenworth's proportionate share of the collective net pension liabilities (assets) was as follows:

	Employer Contributions	Allocation %	Liability (Asset)
PERS 1	\$94,505	0.017140%	\$202,080
PERS 2/3	\$233,571	0.022008%	\$(839,864)

B. Defined Contribution Pension Plans

The City of Leavenworth participates in the Washington State Department of Retirement System (DRS) defined contribution pension plan administered by the Washington State DRS. The City, by contractual agreement, provides a monthly match of the City Administrator's DCP contributions up to 3% of the City Administrator's annual salary. In 2025, the City provided a total of \$5,611.29 to the plan on behalf of the City Administrator.

NOTE 7: RISK MANAGEMENT

The City of Leavenworth is a member of the Washington Cities Insurance Authority (WCIA). Utilizing Chapter 48.62 RCW (self-insurance regulation) and Chapter 39.34 RCW (Interlocal 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 had 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 [1]. 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. All Members are provided a separate cyber risk policy and premises pollution liability coverage group

purchased by WCIA. The cyber risk policy provides coverage and separate limits for security & privacy, event management, and cyber extortion, with limits up to \$1 million and subject to member deductibles, sublimits, and a \$5 million pool aggregate. Premises pollution liability provides Members with a \$2 million incident limit and \$10 million pool aggregate subject to a \$100,000 per incident Member deductible. Insurance for property, automobile physical damage, fidelity, inland marine, and equipment breakdown coverage are purchased on a group basis. Various deductibles apply by type of coverage. Property coverage is self-funded from the members' deductible to \$1,000,000, for all perils other than flood and earthquake, and insured above that to \$400 million per occurrence subject to aggregates and sublimits. Automobile physical damage coverage is self-funded from the members' deductible to \$250,000 and insured above that to \$100 million per occurrence subject to aggregates and sublimits. In-house services include risk management consultation, loss control field services, and claims and litigation administration. WCIA contracts for certain claims investigations, consultants for personnel and land use issues, insurance brokerage, actuarial, and lobbyist services. WCIA is fully funded by its members, who make annual assessments on a prospectively rated basis, as determined by an outside, independent actuary. The assessment covers loss, loss adjustment, reinsurance and other administrative expenses. As outlined in the interlocal, WCIA retains the right to additionally assess the membership for any funding shortfall. An investment committee, using investment brokers, produces additional revenue by investment of WCIA's assets in financial instruments which comply with all State guidelines. 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.

[1] The liability program assumes no liability deductibles apply to any coverage. Claims deductible levels of \$25,000, \$50,000, \$100,000, and \$250,000 are potential coverage options for members that may at the sole discretion of WCIA, be extended to members. The City of Leavenworth includes a deductible liability of \$0.00.

NOTE 8: RELATED PARTIES

The Mayor, City Council, City Administrator and Finance Director are all positions considered for transactions with related parties. Included as a separate attachment to this report is a detailed sheet identifying each of the elected and appointed officials of the City of Leavenworth and the spouses of each person, if applicable, regarding employer information and whether any funds were expended or anticipated from these individuals during the financial statement period. No funds were directly expended to any of the individuals listed, with exception to payroll and travel or office supply related reimbursements. Some funds may be expended with their employers for services rendered; however, these would be minor in nature and not material related.

NOTE 9: LEASES (Lessees)

For the year ending December 31, 2025, the City of Leavenworth recognizes the need to present and disclose information related to leases that the City enters into that exceed a one-year period, as required by the BARS manual. This requirement is also reported on the Long-Term Liabilities. The City of Leavenworth currently has two areas of leases that includes land and equipment.

Land Lease - The City of Leavenworth leases land located at the end of 9th Street for downtown winter snow storage; this lease agreement from property owner Robert K. Johnson was set at a rate of \$12,000 per year, for two years beginning in 2022 and 2023. As of 2025, the City continues with this lease as identified in the table below, which allows for annual one-year renewals with the same terms and a termination agreement that must be noticed within four months prior to the agreement end date, which is July 1 prior to the end date of October 31 of any given year. Due to the possibility of continually renewing this lease it is included as it began as a two-year lease agreement ; however, future years are not included as it can end in any given year.

Equipment Leases - The City of Leavenworth leases two copiers at City Hall and the Parking Department and has a service only lease contract for a large format printer with Ricoh located at City Hall. Each contract has specific terms of service and rates as identified in the chart below. Each contract follows specific termination clauses that requires severe penalties for early termination, specifically that the entire lease would be paid in full if terminated prior to its end date. Beginning in 2026 the Parking Department copier and City Hall large format printer leases will have transitioned to month-to-month leases and will no longer incur long-term lease liabilities to be reported. The City of Leavenworth leases a mail postage machine from Quadient Leasing as identified in the chart below. This lease is unconditional and noncancelable requiring severe penalties for early termination, specifically that the entire lease would be paid in full if terminated prior to its end date; additionally, this lease will auto-renew for 3-month periods thereafter at the same rates and requires a 90-day notice on the initial term and 30-day notice on the auto-renewal terms prior to termination acceptance. The City of Leavenworth Leases 54 Smart Trash Cans from Big Belly as identified in the chart below. This lease is unconditional and non-cancelable requiring severe penalties for early termination, specifically that the entire lease would be paid in full if terminated prior to its end date.

Lease Type	Term of Lease	Lease End Date – No Auto-Renewal	2025 Yearly Lease Total Paid (no tax included)
Land – Snow Storage	12 Months (1 Year)	October 2025	\$12,000.00
City Hall Copier	48 Months (4 Years)	May 2026	\$3,730.92
Public Works Copier	60 Months (5 Years)	May 2025	\$721.92
City Hall Format Printer	60 Months (5 Years)	January 2026	\$540.00
City Hall Mail Machine	63 Months (5 Years/3 Months)	June 2026	\$815.52
Big Belly Trash Cans	60 Months (5 Years)	March 2029	\$69,480.00
Total			\$87,288.36

The total amount paid for all leases combined in 2025 was \$87,288.36 less taxes. As of December 31, 2025, the future lease payments for each remaining year are as follows:

Year Ended December 31	Total
2026	\$70,927.52
2027	\$69,480.00
2028	\$69,480.00

2029	\$17,370.00
2030	\$0
Total	\$227,257.52

NOTE 10: SHORT-TERM DEBT

In 2025 the General Fund provided a short-term zero-interest interfund loan via Council Resolution to the Pool Fund that was provided to support cash flow in 2025 due to an error in collection of property taxes by the Chelan County Assessor for operation of the City Pool. The Pool Fund did not receive the annual property taxes that were anticipated from the Upper Valley Park & Recreation Service Area due to a new voter approved maintenance and operations levy that was overlooked by the Assessor. This loan was paid in full at year-end. The following table displays the interfund loan activity during 2025 with payments and balances reflecting principle only:

Borrowing Fund	Lending Fund	Balance 1/1/2025	New Loans	Repayments	Balance 12/31/2025
Pool	Current Expense	\$0	\$71,000	\$71,000	\$0
TOTALS		\$0	\$71,000	\$71,000	\$0

NOTE 11: OTHER DISCLOSURES

Significant Commitments or Obligations

Construction Commitments: The City of Leavenworth has active major projects as of December 31, 2025. Below is the list of major capital projects. Projects that are budgeted specifically in 2025 that have not been initiated are not included below. At year-end the City’s outstanding commitments with projects, engineers and contractors over \$1,000,000 are as follows:

Project #	Project	Spent to Date	Remaining Commitment	Future Financing Needed
1.	Wastewater Treatment Plant	\$17,437,836	\$2,289,765	No – see comments
2.	Osborn Elementary / Playground	\$1,831,752	\$1,405,750	TBD – see comments
3.	A Place for Alice	\$0	\$941,340	TBD – see comments
4.	Front Street Restrooms / Front Street Pedestrian Plaza	\$3,017,910	\$207,406	TBD – see comments
5.	Equipment Replacements	\$1,559,770	\$5,980	No – see comments
6.	Water Main Transmission Line – Wells to Mill Street	\$5,951,892	>\$1,000,000	No – see comments
7.	Parking Structure	\$119,650	\$2,592,236	No – see comments

The major projects include the following information and, if applicable, committed balances needing funding are identified below:

- **Project 1:** The Department of Ecology placed a TMDL (Total Maximum Daily Load) on phosphorus for the Wenatchee River, requiring the City to implement improvements to the

Wastewater Treatment Plant (WWTP) to reduce phosphorus discharges by 2020 (Phase I). The City has been expending funds on this project since 2016. At this time, the City is working on the project in phases with full engineering/design work now completed by Varela & Associates on the final Phase III portion of the project with final construction anticipated in 2026. In 2017, the City acquired funding approval through the USDA Rural Development Program for \$10,670,000 in loan funding and \$3,270,000 in grant funding to complete the WWTP upgrades and assist in the City Shop and other vicinity building improvements; as of 2019, no funds had been acquired/spent. In 2020, the City requested an increase from the USDA for a total project cost of \$19,506,000 which included \$12,146,000 in loan funding, \$7,237,000 in grant funding and a city match requirement of \$123,000. Prior to construction, the City found the need to add an emergency upgrade to the Pista Grit Removal System that was failing; this added an additional cost of \$221,601 to the project and was paid for out of the City's Wastewater Fund cash reserves bringing the grand total cost to \$19,727,601. As of December 31, 2021, the City had expended the \$12,146,000 in the loan funding on Phase I and Phase II and began use of the grant funds; remaining grant funds of \$2,289,765 are anticipated to complete final costs of the project by 2026. The City will also include additional support costs from Wastewater reserves that are unknown until project completion for any potential change orders.

- **Project 2:** Osborn Elementary – In June of 2020 the City began discussions of the purchase of this Cascade School District property that included a reimbursement of \$100,000 to the City for the past removal of a skatepark; this agreement has been ongoing since late 2015 and included a right of first refusal to purchase the property. The City finalized negotiations of the purchase in March of 2021 for a total purchase price of \$622,216. At this time, the City has completed the visioning process with the community to determine the future use of this property and partial demolition of the existing facility was studied with estimated funding of up to \$1,405,750 to come from the City's General Fund to support future grant or loan funding. The City also obtained \$225,000 in grant funding from the Department of Commerce for asbestos abatement, which will be completed in 2026. The land at Osborn included a failing playground that was replaced from the General Fund utilizing the City's \$566,945 in ARPA funds in 2024; total playground costs were \$1.115M. Future costs are unknown at this time for demolition and will be reported further as this project develops. See additional information on this project under Project #3 below.
- **Project 3:** A Place for Alice was a combination of future projects that the City received federal grant appropriations through Congresswoman Kim Schrier's Office in 2021; at this time the City is working to reallocate the use of these funds for a single project: - the Upper Valley Community Center. Due to these funds not being finalized, this project is not co-mingled with the Osborn project at this time.
- **Project 4:** Front Street Restrooms / Front Street Pedestrian Plaza– The City has a master plan that was designed in 2009 to implement improvements through phased projects of which several were completed by 2015. Between 2015 and 2020 the City's Downtown Steering Committee discussed and reviewed a planned Royal Lady Plaza on Front Street, expansion of the Front Street restrooms, and a redesign of the Front Street Park that is adjacent to the restrooms. A donation of \$30,000 each for a total of \$60,000 was provided

by the Theodore H. Price Family Trust and Robert F. Rodgers Trust in 2015 to assist in the design and construction of a memorial for Ted Price and Bob Rodgers that has not yet been utilized. Throughout these years, many reiterations of the project were developed and were eventually postponed in 2020 due to COVID-19, when the City made changes to do a temporary closure to vehicular traffic on Front Street starting in the summer of 2020. In 2022, the City Council authorized a feasibility study for converting a portion of Front Street to a pedestrian plaza, which currently remains closed to vehicles except during posted delivery hours. In 2023, the City entered a new design phase to expand the restrooms and consider some modifications to the Front Street Park restrooms and stairway with construction getting underway in 2024 and anticipated for completion in 2025; at this time the construction of the restroom project is approximately \$2.73M with just minor retainage of about \$30,000 remaining. The Downtown Steering Committee continues to explore the feasibility of a full downtown rebuild project; starting in 2024 the City entered an engineering/design phase for the Pedestrian Plaza that was awarded with \$495,506 in 2024 and has a current remaining balance of \$177,406. At this time, it is unknown what additional costs will be necessary to fund the redesign of the downtown pedestrian plaza, but current estimates are in the tens of millions of dollars

- **Project 5:** The Equipment Replacements Project is an acquisition of funding to replace two old and obsolete International Dump Trucks for snow removal, a Sewer Vector Truck and a Street Sweeper with a combined estimate of \$1.565M. This is being included as a project at this time due to the magnitude of costs that the City bonded for in 2023 from the State's LOCAL Program that provides funding at very low interest rates. As of the end of 2025 the City has received the Sweeper, Vector, and both dump trucks totaling \$1.559M with a remaining balance of \$5,980 that will be utilized on the interest due for the first loan payment in 2026.
- **Project 6:** The Water Main Transmission Line – Wells to Mill Street Project was in conjunction with a gateway tourist entrance and roundabout with LINK Transit located at Icicle Road and Highway 2. This project consists of upsizing a major water transmission line into the City from the City's wells located along Icicle Road into town and ending at Mill Street across Highway 2. This project is being funded by a Department of Commerce Public Works Board Loan totaling \$6.881M. As of the end of 2025, engineering and design costs were completed with construction administration remaining. Construction is nearly completed with the final completion anticipated in 2026. Total costs expended through 2025 were at \$5.95M and remaining grant funds are anticipated to cover remaining estimated costs of less than \$1M.
- **Project 7:** The Parking Structure Project is a new project to develop a multilevel parking garage for tourist vehicular capacity that will be funded through the Parking Fund. In 2025 a contract for engineering and design was initiated at a total of \$2.71M of which only \$119,650 was expended. This project will continue in 2026 with anticipated completion likely to occur in 2027. Once construction costs are identified, a revenue bond will be sought for the Parking Enterprise Fund; estimates of construction are unknown but anticipated to be between \$40 - \$50M.

City of Leavenworth Council and Executive Management Staff - Transactions with Related Parties

NAME:	POSITIONS HELD / NATURE OF RELATIONSHIP:	MEMBERS EMPLOYERS & BUSINESSES OWNED BY PERSON AND/OR SPOUSE	TERM DATES FOR BOARD	Dollar Amount of Related Transactions Other Than Employee Compensation
Matthew Selby	City Administrator - City of Leavenworth	N/A	1/01/2025 - 12/31/2025	\$0.00
Chantell Steiner	Finance Director - City of Leavenworth	N/A	1/01/2025 - 12/31/2025	\$0.00
Carl Florea	Board Chair	Mayor, Manager Cornerstone Community	1/01/2025 - 12/31/2025	\$0.00
Sharon Waters	Board Member	Leavenworth City Councilmember, Retired and works Part-Time for the City of Leavenworth as Assistant Pool Manager	1/01/2025 - 12/31/2025	\$0.00
Zeke Reister	Board Member	Leavenworth City Councilmember	1/01/2025 - 12/31/2025	\$0.00
Clint Strand	Board Member	Leavenworth City Councilmember, Executive Director at Wenatchee Valley College Foundation. Spouse owns Strand Creative.	1/01/2025 - 12/31/2025	\$0.00
Anne Hessburg	Board Member	Leavenworth City Councilmember, Employer: Microsoft Corporation Spouses' Employer: NewRez LLC	1/01/2025 - 12/31/2025	\$0.00
Michael Bedard	Board Member	Leavenworth City Councilmember, owns and operates The Suites on Main in Leavenworth with Spouse.	1/01/2025 - 12/31/2025	\$0.00
Shane Thayer	Board Member	Leavenworth Councilmember, IT Specialist for Sherpas IT, Event Staff for Mission Ridge, Chair of PRSA Board, member of Upper Valley Aquatics Boosters. Commissioner of the Leavenworth Bavarian Adult Mixed Softball league.	1/01/2025 - 12/31/2025	\$0.00
Travis McMaster	Board Member	Leavenworth Councilmember, Works for Design Salt, Inc. in Wenatchee. Spouse, Jodi, owns Blank Kanvas in Leavenworth.	1/01/2025 - 12/31/2025	\$0.00

SECTION III

City of Leavenworth

Schedule 01

For the year ended December 31, 2025

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0222	001	Current Expense	3084100	Committed Cash and Investments - Beginning	\$68,467
0222	001	Current Expense	3085100	Assigned Cash and Investments - Beginning	\$63,000
0222	001	Current Expense	3085100	Assigned Cash and Investments - Beginning	\$378,183
0222	001	Current Expense	3085100	Assigned Cash and Investments - Beginning	\$105,023
0222	001	Current Expense	3089100	Unassigned Cash and Investments - Beginning	\$5,184,917
0222	001	Current Expense	3111000	Property Tax	\$733,897
0222	001	Current Expense	3131100	Local Retail Sales and Use Tax	\$1,729,611
0222	001	Current Expense	3131500	Special Purpose Sales and Use Tax	\$312,804
0222	001	Current Expense	3132700	Affordable and Supportive Housing Sales and Use Tax	\$15,621
0222	001	Current Expense	3137100	Criminal Justice Sales and Use Tax	\$100,189
0222	001	Current Expense	3164400	Business and Occupation Taxes on Utilities	\$124,334
0222	001	Current Expense	3164400	Business and Occupation Taxes on Utilities	\$244,006
0222	001	Current Expense	3164400	Business and Occupation Taxes on Utilities	\$204,359
0222	001	Current Expense	3164400	Business and Occupation Taxes on Utilities	\$16,229
0222	001	Current Expense	3164500	Business and Occupation Taxes on Utilities	\$33,849
0222	001	Current Expense	3164600	Business and Occupation Taxes on Utilities	\$75,520
0222	001	Current Expense	3164700	Business and Occupation Taxes on Utilities	\$38,940

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0222	001	Current Expense	3164800	Business and Occupation Taxes on Utilities	\$181,107
0222	001	Current Expense	3217000	Amusements	\$500
0222	001	Current Expense	3217000	Amusements	\$250
0222	001	Current Expense	3219100	Franchise Fees and Royalties	\$27,922
0222	001	Current Expense	3219900	Other Business Licenses and Permits	\$119,065
0222	001	Current Expense	3219900	Other Business Licenses and Permits	\$12,196
0222	001	Current Expense	3221000	Buildings, Structures and Equipment	\$63,644
0222	001	Current Expense	3221000	Buildings, Structures and Equipment	\$1,040
0222	001	Current Expense	3224000	Street and Curb Permits	\$8,930
0222	001	Current Expense	3224000	Street and Curb Permits	\$46,453
0222	001	Current Expense	3224000	Street and Curb Permits	\$13,296
0222	001	Current Expense	3224000	Street and Curb Permits	\$30,449
0222	001	Current Expense	3229000	Other Non-Business Licenses and Permits	\$9,743
0222	001	Current Expense	3311000	Federal Direct Award from Department of Agriculture	\$212,276
0222	001	Current Expense	3336681	Federal Indirect Award from Environmental Protection Agency	\$3,744
0222	001	Current Expense	3340310	State Award from Department of Ecology	\$104,880
0222	001	Current Expense	3340420	State Award from Department of Commerce	\$44,894
0222	001	Current Expense	3350091	PUD Privilege Tax	\$21,509
0222	001	Current Expense	3360621	Criminal Justice - Violent Crimes/Population	\$1,047
0222	001	Current Expense	3360625	Criminal Justice - Contracted Services	\$6,143
0222	001	Current Expense	3360626	Criminal Justice - Special Programs	\$3,665
0222	001	Current Expense	3360651	DUI and Other Criminal Justice Assistance	\$256
0222	001	Current Expense	3360694	Liquor/Beer Excise Tax	\$16,900

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0222	001	Current Expense	3360695	Liquor Control Board Profits	\$19,347
0222	001	Current Expense	3370000	Local Awards, Entitlements, Tribal Government Distributions, and Other Payments	\$12,656
0222	001	Current Expense	3370000	Local Awards, Entitlements, Tribal Government Distributions, and Other Payments	\$6,907
0222	001	Current Expense	3417000	Sales of Merchandise	\$70
0222	001	Current Expense	3417000	Sales of Merchandise	\$75
0222	001	Current Expense	3417000	Sales of Merchandise	\$465
0222	001	Current Expense	3436000	Cemetery Sales and Services	\$6,838
0222	001	Current Expense	3436000	Cemetery Sales and Services	\$355
0222	001	Current Expense	3436000	Cemetery Sales and Services	\$919
0222	001	Current Expense	3436000	Cemetery Sales and Services	\$15,081
0222	001	Current Expense	3436000	Cemetery Sales and Services	\$1,174
0222	001	Current Expense	3452900	Other Environmental Services	\$275
0222	001	Current Expense	3458100	Zoning and Subdivision Services	\$3,438
0222	001	Current Expense	3458300	Plan Checking Services	\$53,225
0222	001	Current Expense	3458300	Plan Checking Services	\$2,650
0222	001	Current Expense	3458300	Plan Checking Services	\$4,141
0222	001	Current Expense	3458500	Growth Management Act (GMA) Impact Fees	\$250
0222	001	Current Expense	3458900	Other Planning and Development Services	\$750
0222	001	Current Expense	3458900	Other Planning and Development Services	\$129
0222	001	Current Expense	3473000	Activity Fees	\$140,610
0222	001	Current Expense	3473000	Activity Fees	\$9,107
0222	001	Current Expense	3473000	Activity Fees	(\$14,773)
0222	001	Current Expense	3473000	Activity Fees	\$10,841

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0222	001	Current Expense	3473000	Activity Fees	\$1,181
0222	001	Current Expense	3473000	Activity Fees	\$8,649
0222	001	Current Expense	3473000	Activity Fees	\$105,345
0222	001	Current Expense	3473000	Activity Fees	\$225
0222	001	Current Expense	3537000	Non-Traffic Infraction Penalties	\$500
0222	001	Current Expense	3569000	Other Criminal Non-Traffic Fines	\$450
0222	001	Current Expense	3611000	Investment Earnings	\$98,607
0222	001	Current Expense	3611000	Investment Earnings	\$3,904
0222	001	Current Expense	3611100	Investment Earnings	\$17,549
0222	001	Current Expense	3613000	Gains (Losses) on Sale of Investments	\$591,806
0222	001	Current Expense	3614000	Other Interest	\$9,385
0222	001	Current Expense	3623000	Rents and Leases	\$13,848
0222	001	Current Expense	3625000	Rents and Leases	\$49,478
0222	001	Current Expense	3625000	Rents and Leases	\$1,575
0222	001	Current Expense	3694000	Judgments and Settlements	\$8,048
0222	001	Current Expense	3698100	Cash Adjustments	(\$27)
0222	001	Current Expense	3699100	Miscellaneous Other Operating	\$3,297
0222	101	Streets	3084100	Committed Cash and Investments - Beginning	\$3,123,454
0222	101	Streets	3131100	Local Retail Sales and Use Tax	\$1,415,137
0222	101	Streets	3312093	Federal Direct Award from Department of Transportation	\$83,008
0222	101	Streets	3332020	Federal Indirect Award from Department of Transportation	\$172,741
0222	101	Streets	3340380	State Award from Transportation Improvement Board (TIB)	\$156,681
0222	101	Streets	3340380	State Award from Transportation Improvement Board (TIB)	\$298,678

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0222	101	Streets	3340380	State Award from Transportation Improvement Board (TIB)	\$85,862
0222	101	Streets	3360071	Multimodal Transportation - Cities	\$3,286
0222	101	Streets	3360087	Motor Vehicle Fuel Tax - City Streets	\$44,111
0222	101	Streets	3611100	Investment Earnings	\$115,928
0222	101	Streets	3699100	Miscellaneous Other Operating	\$120
0222	102	Transportation Benefit District	3083100	Restricted Cash and Investments - Beginning	\$1,029,791
0222	102	Transportation Benefit District	3132100	Public Transportation Systems Sales and Use Tax	\$739,931
0222	102	Transportation Benefit District	3611000	Investment Earnings	\$19,583
0222	102	Transportation Benefit District	3614000	Other Interest	\$1,940
0222	104	Lodging Tax	3083100	Restricted Cash and Investments - Beginning	\$5,211,897
0222	104	Lodging Tax	3133100	Hotel/Motel Sales and Use Tax	\$1,717,356
0222	104	Lodging Tax	3133100	Hotel/Motel Sales and Use Tax	\$2,573,302
0222	104	Lodging Tax	3611100	Investment Earnings	\$72,251
0222	107	P.W. Capital Improvement	3083100	Restricted Cash and Investments - Beginning	\$1,558,674
0222	107	P.W. Capital Improvement	3183400	REET 1 - First Quarter Percent	\$82,379
0222	107	P.W. Capital Improvement	3183500	REET 2 - Second Quarter Percent	\$82,379
0222	107	P.W. Capital Improvement	3611100	Investment Earnings	\$54,472
0222	176	Community Swimming Pool	3083100	Restricted Cash and Investments - Beginning	\$103,222
0222	176	Community Swimming Pool	3111000	Property Tax	\$200,000
0222	176	Community Swimming Pool	3473000	Activity Fees	\$22,695
0222	176	Community Swimming Pool	3473000	Activity Fees	\$230

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0222	176	Community Swimming Pool	3473000	Activity Fees	\$16,839
0222	176	Community Swimming Pool	3473000	Activity Fees	\$13,617
0222	176	Community Swimming Pool	3473000	Activity Fees	\$3,881
0222	176	Community Swimming Pool	3611100	Investment Earnings	\$2,513
0222	176	Community Swimming Pool	3671100	Contributions and Donations from Nongovernmental Sources	\$100
0222	402	Garbage	3085100	Assigned Cash and Investments - Beginning	\$545,958
0222	402	Garbage	3437000	Solid Waste Sales and Services	\$1,243,340
0222	402	Garbage	3437000	Solid Waste Sales and Services	\$80,042
0222	402	Garbage	3611100	Investment Earnings	\$30,277
0222	402	Garbage	3691000	Sale of Surplus	\$5,405
0222	403	Water	3085100	Assigned Cash and Investments - Beginning	\$1,016,186
0222	403	Water	3085100	Assigned Cash and Investments - Beginning	\$132,024
0222	403	Water	3340310	State Award from Department of Ecology	\$27,307
0222	403	Water	3340310	State Award from Department of Ecology	\$1,267
0222	403	Water	3370000	Local Awards, Entitlements, Tribal Government Distributions, and Other Payments	\$47,447
0222	403	Water	3434000	Water Sales and Services	\$2,440,058
0222	403	Water	3434000	Water Sales and Services	\$133,835
0222	403	Water	3599000	Non-Court Fines and Penalties	\$5,266
0222	403	Water	3611100	Investment Earnings	\$47,908
0222	404	Sewer	3085100	Assigned Cash and Investments - Beginning	\$3,152,010

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0222	404	Sewer	3085100	Assigned Cash and Investments - Beginning	\$477,024
0222	404	Sewer	3311000	Federal Direct Award from Department of Agriculture	\$488,640
0222	404	Sewer	3435000	Sewer/Reclaimed Water Sales and Services	\$2,043,590
0222	404	Sewer	3435000	Sewer/Reclaimed Water Sales and Services	\$39,875
0222	404	Sewer	3599000	Non-Court Fines and Penalties	\$5,266
0222	404	Sewer	3611100	Investment Earnings	\$90,567
0222	410	Stormwater	3085100	Assigned Cash and Investments - Beginning	\$245,781
0222	410	Stormwater	3431000	Storm Drainage Sales and Services	\$162,292
0222	410	Stormwater	3431000	Storm Drainage Sales and Services	\$5,266
0222	410	Stormwater	3611100	Investment Earnings	\$11,698
0222	415	Parking	3085100	Assigned Cash and Investments - Beginning	\$1,126,138
0222	415	Parking	3370000	Local Awards, Entitlements, Tribal Government Distributions, and Other Payments	\$150,000
0222	415	Parking	3611000	Investment Earnings	\$53,436
0222	415	Parking	3623000	Rents and Leases	\$698,261
0222	415	Parking	3623000	Rents and Leases	\$264,985
0222	415	Parking	3623000	Rents and Leases	\$159,542
0222	415	Parking	3623000	Rents and Leases	\$522,448
0222	415	Parking	3623000	Rents and Leases	\$1,382,835
0222	415	Parking	3623000	Rents and Leases	\$48,872
0222	415	Parking	3623000	Rents and Leases	\$41,774
0222	415	Parking	3623000	Rents and Leases	\$187,027
0222	415	Parking	3623000	Rents and Leases	\$462,105
0222	415	Parking	3623000	Rents and Leases	\$56,831
0222	415	Parking	3625000	Rents and Leases	\$64,728
0222	501	Equip Rental & Revolving Fund	3085100	Assigned Cash and Investments - Beginning	\$1,126,645

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0222	501	Equip Rental & Revolving Fund	3480500	Internal Service Funds Sales and Services	\$1,000,000
0222	501	Equip Rental & Revolving Fund	3611100	Investment Earnings	\$35,939
0222	502	Central Services	3480500	Internal Service Funds Sales and Services	\$284,535
0222	502	Central Services	3691000	Sale of Surplus	\$203
0222	001	Current Expense	5116010	Legislative Activities	\$76,050
0222	001	Current Expense	5116020	Legislative Activities	\$6,083
0222	001	Current Expense	5116030	Legislative Activities	\$5,013
0222	001	Current Expense	5116030	Legislative Activities	\$501
0222	001	Current Expense	5116030	Legislative Activities	\$9,679
0222	001	Current Expense	5116040	Legislative Activities	\$6,419
0222	001	Current Expense	5116040	Legislative Activities	\$10,631
0222	001	Current Expense	5116040	Legislative Activities	\$706
0222	001	Current Expense	5116040	Legislative Activities	\$3,083
0222	001	Current Expense	5117040	Lobbying Activities	\$12,500
0222	001	Current Expense	5125240	Municipal Court	\$17,700
0222	001	Current Expense	5131010	Executive Office	\$159,758
0222	001	Current Expense	5131020	Executive Office	\$51,615
0222	001	Current Expense	5131030	Executive Office	\$7,865
0222	001	Current Expense	5131040	Executive Office	\$4,365
0222	001	Current Expense	5131040	Executive Office	\$1,620
0222	001	Current Expense	5131040	Executive Office	\$3,345
0222	001	Current Expense	5131040	Executive Office	\$10,207
0222	001	Current Expense	5131040	Executive Office	\$32,699
0222	001	Current Expense	5131040	Executive Office	\$1,341
0222	001	Current Expense	5131040	Executive Office	\$10,526
0222	001	Current Expense	5131040	Executive Office	\$3,262
0222	001	Current Expense	5142010	Financial Services	\$119,819
0222	001	Current Expense	5142010	Financial Services	\$866
0222	001	Current Expense	5142020	Financial Services	\$42,365
0222	001	Current Expense	5142020	Financial Services	\$360
0222	001	Current Expense	5142030	Financial Services	\$3,671
0222	001	Current Expense	5142030	Financial Services	\$2,438

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0222	001	Current Expense	5142040	Financial Services	\$67,865
0222	001	Current Expense	5142040	Financial Services	\$13,131
0222	001	Current Expense	5142040	Financial Services	\$3,194
0222	001	Current Expense	5142040	Financial Services	\$1,311
0222	001	Current Expense	5142040	Financial Services	\$3,300
0222	001	Current Expense	5142040	Financial Services	\$2,055
0222	001	Current Expense	5144040	Election Services	(\$135)
0222	001	Current Expense	5149040	Voters Registration Services	\$3,669
0222	001	Current Expense	5153140	Internal Legal Services - Advice	\$21,202
0222	001	Current Expense	5153140	Internal Legal Services - Advice	\$1,218
0222	001	Current Expense	5153140	Internal Legal Services - Advice	\$15,518
0222	001	Current Expense	5153140	Internal Legal Services - Advice	\$10,083
0222	001	Current Expense	5153140	Internal Legal Services - Advice	\$5,157
0222	001	Current Expense	5153140	Internal Legal Services - Advice	\$10,186
0222	001	Current Expense	5153140	Internal Legal Services - Advice	\$368
0222	001	Current Expense	5153140	Internal Legal Services - Advice	\$9,305
0222	001	Current Expense	5153140	Internal Legal Services - Advice	\$6,464
0222	001	Current Expense	5183010	Maintenance/Security/Insurance/Janitorial Services	\$59,573
0222	001	Current Expense	5183010	Maintenance/Security/Insurance/Janitorial Services	\$327
0222	001	Current Expense	5183020	Maintenance/Security/Insurance/Janitorial Services	\$25,840
0222	001	Current Expense	5183020	Maintenance/Security/Insurance/Janitorial Services	\$128
0222	001	Current Expense	5183030	Maintenance/Security/Insurance/Janitorial Services	\$6,914

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0222	001	Current Expense	5183030	Maintenance/Security/Insurance/Janitorial Services	\$15
0222	001	Current Expense	5183030	Maintenance/Security/Insurance/Janitorial Services	\$2,853
0222	001	Current Expense	5183040	Maintenance/Security/Insurance/Janitorial Services	\$11,496
0222	001	Current Expense	5183040	Maintenance/Security/Insurance/Janitorial Services	\$7,498
0222	001	Current Expense	5183040	Maintenance/Security/Insurance/Janitorial Services	\$1,421
0222	001	Current Expense	5183040	Maintenance/Security/Insurance/Janitorial Services	\$75,969
0222	001	Current Expense	5183040	Maintenance/Security/Insurance/Janitorial Services	\$14,998
0222	001	Current Expense	5183040	Maintenance/Security/Insurance/Janitorial Services	\$6,441
0222	001	Current Expense	5183040	Maintenance/Security/Insurance/Janitorial Services	\$27,515
0222	001	Current Expense	5211040	Administration	\$703,654
0222	001	Current Expense	5211040	Administration	\$35,928
0222	001	Current Expense	5211040	Administration	\$72,342
0222	001	Current Expense	5221040	Administration	\$51,005
0222	001	Current Expense	5251040	Administration	\$9,705
0222	001	Current Expense	5365010	Cemetery	\$97,984
0222	001	Current Expense	5365010	Cemetery	\$1,610
0222	001	Current Expense	5365020	Cemetery	\$38,083
0222	001	Current Expense	5365020	Cemetery	\$630
0222	001	Current Expense	5365030	Cemetery	\$2,816
0222	001	Current Expense	5365040	Cemetery	\$388
0222	001	Current Expense	5365040	Cemetery	\$1,444
0222	001	Current Expense	5365040	Cemetery	\$15,765
0222	001	Current Expense	5365040	Cemetery	\$626

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0222	001	Current Expense	5543040	Animal Control	\$22,000
0222	001	Current Expense	5549040	Other Environmental Services	\$111,202
0222	001	Current Expense	5586010	Planning	\$300,089
0222	001	Current Expense	5586010	Planning	\$609
0222	001	Current Expense	5586020	Planning	\$117,228
0222	001	Current Expense	5586020	Planning	\$272
0222	001	Current Expense	5586030	Planning	\$4,906
0222	001	Current Expense	5586030	Planning	\$723
0222	001	Current Expense	5586040	Planning	\$4,680
0222	001	Current Expense	5586040	Planning	\$629
0222	001	Current Expense	5586040	Planning	\$3,750
0222	001	Current Expense	5586040	Planning	\$106,722
0222	001	Current Expense	5586040	Planning	\$401
0222	001	Current Expense	5586040	Planning	(\$1,854)
0222	001	Current Expense	5586040	Planning	\$6,205
0222	001	Current Expense	5586040	Planning	\$16,942
0222	001	Current Expense	5586040	Planning	\$6,300
0222	001	Current Expense	5586040	Planning	\$8,894
0222	001	Current Expense	5586040	Planning	\$1,884
0222	001	Current Expense	5586040	Planning	\$1,784
0222	001	Current Expense	5586040	Planning	\$6,023
0222	001	Current Expense	5586040	Planning	\$6,900
0222	001	Current Expense	5593010	Property Development	\$194,334
0222	001	Current Expense	5593010	Property Development	\$1,406
0222	001	Current Expense	5593020	Property Development	\$70,912
0222	001	Current Expense	5593020	Property Development	\$539
0222	001	Current Expense	5593030	Property Development	\$2,817
0222	001	Current Expense	5593040	Property Development	\$11,444
0222	001	Current Expense	5593040	Property Development	\$518
0222	001	Current Expense	5593040	Property Development	\$2,207
0222	001	Current Expense	5593040	Property Development	\$7,191
0222	001	Current Expense	5625940	Public Health Services	\$2,135
0222	001	Current Expense	5660040	Chemical Dependency Services	\$725

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0222	001	Current Expense	5690040	Aging and Disability Services	\$590
0222	001	Current Expense	5712340	Educational and Recreational Activities	\$42,757
0222	001	Current Expense	5754830	Fairgrounds and Convention Centers	\$3,738
0222	001	Current Expense	5754840	Fairgrounds and Convention Centers	\$2,689
0222	001	Current Expense	5754840	Fairgrounds and Convention Centers	\$3,484
0222	001	Current Expense	5754840	Fairgrounds and Convention Centers	\$48,795
0222	001	Current Expense	5754840	Fairgrounds and Convention Centers	\$11,943
0222	001	Current Expense	5754840	Fairgrounds and Convention Centers	\$2,293
0222	001	Current Expense	5754840	Fairgrounds and Convention Centers	\$3,030
0222	001	Current Expense	5754840	Fairgrounds and Convention Centers	\$12,630
0222	001	Current Expense	5754840	Fairgrounds and Convention Centers	\$2,313
0222	001	Current Expense	5754840	Fairgrounds and Convention Centers	\$43,792
0222	001	Current Expense	5754840	Fairgrounds and Convention Centers	\$28,364
0222	001	Current Expense	5754840	Fairgrounds and Convention Centers	\$20,930
0222	001	Current Expense	5768010	General Parks	\$416,078
0222	001	Current Expense	5768010	General Parks	\$4,693
0222	001	Current Expense	5768020	General Parks	\$165,889
0222	001	Current Expense	5768020	General Parks	\$1,808
0222	001	Current Expense	5768030	General Parks	\$52,797
0222	001	Current Expense	5768030	General Parks	\$12,562
0222	001	Current Expense	5768040	General Parks	\$146,253
0222	001	Current Expense	5768040	General Parks	\$12,720
0222	001	Current Expense	5768040	General Parks	\$3,801
0222	001	Current Expense	5768040	General Parks	\$9,903
0222	001	Current Expense	5768040	General Parks	\$2,904
0222	001	Current Expense	5768040	General Parks	\$32

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0222	001	Current Expense	5768040	General Parks	\$32,925
0222	001	Current Expense	5768040	General Parks	\$36,821
0222	001	Current Expense	5768040	General Parks	\$10,444
0222	001	Current Expense	5768040	General Parks	\$4,216
0222	001	Current Expense	5084100	Committed Cash and Investments - Ending	\$49,500
0222	001	Current Expense	5085100	Assigned Cash and Investments - Ending	\$98,448
0222	001	Current Expense	5085100	Assigned Cash and Investments - Ending	\$402,569
0222	001	Current Expense	5089100	Unassigned Cash and Investments - Ending	\$6,515,107
0222	101	Streets	5423010	Roadway	\$261,548
0222	101	Streets	5423010	Roadway	\$7,485
0222	101	Streets	5423020	Roadway	\$110,578
0222	101	Streets	5423020	Roadway	\$3,014
0222	101	Streets	5423030	Roadway	\$3,786
0222	101	Streets	5423040	Roadway	\$50,851
0222	101	Streets	5423040	Roadway	\$1,199
0222	101	Streets	5423040	Roadway	\$52,417
0222	101	Streets	5423040	Roadway	\$20,842
0222	101	Streets	5423040	Roadway	\$702
0222	101	Streets	5426130	Sidewalks	\$984
0222	101	Streets	5426130	Sidewalks	\$150
0222	101	Streets	5426340	Street Lighting	\$14,285
0222	101	Streets	5426340	Street Lighting	\$3,594
0222	101	Streets	5426430	Traffic Control Devices	\$819
0222	101	Streets	5426440	Traffic Control Devices	\$470
0222	101	Streets	5426630	Snow and Ice Control	\$10,504
0222	101	Streets	5426640	Snow and Ice Control	\$1,500
0222	101	Streets	5426740	Street Cleaning	\$8,246
0222	101	Streets	5431010	Management	\$157,191
0222	101	Streets	5431010	Management	\$329
0222	101	Streets	5431020	Management	\$47,129
0222	101	Streets	5431020	Management	\$140
0222	101	Streets	5431040	Management	\$14,504

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0222	101	Streets	5431040	Management	\$295,176
0222	101	Streets	5431040	Management	\$20,012
0222	101	Streets	5431040	Management	\$56,332
0222	101	Streets	5084100	Committed Cash and Investments - Ending	\$4,358,664
0222	102	Transportation Benefit District	5083100	Restricted Cash and Investments - Ending	\$791,245
0222	104	Lodging Tax	5573010	Tourism	\$453,777
0222	104	Lodging Tax	5573010	Tourism	\$49,762
0222	104	Lodging Tax	5573010	Tourism	\$7,216
0222	104	Lodging Tax	5573010	Tourism	\$251,257
0222	104	Lodging Tax	5573020	Tourism	\$185,247
0222	104	Lodging Tax	5573020	Tourism	\$1
0222	104	Lodging Tax	5573020	Tourism	\$3,170
0222	104	Lodging Tax	5573030	Tourism	\$28,500
0222	104	Lodging Tax	5573030	Tourism	\$30,000
0222	104	Lodging Tax	5573040	Tourism	\$23,167
0222	104	Lodging Tax	5573040	Tourism	\$68,483
0222	104	Lodging Tax	5573040	Tourism	\$15,783
0222	104	Lodging Tax	5573040	Tourism	\$17,523
0222	104	Lodging Tax	5573040	Tourism	\$11,489
0222	104	Lodging Tax	5573040	Tourism	\$27,420
0222	104	Lodging Tax	5573040	Tourism	\$18,336
0222	104	Lodging Tax	5573040	Tourism	\$6,629
0222	104	Lodging Tax	5573040	Tourism	\$892,346
0222	104	Lodging Tax	5573040	Tourism	\$3,732
0222	104	Lodging Tax	5573040	Tourism	\$772,293
0222	104	Lodging Tax	5573040	Tourism	\$42,000
0222	104	Lodging Tax	5573040	Tourism	\$10,000
0222	104	Lodging Tax	5573040	Tourism	\$10,000
0222	104	Lodging Tax	5573040	Tourism	\$97,665
0222	104	Lodging Tax	5573040	Tourism	\$63,441
0222	104	Lodging Tax	5573040	Tourism	\$321,357
0222	104	Lodging Tax	5573040	Tourism	\$81,161
0222	104	Lodging Tax	5573040	Tourism	\$7,681

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0222	104	Lodging Tax	5573040	Tourism	\$10,401
0222	104	Lodging Tax	5573040	Tourism	\$18,442
0222	104	Lodging Tax	5573040	Tourism	(\$1,097)
0222	104	Lodging Tax	5573040	Tourism	\$751
0222	104	Lodging Tax	5083100	Restricted Cash and Investments - Ending	\$3,752,198
0222	107	P.W. Capital Improvement	5083100	Restricted Cash and Investments - Ending	\$860,958
0222	176	Community Swimming Pool	5762010	Swimming Pools	\$195,694
0222	176	Community Swimming Pool	5762010	Swimming Pools	\$803
0222	176	Community Swimming Pool	5762020	Swimming Pools	\$33,958
0222	176	Community Swimming Pool	5762020	Swimming Pools	\$335
0222	176	Community Swimming Pool	5762030	Swimming Pools	\$26,873
0222	176	Community Swimming Pool	5762030	Swimming Pools	\$522
0222	176	Community Swimming Pool	5762030	Swimming Pools	\$6,188
0222	176	Community Swimming Pool	5762040	Swimming Pools	\$6,613
0222	176	Community Swimming Pool	5762040	Swimming Pools	\$3,833
0222	176	Community Swimming Pool	5762040	Swimming Pools	\$300
0222	176	Community Swimming Pool	5762040	Swimming Pools	\$2,631
0222	176	Community Swimming Pool	5762040	Swimming Pools	\$3,080
0222	176	Community Swimming Pool	5762040	Swimming Pools	\$522
0222	176	Community Swimming Pool	5762040	Swimming Pools	\$37,559
0222	176	Community Swimming Pool	5762040	Swimming Pools	\$21,006
0222	176	Community Swimming Pool	5762040	Swimming Pools	\$4,027
0222	176	Community Swimming Pool	5762040	Swimming Pools	\$3,404

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0222	176	Community Swimming Pool	5083100	Restricted Cash and Investments - Ending	\$6,491
0222	402	Garbage	5378010	Solid Waste Utilities	\$213,119
0222	402	Garbage	5378010	Solid Waste Utilities	\$6,745
0222	402	Garbage	5378020	Solid Waste Utilities	\$83,226
0222	402	Garbage	5378020	Solid Waste Utilities	\$2,907
0222	402	Garbage	5378030	Solid Waste Utilities	\$2,854
0222	402	Garbage	5378040	Solid Waste Utilities	\$204,650
0222	402	Garbage	5378040	Solid Waste Utilities	\$19,393
0222	402	Garbage	5378040	Solid Waste Utilities	\$124,334
0222	402	Garbage	5378040	Solid Waste Utilities	\$232,212
0222	402	Garbage	5378040	Solid Waste Utilities	\$69,713
0222	402	Garbage	5378040	Solid Waste Utilities	\$4,676
0222	402	Garbage	5378040	Solid Waste Utilities	\$2,193
0222	402	Garbage	5378040	Solid Waste Utilities	\$3,058
0222	402	Garbage	5378040	Solid Waste Utilities	\$8,480
0222	402	Garbage	5378040	Solid Waste Utilities	\$14,347
0222	402	Garbage	5378040	Solid Waste Utilities	\$4,070
0222	402	Garbage	5378040	Solid Waste Utilities	\$4,664
0222	402	Garbage	5378040	Solid Waste Utilities	\$22
0222	402	Garbage	5378040	Solid Waste Utilities	\$11,251
0222	402	Garbage	5378040	Solid Waste Utilities	\$2,344
0222	402	Garbage	5378040	Solid Waste Utilities	\$10,570
0222	402	Garbage	5085100	Assigned Cash and Investments - Ending	\$859,369
0222	403	Water	5348010	Water Utilities	\$593,448
0222	403	Water	5348010	Water Utilities	\$14,929
0222	403	Water	5348020	Water Utilities	\$221,884
0222	403	Water	5348020	Water Utilities	\$5,179
0222	403	Water	5348030	Water Utilities	\$40,479
0222	403	Water	5348030	Water Utilities	\$10,567
0222	403	Water	5348030	Water Utilities	\$50,924
0222	403	Water	5348030	Water Utilities	\$10,106
0222	403	Water	5348040	Water Utilities	\$119,168
0222	403	Water	5348040	Water Utilities	\$35,319

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0222	403	Water	5348040	Water Utilities	\$244,006
0222	403	Water	5348040	Water Utilities	\$3,901
0222	403	Water	5348040	Water Utilities	\$107,578
0222	403	Water	5348040	Water Utilities	\$11,917
0222	403	Water	5348040	Water Utilities	\$23,414
0222	403	Water	5348040	Water Utilities	\$1,059
0222	403	Water	5348040	Water Utilities	\$68,542
0222	403	Water	5348040	Water Utilities	\$1,837
0222	403	Water	5348040	Water Utilities	\$7,961
0222	403	Water	5348040	Water Utilities	\$493
0222	403	Water	5348040	Water Utilities	\$2,068
0222	403	Water	5348040	Water Utilities	\$12,798
0222	403	Water	5348040	Water Utilities	\$2,700
0222	403	Water	5348040	Water Utilities	\$1,498
0222	403	Water	5348040	Water Utilities	\$217
0222	403	Water	5348040	Water Utilities	\$127,855
0222	403	Water	5348040	Water Utilities	\$24,064
0222	403	Water	5348040	Water Utilities	\$7,463
0222	403	Water	5348040	Water Utilities	\$10,790
0222	403	Water	5085100	Assigned Cash and Investments - Ending	\$1,923,601
0222	403	Water	5085100	Assigned Cash and Investments - Ending	\$132,024
0222	404	Sewer	5358010	Sewer/Reclaimed Water Utilities	\$441,476
0222	404	Sewer	5358010	Sewer/Reclaimed Water Utilities	\$24,759
0222	404	Sewer	5358020	Sewer/Reclaimed Water Utilities	\$157,019
0222	404	Sewer	5358020	Sewer/Reclaimed Water Utilities	\$8,750
0222	404	Sewer	5358030	Sewer/Reclaimed Water Utilities	\$6,465
0222	404	Sewer	5358030	Sewer/Reclaimed Water Utilities	\$7,146
0222	404	Sewer	5358030	Sewer/Reclaimed Water Utilities	\$99,227

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0222	404	Sewer	5358030	Sewer/Reclaimed Water Utilities	\$5,503
0222	404	Sewer	5358040	Sewer/Reclaimed Water Utilities	\$124,783
0222	404	Sewer	5358040	Sewer/Reclaimed Water Utilities	\$40,739
0222	404	Sewer	5358040	Sewer/Reclaimed Water Utilities	\$204,359
0222	404	Sewer	5358040	Sewer/Reclaimed Water Utilities	\$10,580
0222	404	Sewer	5358040	Sewer/Reclaimed Water Utilities	\$22,145
0222	404	Sewer	5358040	Sewer/Reclaimed Water Utilities	\$52,112
0222	404	Sewer	5358040	Sewer/Reclaimed Water Utilities	\$1,125
0222	404	Sewer	5358040	Sewer/Reclaimed Water Utilities	\$47,318
0222	404	Sewer	5358040	Sewer/Reclaimed Water Utilities	\$703
0222	404	Sewer	5358040	Sewer/Reclaimed Water Utilities	\$6,783
0222	404	Sewer	5358040	Sewer/Reclaimed Water Utilities	\$2,068
0222	404	Sewer	5358040	Sewer/Reclaimed Water Utilities	\$10,974
0222	404	Sewer	5358040	Sewer/Reclaimed Water Utilities	\$12,169
0222	404	Sewer	5358040	Sewer/Reclaimed Water Utilities	\$2,415
0222	404	Sewer	5358040	Sewer/Reclaimed Water Utilities	\$2,616
0222	404	Sewer	5358040	Sewer/Reclaimed Water Utilities	\$169
0222	404	Sewer	5358040	Sewer/Reclaimed Water Utilities	\$363,823
0222	404	Sewer	5358040	Sewer/Reclaimed Water Utilities	\$35,493
0222	404	Sewer	5358040	Sewer/Reclaimed Water Utilities	\$67,841
0222	404	Sewer	5358040	Sewer/Reclaimed Water Utilities	\$55,825

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0222	404	Sewer	5358040	Sewer/Reclaimed Water Utilities	\$2,615
0222	404	Sewer	5085100	Assigned Cash and Investments - Ending	\$2,842,343
0222	404	Sewer	5085100	Assigned Cash and Investments - Ending	\$387,243
0222	404	Sewer	5085100	Assigned Cash and Investments - Ending	\$117,181
0222	410	Stormwater	5313010	Storm Drainage Utilities	\$32,522
0222	410	Stormwater	5313010	Storm Drainage Utilities	\$217
0222	410	Stormwater	5313020	Storm Drainage Utilities	\$11,437
0222	410	Stormwater	5313020	Storm Drainage Utilities	\$87
0222	410	Stormwater	5313030	Storm Drainage Utilities	\$554
0222	410	Stormwater	5313040	Storm Drainage Utilities	\$28,895
0222	410	Stormwater	5313040	Storm Drainage Utilities	\$1,924
0222	410	Stormwater	5313040	Storm Drainage Utilities	\$16,229
0222	410	Stormwater	5313040	Storm Drainage Utilities	\$2,808
0222	410	Stormwater	5313040	Storm Drainage Utilities	\$1,741
0222	410	Stormwater	5313040	Storm Drainage Utilities	\$581
0222	410	Stormwater	5313040	Storm Drainage Utilities	\$2,068
0222	410	Stormwater	5313040	Storm Drainage Utilities	\$556
0222	410	Stormwater	5313040	Storm Drainage Utilities	\$322
0222	410	Stormwater	5313040	Storm Drainage Utilities	\$1,684
0222	410	Stormwater	5085100	Assigned Cash and Investments - Ending	\$316,021
0222	415	Parking	5426510	Parking Facilities	\$406,460
0222	415	Parking	5426510	Parking Facilities	\$22,485
0222	415	Parking	5426520	Parking Facilities	\$180,754
0222	415	Parking	5426520	Parking Facilities	\$8,720
0222	415	Parking	5426530	Parking Facilities	\$30,180
0222	415	Parking	5426530	Parking Facilities	\$10,334
0222	415	Parking	5426530	Parking Facilities	\$28,683
0222	415	Parking	5426530	Parking Facilities	\$11,023
0222	415	Parking	5426540	Parking Facilities	\$50,539
0222	415	Parking	5426540	Parking Facilities	\$26,211
0222	415	Parking	5426540	Parking Facilities	\$169,077

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0222	415	Parking	5426540	Parking Facilities	\$118,301
0222	415	Parking	5426540	Parking Facilities	\$49,137
0222	415	Parking	5426540	Parking Facilities	\$59,201
0222	415	Parking	5426540	Parking Facilities	\$652
0222	415	Parking	5426540	Parking Facilities	\$12,256
0222	415	Parking	5426540	Parking Facilities	\$33,252
0222	415	Parking	5426540	Parking Facilities	\$6,497
0222	415	Parking	5426540	Parking Facilities	\$14,744
0222	415	Parking	5426540	Parking Facilities	\$6,629
0222	415	Parking	5426540	Parking Facilities	\$978
0222	415	Parking	5426540	Parking Facilities	\$1,783
0222	415	Parking	5426540	Parking Facilities	\$2,851
0222	415	Parking	5426540	Parking Facilities	\$159
0222	415	Parking	5426540	Parking Facilities	\$2,705
0222	415	Parking	5426540	Parking Facilities	\$8,153
0222	415	Parking	5426540	Parking Facilities	\$9,041
0222	415	Parking	5426540	Parking Facilities	\$24,390
0222	415	Parking	5426540	Parking Facilities	\$2,079
0222	415	Parking	5085100	Assigned Cash and Investments - Ending	\$3,224,339
0222	501	Equip Rental & Revolving Fund	5486810	Equipment Rental Services	\$91,560
0222	501	Equip Rental & Revolving Fund	5486810	Equipment Rental Services	\$201
0222	501	Equip Rental & Revolving Fund	5486820	Equipment Rental Services	\$37,357
0222	501	Equip Rental & Revolving Fund	5486820	Equipment Rental Services	\$76
0222	501	Equip Rental & Revolving Fund	5486830	Equipment Rental Services	\$66,041
0222	501	Equip Rental & Revolving Fund	5486830	Equipment Rental Services	\$100,537
0222	501	Equip Rental & Revolving Fund	5486830	Equipment Rental Services	\$71,121
0222	501	Equip Rental & Revolving Fund	5486830	Equipment Rental Services	\$9,119
0222	501	Equip Rental & Revolving Fund	5486830	Equipment Rental Services	\$7,689

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0222	501	Equip Rental & Revolving Fund	5486830	Equipment Rental Services	\$8,360
0222	501	Equip Rental & Revolving Fund	5486830	Equipment Rental Services	\$42,679
0222	501	Equip Rental & Revolving Fund	5486840	Equipment Rental Services	\$16,462
0222	501	Equip Rental & Revolving Fund	5486840	Equipment Rental Services	\$169
0222	501	Equip Rental & Revolving Fund	5486840	Equipment Rental Services	\$9,684
0222	501	Equip Rental & Revolving Fund	5486840	Equipment Rental Services	\$1,378
0222	501	Equip Rental & Revolving Fund	5486840	Equipment Rental Services	\$14,484
0222	501	Equip Rental & Revolving Fund	5486840	Equipment Rental Services	\$70,598
0222	501	Equip Rental & Revolving Fund	5486840	Equipment Rental Services	\$19,807
0222	501	Equip Rental & Revolving Fund	5486840	Equipment Rental Services	\$8,059
0222	501	Equip Rental & Revolving Fund	5486840	Equipment Rental Services	\$10,345
0222	501	Equip Rental & Revolving Fund	5085100	Assigned Cash and Investments - Ending	\$1,012,120
0222	502	Central Services	5189030	Other Centralized Services	\$10,040
0222	502	Central Services	5189030	Other Centralized Services	\$11,042
0222	502	Central Services	5189040	Other Centralized Services	\$110,057
0222	502	Central Services	5189040	Other Centralized Services	\$30,595
0222	502	Central Services	5189040	Other Centralized Services	\$3,794
0222	502	Central Services	5189040	Other Centralized Services	\$306
0222	502	Central Services	5189040	Other Centralized Services	\$5,041
0222	502	Central Services	5189040	Other Centralized Services	\$11,038
0222	502	Central Services	5189040	Other Centralized Services	\$1,776

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0222	502	Central Services	5189040	Other Centralized Services	\$14,217
0222	502	Central Services	5189040	Other Centralized Services	\$50,018
0222	502	Central Services	5189040	Other Centralized Services	\$9,879
0222	001	Current Expense	3812000	Interfund Loan Repayment Received	\$71,000
0222	001	Current Expense	3829000	Immaterial Fiduciary Collections	\$18,464
0222	001	Current Expense	3829000	Immaterial Fiduciary Collections	\$823
0222	001	Current Expense	3829000	Immaterial Fiduciary Collections	\$744
0222	101	Streets	3970000	Transfers-In	\$1,000,000
0222	176	Community Swimming Pool	3811000	Interfund Loans Received	\$71,000
0222	176	Community Swimming Pool	3977600	Transfers-In	\$118,869
0222	203	2013 G.O. Bond	3977500	Transfers-In	\$184,463
0222	403	Water	3918000	Intergovernmental Loans	\$5,327,933
0222	403	Water	3973400	Transfers-In	\$916,944
0222	001	Current Expense	5811000	Interfund Loan Issuance	\$71,000
0222	001	Current Expense	5821000	Refund of Deposits	\$9,469
0222	001	Current Expense	5829000	Immaterial Fiduciary Remittance	\$21,425
0222	001	Current Expense	5829000	Immaterial Fiduciary Remittance	\$873
0222	001	Current Expense	5829000	Immaterial Fiduciary Remittance	\$1,844
0222	001	Current Expense	5829000	Immaterial Fiduciary Remittance	\$3,378
0222	001	Current Expense	5829000	Immaterial Fiduciary Remittance	\$115
0222	001	Current Expense	5899000	Holding and Clearing Account Transactions	(\$4,365)
0222	001	Current Expense	5945440	Capital Expenditures/Expenses - Environmental Services	\$39,461

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0222	001	Current Expense	5945460	Capital Expenditures/Expenses - Environmental Services	\$3,744
0222	001	Current Expense	5947640	Capital Expenditures/Expenses - Park Facilities	\$23,648
0222	001	Current Expense	5947640	Capital Expenditures/Expenses - Park Facilities	\$48,024
0222	001	Current Expense	5947660	Capital Expenditures/Expenses - Park Facilities	\$5,426
0222	001	Current Expense	5947660	Capital Expenditures/Expenses - Park Facilities	\$3,995
0222	001	Current Expense	5947660	Capital Expenditures/Expenses - Park Facilities	\$55,912
0222	001	Current Expense	5947660	Capital Expenditures/Expenses - Park Facilities	\$261
0222	001	Current Expense	5947660	Capital Expenditures/Expenses - Park Facilities	\$39,856
0222	001	Current Expense	5947660	Capital Expenditures/Expenses - Park Facilities	\$35,496
0222	101	Streets	5919570	Debt Repayment - Roads/Streets and Other Infrastructure	\$19,737
0222	101	Streets	5919570	Debt Repayment - Roads/Streets and Other Infrastructure	\$37,188
0222	101	Streets	5919570	Debt Repayment - Roads/Streets and Other Infrastructure	\$12,000
0222	101	Streets	5929580	Interest and Other Debt Service Cost - Roads/Streets and Related Infrastructure	\$493
0222	101	Streets	5929580	Interest and Other Debt Service Cost - Roads/Streets and Related Infrastructure	\$2,417
0222	101	Streets	5951040	Capital Expenditures/Expenses - Engineering	\$230,607

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0222	101	Streets	5951040	Capital Expenditures/Expenses - Engineering	\$117,521
0222	101	Streets	5951040	Capital Expenditures/Expenses - Engineering	\$25,654
0222	101	Streets	5951040	Capital Expenditures/Expenses - Engineering	\$28,111
0222	101	Streets	5952060	Capital Expenditures/Expenses - Right-Of-Way	\$3,251
0222	101	Streets	5953060	Capital Expenditures/Expenses - Roadway	(\$11,000)
0222	101	Streets	5953060	Capital Expenditures/Expenses - Roadway	\$278,848
0222	101	Streets	5953060	Capital Expenditures/Expenses - Roadway	\$121,267
0222	101	Streets	5954860	Capital Expenditures/Expenses - Drainage	\$69,000
0222	101	Streets	5956140	Capital Expenditures/Expenses - Sidewalks	\$11,957
0222	101	Streets	5959040	Capital Expenditures/Expenses - Construction Administration and Overhead	\$30,474
0222	101	Streets	5959040	Capital Expenditures/Expenses - Construction Administration and Overhead	\$19,030
0222	102	Transportation Benefit District	5979500	Transfers-Out	\$1,000,000
0222	104	Lodging Tax	5913770	Debt Repayment - Solid Waste Utilities	\$69,480
0222	104	Lodging Tax	5917570	Debt Repayment - Cultural and Recreational Facilities	\$115,000

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0222	104	Lodging Tax	5927580	Interest and Other Debt Service Cost - Cultural and Recreational Facilities	\$350
0222	104	Lodging Tax	5927580	Interest and Other Debt Service Cost - Cultural and Recreational Facilities	\$20,025
0222	104	Lodging Tax	5943460	Capital Expenditures/Expenses - Water Utilities	\$690
0222	104	Lodging Tax	5944740	Capital Expenditures/Expenses - Transits, Railroads and Other Transportation Systems	\$9,370
0222	104	Lodging Tax	5945840	Capital Expenditures/Expenses - Community Planning and Economic Development	\$50,000
0222	104	Lodging Tax	5945840	Capital Expenditures/Expenses - Community Planning and Economic Development	\$237,128
0222	104	Lodging Tax	5947360	Capital Expenditures/Expenses - Cultural and Community Activities	\$21,087
0222	104	Lodging Tax	5947640	Capital Expenditures/Expenses - Park Facilities	\$147,523
0222	104	Lodging Tax	5947660	Capital Expenditures/Expenses - Park Facilities	\$20,919
0222	104	Lodging Tax	5947660	Capital Expenditures/Expenses - Park Facilities	\$261
0222	104	Lodging Tax	5947660	Capital Expenditures/Expenses - Park Facilities	\$81,951
0222	104	Lodging Tax	5947660	Capital Expenditures/Expenses - Park Facilities	\$1,132
0222	104	Lodging Tax	5947660	Capital Expenditures/Expenses - Park Facilities	\$1,389,890

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0222	104	Lodging Tax	5947660	Capital Expenditures/Expenses - Park Facilities	\$11,000
0222	104	Lodging Tax	5977600	Transfers-Out	\$118,869
0222	107	P.W. Capital Improvement	5973400	Transfers-Out	\$916,944
0222	176	Community Swimming Pool	5812000	Interfund Loan Repayments	\$71,000
0222	176	Community Swimming Pool	5947660	Capital Expenditures/Expenses - Park Facilities	\$40,533
0222	176	Community Swimming Pool	5947660	Capital Expenditures/Expenses - Park Facilities	\$87,594
0222	203	2013 G.O. Bond	5919570	Debt Repayment - Roads/Streets and Other Infrastructure	\$125,000
0222	203	2013 G.O. Bond	5929580	Interest and Other Debt Service Cost - Roads/Streets and Related Infrastructure	\$59,463
0222	402	Garbage	5943740	Capital Expenditures/Expenses - Solid Waste Utilities	\$1,305
0222	402	Garbage	5943760	Capital Expenditures/Expenses - Solid Waste Utilities	\$17,867
0222	402	Garbage	5943760	Capital Expenditures/Expenses - Solid Waste Utilities	\$1,654
0222	403	Water	5913470	Debt Repayment - Water Utilities	\$27,662
0222	403	Water	5913470	Debt Repayment - Water Utilities	\$87,133
0222	403	Water	5913470	Debt Repayment - Water Utilities	\$9,868
0222	403	Water	5913470	Debt Repayment - Water Utilities	\$55,000
0222	403	Water	5913470	Debt Repayment - Water Utilities	\$5,454
0222	403	Water	5913470	Debt Repayment - Water Utilities	\$35,699
0222	403	Water	5913470	Debt Repayment - Water Utilities	\$121,081

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0222	403	Water	5913470	Debt Repayment - Water Utilities	\$17,895
0222	403	Water	5923480	Interest and Other Debt Service Cost - Water Utilities	\$138
0222	403	Water	5923480	Interest and Other Debt Service Cost - Water Utilities	\$863
0222	403	Water	5923480	Interest and Other Debt Service Cost - Water Utilities	\$247
0222	403	Water	5923480	Interest and Other Debt Service Cost - Water Utilities	\$4,400
0222	403	Water	5923480	Interest and Other Debt Service Cost - Water Utilities	\$355
0222	403	Water	5923480	Interest and Other Debt Service Cost - Water Utilities	\$1,428
0222	403	Water	5923480	Interest and Other Debt Service Cost - Water Utilities	\$1,169
0222	403	Water	5923480	Interest and Other Debt Service Cost - Water Utilities	\$4,692
0222	403	Water	5923480	Interest and Other Debt Service Cost - Water Utilities	\$350
0222	403	Water	5943440	Capital Expenditures/Expenses - Water Utilities	\$2,638
0222	403	Water	5943440	Capital Expenditures/Expenses - Water Utilities	\$17,219
0222	403	Water	5943440	Capital Expenditures/Expenses - Water Utilities	\$591
0222	403	Water	5943440	Capital Expenditures/Expenses - Water Utilities	\$585,608
0222	403	Water	5943440	Capital Expenditures/Expenses - Water Utilities	\$44,214
0222	403	Water	5943440	Capital Expenditures/Expenses - Water Utilities	\$72,282

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0222	403	Water	5943440	Capital Expenditures/Expenses - Water Utilities	\$54,421
0222	403	Water	5943460	Capital Expenditures/Expenses - Water Utilities	\$2,446
0222	403	Water	5943460	Capital Expenditures/Expenses - Water Utilities	\$1,208
0222	403	Water	5943460	Capital Expenditures/Expenses - Water Utilities	\$11,149
0222	403	Water	5943460	Capital Expenditures/Expenses - Water Utilities	\$36,906
0222	403	Water	5943460	Capital Expenditures/Expenses - Water Utilities	\$4,991,124
0222	403	Water	5943460	Capital Expenditures/Expenses - Water Utilities	\$14,385
0222	403	Water	5943460	Capital Expenditures/Expenses - Water Utilities	\$6,076
0222	403	Water	5943460	Capital Expenditures/Expenses - Water Utilities	\$4,041
0222	403	Water	5943460	Capital Expenditures/Expenses - Water Utilities	\$60,644
0222	404	Sewer	5913570	Debt Repayment - Sewer/Reclaimed Water Utilities	\$9,868
0222	404	Sewer	5913570	Debt Repayment - Sewer/Reclaimed Water Utilities	\$1,983
0222	404	Sewer	5913570	Debt Repayment - Sewer/Reclaimed Water Utilities	\$244,959
0222	404	Sewer	5923580	Interest and Other Debt Service Cost - Sewer/Reclaimed Water Utilities	\$247
0222	404	Sewer	5923580	Interest and Other Debt Service Cost - Sewer/Reclaimed Water Utilities	\$129

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0222	404	Sewer	5923580	Interest and Other Debt Service Cost - Sewer/Reclaimed Water Utilities	\$142,864
0222	404	Sewer	5943540	Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities	\$17,137
0222	404	Sewer	5943540	Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities	\$2,427
0222	404	Sewer	5943540	Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities	\$101,000
0222	404	Sewer	5943540	Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities	\$350,774
0222	404	Sewer	5943560	Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities	\$100,552
0222	404	Sewer	5943560	Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities	\$153,519
0222	404	Sewer	5943560	Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities	\$7,744
0222	410	Stormwater	5913170	Debt Repayment - Storm Drainage Utilities	\$4,958
0222	410	Stormwater	5923180	Interest and Other Debt Service Cost - Storm Drainage Utilities	\$322
0222	410	Stormwater	5943140	Capital Expenditures/Expenses - Storm Drainage Utilities	\$2,110
0222	415	Parking	5829000	Immaterial Fiduciary Remittance	\$186,060
0222	415	Parking	5914770	Debt Repayment - Transits, Railroads and Other Transportation Systems	\$722

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0222	415	Parking	5942160	Capital Expenditures/Expenses - Law Enforcement Services	\$25,786
0222	415	Parking	5956540	Capital Expenditures/Expenses - Parking Facilities	\$24,064
0222	415	Parking	5956540	Capital Expenditures/Expenses - Parking Facilities	\$4,239
0222	415	Parking	5956540	Capital Expenditures/Expenses - Parking Facilities	\$119,650
0222	415	Parking	5956560	Capital Expenditures/Expenses - Parking Facilities	\$116,372
0222	415	Parking	5956560	Capital Expenditures/Expenses - Parking Facilities	\$13,800
0222	415	Parking	5956560	Capital Expenditures/Expenses - Parking Facilities	\$20,136
0222	415	Parking	5956560	Capital Expenditures/Expenses - Parking Facilities	\$2,076
0222	415	Parking	5977500	Transfers-Out	\$184,463
0222	501	Equip Rental & Revolving Fund	5914870	Debt Repayment - Public Works Centralized Services	\$124,619
0222	501	Equip Rental & Revolving Fund	5924880	Interest and Other Debt Service Cost - Public Works Centralized Services	(\$285)
0222	501	Equip Rental & Revolving Fund	5924880	Interest and Other Debt Service Cost - Public Works Centralized Services	\$68,319
0222	501	Equip Rental & Revolving Fund	5944840	Capital Expenditures/Expenses - Public Works Centralized Services	\$8,537
0222	501	Equip Rental & Revolving Fund	5944860	Capital Expenditures/Expenses - Public Works Centralized Services	\$39,856

MCA#	Fund #	Fund Name	BARS Account	BARS Name	Amount
0222	501	Equip Rental & Revolving Fund	5944860	Capital Expenditures/Expenses - Public Works Centralized Services	\$323,695
0222	502	Central Services	5911870	Debt Repayment - Centralized/General Services	\$816
0222	502	Central Services	5911870	Debt Repayment - Centralized/General Services	\$3,731
0222	502	Central Services	5911870	Debt Repayment - Centralized/General Services	\$540
0222	502	Central Services	5941360	Capital Expenditures/Expenses - Executive Services	\$1,688
0222	502	Central Services	5941460	Capital Expenditures/Expenses - Financial, Recording, and Election Services	\$1,688
0222	502	Central Services	5941460	Capital Expenditures/Expenses - Financial, Recording, and Election Services	\$14,753
0222	502	Central Services	5945860	Capital Expenditures/Expenses - Community Planning and Economic Development	\$3,720

SECTION IV

City of Leavenworth
SCHEDULE SUMMARY OF BANK RECONCILIATION
 For the Fiscal Year ended December 31, 2026

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)	
5 - LGIP	\$ 755,233	\$ 6,579	\$ -	\$ -	\$ 599,049	\$ 162,762
10 - CVB Checking	\$ 1,955,704	\$ 28,401,706	\$ 4,951,266	\$ 26,576,347	\$ 6,600,000	\$ 2,132,329
11 - CVB Money Market	\$ 10,560,889	\$ 532,896	\$ 6,600,000	\$ -	\$ 4,350,000	\$ 13,343,785
12 - Petty Cash	\$ 1,200	\$ 1,200	\$ -	\$ 1,200	\$ -	\$ 1,200
14 - TVI/Cetera Financial [account 6]	\$ 12,743,020	\$ 706,963	\$ -	\$ -	\$ 2,217	\$ 13,447,766
Bank Totals	\$ 26,016,046	\$ 29,649,344	\$ 11,551,266	\$ 26,577,547	\$ 11,551,266	\$ 29,087,842

RECONCILING ITEMS					
Beginning Deposits in Transit (8)	\$ 23,807	\$ (23,807)			
Year-end Deposits in Transit (9)		\$ 42,830			\$ 42,830
Beginning Outstanding & Open Period Items (10)	\$ (1,391,460)		\$ (1,391,460)		
Year-end Outstanding & Open Period Items (11)			\$ 1,481,252		\$ (1,481,252)
NSF Checks (12)		\$ -	\$ -		
Cancellation of unredeemed checks/warrants (13)		+			
Interfund transactions (14)		\$ 4,235,739	\$ 4,235,739		
Netted Transactions (15)		\$ (173,729)	\$ (173,729)		
Authorized balance of revolving, petty cash and change funds (16)	+				+
Other Reconciling Items, net (17)	\$ -	\$ 33,060	\$ 33,060		+ / -
Reconciling Items Totals	\$ (1,367,653)	\$ 4,114,094	\$ 4,184,862		\$ (1,438,422)

FROM GENERAL LEDGER					
	Beginning Cash & Investment Balance (19)	Revenues & Other Increases (20)		Expenditures & Other Decreases (21)	Ending Cash & Investment Balance (22)
C4/C5 or Trial Balance Totals (18)	\$ 24,648,392	\$ 33,759,742		\$ 30,758,714	\$ 27,649,420
Unreconciled Variance (23)	\$ -	\$ 3,695		\$ 3,695	\$ -

**City of Leavenworth
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						
251.11	Non-voted General obligation bonds	General Obligation Non-Voted 11/22/2011	110,000	-	55,000	55,000
251.11	Non-voted General obligation bonds	General Obligation Non-Voted 9/5/2013	40,000	-	10,000	30,000
251.11	Non-voted General obligation bonds	General Obligation Non-Voted 9/5/2013	1,335,000	-	125,000	1,210,000
263.96	LOCAL Program	General Obligation Non-Voted 2023	1,366,387	-	124,619	1,241,768
251.22	Voted General obligation bonds, open space, parks and capital facilities issued by cities and towns	General Obligation Voted 9/5/2013	460,000	-	105,000	355,000
Total General Obligation Debt/Liabilities:			3,311,387	-	419,619	2,891,768
Revenue and Other (non G.O.) Debt/Liabilities						
259.12	Compensated Absences	Compensated Absences	254,619	100,493	-	355,112
263.82	Loans and other obligations to the federal government or other out-of-state governments	Proprietary - USDARD Loan 12/15/2021	1,388,885	-	29,768	1,359,117
263.82	Loans and other obligations to the federal government or other out-of-state governments	Proprietary - USDARD Loan 12/15/2021	7,527,827	-	161,342	7,366,485
263.82	Loans and other obligations to the federal government or other out-of-state governments	Proprietary - USDARD Loan 12/15/2021	2,512,409	-	53,849	2,458,560
264.30	Pension Liabilities	Pension Liability	292,681	-	90,601	202,080
263.84	Loans and other obligations to Washington state agencies (Except LOCAL and PWTF loans)	Proprietary - DWSRF Loan 10/21/2008	87,134	-	87,134	-
263.88	Public Works Trust Fund (PWTF) Loans	Proprietary - PWTF Loan 1/24/2007	27,661	-	27,661	-

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

ID. No.	Debt ID Title	Description	Beginning Balance	Additions	Reductions	Ending Balance
263.88	Public Works Trust Fund (PWTF) Loans	Governmental - PWTF Loan 7/3/2009	87,869	-	19,737	68,132
263.88	Public Works Trust Fund (PWTF) Loans	Proprietary - PWTF Loan 7/3/2009	54,750	-	9,868	44,882
263.88	Public Works Trust Fund (PWTF) Loans	Proprietary - PWTF Loan 7/3/2009	54,750	-	9,868	44,882
263.88	Public Works Trust Fund (PWTF) Loans	Governmental - PWTF Loan 2/15/2013	494,041	-	37,188	456,853
263.88	Public Works Trust Fund (PWTF) Loans	Proprietary - PWTF Loan 2/15/2013	65,404	-	5,454	59,950
263.88	Public Works Trust Fund (PWTF) Loans	Proprietary - PWTF Loan 2/15/2013	20,682	-	1,983	18,699
263.88	Public Works Trust Fund (PWTF) Loans	Proprietary - PWTF Loan 2/15/2013	64,458	-	4,958	59,500
263.88	Public Works Trust Fund (PWTF) Loans	Proprietary - PWTF Loan 8/21/2013	285,595	-	35,699	249,896
263.88	Public Works Trust Fund (PWTF) Loans	Proprietary - DOC/PWB Loan 06/1/2023	340,000	-	17,895	322,105
263.88	Public Works Trust Fund (PWTF) Loans	Proprietary - DOC/PWB Loan 06/1/2023	46,586	621,767	121,081	547,272
263.88	Public Works Trust Fund (PWTF) Loans	Proprietary - DOC/PWB Loan 06/1/2023	-	4,706,166	-	4,706,166
263.57	Leases, SBITA, and PPPs	Bigbelly Trash Cans Downtown	295,290	-	69,480	225,810
263.57	Leases, SBITA, and PPPs	City Hall Copier	4,975	-	3,731	1,244
263.57	Leases, SBITA, and PPPs	City Hall Printer	540	-	540	-
263.57	Leases, SBITA, and PPPs	City Hall Mail Machine	1,019	-	816	203
263.57	Leases, SBITA, and PPPs	Parking/PW Copier	241	481	722	-

**City of Leavenworth
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	Land Lease - Snow Storage	-	12,000	12,000	-
Total Revenue and Other (non G.O.) Debt/Liabilities:			13,907,416	5,440,907	801,375	18,546,948
Total Liabilities:			17,218,803	5,440,907	1,220,994	21,438,716

City of Leavenworth
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 Ecology	Public Works Campus Expansion	TCPIPG-2325-LeavPW-00058	31,145
State Award from Department of Ecology	Water Source Replacement Feasibility Study	N/A	17,219
State Award from Department of Ecology	Conservation & Drought Planning	N/A	591
Sub-Total:			48,955
State Award from Transportation Improvement Board (TIB)	Curb Ramp Improvements	P-E-850(P07)-1	283,609
State Award from Transportation Improvement Board (TIB)	2024 Scrub Seal - Red Town Initiative	2-E-850(005)-1	44,242
State Award from Transportation Improvement Board (TIB)	2024 Street Maintenance	2-E-850(006)-1	85,862
Sub-Total:			413,713
State Award from Department of Commerce	2025 - 2027 Climate Planning Grant	26-63330-212	40,000
State Award from Department of Commerce	GMA Periodic Update Grant - FY 2025	25-63335-110	38,756
Sub-Total:			78,756
Total State Grants Expended:			541,424

City of Leavenworth
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		
RURAL UTILITIES SERVICE, AGRICULTURE, DEPARTMENT OF	Water and Waste Disposal Systems for Rural Communities	10.760		-	473,712	473,712	-	1,3
NATURAL RESOURCES CONSERVATION SERVICE, AGRICULTURE, DEPARTMENT OF	Urban Agriculture and Innovative Production Grants Program (UAIP)	10.935		-	113,011	113,011	-	1,2,3
FEDERAL HIGHWAY ADMINISTRATION, TRANSPORTATION, DEPARTMENT OF (via TAPR)	Highway Planning and Construction	20.205	B043(001) LA- 10875	171,819	-	171,819	-	1,3
OFFICE OF THE SECRETARY, TRANSPORTATION, DEPARTMENT OF	Safe Streets and Roads for All	20.939	693JJ32440202	-	94,017	94,017	-	1,3
ENVIRONMENTAL PROTECTION AGENCY, ENVIRONMENTAL PROTECTION AGENCY (via Department of Commerce)	Brownfields Multipurpose, Assessment, Revolving Loan Fund, and Cleanup Cooperative Agreements	66.818	24-62310-004	3,744	-	3,744	-	1,2,3
FEDERAL EMERGENCY MANAGEMENT AGENCY, HOMELAND SECURITY, DEPARTMENT OF (via Washington State Military Department)	Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	FEMA-4650-DR -WA/007-38845 -00/D22-304	7,554	-	7,554	-	1,3
Total Federal Awards Expended:				183,117	680,740	863,857	-	

The accompanying notes are an integral part of this schedule.

CITY OF LEAVENWORTH

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 Leavenworth's financial statements. The City of Leavenworth uses single-entry, cash basis accounting, which is a departure from generally accepted accounting principles (GAAP).

NOTE 2 – FEDERAL INDIRECT COST RATE

The City of Leavenworth has elected to use the 10-percent/15-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 Leavenworth'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.