

ANNUAL REPORT CERTIFICATION

City of Woodland, Washington

MCAG No. 0271

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

For the Fiscal Year Ended December 31, 2014

GOVERNMENT INFORMATION:

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AUDIT CONTACT or PREPARER INFORMATION and CERTIFICATION:

Audit Contact or Preparer Name and Title Mari Ripp, Clerk-Treasurer

Contact Phone Number (360) 225-8281 x114

Contact E-mail Address rippm@ci.woodland.wa.us

I certify this 29th day of May, 2015, 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. Audit Contact or Preparer

Signature: 

City of Woodland
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2014

		Total for All Funds (Memo Only)	001 Current Expense	105 Document Recording Fee	107 Hotel/Motel Tax
Beginning Cash and Investments					
30810	Reserved	2,269,732	106,698	1,239	20,352
30880	Unreserved	2,707,749	1,197,840	-	-
388 & 588	Prior Period Adjustments, Net	-	-	-	-
Operating Revenues					
310	Taxes	4,284,084	4,109,794	-	38,822
320	Licenses and Permits	241,748	241,748	-	-
330	Intergovernmental Revenues	1,499,564	598,932	-	-
340	Charges for Goods and Services	3,819,057	73,101	6,000	-
350	Fines and Penalties	71,714	71,714	-	-
360	Miscellaneous Revenues	462,311	77,919	8	74
Total Operating Revenues:		<u>10,378,478</u>	<u>5,173,207</u>	<u>6,008</u>	<u>38,896</u>
Operating Expenditures					
510	General Government	1,318,211	1,305,165	-	-
520	Public Safety	2,642,731	2,642,731	-	-
530	Utilities	2,617,849	7,800	-	-
540	Transportation	782,789	782,789	-	-
550	Natural and Economic Environment	257,339	230,199	-	27,140
560	Social Services	4,465	4,465	-	-
570	Culture and Recreation	104,639	104,639	-	-
Total Operating Expenditures:		<u>7,728,023</u>	<u>5,077,787</u>	<u>-</u>	<u>27,140</u>
Net Operating Increase (Decrease):		<u>2,650,455</u>	<u>95,419</u>	<u>6,008</u>	<u>11,756</u>
Nonoperating Revenues					
370-380, 395 & 398	Other Financing Sources	318,468	241,848	-	42,099
391-393	Debt Proceeds	1,253,000	-	-	-
397	Transfers-In	778,253	546,085	-	-
Total Nonoperating Revenues:		<u>2,349,721</u>	<u>787,933</u>	<u>-</u>	<u>42,099</u>
Nonoperating Expenditures					
580, 596 & 599	Other Financing Uses	155,227	83,763	-	17,129
591-593	Debt Service	927,717	220,815	-	-
594-595	Capital Expenditures	3,434,510	280,144	-	-
597	Transfers-Out	778,253	201,314	-	-
Total Nonoperating Expenditures:		<u>5,295,707</u>	<u>786,035</u>	<u>-</u>	<u>17,129</u>
Net Increase (Decrease) in Cash and Investments:		<u>(295,531)</u>	<u>97,316</u>	<u>6,008</u>	<u>36,726</u>
Ending Cash and Investments					
50810	Reserved	1,587,274	26,931	7,247	57,078
50880	Unreserved	3,094,677	1,374,925	-	-

The accompanying notes are an integral part of this statement.

City of Woodland
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2014

		319 Public Safety Bond Fund	324 Scott Avenue Reconnection	325 SR 503/Scott Avenue Intersection	326 South Woodland SRTS
Beginning Cash and Investments					
30810	Reserved	1,937,025	45,103	-	-
30880	Unreserved	23,582	-	30	-
388 & 588	Prior Period Adjustments, Net	-	-	-	-
Operating Revenues					
310	Taxes	135,469	-	-	-
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	-	643,318	152,507	44,608
340	Charges for Goods and Services	-	-	-	-
350	Fines and Penalties	-	-	-	-
360	Miscellaneous Revenues	33,434	215	-	-
Total Operating Revenues:		<u>168,903</u>	<u>643,533</u>	<u>152,507</u>	<u>44,608</u>
Operating Expenditures					
510	General Government	13,047	-	-	-
520	Public Safety	-	-	-	-
530	Utilities	-	-	-	-
540	Transportation	-	-	-	-
550	Natural and Economic Environment	-	-	-	-
560	Social Services	-	-	-	-
570	Culture and Recreation	-	-	-	-
Total Operating Expenditures:		<u>13,047</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Operating Increase (Decrease):		155,856	643,533	152,507	44,608
Nonoperating Revenues					
370-380, 395 & 398	Other Financing Sources	56	-	-	-
391-393	Debt Proceeds	-	-	-	-
397	Transfers-In	148,668	-	50,000	30,000
Total Nonoperating Revenues:		<u>148,724</u>	<u>-</u>	<u>50,000</u>	<u>30,000</u>
Nonoperating Expenditures					
580, 596 & 599	Other Financing Uses	2,615	-	-	-
591-593	Debt Service	193,265	-	-	-
594-595	Capital Expenditures	842,681	572,802	193,327	51,564
597	Transfers-Out	32,024	-	-	-
Total Nonoperating Expenditures:		<u>1,070,585</u>	<u>572,802</u>	<u>193,327</u>	<u>51,564</u>
Net Increase (Decrease) in Cash and Investments:		(766,005)	70,731	9,180	23,044
Ending Cash and Investments					
50810	Reserved	1,194,603	115,834	9,210	-
50880	Unreserved	-	-	-	23,045

The accompanying notes are an integral part of this statement.

City of Woodland
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2014

		351 Impact Fees: Fire	352 Impact Fees: Park	353 Impact Fees: Transportation	401 Water
Beginning Cash and Investments					
30810	Reserved	79,096	77,679	2,539	-
30880	Unreserved	-	-	-	400,925
388 & 588	Prior Period Adjustments, Net	-	-	-	-
Operating Revenues					
310	Taxes	-	-	-	-
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	-	-	-	60,198
340	Charges for Goods and Services	55,541	21,204	30,171	1,143,450
350	Fines and Penalties	-	-	-	-
360	Miscellaneous Revenues	109	112	47	130,756
Total Operating Revenues:		<u>55,651</u>	<u>21,316</u>	<u>30,218</u>	<u>1,334,403</u>
Operating Expenditures					
510	General Government	-	-	-	-
520	Public Safety	-	-	-	-
530	Utilities	-	-	-	795,806
540	Transportation	-	-	-	-
550	Natural and Economic Environment	-	-	-	-
560	Social Services	-	-	-	-
570	Culture and Recreation	-	-	-	-
Total Operating Expenditures:		<u>-</u>	<u>-</u>	<u>-</u>	<u>795,806</u>
Net Operating Increase (Decrease):		55,651	21,316	30,218	538,597
Nonoperating Revenues					
370-380, 395 & 398	Other Financing Sources	-	-	-	16,424
391-393	Debt Proceeds	-	-	-	973,000
397	Transfers-In	-	-	-	3,500
Total Nonoperating Revenues:		<u>-</u>	<u>-</u>	<u>-</u>	<u>992,924</u>
Nonoperating Expenditures					
580, 596 & 599	Other Financing Uses	-	-	-	21,956
591-593	Debt Service	-	-	-	155,562
594-595	Capital Expenditures	-	-	-	1,162,850
597	Transfers-Out	64,613	25,516	-	158,983
Total Nonoperating Expenditures:		<u>64,613</u>	<u>25,516</u>	<u>-</u>	<u>1,499,350</u>
Net Increase (Decrease) in Cash and Investments:		(8,962)	(4,200)	30,218	32,170
Ending Cash and Investments					
50810	Reserved	70,134	73,479	32,757	-
50880	Unreserved	-	-	-	433,096

The accompanying notes are an integral part of this statement.

City of Woodland
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2014

		<u>402 Sewer</u>	<u>403 Garbage Collection</u>
Beginning Cash and Investments			
30810	Reserved	-	-
30880	Unreserved	1,085,289	84
388 & 588	Prior Period Adjustments, Net	-	-
Operating Revenues			
310	Taxes	-	-
320	Licenses and Permits	-	-
330	Intergovernmental Revenues	-	-
340	Charges for Goods and Services	1,818,878	670,713
350	Fines and Penalties	-	-
360	Miscellaneous Revenues	219,489	148
	Total Operating Revenues:	<u>2,038,367</u>	<u>670,861</u>
Operating Expenditures			
510	General Government	-	-
520	Public Safety	-	-
530	Utilities	1,240,513	573,730
540	Transportation	-	-
550	Natural and Economic Environment	-	-
560	Social Services	-	-
570	Culture and Recreation	-	-
	Total Operating Expenditures:	<u>1,240,513</u>	<u>573,730</u>
	Net Operating Increase (Decrease):	<u>797,854</u>	<u>97,131</u>
Nonoperating Revenues			
370-380, 395 & 398	Other Financing Sources	-	18,041
391-393	Debt Proceeds	280,000	-
397	Transfers-In	-	-
	Total Nonoperating Revenues:	<u>280,000</u>	<u>18,041</u>
Nonoperating Expenditures			
580, 596 & 599	Other Financing Uses	-	29,765
591-593	Debt Service	358,075	-
594-595	Capital Expenditures	331,143	-
597	Transfers-Out	210,313	85,491
	Total Nonoperating Expenditures:	<u>899,531</u>	<u>115,256</u>
	Net Increase (Decrease) in Cash and Investments:	<u>178,323</u>	<u>(84)</u>
Ending Cash and Investments			
50810	Reserved	-	-
50880	Unreserved	1,263,611	-

The accompanying notes are an integral part of this statement.

City of Woodland
Fiduciary Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2014

	Total for All Funds (Memo Only)	640 Utility Deposits	650 Impact Fees: School	
308	Beginning Cash and Investments	92,979	92,979	-
388 & 588	Prior Period Adjustments, Net	-	-	-
310-360	Revenues	88,828	828	88,000
380-390	Other Increases and Financing Sources	35,795	35,795	-
510-570	Expenditures	88,000	-	88,000
580-590	Other Decreases and Financing Uses	41,353	41,353	-
	Net Increase (Decrease) in Cash and Investments:	(4,730)	(4,730)	-
508	Ending Cash and Investments	88,249	88,249	-

The accompanying notes are an integral part of this statement.

2014 CITY OF WOODLAND

NOTES TO FINANCIAL STATEMENTS

January 1, 2014 through December 31, 2014

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The City of Woodland was incorporated on March 26, 1906 and operates under the laws of the State of Washington applicable to optional code cities (Title 35A RCW). The City is a general purpose local government and provides major types of services such as: public safety, fire protection, street improvements, parks, and general administrative services. In addition, the City operates a sewer and water system; and contracts for the garbage service.

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.
- 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 not presented using the classifications defined in GAAP.

A. Fund Accounting

Financial transactions of the government are reported in individual funds. Each fund uses a separate set of self-balancing accounts that comprises its cash and investments, revenues and expenditures. The government's resources are allocated to and accounted for in individual funds depending on their intended purpose. Each fund is reported as a separate column in the financial statements. The following are the fund types used by the City:

GOVERNMENTAL FUND TYPES:

General (Current Expense) 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 City.

Capital Projects Funds

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

PROPRIETARY FUND TYPES:

Enterprise Funds

These funds account for operations that provide goods and services to the general public and are supported primarily through user charges.

FIDUCIARY FUND TYPES:

Fiduciary funds account for assets held by the City in a trustee capacity or as an agent on behalf of others.

Agency Funds

These funds are used to account assets that the City of Woodland holds for other in agency 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. Budgets

The City adopts annual appropriated budgets for all its funds. These budgets are appropriated at the fund level. It constitutes the legal authority for expenditures at that level. Annual appropriations for these funds lapse at the fiscal year end.

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

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

FUND	DESCRIPTION	2014 Final Appropriated Amounts	2014 Actual Expenditures	Variance
001	Current Expense	4,938,997	4,678,656	260,341
101	Park	140,815	139,779	1,036
102	Library	3,971	3,971	0
104	Street	1,045,224	986,365	58,859
105	Document Recording Fee	6,000	0	6,000
107	Hotel/Motel Tax	45,129	44,269	860
108	Criminal Justice	26,341	26,341	0
224	94 PWTF Loans	117,103	117,103	0
300	Park Acquisition/Impvmt	9,992	9,992	0
301	CPReserve: General	138,505	138,505	0
303	Fire Dept Reserve	105,870	103,712	2,158
304	Equipment Acq'n Reserve	57,000	45,000	12,000
312	Public Works Shop	122,556	122,489	67
316	SR503 Improvements	1,054	1,054	0
319	Public Safety Bond	1,424,470	1,083,631	340,839
320	Sidewalk Project	40,000	9,878	30,122
321	Horseshoe Lake Park Trail	97,589	97,589	0
323	Schurman & Guild Rd Project	161	161	0
324	Scott Ave Reconnection	2,050,000	572,802	1,477,198
325	SR503/Scott Ave Intersection	300,000	193,327	106,673
326	South Woodland SRTS	300,000	51,564	248,436
351	Impact Fees-Fire	64,613	64,613	0
352	Impact Fees-Park	25,516	25,516	0
401	Water	1,312,450	1,226,885	85,565
402	Sewer	2,091,574	1,768,933	322,642
403	Garbage	688,986	688,986	0
408	Water Pumping Treatment	1,315,005	1,144,121	170,884
411	Westside Sewer Project	329,230	329,228	2
421	Utility Reserve-Water	172,550	172,550	0
422	Utility Reserve-Sewer	42,000	42,000	0
426	CERB Loan-Water	61,354	61,354	0
427	CERB Loan-Sewer	109,795	109,795	0
640	Utility Deposits	41,353	41,353	0
650	Impact Fees-School	88,000	88,000	0
	TOTAL	17,313,203	14,189,521	3,123,681

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.

Items with significant variances include:

- Fund 324 Scott Avenue Reconnection

Variance of \$1,477,198 – This relates to a street project with grant funding and expenses for design and engineering. It is carried over to 2015.

D. Cash and Investments

(See Note #2), *Deposits and Investments*

E. Capital Assets

Capital assets are assets with an initial individual cost of more than \$5,000 and an estimated useful life in excess of a varied amount of years. The capital assets of the City are recorded as expenditures when purchased.

F. Compensated Absences

Unless otherwise approved by the Mayor, a maximum of one (1) year accrued vacation (the maximum varies by bargaining unit) plus the unused vacation accrual of the current anniversary year may be carried over. However, at the end of any anniversary year, any annual leave balance above the unused vacation accrual of the current anniversary plus a maximum of one (1) year will lapse; that is, an employee at the beginning of any anniversary year shall have no more than two (2) years accrued vacation. It is payable at the current rate of pay upon resignation, retirement or death.

Sick leave is accrued up to 1,600 hours. Sick leave can be used for paid time off for the illness of the employee or a dependent, hospitalization, or outpatient medical care, medical quarantine, personal dental care, or death of a member of the employee's immediate family. Upon resignation, termination, retirement or death, an employee (or a deceased employee's beneficiary) shall receive payment equal to twenty-five percent (25%) of such employee's then accrued and unused sick leave hours at the employee's last hourly rate of pay; provided, however, that under no circumstances may an employee's payment for accumulated sick leave and vacation leave when combined exceed two hundred forty (240) hours.

Compensatory time is earned by union employees with a maximum accrual of 48 hours. It shall be taken within a reasonable amount of time, but no more than twelve months after it is earned, unless the Department Head or Mayor determines that such would

be unduly disruptive to the City's operations. In the event of separation of an employee, any accumulated compensatory time shall be paid at the employee's current rate of pay.

Outstanding balances for Compensated Absences that would be due upon separation of service are included on Schedule 9 – Schedule of Liabilities. The BARS codes for redemption of these costs vary depending on the department or departments the employee has been assigned to work in and could be allocated to several at the time of payment.

G. Long Term Debt

See Note #5, *Debt Service Requirements*.

H. Other Financing Sources or Uses

The City's *Other Financing Sources or Uses* consist of capital leases.

I. Risk Management

The City of Woodland is a member of the Cities Insurance Association of Washington (CIAW). Chapter 48.62 RCW authorizes the governing body of any one or more governmental entities to form together into or join a program or organization for the joint purchasing of insurance, and/or joint self-insuring, and/or joint hiring or contracting for risk management services to the same extent that they may individually purchase insurance, self-insure, or hire or contract for risk management services. An agreement to form a pooling arrangement was made pursuant to the provisions of Chapter 39.34 RCW, the Interlocal Cooperation Act. The program was formed on September 1, 1988, when 34 cities in the state of Washington joined together by signing an Interlocal Governmental Agreement to pool their self-insured losses and jointly purchase insurance and administrative services. As of December 1, 2014, there are 223 members in the program.

The program provides the following forms of joint self-insurance and reinsurance coverage for its members: Property, including Automobile Comprehensive, and Collision, Equipment Breakdown, and Crime Protection; and Liability, including General, Automobile, and Wrongful Acts, which are included to fit members' various needs.

The program acquires liability insurance through their Administrator, Canfield that is subject to a per-occurrence self-insured retention of \$100,000. The standard member deductible is \$1,000 for each claim (deductible may vary per member), while the program is responsible for the \$100,000 self-insured retention. Insurance carriers cover insured losses over \$101,000 to the limits of each policy. Since the program is a cooperative program, there is a joint liability among the participating members towards the sharing of the \$100,000 of the self-insured retention. The program also purchases a

Stop Loss Policy, with an attachment point of \$3,259,396, to cap the total claims paid by the program in any one policy term.

Property insurance is subject to a per-occurrence self-insured retention of \$25,000. Members are responsible for a \$1,000 deductible for each claim. The program bears the \$25,000 self-insured retention, in addition to the deductible.

Equipment Breakdown insurance is subject to a per-occurrence deductible of \$2,500, which may vary per member with the exception of Pumps & Motors which is \$10,000. Members are responsible for the deductible amount of each claim. There is no program self-insured retention on this coverage, with the exception of Pumps & Motors which is \$15,000 and is covered by the CIAW.

Members contract to remain in the program for a minimum of one year, and must give notice before August 31 terminating participation the following September 1. The Interlocal Agreement is renewed automatically each year. In the event of termination, a member is still responsible for contributions to the program for any unresolved, unreported, and in-process claims for the period they were a signatory to the Interlocal Agreement.

A board of ten members is selected by the membership from three geographic areas of the state on a staggered term basis and is responsible for conducting the business affairs of the program. On July 21, 2014, the Board passed a resolution changing the CIAW's renewal date from September 1, to December 1st beginning with the 2014-15 policy term. An endorsement was added to the 2013-14 Memorandum of Coverage, extending coverage to December 1, 2014. The next full policy year will begin on December 1, 2014. Premiums were prorated for the extension period. Invoices and certificates were issued.

The program has no employees. Claims are filed by members/brokers with Canfield, who has been contracted to perform program administration, claims adjustment, administration, and loss prevention for the program. Fees paid to the third party administrator under this arrangement for the year ending December 1, 2014, were \$1,817,654.59.

J. Reserved Portion of Ending Cash and Investments

Beginning and Ending Cash and Investments is reported as reserved when it is subject to restrictions on use imposed by external parties or due to internal commitments established by laws of the City. When expenditures that meet restrictions are incurred, the City intends to use reserved resources first before using unreserved amounts. Reservations of Ending Cash and Investments consist of:

Fund 105 Document Recording Fee - The main source of revenue is Recording Surcharge/Affordable Housing. Expenditures are restricted to those that qualify per RCW 36.22.178 for eligible housing activities that serve very low-income households with incomes at or below 50 percent of the area median income. The Ending Fund Balance of \$7,247 is reserved.

Fund 107 Hotel/Motel Tax Fund – Chapter 67.28 RCW restricts use of Hotel/Motel tax revenues. The Ending Fund Balance of \$57,078 is reserved.

Fund 303 Fire Department Reserve – revenues and expenditures are committed for fire capital purposes pursuant to Ordinance No. 692. The ending fund balance of \$9,564 is reserved. This fund is rolled into the General Fund 001 for reporting.

Fund 304 Vehicle/Equipment Acquisition Reserve – revenues and expenditures are committed for General Fund vehicle and equipment acquisition/improvement pursuant to Ordinance No. 1033. The Ending Fund Balance of \$17,366 is reserved. This fund is rolled into the General Fund 001 for reporting.

Fund 319 Public Safety Bond Fund – revenues and expenditures are committed because there are LTGO 2013 Bond proceeds to complete the construction of a new police station/community room and for other General Capital construction. The Ending Fund Balance is reserved \$1,194,556.

Fund 324 Scott Avenue Reconnection - revenues and expenditures are restricted for this construction project with revenues from federal and state sources. The Ending Fund Balance of \$115,834 is reserved.

Fund 325 SR503/ Scott Avenue Intersection - revenues and expenditures are restricted for this construction project with revenues from federal and state sources. The Ending Fund Balance of \$9,210 is reserved.

Fund 351 Impact Fees: Fire - revenues and expenditures are restricted for Fire purposes only in compliance with the Growth Management Act Chapter 36.70A.070 RCW. The Ending Fund Balance of \$70,134 is reserved.

Fund 352 Impact Fees: Park - revenues and expenditures are restricted for park purposes only in compliance with the Growth Management Act Chapter 36.70A.070 RCW. The Ending Fund Balance of \$73,479 is reserved.

Fund 353 Impact Fees: Transportation- revenues and expenditures are restricted for park purposes only in compliance with the Growth Management Act Chapter 36.70A.070 RCW. The Ending Fund Balance of \$32,757 is reserved.

Fund 640 Water Utility Deposits- revenues and expenditures are committed and held for customers per Woodland Municipal Code 13.04.180-200. The Ending Fund Balance of \$88,249 is reserved.

NOTE 2 – DEPOSITS AND INVESTMENTS

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

All deposits and certificates of deposit are covered by the Federal Deposit Insurance Corporation and/or the Washington Public Deposit Protection Commission. The City’s investments are insured, registered or held by the City or its agent in the City’s name.

The investments are presented at cost. Investments by type at December 31, 2014 are as follows:

<u>Type of Investment</u>	<u>12/31/2014 Balance</u>
L.G.I.P.	\$ 10,339.64
U.S. Bank	<u>4,163,205.83</u>
Total	<u>\$4,173,545.47</u>

NOTE 3 - PROPERTY TAXES

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

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

The City's regular levy for 2014 was \$2.150946 per \$1,000 on an assessed valuation of 599,965,974 in Cowlitz County, and 7,058,421 in Clark County, for a combined total of 607,024,395 for a regular total levy of \$1,305,677.

NOTE 4 - INTERFUND LOANS AND ADVANCES

The following table displays interfund loan activity during 2014:

Ord #	Borrowing	Lending	Balance	New	Repayments	Balance
	Fund	Fund	1/1/2014	Loans		12/31/2014
1279	426	401	34,200	0	0	34,200
1082/1106/1129	426	421	11,248	0	11,248	0
1150&1174	427	422	13,850		13,850	0
1294	427	422	0	42,000	42,000	0
1248	426	421	32,300		13,757	18,543
1275	427	422	41,879		11,786	30,093
	TOTALS		133,477	42,000	92,641	82,836

NOTE 5 – DEBT SERVICE REQUIREMENTS

The accompanying Schedule of Liabilities (09) provides more details of the outstanding debt and liabilities of the City and summarizes the City's debt transactions for the year ended December 31, 2014. The debt service requirements for general obligation bonds, revenue bonds, including both principal and interest, are as follows:

Debt Service Requirements (Principal & Interest)				
Year	General Obligation Debt	Revenue Bonded Debt	Other Debt	2014 TOTAL Debt
2015	518,509	544,147	0	1,062,656
2016	252,935	463,426	0	716,360
2017	386,873	458,738	0	845,611
2018	157,778	358,946	0	516,723
2019	157,778	357,111		514,889
2020-2024	1,466,550	771,458		2,238,008
2025-2029	1,344,525	421,252		1,765,777
2030-2034	1,427,350	336,583		1,763,933
2035-2039	828,650			828,650
2040	775,890			775,890
TOTALS	7,316,836	3,711,661	0	11,028,497

A. LTGO DEBT ISSUED 2013

The City of Woodland issued new Long Term General Obligation Debt (LTGO) in August, 2013 in the amount of \$1,945,000 which will be used to acquire or build a new Fire Station and also do improvements to the existing City Hall/Fire Station which is now being used exclusively for the Fire Department. The funding source for the repayment of this debt is a General Fund revenues.

NOTE 6 - PENSION PLANS

Substantially all City full-time and qualifying part-time employees participate in PERS and LEOFF administered by the Washington State Department of Retirement Systems, under cost-sharing multiple-employer public employee defined benefit and defined contribution retirement plans. Actuarial information is on a system-wide basis and is not considered pertinent to the City financial statements. Contributions to the systems by both employee and employer are based upon gross wages covered by plan benefits.

Historical trend or other information regarding each plan is presented in the Washington State Department of Retirement Systems annual financial report. A copy of

this report may be obtained by writing to:

Department of Retirement Systems
Communications Unit
PO Box 48380
Olympia, WA 98504-8380

NOTE 7 – OTHER DISCLOSURES

A. RISK POOL ASSESSMENT

The City is a member of Cities Insurance Association of Washington (CIAW). During the years 2002-2006 the CIAW Board of Directors funded to an actuary report. Additional claims developed later, over the same period of time and the pool was instructed to collect additional funding. The City is required to pay \$4,173 for a 5 year period which began in 2010 and ended in 2014.

B. OPEB / LEOFF 1

The City has a commitment to pay for post-employment benefits for employees that belong to the LEOFF 1 retirement system. These benefits include medical, vision, nursing care, etc. The city has one (1) LEOFF 1 retiree and \$19,023 was paid out for those benefits during the year.

C. HEALTH & WELFARE

The City is a member of the Association of Washington Cities Employee Benefit Trust Health Care Program (AWC Trust HCP). Chapter 48.62 RCW provides that two or more local government entities may, by Interlocal agreement under Chapter 39.34 RCW, form together or join a pool or organization for the joint purchasing of insurance, and/or joint self-insurance, to the same extent that they may individually purchase insurance, or self-insure. An agreement to form a pooling arrangement was made pursuant to the provisions of Chapter 39.34 RCW, the Interlocal Cooperation Act. The AWC Trust HCP was formed on January 1, 2014 when participating cities, towns, and non-city entities of the AWC Employee Benefit Trust in the State of Washington joined together by signing an Interlocal Governmental Agreement to jointly self-insure certain health benefit plans and programs for participating employees, their covered dependents and other beneficiaries through a designated account within the Trust. As of December 31, 2014, 263 cities/towns/non-city entities participate 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. 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 insurance through Regence BlueShield and Asuris Northwest Health, dental insurance through Delta Dental of Washington, and vision insurance

through 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. The AWC Trust HCP purchases stop loss insurance for Regence/Asuris plans at an Individual Stop Loss (ISL) of \$1.5 million through Life Map, and Group Health ISL at \$750,000 through Sun Life. The aggregate policy is for 200% of expected medical claims. Participating employers contract to remain in the AWC 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 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 HCP. Similarly, the terminating member forfeits all rights and interest to the 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 the AWC Board of Directors President and Vice President. The Trustees or its appointed delegates review and analyze Health Care Program related matters and make operational decisions regarding premium contributions, reserves, plan options and benefits in compliance with Chapter 48.62 RCW. The Board of Trustees has decision authority consistent with the Trust Agreement, Health Care Program policies, Chapter 48.62 RCW and Chapter 200-110-WAC. The accounting records of the Trust HCP are maintained in accordance with methods prescribed by the State Auditor's office under the authority of Chapter 43.09 RCW. The Trust HCP also follows applicable accounting standards established by the Governmental Accounting Standards Board ("GASB"). 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.

D. FIRE CONTRACT FOR SERVICES

The City of Woodland entered into a contract with Clark County Fire Rescue on March 1, 2013 for a six year period ending on December 31, 2018. The contract was entered into for the purpose of providing for the economical and efficient provision of fire prevention, fire suppression and emergency

medical services, within the jurisdictional boundaries of the City while maximizing the use of facilities, resources, apparatus, personnel and equipment and operated by both parties. The parties are also continuing to explore the formation of a Regional Fire Authority. The complete details can be found in the contract.

E. CONSTRUCTION COMMITMENT

The city has active construction projects as of December 31, 2014. The projects include: Fire Station Project (#319), Sidewalk Project (#320), Scott Avenue Reconnection Project (#324), SR503/Scott Avenue Intersection (#325), Water Pumping Treatment (#408) and Westside Sewer Replacement (#411).

At year-end the city's commitments with contractors are as follows:

Project (Fund/Name)	Spent to Date 12/31/2014	Remaining Commitment
319 Fire Station Project	\$0	\$187,790
320 Sidewalk Project	\$9,878	\$179,432
324 Scott Avenue Reconnection Project	\$682,854	\$1,243,087
325 SR503/Scott Avenue Intersection	\$293,621	\$1,924,900
326 South Woodland SRTS	\$50,292	\$327,602
408 Water Pumping Treatment	\$1,250,060	\$164,401
411 Westside Sewer Replacement	\$675,936	\$134,405

Of the committed balance of \$4,161,617 the city will be required to raise \$0 in future financing. All projects have committed funds to complete and finance in the 2015 budget cycle. No additional financing is needed.

City of Woodland

Schedule 01

For the year ended December 31, 2014

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0271	001	Current Expense	3081000	Reserved Fund Balance (GAAP)/Reserved Cash and Investments (Cash Basis)	\$106,698
0271	001	Current Expense	3088000	Unreserved Fund Balance (GAAP)/Unreserved Cash and Investments (Cash Basis)	\$1,197,840
0271	001	Current Expense	3111000	Property Tax	\$1,172,000
0271	001	Current Expense	3111000	Property Tax	\$117,000
0271	001	Current Expense	3131100	Local Retail Sales and Use Tax	\$1,392,126
0271	001	Current Expense	3136100	Brokered Natural Gas Sales and Use Tax	\$13,347
0271	001	Current Expense	3137100	Criminal Justice Sales and Use Tax	\$83,206
0271	001	Current Expense	3164100	Business and Occupation Taxes on Utilities	\$491,342
0271	001	Current Expense	3164300	Business and Occupation Taxes on Utilities	\$67,788
0271	001	Current Expense	3164700	Business and Occupation Taxes on Utilities	\$59,288
0271	001	Current Expense	3164700	Business and Occupation Taxes on Utilities	\$88,600
0271	001	Current Expense	3164700	Business and Occupation Taxes on Utilities	\$70,346
0271	001	Current Expense	3164700	Business and Occupation Taxes on Utilities	\$97,408
0271	001	Current Expense	3164700	Business and Occupation Taxes on Utilities	\$33,286
0271	001	Current Expense	3164700	Business and Occupation Taxes on Utilities	\$8,878

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0271	001	Current Expense	3168100	Gambling Taxes - Punch Boards and Pull Tabs	\$13,654
0271	001	Current Expense	3168200	Gambling Taxes - Bingo and Raffles	\$252
0271	001	Current Expense	3168300	Gambling Taxes - Amusement Games	\$152
0271	001	Current Expense	3168400	Gambling Taxes - Card Games	\$232,092
0271	001	Current Expense	3172000	Leasehold Excise Tax	\$24,565
0271	001	Current Expense	3183400	REET 1 - First Quarter Percent	\$76,220
0271	001	Current Expense	3183500	REET 2 - Second Quarter Percent	\$68,243
0271	001	Current Expense	3219100	Franchise Fees	\$50,058
0271	001	Current Expense	3219900	Other Business Licenses and Permits	\$70,796
0271	001	Current Expense	3221000	Buildings, Structure and Equipment	\$77,468
0271	001	Current Expense	3221020	Buildings, Structure and Equipment	\$38,389
0271	001	Current Expense	3224000	Street and Curb Permits	\$3,278
0271	001	Current Expense	3229000	Other Non-Business Licenses and Permits	\$1,761
0271	001	Current Expense	3319704	Federal Direct Grant from Department of Homeland Security	\$4,042
0271	001	Current Expense	3331423	Federal Indirect Grant from Department of Housing and Urban Development.	\$62,000
0271	001	Current Expense	3332060	Federal Indirect Grant from Department of Transportation	\$2,881
0271	001	Current Expense	3340352	State Direct/Indirect Grant from Traffic Safety Commission	\$3,706
0271	001	Current Expense	3340380	State Direct/Indirect Grant from Transportation Improvement Board (TIB)	\$262,608
0271	001	Current Expense	3350091	PUD Privilege Tax	\$63,683
0271	001	Current Expense	3360087	Motor Vehicle Fuel Tax - City Streets	\$116,029

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0271	001	Current Expense	3360099	Streamlined Sales Tax Mitigation Payment	\$645
0271	001	Current Expense	3360620	Criminal Justice - Cities - High Crime	\$14,943
0271	001	Current Expense	3360621	Criminal Justice - Violent Crimes/Population	\$1,473
0271	001	Current Expense	3360626	Criminal Justice - Special Programs	\$5,359
0271	001	Current Expense	3360651	DUI and Other Criminal Justice Assistance	\$1,013
0271	001	Current Expense	3360694	Liquor/Beer Excise Tax	\$10,570
0271	001	Current Expense	3360695	Liquor Control Board Profits	\$49,980
0271	001	Current Expense	3413302	District/Municipal Court - Administrative Fees	\$1,457
0271	001	Current Expense	3413303	District/Municipal Court - Administrative Fees	\$373
0271	001	Current Expense	3413307	District/Municipal Court - Administrative Fees	\$178
0271	001	Current Expense	3414200	Treasurers' Fees	\$752
0271	001	Current Expense	3414200	Treasurers' Fees	\$578
0271	001	Current Expense	3418100	Data/Word Processing, Printing, Duplicating and IT Services	\$2,594
0271	001	Current Expense	3423600	Detention and Correction Services	\$695
0271	001	Current Expense	3424000	Protective Inspection Services	\$19,012
0271	001	Current Expense	3425000	Disaster Preparation Services	\$96
0271	001	Current Expense	3458100	Zoning and Subdivision Services	\$24,183
0271	001	Current Expense	3458300	Plan Checking Services	\$8,018
0271	001	Current Expense	3458900	Other Planning and Development Services	\$13,066
0271	001	Current Expense	3458901	Other Planning and Development Services	\$2,100
0271	001	Current Expense	3523000	Proof of Motor Vehicle Insurance	\$206
0271	001	Current Expense	3531000	Traffic Infraction Penalties	\$24,403

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0271	001	Current Expense	3531001	Traffic Infraction Penalties	\$3,163
0271	001	Current Expense	3531002	Traffic Infraction Penalties	\$48
0271	001	Current Expense	3531003	Traffic Infraction Penalties	\$120
0271	001	Current Expense	3531004	Traffic Infraction Penalties	\$2,284
0271	001	Current Expense	3531030	Traffic Infraction Penalties	\$213
0271	001	Current Expense	3531049	Traffic Infraction Penalties	\$32
0271	001	Current Expense	3537000	Non-Traffic Infraction Penalties	\$61
0271	001	Current Expense	3540000	Civil Parking Infraction Penalties	\$2,859
0271	001	Current Expense	3540003	Civil Parking Infraction Penalties	\$775
0271	001	Current Expense	3540007	Civil Parking Infraction Penalties	\$2,129
0271	001	Current Expense	3552000	Driving Under Influence (DUI) Fines	\$7,192
0271	001	Current Expense	3552001	Driving Under Influence (DUI) Fines	\$866
0271	001	Current Expense	3552003	Driving Under Influence (DUI) Fines	\$446
0271	001	Current Expense	3558000	Other Criminal Traffic Misdemeanor Fines	\$6,738
0271	001	Current Expense	3558002	Other Criminal Traffic Misdemeanor Fines	\$793
0271	001	Current Expense	3569000	Other Criminal Non-Traffic Fines	\$3,084
0271	001	Current Expense	3569008	Other Criminal Non-Traffic Fines	\$100
0271	001	Current Expense	3569014	Other Criminal Non-Traffic Fines	\$787
0271	001	Current Expense	3573300	Public Defense Cost	\$6,453
0271	001	Current Expense	3573900	Miscellaneous District/Municipal Court Cost Recoupments	\$6,612
0271	001	Current Expense	3590000	Non-Court Fines and Penalties	\$2,310

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0271	001	Current Expense	3599000	Non-Court Fines and Penalties	\$40
0271	001	Current Expense	3611100	Investment Interest	\$9,509
0271	001	Current Expense	3614000	Other Interest	\$5,216
0271	001	Current Expense	3614000	Other Interest	\$313
0271	001	Current Expense	3614001	Other Interest	\$7,043
0271	001	Current Expense	3614002	Other Interest	\$294
0271	001	Current Expense	3624075	Space and Facilities Rentals (Short-Term)	\$3,870
0271	001	Current Expense	3624075	Space and Facilities Rentals (Short-Term)	\$2,045
0271	001	Current Expense	3671100	Contributions and Donations from Nongovernmental Sources	\$14,845
0271	001	Current Expense	3671120	Contributions and Donations from Nongovernmental Sources	\$2,652
0271	001	Current Expense	3681000	Special Assessments-Capital	\$3,577
0271	001	Current Expense	3693000	Confiscated and Forfeited Property	(\$5,181)
0271	001	Current Expense	3693001	Confiscated and Forfeited Property	\$4,936
0271	001	Current Expense	3699000	Other	\$6,875
0271	001	Current Expense	3699000	Other	\$1,054
0271	001	Current Expense	3699001	Other	\$1,900
0271	001	Current Expense	3699022	Other	\$18,972
0271	001	Current Expense	3860000	Agency Type Deposits	\$1,157
0271	001	Current Expense	3860000	Agency Type Deposits	\$8,117
0271	001	Current Expense	3860001	Agency Type Deposits	\$710
0271	001	Current Expense	3868200	Agency Type Deposits	\$457
0271	001	Current Expense	3868300	Agency Type Deposits	\$1,644
0271	001	Current Expense	3868331	Agency Type Deposits	\$3,409
0271	001	Current Expense	3868332	Agency Type Deposits	\$608
0271	001	Current Expense	3868800	Agency Type Deposits	\$890
0271	001	Current Expense	3868909	Agency Type Deposits	\$1,656
0271	001	Current Expense	3868912	Agency Type Deposits	\$851

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0271	001	Current Expense	3868913	Agency Type Deposits	\$851
0271	001	Current Expense	3868914	Agency Type Deposits	\$463
0271	001	Current Expense	3868915	Agency Type Deposits	\$292
0271	001	Current Expense	3869100	Agency Type Deposits	\$28,173
0271	001	Current Expense	3869200	Agency Type Deposits	\$14,466
0271	001	Current Expense	3869603	Agency Type Deposits	\$174
0271	001	Current Expense	3869700	Agency Type Deposits	\$9,768
0271	001	Current Expense	3869900	Agency Type Deposits	\$87
0271	001	Current Expense	3890000	Other Nonrevenues	\$3,050
0271	001	Current Expense	3890000	Other Nonrevenues	\$154,100
0271	001	Current Expense	3890001	Other Nonrevenues	\$1,883
0271	001	Current Expense	3890001	Other Nonrevenues	\$1,600
0271	001	Current Expense	3890003	Other Nonrevenues	\$1,563
0271	001	Current Expense	3899000	Other Nonrevenues	\$90
0271	001	Current Expense	3951000	Proceeds from Sales of Capital Assets	\$5,590
0271	001	Current Expense	3952000	Compensation for Loss/Impairment of Capital Assets	\$200
0271	001	Current Expense	3970000	Transfers-In	\$33,759
0271	001	Current Expense	3970000	Transfers-In	\$25,516
0271	001	Current Expense	3970002	Transfers-In	\$148,983
0271	001	Current Expense	3970003	Transfers-In	\$200,313
0271	001	Current Expense	3970008	Transfers-In	\$85,491
0271	001	Current Expense	3970019	Transfers-In	\$32,024
0271	001	Current Expense	3970020	Transfers-In	\$10,000
0271	001	Current Expense	3970030	Transfers-In	\$10,000
0271	105	Document Recording Fee	3081000	Reserved Fund Balance (GAAP)/Reserved Cash and Investments (Cash Basis)	\$1,239
0271	105	Document Recording Fee	3412600	Recording Surcharge - Affordable Housing	\$6,000
0271	105	Document Recording Fee	3611100	Investment Interest	\$8
0271	107	Hotel/Motel Tax	3081000	Reserved Fund Balance (GAAP)/Reserved Cash and Investments (Cash Basis)	\$20,352

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0271	107	Hotel/Motel Tax	3133100	Hotel/Motel Sales and Use Tax	\$38,822
0271	107	Hotel/Motel Tax	3611100	Investment Interest	\$74
0271	107	Hotel/Motel Tax	3860002	Agency Type Deposits	\$42,099
0271	319	Public Safety Bond Fund	3081000	Reserved Fund Balance (GAAP)/Reserved Cash and Investments (Cash Basis)	\$1,937,025
0271	319	Public Safety Bond Fund	3088000	Unreserved Fund Balance (GAAP)/Unreserved Cash and Investments (Cash Basis)	\$23,582
0271	319	Public Safety Bond Fund	3131500	Special Purpose Sales and Use Tax	\$133,184
0271	319	Public Safety Bond Fund	3172000	Leasehold Excise Tax	\$2,285
0271	319	Public Safety Bond Fund	3611100	Investment Interest	\$15,389
0271	319	Public Safety Bond Fund	3625000	Space and Facilities Leases (Long-Term)	\$17,796
0271	319	Public Safety Bond Fund	3625001	Space and Facilities Leases (Long-Term)	\$249
0271	319	Public Safety Bond Fund	3890000	Other Nonrevenues	\$56
0271	319	Public Safety Bond Fund	3970000	Transfers-In	\$30,854
0271	319	Public Safety Bond Fund	3970000	Transfers-In	\$30,854
0271	319	Public Safety Bond Fund	3970040	Transfers-In	\$86,960
0271	324	Scott Avenue Reconnection	3081000	Reserved Fund Balance (GAAP)/Reserved Cash and Investments (Cash Basis)	\$45,103
0271	324	Scott Avenue Reconnection	3340360	State Direct/Indirect Grant from Department of Transportation	\$643,318
0271	324	Scott Avenue Reconnection	3611100	Investment Interest	\$215
0271	325	SR 503/Scott Avenue Intersection	3088000	Unreserved Fund Balance (GAAP)/Unreserved Cash and Investments (Cash Basis)	\$30
0271	325	SR 503/Scott Avenue Intersection	3340380	State Direct/Indirect Grant from Transportation Improvement Board (TIB)	\$142,362

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0271	325	SR 503/Scott Avenue Intersection	3340380	State Direct/Indirect Grant from Transportation Improvement Board (TIB)	\$10,146
0271	325	SR 503/Scott Avenue Intersection	3970001	Transfers-In	\$50,000
0271	326	South Woodland SRTS	3340360	State Direct/Indirect Grant from Department of Transportation	\$44,608
0271	326	South Woodland SRTS	3970001	Transfers-In	\$30,000
0271	351	Impact Fees: Fire	3081000	Reserved Fund Balance (GAAP)/Reserved Cash and Investments (Cash Basis)	\$79,096
0271	351	Impact Fees: Fire	3458500	Growth Management Act (GMA) Impact Fees	\$55,541
0271	351	Impact Fees: Fire	3611100	Investment Interest	\$109
0271	352	Impact Fees: Park	3081000	Reserved Fund Balance (GAAP)/Reserved Cash and Investments (Cash Basis)	\$77,679
0271	352	Impact Fees: Park	3458500	Growth Management Act (GMA) Impact Fees	\$21,204
0271	352	Impact Fees: Park	3611100	Investment Interest	\$112
0271	353	Impact Fees: Transportation	3081000	Reserved Fund Balance (GAAP)/Reserved Cash and Investments (Cash Basis)	\$2,539
0271	353	Impact Fees: Transportation	3458500	Growth Management Act (GMA) Impact Fees	\$30,171
0271	353	Impact Fees: Transportation	3611100	Investment Interest	\$47
0271	401	Water	3088000	Unreserved Fund Balance (GAAP)/Unreserved Cash and Investments (Cash Basis)	\$400,925
0271	401	Water	3331066	Federal Indirect Grant from Department of Agriculture	\$198
0271	401	Water	3370000	Local Grants, Entitlements and Other Payments	\$60,000
0271	401	Water	3434000	Water Sales and Services	\$1,083,947

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0271	401	Water	3434000	Water Sales and Services	\$585
0271	401	Water	3434001	Water Sales and Services	\$48,032
0271	401	Water	3434002	Water Sales and Services	\$10,885
0271	401	Water	3611100	Investment Interest	\$6,338
0271	401	Water	3681000	Special Assessments-Capital	\$27,117
0271	401	Water	3681010	Special Assessments-Capital	\$85,349
0271	401	Water	3699000	Other	\$11,952
0271	401	Water	3890000	Other Nonrevenues	\$16,424
0271	401	Water	3918001	Intergovernmental Loans	\$973,000
0271	401	Water	3970000	Transfers-In	\$3,500
0271	402	Sewer	3088000	Unreserved Fund Balance (GAAP)/Unreserved Cash and Investments (Cash Basis)	\$1,085,289
0271	402	Sewer	3435000	Sewer/Reclaimed Water Sales and Services	\$1,530,366
0271	402	Sewer	3435000	Sewer/Reclaimed Water Sales and Services	\$208,809
0271	402	Sewer	3435001	Sewer/Reclaimed Water Sales and Services	\$30,625
0271	402	Sewer	3435002	Sewer/Reclaimed Water Sales and Services	\$49,078
0271	402	Sewer	3611100	Investment Interest	\$12,547
0271	402	Sewer	3681000	Special Assessments-Capital	\$106,938
0271	402	Sewer	3681000	Special Assessments-Capital	\$67,795
0271	402	Sewer	3699000	Other	\$3,207
0271	402	Sewer	3699010	Other	\$6,166
0271	402	Sewer	3699020	Other	\$22,836
0271	402	Sewer	3918000	Intergovernmental Loans	\$280,000

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0271	403	Garbage Collection	3088000	Unreserved Fund Balance (GAAP)/Unreserved Cash and Investments (Cash Basis)	\$84
0271	403	Garbage Collection	3437000	Solid Waste Sales and Services	\$533,219
0271	403	Garbage Collection	3437047	Solid Waste Sales and Services	\$137,494
0271	403	Garbage Collection	3611100	Investment Interest	\$148
0271	403	Garbage Collection	3860000	Agency Type Deposits	\$18,041
0271	640	Utility Deposits	3081000	Reserved Fund Balance (GAAP)/Reserved Cash and Investments (Cash Basis)	\$92,979
0271	640	Utility Deposits	3611100	Investment Interest	\$828
0271	640	Utility Deposits	3890000	Other Nonrevenues	\$35,795
0271	650	Impact Fees: School	3458500	Growth Management Act (GMA) Impact Fees	\$88,000
0271	001	Current Expense	5081000	Reserved Fund Balance (GAAP)/Reserved Cash and Investments (Cash Basis)	\$26,931
0271	001	Current Expense	5088000	Unreserved Fund Balance (GAAP)/Unreserved Cash and Investments (Cash Basis)	\$1,374,925
0271	001	Current Expense	5113040	Official Publication Services	\$13,781
0271	001	Current Expense	5116010	Legislative Activities	\$19,875
0271	001	Current Expense	5116020	Legislative Activities	\$1,521
0271	001	Current Expense	5116040	Legislative Activities	\$490
0271	001	Current Expense	5125040	Municipal Court	\$335
0271	001	Current Expense	5125040	Municipal Court	\$5,520
0271	001	Current Expense	5125050	Municipal Court	\$40,535
0271	001	Current Expense	5131010	Executive Office	\$39,960
0271	001	Current Expense	5131020	Executive Office	\$3,268
0271	001	Current Expense	5131040	Executive Office	\$541
0271	001	Current Expense	5131040	Executive Office	\$405
0271	001	Current Expense	5142310	Financial Services	\$60,625

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0271	001	Current Expense	5142320	Financial Services	\$27,929
0271	001	Current Expense	5142340	Financial Services	\$21,296
0271	001	Current Expense	5142340	Financial Services	\$3,072
0271	001	Current Expense	5142340	Financial Services	\$5,427
0271	001	Current Expense	5142340	Financial Services	\$1,339
0271	001	Current Expense	5143010	Recording Services	\$269,427
0271	001	Current Expense	5143020	Recording Services	\$140,387
0271	001	Current Expense	5143040	Recording Services	\$12,232
0271	001	Current Expense	5143040	Recording Services	\$40,091
0271	001	Current Expense	5143040	Recording Services	\$837
0271	001	Current Expense	5143040	Recording Services	\$252
0271	001	Current Expense	5144040	Election Services	\$3,118
0271	001	Current Expense	5144050	Election Services	\$11,547
0271	001	Current Expense	5148130	Licensing	\$500
0271	001	Current Expense	5149050	Voters Registration Services	\$104
0271	001	Current Expense	5153040	Legal Services	\$91,094
0271	001	Current Expense	5159140	General Indigent Defense	\$58,173
0271	001	Current Expense	5181010	Personnel Services	\$9,343
0271	001	Current Expense	5181020	Personnel Services	\$4,659
0271	001	Current Expense	5181020	Personnel Services	\$77
0271	001	Current Expense	5181030	Personnel Services	\$23,377
0271	001	Current Expense	5181030	Personnel Services	\$12,691
0271	001	Current Expense	5181040	Personnel Services	\$2,609
0271	001	Current Expense	5181040	Personnel Services	\$21,189
0271	001	Current Expense	5181040	Personnel Services	\$33,536
0271	001	Current Expense	5181040	Personnel Services	\$226,836
0271	001	Current Expense	5181040	Personnel Services	\$39,495
0271	001	Current Expense	5181040	Personnel Services	\$1,534
0271	001	Current Expense	5181040	Personnel Services	\$4,366
0271	001	Current Expense	5181040	Personnel Services	\$1,660
0271	001	Current Expense	5183030	Maintenance/Security/Insurance/Janitorial Services	\$441

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0271	001	Current Expense	5183040	Maintenance/Security/Insurance/Janitorial Services	\$14,320
0271	001	Current Expense	5183040	Maintenance/Security/Insurance/Janitorial Services	\$31,625
0271	001	Current Expense	5186040	Risk Management Services	\$250
0271	001	Current Expense	5211020	Administration	\$222
0271	001	Current Expense	5421040	Engineering	\$3,201
0271	001	Current Expense	5423010	Roadway	\$169,650
0271	001	Current Expense	5423020	Roadway	\$85,200
0271	001	Current Expense	5423030	Roadway	\$3,530
0271	001	Current Expense	5423030	Roadway	\$7,024
0271	001	Current Expense	5423040	Roadway	\$12
0271	001	Current Expense	5423040	Roadway	\$19,194
0271	001	Current Expense	5423040	Roadway	\$1,461
0271	001	Current Expense	5423040	Roadway	\$400,658
0271	001	Current Expense	5423040	Roadway	\$3,574
0271	001	Current Expense	5423040	Roadway	\$5,000
0271	001	Current Expense	5423040	Roadway	\$4,380
0271	001	Current Expense	5426340	Street Lighting	\$53,983
0271	001	Current Expense	5426740	Street Cleaning	\$17,944
0271	001	Current Expense	5427040	Roadside	\$1,880
0271	001	Current Expense	5431040	Management	\$1,441
0271	001	Current Expense	5431040	Management	\$2,610
0271	001	Current Expense	5435040	Facilities	\$2,048
0271	001	Current Expense	5586010	Planning	\$63,136
0271	001	Current Expense	5586020	Planning	\$29,753
0271	001	Current Expense	5586040	Planning	\$619
0271	001	Current Expense	5586040	Planning	\$1,909
0271	001	Current Expense	5586040	Planning	\$311
0271	001	Current Expense	5586050	Planning	\$17,172
0271	001	Current Expense	5593010	Property Development	\$76,155
0271	001	Current Expense	5593020	Property Development	\$27,455
0271	001	Current Expense	5593030	Property Development	\$445

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0271	001	Current Expense	5593030	Property Development	\$398
0271	001	Current Expense	5593040	Property Development	\$714
0271	001	Current Expense	5655050	Domestic Violence	\$389
0271	001	Current Expense	5755030	Multipurpose and Community Centers	\$10
0271	001	Current Expense	5755040	Multipurpose and Community Centers	\$707
0271	001	Current Expense	5755040	Multipurpose and Community Centers	\$4,690
0271	001	Current Expense	5755040	Multipurpose and Community Centers	\$458
0271	001	Current Expense	5755040	Multipurpose and Community Centers	\$15
0271	001	Current Expense	5768010	General Parks	\$47,578
0271	001	Current Expense	5768020	General Parks	\$20,194
0271	001	Current Expense	5768030	General Parks	\$1,046
0271	001	Current Expense	5768030	General Parks	\$859
0271	001	Current Expense	5768040	General Parks	\$4,818
0271	001	Current Expense	5768040	General Parks	\$15,464
0271	001	Current Expense	5768040	General Parks	\$4,589
0271	001	Current Expense	5768040	General Parks	\$4,211
0271	001	Current Expense	5890000	Other Nonexpenditures	\$3,200
0271	001	Current Expense	5890000	Other Nonexpenditures	\$1,450
0271	001	Current Expense	5912270	Redemption of Debt - Fire and EMS Services	\$100,000
0271	001	Current Expense	5919570	Redemption of Debt - Roads/Streets and Other Infrastructure	\$89,004
0271	001	Current Expense	5922280	Interest and Other Debt Service Cost - Fire and EMS Services	\$3,712
0271	001	Current Expense	5929580	Interest and Other Debt Service Cost - Roads/Streets and Other Infrastructure	\$1,780
0271	001	Current Expense	5944240	Capital Expenditures/Expenses - Roads/Streets Ordinary Maintenance	\$4,657

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0271	001	Current Expense	5944260	Capital Expenditures/Expenses - Roads/Streets Ordinary Maintenance	\$119,289
0271	001	Current Expense	5944260	Capital Expenditures/Expenses - Roads/Streets Ordinary Maintenance	\$1,365
0271	001	Current Expense	5944260	Capital Expenditures/Expenses - Roads/Streets Ordinary Maintenance	\$554
0271	001	Current Expense	5947660	Capital Expenditures/Expenses - Park Facilities	\$3,479
0271	001	Current Expense	5947660	Capital Expenditures/Expenses - Park Facilities	\$554
0271	001	Current Expense	5951040	Capital Expenditures/Expenses - Engineering	\$9,878
0271	001	Current Expense	5956160	Capital Expenditures/Expenses - Sidewalks	\$92,932
0271	001	Current Expense	5970000	Transfers-Out	\$50,000
0271	001	Current Expense	5970000	Transfers-Out	\$30,000
0271	001	Current Expense	5970000	Transfers-Out	\$30,854
0271	001	Current Expense	5970000	Transfers-Out	\$86,960
0271	001	Current Expense	5189040	Other Centralized Services	\$3,477
0271	001	Current Expense	5251050	Administration	\$13,384
0271	001	Current Expense	5393040	Irrigation/Reclamation Utilities	\$7,800
0271	001	Current Expense	5535040	Diking/Drainage	\$7,288
0271	001	Current Expense	5537050	Pollution Control and Remediation	\$1,845
0271	001	Current Expense	5587040	Economic Development	\$1,000
0271	001	Current Expense	5587040	Economic Development	\$2,000
0271	001	Current Expense	5653040	Services for Disabled	\$2,000
0271	001	Current Expense	5660050	Chemical Dependency Services	\$908
0271	001	Current Expense	5211010	Administration	\$813,239
0271	001	Current Expense	5211020	Administration	\$402,507

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0271	001	Current Expense	5211020	Administration	\$112
0271	001	Current Expense	5211030	Administration	\$4,275
0271	001	Current Expense	5211030	Administration	\$25,250
0271	001	Current Expense	5211040	Administration	\$3,962
0271	001	Current Expense	5211040	Administration	\$10,788
0271	001	Current Expense	5211040	Administration	\$1,025
0271	001	Current Expense	5211040	Administration	\$3,698
0271	001	Current Expense	5211040	Administration	\$13,033
0271	001	Current Expense	5211040	Administration	\$19,617
0271	001	Current Expense	5212140	Police Operations	\$68
0271	001	Current Expense	5214040	Training	\$8,577
0271	001	Current Expense	5218030	Property and Evidence Room	\$183
0271	001	Current Expense	5236050	Care and Custody of Prisoners	\$121,357
0271	001	Current Expense	5281050	Dispatch Services	\$88,879
0271	001	Current Expense	5655050	Domestic Violence	\$1,168
0271	001	Current Expense	5241010	Administration	\$18,734
0271	001	Current Expense	5241020	Administration	\$1,768
0271	001	Current Expense	5241030	Administration	\$444
0271	001	Current Expense	5221010	Administration	\$29,562
0271	001	Current Expense	5221020	Administration	\$6,583
0271	001	Current Expense	5221040	Administration	\$6,122
0271	001	Current Expense	5221040	Administration	\$881,200
0271	001	Current Expense	5221040	Administration	\$4,042
0271	001	Current Expense	5222040	Fire Suppression and Emergency Medical Services	\$10,000
0271	001	Current Expense	5222040	Fire Suppression and Emergency Medical Services	\$154,100
0271	001	Current Expense	5860000	Agency Type Disbursements	\$10,243
0271	001	Current Expense	5860000	Agency Type Disbursements	\$759
0271	001	Current Expense	5860000	Agency Type Disbursements	\$1,157
0271	001	Current Expense	5890000	Other Nonexpenditures	\$43,529

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0271	001	Current Expense	5890000	Other Nonexpenditures	\$8,949
0271	001	Current Expense	5890000	Other Nonexpenditures	\$760
0271	001	Current Expense	5890000	Other Nonexpenditures	\$1,790
0271	001	Current Expense	5890000	Other Nonexpenditures	\$8,761
0271	001	Current Expense	5890000	Other Nonexpenditures	\$1,000
0271	001	Current Expense	5890000	Other Nonexpenditures	\$200
0271	001	Current Expense	5890000	Other Nonexpenditures	\$2,000
0271	001	Current Expense	5899000	Other Nonexpenditures	(\$36)
0271	001	Current Expense	5941460	Capital Expenditures/Expenses - Finance, Recording and Election Services	\$4,885
0271	001	Current Expense	5941860	Capital Expenditures/Expenses - Centralized Services	\$1,644
0271	001	Current Expense	5942160	Capital Expenditures/Expenses - Law Enforcement Services	\$36,872
0271	001	Current Expense	5972200	Transfers-Out	\$3,500
0271	001	Current Expense	5941360	Capital Expenditures/Expenses - Executive Services	\$554
0271	001	Current Expense	5941460	Capital Expenditures/Expenses - Finance, Recording and Election Services	\$554
0271	001	Current Expense	5941860	Capital Expenditures/Expenses - Centralized Services	\$554
0271	001	Current Expense	5942160	Capital Expenditures/Expenses - Law Enforcement Services	\$554
0271	001	Current Expense	5942460	Capital Expenditures/Expenses - Protective Inspections Services	\$554
0271	001	Current Expense	5945860	Capital Expenditures/Expenses - Community Planning and Economic Development	\$554

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0271	001	Current Expense	5945960	Capital Expenditures/Expenses - Housing and Property Development	\$554
0271	001	Current Expense	5919570	Redemption of Debt - Roads/Streets and Other Infrastructure	\$25,803
0271	001	Current Expense	5929580	Interest and Other Debt Service Cost - Roads/Streets and Other Infrastructure	\$516
0271	001	Current Expense	5954240	Capital Expenditures/Expenses - Drainage	\$161
0271	105	Document Recording Fee	5081000	Reserved Fund Balance (GAAP)/Reserved Cash and Investments (Cash Basis)	\$7,247
0271	107	Hotel/Motel Tax	5081000	Reserved Fund Balance (GAAP)/Reserved Cash and Investments (Cash Basis)	\$57,078
0271	107	Hotel/Motel Tax	5573040	Tourism	\$27,140
0271	107	Hotel/Motel Tax	5860000	Agency Type Disbursements	\$17,129
0271	319	Public Safety Bond Fund	5081000	Reserved Fund Balance (GAAP)/Reserved Cash and Investments (Cash Basis)	\$1,194,603
0271	319	Public Safety Bond Fund	5182040	Property Management Services	\$13,047
0271	319	Public Safety Bond Fund	5860000	Agency Type Disbursements	\$2,460
0271	319	Public Safety Bond Fund	5890000	Other Nonexpenditures	\$155
0271	319	Public Safety Bond Fund	5912270	Redemption of Debt - Fire and EMS Services	\$100,000
0271	319	Public Safety Bond Fund	5912270	Redemption of Debt - Fire and EMS Services	(\$70,000)
0271	319	Public Safety Bond Fund	5922180	Interest and Other Debt Service Cost - Law Enforcement Services	\$604
0271	319	Public Safety Bond Fund	5922180	Interest and Other Debt Service Cost - Law Enforcement Services	\$300

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0271	319	Public Safety Bond Fund	5922280	Interest and Other Debt Service Cost - Fire and EMS Services	\$15,280
0271	319	Public Safety Bond Fund	5922280	Interest and Other Debt Service Cost - Fire and EMS Services	\$60,121
0271	319	Public Safety Bond Fund	5922280	Interest and Other Debt Service Cost - Fire and EMS Services	\$86,960
0271	319	Public Safety Bond Fund	5941840	Capital Expenditures/Expenses - Centralized Services	\$4,000
0271	319	Public Safety Bond Fund	5942160	Capital Expenditures/Expenses - Law Enforcement Services	\$838,681
0271	319	Public Safety Bond Fund	5972000	Transfers-Out	\$32,024
0271	324	Scott Avenue Reconnection	5081000	Reserved Fund Balance (GAAP)/Reserved Cash and Investments (Cash Basis)	\$115,834
0271	324	Scott Avenue Reconnection	5954240	Capital Expenditures/Expenses - Drainage	\$572,802
0271	325	SR 503/Scott Avenue Intersection	5081000	Reserved Fund Balance (GAAP)/Reserved Cash and Investments (Cash Basis)	\$9,210
0271	325	SR 503/Scott Avenue Intersection	5952040	Capital Expenditures/Expenses Right-Of-Way	\$193,327
0271	326	South Woodland SRTS	5088000	Unreserved Fund Balance (GAAP)/Unreserved Cash and Investments (Cash Basis)	\$23,045
0271	326	South Woodland SRTS	5951060	Capital Expenditures/Expenses - Engineering	\$51,564
0271	351	Impact Fees: Fire	5081000	Reserved Fund Balance (GAAP)/Reserved Cash and Investments (Cash Basis)	\$70,134
0271	351	Impact Fees: Fire	5970000	Transfers-Out	\$33,759
0271	351	Impact Fees: Fire	5970000	Transfers-Out	\$30,854

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0271	352	Impact Fees: Park	5081000	Reserved Fund Balance (GAAP)/Reserved Cash and Investments (Cash Basis)	\$73,479
0271	352	Impact Fees: Park	5970000	Transfers-Out	\$25,516
0271	353	Impact Fees: Transportation	5081000	Reserved Fund Balance (GAAP)/Reserved Cash and Investments (Cash Basis)	\$32,757
0271	401	Water	5088000	Unreserved Fund Balance (GAAP)/Unreserved Cash and Investments (Cash Basis)	\$433,096
0271	401	Water	5345010	Water Utilities	\$288,303
0271	401	Water	5345020	Water Utilities	\$144,730
0271	401	Water	5345030	Water Utilities	\$13,230
0271	401	Water	5345030	Water Utilities	\$51,881
0271	401	Water	5345030	Water Utilities	\$6,650
0271	401	Water	5345030	Water Utilities	\$373
0271	401	Water	5345040	Water Utilities	\$12,762
0271	401	Water	5345040	Water Utilities	\$4,958
0271	401	Water	5345040	Water Utilities	\$11,463
0271	401	Water	5345040	Water Utilities	\$681
0271	401	Water	5345040	Water Utilities	\$56,076
0271	401	Water	5345040	Water Utilities	\$38,002
0271	401	Water	5345040	Water Utilities	\$74,355
0271	401	Water	5345040	Water Utilities	\$4,294
0271	401	Water	5345040	Water Utilities	\$17,058
0271	401	Water	5345040	Water Utilities	\$2,410
0271	401	Water	5346040	Water Utilities	\$4,601
0271	401	Water	5349040	Water Utilities	\$55,676
0271	401	Water	5349050	Water Utilities	\$8,303
0271	401	Water	5890000	Other Nonexpenditures	\$21,956
0271	401	Water	5913470	Redemption of Debt - Water Utilities	\$32,190
0271	401	Water	5913470	Redemption of Debt - Water Utilities	\$95,104

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0271	401	Water	5913470	Redemption of Debt - Water Utilities	\$14,352
0271	401	Water	5923480	Interest and Other Debt Service Cost - Water Utilities	\$11,413
0271	401	Water	5923480	Interest and Other Debt Service Cost - Water Utilities	\$543
0271	401	Water	5923480	Interest and Other Debt Service Cost - Water Utilities	\$1,960
0271	401	Water	5943460	Capital Expenditures/Expenses - Water Utilities	\$3,531
0271	401	Water	5943460	Capital Expenditures/Expenses - Water Utilities	\$4,975
0271	401	Water	5943460	Capital Expenditures/Expenses - Water Utilities	\$9,669
0271	401	Water	5943460	Capital Expenditures/Expenses - Water Utilities	\$554
0271	401	Water	5951040	Capital Expenditures/Expenses - Engineering	\$27,376
0271	401	Water	5953060	Capital Expenditures/Expenses - Roadway	\$1,105,139
0271	401	Water	5959060	Capital Expenditures/Expenses - Construction Administration and Overhead	\$11,605
0271	401	Water	5970000	Transfers-Out	\$10,000
0271	401	Water	5970000	Transfers-Out	\$148,983
0271	402	Sewer	5088000	Unreserved Fund Balance (GAAP)/Unreserved Cash and Investments (Cash Basis)	\$1,263,611
0271	402	Sewer	5355010	Sewer/Reclaimed Water Utilities	\$306,353
0271	402	Sewer	5355020	Sewer/Reclaimed Water Utilities	\$149,565

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0271	402	Sewer	5355030	Sewer/Reclaimed Water Utilities	\$14,344
0271	402	Sewer	5355030	Sewer/Reclaimed Water Utilities	\$25,740
0271	402	Sewer	5355030	Sewer/Reclaimed Water Utilities	\$9,767
0271	402	Sewer	5355040	Sewer/Reclaimed Water Utilities	\$114,545
0271	402	Sewer	5355040	Sewer/Reclaimed Water Utilities	\$5,565
0271	402	Sewer	5355040	Sewer/Reclaimed Water Utilities	\$24,393
0271	402	Sewer	5355040	Sewer/Reclaimed Water Utilities	\$9,390
0271	402	Sewer	5355040	Sewer/Reclaimed Water Utilities	\$796
0271	402	Sewer	5355040	Sewer/Reclaimed Water Utilities	\$109,366
0271	402	Sewer	5355040	Sewer/Reclaimed Water Utilities	\$182,649
0271	402	Sewer	5355040	Sewer/Reclaimed Water Utilities	\$243,761
0271	402	Sewer	5355040	Sewer/Reclaimed Water Utilities	\$3,070
0271	402	Sewer	5355040	Sewer/Reclaimed Water Utilities	\$2,099
0271	402	Sewer	5355040	Sewer/Reclaimed Water Utilities	\$2,808
0271	402	Sewer	5359040	Sewer/Reclaimed Water Utilities	\$36,302
0271	402	Sewer	5913570	Redemption of Debt - Sewer/Reclaimed Water Utilities	\$39,479
0271	402	Sewer	5913570	Redemption of Debt - Sewer/Reclaimed Water Utilities	\$183,474
0271	402	Sewer	5913570	Redemption of Debt - Sewer/Reclaimed Water Utilities	\$75,681
0271	402	Sewer	5913570	Redemption of Debt - Sewer/Reclaimed Water Utilities	\$32,985

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0271	402	Sewer	5923580	Interest and Other Debt Service Cost - Sewer/Reclaimed Water Utilities	\$2,404
0271	402	Sewer	5923580	Interest and Other Debt Service Cost - Sewer/Reclaimed Water Utilities	\$11,008
0271	402	Sewer	5923580	Interest and Other Debt Service Cost - Sewer/Reclaimed Water Utilities	\$11,870
0271	402	Sewer	5923580	Interest and Other Debt Service Cost - Sewer/Reclaimed Water Utilities	\$1,173
0271	402	Sewer	5943560	Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities	\$329,228
0271	402	Sewer	5943560	Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities	\$202
0271	402	Sewer	5943560	Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities	\$1,159
0271	402	Sewer	5943560	Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities	\$554
0271	402	Sewer	5970000	Transfers-Out	\$10,000
0271	402	Sewer	5970000	Transfers-Out	\$200,313
0271	403	Garbage Collection	5376040	Solid Waste Utilities	\$573,730
0271	403	Garbage Collection	5860000	Agency Type Disbursements	\$17,734
0271	403	Garbage Collection	5893700	Other Nonexpenditures	\$12,031
0271	403	Garbage Collection	5970000	Transfers-Out	\$85,491
0271	640	Utility Deposits	5081000	Reserved Fund Balance (GAAP)/Reserved Cash and Investments (Cash Basis)	\$88,249
0271	640	Utility Deposits	5890000	Other Nonexpenditures	\$40,525
0271	640	Utility Deposits	5890000	Other Nonexpenditures	\$828

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0271	650	Impact Fees: School	5142040	Financial Services	\$578
0271	650	Impact Fees: School	5143040	Recording Services	\$87,422

**SCHEDULE OF DISBURSEMENT ACTIVITY
For the Year Ending December 31, 2014**

Fund No.	Fund Title	Beginning Outstanding Items 01/01/2014	Issued During the Year	Redeemed During the Year	Canceled During the Year	Ending Outstanding Items 12/31/2014	Prior Year Open Period Items	Current Year Open Period Items	Disbursements 12/31/2014
001	Current Expense	\$657	\$47,033	\$45,649	\$0	\$0	\$0	\$0	\$47,033
319	Public Safety Bond Fund	\$0	\$5,563	\$5,508	\$0	\$0	\$0	\$0	\$5,563
401	Water	\$77	\$20,014	\$19,533	\$0	\$35	\$0	\$0	\$20,014
402	Sewer	\$0	\$6,441	\$6,441	\$0	\$0	\$0	\$0	\$6,441
631	Payroll Clearing Fund	\$156,732	\$3,244,067	\$3,245,293	\$0	\$155,506	\$0	\$0	\$3,244,067
632	Claims Clearing Fund	\$73,431	\$8,984,875	\$8,849,727	\$0	\$208,579	\$174,472	\$211,514	\$9,021,917
640	Utility Deposits	\$68	\$2,593	\$2,194	\$0	\$115	\$0	\$0	\$2,593
TOTAL		\$230,965	\$12,310,586	\$12,174,344	\$0	\$364,235	\$174,472	\$211,514	\$12,347,628

City of Woodland
Schedule of Liabilities
For the Year Ended December 31, 2014

ID. No.	Description	Due Date	Beginning Balance	Additions	Reductions	Ending Balance
General Obligations						
251.12	LTGO 2012/2005 Refi (Police Stn, land, truck)	12/1/2036	2,415,000	-	130,000	2,285,000
251.12	LTGO 2013 Addtl Police Stn, Other GO Capital	12/1/2040	1,945,000	-	-	1,945,000
259.11	Compensated Absences-General		381,911	215,092	190,322	406,681
263.81	PWTF#1 TIM203	7/1/2014	89,005	-	89,005	-
263.81	PWTF#2 TIM204	7/1/2014	25,801	-	25,801	-
263.81	Cowlitz County-Safe Routes to Schools (SRTS)	6/30/2016	200,000	-	-	200,000
263.91	CIAW Assessment for loss fund	12/31/2014	4,173	-	4,173	-
Total General Obligations:			5,060,890	215,092	439,301	4,836,681
Revenue Obligations						
259.12	Compensated Absences-Water		25,699	30,329	28,372	27,656
259.12	Compensated Absences-Sewer		25,699	30,329	28,372	27,656
259.12	Compensated Absences-Garbage		25,699	30,329	28,372	27,656
263.82	CERB Timber T93-028	1/1/2015	80,143	-	39,479	40,664
263.82	CERB C93-098 Water	7/1/2015	65,346	-	32,190	33,156
263.82	PWTF Water Filtration 97-791-015	7/1/2017	380,423	-	95,104	285,319
263.82	PWTF Sewer 99-791-040	7/1/2019	1,100,848	-	183,474	917,374

City of Woodland
Schedule of Liabilities
For the Year Ended December 31, 2014

ID. No.	Description	Due Date	Beginning Balance	Additions	Reductions	Ending Balance
263.82	DOE SRF WWTP 2001 L0100009-01	8/1/2022	810,202	-	75,681	734,521
263.82	PWTF Westside Sewer Project (411/402)	6/1/2033	346,707	280,000	32,985	593,722
263.82	PWTF Ranney Well Project (408/401)	9/1/2033	-	973,000	14,352	958,648
Total Revenue Obligations:			2,860,766	1,343,987	558,381	3,646,372
Total Liabilities:			7,921,656	1,559,079	997,682	8,483,053

SCHEDULE OF CASH ACTIVITY
For the Year Ended December 31, 2014

Fund Number	Fund Title	Beginning Cash and Investments	Receipts	Transfers-In	Other Revenue	Netted Transactions	Total Increase (4+5+6-7)	Disbursements	Transfers-Out	Other Expenditures	Total Decrease (9+10+11-7)	Ending Cash & Investments (3+8-12)
		3	4	5	6	7	8	9	10	11	12	
001	Current Expense	\$1,304,537.07	\$5,428,135.10	\$546,085.48	\$0.00	\$13,079.72	\$5,961,140.86	\$47,032.60	\$5,829,869.57	\$0.00	\$5,863,822.45	\$1,401,855.48
105	Document Recording Fee	\$1,239.41	\$6,007.87	\$0.00	\$0.00	\$0.00	\$6,007.87	\$0.00	\$0.00	\$0.00	\$0.00	\$7,247.28
107	Hotel/Motel Tax	\$20,352.35	\$80,994.84	\$0.00	\$0.00	\$0.00	\$80,994.84	\$0.00	\$44,269.04	\$0.00	\$44,269.04	\$57,078.15
319	Public Safety Bond Fund	\$1,960,607.33	\$167,833.26	\$148,668.00	\$0.00	(\$1,125.45)	\$317,626.71	\$5,563.38	\$1,076,942.55	\$0.00	\$1,083,631.38	\$1,194,602.66
324	Scott Avenue Reconnection	\$45,102.77	\$643,533.11	\$0.00	\$0.00	\$0.00	\$643,533.11	\$0.00	\$572,801.76	\$0.00	\$72,731.35	\$115,834.12
325	SR 502/Scott Avenue Intersection	\$29,888	\$149,523.99	\$50,000.00	\$0.00	(\$2,983.29)	\$202,507.28	\$0.00	\$190,343.64	\$0.00	\$193,326.93	\$92,102.23
326	South Woodland SRTS	\$0.00	\$43,158.35	\$30,000.00	\$0.00	(\$1,450.00)	\$74,608.35	\$0.00	\$64,613.00	\$0.00	\$51,563.81	\$23,044.54
351	Impact Fees: Fire	\$79,096.05	\$55,650.72	\$0.00	\$0.00	\$0.00	\$134,746.77	\$0.00	\$25,515.60	\$0.00	\$25,515.60	\$73,479.15
352	Impact Fees: Park	\$77,679.15	\$21,315.60	\$0.00	\$0.00	\$0.00	\$99,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$32,757.25
353	Impact Fees: Transportation	\$2,539.14	\$30,218.11	\$0.00	\$0.00	\$0.00	\$32,757.25	\$0.00	\$0.00	\$0.00	\$0.00	\$433,096.46
401	Water	\$400,924.99	\$2,318,855.87	\$3,500.00	\$0.00	(\$4,971.35)	\$2,327,327.22	\$20,014.48	\$2,270,169.92	\$0.00	\$2,140,043.91	\$1,263,611.48
402	Sewer	\$1,085,288.72	\$2,327,376.14	\$0.00	\$0.00	\$9,009.47	\$2,318,366.67	\$6,440.60	\$2,142,612.78	\$0.00	\$688,986.46	\$0.00
403	Garbage Collection	\$84.18	\$688,902.28	\$0.00	\$0.00	\$0.00	\$688,902.28	\$0.00	\$688,986.46	\$0.00	\$0.00	\$0.00
631	Payroll Clearing Fund	\$156,732.01	\$0.00	\$3,244,067.25	\$0.00	\$0.00	\$3,244,067.25	\$3,245,293.29	\$0.00	\$0.00	\$3,245,293.29	\$155,505.97
632	Claims Clearing Fund	\$241,653.68	\$0.00	\$9,021,917.40	\$0.00	\$0.00	\$9,021,917.40	\$8,849,469.69	\$0.00	\$0.00	\$8,849,469.69	\$414,101.39
640	Utility Deposits	\$92,978.87	(\$2,137.36)	\$0.00	\$0.00	(\$38,760.10)	\$36,622.74	\$2,592.53	\$0.00	\$0.00	\$41,352.63	\$88,248.98
650	Impact Fees: School	\$0.00	\$88,000.00	\$0.00	\$0.00	\$0.00	\$88,000.00	\$0.00	\$88,000.00	\$0.00	\$88,000.00	\$0.00
TOTAL		\$5,468,845.60	\$12,047,367.88	\$13,044,238.13	\$0.00	(\$27,201.00)	\$25,118,807.01	\$12,176,406.57	\$13,044,238.13	\$0.00	\$25,247,845.70	\$5,339,806.91
631	Payroll Clearing Fund	\$156,732.01	\$0.00	\$3,244,067.25	\$0.00	\$0.00	\$3,244,067.25	\$3,245,293.29	\$3,244,067.25	\$0.00	\$3,245,293.29	\$155,505.97
632	Claims Clearing Fund	\$241,653.68	\$0.00	\$9,021,917.40	\$0.00	\$0.00	\$9,021,917.40	\$8,849,469.69	\$9,021,917.40	\$0.00	\$8,849,469.69	\$414,101.39
TOTAL		\$5,070,459.91	\$12,047,367.88	\$778,253.48	\$0.00	(\$27,201.00)	\$12,852,822.36	\$61,643.59	\$778,253.48	\$0.00	\$13,153,082.72	\$4,770,199.55

Proofed

Proofed

Proofed

Dec2014 BudgetWorksheet (Checking & Invmt Bank Statements)
Cash \$1,166,261.44
Investment \$4,173,545.47
Ending CASH \$5,339,806.91
Proof \$0.00

City/Town

SCHEDULE OF STATE FINANCIAL ASSISTANCE

For the Year Ended December 31, 2014

Grantor	Program Title	Identificaton Number	Amount
3340350 - State Direct/Indirect Grant from Traffic Safety Commission	Registered Sex Offender (RSO) Address Verification	RSO 13-14	4,730
Sub-total:			4,730
3340380 - State Direct/Indirect Grant from Transportation Improvement Board (TIB)	SR503 Scott Avenue Intersection Project	8-5-954(004)-1	142,362
	SR503 Scott Avenue Sidewalk Project	3-W-954(P01)-1	10,146
	Park Buckeye Street Overlay Project	3-W-954(002)-1	262,608
Sub-total:			415,116
3340360 - State Direct/Indirect Grant from Department of Transportation	Safe Routes to Schools (SRTS)	LA-8164	48,842
Sub-total:			48,842
Grand total:			468,688

City of Woodland
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2014

Federal Agency (Pass-Through Agency)	Federal Program	CFDA Number	Other Award Number	Expenditures			Note
				From Pass- Through Awards	From Direct Awards	Total	
CDBG - Entitlement Grants Cluster							
Office Of Community Planning And Development, Department Of Housing And Urban Development (via Clark County Department of Community Services/CDBG)	Community Development Block Grants/Entitlement Grants	14.218	2013-CDBG- 1306	62,000	-	62,000	1, 2
Office Of Community Planning And Development, Department Of Housing And Urban Development (via Clark County Department of Community Services/CDBG)	Community Development Block Grants/Entitlement Grants	14.218	2014-CDBG- 1405 Old Town Connections	21,840	-	21,840	1, 2
Total CDBG - Entitlement Grants Cluster:				83,840	-	83,840	
Highway Planning and Construction Cluster							
Federal Highway Administration (fhwa), Department Of Transportation (via Washington State Department of Transportation)	Highway Planning and Construction	20.205	STP-9906 (039) Scott Avenue Reconnection	597,371	-	597,371	1, 2
Total Highway Planning and Construction Cluster:				597,371	-	597,371	
Highway Safety Cluster							

The accompanying notes are an integral part of this statement.

City of Woodland
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2014

Federal Agency (Pass-Through Agency)	Federal Program	CFDA Number	Other Award Number	Expenditures			Note
				From Pass- Through Awards	From Direct Awards	Total	
National Highway Traffic Safety Administration (nhtsa), Department Of Transportation (via Washington Traffic Safety Commission)	State and Community Highway Safety	20.600	Impaired Driving/Distra cted Driver	1,739	-	1,739	1,2
Total Highway Safety Cluster:				1,739	-	1,739	
Other Programs							
National Highway Traffic Safety Administration (nhtsa), Department Of Transportation (via Washington Traffic Safety Commission)	National Priority Safety Programs	20.616	Seatbelt	1,725	-	1,725	1, 2
Total Federal Awards Expended:				684,675	-	684,675	

The accompanying notes are an integral part of this statement.

City of Woodland

MCAG NO. 0271

**NOTES TO THE EXPENDITURES OF FEDERAL AWARDS
For the Year Ending December 31, 2014**

Note 1 - Basis of Accounting

This schedule is prepared on the same basis of accounting as the city's financial statements. The city uses the cash basis of accounting.

Note 2 - Program Costs

The amounts shown as current year expenditures represent only (federal/state/local) grant portion of the program costs. Entire program costs, including the city portion, may be more than shown.

MCAG NO.0271

City of Woodland
(City/County/District)

Schedule 19

Labor Relations Consultant(S)
For the Year Ended December 31, 2014_

Has your government engaged labor relations consultants? Yes No

If yes, please provide the following information for each consultant:

Name of firm: Allied Employers Inc.
Name of consultant: Jennifer Montgomery
Business address: 4020 Lake Washington Blvd. NE #205 Kirkland WA 98033
Amount paid to consultant during fiscal year: \$10,061
Terms and conditions, as applicable, including: Annual Contract for services
Rates (e.g., hourly, etc.): \$10,061 + out-of-pocket expenses (long distance telephone, mileage, copying charges, meeting or travel expenses)
Maximum compensation allowed
Duration of services: January 1 to December 31, 2014
Services provided: Labor relations and personnel matters