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1. Regular Session Call to Order

Pledge of Allegiance, Roll Call, and Welcome

2. Approve Agenda

3. Public Comment

The City Council welcomes public attendance at Council meetings. This meeting is for the conduct of regular City business. With very few exceptions, RCW 42.17A.555 prohibits government agencies from allowing the use of public facilities, directly or indirectly, for campaign purposes. At this time, citizen comments and inquiries about agenda business or general City matters are encouraged. If you wish to address the City Council, please stand or raise a hand so you can be called upon. After you are recognized, please come forward to the lectern and state your name for the public record. Your remarks must be limited to three minutes or less. Please use the microphone.

4. Consent Agenda

All matters on the consent agenda have been provided to each Councilmember for review and are considered to be routine or have been previously discussed and will be adopted by one motion and vote without discussion. However, if a Councilmember desires, any item on this agenda will be discussed before any action is taken on it.

- a. Approve Minutes of the May 11, 2026, Regular Meeting.
- b. Approve Payroll Checks and Bank Drafts as listed in the attached register in the total amount of \$307,043.53 dated May 22, 2026.
- c. Approve Claims Checks and Bank Drafts as listed in the attached register in the total amount of \$922,269.84 dated May 26, 2026.

5. New Business

- a. AB 26-43: [Proposed] Resolution No. 2026-19, Authorizing Contract with HydroCorp for Cross Connection Control Program Implementation and Services.
- b. AB 26-44: [Proposed] Resolution No. 2026-20, Authorizing Approval of the 2025 City of Toppenish Annual Financial Report.

6. Council Meeting Reports and Community Announcements

7. Adjournment

Next Council Meeting Will Be Held on June 1, 2026.

City Council meetings are accessible to persons with disabilities. For individuals who may require special accommodations, please contact City Hall at (509) 865-6754, 24 hours in advance.

TOPPENISH CITY COUNCIL
Regular Meeting Minutes
May 11, 2026

Mayor Saavedra called the meeting to order at 7:00 p.m.

ROLL CALL

Attendees: Mayor Elpidia Saavedra, Mayor Pro Tem George Garcia, and Councilmembers Laura Canfield, Naila Prieto Duval, Josh Garza, and Cristian Sanchez.

Staff: City Manager Dan Ford (CM Ford), City Attorney Daniel B. Heid, ACM/Finance Director Adam Vaughn (ACM Vaughn), Public Safety Director Joseph Mehline, Director of Community Infrastructure and Development Andrew Hattori, Code Enforcement Officer Tia Hickman (CEO Hickman), Information Technologies Services Manager Van Donley, City Clerk Heidi Riojas (CC Riojas), and Communications Manager Sean Davido.

CC Riojas conducted roll call for each City Councilmember to respond to their attendance at the meeting. Mayor Saavedra, Mayor Pro Tem Garcia and Councilmembers Canfield, Prieto Duval, , Garza, and Sanchez, responded during roll call.

APPROVE AGENDA

Councilmember Sanchez moved, seconded by Councilmember Garza to approve the May 11, 2026, Agenda, as amended. Motion carried unanimously.

PUBLIC COMMENT

The City Council received comments from the public during the meeting.

CONSENT AGENDA

Councilmember Garza moved, seconded by Mayor Pro Tem Garcia to approve Consent Agenda items a through d:

- a. Approve Minutes of the April 27, 2026, Regular Meeting.
- b. Approve Minutes of the May 4, 2026, Study Session.
- c. Approve Payroll Checks and Bank Drafts as listed in the attached register in the total amount of \$205,019.73 dated May 7, 2026.
- d. Approve Claims Checks and Bank Drafts as listed in the attached register in the total amount of \$250,963.78 dated May 11, 2026.

Motion carried unanimously.

NEW BUSINESS

Resolution No. 2026-17: A Resolution of the City Council of the City of Toppenish, Washington, Setting 7:00 p.m. Monday, June 8, 2026, as the Time and Date for a Public Hearing to Consider the Updates for the 2027-2032 Transportation Improvement Program.

Councilmember Prieto Duval moved, seconded by Councilmember Canfield to approve Resolution No. 2026-17. Motion carried unanimously.

Code Enforcement and Community Impact.

CEO Hickman shared a presentation with Council highlighting before-and-after photos from several code enforcement cases she has overseen during the past 18 months. The most recent project involved the demolition of a blighted property on Elm Street that had been associated with illegal activity and had created serious safety and health concerns for the surrounding neighborhood.

Resolution No. 2026-18: A Resolution of the City Council of the City of Toppenish, Washington, Approving a Local Agency Consultant Agreement With HLA Engineering and Land Surveying, Inc. for Preliminary Engineering and Right of Way Services Associated With the Jackson Street Extension Project.

Councilmember Garza moved, seconded by Councilmember Sanchez to approve Resolution No. 2026-18. Motion carried unanimously.

Receive Updates from Boards and Selection Committee.

Councilmember Prieto Duval reported that the Boards and Selection Committee interviewed two applicants for the Parks and Recreation Advisory Board and recommends both applicants for appointment to the board.

Councilmember Prieto Duval moved, seconded by Councilmember Garza to appointment Jesus Manual Aguirre and Maria Serrano to serve on the Parks and Recreation Advisory Board. Motion carried unanimously.

COUNCIL MEETING REPORTS/COMMUNITY ANNOUNCEMENTS

The City Councilmembers provided reports of their activities since the last meeting and community announcements.

INTERVIEW CITY COUNCIL CANDIDATES

Mayor Saavedra announced that the Council will interview Council Candidates Ricardo Gutierrez and Benita Polina to fill the vacancy of Position 7.

EXECUTIVE SESSION

At 7:35 p.m., Mayor Saavedra called for the Council to go into Executive Session for the purpose of interviewing and evaluating the qualifications of the candidates for appointment to fill the City Council vacancy pursuant to RCW 42.30.110(1)(h). The approximate time for the Executive Session is 15 minutes with anticipated action.

At 7:50 p.m., Mayor Saavedra extended the Executive Session for another 15 minutes.

At 8:05 p.m., Mayor Saavedra reconvened the regular session back to order.

SELECT NEW COUNCILMEMBER BY MAJORITY ROLL CALL VOTE

Mayor Saavedra administered the Roll Call Vote:

Councilmember Sanchez – Candidate Polina
Councilmember Garza – Candidate Gutierrez
Mayor Saavedra – Candidate Polina
Mayor Pro Tem Garcia – Candidate Gutierrez
Councilmember Canfield – Candidate Gutierrez
Councilmember Prieto Duval – Candidate Gutierrez

Candidate Ricardo Gutierrez was selected to fill vacant City Council Position 7 with 4 votes.

CITY CLERK TO ADMINISTER OATH OF OFFICE

CC Riojas administered the Oath of Office to newly appointed Ricardo Gutierrez to fill Position 7 on the Toppenish City Council for the remainder of the term until a qualified person is elected at the next election.

ADJOURNMENT

There being no further business to come before the Council, the meeting adjourned at 8:08 p.m.

ELPIDIA SAAVEDRA, MAYOR

HEIDI RIOJAS, CMC, CITY CLERK

Payroll Check Register
Payroll for Period: 5/1-5/15, 2026

Description	Payment Type	Payment Number	Amount
ACH Payroll 5/1-5/15, 2026	Bank Draft	ACH Payroll	\$134,409.49
City of Toppenish - Longevity	Regular	38977	\$295.00
IAFF-MERP Trust Office	Regular	38978	\$300.00
Teamsters Local 760	Regular	38979	\$842.50
Toppenish Police Officer Association	Regular	38980	\$808.50
Treasurer IAFF #2328	Regular	38981	\$244.50
United Way of Yakima Co.	Regular	38982	\$3.00
Vimly Benefit Solutions, Inc.	Regular	38983	\$91,632.22
Washington Teamsters Welfare Trust	Regular	38984	\$1,926.40
Aflac (EFT)	Bank Draft	DFT0000361	\$64.29
Aflac (EFT)	Bank Draft	DFT0000362	\$131.72
MissionSquare (EFT)	Bank Draft	DFT0000363	\$5,232.87
Nationwide Retirement Solutions (EFT)	Bank Draft	DFT0000364	\$1,516.17
Dept of Retirement Systems	Bank Draft	DFT0000365	\$21,657.77
Internal Revenue Service	Bank Draft	DFT0000366	\$46,258.15
WCIF - PD Dental & Vision (EFT)	Bank Draft	DFT0000368	\$1,720.95
Grand Total			\$307,043.53

Payroll Checks

Payroll Checks 38977-38984, Electronic Transfers DFT0000361-DFT0000366 and DFT0000368.

I, the undersigned, do hereby certify under penalty of perjury that the materials have been furnished, the services rendered or the labor performed as described herein, that any advance payment is due and payable pursuant to a contract or is available as an option for full or partial fulfillment of a contractual obligation, and that the claim is a just, due and unpaid obligation against the City of Toppenish, and that I am authorized to authenticate and certify to said claim.

Adam Vaughn, Finance Director

May 21, 2026
Date

AP Check Register
May 2nd Council Period

Description	Payment Type	Payment Number	Amount
Padilla Villafan, Jesus	Regular	NR38952	-\$184.00
Yakima County Treasurer	Regular	38975	\$7.47
BNSF/JLL-ATTN: Bobby Stirling	Regular	38976	\$1,700.00
Abadan Tri Cities	Regular	38985	\$1,326.56
ADT Security Services, Inc.	Regular	38986	\$47.59
American Cemetery Supplies	Regular	38987	\$230.14
Anatek Labs, Inc.	Regular	38988	\$608.00
Cascade Natural Gas Corp.	Regular	38989	\$573.94
CenturyLink	Regular	38990	\$22.61
Cintas Corporation #605	Regular	38991	\$201.16
Columbia Cleaners	Regular	38992	\$62.40
Dell Marketing L.P.	Regular	38993	\$3,195.08
Elite Towing and Recovery, LLC.	Regular	38994	\$483.37
Elwood Staffing Services, Inc.	Regular	38995	\$4,551.20
Evergreen Rural Water of WA	Regular	38996	\$406.88
Federal Express Corporation	Regular	38997	\$8.05
Gideon Thomas Urlacher	Regular	38998	\$324.00
Hach Company	Regular	38999	\$339.80
HLA Engineering and Land Surveying, Inc.	Regular	39000	\$75,750.36
Howard's Tire Factory Inc	Regular	39001	\$265.67
Huber Technology LLC	Regular	39002	\$153,761.78
Inland Fire Protection, Inc.	Regular	39003	\$2,113.47
Intermountain Cleaning Service, Inc.	Regular	39004	\$541.00
Kazcade Engraving & Trophies	Regular	39005	\$187.19
Kroll, Gary	Regular	39006	\$742.05
Les Schwab Tire Center	Regular	39007	\$528.81
Masters Telecom LLC	Regular	39008	\$16.69
Moon Security Service, Inc.	Regular	39009	\$104.18
Morton's Supply Inc.	Regular	39010	\$348.32
Northern Safety Co., Inc.	Regular	39011	\$274.22
Nune Angel	Regular	39012	\$724.60
O'Reilly Auto Parts	Regular	39013	\$550.43
Orkin, LLC	Regular	39014	\$130.49
OVS - Orchard & Vineyard Supply, LLC	Regular	39015	\$202.61
Oxarc, Inc.	Regular	39016	\$68.99
Pacific Power & Light Co.	Regular	39017	\$31,178.35
Penn Valley Pump Co., Inc.	Regular	39018	\$380.00
Porter Lee Corporation	Regular	39019	\$965.00
Racom Corporation	Regular	39020	\$799.63
Rathbun Iron Works, Inc.	Regular	39021	\$91.78
Safelite Fulfillment, Inc.	Regular	39022	\$1,193.34
Shawn Hyatt Excavating, Inc.	Regular	39023	\$34,114.50
Trevor Pottle	Regular	39024	\$40.25
Tyler Technologies Inc.	Regular	39025	\$150.00
U.S. Bank Corporate Payment Systems	Regular	39026	\$4,907.76
U.S. Bank Safekeeping	Regular	39027	\$22.00
Verizon Wireless	Regular	39028	\$3,209.09
VESTIS	Regular	39029	\$52.41
Washington State Patrol	Regular	39030	\$22.00
Weinmann, Gene E.	Regular	39031	\$2,441.79
Yakima County Department of Corrections	Regular	39032	\$9,988.07

Yakima County GIS	Regular	39033	\$100.00
Washington State Department of Revenue	Regular	DFT0000360	\$21,180.83
BCR Environmental Corporation	Regular	DFT0000367	\$545,114.51
Heritage Bank	Regular	DFT0000369	\$412.98
Wex Bank (EFT)	Regular	DFT0000370	\$13,190.44
Pitney Bowes Inc.	Regular	DFT0000371	\$2,500.00
Grand Total			\$922,269.84

Account Payable Checks

Accounts Payable Checks 38975-39033 and Void Check NR38952 and Electronic Transfers DFT0000360 and DFT0000367 and DFT0000369-DFT0000371.

I, the undersigned, do hereby certify under penalty of perjury that the materials have been furnished, the services rendered or the labor performed as described herein, that any advance payment is due and payable pursuant to a contract or is available as an option for full or partial fulfillment of a contractual obligation, and that the claim is a just, due and unpaid obligation against the City of Toppenish, and that I am authorized to authenticate and certify to said claim.

Adam Vaughn, Finance Director

5/21/2026

Date

Meeting Date: May 26, 2026

Subject: AB 26-43: [Proposed] Resolution No. 2026-19, Authorizing Contract with HydroCorp for Cross Connection Control Program Implementation and Services.

Attachments: 1. Resolution No. 2026-19 HydroCorp CCCP Contract
2. HydroCorp Comprehensive CCC Program Agreement_2026-05-06

Presented By: Andrew Hattori, Director of Community Infrastructure and Development

Approved for Dan Ford, City Manager

Agenda By:

Discussion:

The City of Toppenish is a water service provider to homes, businesses, etc. within the bounds of the City and the Urban Growth Area and is **required** to adopt, maintain, and report on a Cross Connection Control Program (CCCP). Cross connections are points where possible links between potable (drinkable water) and non-potable water may connect. To prevent the potential of non-potable water entering the City's potable water system we implement a CCCP that involves the inspection, enforcement, and reporting of cross connections and backflow preventers. Contamination usually occurs when a backflow preventer is either not installed or is not in working order due to neglected maintenance, and events occur in which water may flow in the wrong direction, such as when siphonage occurs due to high usage in other parts of the City's water system.

Currently, the City is without the proper staffing numbers to provide our own inspections and enforcement and has historically utilized a CCCP service provider to ensure we are adhering to the rules, regulations, and laws surrounding CCCPs. As the City does not currently have a contract for these services a Request for Qualifications was advertised for potential service providers, in which HydroCorp submitted a responsive Statement of Qualifications. The proposed contract would be for five years and includes the inspection, enforcement and reporting that is required by law. The average yearly cost of this contract would be approximately \$38,000.00.

Fiscal Impact:

The City would be required to pay approximately \$38,000.00 for the next five years. This would be paid from the City's Water Fund. **The Finance Director has reviewed and approved this item.**

Recommendation:

Approve Resolution No. 2026-19 Authorizing the City Manager to enter into a contract with HydroCorp for Cross Connection Control Program services.

Alternatives:

RESOLUTION NO. 2026-19

**A RESOLUTION OF THE CITY OF TOPPENISH, WASHINGTON,
APPROVING HYDROCORP CONTRACT FOR CROSS CONNECTION
CONTROL PROGRAM IMPLEMENTATION SERVICES**

WHEREAS, the City of Toppenish (City) is a water utility provider required to adopt, implement, and maintain a cross connection control program (CCCP); and

WHEREAS, the City currently has an adopted CCCP but is need of services for implementation; and

WHEREAS, the City issued a request for qualifications for CCCP implementation services and HydroCorp submitted a sufficient proposal; and

WHEREAS, HydroCorp will provide the needed CCCP services for an average of approximately \$38,000.00 per year over the next five years;

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY TOPPENISH, WASHINGTON, HEREBY RESOLVES AS FOLLOWS:

Section 1. Approval: The contract with HyrdroCorp for cross connection control program implementation services is approved and accepted by the City of Toppenish and the City Manager is authorized and directed to execute appropriate agreements and documents consistent therewith on behalf of the City.

Section 2. Corrections: The City Clerk is authorized to make necessary corrections to this Resolution including, but not limited to, the correction of scrivener's/clerical errors, references, Resolution numbering, section/subsection numbering and any references thereto.

Section 3. Effective Date: This Resolution shall be effective immediately upon passage and signatures hereto.

PASSED by the Toppenish City Council at its regular meeting held on May 26, 2026.

ELPIDIA SAAVEDRA, Mayor

ATTEST:

HEIDI RIOJAS, CMC, City Clerk

APPROVED AS TO FORM:

DANIEL B. HEID, City Attorney

SERVICE AGREEMENT

DEVELOPED FOR

Andrew Hattori
Toppenish Water Department

14620 N WENAS RD
Selah, WA,

5/6/2026

PROTECTING PEOPLE, WATER, & CRITICAL PIPING INFRASTRUCTURE

For more than four decades, HydroCorp has been dedicated to advancing drinking water safety, compliance, and sustainability nationwide. Specializing in cross-connection control, backflow prevention, and detailed piping system schematics, HydroCorp integrates technology with deep industry expertise to streamline on-site activities, customer service, and data management.

OUR SERVICES



Cross-Connection
Control Programs



Backflow Preventer
Test Tracking



Water Meter
Replacement & Testing



Piping Schematics



Water Quality
Management & Sampling



Corporate Office

5700 Crooks Road, Suite 100
Troy, MI 48098

844-493-7646

☎ info@hydrocorpinc.com

✉ hydrocorpinc.com



SCOPE OF WORK.....3-4

PROFESSIONAL SERVICE AGREEMENT.....5-9

APPENDIX - QUALIFICATIONS.....10

Statement of Work

HydroCorp™ (“Company”) will provide the following services to the Toppenish Water Department (“Client”). This project is a beginning effort for an ongoing Cross-Connection Control Program and will provide the Toppenish Water Department with the necessary data and information to maintain compliance with the Washington State Department of Health, Office of Drinking Water Cross Connection Control Regulations. Once this project has been approved and accepted by the Toppenish Water Department and HydroCorp, you may expect completion of the following elements within a 60 month period. The continued components of the project include:

1.1. Program Review and Program Start-up Meeting. Company will conduct a Program Startup Meeting, if requested, for the Cross-Connection Control/Backflow Prevention Program. Items for discussion/review will include the following:

- Review state & local regulations
- Review and/or provide assistance in establishing local Cross-Connection Control Ordinance
- Review/establish wording and timeliness for program notifications including:
 - Inspection Notice, Compliance Notice, Non-Compliance Notices 1-2, and Penalty Notices
 - Testing Notices 1,2, and 3, if applicable
- Special Program Notices and Electronic use of notices/program information
- Obtain updated facility listing, address information and existing program data from Utility.
- Prioritize Inspections (Utility owned buildings, schools, high hazard facilities, special circumstances.)
- Review/establish procedure for vacant facilities.
- Establish facility inspection schedule.
- Review/establish procedures and protocols for addressing specific hazards.
- Review/establish high-hazard, complex facilities and large industrial facility inspection/containment procedures including supplemental information/notification that may be requested from these types of facilities in order to achieve program compliance.
- Review/establish program reporting procedures including electronic reporting tools, educational and public awareness brochures

1.2. Inspections. Company will perform Non-Residential & Residential Exterior initial inspections, compliance inspections, and re-inspections at individual residential, industrial, commercial, institutional facilities and miscellaneous water users within the utility served by the public water supply for cross-connections. Inspections will be conducted in accordance with the Washington State Department of Health, Office of Drinking Water Cross Connection Control Rules.

1.3. Inspection Schedule. Company shall determine and coordinate the inspection schedule. Inspection personnel will check in/out on a daily basis with the Client Contract Manager. The initial check-in will include a list of inspections scheduled. An exit interview will include a list of completed inspections.

1.4. Program Data. Company will generate and document the required program data for the Facility Types listed in the Services using the Company’s Software Data Management Program. Program Data shall remain property of Client; however, Company’s Software Data Management program shall remain the property of Company. View only and report capabilities are granted to Client. Additional Services include:

- (a) Prioritize and schedule inspections
- (b) Notify users of inspections and backflow device installation/testing requirements, if applicable
 - i. If applicable, Qualified Washington Backflow Preventer Testers will register via HydroCorp Managed Software and be verified for current credentials prior to online test forms being accepted. Credential shall be maintained in HydroCorp Software and updated by HydroCorp staff.
 - ii. All testers are required to register & process results online
 - iii. Company does not accept test forms via fax, mail, or email from testers, water customers, or client
- (c) Monitor inspection compliance using Company’s online software management program
- (d) Maintain the program to comply with all Washington State Department of Health, Office of Drinking Water regulations
- (e) Provide data management and program notices for all inspection and testing (if applicable) services throughout the term

1.5. Account Listing Information. Client shall provide the following information to Company during initial onboarding. Company will accept updates via standard account template no more often than once per month. **Any development work to enter facility listing in Company database will be charged at the rate of \$80.00 per hour. Incorrect facility addresses will be returned to the Utility contact and corrected address will be requested.** Information to include:

- (a) Account Listing: Toppenish Water Department to provide accurate account listing of active non-residential water customers with and without known backflow preventer assemblies.
- (b) Account Listing Format: Account listing to be provided in Excel format only; Required Account Information: Service Name, Service Street Address, Service City, Service State, Service Zip, Mailing Name, Mailing Street Address, Mailing City, Mailing State, Mailing Zip.
- (c) Required Device Information: Last Test Date, size, make, model, and serial number (if applicable)
 - i. All previous test data must be provided in excel format. Company will not accept paper tests for upload.

1.6. Cross Connection Control Plan and Review of Cross-Connection Control Ordinance. Company will review and/or develop a comprehensive cross-connection control policy manual/plan and submit to the appropriate regulatory agency for approval on behalf of Client. Company will review or assist in the development of a cross-connection control ordinance.

1.7. Public Relations Program. Company will assist Client with a community-wide public relations program, including general awareness brochures and website cross-connection control program content. The utility/city will provide HydroCorp with an electronic copy of the utility logo or utility letterhead and all envelopes for the mailing of all official program correspondence only (300 dpi in either .eps, or other high-quality image format).

1.8. Support. Company will provide ongoing support via phone, website, or email for the Term.

1.9. Facility Types. The facility types included in the program are as follows: residential, industrial; institutional; commercial; miscellaneous water users; and multifamily. Large industrial and high-hazard complexes or facilities may require inspection/survey services outside the scope of this Agreement. Company allows a maximum of up to three (3) hours of inspection time per facility. An independent cross-connection control survey (at the business owner’s expense) may be required at these larger/complex facilities, and the results submitted to Client to help verify program compliance.

1.10. Inspection Terms. Company will perform a maximum of 430 non-residential inspections and 1,100 residential inspections over the Renewal Term. The total inspections include all initial inspections, compliance, and re-inspections. Additional Inspections above the contract terms will be billed separately at a rate of \$196.44 for non-residential inspections and \$95.87 for residential inspections. Company Personnel will not enter confined spaces. *Vacant facilities that have been provided to Company, scheduled no show, or refusal of inspection will count as an inspection/site visit for purposes of the contract.*

1.11. Compliance with Washington State Department of Health, Office of Drinking Water . Company will assist in compliance with Washington State Department of Health, Office of Drinking Water cross-connection control program requirements for all commercial, industrial, institutional, residential, multifamily, and public authority facilities.

1.12. Inventory. Company shall inventory all accessible (ground level) backflow prevention assemblies and devices. Documentation will include: location, size, make, model, and serial number (if applicable).

1.13. Annual Year-End Review. Company will conduct an annual or year-end review meeting to discuss the overall program status and specific program recommendations.

1.14.

The above services will be provided for:

Year	Annual Amount
Year 1	\$35,065.86
Year 2	\$36,468.49
Year 3	\$37,927.23
Year 4	\$39,444.32
Year 5	\$41,022.09
Contract Total	\$189,927.99

Contract Amount is based upon a 60 Months term and shall renew in 12-month increments after term unless written cancellation by either party received at least 60 days prior to renewal. HydroCorp will invoice Annually. Pricing is valid for 90 days from the date of the proposal.

SIGNATURES

IN WITNESS WHEREOF, the parties have duly executed this Agreement effective as of the date of 6/1/2026.

Toppenish Water Department

HydroCorp



By:
Title:

By: Paul M. Patterson
Its: Senior Vice President

HYDROCORP, LLC
TERMS AND CONDITIONS FOR PROFESSIONAL SERVICES

1. **Applicability.** These terms and conditions (these “**Terms**”) are the only terms which govern the provision of the professional services (“**Services**”) by HydroCorp, LLC, a Michigan limited liability company (“**Company**”) to the customer named on the attached statement of work, order form, proposal, or purchase order (“**Client**”, and together with Company the “**Parties**” and each individually a “**Party**”). The attached statement of work, order form, proposal, or purchase order (the “**Proposal**”) and these Terms (collectively, this “**Agreement**”) comprise the entire agreement between the Parties, and supersede all prior or contemporaneous understandings, agreements, negotiations, representations and warranties, and communications, both written and oral. The Proposal is limited to and conditional upon Client’s acceptance of these Terms exclusively. Any additional or different terms proposed by Client, whether in the Proposal or otherwise, are unacceptable to Company, are expressly rejected by Company, and will not become a part of the Proposal.

2. **Performance of Services; Company Obligations.** Company shall provide to Client the Services described and in accordance with the terms and conditions set forth in this Agreement. Additional Services may be added only by executing a new Proposal. Company shall provide Client with an electronic file copy of the utility logo or utility letterhead and all envelopes for the mailing of all official program correspondence only.

3. **Client Obligations.** Client shall: (a) designate one of its employees or agents to serve as its primary contact with respect to this Agreement and to act as its authorized representative with respect to matters pertaining to this Agreement (the “**Client Contract Manager**”), with such designation to remain in force unless and until a successor Client Contract Manager is appointed; (b) require that the Client Contract Manager respond promptly to any reasonable requests from Company for instructions, information, or approvals required by Company to provide the Services; (c) cooperate with Company in its performance of the Services and provide access to Client’s premises, employees, contractors, and equipment as required to enable Company to provide the Services; (d) take all steps necessary, including obtaining any required licenses or consents, to prevent Client-caused delays in Company’s provision of the Services; (e) comply with all responsibilities listed on the Proposal in connection with Company’s provision of the Services.

4. **Fees and Expenses.** In consideration of the provision of the Services by Company and the rights granted to Client under this Agreement, Client shall pay the fees set out in the applicable Proposal. Payment to Company of such fees and the reimbursement of expenses pursuant to this **Section 4** shall constitute payment in full for the performance of the Services. Unless otherwise provided in the applicable Proposal, all payments shall be due and payable within thirty (30) days of the date set forth on an invoice. Client shall reimburse Company for all reasonable expenses incurred in accordance with the Proposal if such expenses have been pre-approved, in writing by the Client Contract Manager, within thirty (30) days of receipt by Client of an invoice from Company accompanied by receipts and reasonable supporting documentation. Client shall be responsible for all sales, use and excise taxes, and any other similar taxes, duties and charges of any kind imposed by any federal, state or local governmental entity on any amounts payable by Client hereunder; and to the extent Company is required to pay any such sales, use, excise, or other taxes or other duties or charges, Client shall reimburse Company in connection with its payment of fees and expenses as set forth in this **Section 4**. Notwithstanding the previous sentence, in no event shall Client pay or be responsible for any taxes imposed on, or regarding, Company’s income, revenues, gross receipts, personnel, or real or personal property or other assets.

5. **Intellectual Property; Ownership.**

(a) Except as set forth in **Section 5(c)**, Client is, and shall be, the sole and exclusive owner of all right, title, and interest in and to the Deliverables (as defined herein) upon full payment of any fees owed to Company, including all Intellectual Property Rights (as defined herein) therein. Company agrees, and will cause its employees or contractors (the “**Company Representatives**”) to agree, that with respect to any Deliverables that may qualify as “work made for hire” as defined in 17 U.S.C. § 101, such Deliverables are hereby deemed a “work made for hire” for Client. To the extent that any of the Deliverables do not constitute a “work made for hire”, Company hereby irrevocably assigns, and shall cause the Company Representatives to irrevocably assign to Client, in each case without additional consideration, all right, title, and interest throughout the world in and to the Deliverables, including all Intellectual Property Rights therein. Company shall cause the Company Representatives to irrevocably waive, to the extent permitted by applicable law, any and all claims such Company Representatives may now or hereafter have in any jurisdiction to so-called “moral rights” or rights of droit moral with respect to the Deliverables. As used herein: (a) “**Deliverables**” mean all documents, work product, and other materials that are delivered to Client hereunder or prepared by or on behalf of Company in the course of performing the Services; and (b) “**Intellectual Property Rights**” means all (i) patents, patent disclosures, and inventions (whether patentable or not), (ii) trademarks, service marks, trade dress, trade names, logos, corporate names, and domain names, together with all of the goodwill associated therewith, (iii) copyrights and copyrightable works (including computer programs), and rights in data and databases, (iv) trade secrets, know-how, and other confidential information, and (v) all other intellectual property rights, in each case whether registered or unregistered and including all applications for, and renewals or extensions of, such rights, and all similar or equivalent rights or forms of protection in any part of the world.

(b) Upon Client’s reasonable request, Company shall, and shall cause the Company Representatives to, promptly take such further actions, including execution and delivery of all appropriate instruments of conveyance, as may be necessary to assist Client to prosecute, register, perfect, or record its rights in or to any Deliverables.

(c) Company and its licensors are, and shall remain, the sole and exclusive owners of all right, title, and interest in and to the Pre-Existing Materials (as defined herein), including all Intellectual Property Rights therein. Company hereby grants Client a limited, irrevocable, perpetual, fully paid-up, royalty-free, non-transferable, non-sublicenseable, worldwide license to use, perform, display, execute, reproduce, distribute, transmit, modify (including to create derivative works), import, make, have made, sell, offer to sell, and otherwise exploit any Pre-Existing Materials to the extent incorporated in, combined with or otherwise necessary for the use of the Deliverables solely to the extent reasonably required in connection with Client’s receipt or use of the Services and Deliverables. All other rights in and to the Pre-Existing Materials are expressly reserved by Company. As used herein, “**Pre-Existing Materials**” means all documents, data, know-how, methodologies, software, and other materials, including computer programs, reports, and specifications, provided by or used by Company in connection with performing the Services, in each case developed or acquired by Company prior to the commencement or independently of this Agreement.

(d) Client and its licensors are, and shall remain, the sole and exclusive owner of all right, title, and interest in and to the Client Materials (as defined herein), including all Intellectual Property Rights therein. Company shall have no right or license to use any Client Materials except solely during the Term to the extent necessary to provide the Services to Client. All other rights in and to the Client Materials are expressly reserved by Client. As used herein, “**Client Materials**” means any documents, data, know-how, methodologies, software, and other materials provided to Company by Client.

6. Access to Company's Software Data Management Program; Management Reports.

(a) Subject to the terms and conditions in this Section 6, Client may, at Client's option, elect to access and use Company's Software Data Management Program (the "**Software**") during the Term. Company will generate and document the required program data for the facility types listed in the Proposal using the Software. Any Client Materials inserted into the Software by or on behalf of Client, or any Deliverables produced as a result of the Software, shall remain property of Client; however, the Software shall remain the property of HydroCorp.

(b) Client agrees to not (i) copy, modify, or create derivative works of the Software, in whole or in part; (ii) rent, lease, lend, sell, sublicense, assign, distribute, publish, transfer, or otherwise make available the Software; (iii) reverse engineer, disassemble, decompile, decode, adapt or otherwise attempt to derive the source code of the Software, in whole or in part; (iv) remove any proprietary notices from the Software; or (v) use the Software in any manner or for any purpose that infringes, misappropriates, or otherwise violates any intellectual property rights of Company.

(c) Client acknowledges that, as between Client and Company, Company owns all right, title and interest, including all intellectual property rights in and to the Software and any derivative works thereof, including all changes, modification, improvements, updates, version, and new releases or any information or data generated by the Software.

(d) Company warrants as of the date of the Proposal, the Software is in functioning condition and is not delivered with viruses or malicious code. EXCEPT FOR THE WARRANTY SET FORTH ABOVE, THE SOFTWARE IS PROVIDED "AS IS" AND COMPANY DISCLAIMS ALL WARRANTIES, WHETHER EXPRESS, IMPLIED, STATUTORY, OR OTHERWISE, INCLUDING BUT NOT LIMITED TO ALL IMPLIED WARRANTIES OF MERCHANTABILITY, NON-INFRINGEMENT, OR FITNESS FOR A PARTICULAR PURPOSE. COMPANY MAKES NO WARRANTY (i) THAT CLIENT'S USE OF THE SOFTWARE WILL MEET CLIENT'S REQUIREMENTS, BE ACCURATE, OR BE ERROR FREE, (ii) THAT THE SOFTWARE WILL BE AVAILABLE AT ANY PARTICULAR TIME OR LOCATION; (iii) THAT ANY DEFECTS OR ERRORS WILL BE CORRECTED; (iv) THAT CLIENT MAY RELY ON THE SOFTWARE FOR COMPLIANCE WITH ANY STATUTORY OR REGULATORY REQUIREMENTS AND/OR REPORTING OBLIGATIONS; OR (v) THAT THE SOFTWARE WILL BE COMPATIBLE WITH ANY HARDWARE OR SYSTEMS SOFTWARE CONFIGURATION.

(e) Comprehensive management reports in electronic, downloadable format on a, as applicable to Client, monthly, quarterly, and/or annual basis shall be available for access by Client. Reports to include the following information: (i) name, location, and date of inspections; (ii) number of facilities inspected/surveyed; and (iii) number of facilities compliant/non-compliant.

7. Confidentiality. From time to time during the Term, either Party (as the "**Disclosing Party**") may disclose or make available to the other Party (as the "**Receiving Party**"), non-public, proprietary, and confidential information of Disclosing Party, whether disclosed in writing or orally, and whether or not labeled as "confidential" ("**Confidential Information**"); provided, however, that Confidential Information does not include any information that: (a) is or becomes generally available to the public other than as a result of Receiving Party's breach of this Section 7; (b) is or becomes available to the Receiving Party on a non-confidential basis from a third-party source that was not legally or contractually restricted from disclosing such information; (c) the Receiving Party establishes by documentary evidence, was in Receiving Party's possession prior to Disclosing Party's disclosure hereunder; or (d) the Receiving Party establishes by documentary evidence, was or is independently developed by Receiving Party or its personnel without using any of the Disclosing Party's Confidential Information. The Receiving Party shall: (i) protect and safeguard the confidentiality of the Disclosing Party's Confidential

Information with at least the same degree of care as the Receiving Party would protect its own Confidential Information, but in no event with less than a commercially reasonable degree of care; (ii) not use the Disclosing Party's Confidential Information, or permit it to be accessed or used, for any purpose other than to exercise its rights or perform its obligations under this Agreement; and (iii) not disclose any such Confidential Information to any person or entity, except to the Receiving Party's Representatives (as hereinafter defined) who need to know the Confidential Information to assist the Receiving Party, or act on its behalf, to exercise its rights or perform its obligations under this Agreement. If the Receiving Party becomes legally compelled to disclose any Confidential Information, the Receiving Party shall provide: (A) prompt written notice of such requirement so that the Disclosing Party may seek, at its sole cost and expense, a protective order or other remedy; and (B) reasonable assistance, at the Disclosing Party's sole cost and expense, in opposing such disclosure or seeking a protective order or other limitations on disclosure. If, after providing such notice and assistance as required herein, the Receiving Party remains required by applicable law to disclose any Confidential Information, the Receiving Party shall disclose no more than that portion of the Confidential Information which, on the advice of the Receiving Party's legal counsel, the Receiving Party is legally required to disclose and, upon the Disclosing Party's request, shall use commercially reasonable efforts to obtain assurances from the applicable court or agency that such Confidential Information will be afforded confidential treatment. As used herein, "**Representatives**" mean a Party's affiliates and each of their respective employees, agents, contractors, subcontractors, officers, directors, partners, shareholders, attorneys, third-party advisors, successors and permitted assigns.

8. Indemnification. Client shall defend, indemnify, and hold harmless Company and its affiliates and its and their respective members, managers, officers, directors, employees, agents, successors, and permitted assigns from and against all Losses (as defined herein) arising out of or resulting from any third-party claim arising out of or resulting from: (a) bodily injury, death of any person, or damage to real or tangible, personal property resulting from the grossly negligent or willful acts or omissions of Client; or (b) Client's breach of any representation, warranty, or obligation of Client in this Agreement. As used herein, "**Losses**" mean all losses, damages, liabilities, deficiencies, actions, judgments, interest, awards, penalties, fines, costs, or expenses of whatever kind, including reasonable attorneys' fees and the cost of enforcing any right to indemnification hereunder and the cost of pursuing any insurance providers.

9. Representations and Warranties. Each Party represents and warrants to the other Party that: (a) if an entity, it is duly organized, validly existing and in good standing as a corporation or other entity as represented herein under the laws and regulations of its jurisdiction of incorporation, organization, or chartering, or, if a municipal agency, it has the authority under the laws of its state of jurisdiction; (b) it has the full right, power, and authority to enter into this Agreement, to grant the rights and licenses granted hereunder, and to perform its obligations hereunder; (c) the execution of this Agreement by its representative whose signature is set forth at the end hereof has been duly authorized by all necessary corporate action of the Party; and (d) when executed and delivered by such Party, this Agreement will constitute the legal, valid, and binding obligation of such Party, enforceable against such Party in accordance with its terms.

10. Limited Warranty.

(a) Company warrants that it shall perform the Services: (i) in accordance with the terms and subject to the conditions set out in the respective Proposal and this Agreement; (ii) using personnel of industry standard skill, experience, and qualifications; and (iii) in a timely,

workmanlike, and professional manner in accordance with generally recognized industry standards for similar services.

(b) Company's sole and exclusive liability and Client's sole and exclusive remedy for breach of this warranty shall be as follows:

i. Company shall use commercially reasonable efforts to promptly cure any such breach; provided, that if Company cannot cure such breach within a reasonable time (but no more than thirty (30) days) after Client's written notice of such breach, Client may, at its option, terminate the Agreement by serving written notice of termination in accordance with Section 12.

ii. In the event the Agreement is terminated pursuant to Section 10(b)(i) above, Company shall within thirty (30) days after the effective date of termination, refund to Client any fees paid by Client as of the date of termination for the Service or Deliverables, less a deduction equal to the fees for receipt or use of such Deliverables or Service up to and including the date of termination on a pro-rated basis.

iii. The foregoing remedy shall not be available unless Client provides written notice of such breach within thirty (30) days after delivery of such Service or Deliverable to Client.

iv. COMPANY MAKES NO WARRANTIES EXCEPT FOR THAT PROVIDED IN SECTION 10(a) ABOVE. ALL OTHER WARRANTIES, EXPRESS AND IMPLIED, ARE EXPRESSLY DISCLAIMED.

11. Limitation of Liability. IN NO EVENT SHALL COMPANY BE LIABLE TO CLIENT OR TO ANY THIRD PARTY FOR ANY LOSS OF USE, REVENUE, OR PROFIT OR LOSS OF DATA OR DIMINUTION IN VALUE, OR FOR ANY CONSEQUENTIAL, INCIDENTAL, INDIRECT, EXEMPLARY, SPECIAL, OR PUNITIVE DAMAGES WHETHER ARISING OUT OF BREACH OF CONTRACT, TORT (INCLUDING NEGLIGENCE), OR OTHERWISE, REGARDLESS OF WHETHER SUCH DAMAGE WAS FORESEEABLE AND WHETHER OR NOT COMPANY HAS BEEN ADVISED OF THE POSSIBILITY OF SUCH DAMAGES, AND NOTWITHSTANDING THE FAILURE OF ANY AGREED OR OTHER REMEDY OF ITS ESSENTIAL PURPOSE. IN NO EVENT SHALL COMPANY'S AGGREGATE LIABILITY ARISING OUT OF OR RELATED TO THIS AGREEMENT, WHETHER ARISING OUT OF OR RELATED TO BREACH OF CONTRACT, TORT (INCLUDING NEGLIGENCE), OR OTHERWISE, EXCEED THE AGGREGATE AMOUNTS PAID TO COMPANY PURSUANT TO THE APPLICABLE PROPOSAL GIVING RISE TO THE CLAIM.

12. Term and Termination. This Agreement shall commence on the effective date of the Proposal and shall continue thereafter (a) for the term set forth in the Proposal or (b) if the term is silent, until the Services are completed by Company, unless, in either case, earlier terminated by either Party as set forth herein (the "**Term**"). Upon commencement of each Proposal, Client acknowledges and agrees that the fees owed by Client to Company shall be subject to an annual increase equal to the Consumer Price Index for All Urban Consumers (CPI-U); U.S. City Average; All items, not seasonally adjusted, 1982-1984=100 reference base, as of such annual fee increase date, or 4%, whichever is greater. Either Party may terminate this Agreement, effective upon written notice to the other Party (the "**Defaulting Party**"), if the Defaulting Party: (i) breaches this Agreement, and such breach is incapable of cure, or with respect to a breach capable of cure, the Defaulting Party does not cure such breach within thirty (30) days after receipt of written notice of such breach; (ii) becomes insolvent or admits its inability to pay its debts generally as they become due; (iii) becomes subject, voluntarily or involuntarily, to any proceeding under any domestic or foreign bankruptcy or insolvency law, which is not fully stayed within seven (7) business days or is not dismissed or vacated within forty-five (45) days after filing; (iv) is dissolved or liquidated or takes any corporate action for such purpose; (v) makes a general assignment for the benefit of creditors; or (vi) has a receiver, trustee, custodian, or similar agent appointed by order of any court of competent jurisdiction to take charge of or sell any material portion of its property or business. Termination of this Agreement will not automatically terminate any outstanding Proposal, and the applicable

Proposal shall continue in full force and effect until (A) completion of the Services set forth in the applicable outstanding Proposal (B) termination of the applicable Proposal pursuant to additional terms set forth therein, or (C) termination of the Proposal by the non-Defaulting Party.

13. Insurance.

(a) During the term of this Agreement, Client shall, at its own expense, maintain and carry insurance with financially sound and reputable insurers, in full force and effect that includes, but is not limited to, commercial general liability on an all-risk basis and including extended coverage for matters set forth in this Agreement with financially sound and reputable insurers. Upon Company's request, Client shall provide Company with a certificate of insurance from Client's insurer evidencing the insurance coverage specified in this Agreement. The certificate of insurance shall name Company as an additional insured. Client shall provide Company with thirty (30) days' advance written notice in the event of a cancellation or material change in Client's insurance policy. Except where prohibited by law, Client shall require its insurer to waive all rights of subrogation against Company's insurers and Company.

(b) During the term of this Agreement, Company shall, at its own expense, maintain and carry the following types of insurance: (i) Comprehensive General Liability with limits no less than one million dollars (\$1,000,000) per occurrence and two million dollars (\$2,000,000) in the aggregate; (ii) Excess Umbrella Liability with limits no less than five million dollars (\$5,000,000) per occurrence and five million dollars (\$5,000,000) in the aggregate; (iii) Automobile Liability with limits no less than one million dollars (\$1,000,000), combined single limit; (iv) Worker's Compensation with limits no less than one million dollars (\$1,000,000) per occurrence; and (v) Errors and Omissions Liability with limits no less than two million dollars (\$2,000,000) per occurrence and two million dollars (\$2,000,000) in the aggregate. Upon Client's request, Company shall provide Client with a certificate of insurance from Company's insurer evidencing the insurance coverage specified in this Agreement. The certificate of insurance for the Comprehensive General Liability policy shall name Client as an additional insured. Company shall provide Client with thirty (30) days' advance written notice in the event of a cancellation or material change in Client's insurance policy.

14. Entire Agreement. This Agreement, including and together with any related Proposals, exhibits, schedules, attachments, and appendices, constitutes the sole and entire agreement of the Parties with respect to the subject matter contained herein, and supersedes all prior and contemporaneous understandings, agreements, representations, and warranties, both written and oral, regarding such subject matter.

15. Notices. All notices, requests, consents, claims, demands, waivers, and other communications under this Agreement (each, a "**Notice**") must be in writing and addressed to the other Party at its address set forth on the Proposal (or to such other address that the receiving Party may designate from time to time in accordance with this Section 15). Unless otherwise agreed herein, all Notices must be delivered by personal delivery, nationally recognized overnight courier or certified or registered mail (in each case, return receipt requested, postage prepaid). Except as otherwise provided in this Agreement, a Notice is effective only (a) on receipt by the receiving Party; and (b) if the Party giving the Notice has complied with the requirements of this Section 15.

16. Severability. If any term or provision of this Agreement is found by a court of competent jurisdiction to be invalid, illegal, or unenforceable in any jurisdiction, such invalidity, illegality, or unenforceability shall not affect any other term or provision of this Agreement or invalidate or render unenforceable such term or provision in any other jurisdiction.

17. Waiver. No waiver by any Party of any of the provisions of this Agreement shall be effective unless explicitly set forth in writing and

signed by the Party so waiving. Except as otherwise set forth in this Agreement, no failure to exercise, or delay in exercising, any right, remedy, power, or privilege arising from this Agreement shall operate or be construed as a waiver thereof, nor shall any single or partial exercise of any right, remedy, power, or privilege hereunder preclude any other or further exercise thereof or the exercise of any other right, remedy, power, or privilege.

18. Assignment; Successors and Assigns. Client shall not assign, transfer, delegate, or subcontract any of its rights or delegate any of its obligations under this Agreement without the prior written consent of Company. Any purported assignment or delegation in violation of this Section 18 shall be null and void. No assignment or delegation shall relieve Client of any of its obligations under this Agreement. Company may assign any of its rights or delegate any of its obligations to any affiliate or to any person acquiring all or substantially all of Company's assets without Client's consent. This Agreement is binding on and inures to the benefit of the Parties to this Agreement and their respective permitted successors and permitted assigns.

19. Relationship of the Parties. The relationship between the Parties is that of independent contractors. The details of the method and manner for performance of the Services by Company be under its own control, Client being interested only in the results thereof. Company shall be solely responsible for supervising, controlling, and directing the details and manner of the completion of the Services. Nothing in this Agreement shall give Client the right to instruct, supervise, control, or direct the details and manner of the completion of the Services. The Services must meet Client's final approval and shall be subject to Client's general right of inspection throughout the performance of the Services and to secure satisfactory final completion. Nothing contained in this Agreement shall be construed as creating any agency, partnership, joint venture, or other form of joint enterprise, employment, or fiduciary relationship between the Parties, and neither Party shall have authority to contract for or bind the other Party in any manner whatsoever.

20. No Third-Party Beneficiaries. This Agreement benefits solely the Parties to this Agreement and their respective permitted successors and assigns and nothing in this Agreement, express or implied, confers on any other person or entity any legal or equitable right, benefit, or remedy of any nature whatsoever under or by reason of this Agreement.

21. Choice of Law. This Agreement and all related documents including all exhibits attached hereto and all matters arising out of or relating to this Agreement, whether sounding in contract, tort, or statute are governed by, and construed in accordance with, the laws of the State in which Client's principal place of business is located, without giving effect to the conflict of laws provisions thereof to the extent such principles or rules would require or permit the application of the laws of any jurisdiction other than those of the State in which Client's principal place of business is located.

22. Waiver of Jury Trial. EACH PARTY ACKNOWLEDGES THAT ANY CONTROVERSY THAT MAY ARISE UNDER THIS AGREEMENT, INCLUDING EXHIBITS, SCHEDULES, ATTACHMENTS, AND APPENDICES ATTACHED TO THIS AGREEMENT, IS LIKELY TO INVOLVE COMPLICATED AND DIFFICULT ISSUES AND, THEREFORE, EACH SUCH PARTY IRREVOCABLY AND UNCONDITIONALLY WAIVES ANY RIGHT IT MAY HAVE TO A TRIAL BY JURY IN RESPECT OF ANY LEGAL ACTION ARISING OUT OF OR RELATING TO THIS AGREEMENT, INCLUDING ANY EXHIBITS, SCHEDULES, ATTACHMENTS, OR APPENDICES ATTACHED TO THIS AGREEMENT, OR THE TRANSACTIONS CONTEMPLATED HEREBY.

23. Force Majeure. No Party shall be liable or responsible to the other Party, or be deemed to have defaulted under or breached this Agreement, for any failure or delay in fulfilling or performing any term of this Agreement (except for any obligations of Client to make payments to Company hereunder), when and to the extent such failure or delay is caused by or results from acts beyond the impacted Party's ("**Impacted Party**") reasonable control, including, without limitation, the following force majeure events ("**Force Majeure Event(s)**"): (a) acts of God; (b) flood, fire, earthquake, pandemics, epidemics, or explosion; (c) war, invasion, hostilities (whether war is declared or not), terrorist threats or acts, riot, or other civil unrest; (d) government order, law, or actions; (e) embargoes or blockades in effect on or after the date of this Agreement; (f) national or regional emergency; (g) strikes, labor stoppages, or slowdowns, or other industrial disturbances; (h) telecommunication breakdowns, power outages or shortages, lack of warehouse or storage space, inadequate transportation services, or inability or delay in obtaining supplies of adequate or suitable materials; and (i) other similar events beyond the reasonable control of the Impacted Party. The Impacted Party shall give notice within ten (10) days of the Force Majeure Event to the other Party, stating the period of time the occurrence is expected to continue. The Impacted Party shall use diligent efforts to end the failure or delay and ensure the effects of such Force Majeure Event are minimized. The Impacted Party shall resume the performance of its obligations as soon as reasonably practicable after the removal of the cause. In the event that the Impacted Party's failure or delay remains uncured for a period of fifteen (15) days following written notice given by it under this Section 23, the other Party may thereafter terminate this Agreement upon fifteen (15) days' written notice.

24. Publicity. Unless the a Party provides the other Party with written notice to the contrary or of any reasonable restrictions or requirements, such Party acknowledges and agrees that the other Party shall have the right to use such Party's name, likeness, and logos in any digital, online, and printed publicity or marketing materials prepared by the other Party and in presentations to current or prospective clients and others.

Appendix

Specific Qualifications & Experience

HydroCorp™ is a professional service organization that specializes in Cross Connection Control Programs. Cross Connection Control Program Management & Training is the main core and focus of our business. We are committed to providing water utilities and local communities with a cost-effective and professionally managed cross-connection control program in order to assist in protecting the public water supply.

- HydroCorp conducts over 110,000 Cross Connection Control Inspections **annually**.
- HydroCorp tracks and manages over 135,000+ backflow prevention assemblies for our Municipal client base.
- Our highly trained staff works in an efficient manner in order to achieve maximum productivity and keep program costs affordable. We have a detailed **system** and **process** that each of our field inspectors follow in order to meet productivity and quality assurance goals.
- Our municipal inspection team is committed to providing outstanding customer service to the water users in each of the communities we serve. We teach and train customer service skills in addition to the technical skills since our team members act as representatives of the community that we service.
- Our municipal inspection team has attended training classes and received certification from the following recognized Cross Connection Control Programs: UF TREEO, UW-Madison, and USC – Foundation for Cross Connection Control and Hydraulic Research, American Backflow Prevention Association (ABPA), American Society for Sanitary Engineering (ASSE). HydroCorp recognizes the importance of Professional Development and Learning. We invest heavily in internal and external training with our team members to ensure that each Field Service and Administrative team member has the skills and abilities to meet the needs of our clients.
- We have a trained administrative staff to handle client needs, water user questions and answer telephone calls in a professional, timely, and courteous manner. Our administrative staff can answer most technical calls related to the cross-connection control program and have attended basic cross-connection control training classes.
- HydroCorp currently serves over 550 communities in Michigan, Wisconsin, Minnesota, Maryland, Delaware, Virginia, California, Idaho, Utah & Florida. We still have our first customer!
- HydroCorp and its' staff are active members in many water industry associations including: National Rural Water Association, State Rural Water Associations, National AWWA, State AWWA Groups, HydroCorp is committed to assisting these organizations by providing training classes, seminars, and assistance in the area of Cross Connection Control.
- Several Fortune 500 companies have relied on HydroCorp to provide Cross Connection Control Surveys, Program Management & Reporting to assist in meeting state/local regulations as well as internal company guidelines.

Meeting Date: May 26, 2026

Subject: AB 26-44: [Proposed] Resolution No. 2026-20, Authorizing Approval of the 2025 City of Toppenish Annual Financial Report.

Attachments: 1. Resolution No. 2026-20 Annual Report
2. AnnualReportPackage (6)

Presented By: Yeni Salcedo, Accounting Manager

Approved for Adam Vaughn, Assistant City Manager/Finance Director
Agenda By:

Discussion:

Each year we are required to submit an annual report to the State Auditor's Office (SAO) 150 days after year end in accordance with RCW 43.09.230.

The Annual report encompasses all the City's financial transactions in the previous year. The City of Toppenish is a cash basis government, which means that transactions are recorded when cash leaves or is received by the City. The Annual report is divided into different schedules that give general overviews of specific aspects of the City's operations, such as debt, liabilities, State/Federal Assistance, Risk Management, and Bank transactions. City Staff has been able to successfully complete all sections of the annual report, with no areas of concern.

The City Council is ultimately responsible for financial reporting, and so this is the Council's opportunity to review the City's financial statements and ask any questions that they may have.

Fiscal Impact:

None.

Recommendation:

Approve Resolution 2026-20 Authorizing approval of the 2025 City of Toppenish Annual Report

Alternatives:

RESOLUTION NO. 2026-20

**A RESOLUTION AUTHORIZING APPROVAL OF THE 2025 CITY OF
TOPPENISH ANNUAL FINANCIAL REPORT**

WHEREAS, each year the City of Toppenish produces an annual financial report, and

WHEREAS, the financial report is an accounting of all the City's financial dealings during fiscal year 2025, and

WHEREAS, the financial report discloses all relevant information regarding the City's finances, and

WHEREAS, the Governing Body is ultimately responsible for financial reporting,

NOW THEREFORE BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF TOPPENISH, WASHINGTON AS FOLLOWS:

The City Council approves the 2025 annual report for submission to the State Auditor's Office, a copy is attached hereto as Exhibit A.

This Resolution shall be effective immediately upon passage and signatures hereto.

PASSED by the Toppenish City Council at its regular meeting held on May 26, 2026.

ELPIDIA SAAVEDRA, Mayor

ATTEST:

HEIDI RIOJAS, CMC, City Clerk

APPROVED AS TO FORM:

DANIEL B. HEID, City Attorney

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

		Total for All Funds (Memo Only)	001 General	101 Street	103 License Fee
Beginning Cash and Investments					
308	Beginning Cash and Investments	13,978,395	3,731,900	-	107,927
388 / 588	Net Adjustments	-	-	-	-
Revenues					
310	Taxes	6,402,930	5,995,708	-	298,855
320	Licenses and Permits	171,562	151,859	6,643	-
330	Intergovernmental Revenues	2,816,287	967,357	162,463	-
340	Charges for Goods and Services	7,932,881	86,231	2,135	-
350	Fines and Penalties	51,004	50,161	-	-
360	Miscellaneous Revenues	852,684	551,454	-	-
Total Revenues:		<u>18,227,348</u>	<u>7,802,770</u>	<u>171,241</u>	<u>298,855</u>
Expenditures					
510	General Government	1,518,078	1,518,078	-	-
520	Public Safety	4,879,581	4,916,168	-	-
530	Utilities	5,815,158	-	-	-
540	Transportation	550,321	12,600	537,601	120
550	Natural/Economic Environment	396,230	218,079	-	-
560	Social Services	2,228	2,228	-	-
570	Culture and Recreation	134,197	134,197	-	-
Total Expenditures:		<u>13,295,792</u>	<u>6,801,350</u>	<u>537,601</u>	<u>120</u>
Excess (Deficiency) Revenues over Expenditures:		4,931,555	1,001,420	(366,360)	298,735
Other Increases in Fund Resources					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	488,415	-	366,360	-
385	Special or Extraordinary Items	-	-	-	-
381, 382, 389, 395, 398	Other Resources	567,940	95,018	-	-
Total Other Increases in Fund Resources:		<u>1,056,355</u>	<u>95,018</u>	<u>366,360</u>	<u>-</u>
Other Decreases in Fund Resources					
594-595	Capital Expenditures	6,764,987	796,258	-	-
591-593, 599	Debt Service	1,781,137	277,771	-	-
597	Transfers-Out	488,415	122,055	-	366,360
585	Special or Extraordinary Items	-	-	-	-
581, 582, 589	Other Uses	14,762	9,362	-	-
Total Other Decreases in Fund Resources:		<u>9,049,301</u>	<u>1,205,447</u>	<u>-</u>	<u>366,360</u>
Increase (Decrease) in Cash and Investments:		<u>(3,061,391)</u>	<u>(109,009)</u>	<u>(0)</u>	<u>(67,625)</u>
Ending Cash and Investments					
50821	Nonspendable	433,782	-	-	-
50831	Restricted	1,794,914	748,551	-	40,302
50841	Committed	92,713	-	-	-
50851	Assigned	5,721,255	-	-	-
50891	Unassigned	2,874,047	2,874,047	-	-
Total Ending Cash and Investments		<u>10,916,711</u>	<u>3,622,598</u>	<u>-</u>	<u>40,302</u>

The accompanying notes are an integral part of this statement.

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

		<u>106 Tourism Development</u>	<u>108 Cemetery</u>	<u>119 Public Safety Grants</u>	<u>129 Special Investigative Drug Account</u>
Beginning Cash and Investments					
308	Beginning Cash and Investments	90,341	-	50,724	3,965
388 / 588	Net Adjustments	-	-	-	-
Revenues					
310	Taxes	10,850	-	-	-
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	-	-	-	-
340	Charges for Goods and Services	-	59,380	-	-
350	Fines and Penalties	-	-	-	843
360	Miscellaneous Revenues	-	-	70,355	-
Total Revenues:		10,850	59,380	70,355	843
Expenditures					
510	General Government	-	-	-	-
520	Public Safety	-	-	(37,187)	600
530	Utilities	-	181,436	-	-
540	Transportation	-	-	-	-
550	Natural/Economic Environment	-	-	-	-
560	Social Services	-	-	-	-
570	Culture and Recreation	-	-	-	-
Total Expenditures:		-	181,436	(37,187)	600
Excess (Deficiency) Revenues over Expenditures:		10,850	(122,056)	107,542	243
Other Increases in Fund Resources					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	-	122,055	-	-
385	Special or Extraordinary Items	-	-	-	-
381, 382, 389, 395, 398	Other Resources	-	-	-	-
Total Other Increases in Fund Resources:		-	122,055	-	-
Other Decreases in Fund Resources					
594-595	Capital Expenditures	-	-	94,007	-
591-593, 599	Debt Service	-	-	-	2,660
597	Transfers-Out	-	-	-	-
585	Special or Extraordinary Items	-	-	-	-
581, 582, 589	Other Uses	-	-	-	-
Total Other Decreases in Fund Resources:		-	-	94,007	2,660
Increase (Decrease) in Cash and Investments:		10,850	(1)	13,535	(2,417)
Ending Cash and Investments					
50821	Nonspendable	-	-	-	-
50831	Restricted	101,190	-	64,259	1,548
50841	Committed	-	-	-	-
50851	Assigned	-	-	-	-
50891	Unassigned	-	-	-	-
Total Ending Cash and Investments		101,190	-	64,259	1,548

The accompanying notes are an integral part of this statement.

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

		<u>157 Cable TV</u>	<u>170 Housing Rehabilitation</u>	<u>225 Community Economic Development</u>	<u>301 Municipal Capital Improvement</u>
Beginning Cash and Investments					
308	Beginning Cash and Investments	169,872	633,346	5,537	997,638
388 / 588	Net Adjustments	-	-	-	-
Revenues					
310	Taxes	39,430	-	-	29,564
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	3,238	-	-	299,124
340	Charges for Goods and Services	28,025	-	-	-
350	Fines and Penalties	-	-	-	-
360	Miscellaneous Revenues	-	1,509	-	-
Total Revenues:		<u>70,693</u>	<u>1,509</u>	<u>-</u>	<u>328,688</u>
Expenditures					
510	General Government	-	-	-	-
520	Public Safety	-	-	-	-
530	Utilities	-	-	-	-
540	Transportation	-	-	-	-
550	Natural/Economic Environment	139,225	38,926	-	-
560	Social Services	-	-	-	-
570	Culture and Recreation	-	-	-	-
Total Expenditures:		<u>139,225</u>	<u>38,926</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) Revenues over Expenditures:		<u>(68,532)</u>	<u>(37,417)</u>	<u>-</u>	<u>328,688</u>
Other Increases in Fund Resources					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	-	-	-	-
385	Special or Extraordinary Items	-	-	-	-
381, 382, 389, 395, 398	Other Resources	-	39,963	-	-
Total Other Increases in Fund Resources:		<u>-</u>	<u>39,963</u>	<u>-</u>	<u>-</u>
Other Decreases in Fund Resources					
594-595	Capital Expenditures	5,967	-	-	1,183,792
591-593, 599	Debt Service	2,660	-	-	-
597	Transfers-Out	-	-	-	-
585	Special or Extraordinary Items	-	-	-	-
581, 582, 589	Other Uses	-	-	-	-
Total Other Decreases in Fund Resources:		<u>8,627</u>	<u>-</u>	<u>-</u>	<u>1,183,792</u>
Increase (Decrease) in Cash and Investments:		<u>(77,159)</u>	<u>2,546</u>	<u>-</u>	<u>(855,104)</u>
Ending Cash and Investments					
50821	Nonspendable	-	-	-	-
50831	Restricted	-	635,892	-	142,534
50841	Committed	92,713	-	-	-
50851	Assigned	-	-	5,537	-
50891	Unassigned	-	-	-	-
Total Ending Cash and Investments		<u>92,713</u>	<u>635,892</u>	<u>5,537</u>	<u>142,534</u>

The accompanying notes are an integral part of this statement.

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

		<u>302 Street Capital</u>	<u>318 REET 2</u>	<u>401 Water</u>	<u>403 Wastewater</u>
Beginning Cash and Investments					
308	Beginning Cash and Investments	214,956	32,113	2,218,185	3,414,447
388 / 588	Net Adjustments	-	-	-	-
Revenues					
310	Taxes	-	28,524	-	-
320	Licenses and Permits	13,060	-	-	-
330	Intergovernmental Revenues	626,772	-	693,736	63,596
340	Charges for Goods and Services	-	-	2,802,407	3,615,925
350	Fines and Penalties	-	-	-	-
360	Miscellaneous Revenues	100,000	-	41,290	-
Total Revenues:		<u>739,831</u>	<u>28,524</u>	<u>3,537,433</u>	<u>3,679,521</u>
Expenditures					
510	General Government	-	-	-	-
520	Public Safety	-	-	-	-
530	Utilities	-	-	1,988,319	2,425,272
540	Transportation	-	-	-	-
550	Natural/Economic Environment	-	-	-	-
560	Social Services	-	-	-	-
570	Culture and Recreation	-	-	-	-
Total Expenditures:		<u>-</u>	<u>-</u>	<u>1,988,319</u>	<u>2,425,272</u>
Excess (Deficiency) Revenues over Expenditures:		<u>739,832</u>	<u>28,524</u>	<u>1,549,114</u>	<u>1,254,249</u>
Other Increases in Fund Resources					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	-	-	-	-
385	Special or Extraordinary Items	-	-	-	-
381, 382, 389, 395, 398	Other Resources	-	-	5,400	354,280
Total Other Increases in Fund Resources:		<u>-</u>	<u>-</u>	<u>5,400</u>	<u>354,280</u>
Other Decreases in Fund Resources					
594-595	Capital Expenditures	830,053	-	631,240	2,113,965
591-593, 599	Debt Service	-	-	540,783	957,263
597	Transfers-Out	-	-	-	-
585	Special or Extraordinary Items	-	-	-	-
581, 582, 589	Other Uses	-	-	5,400	-
Total Other Decreases in Fund Resources:		<u>830,053</u>	<u>-</u>	<u>1,177,423</u>	<u>3,071,228</u>
Increase (Decrease) in Cash and Investments:		<u>(90,221)</u>	<u>28,524</u>	<u>377,091</u>	<u>(1,462,699)</u>
Ending Cash and Investments					
50821	Nonspendable	-	-	-	-
50831	Restricted	-	60,637	-	-
50841	Committed	-	-	-	-
50851	Assigned	124,734	-	2,595,277	1,951,747
50891	Unassigned	-	-	-	-
Total Ending Cash and Investments		<u>124,734</u>	<u>60,637</u>	<u>2,595,277</u>	<u>1,951,747</u>

The accompanying notes are an integral part of this statement.

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

		<u>405 Solid Waste</u>	<u>510 Vehicle Replacement</u>	<u>701 Perpetual Care</u>
Beginning Cash and Investments				
308	Beginning Cash and Investments	217,412	1,689,326	400,706
388 / 588	Net Adjustments	-	-	-
Revenues				
310	Taxes	-	-	-
320	Licenses and Permits	-	-	-
330	Intergovernmental Revenues	-	-	-
340	Charges for Goods and Services	1,338,779	-	-
350	Fines and Penalties	-	-	-
360	Miscellaneous Revenues	-	55,000	33,076
Total Revenues:		<u>1,338,779</u>	<u>55,000</u>	<u>33,076</u>
Expenditures				
510	General Government	-	-	-
520	Public Safety	-	-	-
530	Utilities	1,219,872	259	-
540	Transportation	-	-	-
550	Natural/Economic Environment	-	-	-
560	Social Services	-	-	-
570	Culture and Recreation	-	-	-
Total Expenditures:		<u>1,219,872</u>	<u>259</u>	<u>-</u>
Excess (Deficiency) Revenues over Expenditures:		<u>118,907</u>	<u>54,741</u>	<u>33,076</u>
Other Increases in Fund Resources				
391-393, 596	Debt Proceeds	-	-	-
397	Transfers-In	-	-	-
385	Special or Extraordinary Items	-	-	-
381, 382, 389, 395, 398	Other Resources	-	73,279	-
Total Other Increases in Fund Resources:		<u>-</u>	<u>73,279</u>	<u>-</u>
Other Decreases in Fund Resources				
594-595	Capital Expenditures	-	1,109,704	-
591-593, 599	Debt Service	-	-	-
597	Transfers-Out	-	-	-
585	Special or Extraordinary Items	-	-	-
581, 582, 589	Other Uses	-	-	-
Total Other Decreases in Fund Resources:		<u>-</u>	<u>1,109,704</u>	<u>-</u>
Increase (Decrease) in Cash and Investments:		<u>118,907</u>	<u>(981,684)</u>	<u>33,076</u>
Ending Cash and Investments				
50821	Nonspendable	-	-	433,782
50831	Restricted	-	-	-
50841	Committed	-	-	-
50851	Assigned	336,320	707,641	-
50891	Unassigned	-	-	-
Total Ending Cash and Investments		<u>336,320</u>	<u>707,641</u>	<u>433,782</u>

The accompanying notes are an integral part of this statement.

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

		<u>Custodial</u>
308	Beginning Cash and Investments	6,839
388 & 588	Net Adjustments	-
310-390	Additions	47,498
510-590	Deductions	47,753
	Net Increase (Decrease) in Cash and Investments:	(255)
508	Ending Cash and Investments	6,584

The accompanying notes are an integral part of this statement.

CITY OF TOPPENISH
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2025

Note 1 - Summary of Significant Accounting Policies

The City of Toppenish was incorporated on April 29, 1907; and operates under the laws of the state of Washington applicable to a non-charter code city. The City is a general-purpose local government and provides police, fire, planning and zoning, street maintenance and improvements, cemetery, housing rehabilitation, community development, building, code enforcement, water, sewer, and solid waste.

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.

Special Revenue Funds

These funds account for specific revenue sources that are restricted or committed to expenditures for specified purposes of the government.

Debt Service Funds

These funds account for the financial resources that are restricted, committed, or assigned to expenditures for principal, interest, and related costs on general long-term debt.

Capital Projects Funds

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

Permanent Funds

These funds account for financial resources that are legally restricted to the extent that only earnings, and not principal, may be used for purposes that support programs for the benefit of the government or its citizenry.

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.

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.

Pension (and Other Employee Benefit) Trust Funds

These funds are used to report fiduciary activities for pension and OPEB plans administered through trust.

Private-Purpose Trust Funds

These funds report all trust arrangements under which principal and income benefit individuals, private organizations, or other governments.

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

C. Cash and Investments

It is the City's policy to invest all temporary cash surpluses. For further information See Note 4 - *Deposits and Investments*.

D. Capital Assets

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

E. Compensated Absences

Vacation leave may be accumulated up to 240 hours for the Fraternal Order of Police Officers (FOP), Teamsters representing Records Services, Administrative Services, Development Services, and Public Works, and some exempt staff. Up to 432 hours for the International Association of Firefighters (IAFF), and up to 260 hours for Department Directors. Vacation is payable upon separation or retirement. Sick leave may be accumulated up to 960 hours for all employees except the IAFF members who may accumulate up to 1,440 hours. Upon separation and after completing 10 years of service, or retirement through DRS, employees receive payment of 25% of the unused sick leave, with IAFF members limited to a maximum of 360 hours. Payments are recognized as expenditures when paid.

F. Liabilities

See Note 7 – Long-term Liabilities.

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 \$20,000. SBITAs are reported as liabilities if the term of the contract is longer than 12 months. For more information see Note 6 – Leases.

H. Restricted and Committed Portion of Ending Cash and Investments

Beginning and ending cash and investments are reported as restricted or committed when it is subject to restrictions on use imposed by external parties or due to internal commitments established by ordinance. 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:

- 001 General Fund: Restricted funds in the amount of \$748,550.67 that includes: \$503,452.32 which represents funds received from voter approved utility and sales taxes, grant funding and State Shared Revenues to be used for policing, and \$245,098.35 which represents receipts from loan payments for housing rehabilitation loans made available through a Community Development Block Grant.

- 103 Vehicle License Fee Fund: Restricted funds in the amount of \$40,301.64 collected from Vehicle License Fees pursuant to RCW 36.73.065 and RCW 82.80.140 for the transportation improvements that preserve, maintain, operate, and/or improve the existing transportation infrastructure of the City.
- 106 Tourism Fund: Restricted funds in the amount of \$101,190.09 collected from Lodging Tax for paying all or any part of the cost of tourism promotion, acquisition of tourism-related facilities, or operation of tourism-related facilities per RCW 67.28.181.
- 119 Public Safety Fund: Restricted funds in the amount of \$64,259.49 which represents grants to the City from the Yakama Nation Legends Casino hotel for the purchase of fire operating software and police vehicles.
- 129 Special Investigative Drug Account (SIDA) Fund: Restricted funds in the amount of \$1,548.43 which represents funds received from the Investigated Fund Assessment paid by persons convicted of criminal misdemeanors per Ord. 2000-6.
- 157 Mid-Valley Television Fund: Committed funds in the amount of \$92,713.00 which represents franchise fees and utility tax revenues received for the support of the cities of Toppenish, Granger, and Wapato public access channels.
- 170 Housing Rehabilitation Fund: Restricted funds in the amount of \$635,892.25 which represents receipts of loan payments for housing rehabilitation loans made available through a Community Development Block Grant. Loan proceeds can be spent on qualifying purchases that benefit the general population.
- 301 Municipal Capital Improvement Fund: Restricted funds in the amount of \$142,534.49 which represents funds collected from the first quarter real estate excise tax per RCW 82.46.10 and are reserved for financing capital projects specified in the Capital Facilities Plan of the City of Toppenish comprehensive plan.
- 310 REET 2 Fund: Restricted funds in the amount of \$60,636.50 which represents funds collected from the second quarter real estate excise tax per RCW 82.46.10 and are reserved for financing capital projects specified in the Capital Facilities Plan of the City of Toppenish comprehensive plan.
- 631 Custodial Deposits Fund: Restricted funds in the amount of \$6,583.91 which represent court funds that will be remitted to the State office of the Court in 2026.
- 701 Perpetual Care Fund: Un-spendable funds in the amount of \$433,781.98 which represents funds that are reserved for future care of the cemetery and collected through perpetual care fees assessed at time of cemetery plot sales; and interest earned on invested un-spendable income.

Note 2 - Budget Compliance

The City adopts annual appropriated budgets for all funds. These budgets are appropriated at the fund level. The budget constitutes the legal authority for expenditures at that level. Annual appropriations for these funds lapse at the fiscal year end. Annual appropriated budgets are adopted on the same basis of accounting as used for financial reporting. The appropriated and actual expenditures for the legally adopted budgets were as follow:

Fund #	Fund Name	2025 Expenditures	2025 Budget	Difference
1	General	\$ 8,006,796.87	\$ 8,184,469.22	\$ 177,672.35
101	Street	\$ 537,600.51	\$ 575,000.00	\$ 37,399.49
103	License Fee	\$ 366,479.88	\$ 375,000.00	\$ 8,520.12
106	Tourism Development	\$ -	\$ -	\$ -
108	Cemetery	\$ 181,435.58	\$ 215,543.09	\$ 34,107.51
119	Public Safety Grants	\$ 56,819.74	\$ 66,030.00	\$ 9,210.26
129	Special Investigative Drug Account	\$ 3,259.92	\$ 4,000.00	\$ 740.08
157	Cable TV	\$ 147,851.40	\$ 195,530.12	\$ 47,678.72
170	Housing Rehabilitation	\$ 38,926.10	\$ 39,999.82	\$ 1,073.72
225	Community Economic Development Loan	\$ -	\$ -	\$ -
301	Reet 1	\$ 1,183,791.81	\$ 1,200,000.00	\$ 16,208.19
302	Street Capital	\$ 830,053.48	\$ 950,000.00	\$ 119,946.52
310	Reet 2	\$ -	\$ -	\$ -
401	Water	\$ 3,165,742.71	\$ 3,539,332.67	\$ 373,589.96
403	Wastewater	\$ 5,496,500.77	\$ 5,826,611.70	\$ 330,110.93
405	Solid Waste	\$ 1,219,871.57	\$ 1,422,976.16	\$ 203,104.59
510	Vehicle Replacement Fund	\$ 1,109,963.33	\$ 1,200,000.00	\$ 90,036.67
701	Perpetual Care Fund	\$ -	\$ 129,763.00	\$ 129,763.00

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

Note 3 – COVID-19 Pandemic

In February 2020, the Governor of the state of Washington declared a state of emergency in response to the spread of COVID-19. Precautionary measures to slow the spread of the virus continued throughout 2021. These measures included limitations on business operations, public events, gatherings, travel, and in-person interactions.

The city received and has spent money intended to mitigate the effects of the COVID-19 Pandemic. The city continues to work to address the continued effects of the COVID-19 Pandemic including inflation.

Note 4 – Deposits and Investments

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

Financial Institution	City's Own Deposits and Investments	Deposits and Investments held by the city as custodian for other governments, individuals, or private organizations	
Heritage Bank (Main Bank Account)	\$ 235,566	\$ 6,584	\$ 242,150
Local Government Investment Pool	\$ 9,274,092		\$ 9,274,092
Morgan Stanley Investments	\$ 150,607		\$ 150,607
USBank Bond Investments	\$ 1,999,786		\$ 1,999,786
Total	\$ 11,660,052	\$ 6,584	\$ 11,666,636

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 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 federal depository insurance (FDIC) or by collateral held in a multiple financial institution collateral pool administered by the Washington Public Deposit Protection Commission (PDPC).

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

Note 5 – Component Unit(s), Joint Ventures, and Related Parties

The Cities of Toppenish, Wapato, and Granger, Washington, have adopted a Cable Television (CATV) franchise ordinance within their respective jurisdictions. The CATV ordinance provides for the payment of franchise fees to each city and town being a party to the Interlocal Agreement for Administration of Finances for the Cable TV Franchises in an amount equal to 5% of the cable television company's gross revenues from all sources attributable to the operations of the cable television company within the confines of each respective jurisdiction. As an additional source of revenue, each City and Town pays an amount equal to the amount collected as public utility taxes. The fees are used to administer the franchise as well as to further the development of public and community uses of cable television within each of the respective jurisdictions. To provide for a cooperative and efficient administration of the franchise among the various jurisdictions, the parties have agreed that the City of Toppenish shall provide financial management services to the Cable Regulation Board and administer the budget. The cities pay the fees to the Cable Television

Fund of the City of Toppenish out of which are paid costs, debts, and expenses incurred in the administration of the franchise and local access as approved by the Cable Regulation Board.

Note 6 - Leases

During the year ended 2025, the City adopted guidance for the presentation and disclosure of leases, as required by the BARS manual. This requirement resulted in the addition of a lease liability reported on the Schedule of Liabilities. The City utilizes Leases for a few buildings, supplies, and equipment including:

- A building from Mobile Modular for \$14,870.70 per month under a two-year lease agreement. The lease began in 2022 and ended 2025.
- A few leases with AXON for Police SBITA, Body Cameras, Fleet cameras, and Room cameras with 5-year terms that end in 2026 or 2027 and annual payments of \$59,757
- Citywide printers through LEAF for a 5-year term with monthly payments of \$2,062.88
- Citywide phones through Lumen for a 5-year term with monthly payments of \$1,057.98
- MVTV Building Lease will expire at the end of 2026.
- New Axon leases were agreed on in 2026, but they are not reflected in the charts.

The City entered into no new leases in FY25:



Year Ending December 31	Total
2025	\$ 282,730.47
2026	\$ 47,124.26
2027	\$ 41,120.26
2028	\$ 41,120.26
2029	\$ 21,351.90
2030	\$ -

Note 7 – Long-Term Liabilities

The accompanying Schedule of Liabilities (9) provides more details of the outstanding debt and liabilities of the City and summarizes the City’s debt transactions for the year ended December 31, 2025.

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

Year	Payment	Interest	Principal
2026	\$1,396,424.98	\$157,512.00	\$1,238,912.98
2027	\$1,391,467.20	\$148,219.77	\$1,243,247.43
2028	\$1,386,509.61	\$138,865.72	\$1,247,643.89
2029	\$1,246,415.36	\$129,443.70	\$1,116,971.66
2030	\$1,242,808.85	\$121,309.20	\$1,121,499.65
2031-2035	\$3,631,086.22	\$482,766.17	\$3,148,320.05
2036-2040	\$2,068,271.40	\$304,799.18	\$1,763,472.22
2041-2062	\$3,616,018.92	\$450,699.20	\$3,165,319.72
TOTAL	\$15,979,002.54	\$1,933,614.93	\$14,045,387.61

Correction of Prior-Year Interest and Principal Allocations

During the current fiscal year, the city identified errors in the allocation of principal and interest for two long-term debt accounts. In prior years, portions of debt service payments had been incorrectly recorded as interest, resulting in overstated beginning loan balances. Below are the correction to DOE/Penny Lane LS & Sewers #EL170039 and DOE/CWSRF #EL190340 Citywide Sewer Rehab.

Correction of \$146.77 Overstatement: DOE/Penny Lane LS & Sewers #EL170039

- Previously recorded beginning balance: \$680,387.97
- Correct beginning balance: \$680,241.20
- Overstatement corrected in the current year: \$146.77
- Current-year principal payments: \$37,608.27
- Ending balance as of 12/31/2025: \$642,632.93

Correction of \$596.00 Overstatement: DOE/CWSRF #EL190340 Citywide Sewer Rehab

- Previously recorded beginning balance: \$3,537,447.61
- Correct beginning balance: \$3,536,851.61
- Overstatement corrected in the current year: \$596.00
- Current-year principal payments: \$174,000.22
- Ending balance as of 12/31/2025: \$3,362,851.39

The Schedule 9 – Liabilities included in this annual report reflects these corrected balances and the proper classification of principal and interest.

Compensated Absences

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

	Beginning Balance 01/01/2025	Additions	Reductions	Ending Balances 12/31/2025

Compensated Absences*	\$870,858		\$325,018	\$545,840
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*additions and reductions are reported as a net change

As of this report Compensated absences are calculated using a pooled approach. Liabilities for vacation and comp time are calculated based on number of hours on 12/31 of the preceding year and the employee’s current salary plus other salary rated payments. The pooled approach is used by performing a historical analysis of actual sick leave settlements to determine the average proportion that is used, applying those proportions to current leave balance, multiplying by the current pay rate, and adding other salary related payments.

Note 8 – OPEB Plans

The LEOFF I Retiree Medical Plan is a closed, single-employer, defined-benefit OPEB plan administered by the City of Toppenish as required by RCW 45.26. The plan pays for 100% of eligible retirees’ healthcare costs on a pay-as-you-go basis. As of December 31, 2025, the plan had five retired members. The City has an Actuarial Valuation Report that is prepared annually. The OPEB liability as of December 31, 2025, is \$1,303,350. In 2025, the City paid \$105,004 in retiree benefits.

Note 9 – Pension Plans

A. State Sponsored Pension Plans

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

- Public Employees’ Retirement System (PERS)
- Law Enforcement Officers’ and Fire Fighters’ Retirement System (LEOFF)

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

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

Department of Retirement Systems
Communications Unit

P.O. Box 48380
 Olympia, WA 98540-8380

Also, the DRS comprehensive annual financial report may be downloaded from the DRS website at www.drs.wa.gov.

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

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

*PERS 1 includes UAAL

Plan	Employer Contributions	Allocation %	Liability (Asset)
PERS 1	\$ 54,863	0.009950%	\$ 117,310
PERS 2/3	\$ 136,713	0.012882%	\$ (491,600)
LEOFF 1	\$ -	0.013627%	\$ (400,960)
LEOFF 2	\$ 103,786	0.038068%	\$ (737,574)

LEOFF Plan 1

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

LEOFF Plan 2

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

B. Local Government Pension Plans

The City of Toppenish is the administrator of the Firefighter’s Relief and Pension Plan – 1995 Act., a closed, single-employer, defined benefit pension plan established under RCW 41.18. As of

December 31, 2025, membership consisted of one retired firefighter and one widow who are eligible for benefits from both the Firefighter’s Relief and Pension Plan and LEOFF 1.

The net Pension Liability as of December 31, 2025, is \$0.00 as reported on the Schedule 9 (Liabilities). This is the result of monthly amount the retirees (one retired firefighter and two widows) receive from their respective LEOFF I retirement exceeding the amount the retiree would have received from the Firefighter’s Relief and Pension Plan. If the amount of the Firefighter’s Pension were to exceed the amount of the LEOFF I retirement, the City would pay the difference.

In 2025, the City did not pay any pension.

Note 10 - Property Tax.

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

Property Tax Calendar	
January 1	Tax is levied and becomes an enforceable lien against the properties.
February 14	Tax bills are mailed
April 30	First of two equal installment payments are due
May 31	Assessed value of property established for next year's levy at 100 percent of market value.
October 31	Second installment is due

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

The City’s regular levy for the year 2025 was \$1.60142 per \$1,000 on an assessed valuation of \$581,250,237 for a total regular levy of \$930,827.

Note 11 – Risk Management

The city of Toppenish 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 167 members.

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

Liability coverage is written on an occurrence basis, without deductibles [1]. Coverage includes general, automobile, police, errors or omissions, stop gap, employment practices, prior wrongful

acts, and employee benefits liability. Limits are \$4 million per occurrence in the self-insured layer, and \$16 million in limits above the self-insured layer is provided by reinsurance. Total limits are \$20 million per occurrence subject to aggregates and sublimits. The Board of Directors determines the limits and terms of coverage annually.

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

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

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

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

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

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

Note 12 – Health & Welfare

The City of Toppenish 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, 268 cities/towns/non-city entities participate and have enrollment in the AWC Trust HCP.

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

In April 2020, the Board of Trustees adopted a large employer policy, requiring newly enrolling groups with 600 or more employees to submit medical claims experience data 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: Regence BlueShield/Asuris Northwest Health, Kaiser Foundation Health Plan of Washington, Kaiser Foundation Health Plan of Washington Options Inc., Delta Dental of Washington, Willamette Dental Group, and Vision Service Plan. Eligible members are cities and towns within the state of Washington. Non-City Entities (public agency, public corporation, intergovernmental agency, or political subdivision within the state of Washington) are eligible to apply for coverage into the AWC Trust HCP, submitting application to the Board of Trustees for review as required in the Trust Agreement.

Participating employers pay monthly premiums to the AWC Trust HCP. The AWC Trust HCP is responsible for payment of all covered claims. In 2024, the AWC Trust HCP purchased medical stop loss insurance for Regence/Asuris and Kaiser plans at an Individual Stop Loss (ISL) of \$2 million through United States Fire Insurance Company. The aggregate policy is for 200% of expected medical claims.

Participating employers contract to remain in the AWC 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.

Note 13 – Subscription Based Information Technology Arrangements (SBITA)

The city makes subscription payments of \$1,404 per year to Axon Enterprise, Inc for access to Evidence.com and other software related to body cameras, fleet cameras, and interview room cameras. The SBITA contract is for 64 months starting in October of 2021.

The total amount paid for SBITAs in 2025 was \$1,404. As of December 31, 2025, the future SBITA payments are as follows:

- 2026 - \$1,404.00

The City’s SBITA lease is included in the lease line item of Schedule 9.

Note 14 – Other Disclosures

A. Construction Commitment

The City has active construction projects as of December 31, 2025. The projects include:

Project	Spent to Date	Remaining Commitment
Jackson Street Extension: Design Funding: STPUS-6423(001)	\$205,817.93	\$15,382.07
Jackson/Juniper Streets Reconstruction. TIB-8-4-178(006)-1	\$204,334.00	\$1,336,066.00
Public Safety Building Purchase and Rehabilitation	\$1,700,753.53	\$204,902.11
West 1 st Avenue Intersection	\$103,644.45	\$1,584,470.55
Wastewater Treatment Plant Dryer	\$2,173,014.00	\$727,866.00
Wastewater Treatment Plant Emergency Repairs	\$375,020.40	\$624,979.60

B. Litigation or Potential Litigation:

- The City has one open liability claims:
 - i. David Munoz v. City of Toppenish – General Liability Sidewalk Claim.

City of Toppenish

Schedule 01

For the year ended December 31, 2025

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0851	001	General	3111000	Property Tax	\$902,036
0851	001	General	3111100	Property Tax	\$151,328
0851	001	General	3161000	Business and Occupation Taxes	\$492,299
0851	001	General	3164100	Business and Occupation Taxes on Utilities	\$822,089
0851	001	General	3164300	Business and Occupation Taxes on Utilities	\$386,546
0851	001	General	3164300	Business and Occupation Taxes on Utilities	\$35,579
0851	001	General	3219900	Other Business Licenses and Permits	\$46,359
0851	001	General	3219900	Other Business Licenses and Permits	\$14,970
0851	001	General	3219900	Other Business Licenses and Permits	\$3,170
0851	001	General	3219900	Other Business Licenses and Permits	\$802
0851	001	General	3221000	Buildings, Structures and Equipment	\$77,086
0851	001	General	3221000	Buildings, Structures and Equipment	\$1,755
0851	001	General	3221000	Buildings, Structures and Equipment	\$1,418
0851	001	General	3221000	Buildings, Structures and Equipment	\$1,854
0851	001	General	3223000	Animal Licenses	\$4,148
0851	001	General	3229000	Other Non-Business Licenses and Permits	\$298
0851	001	General	3312000	Federal Direct Award from Department of Transportation	\$12,045
0851	001	General	3331400	Federal Indirect Award from Department of Housing and Urban Development	\$107,979

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0851	001	General	3340270	State Award from Recreation and Conservation Office	\$99,900
0851	001	General	3340420	State Award from Department of Commerce	\$95,900
0851	001	General	3340490	State Award from Department of Health	\$778
0851	001	General	3360691	Fire Insurance Premium Tax	\$11,456
0851	001	General	3360694	Liquor/Beer Excise Tax	\$42,281
0851	001	General	3370700	Local Awards, Entitlements, Tribal Government Distributions, and Other Payments	\$2,020
0851	001	General	3370700	Local Awards, Entitlements, Tribal Government Distributions, and Other Payments	\$13
0851	001	General	3413302	District/Municipal Court - Administrative Fees	\$2,887
0851	001	General	3413303	District/Municipal Court - Administrative Fees	\$1,062
0851	001	General	3413306	District/Municipal Court - Administrative Fees	\$623
0851	001	General	3414300	Budgeting and Accounting Services	\$38,794
0851	001	General	3414300	Budgeting and Accounting Services	\$2,139
0851	001	General	3418100	Data/Word Processing, Printing, Duplicating and IT Services	\$1,565
0851	001	General	3418100	Data/Word Processing, Printing, Duplicating and IT Services	\$40
0851	001	General	3422100	Fire Protection and Emergency Medical Services	\$715
0851	001	General	3423300	Detention and Correction Services	\$3
0851	001	General	3423900	Detention and Correction Services	\$33

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0851	001	General	3424000	Protective Inspection Services	\$7,453
0851	001	General	3458100	Zoning and Subdivision Services	\$2,697
0851	001	General	3473000	Activity Fees	\$57
0851	001	General	3473000	Activity Fees	\$240
0851	001	General	3476000	Program Fees	\$21
0851	001	General	3523000	Proof of Motor Vehicle Insurance	\$478
0851	001	General	3531004	Traffic Infraction Penalties	\$1,193
0851	001	General	3531005	Traffic Infraction Penalties	\$25,139
0851	001	General	3537013	Non-Traffic Infraction Penalties	\$1,116
0851	001	General	3540003	Civil Parking Infraction Penalties	\$30
0851	001	General	3552000	Driving Under Influence (DUI) Fines	\$2,804
0851	001	General	3558000	Other Criminal Traffic Misdemeanor Fines	\$3,439
0851	001	General	3565010	Investigative Fund Assessments	\$32
0851	001	General	3569000	Other Criminal Non-Traffic Fines	\$323
0851	001	General	3573300	Public Defense Cost	\$205
0851	001	General	3590000	Non-Court Fines and Penalties	\$1,501
0851	001	General	3599000	Non-Court Fines and Penalties	\$9,600
0851	001	General	3699100	Miscellaneous Other Operating	\$57,164
0851	001	General	3614000	Other Interest	\$4,146
0851	001	General	3614001	Other Interest	\$1,032
0851	001	General	3671100	Contributions and Donations from Nongovernmental Sources	\$1,452
0851	001	General	3691000	Sale of Surplus	\$2,131
0851	001	General	3694000	Judgments and Settlements	\$1,526

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0851	001	General	3340420	State Award from Department of Commerce	\$200,426
0851	001	General	3131500	Special Purpose Sales and Use Tax	\$332,641
0851	001	General	3161000	Business and Occupation Taxes	\$185,175
0851	001	General	3161100	Business and Occupation Taxes	\$38,109
0851	001	General	3161200	Business and Occupation Taxes	\$30,337
0851	001	General	3332100	Federal Indirect Award from Department of Treasury	\$80,028
0851	001	General	3360621	Criminal Justice - Violent Crimes/Population	\$3,591
0851	001	General	3360626	Criminal Justice - Special Programs	\$12,570
0851	001	General	3360651	DUI and Other Criminal Justice Assistance	\$878
0851	001	General	3671100	Contributions and Donations from Nongovernmental Sources	\$25,528
0851	101	Street	3224000	Street and Curb Permits	\$3,774
0851	101	Street	3360071	Multimodal Transportation - Cities	\$11,257
0851	101	Street	3360087	Motor Vehicle Fuel Tax - City Streets	\$151,206
0851	101	Street	3419600	Personnel Services	\$336
0851	101	Street	3431000	Storm Drainage Sales and Services	\$1,798
0851	103	License Fee	3176000	Transportation Benefit District Vehicle Fees	\$298,855
0851	106	Tourism Development	3133100	Hotel/Motel Sales and Use Tax	\$10,850
0851	108	Cemetery	3436000	Cemetery Sales and Services	\$6,131
0851	108	Cemetery	3436000	Cemetery Sales and Services	\$25,078
0851	108	Cemetery	3436000	Cemetery Sales and Services	\$20,007

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0851	119	Public Safety Grants	3671100	Contributions and Donations from Nongovernmental Sources	\$20,355
0851	129	Special Investigative Drug Account	3565000	Investigative Fund Assessments	\$843
0851	157	Cable TV	3161000	Business and Occupation Taxes	\$20,402
0851	157	Cable TV	3161000	Business and Occupation Taxes	\$19,028
0851	157	Cable TV	3339700	Federal Indirect Award from Department of Homeland Security	\$3,238
0851	157	Cable TV	3457000	Information Services	\$6,852
0851	157	Cable TV	3457000	Information Services	\$7,745
0851	157	Cable TV	3457000	Information Services	\$8,102
0851	170	Housing Rehabilitation	3614000	Other Interest	\$30
0851	170	Housing Rehabilitation	3699100	Miscellaneous Other Operating	\$1,479
0851	301	Municipal Capital Improvement	3183400	REET 1 - First Quarter Percent	\$29,564
0851	301	Municipal Capital Improvement	3340420	State Award from Department of Commerce	\$299,124
0851	302	Street Capital	3224000	Street and Curb Permits	\$13,060
0851	302	Street Capital	3670000	Contributions and Donations from Nongovernmental Sources	\$100,000
0851	302	Street Capital	3332020	Federal Indirect Award from Department of Transportation	\$21,798
0851	302	Street Capital	3332100	Federal Indirect Award from Department of Treasury	(\$61,944)
0851	302	Street Capital	3340380	State Award from Transportation Improvement Board (TIB)	\$85,488
0851	302	Street Capital	3340380	State Award from Transportation Improvement Board (TIB)	\$65,148
0851	318	Reet 2	3183500	REET 2 - Second Quarter Percent	\$28,524

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0851	401	Water	3434000	Water Sales and Services	\$207
0851	401	Water	3434000	Water Sales and Services	\$481,201
0851	401	Water	3434000	Water Sales and Services	\$342
0851	401	Water	3434000	Water Sales and Services	\$18,621
0851	401	Water	3434000	Water Sales and Services	\$7,800
0851	401	Water	3434000	Water Sales and Services	\$111,436
0851	401	Water	3625000	Rents and Leases	\$41,290
0851	403	Wastewater	3435000	Sewer/Reclaimed Water Sales and Services	\$3,143,672
0851	403	Wastewater	3435000	Sewer/Reclaimed Water Sales and Services	\$477,869
0851	403	Wastewater	3435000	Sewer/Reclaimed Water Sales and Services	\$500
0851	403	Wastewater	3435000	Sewer/Reclaimed Water Sales and Services	\$750
0851	405	Solid Waste	3437000	Solid Waste Sales and Services	\$1,301,290
0851	401	Water	3332100	Federal Indirect Award from Department of Treasury	\$693,736
0851	403	Wastewater	3435000	Sewer/Reclaimed Water Sales and Services	\$2,000
0851	510	Vehicle Replacement	3691000	Sale of Surplus	\$55,000
0851	701	Perpetual Care	3611100	Investment Earnings	\$30,492
0851	001	General	3172000	Leasehold Excise Tax	\$22
0851	001	General	3161200	Business and Occupation Taxes	\$72,850
0851	401	Water	3434000	Water Sales and Services	\$450
0851	401	Water	3434000	Water Sales and Services	\$493
0851	001	General	3360695	Liquor Control Board Profits	\$81,803
0851	001	General	3423801	Detention and Correction Services	\$200

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0851	401	Water	3434000	Water Sales and Services	\$18,788
0851	401	Water	3434000	Water Sales and Services	\$2,161,070
0851	157	Cable TV	3457000	Information Services	\$6,434
0851	157	Cable TV	3457000	Information Services	(\$1,108)
0851	001	General	3698000	Cash Adjustments	(\$56)
0851	001	General	3414300	Budgeting and Accounting Services	\$200
0851	001	General	3458300	Plan Checking Services	\$537
0851	001	General	3339700	Federal Indirect Award from Department of Homeland Security	\$18,223
0851	403	Wastewater	3435000	Sewer/Reclaimed Water Sales and Services	(\$8,867)
0851	403	Wastewater	3340420	State Award from Department of Commerce	\$63,596
0851	001	General	3699100	Miscellaneous Other Operating	\$405
0851	001	General	3614000	Other Interest	\$66
0851	001	General	3698000	Cash Adjustments	(\$30)
0851	405	Solid Waste	3437000	Solid Waste Sales and Services	\$14,169
0851	405	Solid Waste	3437000	Solid Waste Sales and Services	\$23,321
0851	001	General	3360620	Criminal Justice - Cities - High Crime	\$49,820
0851	701	Perpetual Care	3611000	Investment Earnings	\$2,584
0851	001	General	3458300	Plan Checking Services	\$26,966
0851	001	General	3360098	City-County Assistance	\$147,647
0851	001	General	3137100	Criminal Justice Sales and Use Tax	\$179,806
0851	108	Cemetery	3436000	Cemetery Sales and Services	\$8,164
0851	302	Street Capital	3332000	Federal Indirect Award from Department of Transportation	\$76,282
0851	001	General	3573700	District/Municipal Court Cost Recoupments	\$4,212

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0851	001	General	3699100	Miscellaneous Other Operating	\$3,417
0851	001	General	3131100	Local Retail Sales and Use Tax	\$1,085,419
0851	001	General	3698000	Cash Adjustments	(\$45)
0851	401	Water	3434000	Water Sales and Services	\$2,000
0851	119	Public Safety Grants	3671100	Contributions and Donations from Nongovernmental Sources	\$50,000
0851	001	General	3698000	Cash Adjustments	\$22
0851	001	General	3611100	Investment Earnings	\$454,698
0851	001	General	3569008	Other Criminal Non-Traffic Fines	\$88
0851	001	General	3164200	Business and Occupation Taxes on Utilities	\$1,151,129
0851	101	Street	3224000	Street and Curb Permits	\$1,169
0851	001	General	3161100	Business and Occupation Taxes	\$130,342
0851	101	Street	3224000	Street and Curb Permits	\$700
0851	101	Street	3224000	Street and Curb Permits	\$1,000
0851	001	General	3083100	Restricted Cash and Investments - Beginning	\$868,093
0851	001	General	3089100	Unassigned Cash and Investments - Beginning	\$2,863,807
0851	103	License Fee	3083100	Restricted Cash and Investments - Beginning	\$107,927
0851	106	Tourism Development	3083100	Restricted Cash and Investments - Beginning	\$46,926
0851	106	Tourism Development	3085100	Assigned Cash and Investments - Beginning	\$43,415
0851	119	Public Safety Grants	3083100	Restricted Cash and Investments - Beginning	\$50,724
0851	129	Special Investigative Drug Account	3083100	Restricted Cash and Investments - Beginning	\$3,965
0851	157	Cable TV	3084100	Committed Cash and Investments - Beginning	\$169,872
0851	170	Housing Rehabilitation	3083100	Restricted Cash and Investments - Beginning	\$633,346

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0851	225	Community Economic Development Loan	3085100	Assigned Cash and Investments - Beginning	\$5,537
0851	301	Municipal Capital Improvement	3083100	Restricted Cash and Investments - Beginning	\$997,638
0851	302	Street Capital	3085100	Assigned Cash and Investments - Beginning	\$214,956
0851	318	REET 2	3083100	Restricted Cash and Investments - Beginning	\$32,113
0851	401	Water	3085100	Assigned Cash and Investments - Beginning	\$2,218,185
0851	403	Wastewater	3083100	Restricted Cash and Investments - Beginning	\$0
0851	403	Wastewater	3085100	Assigned Cash and Investments - Beginning	\$3,414,447
0851	405	Solid Waste	3085100	Assigned Cash and Investments - Beginning	\$217,412
0851	510	Vehicle Replacement	3085100	Assigned Cash and Investments - Beginning	\$1,689,326
0851	631	Custodial Dep	3083100	Restricted Cash and Investments - Beginning	\$6,839
0851	701	Perpetual Care	3082100	Nonspendable Cash and Investments - Beginning	\$400,706
0851	302	Street Capital	3370000	Local Awards, Entitlements, Tribal Government Distributions, and Other Payments	\$440,000
0851	001	General	5116010	Legislative Activities	\$27,866
0851	001	General	5116020	Legislative Activities	\$2,132
0851	001	General	5116040	Legislative Activities	\$73,024
0851	001	General	5116040	Legislative Activities	\$2,690
0851	001	General	5116040	Legislative Activities	\$342
0851	001	General	5116040	Legislative Activities	\$1,296
0851	001	General	5116040	Legislative Activities	\$245
0851	001	General	5116040	Legislative Activities	(\$5,910)
0851	001	General	5125040	Municipal Court	\$223,384
0851	001	General	5131010	Executive Office	\$216,499
0851	001	General	5131020	Executive Office	\$13,511
0851	001	General	5131020	Executive Office	\$564
0851	001	General	5131020	Executive Office	\$431

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0851	001	General	5131030	Executive Office	\$125
0851	001	General	5131030	Executive Office	\$184
0851	001	General	5131040	Executive Office	\$4,880
0851	001	General	5131040	Executive Office	\$162
0851	001	General	5131040	Executive Office	\$1,083
0851	001	General	5131040	Executive Office	\$139
0851	001	General	5131040	Executive Office	\$7,396
0851	001	General	5131040	Executive Office	(\$115,894)
0851	001	General	5142310	Financial Services	\$803
0851	001	General	5142320	Financial Services	\$11,655
0851	001	General	5142320	Financial Services	\$39,004
0851	001	General	5142320	Financial Services	\$392
0851	001	General	5142330	Financial Services	\$594
0851	001	General	5142330	Financial Services	(\$88)
0851	001	General	5142330	Financial Services	\$107
0851	001	General	5142330	Financial Services	\$6,052
0851	001	General	5142330	Financial Services	\$9,436
0851	001	General	5142340	Financial Services	\$27,226
0851	001	General	5142340	Financial Services	\$17,399
0851	001	General	5142340	Financial Services	\$1,819
0851	001	General	5142340	Financial Services	\$63
0851	001	General	5142340	Financial Services	\$409
0851	001	General	5142340	Financial Services	\$22,743
0851	001	General	5142340	Financial Services	\$52
0851	001	General	5142340	Financial Services	\$2
0851	001	General	5142340	Financial Services	\$16,551
0851	001	General	5142340	Financial Services	\$5,190
0851	001	General	5142340	Financial Services	(\$171,869)
0851	001	General	5142340	Financial Services	\$659
0851	001	General	5143010	Recording Services	\$98,088
0851	001	General	5143020	Recording Services	\$7,281
0851	001	General	5143020	Recording Services	\$6,877
0851	001	General	5143020	Recording Services	\$86
0851	001	General	5143030	Recording Services	\$82

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0851	001	General	5143030	Recording Services	\$96
0851	001	General	5143040	Recording Services	\$162
0851	001	General	5143040	Recording Services	\$2,626
0851	001	General	5143040	Recording Services	\$12,321
0851	001	General	5143040	Recording Services	\$11,998
0851	001	General	5143040	Recording Services	(\$165)
0851	001	General	5143040	Recording Services	\$345
0851	001	General	5143040	Recording Services	\$768
0851	001	General	5143040	Recording Services	(\$37,197)
0851	001	General	5144040	Election Services	\$12,526
0851	001	General	5154140	External Legal Services - Advice	\$240
0851	001	General	5154140	External Legal Services - Advice	\$39,798
0851	001	General	5154140	External Legal Services - Advice	(\$2,870)
0851	001	General	5172020	Pension and Other Benefit Payments to Retirees	\$9,894
0851	001	General	5172020	Pension and Other Benefit Payments to Retirees	\$5,137
0851	001	General	5172020	Pension and Other Benefit Payments to Retirees	\$44,883
0851	001	General	5179030	Other Employee Benefit Programs	\$850
0851	001	General	5181010	Personnel Services	\$71,908
0851	001	General	5181010	Personnel Services	\$149
0851	001	General	5181020	Personnel Services	\$5,330
0851	001	General	5181020	Personnel Services	\$2,128
0851	001	General	5181020	Personnel Services	\$4,564
0851	001	General	5181020	Personnel Services	\$62,430
0851	001	General	5181020	Personnel Services	\$134
0851	001	General	5181030	Personnel Services	\$333
0851	001	General	5181030	Personnel Services	\$96
0851	001	General	5181030	Personnel Services	\$2,135
0851	001	General	5181040	Personnel Services	\$1,092

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0851	001	General	5181040	Personnel Services	\$162
0851	001	General	5181040	Personnel Services	\$48
0851	001	General	5181040	Personnel Services	\$139
0851	001	General	5181040	Personnel Services	\$24,939
0851	001	General	5181040	Personnel Services	\$7,148
0851	001	General	5181040	Personnel Services	(\$107,795)
0851	001	General	5183010	Maintenance/Security/Insurance/Janitorial Services	\$7,689
0851	001	General	5183010	Maintenance/Security/Insurance/Janitorial Services	\$54
0851	001	General	5183020	Maintenance/Security/Insurance/Janitorial Services	\$572
0851	001	General	5183020	Maintenance/Security/Insurance/Janitorial Services	\$551
0851	001	General	5183020	Maintenance/Security/Insurance/Janitorial Services	\$44
0851	001	General	5183030	Maintenance/Security/Insurance/Janitorial Services	\$3,626
0851	001	General	5183040	Maintenance/Security/Insurance/Janitorial Services	\$614
0851	001	General	5183040	Maintenance/Security/Insurance/Janitorial Services	\$17,150
0851	001	General	5183040	Maintenance/Security/Insurance/Janitorial Services	\$800
0851	001	General	5183040	Maintenance/Security/Insurance/Janitorial Services	\$623
0851	001	General	5183040	Maintenance/Security/Insurance/Janitorial Services	\$2,348
0851	001	General	5183040	Maintenance/Security/Insurance/Janitorial Services	\$12,664
0851	001	General	5183040	Maintenance/Security/Insurance/Janitorial Services	\$1,642

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0851	001	General	5183040	Maintenance/Security/Insurance/Janitorial Services	\$4,068
0851	001	General	5183040	Maintenance/Security/Insurance/Janitorial Services	\$265
0851	001	General	5183040	Maintenance/Security/Insurance/Janitorial Services	(\$32,928)
0851	001	General	5188110	Information Technology Services	\$103,328
0851	001	General	5188110	Information Technology Services	\$60
0851	001	General	5188120	Information Technology Services	\$7,593
0851	001	General	5188120	Information Technology Services	\$284
0851	001	General	5188130	Information Technology Services	\$60
0851	001	General	5188130	Information Technology Services	\$473
0851	001	General	5188130	Information Technology Services	\$174
0851	001	General	5188140	Information Technology Services	\$6,337
0851	001	General	5188140	Information Technology Services	\$995
0851	001	General	5188140	Information Technology Services	\$18,057
0851	001	General	5188140	Information Technology Services	\$1,031
0851	001	General	5188140	Information Technology Services	\$42,667
0851	001	General	5188140	Information Technology Services	(\$6,794)
0851	001	General	5116040	Legislative Activities	(\$3,547)
0851	001	General	5212040	Police Operations	\$13,097
0851	001	General	5256040	Disaster Preparedness	\$9,182
0851	001	General	5549040	Other Environmental Services	\$4,790
0851	001	General	5573040	Tourism	\$7,083
0851	001	General	5573040	Tourism	\$388

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0851	001	General	5661040	Chemical Dependency Services	\$2,228
0851	001	General	5211010	Administration	\$1,020
0851	001	General	5211020	Administration	\$19,985
0851	001	General	5211020	Administration	\$42,378
0851	001	General	5211020	Administration	\$690
0851	001	General	5211020	Administration	\$5,386
0851	001	General	5211020	Administration	\$943
0851	001	General	5211030	Administration	\$622
0851	001	General	5211030	Administration	\$18,357
0851	001	General	5211040	Administration	\$26,195
0851	001	General	5211040	Administration	\$2,638
0851	001	General	5211040	Administration	\$739
0851	001	General	5211040	Administration	\$20,096
0851	001	General	5211040	Administration	\$1,425
0851	001	General	5211110	Administration	\$442
0851	001	General	5211120	Administration	\$13,726
0851	001	General	5211120	Administration	\$1,208
0851	001	General	5211120	Administration	\$43,628
0851	001	General	5211120	Administration	\$278
0851	001	General	5211120	Administration	\$516
0851	001	General	5211120	Administration	\$52
0851	001	General	5211130	Administration	\$1,296
0851	001	General	5211140	Administration	\$8,634
0851	001	General	5211140	Administration	\$7,047
0851	001	General	5211140	Administration	\$27,735
0851	001	General	5211140	Administration	\$756
0851	001	General	5211140	Administration	\$1,095
0851	001	General	5211140	Administration	\$2,258
0851	001	General	5212110	Police Operations	\$1,351
0851	001	General	5212120	Police Operations	\$24,347
0851	001	General	5212120	Police Operations	\$17,028
0851	001	General	5212120	Police Operations	\$848
0851	001	General	5212120	Police Operations	\$9,375
0851	001	General	5212130	Police Operations	\$162

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0851	001	General	5212140	Police Operations	\$1,953
0851	001	General	5212140	Police Operations	\$287
0851	001	General	5212140	Police Operations	\$2,970
0851	001	General	5212140	Police Operations	\$21,998
0851	001	General	5212140	Police Operations	\$7
0851	001	General	5212140	Police Operations	\$4,085
0851	001	General	5212210	Police Operations	\$384,174
0851	001	General	5212210	Police Operations	\$29,087
0851	001	General	5212220	Police Operations	\$31,213
0851	001	General	5212220	Police Operations	\$116,783
0851	001	General	5212220	Police Operations	\$1,082
0851	001	General	5212220	Police Operations	\$10,239
0851	001	General	5212220	Police Operations	\$5,585
0851	001	General	5212220	Police Operations	\$5,057
0851	001	General	5212230	Police Operations	\$1,170
0851	001	General	5212230	Police Operations	\$1,938
0851	001	General	5212230	Police Operations	\$4,461
0851	001	General	5212230	Police Operations	\$11,871
0851	001	General	5212230	Police Operations	\$2,567
0851	001	General	5212240	Police Operations	\$6,887
0851	001	General	5212240	Police Operations	\$21,611
0851	001	General	5212240	Police Operations	\$185,447
0851	001	General	5212240	Police Operations	\$12,366
0851	001	General	5212240	Police Operations	\$8
0851	001	General	5212240	Police Operations	\$385
0851	001	General	5212240	Police Operations	\$5,280
0851	001	General	5212240	Police Operations	\$7,891
0851	001	General	5212240	Police Operations	\$67,096
0851	001	General	5212240	Police Operations	\$5,744
0851	001	General	5212240	Police Operations	\$21,597
0851	001	General	5212240	Police Operations	\$7,063
0851	001	General	5212240	Police Operations	\$7,465
0851	001	General	5212240	Police Operations	\$2,419
0851	001	General	5212240	Police Operations	\$8,644

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0851	001	General	5236040	Care and Custody of Prisoners	\$25,326
0851	001	General	5236040	Care and Custody of Prisoners	\$60,935
0851	001	General	5543030	Animal Control	\$156
0851	001	General	5221010	Administration	\$425
0851	001	General	5221020	Administration	\$2,071
0851	001	General	5221020	Administration	\$4,958
0851	001	General	5221020	Administration	\$1,773
0851	001	General	5221030	Administration	\$41
0851	001	General	5221030	Administration	\$1,686
0851	001	General	5221040	Administration	\$21
0851	001	General	5221040	Administration	\$198
0851	001	General	5221040	Administration	\$10,229
0851	001	General	5221040	Administration	\$1,147
0851	001	General	5221040	Administration	\$6,599
0851	001	General	5221040	Administration	\$2,901
0851	001	General	5222010	Fire Suppression and Emergency Medical Services	\$126,449
0851	001	General	5222010	Fire Suppression and Emergency Medical Services	\$623
0851	001	General	5222010	Fire Suppression and Emergency Medical Services	\$15,572
0851	001	General	5222010	Fire Suppression and Emergency Medical Services	\$37,032
0851	001	General	5222020	Fire Suppression and Emergency Medical Services	\$3,548
0851	001	General	5222020	Fire Suppression and Emergency Medical Services	\$7,742
0851	001	General	5222020	Fire Suppression and Emergency Medical Services	\$34,880
0851	001	General	5222020	Fire Suppression and Emergency Medical Services	\$364

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0851	001	General	5222020	Fire Suppression and Emergency Medical Services	\$2,951
0851	001	General	5222030	Fire Suppression and Emergency Medical Services	\$554
0851	001	General	5222030	Fire Suppression and Emergency Medical Services	\$4,857
0851	001	General	5222030	Fire Suppression and Emergency Medical Services	\$29,660
0851	001	General	5222040	Fire Suppression and Emergency Medical Services	\$22,254
0851	001	General	5222040	Fire Suppression and Emergency Medical Services	\$2,196
0851	001	General	5222040	Fire Suppression and Emergency Medical Services	\$1,506
0851	001	General	5222040	Fire Suppression and Emergency Medical Services	\$45,712
0851	001	General	5222040	Fire Suppression and Emergency Medical Services	\$5,765
0851	001	General	5222040	Fire Suppression and Emergency Medical Services	\$4,266
0851	001	General	5222040	Fire Suppression and Emergency Medical Services	\$5,522
0851	001	General	5222040	Fire Suppression and Emergency Medical Services	\$6,416
0851	001	General	5222040	Fire Suppression and Emergency Medical Services	\$175
0851	001	General	5222040	Fire Suppression and Emergency Medical Services	\$2,490
0851	001	General	5222110	Fire Suppression and Emergency Medical Services	\$294,950

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0851	001	General	5222110	Fire Suppression and Emergency Medical Services	\$1,453
0851	001	General	5222110	Fire Suppression and Emergency Medical Services	\$20,266
0851	001	General	5222110	Fire Suppression and Emergency Medical Services	\$86,407
0851	001	General	5222120	Fire Suppression and Emergency Medical Services	\$7,002
0851	001	General	5222120	Fire Suppression and Emergency Medical Services	\$1,119
0851	001	General	5222120	Fire Suppression and Emergency Medical Services	\$1,540
0851	001	General	5222130	Fire Suppression and Emergency Medical Services	\$902
0851	001	General	5222130	Fire Suppression and Emergency Medical Services	\$137
0851	001	General	5222140	Fire Suppression and Emergency Medical Services	\$1,788
0851	001	General	5222140	Fire Suppression and Emergency Medical Services	\$41,089
0851	001	General	5242010	Inspections, Permits, Certificates and Licenses	\$58,662
0851	001	General	5242010	Inspections, Permits, Certificates and Licenses	\$22
0851	001	General	5242020	Inspections, Permits, Certificates and Licenses	\$4,426
0851	001	General	5242020	Inspections, Permits, Certificates and Licenses	\$4,365
0851	001	General	5242020	Inspections, Permits, Certificates and Licenses	\$8,565
0851	001	General	5242020	Inspections, Permits, Certificates and Licenses	\$93
0851	001	General	5242030	Inspections, Permits, Certificates and Licenses	\$3

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0851	001	General	5242030	Inspections, Permits, Certificates and Licenses	\$3
0851	001	General	5242030	Inspections, Permits, Certificates and Licenses	\$635
0851	001	General	5242040	Inspections, Permits, Certificates and Licenses	\$81,462
0851	001	General	5242040	Inspections, Permits, Certificates and Licenses	\$1,147
0851	001	General	5242040	Inspections, Permits, Certificates and Licenses	\$4,570
0851	001	General	5246010	Enforcement of Codes and Regulation	\$82,580
0851	001	General	5246010	Enforcement of Codes and Regulation	\$1
0851	001	General	5246020	Enforcement of Codes and Regulation	\$6,218
0851	001	General	5246020	Enforcement of Codes and Regulation	\$4,242
0851	001	General	5246020	Enforcement of Codes and Regulation	\$1,987
0851	001	General	5246020	Enforcement of Codes and Regulation	\$13,488
0851	001	General	5246020	Enforcement of Codes and Regulation	\$213
0851	001	General	5246020	Enforcement of Codes and Regulation	\$308
0851	001	General	5246020	Enforcement of Codes and Regulation	\$285
0851	001	General	5246020	Enforcement of Codes and Regulation	\$105
0851	001	General	5246030	Enforcement of Codes and Regulation	\$64
0851	001	General	5246030	Enforcement of Codes and Regulation	\$26
0851	001	General	5246030	Enforcement of Codes and Regulation	\$1,461
0851	001	General	5246030	Enforcement of Codes and Regulation	\$579
0851	001	General	5246040	Enforcement of Codes and Regulation	\$1,389
0851	001	General	5246040	Enforcement of Codes and Regulation	\$8,476

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0851	001	General	5246040	Enforcement of Codes and Regulation	\$5,270
0851	001	General	5586010	Planning	\$63,649
0851	001	General	5586020	Planning	\$189
0851	001	General	5586030	Planning	\$471
0851	001	General	5586040	Planning	\$669
0851	001	General	5586040	Planning	\$425
0851	001	General	5712030	Educational and Recreational Activities	\$95
0851	001	General	5712040	Educational and Recreational Activities	\$746
0851	001	General	5712040	Educational and Recreational Activities	\$131
0851	001	General	5712040	Educational and Recreational Activities	\$1,836
0851	001	General	5712040	Educational and Recreational Activities	\$139
0851	001	General	5712040	Educational and Recreational Activities	\$225
0851	001	General	5712040	Educational and Recreational Activities	\$1,191
0851	001	General	5712040	Educational and Recreational Activities	\$186
0851	001	General	5712040	Educational and Recreational Activities	\$39
0851	001	General	5762030	Swimming Pools	\$571
0851	001	General	5762040	Swimming Pools	\$71
0851	001	General	5762040	Swimming Pools	\$554
0851	001	General	5762040	Swimming Pools	\$139
0851	001	General	5762040	Swimming Pools	\$12,163
0851	001	General	5762040	Swimming Pools	(\$10,658)
0851	001	General	5762040	Swimming Pools	\$2,460
0851	001	General	5762040	Swimming Pools	\$4,210
0851	001	General	5762040	Swimming Pools	\$94
0851	001	General	5768010	General Parks	\$10,610
0851	001	General	5768010	General Parks	\$61
0851	001	General	5768010	General Parks	\$11
0851	001	General	5768020	General Parks	\$789

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0851	001	General	5768020	General Parks	\$27
0851	001	General	5768020	General Parks	\$95
0851	001	General	5768020	General Parks	\$242
0851	001	General	5768020	General Parks	\$177
0851	001	General	5768030	General Parks	\$97
0851	001	General	5768030	General Parks	\$2,138
0851	001	General	5768030	General Parks	\$133
0851	001	General	5768040	General Parks	\$153
0851	001	General	5768040	General Parks	\$11,540
0851	001	General	5768040	General Parks	\$913
0851	001	General	5768040	General Parks	\$5,292
0851	001	General	5768040	General Parks	\$10
0851	001	General	5768040	General Parks	\$48,260
0851	001	General	5768040	General Parks	\$771
0851	001	General	5768040	General Parks	\$149
0851	001	General	5768040	General Parks	(\$179)
0851	001	General	5768040	General Parks	\$268
0851	001	General	5183040	Maintenance/Security/Insurance/Janitorial Services	\$572
0851	001	General	5183040	Maintenance/Security/Insurance/Janitorial Services	\$1,328
0851	001	General	5183040	Maintenance/Security/Insurance/Janitorial Services	\$1,360
0851	001	General	5183040	Maintenance/Security/Insurance/Janitorial Services	\$2,217
0851	001	General	5181840	Personnel Services	\$6,504
0851	001	General	5181840	Personnel Services	\$1,480
0851	001	General	5183030	Maintenance/Security/Insurance/Janitorial Services	\$599
0851	001	General	5183030	Maintenance/Security/Insurance/Janitorial Services	\$2,114
0851	001	General	5183030	Maintenance/Security/Insurance/Janitorial Services	\$479

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0851	001	General	5183040	Maintenance/Security/Insurance/Janitorial Services	\$5,600
0851	001	General	5183040	Maintenance/Security/Insurance/Janitorial Services	\$8,109
0851	001	General	5183040	Maintenance/Security/Insurance/Janitorial Services	\$6,511
0851	001	General	5183040	Maintenance/Security/Insurance/Janitorial Services	\$3,133
0851	001	General	5183040	Maintenance/Security/Insurance/Janitorial Services	\$7,925
0851	001	General	5183040	Maintenance/Security/Insurance/Janitorial Services	\$4,334
0851	001	General	5183040	Maintenance/Security/Insurance/Janitorial Services	\$167
0851	001	General	5183040	Maintenance/Security/Insurance/Janitorial Services	(\$89,798)
0851	001	General	5183030	Maintenance/Security/Insurance/Janitorial Services	\$9
0851	001	General	5183040	Maintenance/Security/Insurance/Janitorial Services	\$430
0851	001	General	5183040	Maintenance/Security/Insurance/Janitorial Services	\$7,631
0851	001	General	5183040	Maintenance/Security/Insurance/Janitorial Services	\$203
0851	001	General	5183040	Maintenance/Security/Insurance/Janitorial Services	\$926
0851	001	General	5183040	Maintenance/Security/Insurance/Janitorial Services	\$444
0851	001	General	5212210	Police Operations	\$378,960
0851	001	General	5212210	Police Operations	\$983
0851	001	General	5212210	Police Operations	\$63,195

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0851	001	General	5212220	Police Operations	\$23,227
0851	001	General	5212220	Police Operations	\$105,108
0851	001	General	5212220	Police Operations	\$13,858
0851	001	General	5212220	Police Operations	\$8,365
0851	001	General	5212220	Police Operations	\$2,500
0851	001	General	5212230	Police Operations	\$500
0851	001	General	5212230	Police Operations	\$17,827
0851	001	General	5212230	Police Operations	\$7,599
0851	001	General	5212240	Police Operations	\$5,991
0851	001	General	5212240	Police Operations	\$16,179
0851	001	General	5212240	Police Operations	\$4,147
0851	001	General	5212240	Police Operations	\$36,982
0851	001	General	5212240	Police Operations	\$2,097
0851	001	General	5212240	Police Operations	\$16,398
0851	001	General	5213030	Crime Prevention	\$3,000
0851	001	General	5572010	Community Services	\$38,134
0851	001	General	5572010	Community Services	\$22
0851	001	General	5572020	Community Services	\$2,863
0851	001	General	5572020	Community Services	\$5,109
0851	001	General	5572020	Community Services	\$86
0851	001	General	5593030	Property Development	\$1,559
0851	001	General	5593040	Property Development	\$1,653
0851	001	General	5593040	Property Development	\$12
0851	101	Street	5423010	Roadway	\$187,052
0851	101	Street	5423010	Roadway	\$294
0851	101	Street	5423010	Roadway	\$2,847
0851	101	Street	5423020	Roadway	\$14,037
0851	101	Street	5423020	Roadway	\$1,225
0851	101	Street	5423020	Roadway	\$61,632
0851	101	Street	5423020	Roadway	\$456
0851	101	Street	5423020	Roadway	\$3,553
0851	101	Street	5423020	Roadway	\$1,077
0851	101	Street	5423020	Roadway	\$189
0851	101	Street	5423030	Roadway	\$16,010

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0851	101	Street	5423030	Roadway	\$735
0851	101	Street	5423030	Roadway	\$1,946
0851	101	Street	5423030	Roadway	\$1,274
0851	101	Street	5423040	Roadway	\$19,875
0851	101	Street	5423040	Roadway	\$14,745
0851	101	Street	5423040	Roadway	\$467
0851	101	Street	5423040	Roadway	\$24,607
0851	101	Street	5423040	Roadway	\$672
0851	101	Street	5423040	Roadway	\$23
0851	101	Street	5423040	Roadway	\$3,617
0851	101	Street	5423040	Roadway	\$31
0851	101	Street	5426340	Street Lighting	\$61,361
0851	101	Street	5426640	Snow and Ice Control	\$200
0851	108	Cemetery	5365010	Cemetery	\$73,608
0851	108	Cemetery	5365010	Cemetery	\$110
0851	108	Cemetery	5365010	Cemetery	\$797
0851	108	Cemetery	5365020	Cemetery	\$245
0851	108	Cemetery	5365020	Cemetery	\$5,298
0851	108	Cemetery	5365020	Cemetery	\$187
0851	108	Cemetery	5365020	Cemetery	\$885
0851	108	Cemetery	5365020	Cemetery	\$353
0851	108	Cemetery	5365030	Cemetery	\$36
0851	108	Cemetery	5365030	Cemetery	\$1,720
0851	108	Cemetery	5365030	Cemetery	\$50
0851	108	Cemetery	5365030	Cemetery	\$623
0851	108	Cemetery	5365030	Cemetery	\$190
0851	108	Cemetery	5365030	Cemetery	\$3,240
0851	108	Cemetery	5365030	Cemetery	\$22
0851	108	Cemetery	5365040	Cemetery	\$2,482
0851	108	Cemetery	5365040	Cemetery	\$7,706
0851	108	Cemetery	5365040	Cemetery	\$15,929
0851	108	Cemetery	5365040	Cemetery	\$913
0851	108	Cemetery	5365040	Cemetery	\$704
0851	108	Cemetery	5365040	Cemetery	\$1,380

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0851	108	Cemetery	5365040	Cemetery	\$2,908
0851	108	Cemetery	5365040	Cemetery	\$3,330
0851	119	Public Safety Grants	5222030	Fire Suppression and Emergency Medical Services	(\$37,187)
0851	129	Special Investigative Drug Account	5212140	Police Operations	\$600
0851	157	Cable TV	5572010	Community Services	\$81,533
0851	157	Cable TV	5572020	Community Services	\$6,172
0851	157	Cable TV	5572020	Community Services	\$8,524
0851	157	Cable TV	5572020	Community Services	\$213
0851	157	Cable TV	5572020	Community Services	\$201
0851	157	Cable TV	5572030	Community Services	\$17
0851	157	Cable TV	5572030	Community Services	\$257
0851	157	Cable TV	5572030	Community Services	\$383
0851	157	Cable TV	5572040	Community Services	\$1,165
0851	157	Cable TV	5572040	Community Services	\$14,910
0851	157	Cable TV	5572040	Community Services	\$1,131
0851	157	Cable TV	5572040	Community Services	\$319
0851	157	Cable TV	5572040	Community Services	\$1,093
0851	157	Cable TV	5572040	Community Services	\$1,600
0851	157	Cable TV	5572040	Community Services	\$1
0851	170	Housing Rehabilitation	5593030	Property Development	\$155
0851	170	Housing Rehabilitation	5593030	Property Development	\$85
0851	170	Housing Rehabilitation	5593040	Property Development	\$24,660
0851	170	Housing Rehabilitation	5593040	Property Development	\$7,185
0851	170	Housing Rehabilitation	5593040	Property Development	\$7
0851	170	Housing Rehabilitation	5593040	Property Development	\$40
0851	170	Housing Rehabilitation	5593040	Property Development	\$4,810
0851	170	Housing Rehabilitation	5593040	Property Development	\$1,983
0851	401	Water	5345020	Water Utilities	\$590
0851	401	Water	5347010	Water Utilities	\$70,436
0851	401	Water	5347010	Water Utilities	\$6
0851	401	Water	5347020	Water Utilities	\$5,230
0851	401	Water	5347020	Water Utilities	\$4,869

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0851	401	Water	5347020	Water Utilities	\$183
0851	401	Water	5347030	Water Utilities	\$286
0851	401	Water	5347040	Water Utilities	\$813
0851	401	Water	5347040	Water Utilities	\$326
0851	401	Water	5347040	Water Utilities	\$1,006
0851	401	Water	5348010	Water Utilities	\$210,387
0851	401	Water	5348010	Water Utilities	\$542
0851	401	Water	5348010	Water Utilities	\$1,535
0851	401	Water	5348020	Water Utilities	\$16,260
0851	401	Water	5348020	Water Utilities	\$15,117
0851	401	Water	5348020	Water Utilities	\$63,823
0851	401	Water	5348020	Water Utilities	\$503
0851	401	Water	5348020	Water Utilities	\$3,170
0851	401	Water	5348020	Water Utilities	\$1,394
0851	401	Water	5348020	Water Utilities	\$1,039
0851	401	Water	5348030	Water Utilities	\$3,524
0851	401	Water	5348030	Water Utilities	\$49,859
0851	401	Water	5348030	Water Utilities	\$76,124
0851	401	Water	5348030	Water Utilities	\$9,267
0851	401	Water	5348030	Water Utilities	\$2,423
0851	401	Water	5348040	Water Utilities	\$38,147
0851	401	Water	5348040	Water Utilities	\$2,828
0851	401	Water	5348040	Water Utilities	\$822,089
0851	401	Water	5348040	Water Utilities	\$18,912
0851	401	Water	5348040	Water Utilities	\$4,463
0851	401	Water	5348040	Water Utilities	\$435
0851	401	Water	5348040	Water Utilities	\$108,921
0851	401	Water	5348040	Water Utilities	\$213
0851	401	Water	5348040	Water Utilities	\$112,240
0851	401	Water	5348040	Water Utilities	\$7,595
0851	401	Water	5348040	Water Utilities	\$2,893
0851	401	Water	5348040	Water Utilities	\$462
0851	401	Water	5348040	Water Utilities	\$3,393
0851	401	Water	5348040	Water Utilities	\$6

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0851	401	Water	5348040	Water Utilities	\$139,176
0851	403	Wastewater	5355010	Sewer/Reclaimed Water Utilities	\$116,110
0851	403	Wastewater	5355010	Sewer/Reclaimed Water Utilities	\$5,012
0851	403	Wastewater	5355020	Sewer/Reclaimed Water Utilities	\$590
0851	403	Wastewater	5355020	Sewer/Reclaimed Water Utilities	\$8,727
0851	403	Wastewater	5355020	Sewer/Reclaimed Water Utilities	\$34,045
0851	403	Wastewater	5355020	Sewer/Reclaimed Water Utilities	\$291
0851	403	Wastewater	5355020	Sewer/Reclaimed Water Utilities	\$2,099
0851	403	Wastewater	5355020	Sewer/Reclaimed Water Utilities	\$521
0851	403	Wastewater	5355030	Sewer/Reclaimed Water Utilities	\$51
0851	403	Wastewater	5355040	Sewer/Reclaimed Water Utilities	\$2,030
0851	403	Wastewater	5355040	Sewer/Reclaimed Water Utilities	\$1,661
0851	403	Wastewater	5355040	Sewer/Reclaimed Water Utilities	\$5,997
0851	403	Wastewater	5355040	Sewer/Reclaimed Water Utilities	\$27
0851	403	Wastewater	5357010	Sewer/Reclaimed Water Utilities	\$70,436
0851	403	Wastewater	5357010	Sewer/Reclaimed Water Utilities	\$6
0851	403	Wastewater	5357020	Sewer/Reclaimed Water Utilities	\$5,230
0851	403	Wastewater	5357020	Sewer/Reclaimed Water Utilities	\$20,714
0851	403	Wastewater	5357020	Sewer/Reclaimed Water Utilities	\$184
0851	403	Wastewater	5357020	Sewer/Reclaimed Water Utilities	\$287
0851	403	Wastewater	5357030	Sewer/Reclaimed Water Utilities	\$300
0851	403	Wastewater	5357040	Sewer/Reclaimed Water Utilities	\$813

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0851	403	Wastewater	5357040	Sewer/Reclaimed Water Utilities	\$245
0851	403	Wastewater	5358010	Sewer/Reclaimed Water Utilities	\$108,095
0851	403	Wastewater	5358010	Sewer/Reclaimed Water Utilities	\$7,370
0851	403	Wastewater	5358020	Sewer/Reclaimed Water Utilities	\$8,632
0851	403	Wastewater	5358020	Sewer/Reclaimed Water Utilities	\$8,607
0851	403	Wastewater	5358020	Sewer/Reclaimed Water Utilities	\$263
0851	403	Wastewater	5358020	Sewer/Reclaimed Water Utilities	\$2,129
0851	403	Wastewater	5358020	Sewer/Reclaimed Water Utilities	\$1,251
0851	403	Wastewater	5358020	Sewer/Reclaimed Water Utilities	\$1,488
0851	403	Wastewater	5358030	Sewer/Reclaimed Water Utilities	\$29
0851	403	Wastewater	5358030	Sewer/Reclaimed Water Utilities	\$23
0851	403	Wastewater	5358030	Sewer/Reclaimed Water Utilities	\$19,976
0851	403	Wastewater	5358030	Sewer/Reclaimed Water Utilities	\$15,295
0851	403	Wastewater	5358030	Sewer/Reclaimed Water Utilities	\$1,307
0851	403	Wastewater	5358030	Sewer/Reclaimed Water Utilities	\$18,649
0851	403	Wastewater	5358040	Sewer/Reclaimed Water Utilities	\$12,675
0851	403	Wastewater	5358040	Sewer/Reclaimed Water Utilities	\$1,322
0851	403	Wastewater	5358040	Sewer/Reclaimed Water Utilities	\$1,151,129
0851	403	Wastewater	5358040	Sewer/Reclaimed Water Utilities	\$19,233
0851	403	Wastewater	5358040	Sewer/Reclaimed Water Utilities	\$4,463
0851	403	Wastewater	5358040	Sewer/Reclaimed Water Utilities	\$5,939

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0851	403	Wastewater	5358040	Sewer/Reclaimed Water Utilities	\$670
0851	403	Wastewater	5358040	Sewer/Reclaimed Water Utilities	\$1,446
0851	403	Wastewater	5358040	Sewer/Reclaimed Water Utilities	\$137,263
0851	403	Wastewater	5358040	Sewer/Reclaimed Water Utilities	\$3,035
0851	403	Wastewater	5358040	Sewer/Reclaimed Water Utilities	\$134,312
0851	403	Wastewater	5358040	Sewer/Reclaimed Water Utilities	\$6,311
0851	403	Wastewater	5358040	Sewer/Reclaimed Water Utilities	\$173
0851	403	Wastewater	5358040	Sewer/Reclaimed Water Utilities	\$3,157
0851	403	Wastewater	5358040	Sewer/Reclaimed Water Utilities	\$632
0851	403	Wastewater	5358040	Sewer/Reclaimed Water Utilities	\$4,510
0851	403	Wastewater	5358040	Sewer/Reclaimed Water Utilities	\$46,235
0851	403	Wastewater	5358040	Sewer/Reclaimed Water Utilities	\$66,941
0851	405	Solid Waste	5375030	Solid Waste Utilities	\$4,705
0851	405	Solid Waste	5377010	Solid Waste Utilities	\$70,435
0851	405	Solid Waste	5377010	Solid Waste Utilities	\$6
0851	405	Solid Waste	5377020	Solid Waste Utilities	\$5,229
0851	405	Solid Waste	5377020	Solid Waste Utilities	\$19,713
0851	405	Solid Waste	5377020	Solid Waste Utilities	\$183
0851	405	Solid Waste	5377020	Solid Waste Utilities	\$287
0851	405	Solid Waste	5377040	Solid Waste Utilities	\$839
0851	405	Solid Waste	5377040	Solid Waste Utilities	\$10,622
0851	405	Solid Waste	5378010	Solid Waste Utilities	\$1,573
0851	405	Solid Waste	5378020	Solid Waste Utilities	\$11,323
0851	405	Solid Waste	5378020	Solid Waste Utilities	\$980
0851	405	Solid Waste	5378020	Solid Waste Utilities	\$364
0851	405	Solid Waste	5378030	Solid Waste Utilities	\$13
0851	405	Solid Waste	5378030	Solid Waste Utilities	\$2,912

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0851	405	Solid Waste	5378030	Solid Waste Utilities	\$17,123
0851	405	Solid Waste	5378040	Solid Waste Utilities	\$431
0851	405	Solid Waste	5378040	Solid Waste Utilities	\$386,546
0851	405	Solid Waste	5378040	Solid Waste Utilities	\$83,770
0851	405	Solid Waste	5378040	Solid Waste Utilities	\$1,590
0851	405	Solid Waste	5378040	Solid Waste Utilities	\$68
0851	405	Solid Waste	5378040	Solid Waste Utilities	\$67
0851	405	Solid Waste	5378040	Solid Waste Utilities	\$47,544
0851	405	Solid Waste	5378040	Solid Waste Utilities	\$348
0851	405	Solid Waste	5378040	Solid Waste Utilities	\$40,640
0851	405	Solid Waste	5378040	Solid Waste Utilities	\$64
0851	405	Solid Waste	5378040	Solid Waste Utilities	\$267
0851	405	Solid Waste	5378040	Solid Waste Utilities	\$200,681
0851	405	Solid Waste	5378040	Solid Waste Utilities	\$69,720
0851	510	Vehicle Replacement	5350040	Sewer/Reclaimed Water Utilities	\$259
0851	403	Wastewater	5358040	Sewer/Reclaimed Water Utilities	\$165,185
0851	403	Wastewater	5357040	Sewer/Reclaimed Water Utilities	\$1,006
0851	403	Wastewater	5358020	Sewer/Reclaimed Water Utilities	\$29,054
0851	403	Wastewater	5358040	Sewer/Reclaimed Water Utilities	\$133
0851	001	General	5131020	Executive Office	\$15,935
0851	001	General	5212210	Police Operations	\$2,584
0851	001	General	5586020	Planning	\$4,809
0851	001	General	5212230	Police Operations	\$972
0851	001	General	5211120	Administration	\$11,829
0851	001	General	5116040	Legislative Activities	\$6,995
0851	001	General	5211040	Administration	\$1,233
0851	001	General	5181040	Personnel Services	\$6,177
0851	001	General	5143010	Recording Services	\$512
0851	001	General	5142340	Financial Services	\$2,879
0851	001	General	5222020	Fire Suppression and Emergency Medical Services	\$660

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0851	001	General	5586020	Planning	\$4,755
0851	401	Water	5348030	Water Utilities	\$1,687
0851	401	Water	5348030	Water Utilities	\$280
0851	401	Water	5348040	Water Utilities	\$8,948
0851	401	Water	5348040	Water Utilities	\$123,395
0851	401	Water	5348040	Water Utilities	\$1,388
0851	401	Water	5347040	Water Utilities	\$10,750
0851	403	Wastewater	5357040	Sewer/Reclaimed Water Utilities	\$10,564
0851	403	Wastewater	5358010	Sewer/Reclaimed Water Utilities	\$342
0851	403	Wastewater	5358040	Sewer/Reclaimed Water Utilities	\$6,049
0851	403	Wastewater	5355020	Sewer/Reclaimed Water Utilities	\$9,010
0851	403	Wastewater	5355010	Sewer/Reclaimed Water Utilities	\$224
0851	403	Wastewater	5358030	Sewer/Reclaimed Water Utilities	\$1,392
0851	001	General	5212130	Police Operations	\$9,326
0851	001	General	5712040	Educational and Recreational Activities	\$76
0851	001	General	5188120	Information Technology Services	\$145
0851	001	General	5768040	General Parks	\$4,073
0851	001	General	5212110	Police Operations	\$290,637
0851	001	General	5116020	Legislative Activities	\$27
0851	001	General	5222120	Fire Suppression and Emergency Medical Services	\$81,382
0851	001	General	5211010	Administration	\$264,561
0851	001	General	5142330	Financial Services	\$9,033
0851	001	General	5222040	Fire Suppression and Emergency Medical Services	\$10,146
0851	001	General	5211140	Administration	\$34
0851	001	General	5211140	Administration	\$1,012
0851	001	General	5768020	General Parks	\$3,069

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0851	001	General	5188120	Information Technology Services	\$7,690
0851	401	Water	5347020	Water Utilities	\$287
0851	401	Water	5348020	Water Utilities	\$2,449
0851	401	Water	5348040	Water Utilities	\$253
0851	401	Water	5348030	Water Utilities	\$82
0851	401	Water	5348040	Water Utilities	\$14,651
0851	001	General	5181840	Personnel Services	\$5,872
0851	157	Cable TV	5572040	Community Services	\$200
0851	157	Cable TV	5572020	Community Services	\$6,354
0851	157	Cable TV	5572010	Community Services	\$510
0851	157	Cable TV	5572040	Community Services	\$16
0851	157	Cable TV	5572040	Community Services	\$811
0851	157	Cable TV	5572040	Community Services	\$720
0851	157	Cable TV	5572040	Community Services	\$10,135
0851	157	Cable TV	5572040	Community Services	\$2,345
0851	157	Cable TV	5572040	Community Services	\$616
0851	001	General	5125040	Municipal Court	\$223,384
0851	001	General	5543040	Animal Control	\$11,280
0851	001	General	5586020	Planning	\$142
0851	001	General	5768040	General Parks	\$19,217
0851	001	General	5242020	Inspections, Permits, Certificates and Licenses	\$196
0851	001	General	5586040	Planning	\$1,367
0851	001	General	5768040	General Parks	\$156
0851	001	General	5587040	Economic Development	\$8,313
0851	001	General	5212140	Police Operations	\$3,980
0851	001	General	5222030	Fire Suppression and Emergency Medical Services	\$1,456
0851	001	General	5116020	Legislative Activities	\$73
0851	001	General	5222020	Fire Suppression and Emergency Medical Services	\$3,242
0851	001	General	5222140	Fire Suppression and Emergency Medical Services	\$51,926

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0851	001	General	5586040	Planning	\$3,987
0851	001	General	5221020	Administration	\$46,227
0851	001	General	5142320	Financial Services	\$408
0851	001	General	5586010	Planning	\$9
0851	405	Solid Waste	5378040	Solid Waste Utilities	\$35
0851	405	Solid Waste	5378010	Solid Waste Utilities	\$665
0851	405	Solid Waste	5378010	Solid Waste Utilities	\$150,874
0851	405	Solid Waste	5377040	Solid Waste Utilities	\$1,006
0851	405	Solid Waste	5378020	Solid Waste Utilities	\$373
0851	401	Water	5347020	Water Utilities	\$20,714
0851	401	Water	5348040	Water Utilities	\$2,948
0851	001	General	5572020	Community Services	\$2,215
0851	001	General	5572020	Community Services	\$225
0851	001	General	5183040	Maintenance/Security/Insurance/Janitorial Services	\$4,416
0851	001	General	5183040	Maintenance/Security/Insurance/Janitorial Services	\$5,333
0851	001	General	5212240	Police Operations	\$447
0851	001	General	5221010	Administration	\$144,499
0851	001	General	5222120	Fire Suppression and Emergency Medical Services	\$18,480
0851	001	General	5222030	Fire Suppression and Emergency Medical Services	\$2,621
0851	001	General	5116030	Legislative Activities	\$146
0851	001	General	5768040	General Parks	\$7,623
0851	001	General	5143040	Recording Services	\$139
0851	001	General	5586030	Planning	\$3
0851	001	General	5211130	Administration	\$140
0851	001	General	5212120	Police Operations	\$95,938
0851	405	Solid Waste	5377020	Solid Waste Utilities	\$4,868
0851	405	Solid Waste	5377040	Solid Waste Utilities	\$246
0851	405	Solid Waste	5378020	Solid Waste Utilities	\$11,119
0851	405	Solid Waste	5378020	Solid Waste Utilities	\$47,423

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0851	405	Solid Waste	5378030	Solid Waste Utilities	\$5,421
0851	405	Solid Waste	5378020	Solid Waste Utilities	\$2,492
0851	405	Solid Waste	5375020	Solid Waste Utilities	\$590
0851	405	Solid Waste	5378040	Solid Waste Utilities	\$15,701
0851	405	Solid Waste	5378030	Solid Waste Utilities	\$103
0851	405	Solid Waste	5378020	Solid Waste Utilities	\$914
0851	001	General	5211130	Administration	\$170
0851	001	General	5181040	Personnel Services	\$461
0851	001	General	5586030	Planning	\$43
0851	001	General	5116040	Legislative Activities	\$125
0851	001	General	5183040	Maintenance/Security/Insurance/Janitorial Services	\$24,292
0851	001	General	5211040	Administration	\$7
0851	001	General	5433040	General Services	\$12,600
0851	001	General	5212240	Police Operations	\$39,747
0851	001	General	5212230	Police Operations	\$2,121
0851	001	General	5212220	Police Operations	\$20,698
0851	001	General	5212120	Police Operations	\$1,300
0851	001	General	5586020	Planning	\$7,829
0851	001	General	5212230	Police Operations	\$19,835
0851	001	General	5212220	Police Operations	\$33,430
0851	001	General	5212220	Police Operations	\$1,148
0851	001	General	5212240	Police Operations	\$54,555
0851	108	Cemetery	5365020	Cemetery	\$24,813
0851	108	Cemetery	5365020	Cemetery	\$1,022
0851	001	General	5768030	General Parks	\$2,793
0851	001	General	5222130	Fire Suppression and Emergency Medical Services	\$1,442
0851	001	General	5142320	Financial Services	\$11,703
0851	001	General	5768020	General Parks	\$814
0851	001	General	5768030	General Parks	\$625
0851	001	General	5242040	Inspections, Permits, Certificates and Licenses	\$4,766
0851	001	General	5142340	Financial Services	\$13,070

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0851	001	General	5222020	Fire Suppression and Emergency Medical Services	\$7,929
0851	001	General	5188120	Information Technology Services	\$28,467
0851	001	General	5131020	Executive Office	\$37,200
0851	001	General	5211110	Administration	\$654
0851	001	General	5586040	Planning	\$45,182
0851	001	General	5143020	Recording Services	\$24,181
0851	001	General	5212240	Police Operations	\$631
0851	001	General	5211110	Administration	\$182,360
0851	001	General	5212040	Police Operations	\$12,040
0851	001	General	5212110	Police Operations	\$33,091
0851	001	General	5236040	Care and Custody of Prisoners	\$126,752
0851	001	General	5183040	Maintenance/Security/In surance/Janitorial Services	\$1,027
0851	001	General	5181040	Personnel Services	\$123
0851	001	General	5143020	Recording Services	\$223
0851	001	General	5221020	Administration	\$377
0851	001	General	5246040	Enforcement of Codes and Regulation	\$2,723
0851	001	General	5246040	Enforcement of Codes and Regulation	\$415
0851	108	Cemetery	5365040	Cemetery	\$8,014
0851	108	Cemetery	5365040	Cemetery	\$1,119
0851	108	Cemetery	5365020	Cemetery	\$5,498
0851	108	Cemetery	5365040	Cemetery	\$2,516
0851	108	Cemetery	5365040	Cemetery	\$825
0851	108	Cemetery	5365040	Cemetery	\$14,915
0851	103	License Fee	5423040	Roadway	\$120
0851	001	General	5183040	Maintenance/Security/In surance/Janitorial Services	\$18,220
0851	001	General	5183030	Maintenance/Security/In surance/Janitorial Services	\$940

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0851	001	General	5183040	Maintenance/Security/Insurance/Janitorial Services	\$1,492
0851	001	General	5183040	Maintenance/Security/Insurance/Janitorial Services	\$2,640
0851	001	General	5183040	Maintenance/Security/Insurance/Janitorial Services	\$7,869
0851	001	General	5183020	Maintenance/Security/Insurance/Janitorial Services	\$2,561
0851	001	General	5586040	Planning	\$663
0851	001	General	5222040	Fire Suppression and Emergency Medical Services	\$7,406
0851	001	General	5222040	Fire Suppression and Emergency Medical Services	\$10,546
0851	001	General	5116040	Legislative Activities	\$2,096
0851	001	General	5131040	Executive Office	\$600
0851	001	General	5222030	Fire Suppression and Emergency Medical Services	\$1,245
0851	001	General	5183040	Maintenance/Security/Insurance/Janitorial Services	\$827
0851	001	General	5222040	Fire Suppression and Emergency Medical Services	\$2,093
0851	001	General	5221020	Administration	\$3,381
0851	101	Street	5423040	Roadway	\$80,716
0851	101	Street	5423020	Roadway	\$13,420
0851	101	Street	5426440	Traffic Control Devices	\$4,152
0851	403	Wastewater	5358040	Sewer/Reclaimed Water Utilities	\$26,678
0851	403	Wastewater	5357020	Sewer/Reclaimed Water Utilities	\$4,869
0851	403	Wastewater	5358040	Sewer/Reclaimed Water Utilities	\$23
0851	403	Wastewater	5355040	Sewer/Reclaimed Water Utilities	\$41,752

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0851	403	Wastewater	5355040	Sewer/Reclaimed Water Utilities	\$4,112
0851	001	General	5183020	Maintenance/Security/Insurance/Janitorial Services	\$20
0851	001	General	5181020	Personnel Services	\$186
0851	001	General	5131010	Executive Office	\$408
0851	001	General	5222130	Fire Suppression and Emergency Medical Services	\$836
0851	001	General	5116040	Legislative Activities	\$181
0851	001	General	5211020	Administration	\$13,787
0851	001	General	5212140	Police Operations	\$10,363
0851	001	General	5142310	Financial Services	\$156,113
0851	001	General	5221040	Administration	\$1,808
0851	001	General	5211020	Administration	\$2,901
0851	001	General	5222120	Fire Suppression and Emergency Medical Services	\$18,064
0851	101	Street	5423030	Roadway	\$5,500
0851	101	Street	5426440	Traffic Control Devices	\$791
0851	101	Street	5426630	Snow and Ice Control	\$15,097
0851	403	Wastewater	5355030	Sewer/Reclaimed Water Utilities	\$527
0851	403	Wastewater	5358030	Sewer/Reclaimed Water Utilities	\$3,401
0851	403	Wastewater	5358040	Sewer/Reclaimed Water Utilities	\$51,814
0851	403	Wastewater	5355040	Sewer/Reclaimed Water Utilities	\$1,000
0851	403	Wastewater	5355040	Sewer/Reclaimed Water Utilities	\$203
0851	001	General	5083100	Restricted Cash and Investments - Ending	\$748,551
0851	001	General	5089100	Unassigned Cash and Investments - Ending	\$2,874,047
0851	103	License Fee	5083100	Restricted Cash and Investments - Ending	\$40,302
0851	106	Tourism Development	5083100	Restricted Cash and Investments - Ending	\$101,190

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0851	119	Public Safety Grants	5083100	Restricted Cash and Investments - Ending	\$64,259
0851	129	Special Investigative Drug Account	5083100	Restricted Cash and Investments - Ending	\$1,548
0851	157	Cable TV	5084100	Committed Cash and Investments - Ending	\$92,713
0851	170	Housing Rehabilitation	5083100	Restricted Cash and Investments - Ending	\$635,892
0851	225	Community Economic Development Loan	5085100	Assigned Cash and Investments - Ending	\$5,537
0851	301	Municipal Capital Improvement	5083100	Restricted Cash and Investments - Ending	\$142,534
0851	302	Street Capital	5085100	Assigned Cash and Investments - Ending	\$124,734
0851	318	REET 2	5083100	Restricted Cash and Investments - Ending	\$60,637
0851	401	Water	5085100	Assigned Cash and Investments - Ending	\$2,595,277
0851	403	Wastewater	5085100	Assigned Cash and Investments - Ending	\$1,951,747
0851	405	Solid Waste	5085100	Assigned Cash and Investments - Ending	\$336,320
0851	510	Vehicle Replacement	5085100	Assigned Cash and Investments - Ending	\$707,641
0851	631	Custodial Dep	5083100	Restricted Cash and Investments - Ending	\$6,584
0851	701	Perpetual Care	5082100	Nonspendable Cash and Investments - Ending	\$433,782
0851	001	General	3981000	Insurance Recoveries (Cash Basis)	\$69,924
0851	001	General	3899000	Holding and Clearing Account Transactions	\$9,083
0851	001	General	3899000	Holding and Clearing Account Transactions	\$2,756
0851	001	General	3899000	Holding and Clearing Account Transactions	\$3,255
0851	101	Street	3970000	Transfers-In	\$366,360
0851	170	Housing Rehabilitation	3899000	Holding and Clearing Account Transactions	\$3,573
0851	170	Housing Rehabilitation	3899000	Holding and Clearing Account Transactions	\$27,125
0851	170	Housing Rehabilitation	3899000	Holding and Clearing Account Transactions	\$2,780

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0851	170	Housing Rehabilitation	3899000	Holding and Clearing Account Transactions	\$6,485
0851	403	Wastewater	3981000	Insurance Recoveries (Cash Basis)	\$354,280
0851	631	Custodial Dep	3868300	Court Remittances	\$770
0851	631	Custodial Dep	3868800	Court Remittances	\$250
0851	631	Custodial Dep	3868900	Court Remittances	\$360
0851	631	Custodial Dep	3868900	Court Remittances	\$76
0851	631	Custodial Dep	3869000	Court Remittances	\$75
0851	631	Custodial Dep	3869200	Court Remittances	\$9,899
0851	631	Custodial Dep	3869300	Court Remittances	\$1,540
0851	631	Custodial Dep	3869900	Court Remittances	\$28
0851	631	Custodial Dep	3893000	Custodial Type Collections	\$4,940
0851	631	Custodial Dep	3893000	Custodial Type Collections	\$3,764
0851	631	Custodial Dep	3893000	Custodial Type Collections	\$610
0851	510	Vehicle Replacement	3952000	Compensation for Loss/Impairment of Capital Assets (Cash Basis Only)	\$73,279
0851	631	Custodial Dep	3869100	Court Remittances	\$17,743
0851	631	Custodial Dep	3893000	Custodial Type Collections	\$398
0851	631	Custodial Dep	3868900	Court Remittances	\$428
0851	631	Custodial Dep	3869700	Court Remittances	\$4,145
0851	631	Custodial Dep	3868300	Court Remittances	\$936
0851	631	Custodial Dep	3893000	Custodial Type Collections	\$735
0851	001	General	3821000	Refundable Deposits	\$10,000
0851	401	Water	3821000	Refundable Deposits	\$5,400
0851	108	Cemetery	3973600	Transfers-In	\$122,055
0851	631	Custodial Dep	3860000	Court Remittances	\$802
0851	631	Custodial Dep	5893000	Custodial Type Remittances	\$802
0851	001	General	5941860	Capital Expenditures/Expenses - Centralized/General Services	\$12,327

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0851	001	General	5911870	Debt Repayment - Centralized/General Services	\$41,120
0851	001	General	5975000	Transfers-Out	\$122,055
0851	001	General	5912170	Debt Repayment - Law Enforcement Services	\$178,510
0851	001	General	5942160	Capital Expenditures/Expenses - Law Enforcement Services	\$15,056
0851	001	General	5947660	Capital Expenditures/Expenses - Park Facilities	\$99,900
0851	001	General	5942160	Capital Expenditures/Expenses - Law Enforcement Services	\$370,307
0851	001	General	5912170	Debt Repayment - Law Enforcement Services	\$58,141
0851	001	General	5942160	Capital Expenditures/Expenses - Law Enforcement Services	\$53,642
0851	103	License Fee	5970000	Transfers-Out	\$366,360
0851	157	Cable TV	5915770	Debt Repayment - Community Services	\$2,660
0851	157	Cable TV	5945760	Capital Expenditures/Expenses - Community Services	\$5,967
0851	301	Municipal Capital Improvement	5942160	Capital Expenditures/Expenses - Law Enforcement Services	\$1,183,792
0851	302	Street Capital	5952060	Capital Expenditures/Expenses - Right-Of-Way	\$36,434
0851	302	Street Capital	5953040	Capital Expenditures/Expenses - Roadway	\$112
0851	302	Street Capital	5953060	Capital Expenditures/Expenses - Roadway	\$10,427

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0851	302	Street Capital	5959540	Capital Expenditures/Expenses - Construction Administration and Overhead	\$67,029
0851	302	Street Capital	5956140	Capital Expenditures/Expenses - Sidewalks	\$88,838
0851	401	Water	5913470	Debt Repayment - Water Utilities	\$135,136
0851	401	Water	5913470	Debt Repayment - Water Utilities	\$43,742
0851	401	Water	5923480	Interest and Other Debt Service Cost - Water Utilities	\$5,347
0851	401	Water	5923480	Interest and Other Debt Service Cost - Water Utilities	\$17,591
0851	401	Water	5923480	Interest and Other Debt Service Cost - Water Utilities	\$5,405
0851	401	Water	5923480	Interest and Other Debt Service Cost - Water Utilities	\$11,420
0851	401	Water	5923480	Interest and Other Debt Service Cost - Water Utilities	\$5,249
0851	403	Wastewater	5913570	Debt Repayment - Sewer/Reclaimed Water Utilities	\$41,047
0851	403	Wastewater	5913570	Debt Repayment - Sewer/Reclaimed Water Utilities	\$37,608
0851	403	Wastewater	5913570	Debt Repayment - Sewer/Reclaimed Water Utilities	\$174,000
0851	403	Wastewater	5913570	Debt Repayment - Sewer/Reclaimed Water Utilities	\$81,829
0851	403	Wastewater	5923580	Interest and Other Debt Service Cost - Sewer/Reclaimed Water Utilities	\$205
0851	403	Wastewater	5923580	Interest and Other Debt Service Cost - Sewer/Reclaimed Water Utilities	\$10,770

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0851	403	Wastewater	5923580	Interest and Other Debt Service Cost - Sewer/Reclaimed Water Utilities	\$60,395
0851	401	Water	5943460	Capital Expenditures/Expenses - Water Utilities	\$2,196
0851	403	Wastewater	5943540	Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities	\$212,246
0851	403	Wastewater	5943540	Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities	\$1,607
0851	403	Wastewater	5943560	Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities	\$6,458
0851	403	Wastewater	5943560	Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities	\$1,443,960
0851	510	Vehicle Replacement	5941860	Capital Expenditures/Expenses - Centralized/General Services	\$0
0851	510	Vehicle Replacement	5942260	Capital Expenditures/Expenses - Fire Suppression and EMS Services	\$65,000
0851	510	Vehicle Replacement	5943560	Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities	\$577,584
0851	510	Vehicle Replacement	5943760	Capital Expenditures/Expenses - Solid Waste Utilities	\$467,120
0851	510	Vehicle Replacement	5947660	Capital Expenditures/Expenses - Park Facilities	\$0
0851	631	Custodial Dep	5868300	Court Remittances	\$936
0851	631	Custodial Dep	5868800	Court Remittances	\$250
0851	631	Custodial Dep	5868900	Court Remittances	\$428
0851	631	Custodial Dep	5868900	Court Remittances	\$360
0851	631	Custodial Dep	5868900	Court Remittances	\$76

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0851	631	Custodial Dep	5869600	Court Remittances	\$1,571
0851	631	Custodial Dep	5869700	Court Remittances	\$4,145
0851	631	Custodial Dep	5869900	Court Remittances	\$28
0851	631	Custodial Dep	5893000	Custodial Type Remittances	\$5,486
0851	631	Custodial Dep	5893000	Custodial Type Remittances	\$3,718
0851	631	Custodial Dep	5893000	Custodial Type Remittances	\$534
0851	631	Custodial Dep	5893000	Custodial Type Remittances	\$228
0851	631	Custodial Dep	5893000	Custodial Type Remittances	\$735
0851	401	Water	5913470	Debt Repayment - Water Utilities	\$175,907
0851	401	Water	5913470	Debt Repayment - Water Utilities	\$81,573
0851	631	Custodial Dep	5869100	Court Remittances	\$16,173
0851	631	Custodial Dep	5869300	Court Remittances	\$1,540
0851	631	Custodial Dep	5869200	Court Remittances	\$9,899
0851	631	Custodial Dep	5869000	Court Remittances	\$75
0851	631	Custodial Dep	5868300	Court Remittances	\$770
0851	401	Water	5913470	Debt Repayment - Water Utilities	\$59,413
0851	403	Wastewater	5943560	Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities	\$9,803
0851	403	Wastewater	5943560	Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities	\$245,767
0851	403	Wastewater	5943540	Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities	\$194,124
0851	302	Street Capital	5953040	Capital Expenditures/Expenses - Roadway	\$51,570
0851	001	General	5942160	Capital Expenditures/Expenses - Law Enforcement Services	\$84,963

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0851	302	Street Capital	5956140	Capital Expenditures/Expenses - Sidewalks	\$411,542
0851	302	Street Capital	5953040	Capital Expenditures/Expenses - Roadway	\$164,102
0851	401	Water	5821000	Refund of Deposits	\$5,400
0851	001	General	5942140	Capital Expenditures/Expenses - Law Enforcement Services	\$63,443
0851	401	Water	5943460	Capital Expenditures/Expenses - Water Utilities	\$629,044
0851	001	General	5941840	Capital Expenditures/Expenses - Centralized/General Services	\$791
0851	001	General	5941840	Capital Expenditures/Expenses - Centralized/General Services	\$9
0851	119	Public Safety Grants	5942160	Capital Expenditures/Expenses - Law Enforcement Services	\$4,212
0851	119	Public Safety Grants	5942160	Capital Expenditures/Expenses - Law Enforcement Services	\$9,944
0851	119	Public Safety Grants	5942260	Capital Expenditures/Expenses - Fire Suppression and EMS Services	\$79,851
0851	001	General	5899000	Holding and Clearing Account Transactions	\$9,362
0851	001	General	5942360	Capital Expenditures/Expenses - Detention/Correction Services	\$95,821
0851	129	Special Investigative Drug Account	5912170	Debt Repayment - Law Enforcement Services	\$2,660
0851	403	Wastewater	5913570	Debt Repayment - Sewer/Reclaimed Water Utilities	\$446,945

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0851	403	Wastewater	5923580	Interest and Other Debt Service Cost - Sewer/Reclaimed Water Utilities	\$49,052
0851	403	Wastewater	5913570	Debt Repayment - Sewer/Reclaimed Water Utilities	\$0
0851	403	Wastewater	5913570	Debt Repayment - Sewer/Reclaimed Water Utilities	\$54,920
0851	403	Wastewater	5923580	Interest and Other Debt Service Cost - Sewer/Reclaimed Water Utilities	\$492

SCHEDULE SUMMARY OF BANK RECONCILIATION

For the Fiscal Year ended December 31, {year}

[CASH BARS Schedule 06 Instructions Link](#)

FROM BANK STATEMENTS						
Bank & Investment Account name (1)	Beginning Bank Balance (2)	Deposits		Withdrawals		Ending Bank Balance (7)
		Receipts (3)	Inter-bank transfers In (4)	Disbursements (5)	Inter-bank transfers out (6)	
General Account	\$ 1,005,819	\$ 15,683,101	\$ 5,250,576	\$ 720,974	\$ 20,976,371	\$ 242,150
Claims & Payroll Account	\$ -	\$ 704,187	\$ 20,376,371	\$ 19,080,772	\$ 1,999,786	\$ -
Morgan Stanley Mutual Funds	\$ 141,087	\$ 9,520	\$ -	\$ -	\$ -	\$ 150,607
LGIP General	\$ 12,849,646	\$ 474,446	\$ 600,000		\$ 4,650,000	\$ 9,274,092
US Bank Bond 3133ETG84	\$ -		\$ 1,999,786		\$ -	\$ 1,999,786
	\$ 600,576	\$ -	\$ -	\$ -	\$ 600,576	\$ -
Bank Totals	\$ 14,597,128	\$ 16,871,254	\$ 28,226,733	\$ 19,801,746	\$ 28,226,733	\$ 11,666,636

RECONCILING ITEMS						
Beginning Deposits in Transit (8)	\$ 24,228	\$ (24,228)				
Year-end Deposits in Transit (9)		\$ 22,370				\$ 22,370
Beginning Outstanding & Open Period Items (10)	\$ (647,268)			\$ (647,268)		
Year-end Outstanding & Open Period Items (11)				\$ 770,187		\$ (770,187)
NSF Checks (12)		\$ (38,974)		\$ (38,974)		
Cancellation of unredeemed checks/warrants (13)		+				
Interfund transactions (14)		\$ 3,422,781		\$ 3,422,781		
Netted Transactions (15)		\$ (666,634)		\$ (666,634)		
Authorized balance of revolving, petty cash and change funds (16)	\$ 8,850					\$ 8,850
Other Reconciling Items, net (17)	\$ (6,839)	+ / -		+ / -		\$ (6,584)
Reconciling Items Totals	\$ (621,029)	\$ 2,715,315		\$ 2,840,092		\$ (745,551)

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)	\$ 13,978,395	\$ 19,283,703		\$ 22,345,093	\$ 10,917,005
Unreconciled Variance (23)	\$ (2,296)	\$ 302,866		\$ 296,745	\$ 4,080

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

ID. No.	Debt ID Title	Description	Beginning Balance	Additions	Reductions	Ending Balance
General Obligation Debt/Liabilities						
263.56	Leases, SBITA, and PPPs	Leases	392,847	40,600	283,091	150,356
263.81	Loans and other obligations to the federal government or other out-of-state governments	USDA RD Loan	4,064,167	-	81,829	3,982,338
263.83	Loans and other obligations to Washington state agencies (Except LOCAL and PWTF loans)	DOE/SRF: WWTP Upgrade # L0800015	2,681,671	-	446,945	2,234,726
263.83	Loans and other obligations to Washington state agencies (Except LOCAL and PWTF loans)	DOE/Sewer Plan & Camera/Van #EL150107	54,921	-	54,921	-
263.83	Loans and other obligations to Washington state agencies (Except LOCAL and PWTF loans)	DOE/Penny Lane LS & Sewers #EL170039	680,241	-	37,608	642,633
263.83	Loans and other obligations to Washington state agencies (Except LOCAL and PWTF loans)	DOE/CWSRF #EL190340 Citywide Sewer Rehab	3,536,851	-	174,000	3,362,851
263.83	Loans and other obligations to Washington state agencies (Except LOCAL and PWTF loans)	DWSRF #DM07-952-031-Well No. 9	540,547	-	135,136	405,411
263.83	Loans and other obligations to Washington state agencies (Except LOCAL and PWTF loans)	DWSRF #DM12-952-104-2013 Water System Impr	534,713	-	59,413	475,300
263.83	Loans and other obligations to Washington state agencies (Except LOCAL and PWTF loans)	DWSRF #DM12-952-105-1.7 MG Reservoir	1,759,066	-	175,906	1,583,160
263.83	Loans and other obligations to Washington state agencies (Except LOCAL and PWTF loans)	DWSRF #DM13-952-151-2014 Water System Impr	524,908	-	43,742	481,166
263.83	Loans and other obligations to Washington state agencies (Except LOCAL and PWTF loans)	DWSRF #DWL23489-Well No. 5	1,142,016	-	81,573	1,060,443
263.87	Public Works Trust Fund (PWTF) Loans	PWTF #7-PW-05-694-PRE-138-WWTP Upgrade	41,046	-	41,046	-
Total General Obligation Debt/Liabilities:			15,952,994	40,600	1,615,210	14,378,384

**City of Toppenish
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	870,858	-	325,018	545,840
264.30	Pension Liabilities	Pension Liability	202,293	15,485	79,496	138,282
264.40	OPEB Liabilities	OPEB Liabilities	1,247,509	55,841	-	1,303,350
Total Revenue and Other (non G.O.) Debt/Liabilities:			2,320,660	71,326	404,514	1,987,472
Total Liabilities:			18,273,654	111,926	2,019,724	16,365,856

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

State Agency Name	Program Title	Identification Number	Total
State Award from Department of Health	EMS Trauma	70.168	778
		Sub-Total:	778
State Award from Other Transportation Agencies	Urban Arterial Program	8-4-178(006)-1	41,857
State Award from Other Transportation Agencies	W 1st Ave C-E-178(004)-1	C-E-178(004)-1	93,280
		Sub-Total:	135,137
State Award from Recreation and Conservation Office	Local Parks MNT Single-Tier 2	25301	99,900
		Sub-Total:	99,900
State Award from Department of Commerce	2025-2027 Comprehensive planning grants	26-63330-317	95,900
State Award from Department of Commerce	Commerce Direct Appropriation Public Safety	26-96647-299	499,550
State Award from Department of Commerce	Commerce Direct Appropriation WasteWater	26-96673-014	1,900,000
State Award from Department of Commerce	PC25-96103-035 (public Works Board WWTP	25-96103-035	15,817
		Sub-Total:	2,511,267
		Total State Grants Expended:	2,747,082

City of Toppenish
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 Federal Highway Administration, Transportation Department of (via WSDOT))	Highway Planning and Construction	20.205	STPUS - 6423 (001)	41,879	-	41,879	-	124
Highway Safety Cluster								
NATIONAL HIGHWAY TRAFFIC SAFETY ADMINISTRATION, TRANSPORTATION, DEPARTMENT OF (via Washington Traffic Safety Commission)	State and Community Highway Safety	20.600	2025-HVE-5440 -Region 13	12,045	-	12,045	-	124
			Total Highway Safety Cluster:	12,045	-	12,045	-	
OFFICE OF THE SECRETARY, TRANSPORTATION, DEPARTMENT OF (via Federal Highway Administration, Transportation Department of)	Safe Streets and Roads for All	20.939	69JJ32440009	47,223	-	47,223	-	1245
DEPARTMENTAL OFFICES, TREASURY, DEPARTMENT OF THE (via Departmental Offices, Treasurer, Department of the (via OFM via Yakima County))	COVID 19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	21.027	Coronavirus State and Local Fiscal Recovery Funds	624,136	-	624,136	-	12

The accompanying notes are an integral part of this schedule.

City of Toppenish
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 EMERGENCY MANAGEMENT AGENCY, HOMELAND SECURITY, DEPARTMENT OF (via Washington Military Department)	State and Local Cybersecurity Grant Program Tribal Cybersecurity Grant Program	97.137	22SLSCGP E24 -179-1	21,461	-	21,461	-	1245
Total Federal Awards Expended:				746,744	-	746,744	-	

The accompanying notes are an integral part of this schedule.

City of Toppenish

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's financial statements. The city uses the cash-basis form of accounting.

Note 2 – Federal Indirect Cost Rate

The City has not elected to use the 15-percent de minimis indirect cost rate allowed under the Uniform Guidance.

Note 3 – Federal Loans

The City received an award of a USDA/RD Loan in the amount of \$4,263,000.00, for the Citywide Sewer Rehabilitation Program. As a condition of the USDA/RD Loan, the city secured interim financing through Cashmere Valley Bank. Expenditures shown on the 2024 Schedule 16 include 2024 expenditures of \$385,324.36 in grant proceeds. Expenditures for this project are shown on Schedule 16, identified as Water and Waste Disposal Systems for Rural Communities CFDA 10.760, and the Loan will appear on the City's Annual Schedule 9 (Liabilities).

Note 4 – Program Costs

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

Note 5 – Prior Year Expense Adjustment

During the preparation of the current year SEFA, it was identified that two eligible expenditures from the prior fiscal year were not included in the previously submitted SEFA. The total amount of these omitted expenditures is **\$24,221**.

These costs have now been incorporated into the current Schedule 16 to ensure accurate reporting of total grant expenditures. This adjustment does not represent new spending but rather the correction of previously unreported, allowable costs.

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

1. Self-Insurance Program Manager: Adam Vaughn
2. Manager Phone: 509-865-1632
3. Manager Email: adam.vaughn@cityoftoppenish.us
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>Program/Risk 1</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>N/A</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>4</u>				
Total amount of paid claims during the period?	<u>10,005.28</u>				
Total amount of recoveries during the period?					

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



Budget Report

Account Summary

For Fiscal: 2025 Period Ending: 12/31/2025

	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 001 - General Fund						
Expense						
001-018-518-10-20-02	Unemployment Compensation	0.00	0.00	0.00	2,127.80	-2,127.80 0.00 %
001-021-521-11-20-02	Unemployment Compensation	0.00	0.00	0.00	1,208.00	-1,208.00 0.00 %
	Expense Total:	0.00	0.00	0.00	3,335.80	-3,335.80 0.00%
	Fund: 001 - General Fund Total:	0.00	0.00	0.00	3,335.80	-3,335.80 0.00%
Fund: 101 - Street Fund						
Expense						
101-000-542-30-20-02	Unemployment Compensation	0.00	0.00	0.00	1,225.01	-1,225.01 0.00 %
	Expense Total:	0.00	0.00	0.00	1,225.01	-1,225.01 0.00%
	Fund: 101 - Street Fund Total:	0.00	0.00	0.00	1,225.01	-1,225.01 0.00%
Fund: 108 - Cemetery Fund						
Expense						
108-000-536-50-20-02	Unemployment Compensation	0.00	0.00	0.00	245.01	-245.01 0.00 %
	Expense Total:	0.00	0.00	0.00	245.01	-245.01 0.00%
	Fund: 108 - Cemetery Fund Total:	0.00	0.00	0.00	245.01	-245.01 0.00%
Fund: 401 - Water Fund						
Expense						
401-000-534-50-20-02	Unemployment Compensation	0.00	0.00	0.00	589.50	-589.50 0.00 %
401-000-534-80-20-02	Unemployment Compensation	0.00	0.00	0.00	2,449.04	-2,449.04 0.00 %
	Expense Total:	0.00	0.00	0.00	3,038.54	-3,038.54 0.00%
	Fund: 401 - Water Fund Total:	0.00	0.00	0.00	3,038.54	-3,038.54 0.00%
Fund: 403 - Wastewater Fund						
Expense						
403-000-535-50-20-02	Unemployment Compensation	0.00	0.00	0.00	590.46	-590.46 0.00 %
	Expense Total:	0.00	0.00	0.00	590.46	-590.46 0.00%
	Fund: 403 - Wastewater Fund Total:	0.00	0.00	0.00	590.46	-590.46 0.00%
Fund: 405 - Solid Waste Fund						
Expense						
405-000-537-50-20-02	Unemployment Compensation	0.00	0.00	0.00	590.46	-590.46 0.00 %
405-000-537-80-20-02	Unemployment Compensation	0.00	0.00	0.00	980.00	-980.00 0.00 %
	Expense Total:	0.00	0.00	0.00	1,570.46	-1,570.46 0.00%
	Fund: 405 - Solid Waste Fund Total:	0.00	0.00	0.00	1,570.46	-1,570.46 0.00%
	Report Total:	0.00	0.00	0.00	10,005.28	-10,005.28 0.00%

City of Toppenish
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 Toppenish	City/Town