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01/30/26
Accrual Basis

City of Saxman
Balance Sheet
As of December 31, 2025

		Dec 31, 25
ASSETS		
Current Assets		
Checking/Savings		
01.1010 · General Fund Checking		2,430.28
01.1011 · Northrim Payroll		23,402.21
01.1012 · General Checking Northrim 1882		266,937.89
01.1025 · Credit Card Account		283,538.88
10.1010 · Water & Sewer Checking		-83,924.56
10.1011 · W&S Reserve Checking		51,177.56
88.1010 · CARES Act Checking		0.02
Total Checking/Savings		543,562.28
Accounts Receivable		
01.1350 · Accounts Receivable - GF		
01.1351 · Allowance for Doubtful Accounts	-7,916.95	
01.1350 · Accounts Receivable - GF - Other	72,408.15	
Total 01.1350 · Accounts Receivable - GF		64,491.20
01.1360 · CFC Tour Accounts Revelvable		300.00
10.1300 · W&S Accounts Receivable		
10.1301 · W&S Allowance for Bad Debt	-1,424.99	
10.1300 · W&S Accounts Receivable - Other	66,462.93	
Total 10.1300 · W&S Accounts Receivable		65,037.94
Total Accounts Receivable		129,829.14
Other Current Assets		
01.1200 · Undeposited Funds		166,959.43
96.1400 · Deferred Outflows Pension Fund		22,270.33
Total Other Current Assets		189,229.76
Total Current Assets		862,621.18
Fixed Assets		
10.1800 · Buildings		1,198,196.35
10.1801 · DEC Water & Sewer Improvements		454,511.95
10.1802 · Water Reservoir		750,505.00
10.1803 · Equipment/Water/Sewer		2,476,857.21
10.1804 · W&S General Fixed Assets		425,000.00
10.1805 · Water/Sewer Infrastructure		3,103,933.50
10.1899 · W&S Accumulated Depreciation		-4,171,473.44
98.9701 · Buildings General Fund		9,985,253.66
98.9705 · Equipment General Fund		573,726.78
98.9710 · Vehicles General Fund		239,333.89
98.9715 · Improvements		1,028,925.51
98.9720 · CIP Construction In Progress GF		147,850.74
98.9721 · Land		1,019,025.56
98.9722 · Tidelands		617,008.00
98.9730 · Accumulated Depreciation		-4,823,283.77
Total Fixed Assets		13,025,370.94
Other Assets		
01.1151 · Petty Cash Community Center		300.00
01.1375 · Employee Receivable		750.00
1355 · Leases Receivable		43,212.65
1404 · Prepaid Insurance		-0.31
2000 · Suspense		750.03
2100 · Passthrough Activity		-120.42
99.9920 · Amt to be provided Duplex #2		157,851.24
99.9924 · Amt to be Provided FB 1018961		316,139.57
Total Other Assets		518,882.76
TOTAL ASSETS		14,406,874.88

City of Saxman
Balance Sheet
As of December 31, 2025

		Dec 31, 25
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable		
01.2100 · Accounts Payable General Fund		-8,505.29
10.2100 · Accounts Payable W&S		4,810.66
Total Accounts Payable		-3,694.63
Other Current Liabilities		
Due To/From		
01.2901 · Due To/From Saxman Seaport	-1,439.64	
10.2900 · Due To/From Water & Sewer Fund	89,803.06	
10.2901 · Due To/Fom General Fund	-103,128.83	
79.2900 · Due to/From CPV Funds	-32,165.00	
89.2900 · Due to/From ARPA Grant	28,509.00	
Total Due To/From		-18,421.41
01.2400 · Sales Tax Payable Rentals		1,110.53
01.2401 · Sales Tax Payable - Arts		64.35
01.2402 · Security Deposit Payable		14,416.35
01.2950 · Deferred Revenue		29,997.93
01.2960 · Deferred Inflows		-8,550.00
10.2300 · Insurance Payable W&S		-0.03
2110 · Direct Deposit Liabilities		13,194.59
2200 · Payroll Liabilities		
2201 · AUT Payable	2,045.43	
2220 · Payroll Taxes Payable 941	4,132.30	
2225 · Annual/Sick Leave Payable	11,424.31	
2230 · PERS	4,992.21	
2236 · COS - Rent	4,620.00	
2237 · Health Insurance	9,346.89	
2238 · W&S - Employee deductions	126.00	
2200 · Payroll Liabilities - Other	-307.23	
Total 2200 · Payroll Liabilities		36,379.91
2221 · Unavailable Revenue		56,282.01
2300 · Insurance Payable		-27,059.50
25500 · Sales Tax Payable		738.08
2600 · Deferred Inflows - Leases		43,212.65
Total Other Current Liabilities		141,365.46
Total Current Liabilities		137,670.83
Long Term Liabilities		
96.2910 · Net Pension Obligation		225,392.00
96.2911 · Net OPEB Liability		-91,154.00
98.9850 · Federal Government		3,593,696.71
98.9855 · State Government		6,340,544.93
98.9860 · Local Sources		2,151,310.26
98.9865 · General Fund		1,525,572.25
99.9919 · NP Northrim Duplex #2		157,048.15
99.9923 · NP First Bank 1018961		296,041.15
Total Long Term Liabilities		14,198,451.45
Total Liabilities		14,336,122.28
Equity		
01.3000 · General Fund Fund Balance		50,131.62
10.3000 · Water & Sewer Fund Balance		5,277,335.02
22.3000 · Fund Balance Youth Outreach		-1,784.34
32000 · Unrestricted Net Assets		79,808.96
75.3000 · Fund Balance Totem Restoration		14,042.98
77.3000 · Fund Balance Carving Center Exp		21,557.86
96.3000 · Fund Balance Pension Fund		-96,936.00
98.3000 · Fund Balance - Fixed Assets		-4,823,283.78

City of Saxman
Balance Sheet
As of December 31, 2025

	Dec 31, 25
Net Income	-450,119.72
Total Equity	70,752.60
TOTAL LIABILITIES & EQUITY	**14,406,874.88**

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01/30/26

Accrual Basis

City of Saxman
Cash Accounts
As of December 31, 2025

	Dec 31, 25
ASSETS	
Current Assets	
Checking/Savings	
01.1010 · General Fund Checking	2,430.28
01.1011 · Northrim Payroll	23,402.21
01.1025 · Credit Card Account	283,538.88
10.1010 · Water & Sewer Checking	-83,924.56
10.1011 · W&S Reserve Checking	51,177.56
88.1010 · CARES Act Checking	0.02
Total Checking/Savings	276,624.39
Total Current Assets	276,624.39
TOTAL ASSETS	**276,624.39**
LIABILITIES & EQUITY	0.00