

ANNUAL REPORT CERTIFICATION

City of Palouse

(Official Name of Government)

0818

MCAG No.

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

For the Fiscal Year Ended 12/31/2025

GOVERNMENT INFORMATION:

Official Mailing Address	<u>PO Box 248</u>
	<u>Palouse, WA 99161</u>
Official Website Address	<u>www.visitpalouse.com</u>
Official E-mail Address	<u>cityadmin@palousewa.gov</u>
Official Phone Number	<u>(509) 878-1811</u>

AUDIT CONTACT or PREPARER INFORMATION and CERTIFICATION:

Audit Contact or Preparer Name and Title	<u>Misty La Follett City Administrator</u>
Contact Phone Number	<u>(509) 878-1811</u>
Contact E-mail Address	<u>cityadmin@palousewa.gov</u>

I certify 30th day of May, 2026, that annual report information is complete, accurate and in conformity with the Budgeting, Accounting and Reporting Systems Manual, to the best of my knowledge and belief, having reviewed this information and taken all appropriate steps in order to provide such certification. I acknowledge and understand our responsibility for the design and implementation of controls to ensure accurate financial reporting, comply with applicable laws and safeguard public resources, including controls to prevent and detect fraud. Finally, I acknowledge and understand our responsibility for immediately submitting corrected annual report information if any errors or an omission in such information is subsequently identified.

Signatures

Misty La Follett (cityadmin@palousewa.gov)

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

		Total for All Funds (Memo Only)	001 General Fund	101 Street	120 Emergency Medical Services
Beginning Cash and Investments					
308	Beginning Cash and Investments	2,325,744	705,670	143,997	79,354
388 / 588	Net Adjustments	43,010	43,010	-	-
Revenues					
310	Taxes	697,800	526,851	112,026	31,580
320	Licenses and Permits	8,046	8,046	-	-
330	Intergovernmental Revenues	261,148	225,303	28,067	778
340	Charges for Goods and Services	863,201	13,932	1,798	-
350	Fines and Penalties	10,534	95	-	-
360	Miscellaneous Revenues	121,750	61,697	12,037	3,005
Total Revenues:		1,962,478	835,923	153,928	35,363
Expenditures					
510	General Government	222,968	222,968	-	-
520	Public Safety	255,053	133,153	-	41,046
530	Utilities	635,570	35,657	-	-
540	Transportation	90,113	-	90,113	-
550	Natural/Economic Environment	100,117	100,117	-	-
560	Social Services	300	300	-	-
570	Culture and Recreation	234,065	234,065	-	-
Total Expenditures:		1,538,185	726,259	90,113	41,046
Excess (Deficiency) Revenues over Expenditures:		424,293	109,665	63,815	(5,683)
Other Increases in Fund Resources					
391-393, 596	Debt Proceeds	108,990	-	-	-
397	Transfers-In	599,943	108,990	-	-
385	Special or Extraordinary Items	-	-	-	-
381, 382, 389, 395, 398	Other Resources	-	-	-	-
Total Other Increases in Fund Resources:		708,933	108,990	-	-
Other Decreases in Fund Resources					
594-595	Capital Expenditures	511,655	1,190	37,678	109
591-593, 599	Debt Service	110,425	-	-	-
597	Transfers-Out	599,943	489,564	-	1,389
585	Special or Extraordinary Items	-	-	-	-
581, 582, 589	Other Uses	15,512	15,512	-	-
Total Other Decreases in Fund Resources:		1,237,535	506,266	37,678	1,498
Increase (Decrease) in Cash and Investments:		(104,309)	(287,612)	26,137	(7,181)
Ending Cash and Investments					
50821	Nonspendable	-	-	-	-
50831	Restricted	404,259	-	129,066	-
50841	Committed	215,109	-	-	72,173
50851	Assigned	1,473,938	247,264	41,067	-
50891	Unassigned	171,139	213,803	-	-
Total Ending Cash and Investments		2,264,445	461,067	170,134	72,173

The accompanying notes are an integral part of this statement.

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

		122 Joint Board - Fire & EMS	308 Fire Equipment Reserve	309 2025 Fire Truck Purchase	311 Police Car & Equipment
Beginning Cash and Investments					
308	Beginning Cash and Investments	(17,476)	86,085	-	16,122
388 / 588	Net Adjustments	-	-	-	-
Revenues					
310	Taxes	-	20,589	-	-
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	6,000	-	-	1,000
340	Charges for Goods and Services	72,993	-	-	-
350	Fines and Penalties	-	-	-	-
360	Miscellaneous Revenues	-	1,372	-	1,399
Total Revenues:		78,993	21,961	-	2,399
Expenditures					
510	General Government	-	-	-	-
520	Public Safety	80,845	-	-	10
530	Utilities	-	-	-	-
540	Transportation	-	-	-	-
550	Natural/Economic Environment	-	-	-	-
560	Social Services	-	-	-	-
570	Culture and Recreation	-	-	-	-
Total Expenditures:		80,845	-	-	10
Excess (Deficiency) Revenues over Expenditures:		(1,852)	21,961	-	2,389
Other Increases in Fund Resources					
391-393, 596	Debt Proceeds	-	-	108,990	-
397	Transfers-In	32,891	-	400,462	2,000
385	Special or Extraordinary Items	-	-	-	-
381, 382, 389, 395, 398	Other Resources	-	-	-	-
Total Other Increases in Fund Resources:		32,891	-	509,452	2,000
Other Decreases in Fund Resources					
594-595	Capital Expenditures	954	34,964	400,462	-
591-593, 599	Debt Service	-	-	-	-
597	Transfers-Out	-	-	108,990	-
585	Special or Extraordinary Items	-	-	-	-
581, 582, 589	Other Uses	-	-	-	-
Total Other Decreases in Fund Resources:		954	34,964	509,452	-
Increase (Decrease) in Cash and Investments:		30,085	(13,003)	-	4,389
Ending Cash and Investments					
50821	Nonspendable	-	-	-	-
50831	Restricted	-	-	-	-
50841	Committed	-	73,082	-	20,511
50851	Assigned	12,609	-	-	-
50891	Unassigned	-	-	-	-
Total Ending Cash and Investments		12,609	73,082	-	20,511

The accompanying notes are an integral part of this statement.

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

		313 EMS Vehicle Reserve	320 Special Capital Projects Fund	401 Water Fund	404 Sewer Fund
Beginning Cash and Investments					
308	Beginning Cash and Investments	47,150	151,863	434,669	564,664
388 / 588	Net Adjustments	-	-	-	-
Revenues					
310	Taxes	-	6,754	-	-
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	-	-	-	-
340	Charges for Goods and Services	-	-	390,474	384,005
350	Fines and Penalties	-	-	5,167	5,272
360	Miscellaneous Revenues	1,193	-	19,447	18,672
Total Revenues:		1,193	6,754	415,088	407,949
Expenditures					
510	General Government	-	-	-	-
520	Public Safety	-	-	-	-
530	Utilities	-	-	210,212	389,700
540	Transportation	-	-	-	-
550	Natural/Economic Environment	-	-	-	-
560	Social Services	-	-	-	-
570	Culture and Recreation	-	-	-	-
Total Expenditures:		-	-	210,212	389,700
Excess (Deficiency) Revenues over Expenditures:		1,193	6,754	204,876	18,249
Other Increases in Fund Resources					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	1,000	-	54,600	-
385	Special or Extraordinary Items	-	-	-	-
381, 382, 389, 395, 398	Other Resources	-	-	-	-
Total Other Increases in Fund Resources:		1,000	-	54,600	-
Other Decreases in Fund Resources					
594-595	Capital Expenditures	-	-	31,535	4,763
591-593, 599	Debt Service	-	-	75,270	35,154
597	Transfers-Out	-	-	-	-
585	Special or Extraordinary Items	-	-	-	-
581, 582, 589	Other Uses	-	-	-	-
Total Other Decreases in Fund Resources:		-	-	106,805	39,917
Increase (Decrease) in Cash and Investments:		2,193	6,754	152,671	(21,668)
Ending Cash and Investments					
50821	Nonspendable	-	-	-	-
50831	Restricted	-	158,617	-	-
50841	Committed	49,343	-	-	-
50851	Assigned	-	-	587,338	585,659
50891	Unassigned	-	-	-	(42,664)
Total Ending Cash and Investments		49,343	158,617	587,338	542,996

The accompanying notes are an integral part of this statement.

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

		730 Cemetery Endowment
Beginning Cash and Investments		
308	Beginning Cash and Investments	113,648
388 / 588	Net Adjustments	-
Revenues		
310	Taxes	-
320	Licenses and Permits	-
330	Intergovernmental Revenues	-
340	Charges for Goods and Services	-
350	Fines and Penalties	-
360	Miscellaneous Revenues	2,928
Total Revenues:		2,928
Expenditures		
510	General Government	-
520	Public Safety	-
530	Utilities	-
540	Transportation	-
550	Natural/Economic Environment	-
560	Social Services	-
570	Culture and Recreation	-
Total Expenditures:		-
Excess (Deficiency) Revenues over Expenditures:		2,928
Other Increases in Fund Resources		
391-393, 596	Debt Proceeds	-
397	Transfers-In	-
385	Special or Extraordinary Items	-
381, 382, 389, 395, 398	Other Resources	-
Total Other Increases in Fund Resources:		-
Other Decreases in Fund Resources		
594-595	Capital Expenditures	-
591-593, 599	Debt Service	-
597	Transfers-Out	-
585	Special or Extraordinary Items	-
581, 582, 589	Other Uses	-
Total Other Decreases in Fund Resources:		-
Increase (Decrease) in Cash and Investments:		2,928
Ending Cash and Investments		
50821	Nonspendable	-
50831	Restricted	116,576
50841	Committed	-
50851	Assigned	-
50891	Unassigned	-
Total Ending Cash and Investments		116,576

The accompanying notes are an integral part of this statement.

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

		<u>Custodial</u>
308	Beginning Cash and Investments	5,131
388 & 588	Net Adjustments	-
310-390	Additions	2,653
510-590	Deductions	<u>2,675</u>
	Net Increase (Decrease) in Cash and Investments:	(22)
508	Ending Cash and Investments	5,108

The accompanying notes are an integral part of this statement.

City of Palouse
Notes to the Financial Statements
For the year ended December 31, 2025

Note 1 - Summary of Significant Accounting Policies

The City of Palouse was incorporated on March 17, 1888, and operates under the laws of the State of Washington applicable to a Local Government. The City is a general-purpose local government and provides the streets, parks, community pool, and cemetery. The City also provides law enforcement, Fire, and EMS services. We also contract with Empire Disposal from Whitman County for garbage pickup and recycling.

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 different from the ending net position classifications in GAAP.

A. Fund Accounting

The government's financial transactions 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.

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.

City of Palouse
Notes to the Financial Statements
For the year ended December 31, 2025

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.

FIDUCIARY FUND TYPES:

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

Custodial Funds

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

B. Basis of Accounting and Measurement Focus

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

In accordance with state law the City 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 town's policy to invest all temporary cash surpluses. The interest on these investments is prorated to the various funds. For further information, see Note 3 - *Deposits and Investments*.

D. Capital Assets

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

E. Compensated Absences

Vacation leave may be accumulated up to 120 hours and is payable upon separation or retirement. When an employee voluntarily resigns, at his or her discretion, he or she shall receive compensation for all accrued but unused sick leave in excess of 288 hours at one-fourth his or her full compensation rate as a payroll check or as a contribution into the voluntary employee benefit association medical savings account. No compensation shall be paid to any employee for accrued sick leave upon the employee's involuntary discharge by the City. The total cost of the Compensated Absences as of December 31, 2025, is \$33,224.97.

City of Palouse
Notes to the Financial Statements
For the year ended December 31, 2025

F. Liabilities

See Notes 4,5,6 – Long-Term Debt (formerly Debt Service Requirements), Pensions, & OPEB.

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

We have one SBITA with Springbrook Express Cloud for accounting and is being reported as liabilities. For more information see Note 10 – SBITA.

H. Restricted and Committed Portion of Ending Cash and Investments

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

Fund	Portion of Ending Balance	Portion of Ending Balance	Combined	Description of Restriction or Commitment
Fire Equipment Reserve	\$73,082.31		\$73,082.31	RCW
2025 Fire Truck Purchase	\$0.00		\$0.00	RCW
Police Car/Equipment	\$20,510.73		\$20,510.73	RCW
EMS Vehicle Reserve	\$49,342.57		\$49,342.57	RCW
Special Capital Project	\$158,616.68		\$158,616.68	RCW
Water (Pump Maintenance)	\$76,742.95		\$76,742.95	RCW
Water System Reserve	\$156,735.99		\$156,735.99	RCW
Sewer Syster Reserve	\$503,947.63		\$503,947.63	RCW
Cemtary Endowment	\$113,648.00		\$113,648.00	RCW - Endowment Fund

Note 1 - Accounting Changes and Error Corrections

Fund	Prior Year Ending Balance As Previously Reported	Changes in Accounting Principle (.50)	Changes To Or Within the Reporting Entity (.40)	Error Corrections (.30)	Current Year Ending Balance As Restated / Adjusted	Description of Changes and/or Corrections
122 Joint Fire Board	-17,476				12,609	The fund started with a negative balance, which was corrected
440 Sewer Capital Improvement	-9,862				-42,664	The fund started and ended with a negative balance. This has been corrected with a transfer in to correct the beginning balance in 2026
Totals	-27,338	0	0	0	-30,055	

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.

City of Palouse
Notes to the Financial Statements
For the year ended December 31, 2025

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

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

Funds	Final Appropriated Amounts	Actual Expenses	Variance
Current Expense	894,507	840,747	53,760
Pool	212,951	88,751	124,200
RV Park	14,525	13,665	860
Parks	146,174	132,815	13,359
Police Department	125,987	120,890	5,097
Cemetery	38,760	35,657	3,103
Total 001 - Current Expense	1,432,904	1,232,525	200,379
Street	122,425	89,052	33,373
Arterial Streets	55,350	38,739	16,611
Total 101 - Streets & Arterial Streets	177,775	127,792	49,983
120 - Emergency Medical Services	40,465	42,544	-2,079
122 - Joint Board - Fire & EMS	85,573	81,799	3,774
308 - Fire Equipment Reserve		34,964	-34,964
309 - 2025 Fire Truck Purchase	800,962	509,452	291,510
Water Fund	258550	234993	23557
Water Capital Improvement	50550	10790	39760
Pump Maintenance Reserve	30000	7340	22660
Water System Reserve	110700	63895	46805
Total 401 - Water Fund	449,800	317,018	132,782
Sewer Fund	319,050	307,800	11,250
Sewer Capital Improvement	24,500	40,669	-16,169
Sewer Facility Reserve	157,000	81,149	75,851
Total 404 - Sewer Fund	500,550	429,617	70,933
630 - Sales Tax Remittance	5,700	2,675	3,025

City of Palouse
Notes to the Financial Statements
For the year ended December 31, 2025

Funds	Final Appropriated Amounts	Actual Expenses	Variance	Explanation of Variances
Current Expense	894,507	840,747	53,760	Expenses were less than budgeted
Pool	212,951	88,751	124,200	RCO Grant was awarded but not spent
RV Park	14,525	13,665	860	
Parks	146,174	132,815	13,359	Salaries were less than budgeted
Police Department	125,987	120,890	5,097	Salaries were less than budgeted
Cemetery	38,760	35,657	3,103	
Total 001 - Current Expense	1,432,904	1,232,525	200,379	
Street	122,425	89,052	33,373	Expenses were less than budgeted
Arterial Streets	55,350	38,739	16,611	Revenues Exceeded Expectations
Total 101 - Streets & Arterial Streets	177,775	127,792	49,983	
120 - Emergency Medical Services	40,465	42,544	-2,079	Expenditures were higher that expected
122 - Joint Board - Fire & EMS	85,573	81,799	3,774	Expenses were less than budgeted
308 - Fire Equipment Reserve		34,964	-34,964	A new Fire Truck was purchased
309 - 2025 Fire Truck Purchase	800,962	509,452	291,510	A new Fire Truck was purchased. An interfund loan was used to finance the purchase until it loan was funded
Water Fund	258550	234993	23557	Expenses were less than budgeted
Water Capital Improvement	50550	10790	39760	Expenses were less than budgeted
Pump Maintenance Reserve	30000	7340	22660	Expenses were less than budgeted
Water System Reserve	110700	63895	46805	Expenses were less than budgeted
Total 401 - Water Fund	449,800	317,018	132,782	
Sewer Fund	319,050	307,800	11,250	Expenses were less than budgeted
Sewer Capital Improvement	24,500	40,669	-16,169	Revenues were low, and expenditures were higher than expected
Sewer Facility Reserve	157,000	81,149	75,851	Expenses were less than budgeted
Total 404 - Sewer Fund	500,550	429,617	70,933	
630 - Sales Tax Remittance	5,700	2,675	3,025	Sales were lower than expected

The city adopts budgets for (list managerial funds that have separate legal budgets), these funds are not reported separately on the financial statements, but in the (list the fund the managerial funds are reported in).

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.

City of Palouse
Notes to the Financial Statements
For the year ended December 31, 2025

Disclosure	Details of Disclosure
Interfund Transfer	The City had a material transfer between current expense fund 001 and the cemetery fund 103 for cemetery upkeep in the amount of \$11,580
Interfund Transfer	The City had a material transfer between current expense fund 001 and the Joint Fire Board fund 122 in the amount of \$32,520
Interfund Transfer	The City had a material transfer between current expense fund 001 and the Pool fund 002 in the amount of \$96,007.05
Interfund Transfer	The City had a material transfer between current expense fund 001 and the Police Department fund 005 in the amount of \$81,357
Interfund Transfer	The City had a material transfer between current expense fund 001 and the Park fund 004 in the amount of \$48,065
Interfund Transfer	The City had a material transfer between current expense fund 001 and the water capital improvements fund 410 in the amount of \$54,600
Interfund Transfer	The City had a material transfer between current expense fund 001 and the Police Vehicle Reserve fund 311 in the amount of \$2,000
Interfund Transfer	The City had a material transfer between the arterial streets fund 102 to streets 101 fund in the amount of \$3,500
Interfund Transfer	The City had a material transfer between the water fund 401 and the water capital improvements fund 410 in the amount of \$6,000
Interfund Transfer	The City had a material transfer between the water fund 401 and the pump reserve fund 411 in the amount of \$15,000
Interfund Transfer	The City had a material transfer between current expense fund 001 and the 309 Fire Truck purchase in the amount of \$291,472
Interfund Transfer	The City had a material transfer between current expense fund 001 and the 309 Fire Truck purchase in the amount of \$108,990
Interfund Transfer	The City had a material transfer between the 309 Fire Truck purchase and current expense fund 001 and in the amount of \$108,990
Interfund Transfer	The City had a material transfer between the Emergency Medical Services fund 120 and the EMS Vehicle Reserve fund 313 in the amount of \$1,000
Interfund Transfer	The City had a material transfer between the Emergency Medical Services fund 120 and the Joint Fire Board fund 122 in the amount of \$389 for 1/2 of DOH grant
Interfund Transfer	The City had a material transfer between the water fund 401 and the water reserve fund 412 in the amount of \$40,000

Note 3 – Deposits and Investments

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

Deposit or Investment	(City/Town/District)'s own deposits & investments	Deposits & investments held by the (City,Town/District) as custodian for other local governments, individuals, or private organizations.	Combined
Local Government Investment Pool	1,899,790	0	1,899,790
Deposits	420,115	0	420,115
<i>Totals</i>	2,319,905	0	2,319,905

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

Investments in the State Local Government Investment Pool (LGIP)

City of Palouse
Notes to the Financial Statements
For the year ended December 31, 2025

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.

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

Note 4 - Long-Term Liabilities *(formerly Long-Term Debt)*

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

The debt service requirements for general obligation are as follows:

Year	Principal Payments	Interest Payments	Total
2025	109,507	8,786	118,294
2026	120,097	8,488	128,585
2027	101,862	7,606	109,468
2028	168,790	6,963	175,753
2029	192,989	6,306	199,296
2030-2034	1,259,015	572,646	1,831,661
2035-2039	1,433,754	508,822	1,942,576
2040-2044	1,469,528	380,071	1,849,600
2045-2049	1,498,969	699,125	2,198,094
2050-2054	1,222,513	128,127	1,350,640
2055-2059	915,809	29,639	945,448
2060-2064	0	0	0
Total	8,492,834	2,356,579	10,849,413

Interfund Loans

Interfund loans at fiscal year end were as follows:

Borrowing Fund	Lending Fund	Beginning Balance	New Loans	Payments	Ending Balance	Interest Rate
309	General Fund	360724		108990	251734	0

The general fund loaned fund 309 a short term loan while waiting for the loan for a fire truck to fund.

City of Palouse
Notes to the Financial Statements
For the year ended December 31, 2025

Compensated Absences

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

Employee	Position	Status	Accrual	Hours	Rate	Factor	Old Liability not used	Hours from Col E If Factor = 1	Estimated Used Hours Not > Col E	Estimated Cash Out Hours Col E - Col J	Employee Liability	Social Security	Medicare	Other	Combined Liability
La Follett, Misty L	City Administrator	FTE	Comp Time	33.75	30.64	1	22.5	33.75	3.75	30	2,068.20	128.23	29.9889	0	2226.4173
La Follett, Misty L	City Administrator	FTE	Sick Pay	174.5	0	0	0								0
La Follett, Misty L	City Administrator	FTE	Vacation	32.75	30.64	1	30.64	32.75	20	12.75	2,006.92	124.43	29.1003	27.8398	2188.28536
Welch, Stephanie	Deputy Clerk	FTE	Comp Time	17.26	20.46	1	0	17.26	10	7.26	706.28	43.79	10.2410	9.79609	770.1056513
Welch, Stephanie	Deputy Clerk	FTE	Sick Pay	72	0	0	0								0
Welch, Stephanie	Deputy Clerk	FTE	Vacation	29.97	20.46	1	0	29.97	28	1.97	1,226.37	76.04	17.7824	17.00978	1337.199674
Anderson, Joel	Police Chief	FTE	Comp Time	35.75	36.06	1	36.06	35.75	30	5.75	2,578.29	159.85	37.3852	35.70368	2811.290067
Anderson, Joel	Police Chief	FTE	Sick Pay	256.5	9.02	1	256.5	256.5	0	256.5	4,627.26	286.89	67.0953	64.13010	5045.425486
Anderson, Joel	Police Chief	FTE	Vacation	58	36.06	1	0	58	50	8	4,074.78	252.64	59.0843	56.51726	4443.017869
Fox, Chadrick	WWTP Training Operator	FTE	Comp Time	60.75	23.13	1	0	60.75	50	10.75	2,810.30	174.24	40.7493	38.97879	3064.261359
Fox, Chadrick	WWTP Training Operator	FTE	Sick Pay	69	0	0	0								0
Fox, Chadrick	WWTP Training Operator	FTE	Vacation	33.3	23.13	1	0	33.3	30	3.3	1,540.46	95.51	22.3366	21.39615	1679.669189
Johnson, Dominick	Public Works Assistance	FTE	Comp Time	40.63	19.74	1	0	40.63	40	0.63	1,604.07	99.45	23.2590	22.24848	1749.032423
Johnson, Dominick	Public Works Assistance	FTE	Sick Pay	54	0	0	0								0
Johnson, Dominick	Public Works Assistance	FTE	Vacation	29.97	19.74	1	0	29.97	25	4.97	1,183.22	73.36	17.1566	16.41126	1290.142794
Wolf, Michael W	Public Works Superintendent	FTE	Comp Time	44.7	30.87	1	44.7	44.7	14.7	30	2,759.78	171.11	40.0168	38.27812	3009.179138
Wolf, Michael W	Public Works Superintendent	FTE	Sick Pay	172.5	7.72	1	7.72	172.5	22.5	150	2,663.40	165.13	38.6193	35.94135	2904.091458
Wolf, Michael W	Public Works Superintendent	FTE	Vacation	11	30.87	1	40	11	1	9	648.27	40.19	9.3999	8.99159	706.8541599
Total															33224.97193

Note 5 – Other Postemployment Benefits (OPEB Plans)

The City offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan permits employees to defer a portion of their salary until future years. Participation in the plan is voluntary. The deferred compensation assets are held in trust for the exclusive benefit of participants and their beneficiaries and are not available to satisfy the City's liabilities. Therefore, the assets and liabilities of the plan are not included in the City's financial statements.

Plan	Administrator	Type (DBP or DCP)	Description of Plan	# of Active	# of Retired Employees	Employer Contribution	Liability
457 LPL Financial		DC	457 B 9% City Contribution	4		0 9% City Contribut	0
457 Symetra		DC	457 B 9% City Contribution	1		0 9% City Contribut	0
Total							0

Note 6 – Pension Plans

A. State Sponsored Pension Plans

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

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

City of Palouse
Notes to the Financial Statements
For the year ended December 31, 2025

Plan	Employer Contributions	Allocation Percentage	Plan Liability / Asset	NPL	NPA
LEOFF 2	3888	0.00001426%	-1,937,517,000		(276)
VFFRPF	390	0.003000%	-36,111,000		(107,695)
		<i>Totals</i>	-1,973,628,000	\$ -	\$ (107,971)

LEOFF Plan 2

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

Note 7 - Property Tax

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

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

Levy	Per \$1000	Assessed Valuation	Amount
Excess Levy - Infrastructure	0.73058		55,000
Excess Levy - Pool	0.66410		50,000
Excess Levy - Street	0.66410		50,000
Regular Property Tax			206,638
Regular EMS			32,502

Note 8 – Risk Management

The City of Palouse 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

City of Palouse
Notes to the Financial Statements
For the year ended December 31, 2025

certain health benefit plans and programs for participating employees, their covered dependents and other beneficiaries through a designated account within the Trust.

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

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

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

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

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

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

The operations of the Health Care Program are managed by the Board of Trustees or its delegates. The Board of Trustees is comprised of four regionally elected officials from Trust member cities or towns, the Employee Benefit Advisory Committee Chair and Vice Chair, and two appointed individuals from the AWC Board of Directors, who are from Trust member cities or towns. The Trustees or its appointed delegates review and analyze Health Care Program related matters and make operational decisions

City of Palouse
Notes to the Financial Statements
For the year ended December 31, 2025

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 9 – Risk Management

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City of Palouse
Notes to the Financial Statements
For the year ended December 31, 2025

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Note 10 – SBITA (Lessees)

City of Palouse
Notes to the Financial Statements
For the year ended December 31, 2025

Year	SBITA Payments
2025	8,400
2026	8,988
2027	9,617
2028	
2029	
2030-2034	
2035-2039	
2040-2044	
2045-2049	
2050-2054	
2055-2059	
2060-2064	
<i>Total</i>	27,005

The above totals include the agreement terms of “an automatic annual increase by not more than seven percent (7%)”.

City of Palouse

Schedule 01

For the year ended December 31, 2025

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0818	001	General Fund	3085100	Assigned Cash and Investments - Beginning	\$26,624
0818	001	General Fund	3085100	Assigned Cash and Investments - Beginning	\$17,730
0818	001	General Fund	3085100	Assigned Cash and Investments - Beginning	\$35,610
0818	001	General Fund	3085100	Assigned Cash and Investments - Beginning	\$57,534
0818	001	General Fund	3085100	Assigned Cash and Investments - Beginning	\$32,845
0818	001	General Fund	3089100	Unassigned Cash and Investments - Beginning	\$535,326
0818	001	General Fund	3111100	Property Tax	\$123,535
0818	001	General Fund	3111100	Property Tax	\$50,259
0818	001	General Fund	3111100	Property Tax	\$55,284
0818	001	General Fund	3131100	Local Retail Sales and Use Tax	\$123,810
0818	001	General Fund	3137100	Criminal Justice Sales and Use Tax	\$21,522
0818	001	General Fund	3164100	Business and Occupation Taxes on Utilities	\$92,533
0818	001	General Fund	3164100	Business and Occupation Taxes on Utilities	\$15,390
0818	001	General Fund	3164100	Business and Occupation Taxes on Utilities	\$9,853
0818	001	General Fund	3164200	Business and Occupation Taxes on Utilities	\$18,270
0818	001	General Fund	3164200	Business and Occupation Taxes on Utilities	\$16,395
0818	001	General Fund	3219900	Other Business Licenses and Permits	\$60
0818	001	General Fund	3221000	Buildings, Structures and Equipment	\$4,194
0818	001	General Fund	3221000	Buildings, Structures and Equipment	\$749

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0818	001	General Fund	3223000	Animal Licenses	\$514
0818	001	General Fund	3229000	Other Non-Business Licenses and Permits	\$2,528
0818	001	General Fund	3311103	Federal Direct Award from Department of Commerce	\$9,353
0818	001	General Fund	3340230	State Award from Department Natural Resources	\$83,160
0818	001	General Fund	3340311	State Award from Department of Ecology	\$56,943
0818	001	General Fund	3360098	City-County Assistance	\$66,908
0818	001	General Fund	3360626	Criminal Justice - Special Programs	\$1,487
0818	001	General Fund	3360642	Marijuana Excise Tax Distribution	\$1,461
0818	001	General Fund	3360651	DUI and Other Criminal Justice Assistance	\$104
0818	001	General Fund	3360694	Liquor/Beer Excise Tax	\$3,359
0818	001	General Fund	3360695	Liquor Control Board Profits	\$2,528
0818	001	General Fund	3418100	Data/Word Processing, Printing, Duplicating and IT Services	\$552
0818	001	General Fund	3421000	Law Enforcement Services	\$90
0818	001	General Fund	3436000	Cemetery Sales and Services	\$2,700
0818	001	General Fund	3436000	Cemetery Sales and Services	\$4,250
0818	001	General Fund	3458100	Zoning and Subdivision Services	\$200
0818	001	General Fund	3458900	Other Planning and Development Services	\$100
0818	001	General Fund	3473000	Activity Fees	\$486
0818	001	General Fund	3473000	Activity Fees	\$2,024
0818	001	General Fund	3476000	Program Fees	\$3,530
0818	001	General Fund	3591000	Non-Court Fines and Penalties	\$95
0818	001	General Fund	3611100	Investment Earnings	\$23,438
0818	001	General Fund	3611100	Investment Earnings	\$5,636

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0818	001	General Fund	3614000	Other Interest	\$384
0818	001	General Fund	3624000	Rents and Leases	\$32,191
0818	001	General Fund	3625000	Rents and Leases	\$180
0818	001	General Fund	3671100	Contributions and Donations from Nongovernmental Sources	\$185
0818	001	General Fund	3671100	Contributions and Donations from Nongovernmental Sources	\$338
0818	001	General Fund	3699100	Miscellaneous Other Operating	\$0
0818	001	General Fund	3699100	Miscellaneous Other Operating	(\$655)
0818	101	Street	3083100	Restricted Cash and Investments - Beginning	\$112,734
0818	101	Street	3085100	Assigned Cash and Investments - Beginning	\$31,263
0818	101	Street	3111100	Property Tax	\$61,768
0818	101	Street	3111100	Property Tax	\$50,259
0818	101	Street	3360071	Multimodal Transportation - Cities	\$1,333
0818	101	Street	3360087	Motor Vehicle Fuel Tax - City Streets	\$17,896
0818	101	Street	3360695	Liquor Control Board Profits	\$8,837
0818	101	Street	3442000	Sales of Road Materials	\$1,798
0818	101	Street	3611100	Investment Earnings	\$3,724
0818	101	Street	3611100	Investment Earnings	\$8,313
0818	120	Emergency Medical Services	3084100	Committed Cash and Investments - Beginning	\$79,354
0818	120	Emergency Medical Services	3111100	Property Tax	\$31,580
0818	120	Emergency Medical Services	3340490	State Award from Department of Health	\$778
0818	120	Emergency Medical Services	3611100	Investment Earnings	\$3,005
0818	122	Joint Board - Fire & EMS	3089100	Unassigned Cash and Investments - Beginning	(\$17,476)

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0818	122	Joint Board - Fire & EMS	3339704	Federal Indirect Award from Department of Homeland Security	\$6,000
0818	122	Joint Board - Fire & EMS	3422100	Fire Protection and Emergency Medical Services	\$72,993
0818	308	Fire Equipment Reserve	3084100	Committed Cash and Investments - Beginning	\$86,085
0818	308	Fire Equipment Reserve	3111100	Property Tax	\$20,589
0818	308	Fire Equipment Reserve	3611100	Investment Earnings	\$1,372
0818	311	Police Car & Equipment	3084100	Committed Cash and Investments - Beginning	\$16,122
0818	311	Police Car & Equipment	3360621	Criminal Justice - Violent Crimes/Population	\$1,000
0818	311	Police Car & Equipment	3611100	Investment Earnings	\$1,399
0818	313	EMS Vehicle Reserve	3084100	Committed Cash and Investments - Beginning	\$47,150
0818	313	EMS Vehicle Reserve	3611100	Investment Earnings	\$1,193
0818	320	Special Capital Projects Fund	3083100	Restricted Cash and Investments - Beginning	\$151,863
0818	320	Special Capital Projects Fund	3183400	REET 1 - First Quarter Percent	\$259
0818	320	Special Capital Projects Fund	3183400	REET 1 - First Quarter Percent	\$6,495
0818	401	Water Fund	3085100	Assigned Cash and Investments - Beginning	\$170,356
0818	401	Water Fund	3085100	Assigned Cash and Investments - Beginning	\$106,898
0818	401	Water Fund	3085100	Assigned Cash and Investments - Beginning	\$67,627
0818	401	Water Fund	3085100	Assigned Cash and Investments - Beginning	\$89,788
0818	401	Water Fund	3434000	Water Sales and Services	\$227,713
0818	401	Water Fund	3434000	Water Sales and Services	\$77,900
0818	401	Water Fund	3434000	Water Sales and Services	\$84,087
0818	401	Water Fund	3434100	Water Sales and Services	\$196
0818	401	Water Fund	3434200	Water Sales and Services	\$578

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0818	401	Water Fund	3594300	Non-Court Fines and Penalties	\$5,167
0818	401	Water Fund	3611100	Investment Earnings	\$1,456
0818	401	Water Fund	3611100	Investment Earnings	\$8,793
0818	401	Water Fund	3611100	Investment Earnings	\$1,922
0818	401	Water Fund	3611100	Investment Earnings	\$6,756
0818	401	Water Fund	3699100	Miscellaneous Other Operating	\$520
0818	404	Sewer Fund	3085100	Assigned Cash and Investments - Beginning	\$103,817
0818	404	Sewer Fund	3085100	Assigned Cash and Investments - Beginning	\$470,709
0818	404	Sewer Fund	3089100	Unassigned Cash and Investments - Beginning	(\$9,862)
0818	404	Sewer Fund	3435000	Sewer/Reclaimed Water Sales and Services	\$276,721
0818	404	Sewer Fund	3435000	Sewer/Reclaimed Water Sales and Services	\$101,121
0818	404	Sewer Fund	3435200	Sewer/Reclaimed Water Sales and Services	\$6,163
0818	404	Sewer Fund	3595300	Non-Court Fines and Penalties	\$5,272
0818	404	Sewer Fund	3611100	Investment Earnings	\$3,701
0818	404	Sewer Fund	3611100	Investment Earnings	\$1,704
0818	404	Sewer Fund	3611100	Investment Earnings	\$13,266
0818	630	Sales Tax Remittance	3083100	Restricted Cash and Investments - Beginning	\$5,131
0818	730	Cemetery Endowment	3083100	Restricted Cash and Investments - Beginning	\$113,648
0818	730	Cemetery Endowment	3671100	Contributions and Donations from Nongovernmental Sources	\$2,928
0818	001	General Fund	5113040	Official Publication Services	\$1,654
0818	001	General Fund	5116010	Legislative Activities	\$4,860
0818	001	General Fund	5116020	Legislative Activities	\$590
0818	001	General Fund	5116040	Legislative Activities	\$1,045
0818	001	General Fund	5116040	Legislative Activities	\$30
0818	001	General Fund	5125240	Municipal Court	\$4,725

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0818	001	General Fund	5131010	Executive Office	\$6,000
0818	001	General Fund	5131020	Executive Office	\$310
0818	001	General Fund	5131040	Executive Office	\$5,670
0818	001	General Fund	5131040	Executive Office	\$2,949
0818	001	General Fund	5132040	Advisory Services	\$1,198
0818	001	General Fund	5142010	Financial Services	\$51,604
0818	001	General Fund	5142020	Financial Services	\$14,347
0818	001	General Fund	5142040	Financial Services	\$8,204
0818	001	General Fund	5142040	Financial Services	\$9,972
0818	001	General Fund	5142040	Financial Services	\$7,054
0818	001	General Fund	5142340	Financial Services	\$12,548
0818	001	General Fund	5149040	Voters Registration Services	\$7,201
0818	001	General Fund	5154140	External Legal Services - Advice	\$4,400
0818	001	General Fund	5183010	Maintenance/Security/Insurance/Janitorial Services	\$262
0818	001	General Fund	5183020	Maintenance/Security/Insurance/Janitorial Services	\$38
0818	001	General Fund	5183030	Maintenance/Security/Insurance/Janitorial Services	\$4,781
0818	001	General Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$6,173
0818	001	General Fund	5183040	Maintenance/Security/Insurance/Janitorial Services	\$60,271
0818	001	General Fund	5188030	Information Technology Services	\$1,929
0818	001	General Fund	5188040	Information Technology Services	\$5,153
0818	001	General Fund	5211010	Administration	\$72,247
0818	001	General Fund	5211010	Administration	\$3,574
0818	001	General Fund	5211010	Administration	\$6,552
0818	001	General Fund	5211020	Administration	\$15,828
0818	001	General Fund	5211020	Administration	\$3,647
0818	001	General Fund	5212030	Police Operations	\$680

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0818	001	General Fund	5212030	Police Operations	\$858
0818	001	General Fund	5212040	Police Operations	\$2,957
0818	001	General Fund	5212040	Police Operations	\$4,193
0818	001	General Fund	5212040	Police Operations	\$2,265
0818	001	General Fund	5212040	Police Operations	\$77
0818	001	General Fund	5212140	Police Operations	\$5,366
0818	001	General Fund	5214040	Training	\$75
0818	001	General Fund	5214040	Training	\$25
0818	001	General Fund	5217030	Traffic Policing	\$1,618
0818	001	General Fund	5217040	Traffic Policing	\$928
0818	001	General Fund	5241010	Administration	\$9,600
0818	001	General Fund	5241020	Administration	\$837
0818	001	General Fund	5246040	Enforcement of Codes and Regulation	\$1,826
0818	001	General Fund	5362010	Cemetery	\$14,469
0818	001	General Fund	5362020	Cemetery	\$2,523
0818	001	General Fund	5365030	Cemetery	\$2,923
0818	001	General Fund	5365030	Cemetery	\$224
0818	001	General Fund	5365030	Cemetery	\$1,835
0818	001	General Fund	5365040	Cemetery	\$108
0818	001	General Fund	5365040	Cemetery	\$13,458
0818	001	General Fund	5365040	Cemetery	\$117
0818	001	General Fund	5543030	Animal Control	\$94
0818	001	General Fund	5549010	Other Environmental Services	\$2,909
0818	001	General Fund	5549020	Other Environmental Services	\$6,440
0818	001	General Fund	5549030	Other Environmental Services	\$33
0818	001	General Fund	5549030	Other Environmental Services	\$86
0818	001	General Fund	5549040	Other Environmental Services	\$133
0818	001	General Fund	5586040	Planning	\$250
0818	001	General Fund	5587040	Economic Development	\$56,943
0818	001	General Fund	5660040	Chemical Dependency Services	\$300

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0818	001	General Fund	5762010	Swimming Pools	\$43,241
0818	001	General Fund	5762020	Swimming Pools	\$8,730
0818	001	General Fund	5762030	Swimming Pools	\$1,663
0818	001	General Fund	5762030	Swimming Pools	\$252
0818	001	General Fund	5762040	Swimming Pools	\$6,423
0818	001	General Fund	5762040	Swimming Pools	\$337
0818	001	General Fund	5763010	Campgrounds	\$5,638
0818	001	General Fund	5763020	Campgrounds	\$1,582
0818	001	General Fund	5763030	Campgrounds	\$991
0818	001	General Fund	5763030	Campgrounds	\$391
0818	001	General Fund	5763040	Campgrounds	\$5,013
0818	001	General Fund	5763040	Campgrounds	\$50
0818	001	General Fund	5768010	General Parks	\$25,495
0818	001	General Fund	5768020	General Parks	\$8,244
0818	001	General Fund	5768030	General Parks	\$2,820
0818	001	General Fund	5768030	General Parks	\$760
0818	001	General Fund	5768030	General Parks	\$1,895
0818	001	General Fund	5768030	General Parks	\$223
0818	001	General Fund	5768040	General Parks	\$7,827
0818	001	General Fund	5768040	General Parks	\$783
0818	001	General Fund	5768040	General Parks	\$89
0818	001	General Fund	5768040	General Parks	\$403
0818	001	General Fund	5768040	General Parks	\$28,105
0818	001	General Fund	5586040	Planning	\$33,230
0818	001	General Fund	5766040	Golf Courses	\$83,109
0818	001	General Fund	5085100	Assigned Cash and Investments - Ending	\$133,373
0818	001	General Fund	5085100	Assigned Cash and Investments - Ending	\$76,397
0818	001	General Fund	5085100	Assigned Cash and Investments - Ending	\$16,140
0818	001	General Fund	5085100	Assigned Cash and Investments - Ending	\$21,354
0818	001	General Fund	5089100	Unassigned Cash and Investments - Ending	\$217,540
0818	001	General Fund	5089100	Unassigned Cash and Investments - Ending	(\$3,737)

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0818	101	Street	5423010	Roadway	\$27,738
0818	101	Street	5423010	Roadway	\$615
0818	101	Street	5423020	Roadway	\$4,283
0818	101	Street	5423020	Roadway	\$223
0818	101	Street	5423020	Roadway	\$446
0818	101	Street	5423030	Roadway	\$2,388
0818	101	Street	5423030	Roadway	\$1,737
0818	101	Street	5426140	Sidewalks	\$1,942
0818	101	Street	5426340	Street Lighting	\$30,510
0818	101	Street	5426430	Traffic Control Devices	\$6,613
0818	101	Street	5426610	Snow and Ice Control	\$6,930
0818	101	Street	5426620	Snow and Ice Control	\$1,341
0818	101	Street	5426630	Snow and Ice Control	\$788
0818	101	Street	5427030	Roadside	\$371
0818	101	Street	5429030	Maintenance Administration and Overhead	\$596
0818	101	Street	5433040	General Services	\$2,170
0818	101	Street	5433040	General Services	\$1,420
0818	101	Street	5083100	Restricted Cash and Investments - Ending	\$129,066
0818	101	Street	5085100	Assigned Cash and Investments - Ending	\$41,067
0818	120	Emergency Medical Services	5221010	Administration	\$1,143
0818	120	Emergency Medical Services	5221020	Administration	\$90
0818	120	Emergency Medical Services	5221020	Administration	\$273
0818	120	Emergency Medical Services	5221030	Administration	\$2,512
0818	120	Emergency Medical Services	5221040	Administration	\$275
0818	120	Emergency Medical Services	5221040	Administration	\$8,205
0818	120	Emergency Medical Services	5222030	Fire Suppression and Emergency Medical Services	\$401

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0818	120	Emergency Medical Services	5222040	Fire Suppression and Emergency Medical Services	\$21,525
0818	120	Emergency Medical Services	5222040	Fire Suppression and Emergency Medical Services	\$644
0818	120	Emergency Medical Services	5223020	Fire Prevention and Investigation	\$594
0818	120	Emergency Medical Services	5224540	Training Obtained by Employees	\$2,095
0818	120	Emergency Medical Services	5225040	Facilities	\$271
0818	120	Emergency Medical Services	5225040	Facilities	\$785
0818	120	Emergency Medical Services	5226040	Vehicles and Equipment Maintenance	\$2,234
0818	120	Emergency Medical Services	5084100	Committed Cash and Investments - Ending	\$72,173
0818	122	Joint Board - Fire & EMS	5221010	Administration	\$2,797
0818	122	Joint Board - Fire & EMS	5221010	Administration	\$1,143
0818	122	Joint Board - Fire & EMS	5221020	Administration	\$613
0818	122	Joint Board - Fire & EMS	5221020	Administration	\$90
0818	122	Joint Board - Fire & EMS	5221020	Administration	\$945
0818	122	Joint Board - Fire & EMS	5221020	Administration	\$272
0818	122	Joint Board - Fire & EMS	5221030	Administration	\$6,010
0818	122	Joint Board - Fire & EMS	5221030	Administration	\$3,640
0818	122	Joint Board - Fire & EMS	5221030	Administration	\$2,570
0818	122	Joint Board - Fire & EMS	5221040	Administration	\$550
0818	122	Joint Board - Fire & EMS	5221040	Administration	\$275
0818	122	Joint Board - Fire & EMS	5221040	Administration	\$16,692
0818	122	Joint Board - Fire & EMS	5221040	Administration	\$8,205
0818	122	Joint Board - Fire & EMS	5222030	Fire Suppression and Emergency Medical Services	\$536
0818	122	Joint Board - Fire & EMS	5222030	Fire Suppression and Emergency Medical Services	\$970
0818	122	Joint Board - Fire & EMS	5222030	Fire Suppression and Emergency Medical Services	\$401

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0818	122	Joint Board - Fire & EMS	5222030	Fire Suppression and Emergency Medical Services	\$2,465
0818	122	Joint Board - Fire & EMS	5222040	Fire Suppression and Emergency Medical Services	\$4,351
0818	122	Joint Board - Fire & EMS	5222040	Fire Suppression and Emergency Medical Services	\$457
0818	122	Joint Board - Fire & EMS	5222040	Fire Suppression and Emergency Medical Services	\$644
0818	122	Joint Board - Fire & EMS	5224540	Training Obtained by Employees	\$2,160
0818	122	Joint Board - Fire & EMS	5224540	Training Obtained by Employees	\$2,095
0818	122	Joint Board - Fire & EMS	5225040	Facilities	\$736
0818	122	Joint Board - Fire & EMS	5225040	Facilities	\$271
0818	122	Joint Board - Fire & EMS	5225040	Facilities	\$1,570
0818	122	Joint Board - Fire & EMS	5225040	Facilities	\$785
0818	122	Joint Board - Fire & EMS	5226040	Vehicles and Equipment Maintenance	\$17,371
0818	122	Joint Board - Fire & EMS	5226040	Vehicles and Equipment Maintenance	\$2,234
0818	122	Joint Board - Fire & EMS	5085100	Assigned Cash and Investments - Ending	\$12,609
0818	308	Fire Equipment Reserve	5084100	Committed Cash and Investments - Ending	\$73,082
0818	311	Police Car & Equipment	5217040	Traffic Policing	\$10
0818	311	Police Car & Equipment	5084100	Committed Cash and Investments - Ending	\$20,511
0818	313	EMS Vehicle Reserve	5084100	Committed Cash and Investments - Ending	\$49,343
0818	320	Special Capital Projects Fund	5083100	Restricted Cash and Investments - Ending	\$158,617
0818	401	Water Fund	5341010	Water Utilities	\$69,933
0818	401	Water Fund	5341020	Water Utilities	\$13,070
0818	401	Water Fund	5341020	Water Utilities	\$420
0818	401	Water Fund	5341030	Water Utilities	\$34,947
0818	401	Water Fund	5341030	Water Utilities	\$1,457
0818	401	Water Fund	5341040	Water Utilities	\$1,238

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0818	401	Water Fund	5341040	Water Utilities	\$13,201
0818	401	Water Fund	5341040	Water Utilities	\$5,213
0818	401	Water Fund	5341040	Water Utilities	\$10,132
0818	401	Water Fund	5341040	Water Utilities	\$186
0818	401	Water Fund	5341040	Water Utilities	\$30,135
0818	401	Water Fund	5341040	Water Utilities	\$27,952
0818	401	Water Fund	5341040	Water Utilities	\$2,019
0818	401	Water Fund	5341040	Water Utilities	\$310
0818	401	Water Fund	5085100	Assigned Cash and Investments - Ending	\$195,034
0818	401	Water Fund	5085100	Assigned Cash and Investments - Ending	\$158,825
0818	401	Water Fund	5085100	Assigned Cash and Investments - Ending	\$76,743
0818	401	Water Fund	5085100	Assigned Cash and Investments - Ending	\$156,736
0818	404	Sewer Fund	5351010	Sewer/Reclaimed Water Utilities	\$751
0818	404	Sewer Fund	5351010	Sewer/Reclaimed Water Utilities	\$76,066
0818	404	Sewer Fund	5351020	Sewer/Reclaimed Water Utilities	\$17,889
0818	404	Sewer Fund	5351020	Sewer/Reclaimed Water Utilities	\$146
0818	404	Sewer Fund	5351030	Sewer/Reclaimed Water Utilities	\$8,981
0818	404	Sewer Fund	5351030	Sewer/Reclaimed Water Utilities	\$3,249
0818	404	Sewer Fund	5351030	Sewer/Reclaimed Water Utilities	\$2,462
0818	404	Sewer Fund	5351040	Sewer/Reclaimed Water Utilities	\$400
0818	404	Sewer Fund	5351040	Sewer/Reclaimed Water Utilities	\$46,360
0818	404	Sewer Fund	5351040	Sewer/Reclaimed Water Utilities	\$13,423
0818	404	Sewer Fund	5351040	Sewer/Reclaimed Water Utilities	\$48,291
0818	404	Sewer Fund	5351040	Sewer/Reclaimed Water Utilities	\$5,226

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0818	404	Sewer Fund	5351040	Sewer/Reclaimed Water Utilities	\$11,499
0818	404	Sewer Fund	5351040	Sewer/Reclaimed Water Utilities	\$211
0818	404	Sewer Fund	5351040	Sewer/Reclaimed Water Utilities	\$30,135
0818	404	Sewer Fund	5351040	Sewer/Reclaimed Water Utilities	\$20,891
0818	404	Sewer Fund	5351040	Sewer/Reclaimed Water Utilities	\$6,218
0818	404	Sewer Fund	5351040	Sewer/Reclaimed Water Utilities	\$16,354
0818	404	Sewer Fund	5353540	Sewer/Reclaimed Water Utilities	\$81,149
0818	404	Sewer Fund	5085100	Assigned Cash and Investments - Ending	\$81,712
0818	404	Sewer Fund	5085100	Assigned Cash and Investments - Ending	\$503,948
0818	404	Sewer Fund	5089100	Unassigned Cash and Investments - Ending	(\$42,664)
0818	630	Sales Tax Remittance	5083100	Restricted Cash and Investments - Ending	\$5,108
0818	730	Cemetery Endowment	5083100	Restricted Cash and Investments - Ending	\$116,576
0818	001	General Fund	3883000	Error Correction	\$43,010
0818	001	General Fund	3970000	Transfers-In	\$108,990
0818	122	Joint Board - Fire & EMS	3970000	Transfers-In	\$32,502
0818	122	Joint Board - Fire & EMS	3970000	Transfers-In	\$389
0818	309	2025 Fire Truck Purchase	3919000	Other Long-Term Debt Issued	\$108,990
0818	309	2025 Fire Truck Purchase	3970000	Transfers-In	\$400,462
0818	311	Police Car & Equipment	3970000	Transfers-In	\$2,000
0818	313	EMS Vehicle Reserve	3970000	Transfers-In	\$1,000
0818	401	Water Fund	3970000	Transfers-In	\$54,600
0818	630	Sales Tax Remittance	3893000	Custodial Type Collections	\$2,457
0818	630	Sales Tax Remittance	3893000	Custodial Type Collections	\$158
0818	630	Sales Tax Remittance	3893000	Custodial Type Collections	\$38

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0818	001	General Fund	5823000	Non-Fiduciary Remittance for Others	\$9,851
0818	001	General Fund	5899900	Holding and Clearing Account Transactions	\$5,661
0818	001	General Fund	5941860	Capital Expenditures/Expenses - Centralized/General Services	\$24
0818	001	General Fund	5947660	Capital Expenditures/Expenses - Park Facilities	\$1,166
0818	001	General Fund	5970000	Transfers-Out	\$400,462
0818	001	General Fund	5970000	Transfers-Out	\$32,502
0818	001	General Fund	5970000	Transfers-Out	\$54,600
0818	001	General Fund	5970000	Transfers-Out	\$2,000
0818	101	Street	5953030	Capital Expenditures/Expenses - Roadway	\$1,313
0818	101	Street	5953040	Capital Expenditures/Expenses - Roadway	\$36,365
0818	120	Emergency Medical Services	5942260	Capital Expenditures/Expenses - Fire Suppression and EMS Services	\$109
0818	120	Emergency Medical Services	5970000	Transfers-Out	\$389
0818	120	Emergency Medical Services	5970000	Transfers-Out	\$1,000
0818	122	Joint Board - Fire & EMS	5942260	Capital Expenditures/Expenses - Fire Suppression and EMS Services	\$109
0818	122	Joint Board - Fire & EMS	5942260	Capital Expenditures/Expenses - Fire Suppression and EMS Services	\$844
0818	308	Fire Equipment Reserve	5942260	Capital Expenditures/Expenses - Fire Suppression and EMS Services	\$34,964
0818	309	2025 Fire Truck Purchase	5942260	Capital Expenditures/Expenses - Fire Suppression and EMS Services	\$400,462

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0818	309	2025 Fire Truck Purchase	5970000	Transfers-Out	\$108,990
0818	401	Water Fund	5913470	Debt Repayment - Water Utilities	\$45,964
0818	401	Water Fund	5913470	Debt Repayment - Water Utilities	\$10,781
0818	401	Water Fund	5913470	Debt Repayment - Water Utilities	\$10,000
0818	401	Water Fund	5923480	Interest and Other Debt Service Cost - Water Utilities	\$4,452
0818	401	Water Fund	5923480	Interest and Other Debt Service Cost - Water Utilities	\$2,697
0818	401	Water Fund	5923480	Interest and Other Debt Service Cost - Water Utilities	\$1,375
0818	401	Water Fund	5943460	Capital Expenditures/Expenses - Water Utilities	\$13,405
0818	401	Water Fund	5943460	Capital Expenditures/Expenses - Water Utilities	\$10,790
0818	401	Water Fund	5943460	Capital Expenditures/Expenses - Water Utilities	\$7,340
0818	404	Sewer Fund	5913570	Debt Repayment - Sewer/Reclaimed Water Utilities	\$34,718
0818	404	Sewer Fund	5913570	Debt Repayment - Sewer/Reclaimed Water Utilities	\$436
0818	404	Sewer Fund	5943560	Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities	\$4,763
0818	630	Sales Tax Remittance	5893000	Custodial Type Remittances	\$376
0818	630	Sales Tax Remittance	5893000	Custodial Type Remittances	\$2,299

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)	
1 - State Bank Checking	\$ 404,643	\$ 1,698,142	\$ 390,000	\$ 2,158,073	\$ 184	\$ 334,528
2 - LGIP	\$ 1,950,783	\$ 339,007	\$ -	\$ -	\$ 390,000	\$ 1,899,790
4 - Petty Cash	\$ 190	\$ -	\$ -	\$ -	\$ -	\$ 190
7 - PD Confidential Fund	\$ 500	\$ -	\$ -	\$ -	\$ -	\$ 500
8 - State Bank RV Park	\$ 52,194	\$ 35,995	\$ 68	\$ 2,670	\$ -	\$ 85,587
Bank Totals	\$ 2,408,310	\$ 2,073,144	\$ 390,068	\$ 2,160,743	\$ 390,184	\$ 2,320,596

RECONCILING ITEMS						
Beginning Deposits in Transit (8)	39137.01	-39137.01				
Year-end Deposits in Transit (9)		\$ 53,837				53836.86
Beginning Outstanding & Open Period Items (10)	\$ (111,366)			\$ (111,366)		
Year-end Outstanding & Open Period Items (11)						
NSF Checks (12)		\$ -		\$ -		
Cancellation of unredeemed checks/warrants (13)		+				
Interfund transactions (14)		599943		599943		
Netted Transactions (15)		\$ (14,139)		\$ (14,139)		
Authorized balance of revolving, petty cash and change funds (16)	+					+
Other Reconciling Items, net (17)	\$ 37,804	\$ (37,804)		+ / -		+ / -
Reconciling Items Totals	\$ (34,425)	\$ 562,700		\$ 579,318		\$ (51,043)

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)	\$ 2,330,875	2717073.48		2778395.51		2269553.4
Unreconciled Variance (23)	\$ 43,010	\$ (81,229)		\$ (38,335)		\$ -

City of Palouse
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						
263.83	Loans and other obligations to Washington state agencies (Except LOCAL and PWTF loans)	Sewer Plant Engineering	52,207	-	34,717	17,490
263.96	LOCAL Program	LOCAL Loan - Solar Panels	50,000	-	10,000	40,000
263.96	LOCAL Program	LOCAL Loan - Fire Truck Purchase	321,386	-	-	321,386
263.87	Public Works Trust Fund (PWTF) Loans	Cove Sidewalk Revision	197,905	-	-	197,905
Total General Obligation Debt/Liabilities:			621,498	-	44,717	576,781
Revenue and Other (non G.O.) Debt/Liabilities						
259.12	Compensated Absences	Compensated Absences	32,211	1,014	-	33,225
263.88	Public Works Trust Fund (PWTF) Loans	F Street Bridge Repairs	194,060	-	10,781	183,279
263.88	Public Works Trust Fund (PWTF) Loans	Looping Main	781,396	-	45,964	735,432
Total Revenue and Other (non G.O.) Debt/Liabilities:			1,007,667	1,014	56,745	951,936
Total Liabilities:			1,629,165	1,014	101,462	1,528,717

City of Palouse
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 Recreation and Conservation Office	Recreation and Conservation Office	24-2010D	68,404
Sub-Total:			68,404
State Award from Department of Employment Security	Intergrated Planning Grant	TCPIPG-2325-Palous-00059	56,943
Sub-Total:			56,943
State Award from Department of Commerce	Community Economic Revitizlation	CPIPG-2325-Palous-00059	9,353
Sub-Total:			9,353
State Award from Department of Health	Trauma/Prehospital Grant	AIDV.ES.00000835	778
Sub-Total:			778
Total State Grants Expended:			135,478

City of Palouse
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		
FOREST SERVICE, AGRICULTURE, DEPARTMENT OF (via Washington State Department of Natural Resources)	Cooperative Forestry Assistance	10.664	2024ph304	6,000	-	6,000	-	
FOREST SERVICE, AGRICULTURE, DEPARTMENT OF (via Washington State Department of Natural Resources)	Urban and Community Forestry Program	10.675	93-1077752	83,109	-	83,109	-	
ENVIRONMENTAL PROTECTION AGENCY, ENVIRONMENTAL PROTECTION AGENCY (via WA State Dept of ECY)	Congressionally Mandated Projects	66.202	EPA-CEP-01	1,096,835	-	1,096,835	-	
Total Federal Awards Expended:				1,185,944	-	1,185,944	-	

The accompanying notes are an integral part of this schedule.

City of Palouse

Notes to the Schedule of Expenditures of Federal Awards
Disclose other notes only if applicable to the government circumstances.

Note 1 - Basis of Accounting

The accompanying Schedule of Expenditures of Federal Awards (Schedule 16) is prepared on the same basis of accounting as the City's financial statements. The City uses the cash basis of accounting. Expenditures reported on the Schedule are recognized when paid.

Note 2 - Federal Indirect Cost Rate

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

City of Palouse
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	Pay taxes to the Department of Employment Security ("Taxable")	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 Palouse	City/Town

Welch, Stephanie	Deputy Clerk	FTE	Vacation	29.97	20.46	1	0
Anderson, Joel	Police Chief	FTE	Comp Time	35.75	36.06	1	36.06
Anderson, Joel	Police Chief	FTE	Sick Pay	256.5	9.02	1	256.5
Anderson, Joel	Police Chief	FTE	Vacation	58	36.06	1	0
Fox, Chadrick	WWTP Training Operator	FTE	Comp Time	60.75	23.13	1	0
Fox, Chadrick	WWTP Training Operator	FTE	Sick Pay	69	0	0	0
Fox, Chadrick	WWTP Training Operator	FTE	Vacation	33.3	23.13	1	0
Johnson, Dominick	Public Works Assistance	FTE	Comp Time	40.63	19.74	1	0
Johnson, Dominick	Public Works Assistance	FTE	Sick Pay	54	0	0	0
Johnson, Dominick	Public Works Assistance	FTE	Vacation	29.97	19.74	1	0
Wolf, Michael W	Public Works Superintant	FTE	Comp Time	44.7	30.87	1	44.7
Wolf, Michael W	Public Works Superintant	FTE	Sick Pay	172.5	7.72	1	7.72
Wolf, Michael W	Public Works Superintant	FTE	Vacation	11	30.87	1	40

Plan	Employer Contributions	Allocation Percentage	Plan Liability / Asset	NPL	NPA
LEOFF 2	3888	0.00001426%	-1,937,517,000		(276)
VFFRPF	390	0.003000%	-36,111,000		(107,695)
<i>Totals</i>			-1,973,628,000	\$ -	\$ (107,971)

Plan	Administrator	Type (DBP or DCP)	Description of Plan	# of Active
457	LPL Financial	DC	457 B 9% City Contribution	4
457	Symetra	DC	457 B 9% City Contribution	1

# of Retired Employees	Employer Contribution	Liability
	0 9% City Contributio	0
	0 9% City Contributio	0
	Total	0

Contract	Classification	Payment	Frequency	Term in Years
SJ Enviromental	Operating Exsense	4,400	Monthly	
Bishop Law Office	Operating Exsense	500	Monthly	
Pullman Ambulance	Operating Exsense	21,600	Biannually	1
Jacob Billington (Building Inspector)	Professional Services	800	Monthly	1
Whitman Co. Courts	Operating Exsense	5000	Anually	2
Whitman Co. Humane Society	Operating Exsense	250	Per Drop Off	
Varela & Associates, Inc.	Professional Services	150,000	Anually	
Springbrook Holding Company, LLC	SBITA	8500	Anually	

Liability	Extension and/or cancellation options for leases	Beginning Balance	Additions
	30-day termination with no further obligation	0	0
	90-day termination with no further obligation	0	0
	30-day termination with no further obligation	0	0
	Terminate at anytime with no further obligation	0	0
	Terminate at anytime with no further obligation	0	0
	90-day termination with no further obligation	0	0
	30-day termination with no further obligation	0	0
	Terminate at anytime with no further obligation	0	0

[illegible]

Liability

Type of Contamination

Clean Up Action(s)	Resource for Liability	Liability
	Totals	0

Payments This Year	
	0

LOCAL Loan - Solar - 0818 - 2 - 1

Date	Principal	Interest	Total Payment	\$50,000.00
06/01/25	\$10,000.00	\$812.50	\$10,812.50	\$40,000.00
12/01/25		\$562.50	\$562.50	
06/01/26	\$10,000.00	\$562.50	\$10,562.50	\$30,000.00
12/01/26		\$312.50	\$312.50	
06/01/27	\$10,000.00	\$312.50	\$10,312.50	\$20,000.00
12/01/27		\$212.50	\$212.50	
06/01/28	\$10,000.00	\$212.50	\$10,112.50	\$10,000.00
12/01/28		\$112.50	\$112.50	
06/01/29	\$10,000.00	\$112.50	\$10,112.50	\$0.00

LOCAL Loan - Fire Truck - 0818 - 3 - 1

Date	Principal	Interest	Total Payment	\$321,385.58
06/01/26		9,954.03	9,954.03	
12/01/26	\$25,446.24	\$8,034.64	\$33,480.88	\$295,939.34
06/01/27	\$0.00	\$7,398.48	\$7,398.48	\$0.00
12/01/27	\$24,699.87	\$7,398.48	\$32,098.35	\$271,239.47
06/01/28	\$0.00	\$6,780.99	\$6,780.99	\$0.00
12/01/28	\$28,274.23	\$6,780.99	\$35,055.22	\$242,965.24
06/01/29	\$0.00	\$6,074.13	\$6,074.13	\$0.00
12/01/29	\$30,878.06	\$6,074.13	\$36,952.19	\$212,087.18
06/01/30	\$0.00	\$5,302.18	\$5,302.18	\$0.00
12/01/30	\$28,445.78	\$5,302.18	\$33,747.96	\$183,641.40
06/01/31	\$0.00	\$4,591.04	\$4,591.04	\$0.00
12/01/31	\$34,117.37	\$4,591.04	\$38,708.41	\$149,524.03
06/01/32	\$0.00	\$3,738.10	\$3,738.10	\$0.00
12/01/32	\$35,678.71	\$3,738.10	\$39,416.81	\$113,845.32
06/01/33	\$0.00	\$2,846.13	\$2,846.13	\$0.00
12/01/33	\$37,015.98	\$2,846.13	\$39,862.11	\$76,829.34
06/01/34	\$0.00	\$1,920.73	\$1,920.73	\$0.00
12/01/34	\$38,016.80	\$1,920.73	\$39,937.53	\$38,812.54
06/01/35	\$0.00	\$970.31	\$970.31	\$0.00
12/01/35	\$38,812.54	\$970.31	\$39,782.85	\$0.00

DOE - Sewer Facility Plan - WQC-2017-Palouse-00128

Date	Principal	Interest	Total Payment	\$52,207.28
03/01/25	\$17,315.53	\$261.58	\$17,577.11	\$34,891.75
09/01/25	\$17,402.29	\$174.82	\$17,577.11	\$17,489.46
03/01/26	\$17,489.46	\$87.63	\$17,577.09	\$0.00

PWB - Cove Sidewalk Revision - PE24-96103-024

Date	Principal	Interest	Total Payment	\$137,904.88
06/01/25	\$0.00	\$1,014.20	\$1,014.20	\$137,904.88
06/01/26	\$10,416.04	\$1,741.56	\$12,157.60	\$187,488.84
06/01/27	\$10,416.04	\$1,649.90	\$12,065.94	\$177,072.80
06/01/28	\$10,416.05	\$1,558.24	\$11,974.29	\$166,656.75
06/01/29	\$10,416.03	\$1,466.58	\$11,882.61	\$156,240.72
06/01/30	\$10,416.05	\$1,374.91	\$11,790.96	\$145,824.67
06/01/31	\$10,416.06	\$1,283.25	\$11,699.31	\$135,408.61
06/01/32	\$10,416.03	\$1,191.60	\$11,607.63	\$124,992.58
06/01/33	\$10,416.03	\$1,099.93	\$11,515.96	\$114,576.55
06/01/34	\$10,416.06	\$1,008.27	\$11,424.33	\$104,160.49
06/01/35	\$10,416.03	\$916.61	\$11,332.64	\$93,744.46
06/01/36	\$10,416.06	\$824.95	\$11,241.01	\$83,328.40
06/01/37	\$10,416.04	\$733.30	\$11,149.34	\$72,912.36
06/01/38	\$10,416.06	\$641.63	\$11,057.69	\$62,496.30
06/01/39	\$10,416.04	\$549.96	\$10,966.00	\$52,080.26
06/01/40	\$10,416.06	\$458.31	\$10,874.37	\$41,664.20
06/01/41	\$10,416.04	\$366.64	\$10,782.68	\$31,248.16
06/01/42	\$10,416.06	\$274.98	\$10,691.04	\$20,832.10
06/01/43	\$10,416.04	\$183.32	\$10,599.36	\$10,416.06
06/01/44	\$10,416.06	\$91.66	\$10,507.72	\$0.00

Combined

Date	Principal	Interest	Total Payment	Total remaining
06/01/25	\$109,507.37	\$8,786.38	\$118,293.75	\$1,495,490.65
06/01/26	\$120,097.34	\$8,487.67	\$128,585.01	\$1,375,393.31
06/01/27	\$101,861.50	\$7,606.28	\$109,467.78	\$1,111,814.93
06/01/28	\$168,790.28	\$6,962.52	\$175,752.80	\$9,438,095.91
06/01/29	\$192,889.26	\$6,306.26	\$199,295.52	\$9,180,661.22
06/01/30	\$267,557.67	\$5,749.98	\$273,307.65	\$7,122,954.72

Table for Long Term Debt in Notes			
Year	Principal	Interest	Total
2025	\$109,507.37	\$8,786.38	\$118,293.75
2026	\$120,097.34	\$8,487.67	\$128,585.01
2027	\$101,861.50	\$7,606.28	\$109,467.78
2028	\$168,790.28	\$6,962.52	\$175,752.80
2029	\$192,889.26	\$6,306.26	\$199,295.52
2030-2034	\$1,259,014.68	\$572,645.94	\$1,831,660.62
2035-2039	\$1,433,753.96	\$508,822.03	\$1,942,575.99
2040-2044	\$1,469,538.41	\$380,071.41	\$1,849,599.82
2045-2049	\$1,498,968.58	\$699,125.43	\$2,198,094.01
2050-2054	\$1,722,513.38	\$128,126.72	\$1,350,640.10
2055-2059	\$915,809.17	\$29,638.82	\$945,447.99
2060-2064	\$0.00	\$0.00	\$0.00
Total	\$8,492,833.93	\$2,356,579.46	\$10,849,413.39

ECY - /I/ Reduction & WWTP Upgrade - WQC-2025-Palouse-00050

Date	Principal	Interest & Fees	Total Payment
10/31/28	\$32,271.34	\$102,792.67	\$135,064.01
04/30/29	\$84,273.14	\$50,790.87	\$135,064.01
10/30/29	\$84,940.58	\$50,144.43	\$6,327,728.66
04/30/30	\$85,631.44	\$49,432.57	\$135,064.01
10/30/30	\$86,318.78	\$48,745.23	\$135,064.01
04/30/31	\$87,011.64	\$48,052.37	\$135,064.01
10/30/31	\$87,710.06	\$47,353.95	\$135,064.01
04/30/32	\$88,414.08	\$46,649.93	\$135,064.01
10/30/32	\$89,123.75	\$45,940.26	\$135,064.01
04/30/33	\$89,839.13	\$45,224.88	\$135,064.01
10/30/33	\$90,560.24	\$44,503.77	\$135,064.01
04/30/34	\$91,287.14	\$43,776.87	\$135,064.01
10/30/34	\$92,019.88	\$43,044.13	\$135,064.01
04/30/35	\$92,758.49	\$42,305.52	\$135,064.01
10/30/35	\$93,503.04	\$41,560.97	\$135,064.01
04/30/36	\$94,253.56	\$40,810.45	\$135,064.01
10/30/36	\$95,010.11	\$40,053.90	\$135,064.01
04/30/37	\$95,772.73	\$39,291.28	\$135,064.01
10/30/37	\$96,541.47	\$38,522.54	\$135,064.01
04/30/38	\$97,316.38	\$37,747.63	\$135,064.01
10/30/38	\$98,097.51	\$36,966.50	\$135,064.01
04/30/39	\$98,884.91	\$36,179.10	\$135,064.01
10/30/39	\$99,678.63	\$35,385.38	\$135,064.01
04/30/40	\$100,478.72	\$34,585.29	\$135,064.01
10/30/40	\$101,285.24	\$33,778.77	\$135,064.01
04/30/41	\$102,098.22	\$32,965.79	\$135,064.01
10/30/41	\$102,917.74	\$32,146.27	\$135,064.01
04/30/42	\$103,743.83	\$31,320.18	\$135,064.01
10/30/42	\$104,576.53	\$30,487.46	\$135,064.01
04/30/43	\$105,415.96	\$29,648.05	\$135,064.01
10/30/43	\$106,262.10	\$28,801.91	\$135,064.01
04/30/44	\$107,115.03	\$27,948.98	\$135,064.01
10/30/44	\$107,974.82	\$27,089.19	\$135,064.01
04/30/45	\$108,841.50	\$26,222.51	\$135,064.01
10/30/45	\$109,715.14	\$25,348.87	\$135,064.01
04/30/46	\$110,595.79	\$24,468.22	\$135,064.01
10/30/46	\$111,483.51	\$23,580.50	\$135,064.01
04/30/47	\$112,378.36	\$22,685.65	\$135,064.01
10/30/47	\$113,280.39	\$21,783.62	\$135,064.01
04/30/48	\$114,189.60	\$20,874.35	\$135,064.01
10/30/48	\$115,106.22	\$19,957.79	\$135,064.01
04/30/49	\$116,030.15	\$19,033.86	\$135,064.01
10/30/49	\$116,961.49	\$18,102.52	\$135,064.01
04/30/50	\$117,900.31	\$17,163.70	\$135,064.01
10/30/50	\$118,846.66	\$16,217.35	\$135,064.01
04/30/51	\$119,800.61	\$15,263.40	\$135,064.01
10/30/51	\$120,762.21	\$14,301.80	\$135,064.01
04/30/52	\$121,731.54	\$13,332.47	\$135,064.01
10/30/52	\$122,708.64	\$12,355.37	\$135,064.01
04/30/53	\$123,693.59	\$11,370.42	\$135,064.01
10/30/53	\$124,686.44	\$10,377.57	\$135,064.01
04/30/54	\$125,687.20	\$9,376.75	\$135,064.01
10/30/54	\$126,696.12	\$8,367.89	\$135,064.01
04/30/55	\$127,713.07	\$7,350.94	\$135,064.01
10/30/55	\$128,738.19	\$6,325.82	\$135,064.01
04/30/56	\$129,771.53	\$5,292.48	\$135,064.01
10/30/56	\$130,813.17	\$4,250.84	\$135,064.01
04/30/57	\$131,863.17	\$3,200.84	\$135,064.01
10/30/57	\$132,921.60	\$2,142.41	\$135,064.01
04/30/58	\$133,988.44	\$1,075.49	\$135,063.93
			\$133,988.44
			\$0.00

PWB - Looping Main Replacement - PC22-96103-054

Date	Principal	Interest	Total Payment	\$781,396.09
06/01/25	\$45,964.48	\$3,438.16	\$49,402.64	\$735,431.61
06/01/26	\$45,964.48	\$3,235.90	\$49,200.38	\$689,467.13
06/01/27	\$45,964.47	\$3,033.66	\$48,998.13	\$643,502.66
06/01/28	\$45,964.49	\$2,831.41	\$48,795.90	\$597,538.13
06/01/29	\$45,964.47	\$2,629.17	\$48,593.64	\$551,573.70
06/01/30	\$45,964.49	\$2,426.92	\$48,391.41	\$505,609.21
06/01/31	\$45,964.47	\$2,224.69	\$48,189.16	\$459,644.74
06/01/32	\$45,964.49	\$2,022.43	\$47,986.92	\$413,680.25
06/01/33	\$45,964.47	\$1,820.19	\$47,784.66	\$367,715.78
06/01/34	\$45,964.49	\$1,617.94	\$47,582.43	\$321,751.29
06/01/35	\$45,964.46	\$1,415.71	\$47,380.17	\$275,786.83
06/01/36	\$45,964.49	\$1,213.47	\$47,177.96	\$229,822.34
06/01/37	\$45,964.46	\$1,011.23	\$46,975.69	\$183,857.88
06/01/38	\$45,964.49	\$808.97	\$46,773.46	\$137,893.39
06/01/39	\$45,964.46	\$606.74	\$46,571.20	\$91,928.93
06/01/40	\$45,964.47	\$404.50	\$46,368.97	\$45,964.46
06/01/41	\$45,964.46	\$202.25	\$46,166.71	\$0.00

PWB - F Street Bridge Repair - PE23-96103-002

Date	Principal	Interest	Total Payment	\$194,060.24
06/01/25	\$10,781.12	\$2,697.44	\$13,478.56	\$183,279.12
06/01/26	\$10,781.12	\$2,547.58	\$13,328.70	\$172,498.00
06/01/27	\$10,781.12	\$2,397.72	\$13,178.84	\$161,716.88
06/01/28	\$10,781.13	\$2,247.87	\$13,029.00	\$150,935.75
06/01/29	\$10,781.12	\$2,098.01	\$12,879.13	\$140,154.63
06/01/30	\$10,781.13	\$1,948.15	\$12,729.28	\$129,373.50
06/01/31	\$10,781.12	\$1,798.29	\$12,579.41	\$118,592.38
06/01/32	\$10,781.13	\$1,648.43	\$12,429.56	\$107,811.25
06/01/33	\$10,781.13	\$1,498.57	\$12,279.70	\$97,030.13
06/01/34	\$10,781.12	\$1,348.72	\$12,129.84	\$86,249.00
06/01/35	\$10,781.12	\$1,198.86	\$11,979.98	\$75,467.88
06/01/36	\$10,781.13	\$1,049.00	\$11,830.13	\$64,686.75
06/01/37	\$10,781.12	\$899.15	\$11,680.27	\$53,905.63
06/01/38	\$10,781.13	\$749.29	\$11,530.42	\$43,124.50
06/01/39	\$10,781.12	\$599.43	\$11,380.55	\$32,343.38
06/01/40	\$10,781.13	\$449.58	\$11,230.71	\$21,562.25
06/01/41	\$10,781.12	\$299.72	\$11,080.84	\$10,781.13
06/01/42	\$10,781.13	\$149.86	\$10,930.99	\$0.00

ECY - WWTP Nitrogen & Land Acquisition -WQC-2025-Palouse-00046

Date	Principal	Interest & Fees	Total Payment	\$1,910,000.00
12/31/28	\$21,089.04	\$23,110.06	\$44,199.10	\$1,878,910.96
06/30/29	\$42,891.32	\$11,301.72	\$54,193.04	\$1,836,025.64
12/30/29	\$43,149.31	\$11,043.73	\$54,193.04	\$1,792,876

Grantor	Program Title	Fed/State
US Department of Natural Resources	Community Forestry Assistance Grant	Federal
Washington State Recreation and Conservation Office	Youth Athletic Facilities Program	State
USDA Forest Service	2024 Volunteer Fire Assistance (VFA) Phase 2 Grant	Federal
Washington State Department of Ecology	Integrated Planning Grant (IPG) under the Toxics Cleanup Program	State
State Grant from Department of Commerce	Community Economic Revitalization Board	State

Direct/Indirect	ALN # (formerly CFDA #)	Amount Received	Prepare Expenditures (From BIAS or manually)
Indirect	10.675	83,109	594.30.40.00
Direct	N/A	68,404	586.60.04.00
Indirect	10.664	6,000	522.60.48.04
Direct	N/A	56,943	558.70.41.01
Direct	N/A	9,353	586.60.40.01

Pass thru to
Subrecipients

Note References

The City has been awarded the Funds. No funds from the grant were used in 2025. The funds used were the City's match.

Funds were distributed by WA
State DNR

Fund Types & Funds	Number Range	Have	Do Not Have
Governmental Fund Types			
General Fund	000-099	X	
Special Revenue Funds	100-199	X	
Debt Service Funds	200-299		X
Capital Projects Funds	300-399	X	
Permanent Funds	700-799	X	
Proprietary Fund Types			
Enterprise Funds	400-499	X	
Internal Service Funds	500-599		X
Fiduciary Fund Types			
Pension	610-619		X
Investment Trust Funds	600-609		X
Private-Purpose Funds	620-629		X
Custodial Funds	630-699	X	

Details for "Have" Funds (purpose, activities, source of revenues, etc)

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. [No specific details needed here]

These funds account for specific revenue sources that are restricted or committed to expenditures for specified purposes of the government. [Identify revenues and other resources]

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

These funds account for financial resources which are restricted, committed, or assigned for the acquisition or construction of capital assets or other capital assets. [Identify revenues and other resources]

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

These funds account for operations that provide goods or services to the general public and are supported primarily through user fees. [Describe purpose]

These funds account for operations that provide goods or services to other departments or funds of the government on a cost-recovery basis. [Describe the activities]

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

These funds are used to report fiduciary activities from the external portion of investment pools and individual investment accounts held in trust. [Describe the activities]

These funds report all trust arrangements under which principal and income benefit individuals, private organizations or other entities. [Describe the activities]

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

Fund	Ending Balance Restricted	Ending Balance Committed	Combined	Description of Restriction or Commitment
Fire Equipment Reserve	\$73,082.31		\$73,082.31	RCW
2025 Fire Truck Purchase	\$0.00		\$0.00	RCW
Police Car/Equipment	\$20,510.73		\$20,510.73	RCW
EMS Vehicle Reserve	\$49,342.57		\$49,342.57	RCW
Special Capital Project	\$158,616.68		\$158,616.68	RCW
Water (Pump Maintenance)	\$76,742.95		\$76,742.95	RCW
Water System Reserve	\$156,735.99		\$156,735.99	RCW
Sewer Syster Reserve	\$503,947.63		\$503,947.63	RCW
Cemtary Endowment	\$113,648.00		\$113,648.00	RCW - Endowment Fund

Fund	Prior Year Ending Balance As Previously Reported	Changes in Accounting Principle (.50)	Changes To Or Within the Reporting Entity (.40)	Error Corrections (.30)
122 Joint Fire Board	-17,476			
440 Sewer Capital Improvement	-9,862			
<i>Totals</i>	-27,338	0	0	0

Current Year Ending Balance As Restated / Adjusted	Description of Changes and/or Corrections
12,609	The fund started with a negative balance, which was corrected
-42,664	The fund started and ended with a negative balance. This has been corrected with a transfer in to correct the beginning balance in 2026
<u>-30,055</u>	

Funds	Final Appropriated		
	Amounts	Actual Expenses	Variance
Current Expense	894,507	840,747	53,760
Pool	212,951	88,751	124,200
RV Park	14,525	13,665	860
Parks	146,174	132,815	13,359
Police Department	125,987	120,890	5,097
Cemetery	38,760	35,657	3,103
Total 001 - Current Expense	1,432,904	1,232,525	200,379
Street	122,425	89,052	33,373
Arterial Streets	55,350	38,739	16,611
Total 101 - Streets & Arterial Streets	177,775	127,792	49,983
120 - Emergency Medical Services	40,465	42,544	-2,079
122 - Joint Board - Fire & EMS	85,573	81,799	3,774
308 - Fire Equipment Reserve		34,964	-34,964
309 - 2025 Fire Truck Purchase	800,962	509,452	291,510

Consolidated Funds	Final Appropriated Amounts	Actual Expenses	Variance

Explanation of Variances

Managerial Funds	Final Appropriated Amounts	Actual Expenses	Variance

Explanation of Variances

Disclosure

Interfund Transfer

Interfund Transfer

Interfund Transfer

Interfund Transfer

Interfund Transfer

Interfund Transfer

Interfund Transfer

Interfund Transfer

Interfund Transfer

Interfund Transfer

Interfund Transfer

Interfund Transfer

Interfund Transfer

Interfund Transfer

Interfund Transfer

Interfund Transfer

Details of Disclosure

The City had a material transfer between current expense fund 001 and the cemetery fund 103 for cemetery upkeep in the amount of \$11,580

The City had a material transfer between current expense fund 001 and the Joint Fire Board fund 122 in the amount of \$32,520

The City had a material transfer between current expense fund 001 and the Pool fund 002 in the amount of \$96,007.05

The City had a material transfer between current expense fund 001 and the Police Department fund 005 in the amount of \$81,357

The City had a material transfer between current expense fund 001 and the Park fund 004 in the amount of \$48,065

The City had a material transfer between current expense fund 001 and the water capital improvements fund 410 in the amount of \$54,600

The City had a material transfer between current expense fund 001 and the Police Vehicle Reserve fund 311 in the amount of \$2,000

The City had a material transfer between the arterial streets fund 102 to streets 101 fund in the amount of \$3,500

The City had a material transfer between the water fund 401 and the water capital improvements fund 410 in the amount of \$6,000

The City had a material transfer between the water fund 401 and the pump reserve fund 411 in the amount of \$15,000

The City had a material transfer between current expense fund 001 and the 309 Fire Truck purchase in the amount of \$291,472

The City had a material transfer between current expense fund 001 and the 309 Fire Truck purchase in the amount of \$108,990

The City had a material transfer between the 309 Fire Truck purchase and current expense fund 001 and in the amount of \$108,990

The City had a material transfer between the Emergency Medical Services fund 120 and the EMS Vehicle Reserve fund 313 in the amount of \$1,000

The City had a material transfer between the Emergency Medical Services fund 120 and the Joint Fire Board fund 122 in the amount of \$389 for 1/2 of DOH grant

The City had a material transfer between the water fund 401 and the water reserve fund 412 in the amount of \$40,000

Disclosure

Details of Disclosure Including Likelihood of Occurrence

Disclosure

Details for Disclosure

Disclosure

Details for Disclosure

Deposit or Investment	(City/Town/District)'s own deposits & investments	Deposits & investments held by the (City,Town/District) as custodian for other local governments, individuals, or private organizations.	Combined
Local Government Investment Pool	1,899,790	0	1,899,790
Deposits	420,115	0	420,115
<i>Totals</i>	2,319,905	0	2,319,905

Disclosure

Details for Disclosure

Conditions or Events

Management's Plan

Borrowing Fund	Lending Fund	Beginning Balance	New Loans	Payments	Ending Balance	Interest Rate
309	General Fund	360724		108990	251734	0

Year	Lease Payments
2025	
2026	
2027	
2028	
2029	
2030-2034	
2035-2039	
2040-2044	
2045-2049	
2050-2054	
2055-2059	
2060-2064	
Total	0

Year	Principal	Interest	Total Debt Service
2025	109,507	8,786	118,294
2026	120,097	8,488	128,585
2027	101,862	7,606	109,468
2028	168,790	6,963	175,753
2029	192,989	6,306	199,296
2030-2034	1,259,015	572,646	1,831,661
2035-2039	1,433,754	508,822	1,942,576
2040-2044	1,469,528	380,071	1,849,600
2045-2049	1,498,969	699,125	2,198,094
2050-2054	1,222,513	128,127	1,350,640
2055-2059	915,809	29,639	945,448
2060-2064	0	0	0
Totals	8,492,834	2,356,579	10,849,413

Year	SBITA Payments
2025	8,400
2026	8,988
2027	9,617
2028	
2029	
2030-2034	
2035-2039	
2040-2044	
2045-2049	
2050-2054	
2055-2059	
2060-2064	
<i>Total</i>	27,005

Year	PPP Payments
2025	
2026	
2027	
2028	
2029	
2030-2034	
2035-2039	
2040-2044	
2045-2049	
2050-2054	
2055-2059	
2060-2064	
Total	0

Disclosure

Details for Disclosure

Disclosure

Details for Disclosure

Plan	Description	Contribution Rates

Employer Contribution

Claims Paid	Held at Year End
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Levy	Per \$1000	Assessed Valuation	Amount
Excess Levy - Infrastructure	0.73058		55,000
Excess Levy - Pool	0.66410		50,000
Excess Levy - Street	0.66410		50,000
Regular Property Tax			206,638
Regular EMS			32,502

Risk	Self -Insured (Y/N)	Assume Risk (Y/N)	Insured (Y/N)
Property & Liability			Y
Health & Welfare			Y
Unemployment Compensation (ESD)			Y
Workers Compensation (L&I)			Y
Family Leave			Y
Other			

Name of Insurer (if insured)

Beginning Balance	Issued	Redeemed	Ending Balance

Purpose

Service	Annual Revenue	Annual Expenses	Current Capital Outlay	Aggregate Capital Outlay

Allocation Assumptions