



**CITY COUNCIL REGULAR MEETING
TUESDAY, MAY 19, 2026
HELD REMOTELY & IN PERSON AT CITY HALL
124 S. LEFEVRE ST.**

- Sign up to provide Public Comment at the meeting via calling in.
- Submit Written Public Comment Before 4 pm on (May 19, 2026) - *SEE NOTE*

Please note: To better serve our community, we are now offering Live Streaming of our Council Meetings on our YouTube channel (link is provided below). This will enable citizens who wish to just view the meeting and not participate (provide comments) to do so in the comfort of their homes. Those that wish to provide input during the citizen comment periods may join the meeting as usual via the Zoom link.

- **Join the Zoom Meeting –**
- <https://us06web.zoom.us/j/87364818471?pwd=DxUnhyjif0PF1Nlo8VAbl4IE5Wewlb.1>

Meeting ID: 873 6481 8471

Passcode: 841712

One tap mobile

+12532158782,,87364818471#,,,,*841712# US (Tacoma)

+12532050468,,87364818471#,,,,*841712# US

Join instructions

<https://us06web.zoom.us/meetings/87364818471/invitations?signature=24vijZN3QyPub48kja5ZWkfy9J85QE8MDIzjhnSxD8>

- **Watch the Live Stream on YouTube -**
<http://www.youtube.com/@CityofMedicalLake>

WRITTEN PUBLIC COMMENTS

If you wish to provide written public comments for the council meeting, please email your comments to sweathers@medical-lake.org by 4:00 p.m. the day of the council meeting and include all the following information with your comments:

1. The Meeting Date
2. Your First and Last Name
3. If you are a Medical Lake resident
4. The Agenda Item(s) which you are speaking about

*Note – If providing written comments, the comments received will be acknowledged during the public meeting, but not read. All written comments received by 4:00 p.m. will be provided to the mayor and city council members in advance of the meeting.

Questions or Need Assistance? Please contact City Hall at 509-565-5000

1. **CALL TO ORDER, PLEDGE OF ALLEGIANCE, ROLL CALL**
2. **AGENDA APPROVAL**
3. **INTERESTED CITIZENS: AUDIENCE REQUESTS AND COMMENTS**
4. **ANNOUNCEMENTS / PROCLAMATIONS / SPECIAL PRESENTATIONS**
5. **REPORTS**
 - A. Public Safety (SCSO and SCFD#3)
 - B. Committee Reports/Council Comments
 - C. Mayor
 - D. City Administrator & City Staff
 - i. Sonny Weathers, City Administrator
6. **WORKSHOP DISCUSSION**
 - A. 2025 Annual Report (*page 3*)
 - i. Action Item – Approve submission of 2025 Annual Report (*page 4*)
 - B. Clean Up and Green Up Day Report (*page 60*)
7. **ACTION ITEMS**
 - A. Consent Agenda
 - i. Approve **May 5, 2026**, minutes. (*page 61*)
 - ii. Approve **May 19, 2026**, Payroll Claim Warrants numbered **53712** through **53719** and Payroll Payable Warrants numbered **30351** through **30360** in the amount of **\$183,173.15** and Claim Warrants numbered **53720** through **53762** in the amount of **\$236,324.10**. (*page 72*)
8. **PUBLIC HEARINGS**
 - A. Periodic Update: Ordinance 1145 Concerning Affordable Housing (*page 74*)
 - i. First Read of Ordinance (*page 80*)
9. **EXECUTIVE SESSION** – None.
10. **RESOLUTIONS**
 - A. 26-812 Amendment to Contract with EWU for Groundwater Study (*page 84*)
 - B. 26-814 Printer Lease and Service Agreement with Canon (*page 89*)
11. **ORDINANCES** – None.
12. **EMERGENCY ORDINANCES** – None.
13. **UPCOMING AGENDA ITEMS**
14. **INTERESTED CITIZENS**
15. **CONCLUSION**



To: Mayor and City Council
From: Koss Ronholt, Finance Director
TOPIC: **2025 Annual Report**

Requested Action:

Review and approve submission of the draft 2025 Annual Report.

Key Points:

Each year, the Finance Director prepares and submits an Annual Report that summarizes the City's financial transactions and data in accordance with the Budgeting, Accounting, and Reporting System (BARS) Manual.

It is important for the City Council to review and approve this report prior to its submission to ensure accuracy and provide a secondary level of oversight.

Background Discussion:

Contents of the City's Annual Report:

- C-4 & C-5 Statements (Cash Activities) – summarizes all cash beginning balances, inflows, outflows, and ending balances.
- Notes to the Financial Statements – Narrative context and details that are crucial to reading and understanding the financial statements
- Schedule 01 – Detailed reporting of all revenues and expenditures reported on the C-4 and C-5, by BARS code.
- Schedule 06 – Summary of Bank Reconciliation summarizing bank or deposit account activity, reconciled to the City's C-4 and C-5 balances and activity.
- Schedule 09 – Schedule of Liabilities summarizing the City's beginning balances, additions, reductions, and ending balances of liabilities.
- Schedule 15 – Expenditures of State Financial Assistance (Grants) summarizing expenditures related to state grants.
- Schedule 16 – Expenditures of Federal Awards (Grants) summarizing expenditures related to federal grants.
- Notes to the SEFA – Notes related to the awards listed in the Schedule of Expenditures of Federal Awards (SEFA)
- Schedule 21 – Risk Management answers to questions related to the City's insurance programs and risk management.

Public Involvement:

None

Next Steps:

Once approved, the Finance Director will submit the 2025 Annual Report to the State Auditor's Office

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

| | | Total for All Funds (Memo Only) | 001 GENERAL FUND | 100 IMPACT FUND | 101 STREET FUND |
|---|--------------------------------|--|-----------------------------|----------------------------|----------------------------|
| Beginning Cash and Investments | | | | | |
| 308 | Beginning Cash and Investments | 6,848,524 | 2,150,151 | 34,959 | 76,342 |
| 388 / 588 | Net Adjustments | (85,028) | 12,321 | - | (21,826) |
| Revenues | | | | | |
| 310 | Taxes | 2,479,090 | 2,061,615 | - | 37,246 |
| 320 | Licenses and Permits | 103,105 | 77,927 | - | 16,000 |
| 330 | Intergovernmental Revenues | 3,846,971 | 457,952 | - | 2,567,978 |
| 340 | Charges for Goods and Services | 3,097,986 | 77,491 | 762 | - |
| 350 | Fines and Penalties | 32,182 | - | - | - |
| 360 | Miscellaneous Revenues | 419,959 | 61,625 | 1,381 | 9,139 |
| Total Revenues: | | <u>9,979,293</u> | <u>2,736,611</u> | <u>2,143</u> | <u>2,630,363</u> |
| Expenditures | | | | | |
| 510 | General Government | 1,250,983 | 1,245,007 | 5,975 | - |
| 520 | Public Safety | 891,171 | 124,617 | - | - |
| 530 | Utilities | 3,470,242 | - | - | - |
| 540 | Transportation | 393,861 | 4,500 | - | 374,541 |
| 550 | Natural/Economic Environment | 657,325 | 609,480 | - | - |
| 560 | Social Services | - | - | - | - |
| 570 | Culture and Recreation | 596,649 | 3,320 | - | - |
| Total Expenditures: | | <u>7,260,231</u> | <u>1,986,925</u> | <u>5,975</u> | <u>374,541</u> |
| Excess (Deficiency) Revenues over Expenditures: | | <u>2,719,062</u> | <u>749,685</u> | <u>(3,832)</u> | <u>2,255,822</u> |
| Other Increases in Fund Resources | | | | | |
| 391-393, 596 | Debt Proceeds | - | - | - | - |
| 397 | Transfers-In | 1,812,500 | - | - | 960,000 |
| 385 | Special or Extraordinary Items | - | - | - | - |
| 381, 382, 389, 395, 398 | Other Resources | - | - | - | - |
| Total Other Increases in Fund Resources: | | <u>1,812,500</u> | <u>-</u> | <u>-</u> | <u>960,000</u> |
| Other Decreases in Fund Resources | | | | | |
| 594-595 | Capital Expenditures | 5,148,145 | 710,166 | - | 3,166,193 |
| 591-593, 599 | Debt Service | 15,558 | 8,358 | - | - |
| 597 | Transfers-Out | 1,812,500 | 1,562,500 | - | - |
| 585 | Special or Extraordinary Items | 630 | - | - | - |
| 581, 582, 589 | Other Uses | 309 | 309 | - | - |
| Total Other Decreases in Fund Resources: | | <u>6,977,142</u> | <u>2,281,333</u> | <u>-</u> | <u>3,166,193</u> |
| Increase (Decrease) in Cash and Investments: | | <u>(2,445,580)</u> | <u>(1,531,647)</u> | <u>(3,832)</u> | <u>49,629</u> |
| Ending Cash and Investments | | | | | |
| 50821 | Nonspendable | - | - | - | - |
| 50831 | Restricted | 216,357 | 709 | 31,127 | - |
| 50841 | Committed | 104,092 | - | - | - |
| 50851 | Assigned | 3,367,353 | - | - | 104,145 |
| 50891 | Unassigned | 630,117 | 630,117 | - | - |
| Total Ending Cash and Investments | | <u>4,317,919</u> | <u>630,826</u> | <u>31,127</u> | <u>104,145</u> |

The accompanying notes are an integral part of this statement.

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

| | | 105 LEAVE & SEVERANCE FUND | 107 ARPA FUND | 110 PUBLIC SAFETY FUND | 111 CRIMINAL JUSTICE FUND |
|---|--------------------------------|---|----------------------|-----------------------------------|--------------------------------------|
| Beginning Cash and Investments | | | | | |
| 308 | Beginning Cash and Investments | 92,895 | 305,024 | 546,923 | 31,334 |
| 388 / 588 | Net Adjustments | - | - | - | - |
| Revenues | | | | | |
| 310 | Taxes | - | - | 199,221 | - |
| 320 | Licenses and Permits | - | - | 300 | - |
| 330 | Intergovernmental Revenues | - | - | 44,178 | 7,293 |
| 340 | Charges for Goods and Services | 21,741 | - | 338,250 | - |
| 350 | Fines and Penalties | - | - | - | - |
| 360 | Miscellaneous Revenues | 4,928 | 9,697 | 22,037 | 1,738 |
| Total Revenues: | | 26,670 | 9,697 | 603,987 | 9,031 |
| Expenditures | | | | | |
| 510 | General Government | - | - | - | - |
| 520 | Public Safety | - | - | 766,553 | - |
| 530 | Utilities | - | - | - | - |
| 540 | Transportation | - | - | - | - |
| 550 | Natural/Economic Environment | - | - | 47,827 | - |
| 560 | Social Services | - | - | - | - |
| 570 | Culture and Recreation | - | - | - | - |
| Total Expenditures: | | - | - | 814,380 | - |
| Excess (Deficiency) Revenues over Expenditures: | | 26,669 | 9,697 | (210,394) | 9,031 |
| Other Increases in Fund Resources | | | | | |
| 391-393, 596 | Debt Proceeds | - | - | - | - |
| 397 | Transfers-In | - | - | 100,000 | - |
| 385 | Special or Extraordinary Items | - | - | - | - |
| 381, 382, 389, 395, 398 | Other Resources | - | - | - | - |
| Total Other Increases in Fund Resources: | | - | - | 100,000 | - |
| Other Decreases in Fund Resources | | | | | |
| 594-595 | Capital Expenditures | - | 229,698 | - | - |
| 591-593, 599 | Debt Service | - | - | - | - |
| 597 | Transfers-Out | - | - | - | - |
| 585 | Special or Extraordinary Items | - | - | - | - |
| 581, 582, 589 | Other Uses | - | - | - | - |
| Total Other Decreases in Fund Resources: | | - | 229,698 | - | - |
| Increase (Decrease) in Cash and Investments: | | 26,669 | (220,001) | (110,394) | 9,031 |
| Ending Cash and Investments | | | | | |
| 50821 | Nonspendable | - | - | - | - |
| 50831 | Restricted | - | - | - | 37,337 |
| 50841 | Committed | - | 85,023 | - | - |
| 50851 | Assigned | 119,565 | - | 436,530 | 3,028 |
| 50891 | Unassigned | - | - | - | - |
| Total Ending Cash and Investments | | 119,565 | 85,023 | 436,530 | 40,365 |

The accompanying notes are an integral part of this statement.

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

| | 112 PARKS & RECREATION FUND | 113 EMERGENCY RESPONSE | 125 CITY BEAUTIFICATIO N FUND | 126 TOURISM FUND | |
|--|--|---------------------------------------|--|-----------------------------|----------------|
| Beginning Cash and Investments | | | | | |
| 308 | Beginning Cash and Investments | 37,264 | 181,502 | 13,303 | 2,907 |
| 388 / 588 | Net Adjustments | - | - | - | - |
| Revenues | | | | | |
| 310 | Taxes | - | - | 7,100 | 105,301 |
| 320 | Licenses and Permits | 400 | - | 5,728 | 2,750 |
| 330 | Intergovernmental Revenues | - | 7,313 | - | - |
| 340 | Charges for Goods and Services | 85,777 | - | - | - |
| 350 | Fines and Penalties | - | - | - | - |
| 360 | Miscellaneous Revenues | 27,621 | 8,861 | 345 | 8,757 |
| | Total Revenues: | 113,798 | 16,174 | 13,172 | 116,809 |
| Expenditures | | | | | |
| 510 | General Government | - | - | - | - |
| 520 | Public Safety | - | - | - | - |
| 530 | Utilities | - | - | - | - |
| 540 | Transportation | - | - | 14,821 | - |
| 550 | Natural/Economic Environment | - | - | - | 19 |
| 560 | Social Services | - | - | - | - |
| 570 | Culture and Recreation | 534,027 | - | - | 54,411 |
| | Total Expenditures: | 534,027 | - | 14,821 | 54,430 |
| | Excess (Deficiency) Revenues over Expenditures: | (420,229) | 16,174 | (1,648) | 62,378 |
| Other Increases in Fund Resources | | | | | |
| 391-393, 596 | Debt Proceeds | - | - | - | - |
| 397 | Transfers-In | 490,000 | - | - | - |
| 385 | Special or Extraordinary Items | - | - | - | - |
| 381, 382, 389, 395, 398 | Other Resources | - | - | - | - |
| | Total Other Increases in Fund Resources: | 490,000 | - | - | - |
| Other Decreases in Fund Resources | | | | | |
| 594-595 | Capital Expenditures | 9,189 | - | - | - |
| 591-593, 599 | Debt Service | 7,200 | - | - | - |
| 597 | Transfers-Out | - | - | - | - |
| 585 | Special or Extraordinary Items | - | - | 630 | - |
| 581, 582, 589 | Other Uses | - | - | - | - |
| | Total Other Decreases in Fund Resources: | 16,389 | - | 630 | - |
| | Increase (Decrease) in Cash and Investments: | 53,383 | 16,174 | (2,278) | 62,378 |
| Ending Cash and Investments | | | | | |
| 50821 | Nonspendable | - | - | - | - |
| 50831 | Restricted | - | - | - | - |
| 50841 | Committed | - | - | - | - |
| 50851 | Assigned | 90,646 | 197,676 | 11,025 | 65,286 |
| 50891 | Unassigned | - | - | - | - |
| | Total Ending Cash and Investments | 90,646 | 197,676 | 11,025 | 65,286 |

The accompanying notes are an integral part of this statement.

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

| | | 301 CAPITAL IMPROVEMENT FUND | 302 PARKS IMPROVEMENT FUND | 401 WATER FUND | 407 SOLID WASTE FUND |
|---|--------------------------------|---|---|---------------------------|---------------------------------|
| Beginning Cash and Investments | | | | | |
| 308 | Beginning Cash and Investments | 441,003 | 515,748 | 971,624 | 117,545 |
| 388 / 588 | Net Adjustments | - | - | (34,304) | (41,219) |
| Revenues | | | | | |
| 310 | Taxes | 68,606 | - | - | - |
| 320 | Licenses and Permits | - | - | - | - |
| 330 | Intergovernmental Revenues | - | - | 3,341 | 7,121 |
| 340 | Charges for Goods and Services | - | 2,420 | 867,334 | 783,201 |
| 350 | Fines and Penalties | - | - | 32,182 | - |
| 360 | Miscellaneous Revenues | 13,754 | 23,199 | 154,784 | 5,604 |
| Total Revenues: | | <u>82,359</u> | <u>25,619</u> | <u>1,057,642</u> | <u>795,926</u> |
| Expenditures | | | | | |
| 510 | General Government | - | - | - | - |
| 520 | Public Safety | - | - | - | - |
| 530 | Utilities | - | - | 940,089 | 837,555 |
| 540 | Transportation | - | - | - | - |
| 550 | Natural/Economic Environment | - | - | - | - |
| 560 | Social Services | - | - | - | - |
| 570 | Culture and Recreation | - | 4,890 | - | - |
| Total Expenditures: | | <u>-</u> | <u>4,890</u> | <u>940,089</u> | <u>837,555</u> |
| Excess (Deficiency) Revenues over Expenditures: | | <u>82,360</u> | <u>20,729</u> | <u>117,552</u> | <u>(41,629)</u> |
| Other Increases in Fund Resources | | | | | |
| 391-393, 596 | Debt Proceeds | - | - | - | - |
| 397 | Transfers-In | - | 262,500 | - | - |
| 385 | Special or Extraordinary Items | - | - | - | - |
| 381, 382, 389, 395, 398 | Other Resources | - | - | - | - |
| Total Other Increases in Fund Resources: | | <u>-</u> | <u>262,500</u> | <u>-</u> | <u>-</u> |
| Other Decreases in Fund Resources | | | | | |
| 594-595 | Capital Expenditures | 126,178 | 411,104 | 153,269 | - |
| 591-593, 599 | Debt Service | - | - | - | - |
| 597 | Transfers-Out | 250,000 | - | - | - |
| 585 | Special or Extraordinary Items | - | - | - | - |
| 581, 582, 589 | Other Uses | - | - | - | - |
| Total Other Decreases in Fund Resources: | | <u>376,178</u> | <u>411,104</u> | <u>153,269</u> | <u>-</u> |
| Increase (Decrease) in Cash and Investments: | | <u>(293,818)</u> | <u>(127,875)</u> | <u>(35,717)</u> | <u>(41,629)</u> |
| Ending Cash and Investments | | | | | |
| 50821 | Nonspendable | - | - | - | - |
| 50831 | Restricted | 147,184 | - | - | - |
| 50841 | Committed | - | 19,069 | - | - |
| 50851 | Assigned | - | 368,804 | 901,604 | 34,697 |
| 50891 | Unassigned | - | - | - | - |
| Total Ending Cash and Investments | | <u>147,184</u> | <u>387,873</u> | <u>901,604</u> | <u>34,697</u> |

The accompanying notes are an integral part of this statement.

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

| | | 408 | 410 | 501 |
|---|--------------------------------|-------------------|------------------|-------------------|
| | | WASTEWATER | BROADBAND | UNEMPLOYME |
| | | FUND | FUND | NT FUND |
| Beginning Cash and Investments | | | | |
| 308 | Beginning Cash and Investments | 1,204,416 | 99,852 | 25,732 |
| 388 / 588 | Net Adjustments | - | - | - |
| Revenues | | | | |
| 310 | Taxes | - | - | - |
| 320 | Licenses and Permits | - | - | - |
| 330 | Intergovernmental Revenues | 751,794 | - | - |
| 340 | Charges for Goods and Services | 921,009 | - | - |
| 350 | Fines and Penalties | - | - | - |
| 360 | Miscellaneous Revenues | 61,776 | 3,554 | 1,161 |
| Total Revenues: | | 1,734,579 | 3,554 | 1,161 |
| Expenditures | | | | |
| 510 | General Government | - | - | - |
| 520 | Public Safety | - | - | - |
| 530 | Utilities | 1,691,607 | 991 | - |
| 540 | Transportation | - | - | - |
| 550 | Natural/Economic Environment | - | - | - |
| 560 | Social Services | - | - | - |
| 570 | Culture and Recreation | - | - | - |
| Total Expenditures: | | 1,691,607 | 991 | - |
| Excess (Deficiency) Revenues over Expenditures: | | 42,972 | 2,563 | 1,161 |
| 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: | | - | - | - |
| Other Decreases in Fund Resources | | | | |
| 594-595 | Capital Expenditures | 298,792 | 43,555 | - |
| 591-593, 599 | Debt Service | - | - | - |
| 597 | Transfers-Out | - | - | - |
| 585 | Special or Extraordinary Items | - | - | - |
| 581, 582, 589 | Other Uses | - | - | - |
| Total Other Decreases in Fund Resources: | | 298,792 | 43,555 | - |
| Increase (Decrease) in Cash and Investments: | | (255,820) | (40,992) | 1,161 |
| Ending Cash and Investments | | | | |
| 50821 | Nonspendable | - | - | - |
| 50831 | Restricted | - | - | - |
| 50841 | Committed | - | - | - |
| 50851 | Assigned | 948,595 | 58,859 | 26,893 |
| 50891 | Unassigned | - | - | - |
| Total Ending Cash and Investments | | 948,595 | 58,859 | 26,893 |

The accompanying notes are an integral part of this statement.

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

| | | Total for All Funds (Memo Only) | Custodial |
|-----------|--|--|------------------|
| | | <hr/> | <hr/> |
| 308 | Beginning Cash and Investments | 2,532 | 2,532 |
| 388 & 588 | Net Adjustments | - | - |
| 310-390 | Additions | 12,992 | 12,992 |
| 510-590 | Deductions | 11,289 | 11,289 |
| | Net Increase (Decrease) in Cash and Investments: | <hr/> | <hr/> |
| | | 1,703 | 1,703 |
| 508 | Ending Cash and Investments | 4,235 | 4,235 |

The accompanying notes are an integral part of this statement.

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

The accompanying notes are an integral part of this statement.

**Notes to the Financial Statements
City of Medical Lake
For the Year Ended December 31, 2025**

Note 1 - Summary of Significant Accounting Policies

The City of Medical Lake was incorporated on June 18, 1890 and operates under the laws of the State of Washington applicable to a non-charter City with a mayor-council form of government. The City is a general purpose local government and provides parks and recreation, public safety, street, water, sewer, garbage and general administrative services.

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

- Financial transactions are recognized on a cash basis of accounting as described below.
- Component units are required to be disclosed, but are not included in the financial statements (see *Notes to the Financial Statements*).
- 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 are presented using classifications that are similar to the ending balance classification in GAAP.

A. Fund Accounting

Financial transactions of the government are reported in individual funds. Each fund uses a separate set of self-balancing accounts that comprises its cash and investments, revenues and expenditures. The government's resources are allocated to and accounted for in individual funds depending on their intended purpose. Each fund is reported as a separate column in the financial statements, except for fiduciary funds, which are presented by fund types. The total column is presented as "memo only" because any interfund activities are not eliminated. The following fund types are used:

GOVERNMENTAL FUND TYPES:

General Fund

This fund is the primary operating fund of the government. It accounts for all financial resources except those required or elected to be accounted for in another fund. For reporting purposes, the following managerial funds were rolled into the general fund:

004 – Finance Reserve
005 – City Hall CIP Reserve
007 – Building Code CIP Reserve
008 – Parks CIP Reserve
072 – Library CIP Reserve
106 – Contingency Fund

Special Revenue Funds

These funds account for specific revenue sources that are restricted or committed to expenditures for specified purposes of the government. For reporting purposes, the following fund was rolled into the streets fund:

104 – Streets – Restricted Fund

Capital Projects Funds

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

PROPRIETARY FUND TYPES:

Enterprise Funds

These funds account for operations that provide goods or services to the general public and are supported primarily through user charges. For reporting purposes, the following funds were rolled into the water fund:

402 – Water – Restricted Fund

The following fund was rolled into the wastewater fund:

409 – Wastewater – Restricted Fund

Internal Service Funds

These funds account for operations that provide goods or services to other departments or funds of the government on a cost reimbursement basis.

FIDUCIARY FUND TYPES:

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

Custodial Funds

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

B. Basis of Accounting and Measurement Focus

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

In accordance with state law the City of Medical Lake also recognizes expenditures paid during 20 days after the close of the fiscal year for claims incurred during the previous period.

C. Cash and Investments

It is the City of Medical Lake's policy to invest all temporary cash surpluses. The interest on these investments is prorated to the various funds based on fund balance at the time interest is received. See Note 3 - *Deposits and Investments*.

D. Capital Assets

Capital assets are assets with an initial individual cost of more than \$5,000. Small and Attractive Assets are assets that have a heightened propensity for theft or misuse and are identified according to the City's Asset Management policy 14.101. Capital Assets and Small and Attractive Assets are recognized and recorded into the City's inventory upon purchase or construction.

E. Compensated Absences

Vacation leave may be accumulated for up to two years and is payable upon separation or retirement. Sick leave may be accumulated up to 120 days. Upon separation or retirement for non-disciplinary reasons, employees hired prior to January 1, 1997, are paid up to 60 days of accumulated sick leave. Employees hired on or after January 1, 1997, are paid up to 30 days of accumulated sick leave.

Effective for the year ended December 31, 2024, the City implemented Governmental Accounting Standards Board (GASB) Statement No. 101, *Compensated Absences*. GASB 101 requires governments to recognize a liability for compensated absences when the leave is attributable to services already rendered, accumulates, and is more likely than not to be used for time off or otherwise paid to employees.

To comply with this standard, the City evaluated the probability of sick leave payout based on employee eligibility requirements in policy, which stipulate that employees must have at least five years of service to receive a payout of sick leave upon separation or retirement. The City conducted a review of five years of historical retention data for three employee classifications: Salaried Management, Hourly Full-Time, and Hourly Part-Time. Based on this analysis, Salaried Management and Hourly Full-Time employees were determined to be more likely than not (greater than 50% probability) to meet the service threshold for sick leave payout. Accordingly, their accumulated sick leave balances are included in the compensated absences liability. Hourly Part-Time employees were determined to be less likely than not to meet the service requirement, and therefore their accumulated sick leave balances are excluded from the compensated absences liability calculation.

F. Liabilities

See Note 5 – Pension Plans, Note 8 – Leases, and Note 9 - Subscription Based Information Technology Arrangements (SBITA).

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

Leases are reported as liabilities if the total payments over the life of the lease is more than \$0. SBITAs are reported as liabilities if the total payments over the life of the SBITA is more than \$0. For more information, see Note 8 – Leases and Note 9 - Subscription Based Information Technology Arrangements (SBITA).

H. Restricted and Committed Ending Cash and Investments

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

Restrictions and commitments of Ending Cash and Investments consist of \$836,386, and are held in separate funds as follows:

General Fund (001): \$708.98 is restricted as follows:

- \$511.98 for licensed or certified alcohol or drug addiction programs as defined by RCW 71.24.555
- \$197 is restricted for public defense activities in accordance with grant agreement with the Office of Public Defense

Impact Fees Fund (100): \$31,127.00 is restricted for public roads and parks improvements as defined by RCW 82.02.050-.110

ARPA Fund (107): \$85,023.00 is committed for the remodel of City Hall's kitchen capital project #PF-4-24-301

Criminal Justice Fund (111) – \$37,337.06 for innovative law enforcement strategies or at-risk youth programs as defined by RCW 82.14.320

Capital Improvement Fund (301): \$147,183.83 is restricted for capital improvement projects as defined by RCW 82.46.010(2)(a).

Parks Improvement Fund (302) - \$19,069.00 committed for Coney Island Dock capital project #PF-6-24-302

Note 2 - Budget Compliance

The City adopts annual appropriated budgets for the General, Impact Fees, Street, Leave & Severance, ARPA, Public Safety, Criminal Justice, Parks & Recreation, Emergency Response, City Beautification, Tourism, Capital Improvement, Parks Improvement, Water, Solid Waste, Wastewater, and Broadband funds. The budget constitutes the legal authority for expenditures at the fund level. Annual appropriations for these funds lapse at the fiscal year end.

In addition, the City adopts annual appropriated budgets for certain managerial funds that are reported within their respective parent funds for financial reporting purposes. These include:

- Contingency Fund (reported within the General Fund)
- Streets – Restricted Fund (reported within the Streets Fund)
- Water – Restricted Fund (reported within the Water Fund)
- Wastewater – Restricted Fund (reported within the Wastewater Fund)

The City also adopts annual appropriated budgets at the department level for the General, Public Safety, Parks & Recreation, and Wastewater funds. Departments with legally appropriated budgets are as follows:

General Fund:

- Legislative Department
- Executive Department
- Municipal Court Department
- Administrative Services Department
- Legal Department
- Code Enforcement Department
- Building & Planning Department
- Transfers Department
- Grants Department
- Contingency Fund

Public Safety Fund:

- Law Enforcement Department
- Environmental Preservation Department
- Animal Control Department

Parks and Recreation Fund:

- Recreation Department
- Parks Facilities Department

Wastewater Fund:

- Wastewater Collection Department
- Wastewater Treatment Department

Annual appropriated budgets are adopted on the same basis of accounting as used for financial reporting.

The appropriated and actual expenditures for the legally adopted budgets were as follows:

| Fund/Department | Final Appropriated | Actual Expenditures | Variance |
|--------------------------------|--------------------|---------------------|------------|
| General Fund: | | | |
| -Legislative Department | \$ 87,618 | \$ 87,465 | \$ 153 |
| -Municipal Court Dept. | \$ 65,500 | \$ 64,958 | \$ 542 |
| -Executive Department | \$ 300,755 | \$ 279,043 | \$ 21,712 |
| -Administrative Services Dept. | \$ 1,100,414 | \$ 1,076,972 | \$ 23,442 |
| -Legal Department | \$ 127,800 | \$ 105,540 | \$ 22,260 |
| -Code Enforcement Dept. | \$ 88,084 | \$ 67,191 | \$ 20,893 |
| -Building & Planning Dept. | \$ 259,875 | \$ 236,414 | \$ 23,461 |
| -Transfers Dept. | \$ 1,577,500 | \$ 1,562,809 | \$ 14,691 |
| -Grants Dept. | \$ 385,578 | \$ 368,066 | \$ 17,512 |
| -Contingency Fund | \$ 710,000 | \$ 419,800 | \$ 290,200 |
| Impact Fees Fund | \$ 3,000 | \$ 5,975 | \$ (2,975) |

| | | | |
|-----------------------------------|---------------------|---------------------|---------------------|
| Street Fund | \$ 281,597 | \$ 273,452 | \$ 8,145 |
| -Streets – Restricted Fund | \$ 5,214,660 | \$ 3,267,282 | \$ 1,947,378 |
| Leave & Severance Fund | \$ 50,000 | \$ 0 | \$ 50,000 |
| ARPA Fund | \$ 327,000 | \$ 229,698 | \$ 97,302 |
| Public Safety Fund: | | | |
| -Law Enforcement Department | \$ 827,898 | \$ 797,056 | \$ 30,842 |
| -Environmental Preservation Dept. | \$ 26,448 | \$ 17,325 | \$ 9,124 |
| -Animal Control Department | \$ 22,000 | \$ 0 | \$ 22,000 |
| Criminal Justice Fund | \$ 33,000 | \$ 0 | \$ 33,000 |
| Parks & Recreation Fund: | | | |
| -Recreation Department | \$ 351,944 | \$ 326,181 | \$ 25,763 |
| -Parks Facilities Department | \$ 224,743 | \$ 224,235 | \$ 508 |
| Emergency Response Fund | \$ 0 | \$ 0 | \$ 0 |
| City Beautification Fund | \$ 22,500 | \$ 15,451 | \$ 7,049 |
| Tourism Fund | \$ 120,500 | \$ 54,430 | \$ 66,070 |
| Capital Improvement | \$ 435,000 | \$ 376,178 | \$ 58,822 |
| Parks Improvement | \$ 443,000 | \$ 415,994 | \$ 27,006 |
| Water Fund | \$ 889,577 | \$ 886,609 | \$ 2,968 |
| -Water – Restricted Fund | \$ 645,000 | \$ 206,749 | \$ 438,251 |
| Solid Waste Fund | \$ 850,888 | \$ 837,555 | \$ 13,333 |
| Wastewater Fund: | | | |
| -Wastewater Collection Dept. | \$ 368,888 | \$ 368,134 | \$ 754 |
| -Wastewater Treatment Dept. | \$ 1,321,902 | \$ 1,312,998 | \$ 8,904 |
| -Wastewater – Restricted Fund | \$ 1,245,000 | \$ 309,267 | \$ 935,733 |
| Broadband Fund | \$ 104,000 | \$ 44,546 | \$ 59,454 |
| Total All Funds | \$18,511,669 | \$14,237,372 | \$ 4,274,297 |

Transfers between a fund and associated managerial funds are not included in Final Appropriated Amounts or Actual Expenditures. Transfers not included:

- Water Fund (401) to Water – Restricted Fund (402): \$100,000

The City’s Impact Fees Fund accounts for the collection and remittance of fire and school impact fees collected on behalf of other governmental entities. These fees are remitted to the respective districts in the year following collection. For the year ending December 31, 2025, the City appropriated \$3,000 for impact fee remittances; however, actual remittances totaled \$5,975. The excess expenditures were attributable to the timing of remittances, as payments made in 2025 related to fees collected during 2024. This resulted in expenditures exceeding appropriations in the Impact Fees Fund. The variance is timing-related in nature and does not represent an over-expenditure of current-year resources.

Note 3 – Deposits and Investments

Investments are reported at original cost. Deposits and investments by type at December 31, 2025 are as follows:

| Type of deposit or investment | City of Medical Lake's own deposits and investments | Deposits and Investments held by the City as custodians for other local governments, individuals or private organizations | Total |
|--|---|---|--------------------|
| Bank deposits | \$ 333,565 | \$ 4,235 | \$ 337,800 |
| Year-end outstanding warrants & deposits (Reconciling items to the C4) | \$ (417,871) | | \$ (417,871) |
| Local Government Investment Pool | \$2,747,838 | | \$2,747,838 |
| Bonds | \$1,630,692 | | \$1,630,692 |
| Total | \$4,294,224 | \$ 4,235 | \$4,298,459 |

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

Investments in the State Local Government Investment Pool (LGIP)

The City is a voluntary participant in the Local Government Investment Pool, 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 the event of a failure of a depository financial institution, the City would not be able to recover deposits or would not be able to recover collateral securities that are in possession of an outside party. The City deposits and certificates of deposit are mostly covered by the National Credit Union Share Insurance Fund (NCUA) or by collateral held in a multiple financial institution collateral pool administered by the Washington Public Deposit Protection Commission (PDPC).

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

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

During the year ending December 31, 2023, the City received a grant from the Washington State Department of Ecology to perform a groundwater study in the West Plains. The City contracted with and made payments to Eastern Washington University (EWU) for services performed under the project. Councilmember Chad Pritchard is a professor at EWU and was compensated by the university for work performed on the project. Councilmember Pritchard abstained from all votes related to the grant. All transactions were conducted in accordance with City policy and applicable grant requirements. During fiscal year 2025, the City made total payments of \$291,872.18 to EWU, which included reimbursement for eligible project expenditures such as salaries and wages, fringe benefits, equipment, travel, services, and supplies. Such payments were funded through the grant, with the City receiving reimbursement for all costs expended, in accordance with grant requirements.

During the year ended December 31, 2025, the City engaged in transactions with Broadline, a public broadband infrastructure agency. The City's Mayor, Terri Cooper, serves as Chair of Broadline's governing board. During 2025, the City paid Broadline \$43,555.27 for fiber and conduit, at cost. The transaction was conducted in accordance with City policy. The Mayor disclosed her role with Broadline and did not participate in the City's decision-making process related to this transaction.

Note 5 – Pension Plans

A. State Sponsored Pension Plans

Substantially all City regular full-time and qualifying part-time employees participate in the following statewide retirement systems administered by the Washington State Department of Retirement Systems (DRS), under cost-sharing, multiple-employer public employee defined benefit and defined contribution retirement plans.

PERS II

PERS III

The State Legislature establishes, and amends, laws pertaining to the creation and administration of all public retirement systems.

The Department of Retirement Systems, a department within the primary government of the State of Washington, issues a publicly available comprehensive annual financial report (CAFR) that includes financial statements and required supplementary information for each plan. The DRS CAFR may be obtained by writing to:

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

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

At June 30, 2025 (the measurement date of the plans), the City's proportionate share of the collective net pension liabilities, as reported on the Schedule of Liabilities, was as follows:

| Plan | Employer Contributions | Allocation % | Liability (Asset) |
|----------|------------------------|--------------|-------------------|
| PERS 1 | \$ 43,100 | 0.007817 | \$ 92,162 |
| PERS 2/3 | \$ 106,425 | 0.010028 | \$ (382,686) |

B. Defined Contribution Pension Plans

As an additional benefit, the City also offers its eligible employees \$100 a month for their deferred compensation. The \$100 can either be applied towards their medical insurance cost or deferred to the defined contribution pension plan. The deferred compensation plan was created in accordance with Internal Revenue Code Section 457. The plan permits employees to voluntarily defer a portion of their salary for retirement purposes and is not available to employees until termination, retirement, death or an unforeseeable emergency. For the reporting period of 2025, the City's contribution was \$16,480. The City's plan (457 Deferred Compensation Plan) was administered by Mission Square Retirement for 2025.

Additional information available by writing:

Mission Square
P.O. Box 219
Kansas City, MO 64121-9320

Note 6 - Property Tax

The 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.

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

The City's regular levy for the year 2025 was \$1.2023 per \$1,000 on an assessed valuation of \$526,337,343 for a total regular levy of \$632,798.86.

Note 7 – Risk Management

A. AWC. Health & Welfare

The City of Medical Lake is a member of the Association of Washington Cities Employee Benefit Trust Health Care Program (AWC Trust HCP). Chapter 48.62 RCW provides that two or more local government entities may, by Interlocal agreement under Chapter 39.34 RCW, form

together or join a pool or organization for the joint purchasing of insurance, and/or joint self-insurance, to the same extent that they may individually purchase insurance, or self-insure.

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

As of December 31, 2025, 271 cities/towns/non-city entities participate and have enrollment in the AWC Trust HCP.

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

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

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

Participating employers pay monthly premiums to the AWC Trust HCP. The AWC Trust HCP is responsible for payment of all covered claims. In 2025, the AWC Trust HCP purchased medical stop loss insurance for Regence/Asuris and Kaiser plans at an Individual Stop Loss (ISL) of \$2 million through United States Fire Insurance Company. The aggregate policy is for 200% of expected medical claims.

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

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

The accounting records of the AWC Trust HCP are maintained in accordance with methods prescribed by the State Auditor's office under the authority of Chapter 43.09 RCW. The AWC Trust HCP also follows applicable accounting standards established by the Governmental Accounting Standards Board ("GASB"). In 2018, the retiree medical plan subsidy was eliminated, and is noted as such in the report for the fiscal year ending December 31, 2018. Year-end financial reporting is done on an accrual basis and submitted to the Office of the State Auditor as required by Chapter 200-110 WAC. The audit report for the AWC Trust HCP is available from the Washington State Auditor's office.

B. WCIA

The City of Medical Lake 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. 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.

C. UNEMPLOYMENT COMPENSATION

The City participates in the Washington State unemployment compensation program on a reimbursable basis, whereby the City reimburses the Employment Security Department for benefits paid to eligible former employees.

The City maintains an Unemployment Trust Fund to account for resources set aside for future claims. During the year ended December 31, 2025, the City made no unemployment reimbursement payments.

Note 8 – Leases

The City entered into an equipment lease agreement during the year ending December 31, 2021, for a copier from Leaf Capital Funding, LLC. The City leases this equipment for \$167.49 per month under 5-year lease agreements that can be cancelled with 90-days' notice, prior to lease end date, and include severe cancellation penalties.

The City entered into an equipment lease agreement during the year ending December 31, 2022, for a mailing machine and mail folding/stuffing machine from Pitney Bowes. The City leased this equipment for \$1,008.24 per quarter under 5-year lease agreements that can be cancelled with 60-days' notice, prior to lease end date, and severe cancellation penalties. During 2023, the City paid settlement to terminate the mail folding/stuffing machine portion of this lease, returning the terminated equipment. The amount paid

was \$7,047.90 and reduced the lease liability by \$8,437.66. The new amount due per quarter for the remaining leased machine is \$405.55.

The total amount paid for leases in the current reporting period was \$3,632.08, with future lease payments for each of the five subsequent years as follows:

| Year ended December 31 | Total |
|-------------------------------|--------------|
| 2026 | \$1,789.69 |
| 2027 | \$270.37 |
| Total | \$2,060.06 |

Note 9 – Subscription Based Information Technology Arrangements (SBITA)

During the year ending December 31, 2023, the City adopted guidance for the presentation and disclosure of Subscription Based Information Technology Arrangements (SBITA), as required by the BARS manual. This requirement resulted in the addition of a subscription liability reported on the Schedule of Liabilities

The City entered into a service agreement with Dash Platform, LLC (DaySmart) during the year ending December 31, 2024 for Parks & Recreation software. The service agreement includes a 3-year annual subscription term. The required fee for the first year is \$7,200, the second year is \$7,560, and the third year is \$7,938. This agreement may be terminated after the initial, 3-year term with 90-days’ written notice.

The City entered into a services agreement with 8x8, Inc during the year ending December 31, 2024 for Software as a Service (SaaS) phone and Voice over Internet Protocol (VoIP) services. The SBITA liability is based on the number of VoIP lines agreed to, which can be increased if agreed to by the City. Any added VoIP lines would increase the SBITA liability for the remainder of the initial term. The City began services with 12 lines and a monthly payment of \$240, then added an additional 6 lines during the year ending December 31, 2024, which increased the monthly payment to \$360. This agreement has an initial term of 3-years and can be terminated with 30-days’ notice prior to the end of the initial term.

The total amount paid for SBITAs in the current reporting period was \$11,880.00, with future SBITA payments for each of the subsequent years as follows:

| Year ended December 31 | Total |
|-------------------------------|--------------|
| 2026 | \$12,258.00 |
| 2027 | \$360.00 |
| Total | \$12,618.00 |

Note 10 – Long-Term Liabilities

A. 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* | \$196,403.53 | \$21,325.63 | \$0.00 | \$217,729.16 |

*additions and reductions are reported as a net change

Note 11 – Accounting Changes and Error Corrections

During fiscal year 2025, the City identified errors in previously issued financial statements related to prior period adjustments that were recorded in the annual reports for fiscal years 2018 through 2020 but were not recorded in the City’s general ledger.

As a result, beginning cash and investment balances reported in subsequent years were misstated, and ongoing variances occurred between the City’s general ledger and reconciled bank balances (Schedule 06).

The City performed a detailed reconciliation of bank balances to the general ledger to determine the correct beginning cash and investment balances as of January 1, 2025. Based on this analysis, adjustments were recorded in 2025 to correct the accumulated effect of these prior period errors.

The correction impacts the following line items:

- Beginning cash and investments
- Ending cash and investments
- BARS Code 388.30.00 (Error Correction – increase, if applicable)
- BARS Code 588.30.00 (Error Correction – decrease, if applicable)

The errors affected financial reporting for fiscal years 2018 through 2024. The cumulative effect of these errors resulted in an overstatement of beginning cash and investments of \$85,028 as of January 1, 2025

These adjustments were recorded in fiscal year 2025 using BARS codes 388.30.00 and 588.30.00 and are reported as error corrections on the Schedule 01. Following these corrections, the City’s general ledger cash balances reconcile to bank records.

The effect of the correction on beginning cash and investments as of January 1, 2025 is summarized in the table below:

| Fund Name | Fund # | 01/01/2025 Cash/Investment Balance as previously reported | Error Correction | 388.30.00 or 588.30.00 | 01/01/2025 Cash/Investment Balance as restated/adjusted |
|----------------|--------|---|---------------------|------------------------------|--|
| General | 001 | \$ 2,150,151 | \$ 12,321 | 388.30.00 | \$ 2,162,472 |
| Streets | 101 | \$ 76,342 | \$ (21,826) | 588.30.00 | \$ 54,516 |
| Water | 401 | \$ 971,624 | \$ (34,304) | 588.30.00 | \$ 937,320 |
| Solid Waste | 407 | \$ 117,545 | \$ (41,219) | 588.30.00 | \$ 76,326 |
| Net Correction | | | \$ (85,028) | 588.30.00 | |

City of Medical Lake

Schedule 01

For the year ended December 31, 2025

| MCAG | Fund # | Fund Name | BARS Account | BARS Name | Amount |
|------|--------|--------------|--------------|---|-------------|
| 0716 | 001 | GENERAL FUND | 3083100 | Restricted Cash and Investments - Beginning | \$922 |
| 0716 | 001 | GENERAL FUND | 3089100 | Unassigned Cash and Investments - Beginning | \$2,149,229 |
| 0716 | 001 | GENERAL FUND | 3111000 | Property Tax | \$647,197 |
| 0716 | 001 | GENERAL FUND | 3131100 | Local Retail Sales and Use Tax | \$671,851 |
| 0716 | 001 | GENERAL FUND | 3136100 | Brokered Natural Gas Sales and Use Tax | \$55,670 |
| 0716 | 001 | GENERAL FUND | 3164000 | Business and Occupation Taxes on Utilities | \$381,228 |
| 0716 | 001 | GENERAL FUND | 3164000 | Business and Occupation Taxes on Utilities | \$305,669 |
| 0716 | 001 | GENERAL FUND | 3221000 | Buildings, Structures and Equipment | \$74,546 |
| 0716 | 001 | GENERAL FUND | 3221000 | Buildings, Structures and Equipment | \$708 |
| 0716 | 001 | GENERAL FUND | 3221000 | Buildings, Structures and Equipment | \$2,583 |
| 0716 | 001 | GENERAL FUND | 3229000 | Other Non-Business Licenses and Permits | \$90 |
| 0716 | 001 | GENERAL FUND | 3340030 | State Award from Secretary of State | \$11,442 |
| 0716 | 001 | GENERAL FUND | 3340120 | State Award from Other Judicial Agencies | \$2,000 |
| 0716 | 001 | GENERAL FUND | 3340310 | State Award from Department of Ecology | \$245,336 |
| 0716 | 001 | GENERAL FUND | 3340420 | State Award from Department of Commerce | \$62,500 |
| 0716 | 001 | GENERAL FUND | 3340420 | State Award from Department of Commerce | \$100,000 |
| 0716 | 001 | GENERAL FUND | 3360694 | Liquor/Beer Excise Tax | \$629 |
| 0716 | 001 | GENERAL FUND | 3360695 | Liquor Control Board Profits | \$35,326 |
| 0716 | 001 | GENERAL FUND | 3360695 | Liquor Control Board Profits | \$721 |

| MCAG | Fund # | Fund Name | BARS Account | BARS Name | Amount |
|------|--------|--------------|--------------|---|----------|
| 0716 | 001 | GENERAL FUND | 3413200 | District/Municipal Court Records Services | \$150 |
| 0716 | 001 | GENERAL FUND | 3413300 | District/Municipal Court - Administrative Fees | \$8,397 |
| 0716 | 001 | GENERAL FUND | 3414900 | Court Services | \$2,476 |
| 0716 | 001 | GENERAL FUND | 3419400 | Purchasing Services | \$26,947 |
| 0716 | 001 | GENERAL FUND | 3419600 | Personnel Services | \$7,258 |
| 0716 | 001 | GENERAL FUND | 3458100 | Zoning and Subdivision Services | \$1,040 |
| 0716 | 001 | GENERAL FUND | 3458300 | Plan Checking Services | \$31,038 |
| 0716 | 001 | GENERAL FUND | 3458900 | Other Planning and Development Services | \$185 |
| 0716 | 001 | GENERAL FUND | 3611000 | Investment Earnings | \$8,361 |
| 0716 | 001 | GENERAL FUND | 3611000 | Investment Earnings | \$32,377 |
| 0716 | 001 | GENERAL FUND | 3614000 | Other Interest | \$2,401 |
| 0716 | 001 | GENERAL FUND | 3620000 | Rents and Leases | \$11,850 |
| 0716 | 001 | GENERAL FUND | 3698000 | Cash Adjustments | (\$20) |
| 0716 | 001 | GENERAL FUND | 3699100 | Miscellaneous Other Operating | \$40 |
| 0716 | 001 | GENERAL FUND | 3699100 | Miscellaneous Other Operating | \$3,054 |
| 0716 | 001 | GENERAL FUND | 3611000 | Investment Earnings | \$214 |
| 0716 | 001 | GENERAL FUND | 3611000 | Investment Earnings | \$116 |
| 0716 | 001 | GENERAL FUND | 3611000 | Investment Earnings | \$82 |
| 0716 | 001 | GENERAL FUND | 3611000 | Investment Earnings | \$110 |
| 0716 | 001 | GENERAL FUND | 3611000 | Investment Earnings | \$3 |
| 0716 | 001 | GENERAL FUND | 3611000 | Investment Earnings | \$3,037 |
| 0716 | 100 | IMPACT FUND | 3083100 | Restricted Cash and Investments - Beginning | \$34,959 |
| 0716 | 100 | IMPACT FUND | 3458500 | Growth Management Act (GMA) Impact Fees | \$554 |
| 0716 | 100 | IMPACT FUND | 3458500 | Growth Management Act (GMA) Impact Fees | \$208 |
| 0716 | 100 | IMPACT FUND | 3611000 | Investment Earnings | \$1,381 |
| 0716 | 101 | STREET FUND | 3085100 | Assigned Cash and Investments - Beginning | \$76,342 |
| 0716 | 101 | STREET FUND | 3164000 | Business and Occupation Taxes on Utilities | \$37,246 |

| MCAG | Fund # | Fund Name | BARS Account | BARS Name | Amount |
|------|--------|---------------------------|--------------|--|-------------|
| 0716 | 101 | STREET FUND | 3224000 | Street and Curb Permits | \$16,000 |
| 0716 | 101 | STREET FUND | 3360071 | Multimodal Transportation - Cities | \$6,124 |
| 0716 | 101 | STREET FUND | 3360087 | Motor Vehicle Fuel Tax - City Streets | \$82,087 |
| 0716 | 101 | STREET FUND | 3360098 | City-County Assistance | \$147,647 |
| 0716 | 101 | STREET FUND | 3611000 | Investment Earnings | \$8,103 |
| 0716 | 101 | STREET FUND | 3699100 | Miscellaneous Other Operating | \$210 |
| 0716 | 101 | STREET FUND | 3332000 | Federal Indirect Award from Department of Transportation | \$173,281 |
| 0716 | 101 | STREET FUND | 3340380 | State Award from Transportation Improvement Board (TIB) | \$1,809,817 |
| 0716 | 101 | STREET FUND | 3340380 | State Award from Transportation Improvement Board (TIB) | \$54,553 |
| 0716 | 101 | STREET FUND | 3340380 | State Award from Transportation Improvement Board (TIB) | \$28,731 |
| 0716 | 101 | STREET FUND | 3340380 | State Award from Transportation Improvement Board (TIB) | \$265,739 |
| 0716 | 101 | STREET FUND | 3611000 | Investment Earnings | \$825 |
| 0716 | 105 | LEAVE & SEVERANCE FUND | 3085100 | Assigned Cash and Investments - Beginning | \$92,895 |
| 0716 | 105 | LEAVE & SEVERANCE FUND | 3419600 | Personnel Services | \$21,741 |
| 0716 | 105 | LEAVE & SEVERANCE FUND | 3611000 | Investment Earnings | \$4,928 |
| 0716 | 107 | ARPA FUND | 3084100 | Committed Cash and Investments - Beginning | \$305,024 |
| 0716 | 107 | ARPA FUND | 3611000 | Investment Earnings | \$9,697 |
| 0716 | 110 | PUBLIC SAFETY FUND | 3085100 | Assigned Cash and Investments - Beginning | \$546,923 |
| 0716 | 110 | PUBLIC SAFETY FUND | 3131500 | Special Purpose Sales and Use Tax | \$72,776 |
| 0716 | 110 | PUBLIC SAFETY FUND | 3137100 | Criminal Justice Sales and Use Tax | \$126,446 |

| MCAG | Fund # | Fund Name | BARS Account | BARS Name | Amount |
|------|--------|-------------------------|--------------|--|-----------|
| 0716 | 110 | PUBLIC SAFETY FUND | 3213000 | Police and Protective | \$300 |
| 0716 | 110 | PUBLIC SAFETY FUND | 3360621 | Criminal Justice - Violent Crimes/Population | \$1,948 |
| 0716 | 110 | PUBLIC SAFETY FUND | 3360625 | Criminal Justice - Contracted Services | \$11,426 |
| 0716 | 110 | PUBLIC SAFETY FUND | 3360694 | Liquor/Beer Excise Tax | \$30,804 |
| 0716 | 110 | PUBLIC SAFETY FUND | 3421000 | Law Enforcement Services | \$25,000 |
| 0716 | 110 | PUBLIC SAFETY FUND | 3421000 | Law Enforcement Services | \$313,250 |
| 0716 | 110 | PUBLIC SAFETY FUND | 3611000 | Investment Earnings | \$22,037 |
| 0716 | 111 | CRIMINAL JUSTICE FUND | 3083100 | Restricted Cash and Investments - Beginning | \$30,520 |
| 0716 | 111 | CRIMINAL JUSTICE FUND | 3085100 | Assigned Cash and Investments - Beginning | \$814 |
| 0716 | 111 | CRIMINAL JUSTICE FUND | 3360626 | Criminal Justice - Special Programs | \$6,817 |
| 0716 | 111 | CRIMINAL JUSTICE FUND | 3360651 | DUI and Other Criminal Justice Assistance | \$476 |
| 0716 | 111 | CRIMINAL JUSTICE FUND | 3611000 | Investment Earnings | \$1,738 |
| 0716 | 112 | PARKS & RECREATION FUND | 3085100 | Assigned Cash and Investments - Beginning | \$37,264 |
| 0716 | 112 | PARKS & RECREATION FUND | 3229000 | Other Non-Business Licenses and Permits | \$400 |
| 0716 | 112 | PARKS & RECREATION FUND | 3473000 | Activity Fees | \$2,888 |
| 0716 | 112 | PARKS & RECREATION FUND | 3476000 | Program Fees | \$28,389 |
| 0716 | 112 | PARKS & RECREATION FUND | 3476000 | Program Fees | \$4,484 |
| 0716 | 112 | PARKS & RECREATION FUND | 3476000 | Program Fees | \$18,334 |
| 0716 | 112 | PARKS & RECREATION FUND | 3476000 | Program Fees | \$23,569 |
| 0716 | 112 | PARKS & RECREATION FUND | 3476000 | Program Fees | \$8,113 |
| 0716 | 112 | PARKS & RECREATION FUND | 3611000 | Investment Earnings | \$4,243 |
| 0716 | 112 | PARKS & RECREATION FUND | 3620000 | Rents and Leases | \$4,224 |

| MCAG | Fund # | Fund Name | BARS Account | BARS Name | Amount |
|------|--------|--------------------------|--------------|---|-----------|
| 0716 | 112 | PARKS & RECREATION FUND | 3620000 | Rents and Leases | \$6,982 |
| 0716 | 112 | PARKS & RECREATION FUND | 3620000 | Rents and Leases | \$140 |
| 0716 | 112 | PARKS & RECREATION FUND | 3620000 | Rents and Leases | \$2,899 |
| 0716 | 112 | PARKS & RECREATION FUND | 3670000 | Contributions and Donations from Nongovernmental Sources | \$72 |
| 0716 | 112 | PARKS & RECREATION FUND | 3670000 | Contributions and Donations from Nongovernmental Sources | \$6,000 |
| 0716 | 112 | PARKS & RECREATION FUND | 3699100 | Miscellaneous Other Operating | \$3,061 |
| 0716 | 113 | EMERGENCY RESPONSE FUND | 3085100 | Assigned Cash and Investments - Beginning | \$181,502 |
| 0716 | 113 | EMERGENCY RESPONSE FUND | 3339700 | Federal Indirect Award from Department of Homeland Security | \$7,313 |
| 0716 | 113 | EMERGENCY RESPONSE FUND | 3611000 | Investment Earnings | \$8,861 |
| 0716 | 125 | CITY BEAUTIFICATION FUND | 3085100 | Assigned Cash and Investments - Beginning | \$13,303 |
| 0716 | 125 | CITY BEAUTIFICATION FUND | 3164000 | Business and Occupation Taxes on Utilities | \$7,100 |
| 0716 | 125 | CITY BEAUTIFICATION FUND | 3219900 | Other Business Licenses and Permits | \$5,728 |
| 0716 | 125 | CITY BEAUTIFICATION FUND | 3611000 | Investment Earnings | \$345 |
| 0716 | 126 | TOURISM FUND | 3085100 | Assigned Cash and Investments - Beginning | \$2,907 |
| 0716 | 126 | TOURISM FUND | 3164000 | Business and Occupation Taxes on Utilities | \$105,301 |
| 0716 | 126 | TOURISM FUND | 3229000 | Other Non-Business Licenses and Permits | \$2,750 |
| 0716 | 126 | TOURISM FUND | 3611000 | Investment Earnings | \$2,757 |
| 0716 | 126 | TOURISM FUND | 3670000 | Contributions and Donations from Nongovernmental Sources | \$6,000 |

| MCAG | Fund # | Fund Name | BARS Account | BARS Name | Amount |
|------|--------|--------------------------|--------------|---|-----------|
| 0716 | 301 | CAPITAL IMPROVEMENT FUND | 3083100 | Restricted Cash and Investments - Beginning | \$441,003 |
| 0716 | 301 | CAPITAL IMPROVEMENT FUND | 3183400 | REET 1 - First Quarter Percent | \$68,606 |
| 0716 | 301 | CAPITAL IMPROVEMENT FUND | 3611000 | Investment Earnings | \$13,754 |
| 0716 | 302 | PARKS IMPROVEMENT FUND | 3084100 | Committed Cash and Investments - Beginning | \$23,959 |
| 0716 | 302 | PARKS IMPROVEMENT FUND | 3085100 | Assigned Cash and Investments - Beginning | \$491,789 |
| 0716 | 302 | PARKS IMPROVEMENT FUND | 3458500 | Growth Management Act (GMA) Impact Fees | \$2,420 |
| 0716 | 302 | PARKS IMPROVEMENT FUND | 3611000 | Investment Earnings | \$23,199 |
| 0716 | 401 | WATER FUND | 3085100 | Assigned Cash and Investments - Beginning | \$971,624 |
| 0716 | 401 | WATER FUND | 3434000 | Water Sales and Services | \$839,770 |
| 0716 | 401 | WATER FUND | 3434000 | Water Sales and Services | \$296 |
| 0716 | 401 | WATER FUND | 3434000 | Water Sales and Services | \$21,269 |
| 0716 | 401 | WATER FUND | 3590000 | Non-Court Fines and Penalties | \$32,182 |
| 0716 | 401 | WATER FUND | 3611000 | Investment Earnings | \$23,838 |
| 0716 | 401 | WATER FUND | 3620000 | Rents and Leases | \$100,933 |
| 0716 | 401 | WATER FUND | 3699100 | Miscellaneous Other Operating | \$611 |
| 0716 | 401 | WATER FUND | 3332100 | Federal Indirect Award from Department of Treasury | \$3,341 |
| 0716 | 401 | WATER FUND | 3434000 | Water Sales and Services | \$6,000 |
| 0716 | 401 | WATER FUND | 3611000 | Investment Earnings | \$19,402 |
| 0716 | 401 | WATER FUND | 3681000 | Special Assessments - Capital | \$10,000 |
| 0716 | 407 | SOLID WASTE FUND | 3085100 | Assigned Cash and Investments - Beginning | \$117,545 |
| 0716 | 407 | SOLID WASTE FUND | 3370000 | Local Awards, Entitlements, Tribal Government Distributions, and Other Payments | \$7,121 |

| MCAG | Fund # | Fund Name | BARS Account | BARS Name | Amount |
|------|--------|----------------------|--------------|---|-------------|
| 0716 | 407 | SOLID WASTE FUND | 3437000 | Solid Waste Sales and Services | \$783,201 |
| 0716 | 407 | SOLID WASTE FUND | 3611000 | Investment Earnings | \$5,604 |
| 0716 | 408 | WASTEWATER FUND | 3085100 | Assigned Cash and Investments - Beginning | \$1,204,416 |
| 0716 | 408 | WASTEWATER FUND | 3370000 | Local Awards, Entitlements, Tribal Government Distributions, and Other Payments | \$712,035 |
| 0716 | 408 | WASTEWATER FUND | 3435000 | Sewer/Reclaimed Water Sales and Services | \$912,659 |
| 0716 | 408 | WASTEWATER FUND | 3611000 | Investment Earnings | \$12,685 |
| 0716 | 408 | WASTEWATER FUND | 3340420 | State Award from Department of Commerce | \$759 |
| 0716 | 408 | WASTEWATER FUND | 3340420 | State Award from Department of Commerce | \$39,000 |
| 0716 | 408 | WASTEWATER FUND | 3435000 | Sewer/Reclaimed Water Sales and Services | \$8,000 |
| 0716 | 408 | WASTEWATER FUND | 3435000 | Sewer/Reclaimed Water Sales and Services | \$350 |
| 0716 | 408 | WASTEWATER FUND | 3611000 | Investment Earnings | \$35,090 |
| 0716 | 408 | WASTEWATER FUND | 3681000 | Special Assessments - Capital | \$14,000 |
| 0716 | 410 | BROADBAND FUND | 3085100 | Assigned Cash and Investments - Beginning | \$99,852 |
| 0716 | 410 | BROADBAND FUND | 3611000 | Investment Earnings | \$3,554 |
| 0716 | 501 | UNEMPLOYMENT FUND | 3085100 | Assigned Cash and Investments - Beginning | \$25,732 |
| 0716 | 501 | UNEMPLOYMENT FUND | 3611000 | Investment Earnings | \$1,161 |
| 0716 | 635 | STATE CUSTODIAL FUND | 3083100 | Restricted Cash and Investments - Beginning | \$2,532 |
| 0716 | 001 | GENERAL FUND | 5083100 | Restricted Cash and Investments - Ending | \$709 |
| 0716 | 001 | GENERAL FUND | 5089100 | Unassigned Cash and Investments - Ending | \$630,117 |
| 0716 | 001 | GENERAL FUND | 5113030 | Official Publication Services | \$1,189 |
| 0716 | 001 | GENERAL FUND | 5116010 | Legislative Activities | \$26,000 |
| 0716 | 001 | GENERAL FUND | 5116020 | Legislative Activities | \$1,989 |

| MCAG | Fund # | Fund Name | BARS Account | BARS Name | Amount |
|------|--------|--------------|--------------|------------------------|-----------|
| 0716 | 001 | GENERAL FUND | 5116020 | Legislative Activities | \$94 |
| 0716 | 001 | GENERAL FUND | 5116030 | Legislative Activities | \$231 |
| 0716 | 001 | GENERAL FUND | 5116030 | Legislative Activities | \$45 |
| 0716 | 001 | GENERAL FUND | 5116040 | Legislative Activities | \$37,389 |
| 0716 | 001 | GENERAL FUND | 5116040 | Legislative Activities | \$1 |
| 0716 | 001 | GENERAL FUND | 5116040 | Legislative Activities | \$1,508 |
| 0716 | 001 | GENERAL FUND | 5116040 | Legislative Activities | \$5,198 |
| 0716 | 001 | GENERAL FUND | 5116040 | Legislative Activities | \$3,924 |
| 0716 | 001 | GENERAL FUND | 5116040 | Legislative Activities | \$1,914 |
| 0716 | 001 | GENERAL FUND | 5116040 | Legislative Activities | \$311 |
| 0716 | 001 | GENERAL FUND | 5125010 | Municipal Court | \$4,968 |
| 0716 | 001 | GENERAL FUND | 5125040 | Municipal Court | \$59,000 |
| 0716 | 001 | GENERAL FUND | 5125040 | Municipal Court | \$990 |
| 0716 | 001 | GENERAL FUND | 5131010 | Executive Office | \$16,800 |
| 0716 | 001 | GENERAL FUND | 5131010 | Executive Office | \$112,846 |
| 0716 | 001 | GENERAL FUND | 5131010 | Executive Office | \$40,456 |
| 0716 | 001 | GENERAL FUND | 5131020 | Executive Office | \$12,579 |
| 0716 | 001 | GENERAL FUND | 5131020 | Executive Office | \$458 |
| 0716 | 001 | GENERAL FUND | 5131020 | Executive Office | \$13,403 |
| 0716 | 001 | GENERAL FUND | 5131020 | Executive Office | \$37,862 |
| 0716 | 001 | GENERAL FUND | 5131020 | Executive Office | \$1,940 |
| 0716 | 001 | GENERAL FUND | 5131030 | Executive Office | \$245 |
| 0716 | 001 | GENERAL FUND | 5131030 | Executive Office | \$1,215 |
| 0716 | 001 | GENERAL FUND | 5131030 | Executive Office | \$566 |
| 0716 | 001 | GENERAL FUND | 5131030 | Executive Office | \$1,381 |
| 0716 | 001 | GENERAL FUND | 5131040 | Executive Office | \$16 |
| 0716 | 001 | GENERAL FUND | 5131040 | Executive Office | \$492 |
| 0716 | 001 | GENERAL FUND | 5131040 | Executive Office | \$2,735 |
| 0716 | 001 | GENERAL FUND | 5131040 | Executive Office | \$5,285 |
| 0716 | 001 | GENERAL FUND | 5131040 | Executive Office | \$15,595 |
| 0716 | 001 | GENERAL FUND | 5131040 | Executive Office | \$3,425 |
| 0716 | 001 | GENERAL FUND | 5131040 | Executive Office | \$3,628 |
| 0716 | 001 | GENERAL FUND | 5131040 | Executive Office | \$6,772 |
| 0716 | 001 | GENERAL FUND | 5131040 | Executive Office | \$1,241 |

| MCAG | Fund # | Fund Name | BARS Account | BARS Name | Amount |
|------|--------|--------------|--------------|--|-----------|
| 0716 | 001 | GENERAL FUND | 5131040 | Executive Office | \$104 |
| 0716 | 001 | GENERAL FUND | 5142010 | Financial Services | \$92,069 |
| 0716 | 001 | GENERAL FUND | 5142010 | Financial Services | \$166,187 |
| 0716 | 001 | GENERAL FUND | 5142020 | Financial Services | \$18,619 |
| 0716 | 001 | GENERAL FUND | 5142020 | Financial Services | \$1,755 |
| 0716 | 001 | GENERAL FUND | 5142020 | Financial Services | \$20,280 |
| 0716 | 001 | GENERAL FUND | 5142020 | Financial Services | \$94,407 |
| 0716 | 001 | GENERAL FUND | 5142020 | Financial Services | \$3,456 |
| 0716 | 001 | GENERAL FUND | 5142030 | Financial Services | \$3,201 |
| 0716 | 001 | GENERAL FUND | 5142030 | Financial Services | \$469 |
| 0716 | 001 | GENERAL FUND | 5142030 | Financial Services | \$1,178 |
| 0716 | 001 | GENERAL FUND | 5142040 | Financial Services | \$25 |
| 0716 | 001 | GENERAL FUND | 5142040 | Financial Services | \$1,058 |
| 0716 | 001 | GENERAL FUND | 5142040 | Financial Services | \$39,425 |
| 0716 | 001 | GENERAL FUND | 5142040 | Financial Services | \$1,149 |
| 0716 | 001 | GENERAL FUND | 5142040 | Financial Services | \$282 |
| 0716 | 001 | GENERAL FUND | 5142040 | Financial Services | \$129 |
| 0716 | 001 | GENERAL FUND | 5142040 | Financial Services | \$33,715 |
| 0716 | 001 | GENERAL FUND | 5142040 | Financial Services | \$7,137 |
| 0716 | 001 | GENERAL FUND | 5142040 | Financial Services | \$24,820 |
| 0716 | 001 | GENERAL FUND | 5142040 | Financial Services | \$73,854 |
| 0716 | 001 | GENERAL FUND | 5142040 | Financial Services | \$180 |
| 0716 | 001 | GENERAL FUND | 5142040 | Financial Services | \$115 |
| 0716 | 001 | GENERAL FUND | 5142040 | Financial Services | \$270 |
| 0716 | 001 | GENERAL FUND | 5142040 | Financial Services | \$8,481 |
| 0716 | 001 | GENERAL FUND | 5144040 | Election Services | \$7,671 |
| 0716 | 001 | GENERAL FUND | 5146040 | Grant Administration | \$2,225 |
| 0716 | 001 | GENERAL FUND | 5154140 | External Legal Services - Advice | \$60,648 |
| 0716 | 001 | GENERAL FUND | 5154540 | External Legal Services - Claims and Litigation | \$27,300 |
| 0716 | 001 | GENERAL FUND | 5159340 | Adult Misdemeanor | \$15,600 |
| 0716 | 001 | GENERAL FUND | 5159340 | Adult Misdemeanor | \$1,992 |
| 0716 | 001 | GENERAL FUND | 5181030 | Personnel Services | \$4,083 |
| 0716 | 001 | GENERAL FUND | 5181030 | Personnel Services | \$5,806 |

| MCAG | Fund # | Fund Name | BARS Account | BARS Name | Amount |
|------|--------|--------------|--------------|------------------------------|-----------|
| 0716 | 001 | GENERAL FUND | 5181030 | Personnel Services | \$4,599 |
| 0716 | 001 | GENERAL FUND | 5181030 | Personnel Services | \$930 |
| 0716 | 001 | GENERAL FUND | 5181030 | Personnel Services | \$392 |
| 0716 | 001 | GENERAL FUND | 5181040 | Personnel Services | \$174 |
| 0716 | 001 | GENERAL FUND | 5181040 | Personnel Services | \$23,046 |
| 0716 | 001 | GENERAL FUND | 5181040 | Personnel Services | \$12,395 |
| 0716 | 001 | GENERAL FUND | 5181040 | Personnel Services | \$8,763 |
| 0716 | 001 | GENERAL FUND | 5181040 | Personnel Services | \$630 |
| 0716 | 001 | GENERAL FUND | 5181040 | Personnel Services | \$509 |
| 0716 | 001 | GENERAL FUND | 5181040 | Personnel Services | \$503 |
| 0716 | 001 | GENERAL FUND | 5181040 | Personnel Services | \$162 |
| 0716 | 001 | GENERAL FUND | 5181040 | Personnel Services | \$18,741 |
| 0716 | 001 | GENERAL FUND | 5181040 | Personnel Services | \$29,616 |
| 0716 | 001 | GENERAL FUND | 5181040 | Personnel Services | \$2,364 |
| 0716 | 001 | GENERAL FUND | 5241010 | Administration | \$43,616 |
| 0716 | 001 | GENERAL FUND | 5241020 | Administration | \$3,696 |
| 0716 | 001 | GENERAL FUND | 5241020 | Administration | \$1,011 |
| 0716 | 001 | GENERAL FUND | 5241020 | Administration | \$3,892 |
| 0716 | 001 | GENERAL FUND | 5241020 | Administration | \$1,939 |
| 0716 | 001 | GENERAL FUND | 5241020 | Administration | \$554 |
| 0716 | 001 | GENERAL FUND | 5241030 | Administration | \$697 |
| 0716 | 001 | GENERAL FUND | 5241030 | Administration | \$654 |
| 0716 | 001 | GENERAL FUND | 5241030 | Administration | \$577 |
| 0716 | 001 | GENERAL FUND | 5241030 | Administration | \$1,070 |
| 0716 | 001 | GENERAL FUND | 5241040 | Administration | \$339 |
| 0716 | 001 | GENERAL FUND | 5241040 | Administration | \$239 |
| 0716 | 001 | GENERAL FUND | 5241040 | Administration | \$673 |
| 0716 | 001 | GENERAL FUND | 5241040 | Administration | \$5,275 |
| 0716 | 001 | GENERAL FUND | 5241040 | Administration | \$2,154 |
| 0716 | 001 | GENERAL FUND | 5241040 | Administration | \$52 |
| 0716 | 001 | GENERAL FUND | 5241040 | Administration | \$55 |
| 0716 | 001 | GENERAL FUND | 5241040 | Administration | \$385 |
| 0716 | 001 | GENERAL FUND | 5241040 | Administration | \$314 |
| 0716 | 001 | GENERAL FUND | 5549040 | Other Environmental Services | \$291,872 |

| MCAG | Fund # | Fund Name | BARS Account | BARS Name | Amount |
|------|--------|--------------|--------------|-----------------------------------|----------|
| 0716 | 001 | GENERAL FUND | 5585010 | Building Permits and Plan Reviews | \$81,097 |
| 0716 | 001 | GENERAL FUND | 5585020 | Building Permits and Plan Reviews | \$6,013 |
| 0716 | 001 | GENERAL FUND | 5585020 | Building Permits and Plan Reviews | \$1,368 |
| 0716 | 001 | GENERAL FUND | 5585020 | Building Permits and Plan Reviews | \$5,983 |
| 0716 | 001 | GENERAL FUND | 5585020 | Building Permits and Plan Reviews | \$22,153 |
| 0716 | 001 | GENERAL FUND | 5585020 | Building Permits and Plan Reviews | \$1,542 |
| 0716 | 001 | GENERAL FUND | 5585020 | Building Permits and Plan Reviews | \$156 |
| 0716 | 001 | GENERAL FUND | 5585030 | Building Permits and Plan Reviews | \$251 |
| 0716 | 001 | GENERAL FUND | 5585030 | Building Permits and Plan Reviews | \$240 |
| 0716 | 001 | GENERAL FUND | 5585030 | Building Permits and Plan Reviews | \$87 |
| 0716 | 001 | GENERAL FUND | 5585040 | Building Permits and Plan Reviews | \$830 |
| 0716 | 001 | GENERAL FUND | 5585040 | Building Permits and Plan Reviews | \$635 |
| 0716 | 001 | GENERAL FUND | 5586010 | Planning | \$71,310 |
| 0716 | 001 | GENERAL FUND | 5586020 | Planning | \$5,859 |
| 0716 | 001 | GENERAL FUND | 5586020 | Planning | \$250 |
| 0716 | 001 | GENERAL FUND | 5586020 | Planning | \$5,904 |
| 0716 | 001 | GENERAL FUND | 5586020 | Planning | \$5,280 |
| 0716 | 001 | GENERAL FUND | 5586020 | Planning | \$898 |
| 0716 | 001 | GENERAL FUND | 5586030 | Planning | (\$259) |
| 0716 | 001 | GENERAL FUND | 5586030 | Planning | \$588 |
| 0716 | 001 | GENERAL FUND | 5586030 | Planning | \$171 |
| 0716 | 001 | GENERAL FUND | 5586030 | Planning | \$85 |
| 0716 | 001 | GENERAL FUND | 5586040 | Planning | \$76,194 |
| 0716 | 001 | GENERAL FUND | 5586040 | Planning | \$4,279 |
| 0716 | 001 | GENERAL FUND | 5586040 | Planning | \$2,445 |
| 0716 | 001 | GENERAL FUND | 5586040 | Planning | \$95 |
| 0716 | 001 | GENERAL FUND | 5586040 | Planning | \$200 |

| MCAG | Fund # | Fund Name | BARS Account | BARS Name | Amount |
|------|--------|--------------|--------------|---|-----------|
| 0716 | 001 | GENERAL FUND | 5586040 | Planning | \$297 |
| 0716 | 001 | GENERAL FUND | 5586040 | Planning | \$327 |
| 0716 | 001 | GENERAL FUND | 5586040 | Planning | \$14,852 |
| 0716 | 001 | GENERAL FUND | 5586040 | Planning | \$415 |
| 0716 | 001 | GENERAL FUND | 5586040 | Planning | \$355 |
| 0716 | 001 | GENERAL FUND | 5586040 | Planning | \$2,709 |
| 0716 | 001 | GENERAL FUND | 5125040 | Municipal Court | \$802 |
| 0716 | 001 | GENERAL FUND | 5221040 | Administration | \$56,934 |
| 0716 | 001 | GENERAL FUND | 5221040 | Administration | \$492 |
| 0716 | 001 | GENERAL FUND | 5433030 | General Services | \$4,500 |
| 0716 | 001 | GENERAL FUND | 5549040 | Other Environmental Services | \$5,000 |
| 0716 | 001 | GENERAL FUND | 5725040 | Facilities | \$3,320 |
| 0716 | 100 | IMPACT FUND | 5083100 | Restricted Cash and Investments - Ending | \$31,127 |
| 0716 | 100 | IMPACT FUND | 5186540 | Impact Fee Distributions to Local Governments | \$268 |
| 0716 | 100 | IMPACT FUND | 5186540 | Impact Fee Distributions to Local Governments | \$5,707 |
| 0716 | 101 | STREET FUND | 5085100 | Assigned Cash and Investments - Ending | \$104,145 |
| 0716 | 101 | STREET FUND | 5423030 | Roadway | \$4,116 |
| 0716 | 101 | STREET FUND | 5424030 | Drainage | \$199 |
| 0716 | 101 | STREET FUND | 5426340 | Street Lighting | \$60,972 |
| 0716 | 101 | STREET FUND | 5426140 | Sidewalks | \$855 |
| 0716 | 101 | STREET FUND | 5426430 | Traffic Control Devices | \$3,162 |
| 0716 | 101 | STREET FUND | 5426440 | Traffic Control Devices | \$1,295 |
| 0716 | 101 | STREET FUND | 5426630 | Snow and Ice Control | \$4,918 |
| 0716 | 101 | STREET FUND | 5427030 | Roadside | \$317 |
| 0716 | 101 | STREET FUND | 5433010 | General Services | \$84,154 |
| 0716 | 101 | STREET FUND | 5433010 | General Services | \$4,236 |
| 0716 | 101 | STREET FUND | 5433020 | General Services | \$6,406 |
| 0716 | 101 | STREET FUND | 5433020 | General Services | \$1,940 |
| 0716 | 101 | STREET FUND | 5433020 | General Services | \$7,498 |
| 0716 | 101 | STREET FUND | 5433020 | General Services | \$17,535 |
| 0716 | 101 | STREET FUND | 5433020 | General Services | \$1,332 |

| MCAG | Fund # | Fund Name | BARS Account | BARS Name | Amount |
|------|--------|------------------------|--------------|--|-----------|
| 0716 | 101 | STREET FUND | 5433020 | General Services | \$605 |
| 0716 | 101 | STREET FUND | 5433030 | General Services | \$544 |
| 0716 | 101 | STREET FUND | 5433030 | General Services | \$22,156 |
| 0716 | 101 | STREET FUND | 5433030 | General Services | \$988 |
| 0716 | 101 | STREET FUND | 5433030 | General Services | \$18,091 |
| 0716 | 101 | STREET FUND | 5433040 | General Services | \$5,944 |
| 0716 | 101 | STREET FUND | 5433040 | General Services | \$171 |
| 0716 | 101 | STREET FUND | 5433040 | General Services | \$73 |
| 0716 | 101 | STREET FUND | 5433040 | General Services | \$654 |
| 0716 | 101 | STREET FUND | 5433040 | General Services | \$16,167 |
| 0716 | 101 | STREET FUND | 5433040 | General Services | \$7,566 |
| 0716 | 101 | STREET FUND | 5433040 | General Services | \$669 |
| 0716 | 101 | STREET FUND | 5433040 | General Services | \$730 |
| 0716 | 101 | STREET FUND | 5433040 | General Services | \$59 |
| 0716 | 101 | STREET FUND | 5433040 | General Services | \$100 |
| 0716 | 101 | STREET FUND | 5423030 | Roadway | \$100,742 |
| 0716 | 101 | STREET FUND | 5433010 | General Services | \$346 |
| 0716 | 105 | LEAVE & SEVERANCE FUND | 5085100 | Assigned Cash and Investments - Ending | \$119,565 |
| 0716 | 107 | ARPA FUND | 5084100 | Committed Cash and Investments - Ending | \$85,023 |
| 0716 | 110 | PUBLIC SAFETY FUND | 5085100 | Assigned Cash and Investments - Ending | \$436,530 |
| 0716 | 110 | PUBLIC SAFETY FUND | 5211030 | Administration | \$91 |
| 0716 | 110 | PUBLIC SAFETY FUND | 5211030 | Administration | \$1,574 |
| 0716 | 110 | PUBLIC SAFETY FUND | 5211040 | Administration | \$688,040 |
| 0716 | 110 | PUBLIC SAFETY FUND | 5211040 | Administration | \$13,613 |
| 0716 | 110 | PUBLIC SAFETY FUND | 5211040 | Administration | \$26,208 |
| 0716 | 110 | PUBLIC SAFETY FUND | 5211040 | Administration | \$1,570 |
| 0716 | 110 | PUBLIC SAFETY FUND | 5232040 | Monitoring of Prisoners | \$35,458 |
| 0716 | 110 | PUBLIC SAFETY FUND | 5537040 | Pollution Control and Remediation | \$8,698 |
| 0716 | 110 | PUBLIC SAFETY FUND | 5543040 | Animal Control | \$21,804 |
| 0716 | 110 | PUBLIC SAFETY FUND | 5549040 | Other Environmental Services | \$17,325 |
| 0716 | 111 | CRIMINAL JUSTICE FUND | 5083100 | Restricted Cash and Investments - Ending | \$37,337 |

| MCAG | Fund # | Fund Name | BARS Account | BARS Name | Amount |
|------|--------|-------------------------|--------------|---|----------|
| 0716 | 111 | CRIMINAL JUSTICE FUND | 5085100 | Assigned Cash and Investments - Ending | \$3,028 |
| 0716 | 112 | PARKS & RECREATION FUND | 5085100 | Assigned Cash and Investments - Ending | \$90,646 |
| 0716 | 112 | PARKS & RECREATION FUND | 5710010 | Educational and Recreational Activities | \$50,781 |
| 0716 | 112 | PARKS & RECREATION FUND | 5710010 | Educational and Recreational Activities | \$53,647 |
| 0716 | 112 | PARKS & RECREATION FUND | 5710010 | Educational and Recreational Activities | \$84,950 |
| 0716 | 112 | PARKS & RECREATION FUND | 5710020 | Educational and Recreational Activities | \$14,351 |
| 0716 | 112 | PARKS & RECREATION FUND | 5710020 | Educational and Recreational Activities | \$4,386 |
| 0716 | 112 | PARKS & RECREATION FUND | 5710020 | Educational and Recreational Activities | \$11,536 |
| 0716 | 112 | PARKS & RECREATION FUND | 5710020 | Educational and Recreational Activities | \$34,402 |
| 0716 | 112 | PARKS & RECREATION FUND | 5710020 | Educational and Recreational Activities | \$1,975 |
| 0716 | 112 | PARKS & RECREATION FUND | 5710020 | Educational and Recreational Activities | \$655 |
| 0716 | 112 | PARKS & RECREATION FUND | 5710030 | Educational and Recreational Activities | \$701 |
| 0716 | 112 | PARKS & RECREATION FUND | 5710030 | Educational and Recreational Activities | \$24,069 |
| 0716 | 112 | PARKS & RECREATION FUND | 5710030 | Educational and Recreational Activities | \$3,547 |
| 0716 | 112 | PARKS & RECREATION FUND | 5710030 | Educational and Recreational Activities | \$1,987 |
| 0716 | 112 | PARKS & RECREATION FUND | 5710040 | Educational and Recreational Activities | \$2,109 |
| 0716 | 112 | PARKS & RECREATION FUND | 5710040 | Educational and Recreational Activities | \$3,396 |
| 0716 | 112 | PARKS & RECREATION FUND | 5710040 | Educational and Recreational Activities | \$4,929 |
| 0716 | 112 | PARKS & RECREATION FUND | 5710040 | Educational and Recreational Activities | \$2 |
| 0716 | 112 | PARKS & RECREATION FUND | 5710040 | Educational and Recreational Activities | \$76 |
| 0716 | 112 | PARKS & RECREATION FUND | 5710040 | Educational and Recreational Activities | \$18,565 |

| MCAG | Fund # | Fund Name | BARS Account | BARS Name | Amount |
|------|--------|-------------------------|--------------|---|----------|
| 0716 | 112 | PARKS & RECREATION FUND | 5710040 | Educational and Recreational Activities | \$314 |
| 0716 | 112 | PARKS & RECREATION FUND | 5710040 | Educational and Recreational Activities | \$1,453 |
| 0716 | 112 | PARKS & RECREATION FUND | 5710040 | Educational and Recreational Activities | \$177 |
| 0716 | 112 | PARKS & RECREATION FUND | 5710040 | Educational and Recreational Activities | \$972 |
| 0716 | 112 | PARKS & RECREATION FUND | 5768010 | General Parks | \$15,393 |
| 0716 | 112 | PARKS & RECREATION FUND | 5768010 | General Parks | \$89,089 |
| 0716 | 112 | PARKS & RECREATION FUND | 5768020 | General Parks | \$7,961 |
| 0716 | 112 | PARKS & RECREATION FUND | 5768020 | General Parks | \$3,716 |
| 0716 | 112 | PARKS & RECREATION FUND | 5768020 | General Parks | \$1,369 |
| 0716 | 112 | PARKS & RECREATION FUND | 5768020 | General Parks | \$3,201 |
| 0716 | 112 | PARKS & RECREATION FUND | 5768020 | General Parks | \$243 |
| 0716 | 112 | PARKS & RECREATION FUND | 5768020 | General Parks | \$541 |
| 0716 | 112 | PARKS & RECREATION FUND | 5768030 | General Parks | \$9,963 |
| 0716 | 112 | PARKS & RECREATION FUND | 5768030 | General Parks | \$26,602 |
| 0716 | 112 | PARKS & RECREATION FUND | 5768030 | General Parks | \$41 |
| 0716 | 112 | PARKS & RECREATION FUND | 5768030 | General Parks | \$12,703 |
| 0716 | 112 | PARKS & RECREATION FUND | 5768030 | General Parks | \$1,710 |
| 0716 | 112 | PARKS & RECREATION FUND | 5768040 | General Parks | \$66 |
| 0716 | 112 | PARKS & RECREATION FUND | 5768040 | General Parks | \$900 |
| 0716 | 112 | PARKS & RECREATION FUND | 5768040 | General Parks | \$46 |
| 0716 | 112 | PARKS & RECREATION FUND | 5768040 | General Parks | \$5,924 |

| MCAG | Fund # | Fund Name | BARS Account | BARS Name | Amount |
|------|--------|--------------------------|--------------|--|-----------|
| 0716 | 112 | PARKS & RECREATION FUND | 5768040 | General Parks | \$22,357 |
| 0716 | 112 | PARKS & RECREATION FUND | 5768040 | General Parks | \$12,814 |
| 0716 | 112 | PARKS & RECREATION FUND | 5768040 | General Parks | \$343 |
| 0716 | 112 | PARKS & RECREATION FUND | 5768040 | General Parks | \$67 |
| 0716 | 113 | EMERGENCY RESPONSE FUND | 5085100 | Assigned Cash and Investments - Ending | \$197,676 |
| 0716 | 125 | CITY BEAUTIFICATION FUND | 5085100 | Assigned Cash and Investments - Ending | \$11,025 |
| 0716 | 125 | CITY BEAUTIFICATION FUND | 5433030 | General Services | \$14,821 |
| 0716 | 126 | TOURISM FUND | 5085100 | Assigned Cash and Investments - Ending | \$65,286 |
| 0716 | 126 | TOURISM FUND | 5593030 | Property Development | \$19 |
| 0716 | 126 | TOURISM FUND | 5739010 | Other Cultural and Community Events | \$4,224 |
| 0716 | 126 | TOURISM FUND | 5739030 | Other Cultural and Community Events | \$248 |
| 0716 | 126 | TOURISM FUND | 5739040 | Other Cultural and Community Events | \$8,023 |
| 0716 | 126 | TOURISM FUND | 5739040 | Other Cultural and Community Events | \$37,731 |
| 0716 | 126 | TOURISM FUND | 5739040 | Other Cultural and Community Events | \$3,789 |
| 0716 | 126 | TOURISM FUND | 5739040 | Other Cultural and Community Events | \$397 |
| 0716 | 301 | CAPITAL IMPROVEMENT FUND | 5083100 | Restricted Cash and Investments - Ending | \$147,184 |
| 0716 | 302 | PARKS IMPROVEMENT FUND | 5084100 | Committed Cash and Investments - Ending | \$19,069 |
| 0716 | 302 | PARKS IMPROVEMENT FUND | 5085100 | Assigned Cash and Investments - Ending | \$368,804 |
| 0716 | 302 | PARKS IMPROVEMENT FUND | 5768040 | General Parks | \$4,890 |
| 0716 | 401 | WATER FUND | 5085100 | Assigned Cash and Investments - Ending | \$901,604 |
| 0716 | 401 | WATER FUND | 5340010 | Water Utilities | \$64,682 |
| 0716 | 401 | WATER FUND | 5340010 | Water Utilities | \$22,267 |
| 0716 | 401 | WATER FUND | 5340010 | Water Utilities | \$164,016 |

| MCAG | Fund # | Fund Name | BARS Account | BARS Name | Amount |
|------|--------|------------|--------------|-----------------|-----------|
| 0716 | 401 | WATER FUND | 5340010 | Water Utilities | \$41,063 |
| 0716 | 401 | WATER FUND | 5340010 | Water Utilities | \$5,302 |
| 0716 | 401 | WATER FUND | 5340020 | Water Utilities | \$22,218 |
| 0716 | 401 | WATER FUND | 5340020 | Water Utilities | \$6,110 |
| 0716 | 401 | WATER FUND | 5340020 | Water Utilities | \$23,190 |
| 0716 | 401 | WATER FUND | 5340020 | Water Utilities | \$54,044 |
| 0716 | 401 | WATER FUND | 5340020 | Water Utilities | \$4,645 |
| 0716 | 401 | WATER FUND | 5340020 | Water Utilities | \$530 |
| 0716 | 401 | WATER FUND | 5340030 | Water Utilities | \$452 |
| 0716 | 401 | WATER FUND | 5340030 | Water Utilities | \$50,981 |
| 0716 | 401 | WATER FUND | 5340030 | Water Utilities | \$972 |
| 0716 | 401 | WATER FUND | 5340030 | Water Utilities | \$8,975 |
| 0716 | 401 | WATER FUND | 5340030 | Water Utilities | \$138,084 |
| 0716 | 401 | WATER FUND | 5340030 | Water Utilities | \$61,524 |
| 0716 | 401 | WATER FUND | 5340030 | Water Utilities | \$203 |
| 0716 | 401 | WATER FUND | 5340040 | Water Utilities | \$5,170 |
| 0716 | 401 | WATER FUND | 5340040 | Water Utilities | \$2,032 |
| 0716 | 401 | WATER FUND | 5340040 | Water Utilities | \$8,168 |
| 0716 | 401 | WATER FUND | 5340040 | Water Utilities | \$18,737 |
| 0716 | 401 | WATER FUND | 5340040 | Water Utilities | \$2,863 |
| 0716 | 401 | WATER FUND | 5340040 | Water Utilities | \$3,434 |
| 0716 | 401 | WATER FUND | 5340040 | Water Utilities | \$276 |
| 0716 | 401 | WATER FUND | 5340040 | Water Utilities | \$1,413 |
| 0716 | 401 | WATER FUND | 5340040 | Water Utilities | \$37,092 |
| 0716 | 401 | WATER FUND | 5340040 | Water Utilities | \$81,527 |
| 0716 | 401 | WATER FUND | 5340040 | Water Utilities | \$669 |
| 0716 | 401 | WATER FUND | 5340040 | Water Utilities | \$2,415 |
| 0716 | 401 | WATER FUND | 5340040 | Water Utilities | \$48,376 |
| 0716 | 401 | WATER FUND | 5340040 | Water Utilities | \$3,806 |
| 0716 | 401 | WATER FUND | 5340040 | Water Utilities | \$962 |
| 0716 | 401 | WATER FUND | 5340040 | Water Utilities | \$314 |
| 0716 | 401 | WATER FUND | 5340040 | Water Utilities | \$100 |
| 0716 | 401 | WATER FUND | 5340030 | Water Utilities | \$10,282 |
| 0716 | 401 | WATER FUND | 5340030 | Water Utilities | \$28,287 |

| MCAG | Fund # | Fund Name | BARS Account | BARS Name | Amount |
|------|--------|------------------|--------------|--|-----------|
| 0716 | 401 | WATER FUND | 5340040 | Water Utilities | \$14,911 |
| 0716 | 407 | SOLID WASTE FUND | 5085100 | Assigned Cash and Investments - Ending | \$34,697 |
| 0716 | 407 | SOLID WASTE FUND | 5370040 | Solid Waste Utilities | \$1,247 |
| 0716 | 407 | SOLID WASTE FUND | 5370040 | Solid Waste Utilities | \$778,881 |
| 0716 | 407 | SOLID WASTE FUND | 5370040 | Solid Waste Utilities | \$6,223 |
| 0716 | 407 | SOLID WASTE FUND | 5370040 | Solid Waste Utilities | \$451 |
| 0716 | 407 | SOLID WASTE FUND | 5370040 | Solid Waste Utilities | \$2,450 |
| 0716 | 407 | SOLID WASTE FUND | 5370040 | Solid Waste Utilities | \$14 |
| 0716 | 407 | SOLID WASTE FUND | 5370040 | Solid Waste Utilities | \$2,415 |
| 0716 | 407 | SOLID WASTE FUND | 5370040 | Solid Waste Utilities | \$45,875 |
| 0716 | 408 | WASTEWATER FUND | 5085100 | Assigned Cash and Investments - Ending | \$948,595 |
| 0716 | 408 | WASTEWATER FUND | 5350010 | Sewer/Reclaimed Water Utilities | \$38,809 |
| 0716 | 408 | WASTEWATER FUND | 5350010 | Sewer/Reclaimed Water Utilities | \$121,107 |
| 0716 | 408 | WASTEWATER FUND | 5350010 | Sewer/Reclaimed Water Utilities | \$276,850 |
| 0716 | 408 | WASTEWATER FUND | 5350010 | Sewer/Reclaimed Water Utilities | \$59,596 |
| 0716 | 408 | WASTEWATER FUND | 5350010 | Sewer/Reclaimed Water Utilities | \$103,207 |
| 0716 | 408 | WASTEWATER FUND | 5350010 | Sewer/Reclaimed Water Utilities | \$1,589 |
| 0716 | 408 | WASTEWATER FUND | 5350020 | Sewer/Reclaimed Water Utilities | \$12,149 |
| 0716 | 408 | WASTEWATER FUND | 5350020 | Sewer/Reclaimed Water Utilities | \$3,361 |
| 0716 | 408 | WASTEWATER FUND | 5350020 | Sewer/Reclaimed Water Utilities | \$13,612 |
| 0716 | 408 | WASTEWATER FUND | 5350020 | Sewer/Reclaimed Water Utilities | \$31,945 |
| 0716 | 408 | WASTEWATER FUND | 5350020 | Sewer/Reclaimed Water Utilities | \$2,596 |
| 0716 | 408 | WASTEWATER FUND | 5350020 | Sewer/Reclaimed Water Utilities | \$530 |
| 0716 | 408 | WASTEWATER FUND | 5350020 | Sewer/Reclaimed Water Utilities | \$33,247 |
| 0716 | 408 | WASTEWATER FUND | 5350020 | Sewer/Reclaimed Water Utilities | \$7,341 |

| MCAG | Fund # | Fund Name | BARS Account | BARS Name | Amount |
|------|--------|-----------------|--------------|---------------------------------|-----------|
| 0716 | 408 | WASTEWATER FUND | 5350020 | Sewer/Reclaimed Water Utilities | \$39,280 |
| 0716 | 408 | WASTEWATER FUND | 5350020 | Sewer/Reclaimed Water Utilities | \$83,738 |
| 0716 | 408 | WASTEWATER FUND | 5350020 | Sewer/Reclaimed Water Utilities | \$7,890 |
| 0716 | 408 | WASTEWATER FUND | 5350020 | Sewer/Reclaimed Water Utilities | \$1,173 |
| 0716 | 408 | WASTEWATER FUND | 5350030 | Sewer/Reclaimed Water Utilities | \$389 |
| 0716 | 408 | WASTEWATER FUND | 5350030 | Sewer/Reclaimed Water Utilities | \$21,305 |
| 0716 | 408 | WASTEWATER FUND | 5350030 | Sewer/Reclaimed Water Utilities | \$636 |
| 0716 | 408 | WASTEWATER FUND | 5350030 | Sewer/Reclaimed Water Utilities | \$8,975 |
| 0716 | 408 | WASTEWATER FUND | 5350030 | Sewer/Reclaimed Water Utilities | \$955 |
| 0716 | 408 | WASTEWATER FUND | 5350030 | Sewer/Reclaimed Water Utilities | \$1,816 |
| 0716 | 408 | WASTEWATER FUND | 5350030 | Sewer/Reclaimed Water Utilities | \$107,637 |
| 0716 | 408 | WASTEWATER FUND | 5350030 | Sewer/Reclaimed Water Utilities | \$4,251 |
| 0716 | 408 | WASTEWATER FUND | 5350030 | Sewer/Reclaimed Water Utilities | \$46,785 |
| 0716 | 408 | WASTEWATER FUND | 5350030 | Sewer/Reclaimed Water Utilities | \$12,882 |
| 0716 | 408 | WASTEWATER FUND | 5350030 | Sewer/Reclaimed Water Utilities | \$14,540 |
| 0716 | 408 | WASTEWATER FUND | 5350030 | Sewer/Reclaimed Water Utilities | \$95 |
| 0716 | 408 | WASTEWATER FUND | 5350030 | Sewer/Reclaimed Water Utilities | \$3,437 |
| 0716 | 408 | WASTEWATER FUND | 5350030 | Sewer/Reclaimed Water Utilities | \$4,303 |
| 0716 | 408 | WASTEWATER FUND | 5350040 | Sewer/Reclaimed Water Utilities | \$1,451 |
| 0716 | 408 | WASTEWATER FUND | 5350040 | Sewer/Reclaimed Water Utilities | \$4,157 |
| 0716 | 408 | WASTEWATER FUND | 5350040 | Sewer/Reclaimed Water Utilities | \$10,148 |

| MCAG | Fund # | Fund Name | BARS Account | BARS Name | Amount |
|------|--------|-----------------|--------------|---------------------------------|-----------|
| 0716 | 408 | WASTEWATER FUND | 5350040 | Sewer/Reclaimed Water Utilities | \$1,225 |
| 0716 | 408 | WASTEWATER FUND | 5350040 | Sewer/Reclaimed Water Utilities | \$7,068 |
| 0716 | 408 | WASTEWATER FUND | 5350040 | Sewer/Reclaimed Water Utilities | \$25,058 |
| 0716 | 408 | WASTEWATER FUND | 5350040 | Sewer/Reclaimed Water Utilities | \$40,978 |
| 0716 | 408 | WASTEWATER FUND | 5350040 | Sewer/Reclaimed Water Utilities | \$888 |
| 0716 | 408 | WASTEWATER FUND | 5350040 | Sewer/Reclaimed Water Utilities | \$1,208 |
| 0716 | 408 | WASTEWATER FUND | 5350040 | Sewer/Reclaimed Water Utilities | \$20,107 |
| 0716 | 408 | WASTEWATER FUND | 5350040 | Sewer/Reclaimed Water Utilities | \$334 |
| 0716 | 408 | WASTEWATER FUND | 5350040 | Sewer/Reclaimed Water Utilities | \$100 |
| 0716 | 408 | WASTEWATER FUND | 5350040 | Sewer/Reclaimed Water Utilities | \$1,265 |
| 0716 | 408 | WASTEWATER FUND | 5350040 | Sewer/Reclaimed Water Utilities | \$3,290 |
| 0716 | 408 | WASTEWATER FUND | 5350040 | Sewer/Reclaimed Water Utilities | \$11,214 |
| 0716 | 408 | WASTEWATER FUND | 5350040 | Sewer/Reclaimed Water Utilities | \$115,621 |
| 0716 | 408 | WASTEWATER FUND | 5350040 | Sewer/Reclaimed Water Utilities | \$1,225 |
| 0716 | 408 | WASTEWATER FUND | 5350040 | Sewer/Reclaimed Water Utilities | \$1,675 |
| 0716 | 408 | WASTEWATER FUND | 5350040 | Sewer/Reclaimed Water Utilities | \$276 |
| 0716 | 408 | WASTEWATER FUND | 5350040 | Sewer/Reclaimed Water Utilities | \$18,642 |
| 0716 | 408 | WASTEWATER FUND | 5350040 | Sewer/Reclaimed Water Utilities | \$136,877 |
| 0716 | 408 | WASTEWATER FUND | 5350040 | Sewer/Reclaimed Water Utilities | \$172,769 |
| 0716 | 408 | WASTEWATER FUND | 5350040 | Sewer/Reclaimed Water Utilities | \$5,872 |
| 0716 | 408 | WASTEWATER FUND | 5350040 | Sewer/Reclaimed Water Utilities | \$1,208 |

| MCAG | Fund # | Fund Name | BARS Account | BARS Name | Amount |
|------|--------|-------------------------|--------------|--|-----------|
| 0716 | 408 | WASTEWATER FUND | 5350040 | Sewer/Reclaimed Water Utilities | \$9,135 |
| 0716 | 408 | WASTEWATER FUND | 5350040 | Sewer/Reclaimed Water Utilities | \$311 |
| 0716 | 408 | WASTEWATER FUND | 5350040 | Sewer/Reclaimed Water Utilities | \$5,063 |
| 0716 | 408 | WASTEWATER FUND | 5350040 | Sewer/Reclaimed Water Utilities | \$313 |
| 0716 | 408 | WASTEWATER FUND | 5350040 | Sewer/Reclaimed Water Utilities | \$1,210 |
| 0716 | 408 | WASTEWATER FUND | 5350040 | Sewer/Reclaimed Water Utilities | \$1,063 |
| 0716 | 408 | WASTEWATER FUND | 5351040 | Sewer/Reclaimed Water Utilities | \$15,362 |
| 0716 | 408 | WASTEWATER FUND | 5350030 | Sewer/Reclaimed Water Utilities | \$2,381 |
| 0716 | 408 | WASTEWATER FUND | 5350030 | Sewer/Reclaimed Water Utilities | \$1,190 |
| 0716 | 408 | WASTEWATER FUND | 5350030 | Sewer/Reclaimed Water Utilities | \$1,271 |
| 0716 | 408 | WASTEWATER FUND | 5350040 | Sewer/Reclaimed Water Utilities | \$188 |
| 0716 | 408 | WASTEWATER FUND | 5351030 | Sewer/Reclaimed Water Utilities | \$5,445 |
| 0716 | 410 | BROADBAND FUND | 5085100 | Assigned Cash and Investments - Ending | \$58,859 |
| 0716 | 410 | BROADBAND FUND | 5320030 | Television/Cable/Internet Utilities | \$578 |
| 0716 | 410 | BROADBAND FUND | 5320040 | Television/Cable/Internet Utilities | \$413 |
| 0716 | 501 | UNEMPLOYMENT FUND | 5085100 | Assigned Cash and Investments - Ending | \$26,893 |
| 0716 | 630 | DEPOSIT FUND | 5082100 | Nonspendable Cash and Investments - Ending | \$2,000 |
| 0716 | 635 | STATE CUSTODIAL FUND | 5083100 | Restricted Cash and Investments - Ending | \$2,235 |
| 0716 | 101 | STREET FUND | 3970000 | Transfers-In | \$50,000 |
| 0716 | 101 | STREET FUND | 3970000 | Transfers-In | \$660,000 |
| 0716 | 101 | STREET FUND | 3970000 | Transfers-In | \$250,000 |
| 0716 | 110 | PUBLIC SAFETY FUND | 3970000 | Transfers-In | \$100,000 |
| 0716 | 112 | PARKS & RECREATION FUND | 3970000 | Transfers-In | \$490,000 |

| MCAG | Fund # | Fund Name | BARS Account | BARS Name | Amount |
|------|--------|------------------------|--------------|--|-----------|
| 0716 | 302 | PARKS IMPROVEMENT FUND | 3970000 | Transfers-In | \$262,500 |
| 0716 | 630 | DEPOSIT FUND | 3860000 | Court Remittances | \$2,000 |
| 0716 | 635 | STATE CUSTODIAL FUND | 3860000 | Court Remittances | \$501 |
| 0716 | 635 | STATE CUSTODIAL FUND | 3860000 | Court Remittances | \$640 |
| 0716 | 635 | STATE CUSTODIAL FUND | 3860000 | Court Remittances | \$335 |
| 0716 | 635 | STATE CUSTODIAL FUND | 3860000 | Court Remittances | \$3,950 |
| 0716 | 635 | STATE CUSTODIAL FUND | 3860000 | Court Remittances | \$2,703 |
| 0716 | 635 | STATE CUSTODIAL FUND | 3860000 | Court Remittances | \$1,304 |
| 0716 | 635 | STATE CUSTODIAL FUND | 3860000 | Court Remittances | \$43 |
| 0716 | 635 | STATE CUSTODIAL FUND | 3860000 | Court Remittances | \$1,496 |
| 0716 | 635 | STATE CUSTODIAL FUND | 3860000 | Court Remittances | \$20 |
| 0716 | 001 | GENERAL FUND | 3883000 | Error Correction | \$12,321 |
| 0716 | 001 | GENERAL FUND | 5821000 | Refund of Deposits | \$65 |
| 0716 | 001 | GENERAL FUND | 5823000 | Non-Fiduciary Remittance for Others | \$1,404 |
| 0716 | 001 | GENERAL FUND | 5911470 | Debt Repayment - Financial, Recording, and Election Services | \$8,358 |
| 0716 | 001 | GENERAL FUND | 5941860 | Capital Expenditures/Expenses - Centralized/General Services | \$5,943 |
| 0716 | 001 | GENERAL FUND | 5941860 | Capital Expenditures/Expenses - Centralized/General Services | \$355,472 |
| 0716 | 001 | GENERAL FUND | 5970000 | Transfers-Out | \$50,000 |
| 0716 | 001 | GENERAL FUND | 5970000 | Transfers-Out | \$660,000 |
| 0716 | 001 | GENERAL FUND | 5970000 | Transfers-Out | \$100,000 |
| 0716 | 001 | GENERAL FUND | 5970000 | Transfers-Out | \$490,000 |
| 0716 | 001 | GENERAL FUND | 5970000 | Transfers-Out | \$262,500 |

| MCAG | Fund # | Fund Name | BARS Account | BARS Name | Amount |
|------|--------|--------------------------|--------------|--|-------------|
| 0716 | 001 | GENERAL FUND | 5953060 | Capital Expenditures/Expenses - Roadway | \$348,752 |
| 0716 | 101 | STREET FUND | 5951060 | Capital Expenditures/Expenses - Engineering | \$267,158 |
| 0716 | 101 | STREET FUND | 5953060 | Capital Expenditures/Expenses - Roadway | \$318,060 |
| 0716 | 101 | STREET FUND | 5956160 | Capital Expenditures/Expenses - Sidewalks | \$2,580,975 |
| 0716 | 107 | ARPA FUND | 5941860 | Capital Expenditures/Expenses - Centralized/General Services | \$13,286 |
| 0716 | 107 | ARPA FUND | 5947560 | Capital Expenditures/Expenses - Cultural and Recreational Facilities | \$216,412 |
| 0716 | 112 | PARKS & RECREATION FUND | 5917170 | Debt Repayment - Educational and Recreational Services | \$7,200 |
| 0716 | 112 | PARKS & RECREATION FUND | 5947660 | Capital Expenditures/Expenses - Park Facilities | \$9,189 |
| 0716 | 125 | CITY BEAUTIFICATION FUND | 5850000 | Special or Extraordinary Items | \$630 |
| 0716 | 301 | CAPITAL IMPROVEMENT FUND | 5943160 | Capital Expenditures/Expenses - Storm Drainage Utilities | \$82,518 |
| 0716 | 301 | CAPITAL IMPROVEMENT FUND | 5947360 | Capital Expenditures/Expenses - Cultural and Community Activities | \$21,780 |
| 0716 | 301 | CAPITAL IMPROVEMENT FUND | 5951860 | Capital Expenditures/Expenses - Engineering | \$12,280 |
| 0716 | 301 | CAPITAL IMPROVEMENT FUND | 5953060 | Capital Expenditures/Expenses - Roadway | \$9,600 |
| 0716 | 301 | CAPITAL IMPROVEMENT FUND | 5970000 | Transfers-Out | \$250,000 |
| 0716 | 302 | PARKS IMPROVEMENT FUND | 5947660 | Capital Expenditures/Expenses - Park Facilities | \$329,252 |

| MCAG | Fund # | Fund Name | BARS Account | BARS Name | Amount |
|------|--------|------------------------|--------------|---|-----------|
| 0716 | 302 | PARKS IMPROVEMENT FUND | 5947660 | Capital Expenditures/Expenses - Park Facilities | \$81,852 |
| 0716 | 401 | WATER FUND | 5943460 | Capital Expenditures/Expenses - Water Utilities | \$65,340 |
| 0716 | 401 | WATER FUND | 5943460 | Capital Expenditures/Expenses - Water Utilities | \$87,929 |
| 0716 | 408 | WASTEWATER FUND | 5943560 | Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities | \$63,000 |
| 0716 | 408 | WASTEWATER FUND | 5943560 | Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities | \$17,055 |
| 0716 | 408 | WASTEWATER FUND | 5943560 | Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities | \$23,297 |
| 0716 | 408 | WASTEWATER FUND | 5943560 | Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities | \$195,441 |
| 0716 | 410 | BROADBAND FUND | 5943260 | Capital Expenditures/Expenses - Television/Cable Utilities | \$43,555 |
| 0716 | 635 | STATE CUSTODIAL FUND | 5860000 | Court Remittances | \$578 |
| 0716 | 635 | STATE CUSTODIAL FUND | 5860000 | Court Remittances | \$598 |
| 0716 | 635 | STATE CUSTODIAL FUND | 5860000 | Court Remittances | \$362 |
| 0716 | 635 | STATE CUSTODIAL FUND | 5860000 | Court Remittances | \$4,057 |
| 0716 | 635 | STATE CUSTODIAL FUND | 5860000 | Court Remittances | \$2,784 |
| 0716 | 635 | STATE CUSTODIAL FUND | 5860000 | Court Remittances | \$1,351 |
| 0716 | 635 | STATE CUSTODIAL FUND | 5860000 | Court Remittances | \$43 |
| 0716 | 635 | STATE CUSTODIAL FUND | 5860000 | Court Remittances | \$1,516 |
| 0716 | 001 | GENERAL FUND | 5821000 | Refund of Deposits | (\$1,160) |

| MCAG | Fund # | Fund Name | BARS Account | BARS Name | Amount |
|-------------|---------------|------------------|---------------------|------------------|---------------|
| 0716 | 101 | STREET FUND | 5883000 | Error Correction | \$21,826 |
| 0716 | 401 | WATER FUND | 5883000 | Error Correction | \$34,304 |
| 0716 | 407 | SOLID WASTE FUND | 5883000 | Error Correction | \$41,219 |

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

[CASH BARS Schedule 06 Instructions Link](#)

| Bank & Investment Account name (1) | FROM BANK STATEMENTS | | | | | Ending Bank Balance (7) |
|---|-----------------------------------|---------------------|------------------------------------|--------------------------|-------------------------------------|--------------------------------|
| | Beginning Bank Balance (2) | Deposits | | Withdrawals | | |
| | | Receipts (3) | Inter-bank transfers In (4) | Disbursements (5) | Inter-bank transfers out (6) | |
| <i>LGIP</i> | \$ 3,618,582 | \$ 1,384,256 | \$ 1,970,000 | \$ - | \$ 4,225,000 | \$ 2,747,838 |
| <i>STCU Operating 8905</i> | \$ 196,870 | \$ 8,471,903 | \$ 5,480,068 | \$ 360,734 | \$ 13,539,198 | \$ 248,910 |
| <i>STCU Warrant Account 8913</i> | \$ - | \$ 68 | \$ 11,957,963 | \$ 11,957,963 | \$ 68 | \$ 0 |
| <i>STCU Money Market 8897</i> | \$ 252,789 | \$ 8,361 | \$ 1,270,000 | \$ - | \$ 1,483,765 | \$ 47,385 |
| <i>USB Safekeeping Account 0286</i> | \$ 69,579 | \$ 102,875 | \$ 1,300,000 | \$ 949 | \$ 1,430,000 | \$ 41,505 |
| <i>Bonds - TVI Concourse</i> | \$ 2,930,692 | \$ - | \$ - | \$ - | \$ 1,300,000 | \$ 1,630,692 |
| Bank Totals | \$ 7,068,512 | \$ 9,967,463 | \$ 21,978,031 | \$ 12,319,645 | \$ 21,978,031 | \$ 4,716,329 |

| RECONCILING ITEMS | | | | | |
|---|---------------------|---------------------|---------------------|--|---------------------|
| Beginning Deposits in Transit (8) | \$ 10,060 | \$ (10,060) | | | |
| Year-end Deposits in Transit (9) | | \$ 37,806 | | | \$ 37,806 |
| Beginning Outstanding & Open Period Items (10) | \$ (319,091) | | \$ (319,091) | | |
| Year-end Outstanding & Open Period Items (11) | | | \$ 455,977 | | \$ (455,977) |
| NSF Checks (12) | | \$ (9,061) | \$ (9,061) | | |
| Cancellation of unredeemed checks/warrants (13) | | + | | | |
| Interfund transactions (14) | | \$ 1,812,500 | \$ 1,812,500 | | |
| Netted Transactions (15) | | \$ - | \$ - | | |
| Authorized balance of revolving, petty cash and change funds (16) | \$ 300 | | | | \$ 300 |
| Other Reconciling Items, net (17) | \$ - | | + / - | | + / - |
| Reconciling Items Totals | \$ (308,731) | \$ 1,831,184 | \$ 1,940,325 | | \$ (417,871) |

| 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) | \$ 6,759,476 | \$ 11,804,784 | | \$ 14,248,662 | \$ 4,315,598 |
| Unreconciled Variance (23) | \$ 305 | \$ (6,137) | | \$ 11,308 | \$ (17,140) |

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

| ID. No. | Debt ID Title | Description | Beginning Balance | Additions | Reductions | Ending Balance |
|---|-------------------------|--------------------------|----------------------|---------------|---------------|-------------------|
| Revenue and Other (non G.O.) Debt/Liabilities | | | | | | |
| 259.12 | Compensated Absences | Compensated Absences | 196,403 | 21,326 | - | 217,729 |
| 264.30 | Pension Liabilities | Pension Liabilities | 132,712 | - | 40,550 | 92,162 |
| 263.57 | Leases, SBITA, and PPPs | Equipment Lease - Mailer | 3,515 | - | 1,622 | 1,893 |
| 263.57 | Leases, SBITA, and PPPs | Equipment Lease - Copier | 2,177 | - | 2,010 | 167 |
| 263.57 | Leases, SBITA, and PPPs | SBITA DaySmart | 15,498 | - | 7,560 | 7,938 |
| 263.57 | Leases, SBITA, and PPPs | SBITA 8x8 VoIP | 9,000 | - | 4,320 | 4,680 |
| Total Revenue and Other (non G.O.) Debt/Liabilities: | | | 359,305 | 21,326 | 56,062 | 324,569 |
| Total Liabilities: | | | 359,305 | 21,326 | 56,062 | 324,569 |

**City of Medical Lake
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 Transportation Improvement Board (TIB) | Lefevre St Pedestrian & Bike Improvements | C-E897(001)-1 | 1,824,728 |
| State Award from Transportation Improvement Board (TIB) | Scrub & Chip Seal - East/West | 2-E-897(010)-1 | 294,397 |
| State Award from Transportation Improvement Board (TIB) | SCMP Road Maintenance 2025 | 2-E-897(009)-1 | 95,655 |
| | | Sub-Total: | 2,214,780 |
| State Award from Department of Commerce | Solar Array Contruction | 23-92601-912 | 759 |
| State Award from Department of Commerce | 2023-2025 Climate Resiliency Update | 24-63610-140 | 100,000 |
| State Award from Department of Commerce | GMA Periodic Update 2025 | 25-63335-143 | 62,500 |
| State Award from Department of Commerce | Engineering and Surveying of Essential Fire Recovery Improvements | 25-96647-053 | 63,000 |
| | | Sub-Total: | 226,259 |
| State Award from Secretary of State | Records Room Reorganization | G-8213 | 94 |
| | | Sub-Total: | 94 |
| State Award from Other Judicial Agencies | Public Defense Assistance - OPD | DRT24036 | 1,992 |
| | | Sub-Total: | 1,992 |
| State Award from Department of Ecology | PFAS Groundwater Study | TCPRA-2123-CiMedL-00076 | 291,872 |
| | | Sub-Total: | 291,872 |
| | | Total State Grants Expended: | 2,734,997 |

**City of Medical Lake
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2025**

| Federal Agency (Pass-Through Agency) | Federal Program | ALN Number | Other Award Number | Expenditures | | | Passed through to Subrecipients | Note |
|---|--|---------------|-----------------------|---------------------------------|-----------------------|------------------|---------------------------------------|------|
| | | | | From Pass- Through Awards | From Direct Awards | Total | | |
| FEDERAL HIGHWAY ADMINISTRATION, TRANSPORTATION, DEPARTMENT OF (via WA State Department of Transportation) | Highway Planning and Construction | 20.205 | 140-039 | 464,683 | - | 464,683 | - | |
| DEPARTMENTAL OFFICES, TREASURY, DEPARTMENT OF THE (via WA State Department of Commerce) | COVID 19 - Coronavirus Relief Fund | 21.019 | N/A | 229,698 | - | 229,698 | - | |
| FEDERAL EMERGENCY MANAGEMENT AGENCY, HOMELAND SECURITY, DEPARTMENT OF (via WA State Military Department) | Disaster Grants - Public Assistance (Presidentially Declared Disasters) | 97.036 | FEMA-4759-DR -WA | 282,135 | - | 282,135 | - | |
| FEDERAL EMERGENCY MANAGEMENT AGENCY, HOMELAND SECURITY, DEPARTMENT OF (via WA State Military Department) | Hazard Mitigation Grant | 97.039 | D25-52 | 90,885 | - | 90,885 | - | |
| Total Federal Awards Expended: | | | | 1,067,401 | - | 1,067,401 | - | |

The accompanying notes are an integral part of this schedule.

City of Medical Lake

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 Medical Lake's financial statements. The city uses the cash basis of accounting.

Note 2 - Federal Indirect Cost Rate

The city has elected to not claim indirect costs for any of the federal awards it received during FY2025.

Note 3 - Program Costs

The amounts shown as current year expenditures represent only the expended portion of awarded federal funds. The city claimed and received SLFRF funds as expenditure category 6: revenue replacement, in accordance with the SLFRF Final Rule. Such expenditures are recognized following the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

City of Medical Lake

**Local Government Risk Assumption
For the Year Ended December 31, 2025**

1. Self-Insurance Program Manager: Koss Ronholt
2. Manager Phone: 509-565-5030
3. Manager Email: kronholt@medical-lake.org
4. How do you insure property and liability risks, if at all?
 - a. Self-insurance program with accumulated resources for some or all risks.
 - b. Belong to a public entity risk pool**
 - c. Purchase private insurance
 - d. Retain risk internally without accumulating resources (i.e., risk assumption)
5. How do you provide health and welfare insurance (e.g., medical, dental, prescription drug, and/or vision benefits) to employees, if at all?
 - a. Self-insurance program with accumulated resources for some or all benefits.
 - b. Belong to a public entity risk pool**
 - c. All benefits provided by health insurance company or HMO
 - d. Not applicable – no such benefits offered
6. How do you insure unemployment compensation benefits, if any?
 - a. “Reimbursable” status, with accumulated resources (i.e. self-insurance program)**
 - b. “Reimbursable” status, but with no accumulated resources (i.e. risk assumption)
 - c. Belong to a public entity risk pool
 - d. Pay taxes to the Department of Employment Security (“Taxable”)
 - e. Not applicable – no employees
7. How do you insure workers compensation benefits, if any?
 - a. Approved self-insured employer
 - b. Belong to a public entity risk pool
 - c. Pay premiums to the Department of Labor and Industries**
 - d. Not applicable – no employees
8. How do you participate in the Washington Paid Family & Medical Leave Program?
 - a. “Voluntary Plan” for one or both program benefits, with accumulated resources (i.e. self-insurance program)
 - b. “Voluntary Plan” for one or both program benefits, but with no accumulated resources (i.e. risk assumption)
 - c. Pay premiums to the State’s program for both benefits**
 - d. Purchase private insurance
 - e. Not applicable – no employees

If the local government DID NOT answer (a) to any of the above questions, then there is no need to complete the rest of this schedule.

If the local government answered (a) to any of the above questions, then answer the rest of the form in relation to the government's self-insured risks and copy the table below as needed.

| | <u>Please list the title of the self-insurance program or type of risk covered by self-insurance:</u> | | | | |
|--|--|-----------------------|-----------------------|-----------------------|-----------------------|
| | <i>Unemployment Compensation</i> | <i>Program/Risk 2</i> | <i>Program/Risk 3</i> | <i>Program/Risk 4</i> | <i>Program/Risk 5</i> |
| Self-Insurance as a <i>formal</i> program? | <u>YES</u> | | | | |
| If yes, do other governments participate? | <u>NO</u> | | | | |
| If yes, please list participating governments. | <u>N/A</u> | | | | |
| Self-Insure as part of a joint program? | <u>NO</u> | | | | |
| Does a Third-Party Administer manage claims? | <u>NO</u> | | | | |
| If no, does an employee or official reconcile claims payments to the information in the claims management software or other records of approved claims? (Not applicable for self-insured unemployment compensation.) | <u>N/A</u> | | | | |
| Has program had a claims audit in last three years? | <u>NO</u> | | | | |
| Are program resources sufficient to cover expenses? | <u>YES</u> | | | | |
| Does an actuary estimate program liability? | <u>NO</u> | | | | |
| Number of claims paid during the period? | <u>0</u> | | | | |
| Total amount of paid claims during the period? | <u>\$0</u> | | | | |
| Total amount of recoveries during the period? | <u>\$0</u> | | | | |

Provide any other information necessary to explain answers to the Schedule 21 questions above.

City of Medical Lake
Schedule 21 Questions 1-6 (unaudited)
For Fiscal Year Ended: 2025

| Property and Liability Insurance | Health and Welfare Insurance | Unemployment Compensation Obligations | Workers Compensation Obligations Other Risks or Obligations |
|---|-------------------------------------|---|--|
| Belong to a public entity risk pool | Belong to a public entity risk pool | "Reimbursable" status, with accumulated resources (i.e. self-insurance program) | Pay premiums to the Department of Labor and Industries |

| Washington PFML Program | Entity | Government Type |
|---|----------------------|-----------------|
| Pay premiums to the State's program for both benefits | City of Medical Lake | City/Town |



To: Mayor and City Council
From: Sonny Weathers, City Administrator
TOPIC: 2026 CITY SPRING CLEAN UP & GREEN UP DAY

Requested Action:

For workshop discussion and information.

Key Points:

- The City hosted the 2026 Spring Clean Up & Green Up Day at Waterfront Park.
- Eight (8) 30-yard roll-off containers were provided for community disposal of large items, garbage, green waste, and recycling.
- The program continues to be well-utilized, consistent with prior years averaging 20+ tons of material collected annually since 2020.
- Additional offerings have increased participation and value, including past Shred Day services.
- New in 2026: Volunteer-based Green Up activities focused on beautification of local parks and public spaces.

Background Discussion:

The Spring Clean Up event has been an ongoing community service since 2020, providing residents with a convenient and cost-effective opportunity to dispose of bulky waste and maintain their properties. Historically, the City has coordinated placement of multiple roll-off containers at Waterfront Park, resulting in the annual removal of over 20 tons of unwanted materials, including household debris, yard waste, and recyclables. The program has evolved over time to include value-added services such as document shredding and, in 2026, expanded into a broader “Clean Up & Green Up” initiative. This year’s event introduced organized volunteer opportunities aimed at improving parks and public spaces, reinforcing community pride, environmental stewardship, and shared responsibility for maintaining the City’s public assets.

Public Involvement:

There was strong community participation in disposal services, reflecting continued demand. A positive public response has been observed relating to expanded service offerings, including past Shred Days. Volunteer engagement in 2026 Green Up activities was minimal and will result in potential partnerships with community groups, schools, and service organizations.

Next Steps:

Staff will prepare to plan and budget accordingly for future City Spring Cleanup Days.

CITY OF MEDICAL LAKE
City Council Regular Meeting

6:30 PM
May 5, 2026

Council Chambers
124 S. Lefevre Street

MINUTES

NOTE: This is not a verbatim transcript. Minutes contain only a summary of the discussion. A recording of the meeting can be accessed through the city's website www.medical-lake.org.

COUNCIL AND ADMINISTRATIVE PERSONNEL PRESENT

Councilmembers

Lance Speirs
Lorin Ray-Abbott
Heath Wilbur
Don Kennedy
Tony Harbolt

Administration & Staff

Terri Cooper, Mayor
Sonny Weathers, City Administrator
Thomas Rohrer, Legal Counsel
Elisa Rodriguez, Senior Planner
Colton Raczynowski, Administrative Clerk
Dave Yuhas, Code Enforcement Officer

REGULAR SESSION – 6:30 PM

1. CALL TO ORDER, PLEDGE OF ALLEGIANCE, ROLL CALL

- A. Mayor Cooper called the meeting to order at 6:30pm, led the Pledge of Allegiance, and conducted roll call.
 - i. Councilmember Pritchard requested an absence to help organize Stem Night at the Middle School. Motion to approve made by Councilmember Speirs, seconded by Councilmember Wilbur, carried 5-0. Councilmember Olson requested absence. Motion to approve made by Councilmember Kennedy, seconded by Councilmember Speirs, carried 5-0. All other members present in person.

2. AGENDA APPROVAL

- A. Motion to approve made by Councilmember Kennedy, seconded by Councilmember Wilbur, carried 5-0.

3. INTERESTED CITIZENS: AUDIENCE REQUESTS AND COMMENTS - none

4. ANNOUNCEMENTS / PROCLAMATIONS / SPECIAL PRESENTATIONS - none

5. REPORTS

- A. Committee Reports/Council Comments
 - i. Councilmember Ray-Abbott – none
 - ii. Councilmember Speirs - Reported on discussions regarding the STA surface transportation reauthorization bill and meetings with Senator McMurray and Congressman Baumgartner's staff regarding regional transit priorities and the Division Street project. Noted that Congress has set aside funding for the project. Also noted he will be attending a transit convention in Salt Lake City.
 - iii. Councilmember Wilbur – none
 - iv. Councilmember Kennedy – none
 - v. Councilmember Harbolt – none

- B. Mayor Cooper – Updated council on meetings with staff and Spokane County regarding ongoing Comprehensive Plan work and upcoming public comment opportunities. Reported that the City has reached out to Spokane Emergency Management regarding pre-fire operations planning and is awaiting response. Announced that Insurance Commission Kuderer will hold a meeting at City Hall on May 20 from 6-8pm to discuss issues facing residents impacted by the Gray Fire, including insurance concerns. Also announced that local pastors will gather on the front steps of City Hall on May 7 from 7-8am for community prayer and invited the public to attend.
- C. City Administrator & City Staff
 - i. Sonny Weathers, City Administrator
 - 1. Reported that Finance Director Koss Ronholt was attending the AWC Labor Relations Conference in Wenatchee. Noted that draft 2025 Annual Report materials were provided to councilmembers for review. Reminded the public of upcoming community events including Shred Day on May 8 from 9am-noon in the City Hall parking lot and the City Cleanup event on May 9 from 8am-noon for Medical Lake residents. Also acknowledged upcoming Mother’s Day.
 - ii. Dave Yuhas, Code Enforcement Officer
 - 1. Q1 Code Enforcement Report reviewed and presented to council.
 - iii. Grant Application Report – April 2026
 - 1. Mr. Weathers reported that the City is still awaiting responses on several grant applications. Noted that the City Hall retrofit project was included on Congressman Baumgartner’s congressional funding priority list.

6. WORKSHOP DISCUSSION

- A. Periodic Update: Comprehensive Plan Part Two
 - i. Elisa Rodriguez reviewed the policy document and explained that staff is working to improve readability and usability of the document for the public and council. Council discussion followed.
- B. Periodic Update: MLMC Amendments concerning Specialized Housing Language
 - i. Ms. Rodriguez reviewed. Council in agreement to bring back as a Resolution at the next meeting.
- C. Periodic Update: MLMC Amendments concerning Transportation Introduction
 - i. Ms. Rodriguez reviewed proposed amendments with council.
- D. Commercial Kitchen Construction Update
 - i. Mr. Weathers provided update regarding progress on the commercial kitchen project (see attached).

7. ACTION ITEMS

- A. Consent Agenda
 - i. Approve **April 21, 2026**, minutes.
 - 1. Motion to approve made by Councilmember Harbolt, seconded by Councilmember Kennedy, carried 5-0.
 - ii. Approve **May 5, 2026**, Claim Warrants numbered **53668** through **53711** in the amount of \$247,239.66.
 - 1. Motion to approve made by Councilmember Speirs, seconded by Councilmember Kennedy, carried 5-0.

8. PUBLIC HEARING – None.

9. EXECUTIVE SESSION – None.

10. RESOLUTIONS

- A. 26-809 Waterfront Park Property Transfer MOU
 - i. Mr. Weathers reviewed. Councilmember Kennedy noted a correction needed on page 54 in the final sentence. Councilmember Speirs requested clarification regarding the trail easement language on page 52 and future acquisition goals for the trail.
 - ii. Motion to approve as corrected made by Councilmember Kennedy, seconded by Councilmember Wilbur, carried 5-0.
- B. 26-810 Service Agreement with E & H Engineering for Water Main Improvements
 - i. Motion to approve made by Councilmember Harbolt, seconded by Councilmember Kennedy, carried 5-0.
- C. 26-811 Printer Lease and Service Agreement with Canon
 - i. Motion to approve made by Councilmember Wilbur, seconded by Councilmember Speirs, carried 5-0.

11. ORDINANCES

- A. Second Read Ordinance 1146 Relating to the Sale of Kratom Products
 - i. Legal counsel read into the record.
 - ii. Mayor Cooper requested clarification regarding the ordinance implementation timeline and notice requirements for businesses currently selling kratom products. Legal counsel confirmed the ordinance would take effect after a 30-day period.
 - iii. Councilmember Speirs commented that he had researched the product further and discussed concerns regarding products marketed in ways that may bypass FDA oversight. He expressed support for language intended to prevent circumvention through product renaming or similar methods.
 - iv. Motion to approve made by Councilmember Kennedy, seconded by Councilmember Speirs, carried 5-0.

12. EMERGENCY ORDINANCES – none

13. UPCOMING AGENDA ITEMS – none

14. INTERESTED CITIZENS - none

15. CONCLUSION

- A. Motion to conclude at 7:58pm made by Councilmember Speirs, seconded by Councilmember Harbolt, carried 5-0.

Terri Cooper, Mayor

Koss Ronholt, Finance Director/City Clerk

Date



**MEDICAL LAKE
CIVIC
KITCHEN**

PROJECT PURPOSE & COMMUNITY VALUE

Everyday Community Use

- Supports senior and community meal programs
- Enables facility rentals and special events
- Expands cooking classes and recreational programming
- Creates opportunities for food-business incubation and local economic activity

Disaster Recovery & Community Resilience

- Functions as a temporary community support space during disruptive events
- Supports disaster recovery and emergency response
- Provides flexibility for community gathering, coordination, and assistance

The commercial kitchen remodel expands the auditorium's role as a hub for community programming, economic opportunity, and disaster recovery – supporting meals, events, education, and resilience when it matters most.

WHERE IT STARTED
vs
WHERE IT IS NOW

1
FY 2024 CIP

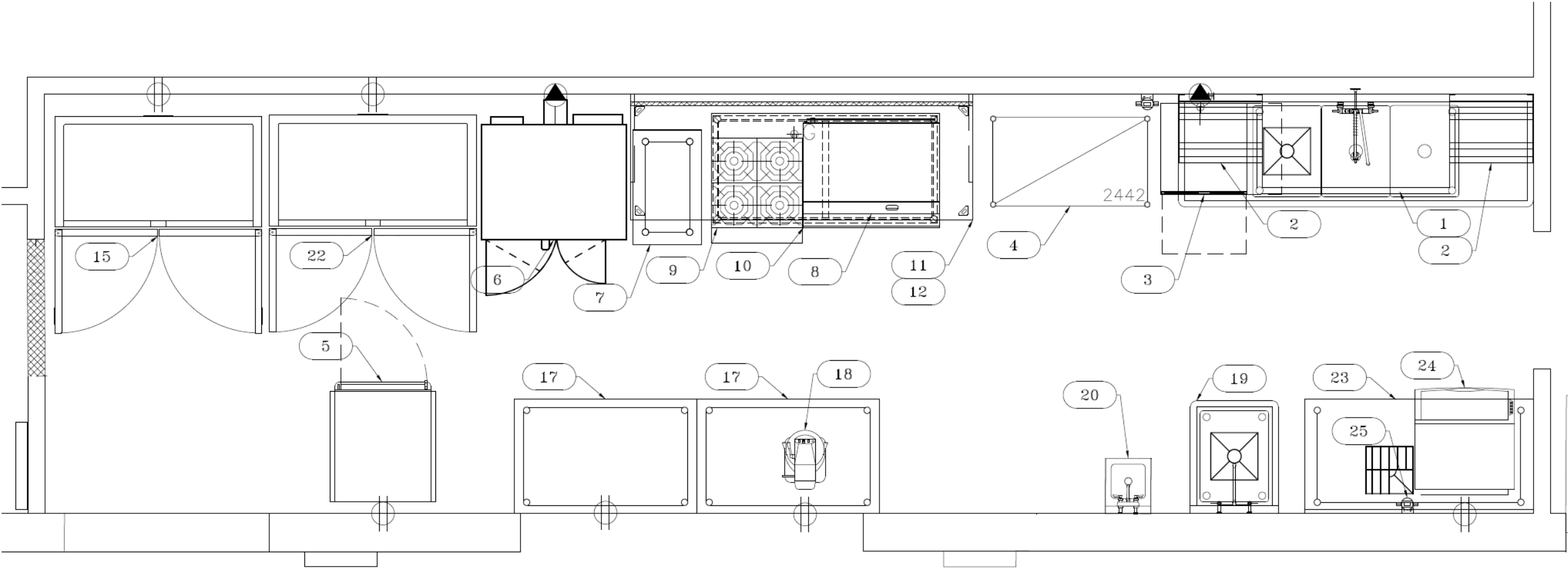
3
Construction RFP

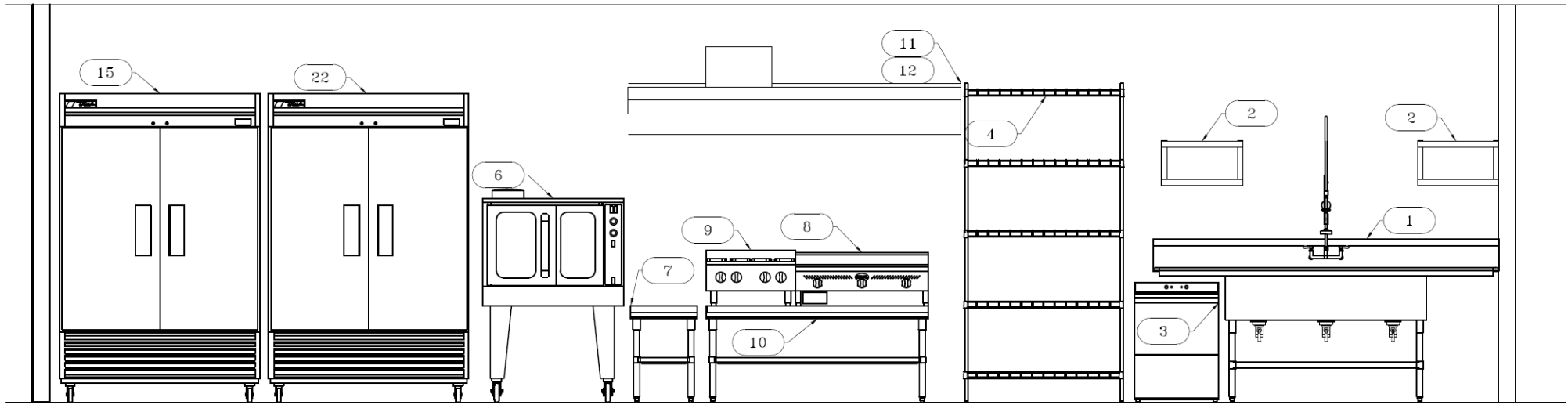
4
Bid Award

2
Design & Engineering

5
Contractor Default

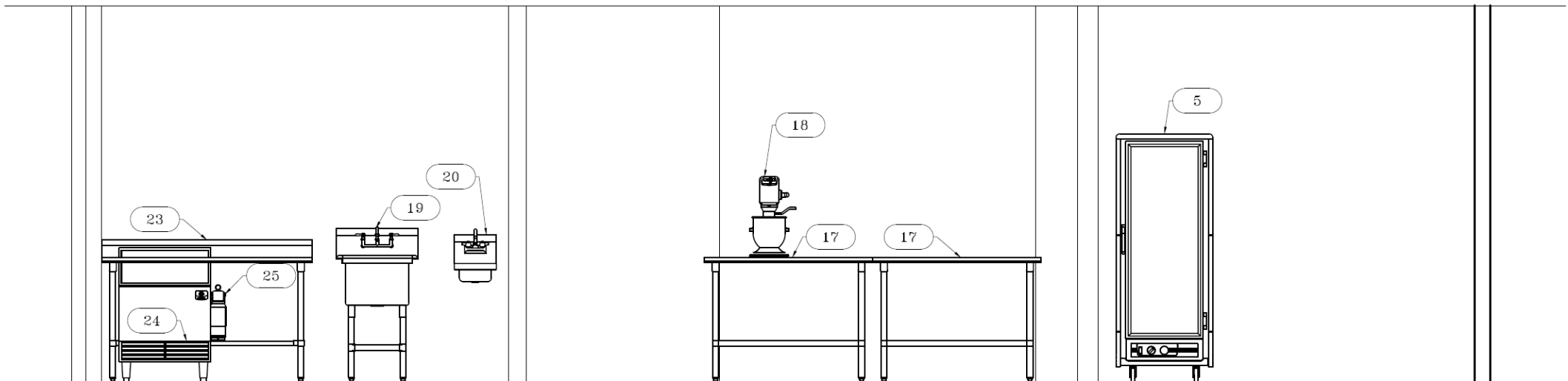
KITCHEN LAYOUT





HOT LINE

3/4" = 1'-0" ①



CURRENT PROJECT STATUS

Pre-Construction & Readiness

- ✓ Architectural design & engineering
- ✓ Final design & equipment selections
- ✓ Permitting

Demolition & Site Preparation

- ✓ Removal of existing kitchen equipment
- ✓ Demolition of walls, doors, ceilings
- ✓ Electrical safe-off
- ✓ Plumbing safe-off
- ✓ Flooring removal

Construction & Build-Out

- ✓ Under slab and structural modifications
- 🔄 Rough in construction
 - ✓ Plumbing
 - 🔄 Electrical
 - 🔄 HVAC
 - 🔄 Gas
 - Insulation
 - Drywall
- Finish construction

Equipment Installation & Commissioning

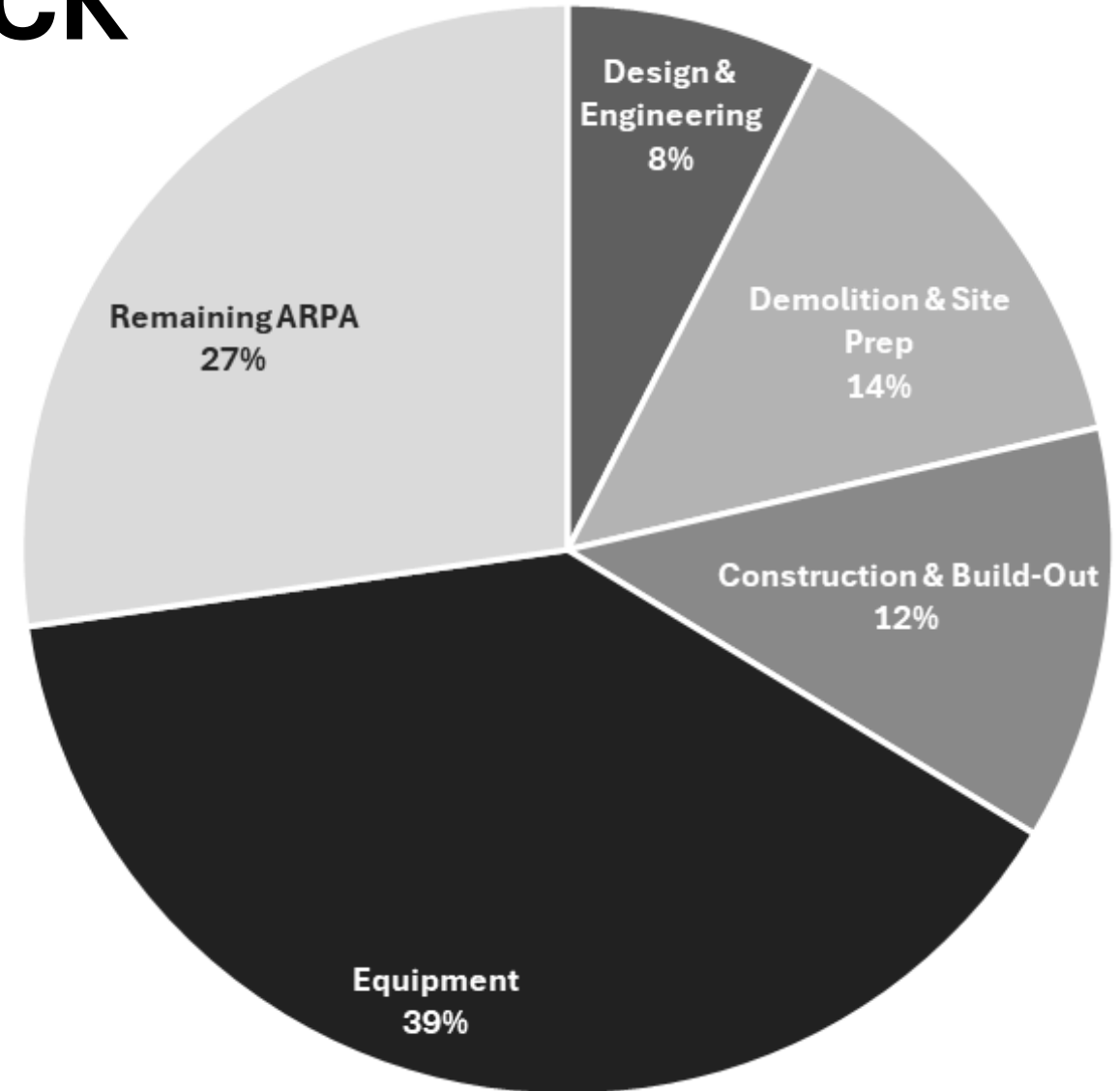
- 🔄 Commercial kitchen equipment installation
- Connections
 - Gas
 - Power
 - Water
 - Venting
- Equipment testing and startup

Inspections, Closeout, & Turnover

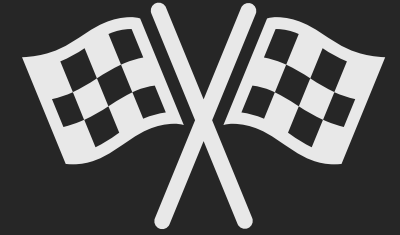
- Final building inspections
- Health Department approval
- Fire/life safety sign offs
- Punch list resolution
- Final walkthrough

BUDGET REALITY CHECK

| Budget Breakdown | |
|---------------------------------------|---------------------|
| Design, Engineering, & Permitting | \$22,965.90 |
| Demolition & Site Prep | \$42,206.37 |
| Construction & Build-Out | \$37,478.19 |
| Equipment Installation | \$118,917.49 |
| Total Expenses to Date | \$221,567.95 |
| Remaining ARPA Funds Available | \$82,994.73 |
| Total Budget | \$304,562.68 |



WHAT SUCCESS LOOKS LIKE



Deliver a kitchen that is code compliant, functional, and ready for immediate use.



A facility that can be activated quickly for planned programming and emergency response.

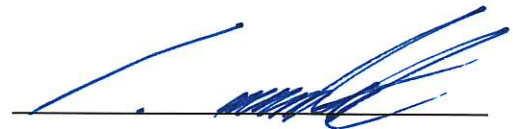
The commercial kitchen remodel operates as a hub for community programming, economic opportunity, and disaster recovery – supporting meals, events, education, and resilience when it matters most.

CITY OF MEDICAL LAKE
CLAIMS CERTIFICATION AND APPROVAL

Auditing Officer's Certification

I, the undersigned, do hereby verify under penalty of perjury that the materials have been furnished, the services rendered, or the labor performed as described herein and that the claim is a just, due, and unpaid obligation against the *City of Medical Lake*, and that I am authorized to authenticate and certify said Claim Warrants numbered, 53720 through 53762 in the amount of \$236,324.10.

| | |
|-------------------------|--------------------|
| Check(s): 53720 - 53762 | \$ 233,693.32 |
| <u>EFT(s)</u> | <u>\$ 2,630.78</u> |
| Total: | \$ 236,324.10 |



Koss Ronholt, Finance Director

Council Approval

I, Terri Cooper, Mayor of the *City of Medical Lake*. Approve by majority vote of the Medical Lake City Council, payments of Claim Warrants numbered, 53720 through 53762 in the amount of \$236,324.10 this 19th day of May 2026.

Terri Cooper, Mayor

Date

CITY OF MEDICAL LAKE
PAYROLL CERTIFICATION AND APPROVAL

Auditing Officer's Certification

I, the undersigned, do hereby verify under penalty of perjury that the materials have been furnished, the services rendered, or the labor performed as described herein and that the claim is a just, due, and unpaid obligation against the ***City of Medical Lake***, and that I am authorized to authenticate and certify said Payroll Claim Warrants numbered 53712 through 53719, and Payroll Payable Warrants numbered 30351 through 30360 in the amount of \$183,173.15.



Koss Ronholt, Finance Director

Council Approval

I, Terri Cooper, Mayor of the ***City of Medical Lake***. Approve by majority vote of the Medical Lake City Council, payments of Payroll Claim Warrants numbered 53712 through 53719 and the Payroll Payable Warrants numbered 30351 through 30360 in the amount of \$183,173.15 this **19th** day of **May 2026**.

Terri Cooper, Mayor

Date



To: City Council
From: Elisa Rodriguez, Senior Planner
TOPIC: Periodic Update: MLMC amendments regarding Affordable Housing (ADUs)

Requested Action:

Conduct a public hearing and a first read for Ordinance #1145, regarding amendments adding accessory dwelling units to the Medical Lake Municipal Code (MLMC).

Key Points:

The proposed amendments are to allow accessory dwelling units (ADUs) as an allowed housing type. The proposed language combines State mandates with the community's desires for the future of Medical Lake.

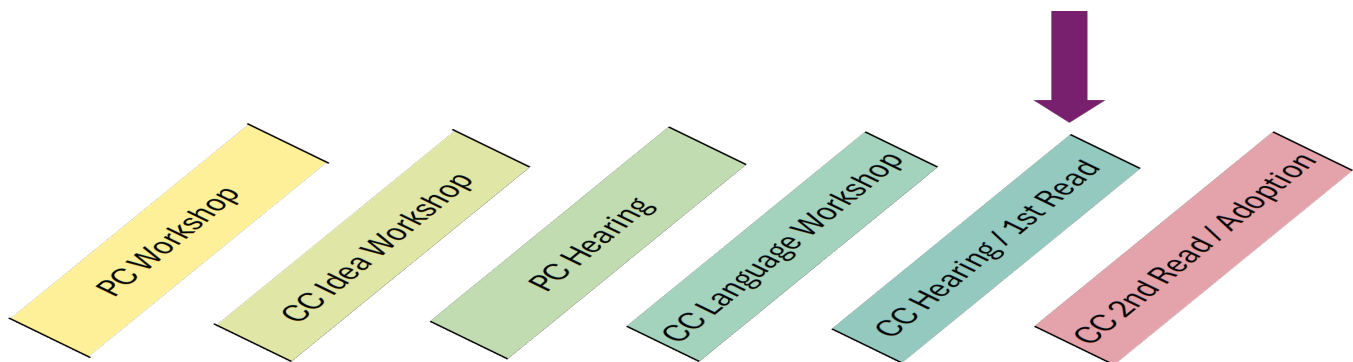
The Planning Commission unanimously recommended approval after holding a public hearing on March 26, 2026.

A staff report is attached that includes the criteria for approval that evaluated by the Planning Commission in determining their recommendation.

Background Discussion:

House Bill 1337 was enacted in 2023 and requires all jurisdictions to allow accessory dwelling units (ADU's) where single-family houses are permitted. There are several very specific regulations that must be adopted into the Municipal Code.

This hearing and first read is step 5 in the 6-meeting process of adopting amendments to the municipal code.



Public Involvement:

A public hearing is held with the Planning Commission and the City Council. In addition, language has been provided on the City website for review and comment by the public.

Next Steps:

A second read of Ordinance #1145 is scheduled for the June 2, 2026 City Council meeting.



City of Medical Lake Planning Department
124 S. Lefevre St.
Medical Lake, WA 99022
509-565-5000
www.medical-lake.org

STAFF REPORT TO THE CITY COUNCIL

File: Periodic Update: MLMC Affordable Housing (ADUs)

Date of Staff Report: May 14, 2026

Date of City Council Workshop: April 21, 2026

Date of City Council Hearing: May 19, 2026

Staff Planner: Elisa Rodriguez 509-565-5019 or erodriguez@medical-lake.org

SEPA: Determination of Non-Significance was made on March 2, 2026

60-Day Intent to Adopt: Submitted to the Department of Commerce on March 23, 2026

Procedure: This proposal requires a legislative review, therefore, the Planning Commission has held a public hearing and made a recommendation to the City Council. The City Council will hold a public hearing to consider an ordinance to adopt the amendments to the Medical Lake Municipal Code. The complete process can be found in the Medical Lake Municipal Code (MLMC), Section 19.270.050 – Type IV Reviews.

Proposal: It is proposed to add Accessory Dwelling Units (ADUs) as a permitted housing type in Medical Lake, in conformance with House Bill 1337.

Date of Planning Commission Hearing: March 26, 2026

Planning Commission Recommendation: The proposed amendment to the Medical Lake Municipal Code is for the purpose of allowing ADUs in Medical Lake. The proposed amendments are consistent with the Comprehensive Plan, the Countywide Planning Policies, and the Growth Management Act. The amendments do not adversely affect land, uses, or services within the City. Therefore, the Planning Commission unanimously recommends approval of the proposal.

Attached: Staff report to the Planning Commission, dated March 19, 2026 (includes proposed language)



City of Medical Lake Planning Department
124 S. Lefevre St.
Medical Lake, WA 99022
509-565-5000
www.medical-lake.org

STAFF REPORT TO THE PLANNING COMMISSION

File: Periodic Update: MLMC Affordable Housing (ADUs)

Date of Staff Report: March 19, 2026

Date of Hearing: March 26, 2026

Staff Planner: Elisa Rodriguez 509-565-5019 or erodriguez@medical-lake.org

SEPA: Determination of Non-Significance was made on March 2, 2026

Procedure: This request requires a legislative review, therefore, the Planning Commission will hold a public hearing and make a recommendation to the City Council. The City Council will hold a public hearing to consider an ordinance to adopt the amendments to the Medical Lake Municipal Code. The complete process can be found in the Medical Lake Municipal Code (MLMC), Section 19.270.050 – Type IV Reviews.

Proposal: It is proposal is to amend the municipal code to add accessory dwelling units as a permitted use on lots with detached single-family houses in residential zones. These amendments are to provide affordable housing options in line with House Bill 1337.

PROCEDURAL HISTORY

SEPA DNS Issued – March 2, 2026

Notice of a Public Hearing Published in Cheney Free Press – February 26, 2026

Public Comment Period Closed – March 17, 2026

PROPOSED LANGUAGE

Chapter – Accessory Dwelling Units

Purpose. The purpose of this chapter is to expand housing options by permitting accessory dwelling units (ADUs) in residential zones, consistent with RCW 36.70A.680–.681, ADUs provide opportunities for affordable housing, supplementing household incomes, aging in place, family support, and efficient land use.

Applicability. ADUs are permitted on lots that contain a detached single-family house in a residential zone.

Development Standards. All ADUs must meet the following standards.

- A. Density. ADUs are exempt from the maximum density of the zone.
- B. Number of Units. Two (2) ADUs are allowed per lot.
- C. Lot Size. ADUs are allowed on lots that meet the minimum lot size of the zone.
- D. Location on Lot. ADUs may be constructed within or attached to a single-family house, in combination with another accessory structure, or as a stand-alone structure. ADUs shall not be located closer to the street than the single-family house.
- E. Size. ADUs shall not be more than 1,000 square feet in floor area.
- F. Height. ADUs shall not be more than 24 feet in height.
- G. Setbacks. ADUs shall meet the setback requirements of the zone, except, they may have a zero lot line setback adjacent to an alley.
- H. Parking. Each ADU requires one parking space that meets the standards of MLMC Chapter 17.36 – Off-Street Parking.

PUBLIC COMMENT

No comments were received from agencies or the public.

ZONING CODE APPROVAL CRITERIA

Amendments to development regulations are subject to MLMC Section 19.143.050 – Approval Criteria.

- A. The proposed amendment(s) implements the goals, policies, and objectives of the Medical Lake Comprehensive Plan.

Findings: The proposal adds accessory dwelling units as an allowed housing type on properties that have a detached single-family dwelling. Goal #19 of the Comprehensive Plan states, “Provide a variety of densities and housing types to promote greater choices and opportunities.” Accessory dwelling units provide an affordable solution for aging in place, supporting family, and gaining income to help make the primary home more affordable. Policy #46 of the Comprehensive Plan states, “Encourage flexibility in residential housing types and project design, including manufactured homes and affordable housing.” Action Item #50 of the Comprehensive Plan states, “Revise zoning and subdivision standards as necessary to encourage a variety of housing options including residential located above street-level commercial, accessory dwelling units, and cluster housing.” Therefore, the proposal implements the goals, policies, and objectives of the Comprehensive plan by providing affordable housing in a form that is specified. **For these reasons, the criterion is met.**

- B. The proposed amendment(s) complies with all requirements of the state's Growth Management Act, including growth boundaries, critical areas, and future housing needs.

Findings: The proposal adds accessory dwelling units as an allowed housing type on properties that have a detached single-family dwelling. The Growth Management Act requires that jurisdictions provide for housing at every income level. Accessory dwelling units (ADUs) are expected to provide an affordable home to households earning 50%-80% of the area median income. In addition, House Bill 1337 has mandated that jurisdictions amend their municipal codes to allow accessory dwelling units. ADUs provide additional housing to meet Medical Lake's future housing needs, which will accommodate more population before the urban growth boundary will need to be expanded. ADUs must conform to critical area regulations. Therefore, the proposal is complies with the Growth Management Act. **For this reason, the criterion is met.**

- C. The proposed amendment(s) does not conflict with the Shoreline Master Program.

Findings: The proposal adds accessory dwelling units as an allowed housing type on properties that have a detached single-family dwelling. ADUs must conform to the Shoreline Master Program. Therefore, ADUs do not cause an inherent conflict. **For this reason, the criterion is met.**

- D. The proposed amendment(s) is consistent with other adopted City plans, including, but not limited to, the Strategic Plan, Capital Facilities Plan, Parks Master Plan, Water Plan, Sewer Plan, Stormwater Plan, and Transportation Plan.

Findings: The proposal adds accessory dwelling units as an allowed housing type on properties that have a detached single-family dwelling. Strategic Objective #2, Quality Neighborhoods, of the Healing Waters Strategic Plan, states, "Provide a variety of densities and housing types to promote greater choices and opportunities." ADUs are not inconsistent with any other adopted City plan and as those plans are updated, the impact of ADUs will be considered. Therefore, allowing ADUs is consistent with other adopted City Plans. **For this reason, the criterion is met.**

- E. The proposed amendment(s) will not adversely affect the ability to provide City services in a cost-effective manner.

Findings: The proposal adds accessory dwelling units as an allowed housing type on properties that have a detached single-family dwelling. ADUs will require additional services, however the number of ADUs expected in the short term is expected to be low based on other jurisdictions in the region that have been allowing them for several years. As time goes on, the City will have the opportunity to adjust plans for infrastructure and service fees to meet the demand. Therefore, the proposal does not adversely affect the ability for the City to provide services in a cost-effective manner. **For this reason, the criterion is met.**

- F. The proposed amendment(s) will not be detrimental to and will result in long-term benefits to the community as a whole and is in the public interest.

Findings: The proposal adds accessory dwelling units as an allowed housing type on properties that have a detached single-family dwelling. Allowing ADUs will provide one of many affordable housing options within Medical Lake. ADUs provide an affordable solution for aging in place, supporting family, and gaining income to help make the primary home more affordable. The affects of allowing ADUs is not expected to be detrimental to the City due to their small scale and the expectation that, due to the cost of

constructing the unit and the desire of individual households, there will be only a few applications per year. **For these reasons, the criterion is met.**

G. The proposed amendment(s) will not result in adverse impacts to public infrastructure, wetlands, lakes, businesses, or residents.

Findings: The proposal adds accessory dwelling units as an allowed housing type on properties that have a detached single-family dwelling. Due to the small scale and the likelihood of only a few applications submitted per year, the City will have time to adjust infrastructure plans and fees as needed. ADUs will be subject to critical area and shoreline regulations, protecting wetlands and lakes. They will provide additional housing opportunities for residents and more residents will benefit local businesses. **For these reasons, the criterion is met.**

CONCLUSION

The proposal adds accessory dwelling units as an allowed housing type on properties that have a detached single-family dwelling. In addition to aligning with the Comprehensive Plan, the State of Washington is mandating that ADUs be allowed as a form of affordable housing. The proposal is consistent with all other adopted City plans, will provide a benefit to the City, and is not expected to have any detrimental impacts. All of the applicable approval criteria have been met, therefore, the proposal should be approved.

POSSIBLE ACTIONS BY THE PLANNING COMMISSION

1. Recommend approval of the proposed amendments to the City Council.
2. Recommend approval of modified amendments to the City Council.
3. Request City Staff to address concerns and return with modified language.

EXHIBITS

- A. SEPA Checklist – March 2, 2026
- B. SEPA DNS – March 2, 2026

**CITY OF MEDICAL LAKE
SPOKANE COUNTY, WASHINGTON
ORDINANCE NO. 1145**

**AN ORDINANCE OF THE CITY OF MEDICAL LAKE, WASHINGTON RELATING TO
AMENDMENTS TO TITLE 19 OF THE MUNICIPAL CODE REGARDING
ACCESSORY DWELLING UNITS.**

WHEREAS, the City of Medical Lake (City) is a fully-planning city under the Growth Management Act (GMA); and

WHEREAS, pursuant to RCW 36.70A.070, the City must have a Comprehensive Plan with a land use element that establishes population densities, building intensities, and general land use distributions; and

WHEREAS, pursuant to RCW 36.70A.040, the City must have development regulations that implement the Comprehensive Plan; and

WHEREAS, Zoning Districts and associated regulations implement the Comprehensive Plan's land use element; and

WHEREAS, the Medical Lake Municipal Code ("MLMC") does not have standards for accessory dwelling units; and

WHEREAS, "dwelling unit" is defined in adopted Ordinance 1144, Section 10, new Chapter 19.160 – Definitions; and

WHEREAS, "accessory dwelling unit" is defined adopted in Ordinance 1144, Section 12, new Chapter 19.530 – Housing Types; and

WHEREAS, pursuant to RCW 36.70A.681 – Accessory Dwelling Units – Limitations on Local Regulation, the City must allow two (2) accessory dwelling units on all lots that are located in all zoning districts within an urban growth area that allow for single-family homes; and

WHEREAS, to better serve the City and its citizens, a new chapter, Chapter 19.625 – Accessory Dwelling Units, is being added to the MLMC; and

WHEREAS, the proposed amendment is in compliance with RCW 36.70A.681.

WHEREAS, a State Environmental Protection Act (SEPA) checklist and a determination of non-significance were distributed on March 2, 2026, no comments were received, and the DNS is retained; and

WHEREAS, the City of Medical Lake Planning Commission (Planning Commission) considered the proposed text amendments at a properly noticed public hearing on March 26, 2026, so as to receive public testimony; and

WHEREAS, at its March 26, 2026, meeting, the Planning Commission voted to recommend approval of the amendments; and

WHEREAS, pursuant to RCW 36.70A.106, on March 23, 2026, the City provided the Washington State Department of Commerce with a sixty (60) day notice of its intent to adopt the amendment(s) to the MLMC; and

WHEREAS, on May 19, 2026, the City of Medical Lake City Council (City Council) discussed the proposed text amendments at a properly noticed open public hearing; and

WHEREAS, the City Council considered the entire public record, public comments, written and oral, and the Planning Commission's recommendation; and

WHEREAS, this Ordinance is supported by the staff report and materials associated with this Ordinance, including documents on file with the City; and

WHEREAS, this Ordinance is also supported by the professional judgment and experience of the City staff who have worked on this proposal; and

WHEREAS, the City Council determined that the proposed amendments are in accord with the Comprehensive Plan, will not adversely affect the public health, safety, or general welfare, and are in the best interest of the citizens and property owners of the City; and

WHEREAS, the City Council determined that the proposed amendments are consistent with the goals and requirements of the GMA.

NOW, THEREFORE, the City Council of the City of Medical Lake, Washington does ordain as follows:

Section 1. Amendment. Chapter 19.625 – Accessory Dwelling Units, is hereby added to the MLMC.

19.625.010 Purpose. The purpose of this chapter is to expand housing options by permitting accessory dwelling units (ADUs) in residential zones, consistent with RCW 36.70A.680–.681. ADUs provide opportunities for affordable housing, supplementing household incomes, aging in place, family support, and efficient land use.

19.625.020 Applicability. ADUs are permitted on lots that contain one or more dwelling units in a residential zone.

19.625.030 Development Standards. All ADUs must meet the following standards with any standards not specified herein, are determined by the Zoning District.

- A. Density. ADUs are exempt from the maximum density of the zone.
- B. Number of Units. Two (2) ADUs are allowed per lot pursuant to RCW 36.70A.681, as now or hereinafter amended.
- C. Lot Size. ADUs are allowed on lots that meet the minimum lot size of the zone.
- D. Location on Lot. ADUs may be constructed within or attached to another dwelling unit, in combination with another accessory structure, or as a stand-alone structure. ADUs shall not be located closer to the street than a single-family house.
- E. Conversion. A legally constructed structure may be converted to an ADU even if such structures does not satisfy current development standards.

- F. Size. ADUs shall not be more than 1,000 square feet in floor area.
- G. Height. ADUs shall not be more than 24 feet in height.
- H. Setbacks. ADUs shall meet the setback requirements of the specific zone, provided a zero lot line setback adjacent to an alley shall be permitted unless the City routinely plows snow on the alley.
- I. Parking. Each ADU requires one (1) parking space that meets the standards of MLMC Chapter 17.36 – Off-Street Parking.

Section 2. Severability. If any section, sentence, clause or phrase of this Ordinance should be held to be invalid or unconstitutional by a court of competent jurisdiction, such invalidity or unconstitutionality shall not affect the validity or constitutionality of any other section, sentence, clause or phrase of this Ordinance.

Section 3. Effective Date. This Ordinance shall be in full force and effect five (5) days after publication of this Ordinance or a summary thereof in the official newspaper of the City as provided by law.

PASSED by the City Council this _____ day of June 2026.

Mayor, Terri Cooper

ATTEST:

Finance Director/City Clerk Koss Ronholt

APPROVED AS TO FORM:

City Attorney, Sean P. Boutz

Date of Publication:

Effective Date:

City Medical Lake
124 S. Lefevre Street
Medical Lake, WA 99022
509-565-5000

NOTICE OF ORDINANCE PASSED BY MEDICAL LAKE CITY COUNCIL

The following is the title and summary of Ordinance No. 1145 passed by the City of Medical Lake City Council on the _____ day of _____, 2026.

AN ORDINANCE OF THE CITY OF MEDICAL LAKE, WASHINGTON, RELATING TO AMENDMENTS TO TITLE 19 OF THE MUNICIPAL CODE REGARDING ACCESSORY DWELLING UNITS.

Sections 1. Identifies the amendments to Title 19, Chapter 19.625 of the City of Medical Lake Municipal Code:

•

Section 2. Establishes a severability clause in the event some portion of the Ordinance is held invalid.

Section 3. Establishes an effective date for Ordinance No. 1145 for five (5) days after publication of the Ordinance, or a summary thereof, in the official newspaper of the City, as provided by law.

The full text of the Ordinance is available at the City of Medical Lake offices as identified above. A copy will be mailed to any citizen without cost upon request from the City's Clerk's office.

Koss Ronholt, Finance Director/City Clerk

Published: _____

**CITY OF MEDICAL LAKE
SPOKANE COUNTY, WASHINGTON
RESOLUTION NO. 26-812**

**A RESOLUTION OF THE CITY OF MEDICAL LAKE APPROVING AN
AMENDMENT TO THE CONTRACT BETWEEN EASTERN WASHINGTON
UNIVERSITY AND THE CITY OF MEDICAL LAKE**

WHEREAS, in collaboration with Fairchild Air Force Base, Spokane County, Eastern Washington University (“EWU”), and Spokane Regional Health District, the City of Medical Lake (“City”) will develop a fate and transport model for Per- and Polyfluoroalkyl Substances (“PFAS”) across the West Plains area; and

WHEREAS, this model will assist with geochemical fingerprinting of PFAS sources over a wide area and provide vital information on the extent of PFAS contamination, which is to be used for local drinking water health advisories; and

WHEREAS, the City entered into a Toxics Cleanup Remedial Action Grant and Loan Program Agreement (“Agreement”) with the Washington State Department of Ecology (“Ecology”) for funding in the amount of Four Hundred Fifty Thousand Dollars (\$450,000) on August 1, 2023; and

WHEREAS, the City entered into a contract (“Contract”) with EWU on September 5, 2023, in the amount of Four Hundred Thousand Dollars (\$400,000), for the completion of the Agreement’s Scope of Work related to the Area-Wide Groundwater Investigation; and

WHEREAS, the City amended the Agreement with Ecology on March 19, 2024, by Resolution No. 24-663 to incorporate additional eligible expenditure categories in the Scope of Work; and

WHEREAS, the City amended the Agreement again on May 6, 2025, by Resolution No. 25-749, to a) extend the expiration date from June 30, 2025 to December 31, 2025, b) reallocate Twenty-Five Thousand Dollars (\$25,000) in budgeted funding from Grant Administration to Area-Wide Groundwater Investigation activities, and c) revise the Scope of Work, as provided for in Exhibit “A” to the Agreement; and

WHEREAS, the City amended the Agreement again on February 3, 2026, by Resolution No. 26-792 to extend the expiration date from December 31, 2025 to June 30, 2026, to allow Ecology sufficient time to review the deliverables submitted in accordance with the Scope of Work; and

WHEREAS, the City and EWU desire to amend the Contract to reflect the amendments made between the City and Ecology.

NOW THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF MEDICAL LAKE, WASHINGTON as follows:

Section 1. Approval of Amendment. The City Council hereby approves the Amendment to the Contract in the form attached to this Resolution as Exhibit “A”, and by this reference is incorporated herein.

Section 2. Authorization. The Mayor is authorized and directed to execute the Amendment to the Contract on behalf of the City in substantially the form attached as Exhibit “A”. The Mayor and Finance Director/City Clerk are each hereby authorized and directed to take such further action as may be appropriate in order to affect the purpose of this Resolution and the Agreement authorized hereby.

Section 3. Severability. If any section, sentence, clause, or phrase of this Resolution should be held to be invalid or unconstitutional by a court of competent jurisdiction, such invalidity or unconstitutionality shall not affect the validity or constitutionality of any other section, sentence, clause, or phrase of this Resolution.

Section 4. Effective Date. This Resolution shall become effective immediately upon its adoption.

ADOPTED this _____ day of May, 2026.

Mayor, Terri Cooper

Attest:

Approved as to Form:

Koss Ronholt, City Clerk

City Attorney, Sean P. Boutz



| | |
|--------------|--------|
| Contract No. | 24-024 |
|--------------|--------|

**Amendment to
Contract for Services**

THIS AMENDMENT IS TO THE AGREEMENT [X], executed on [Y] by and between Eastern Washington University, 526 5th Street, Showalter 210, Cheney, WA 99004, an Agency of the State of Washington, TIN 91-6000624, UBI 321-000-780 (hereinafter "EWU") and

| CONTRACTEE | | | |
|-------------------|--|------------|--|
| Legal Name | City of Medical Lake <i>(hereinafter "Contractee")</i> | | |
| TIN/FID | 91-6001460 | UBI | 325-000-010 |
| Mailing Address | PO Box 369, Medical Lake, WA 99022 | | |
| Lead Contact | Sonny Weathers | Lead Email | sweathers@medical-lake.org |
| Email Contract to | Koss Ronholt | | kronholt@medical-lake.org |

| PROJECT | | | |
|--------------------------|---|-------------------------|--|
| Title | West Plains PFAS Groundwater Transport & Fate Study | | |
| Original Contract Number | 24-024 | Original Funding Amount | \$400,000.00 |
| Original Start Date | 8/1/2023 | Original End Date | 6/30/2025 |
| EWU PI | Chad Pritchard | EWU PI Email | cpritchard@ewu.edu |
| Original Source of Funds | Washington State Department of Ecology | | |

Eastern Washington University and Contractee Agree to amend the Agreement as follows:

| AMENDMENT DETAILS | | | |
|---|--|------------------|--|
| Amendment Number | 1 | | |
| Amendment Start and End Date | 7/1/2025-6/30/2026 | | |
| Affected Original Section (if applicable) | Funding Amount | | |
| Amendment Language | Funding amount increased by \$25,000.00, new total funding amount: \$425,000.00. Project end date extended to 6/30/2026. | | |
| Attachments: | | EWU Budget Email | Cgilchrist3@ewu.edu |

All other terms and conditions of the original Agreement remain in full force and effect.

This amendment shall not be binding unless signed by personnel authorized to bind each of the parties.

This Contract may be executed in two or more counterparts, and by electronic signature, including scanned copies, all of which, when taken together, shall constitute one original document.



| | |
|--------------|--------|
| Contract No. | 24-024 |
|--------------|--------|

[REMAINDER OF PAGE INTENTIONALLY LEFT BLANK]

As executed by the persons signing below, who warrant that they have the authority to execute this agreement.

| APPROVED AND AGREED | | |
|---------------------|------------|--|
| | CONTRACTEE | EWU |
| Signature | | <i>Christina L. Gilchrist</i> |
| Name & Title | | Christina L. Gilchrist, Director, OGRD |
| Date | | 4/29/2026 |

Index: _____

**CITY OF MEDICAL LAKE
SPOKANE COUNTY, WASHINGTON
RESOLUTION NO. 26-814**

**A RESOLUTION OF THE CITY OF MEDICAL LAKE ENTERING INTO
A LEASE AGREEMENT WITH CANON U.S.A., INC. FOR MULTIFUNCTION
PRINTER EQUIPMENT UTILIZING A COOPERATIVE PURCHASING
ARRANGEMENT WITH OMNIA**

WHEREAS, the City of Medical Lake (“City”) requires reliable multifunction printer copier equipment to support Public Works and Wastewater Treatment Plant operations; and

WHEREAS, the City is authorized to participate in cooperative purchasing arrangements with other public agencies pursuant to RCW 39.34; and

WHEREAS, Public Works’ and the Wastewater Treatment Plant’s current printers have reached end-of-service and end-of-life; and

WHEREAS, OMNIA Partners is a cooperative purchasing organization that has competitively procured contracts available for use by public agencies nationwide; and

WHEREAS, the University of California conducted a competitive solicitation and awarded Contract No. 2020002755 on December 16, 2020, for office equipment and related services, which is available through OMNIA Partners; and

WHEREAS, utilizing a cooperative purchasing contract allows the City to efficiently procure necessary equipment while satisfying competitive procurement requirements, in accordance with the City’s Procurement Policy 14.110, Section 4.4.3; and

WHEREAS, City staff have assessed the equipment needs of Public Works and recommends entering into a lease agreement for multifunction printer equipment with Canon U.S.A., Inc. (“Canon”) for One Hundred Twenty-Seven Dollars (\$127.00) per month with a term of sixty (60) months, as set forth in the attached Exhibit “A”; and

WHEREAS, City staff have assessed the equipment needs of the Wastewater Treatment Plant and recommends entering into a lease agreement for multifunction printer equipment with Canon for One Hundred Twenty-Seven Dollars (\$127.00) per month with a term of sixty (60) months, as set forth in the attached Exhibit “B”; and

WHEREAS, the lease agreements will include equipment, maintenance, and related services under the terms and pricing established in the cooperative purchasing contract and attached hereto as Exhibit “A” and “B”.

NOW THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF MEDICAL LAKE, WASHINGTON as follows:

Section 1. Authorization. The City Council hereby authorizes the Mayor to enter into the two (2) lease agreements with Canon utilizing University of California Contract No. 2020002755, procured through OMNIA Partners, for the provision of multifunction

printer equipment and related services at a rate of \$254.00, in total, per month, as detailed in Exhibits “A” and “B”. Said exhibits are incorporated herein by this reference.

Section 2. Severability. If any section, sentence, clause, or phrase of this Resolution should be held to be invalid or unconstitutional by a court of competent jurisdiction, such invalidity or unconstitutionality shall not affect the validity or constitutionality of any other section, sentence, clause, or phrase of this Resolution.

Section 3. Effective Date. This Resolution shall become effective immediately upon its adoption.

ADOPTED this ____ day of May 2026.

Mayor, Terri Cooper

Attest:

Approved as to Form:

Koss Ronholt, City Clerk

City Attorney, Sean P. Boutz



Exhibit A

Lease Schedule ("Schedule") - Blended (SER-800)

Canon U.S.A., Inc. ("CUSA")
One Canon Park, Melville, NY 11747
(800)-613-2228

Customer: MEDICAL LAKE CITY OF

CFS App #:

Salesperson: Sierra Love-Ensminger

Agreement #: MA75025

Transaction #: S21567302

Order Date: 05/12/26

Table with columns: Billing Information, Payment Information, Equipment Maintenance Information, Other Transaction Details, Covered Images Included in Payment, Excess Per Image Maint Charge(s). Includes fields for lease term (60 months), total payment (\$127.00), and maintenance details.

Table with columns: Item Code, Listed Items Description, Qty, Ship To & Maintenance Billing Information. Lists items like IMAGERUNNER ADVANCE DX C3935I and CASSETTE FEEDING UNIT-AW1 with shipping and billing details.

Table with columns: Additional Requirements, Consumables, Meter Method, For CUSA USE ONLY. Includes requirements like 'Consumables: Toner Only' and 'Meter Method: Remote Reporting Agent'.

THIS SCHEDULE IS ENTERED INTO PURSUANT TO, AND INCORPORATES THE TERMS OF, THE MASTER SALES AND SERVICES AGREEMENT REFERENCED AS THE AGREEMENT # ABOVE ("AGREEMENT"), INCLUDING THE MASTER LEASE TERMS SET FORTH AS RIDER G THERETO WHICH SHALL CONTROL (THE "LEASE TERMS"). TO THE EXTENT THE TERMS OF AN EXISTING CFS MASTER AGREEMENT ARE REFERENCED ON THIS SCHEDULE (THE "EXISTING MASTER CFS LEASE") AND ARE APPLICABLE TO THIS SCHEDULE, THEY SHALL CONTROL OVER THE MASTER LEASE TERMS SET FORTH AS RIDER G TO THE AGREEMENT FOR SO LONG AS THE EXISTING MASTER CFS LEASE REMAINS IN EFFECT.

Customer Authorized Signature: Printed Name: Title: Date:
For Internal Purposes Only:
CFS Authorized Signature: Printed Name: Title: Date:



Return Schedule, Rider B of Agreement

Canon U.S.A. Inc. ("CUSA")
One Canon Park, Melville, NY 11747
(800)-613-2228

Customer: MEDICAL LAKE CITY OF

Salesperson: Sierra Love-Ensminger

Agreement #: MA75025

Transaction #: S21567302

Order date: 5/12/2026

Customer ("You") Customer Account: Service Requested: Trade In
Company: MEDICAL LAKE CITY OF
Address: Maintenance BLDG 801 S Lefevre St
City: MEDICAL LAKE County: SPOKANE
State: WA Zip: 99022 Phone:
Lease Information (if applicable)
Leasing company name Lease Number

If "Buyout Reimbursement" is selected above, the following MUST be completed:

\$ _____ To be paid upon delivery / acceptance pursuant to Rider B, Section 1.

Payable to: Reason for check issuance:

If transaction includes a Lease Upgrade or Buyout the following MUST be completed:

Select one:
[] Not Applicable: No Equipment pick up required
[] CUSA will pick up the Equipment
[] Return Equipment to CFS
[] Return Equipment to CUSA Original Order Date _____
[] You will return Equipment to leasing company according to the terms and conditions of your lease agreement
[] You will retain the equipment.
Will retained equipment remain under a CUSA Maintenance Agreement?
[] No
[] Yes: SELECT ONE: under an Existing Contract [] Or New Contract []

Trade in Equipment Condition: As Is

Equipment for Trade-In, Upgrade, or Return

If transaction includes a Lease return the following MUST be completed:

Table with 8 columns: Return code, Item Code, Description, Serial #, Equipment Location, Contact Name & Phone, Email, Alt pick up date. Row 1: TRD, Color LaserJet Pro MFP, Non Canon Equipment, NPIB2694B, Maintenance Building 801 S Lefevre St. MEDICAL LAKE WA 99022.

Pick Up /Return Information:

[] Same Date as Delivery of Listed Items Specified on the Agreement
[] Other Specified Date: ____ / ____ / ____ (but no longer than 30 days after delivery of Listed Items under Agreement)

Contact Name: Phone: Email:

Hours of Operation: Number of Steps: Elevator: Loading Dock:

Special Instructions / Additional Requirements:

THIS RETURN SCHEDULE IS ENTERED INTO PURSUANT TO, AND INCORPORATES ALL OF THE TERMS OF, THE MASTER SALES AND SERVICES AGREEMENT REFERENCED AS THE AGREEMENT # ABOVE AND THE APPLICABLE RIDER(S) ("AGREEMENT"). BY YOUR SIGNATURE BELOW, YOU AGREE TO TERMS AS SPECIFIED ABOVE, SUBJECT TO THE TERMS AND CONDITIONS OF THE AGREEMENT. CUSTOMER REPRESENTS THAT EXECUTION OF THIS SCHEDULE HAS BEEN DULY AUTHORIZED. YOU REPRESENT THAT YOU ARE AUTHORIZED TO EXECUTE THIS SCHEDULE ON CUSTOMER'S BEHALF. STANDARD TERMS AND CONDITIONS INCORPORATED HEREIN ARE AVAILABLE AT MK1.USA.CANON.COM/CUSTOMERDOCUMENTS, AND SHALL APPLY TO THE EXTENT NOT MODIFIED BY THE AGREEMENT. YOU ACKNOWLEDGE RECEIPT OF A COPY OF THIS RETURN SCHEDULE.

Customer's Authorized Signature
Printed Name Title Date



Exhibit B

Lease Schedule ("Schedule") - Blended (SER-800)

Canon U.S.A., Inc. ("CUSA")
One Canon Park, Melville, NY 11747
(800)-613-2228

Customer: MEDICAL LAKE CITY OF

CFS App #:

Salesperson: Sierra Love-Ensminger

Agreement #: MA75025

Transaction #: S21567317

Order Date: 05/12/26

Table with multiple sections: Billing Information, Payment Information, Equipment Maintenance Information, Other Transaction Details, Item Code, and Additional Requirements. Includes fields for lease term (60 months), total amount (\$127.00), and item descriptions like IMAGERUNNER ADVANCE DX C3935I.



Return Schedule, Rider B of Agreement

Canon U.S.A. Inc. ("CUSA")
One Canon Park, Melville, NY 11747
(800)-613-2228

Customer: MEDICAL LAKE CITY OF

Salesperson: Sierra Love-Ensminger

Agreement #: MA75025

Transaction #: S21567317

Order date: 5/12/2026

Customer ("You") Customer Account: Service Requested: Trade In
Company: MEDICAL LAKE CITY OF
Address: Wastewater Treatment 207 E Ellen Ave Treatment
City: MEDICAL LAKE County: SPOKANE
State: WA Zip: 99022 Phone:
Contact name:
Email:
Alternate Contact:
Alternate Phone:

If "Buyout Reimbursement" is selected above, the following MUST be completed:

\$ _____ To be paid upon delivery / acceptance pursuant to Rider B, Section 1.

Payable to: Reason for check issuance:

If transaction includes a Lease Upgrade or Buyout the following MUST be completed:

Select one:
[] Not Applicable: No Equipment pick up required
[] CUSA will pick up the Equipment
[] Return Equipment to CFS
[] Return Equipment to CUSA Original Order Date _____
[] You will return Equipment to leasing company according to the terms and conditions of your lease agreement
[] You will retain the equipment.
Will retained equipment remain under a CUSA Maintenance Agreement?
[] No
[] Yes: SELECT ONE: under an Existing Contract [] Or New Contract []

Trade in Equipment Condition: As Is

Equipment for Trade-In, Upgrade, or Return

If transaction includes a Lease return the following MUST be completed:

Table with 8 columns: Return code, Item Code, Description, Serial #, Equipment Location, Contact Name & Phone, Email, Alt pick up date. Row 1: TRD, OfficeJet Pro 7740, Non Canon Equipment, CN21P750K1, Wastewater Treatment 207 E Ellen Ave MEDICAL LAKE WA 99022, Koss Ronholt 509-535-5030 Ext: 107, kronholt@medical-lake.org

Pick Up /Return Information:

[] Same Date as Delivery of Listed Items Specified on the Agreement
[] Other Specified Date: ____ / ____ / ____ (but no longer than 30 days after delivery of Listed Items under Agreement)

Contact Name: Phone: Email:

Hours of Operation: Number of Steps: Elevator: Loading Dock:

Special Instructions / Additional Requirements:

THIS RETURN SCHEDULE IS ENTERED INTO PURSUANT TO, AND INCORPORATES ALL OF THE TERMS OF, THE MASTER SALES AND SERVICES AGREEMENT REFERENCED AS THE AGREEMENT # ABOVE AND THE APPLICABLE RIDER(S) ("AGREEMENT"). BY YOUR SIGNATURE BELOW, YOU AGREE TO TERMS AS SPECIFIED ABOVE, SUBJECT TO THE TERMS AND CONDITIONS OF THE AGREEMENT. CUSTOMER REPRESENTS THAT EXECUTION OF THIS SCHEDULE HAS BEEN DULY AUTHORIZED. YOU REPRESENT THAT YOU ARE AUTHORIZED TO EXECUTE THIS SCHEDULE ON CUSTOMER'S BEHALF. STANDARD TERMS AND CONDITIONS INCORPORATED HEREIN ARE AVAILABLE AT MK1.USA.CANON.COM/CUSTOMERDOCUMENTS, AND SHALL APPLY TO THE EXTENT NOT MODIFIED BY THE AGREEMENT. YOU ACKNOWLEDGE RECEIPT OF A COPY OF THIS RETURN SCHEDULE.

Customer's Authorized Signature _____

Printed Name Title Date