



# **2015 Annual Report**

**Presented to the City Council  
on June 6, 2016**

**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, 2015

GOVERNMENT INFORMATION:

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I certify this 27<sup>th</sup> day of May, 2016, 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: *Mari E. Ripp*

# 2015 CITY OF WOODLAND

## NOTES TO FINANCIAL STATEMENTS

January 1, 2015 through December 31, 2015

### **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, street improvements, parks, and general administrative services. In addition, the City operates a sewer and water system; and contracts for fire protection services and 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.

Debt Service Funds

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

Capital Projects Funds

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

**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	2015 Final Appropriated Amounts	2015 Actual Expenditures	Variance
001	Current Expense	5,329,163	4,930,321	398,842
101	Park	188,216	158,769	29,447
104	Street	1,059,709	807,203	252,506
105	Document Recording Fee	13,247	10,000	3,247
107	Hotel/Motel Tax	94,398	50,045	44,353
224	94 PWTF Loans	4,842	4,871	-29
225	CLID #94-01/94-02	13,742	0	13,742
228	LTGO 2012	235,423	213,357	22,066
229	LTGO 2013	132,060	132,439	-379
300	Park Acquisition/Impvmt	0	0	0
301	CP Reserve: General	1,512,824	376,814	1,136,010
303	Fire Dept Reserve	9,615	7,407	2,208
304	Equipment Acq'n Reserve	30,799	0	30,799
312	Public Works Shop	1,124	1,124	0
319	Public Safety Bond	1,205,638	107,504	1,098,134
320	Sidewalk Project	291,147	282,354	8,793
323	Schurman & Guild Rd Project	77	77	0
324	Scott Ave Reconnection	1,016,534	576,005	440,529
325	SR503/Scott Ave Intersection	2,308,393	1,955,320	353,073
326	South Woodland SRTS	346,798	340,574	6,224
351	Impact Fees-Fire	131,304	59,873	71,431
352	Impact Fees-Park	79,684	0	79,684
353	Impact Fees-Transportation	43,057	0	43,057
401	Water	1,432,985	1,162,905	270,080
402	Sewer	2,462,822	1,655,909	806,913
403	Garbage	761,994	761,261	733
408	Water Pumping Treatment	202,475	202,590	-115
411	Westside Sewer Project	269,872	269,872	0
421	Utility Reserve-Water	199,564	191,150	8,414
422	Utility Reserve-Sewer	496,239	135,000	361,239
426	CERB Loan-Water	40,150	39,827	323
427	CERB Loan-Sewer	61,122	61,121	1
640	Utility Deposits	119,049	44,822	74,227
650	Impact Fees-School	35,500	30,250	5,250
	<b>TOTAL</b>	<b>20,132,716</b>	<b>14,568,764</b>	<b>5,563,952</b>

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.

#### **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, 2015, there are 210 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, with the exception of Wrongful Acts and Law Enforcement Liability which have a self-insured retention of \$25,000. 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 \$2,140,107.

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.

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, 2015, were \$627,702.49.

#### **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 \$3,252 is reserved.

**Fund 107 Hotel/Motel Tax Fund** – Chapter 67.28 RCW restricts use of Hotel/Motel tax revenues. The Ending Fund Balance of \$51,858 is reserved.

**Fund 228-2012 Long Term General Obligation Debt** – revenues and expenditures are committed by the issuer of this LTGO debt as authorized in 2012. The Ending Fund Balance of \$34,093 is reserved.

**Fund 301-Capital Project Reserve General** – revenues and expenditures are considered committed by the city council. This includes REET 1 & 2, Gambling tax (Commercial Card room) and a percentage of sales tax. The Ending Fund Balance of \$1,107,120 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 \$2,197 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 \$31,302 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 Fire Station and for other General Capital construction. The Ending Fund Balance is reserved \$1,094,360.

**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 \$53,617 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 \$77,446 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 \$43,681 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 \$76,748 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, 2015 are as follows:

<u>Type of Investment</u>	<u>12/31/2015 Balance</u>
L.G.I.P.	\$ 10,356.65
U.S. Bank	<u>4,609,975.98</u>
Total	<u>\$4,620,332.63</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 2015 was \$2.117593 per \$1,000 on an assessed valuation of 620,729,032 in Cowlitz County, and 7,346,216 in Clark County, for a combined total of 628,075,248 for a regular total levy of \$1,330,008.

**NOTE 4 - INTERFUND LOANS AND ADVANCES**

The following table displays interfund loan activity during 2015:

Ord #	Borrowing Fund	Lending Fund	Balance 1/1/2015	New Loans	Repayments	Balance 12/31/2015
1279	426	401	34,200			34,200
1248	426	421	18,543		5,667	12,876
1275	427	422	30,093		19,231	10,862
1328	427	422	0	42,000		42,000
1342	320	104	0	86,525	86,525	0
1347	325	301	0	81,300	38,440	42,860
1349	426	421	0	34,150		34,150
1351	325	301	0	84,800		84,800
1353	320	104	0	7,600	0	7,600
1348	326	301	0	65,000	65,000	0
	<b>TOTALS</b>		<b>82,836</b>	<b>401,375</b>	<b>214,863</b>	<b>269,348</b>

**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, 2015. The debt service requirements for general obligation bonds, revenue bonds are as follows:

<b>Debt Service</b>				
<b>Year</b>		<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2016		536,637	190,947	727,585
2017		672,811	183,706	856,517
2018		353,898	173,414	527,313
2019		355,108	170,053	525,161
2020		477,862	166,673	644,535
2021-2025		1,524,082	341,329	1,865,411
2026-2030		1,175,405.85	597,057	1,772,462
2031-2035		1,160,162	406,477	1,566,639
2036-2040		1,340,000	204,050	1,544,050
				0
<b>TOTALS</b>		<b>7,595,967</b>	<b>2,433,706</b>	<b>10,029,673</b>

**NOTE 6 - PENSION PLANS**

State Sponsored Pension Plans

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

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

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

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

Also, the DRS CAFR may be downloaded from the DRS website at [www.drs.wa.gov](http://www.drs.wa.gov) .

At June 30, 201X (the measurement date of the plans), the City’ proportionate share of the collective net pension liabilities, as reported on the Schedule 09, was as follows:

	Allocation %	Liability (Asset)
PERS 1 UAAL	0.012121%	\$634,041
PERS 2 and 3	0.015655%	\$559,362
LEOFF 1	0.002975%	(\$35,858)
LEOFF 2	0.024851%	(\$255,419)

**LEOFF Plan 1**

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

**LEOFF Plan 2**

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

**NOTE 7 – OTHER DISCLOSURES**

**A. 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 \$19,820 was paid out for those benefits during the year.

**B. 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, 2015, 261 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 Group Health, 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.

**C. 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.

**D. CONSTRUCTION COMMITMENT**

The city has active construction projects as of December 31, 2015. The projects include: Fire Station Project (#319), Sidewalk Project (#320), Scott Avenue Reconnection Project (#324).

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

<b>Project (Fund/Name)</b>	<b>Spent to Date 12/31/2015</b>	<b>Remaining Commitment</b>
319 Fire Station Project	\$31,785	\$168,215
320 Sidewalk Project	\$195,807	\$8,185
324 Scott Avenue Reconnection Project	\$358,289	\$386,814

Of the committed balance of \$563,214 the city will be required to raise \$0 in future financing. All projects have committed funds to complete and finance in the 2016 budget cycle. No additional financing is needed.

**City of Woodland**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended December 31, 2015**

Federal Agency (Pass-Through Agency)	Federal Program	CFDA Number	Other Award Number	Expenditures			Passed through to Subrecipients	Note
				From Pass- Through Awards	From Direct Awards	Total		
Forest Service, Department Of Agriculture (via Washington Department of Natural Resources)	Cooperative Forestry Assistance	10.664	DNR Arbor Day	200	-	200	-	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	178,568	-	178,568	-	1, 2
Violence Against Women Office, Department Of Justice (via City of Longview)	Violence Against Women Formula Grants	16.588	2014-WF- AX0053	3,243	-	3,243	-	1, 2
Bureau Of Justice Assistance, Department Of Justice	Bulletproof Vest Partnership Program	16.607	BVP 2015	-	1,358	1,358	-	1, 2
<b>Highway Planning and Construction Cluster</b>								
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	442,670	-	442,670	-	1, 2
<b>Total Highway Planning and Construction Cluster:</b>				<b>442,670</b>	<b>-</b>	<b>442,670</b>	<b>-</b>	
<b>Highway Safety Cluster</b>								
National Highway Traffic Safety Administration (nhtsa), Department Of Transportation (via Department of Transportation (via Washington Traffic Safety Commission))	National Priority Safety Programs	20.616	DUI/Impaired Driving/Seatbelt ; Distracted Driver	1,936	-	1,936	-	1,2
<b>Total Highway Safety Cluster:</b>				<b>1,936</b>	<b>-</b>	<b>1,936</b>	<b>-</b>	

The accompanying notes are an integral part of this schedule.

**City of Woodland**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended December 31, 2015**

Federal Agency (Pass-Through Agency)	Federal Program	CFDA Number	Other Award Number	Expenditures			Passed through to Subrecipients	Note
				From Pass- Through Awards	From Direct Awards	Total		
<b>Total Federal Awards Expended:</b>				<b>626,616</b>	<b>1,358</b>	<b>627,975</b>	<b>-</b>	

*The accompanying notes are an integral part of this schedule.*

**City of Woodland**

**Notes to the Schedule of Expenditures of Federal Awards  
For the Year Ended December 31, 2015**

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 the federal grant portion of the program costs. Entire program costs, including the city's portion, are more than shown. Such expenditures are recognized following, as applicable, either the cost principles in OMB Circular A-87, Cost Principles for State, Local, and Indian Tribal Governments, or the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

**City of Woodland**  
**SCHEDULE OF STATE FINANCIAL ASSISTANCE (unaudited)**  
**For Fiscal Year ended December 31, 2015**

Grantor	Program Title	Identificaton Number	Amount
State Grant from Traffic Safety Commission			
	RSO Address Verification	RSO 2015	4,292
			<b>Sub-total: 4,292</b>
State Grant from Transportation Improvement Board (TIB)			
	SR503 Scott Avenue Intersection Project	8-5-954(004)-1	1,441,755
	SR503 Scott Avenue Sidewalk Project	3-W-954(002)-1	249,315
			<b>Sub-total: 1,691,070</b>
State Grant from Department of Commerce			
	GMA Comp Plan Update	15-63200-028	9,000
			<b>Sub-total: 9,000</b>
			<b>Grand total: 1,704,362</b>

**City of Woodland  
Schedule of Liabilities  
For the Year Ended December 31, 2015**

<b>ID. No.</b>	<b>Description</b>	<b>Due Date</b>	<b>Beginning Balance</b>	<b>Additions</b>	<b>Reductions</b>	<b>Ending Balance</b>
<b>General Obligations</b>						
251.12	LTGO 2012/2005 Refi (Police Stn, land, truck)	12/1/2036	2,285,000	-	135,000	2,150,000
251.12	LTGO 2013 Addtl Police Stn, Other GO Capital	12/1/2040	1,945,000	-	45,000	1,900,000
263.81	Cowlitz County-Safe Routes to Schools (SRTS)	6/30/2016	200,000	-	200,000	-
<b>Total General Obligations:</b>			<b>4,430,000</b>	<b>-</b>	<b>380,000</b>	<b>4,050,000</b>
<b>Revenue Obligations</b>						
263.82	CERB Timber T93-028	1/1/2015	40,664	-	40,664	-
263.82	CERB C93-098 Water	7/1/2015	33,156	-	33,156	-
263.82	PWTF Water Filtration 97-791-015	7/1/2017	285,319	-	95,104	190,215
263.82	PWTF Sewer 99-791-040	7/1/2019	917,374	-	183,474	733,900
263.82	DOE SRF WWTP 2001 L0100009-01	8/1/2022	734,521	-	76,821	657,700
263.82	PWTF Westside Sewer Project (411/402)	6/1/2033	593,722	69,090	36,823	625,989
263.82	PWTF Ranney Well Project (408/401)	9/1/2033	958,648	-	53,258	905,390
259.12	Compensated Absences-Water		27,656	27,904	27,559	28,001
259.12	Compensated Absences-Sewer		27,656	27,904	27,559	28,001
259.12	Compensated Absences-Garbage		27,656	27,904	27,559	28,001
259.12	Compensated Absences-General		406,681	208,331	188,738	426,274
264.30	Net Pension Liability		-	1,193,403	-	1,193,403
<b>Total Revenue Obligations:</b>			<b>4,053,053</b>	<b>1,554,536</b>	<b>790,715</b>	<b>4,816,874</b>
<b>Total Liabilities:</b>			<b>8,483,053</b>	<b>1,554,536</b>	<b>1,170,715</b>	<b>8,866,874</b>

**City of Woodland**  
**Fund Resources and Uses Arising from Cash Transactions**  
**For the Year Ended December 31, 2015**

		<u>Total for All Funds (Memo Only)</u>	<u>001 Current Expense</u>	<u>105 Document Recording Fee</u>	<u>107 Hotel/Motel Tax</u>
<b>Beginning Cash and Investments</b>					
30810	Reserved	1,587,274	26,931	7,247	57,078
30880	Unreserved	3,094,677	1,344,803	-	-
388 & 588	Prior Period Adjustments, Net	-	-	-	-
<b>Operating Revenues</b>					
310	Taxes	4,527,985	4,236,267	-	44,510
320	Licenses and Permits	238,937	238,937	-	-
330	Intergovernmental Revenues	2,577,325	281,411	-	-
340	Charges for Goods and Services	3,930,564	59,191	6,000	-
350	Fines and Penalties	65,086	65,086	-	-
360	Miscellaneous Revenues	297,781	80,418	5	315
Total Operating Revenues:		<u>11,637,677</u>	<u>4,961,310</u>	<u>6,005</u>	<u>44,825</u>
<b>Operating Expenditures</b>					
510	General Government	1,289,608	1,257,824	-	-
520	Public Safety	2,643,860	2,643,860	-	-
530	Utilities	2,532,373	7,800	-	-
540	Transportation	410,972	410,972	-	-
550	Natural and Economic Environment	307,495	264,120	10,000	33,375
560	Social Services	3,651	3,651	-	-
570	Culture and Recreation	119,549	119,549	-	-
598	Miscellaneous Expenses	-	-	-	-
Total Operating Expenditures:		<u>7,307,508</u>	<u>4,707,776</u>	<u>10,000</u>	<u>33,375</u>
Net Operating Increase (Decrease):		4,330,169	253,534	(3,995)	11,450
<b>Nonoperating Revenues</b>					
370-380, 395 & 398	Other Financing Sources	714,243	437,472	-	-
391-393	Debt Proceeds	69,090	-	-	-
397	Transfers-In	1,192,118	467,992	-	-
Total Nonoperating Revenues:		<u>1,975,451</u>	<u>905,464</u>	<u>-</u>	<u>-</u>
<b>Nonoperating Expenditures</b>					
580, 596 & 599	Other Financing Uses	572,502	325,078	-	16,670
591-593	Debt Service	1,118,873	-	-	-
594-595	Capital Expenditures	3,276,485	142,125	-	-
597	Transfers-Out	1,192,118	263,439	-	-
Total Nonoperating Expenditures:		<u>6,159,978</u>	<u>730,642</u>	<u>-</u>	<u>16,670</u>
<b>Net Increase (Decrease) in Cash and Investments:</b>		<b>145,642</b>	<b>428,356</b>	<b>(3,995)</b>	<b>(5,220)</b>
<b>Ending Cash and Investments</b>					
5081000	Reserved	2,498,928	1,140,619	3,252	51,858
5088000	Unreserved	2,328,665	659,471	-	-
<b>Total Ending Cash and Investments</b>		<b>4,827,593</b>	<b>1,800,090</b>	<b>3,252</b>	<b>51,858</b>

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, 2015**

		<u>228 LTGO 2012</u>	<u>229 LTGO 2013</u>	<u>319 Public Safety Fund</u>	<u>320 Sidewalk Project</u>
<b>Beginning Cash and Investments</b>					
30810	Reserved	-	-	1,194,603	-
30880	Unreserved	-	-	-	30,122
388 & 588	Prior Period Adjustments, Net	-	-	-	-
<b>Operating Revenues</b>					
310	Taxes	132,029	117,000	(1,821)	-
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	-	-	-	153,199
340	Charges for Goods and Services	-	-	-	-
350	Fines and Penalties	-	-	-	-
360	Miscellaneous Revenues	413	93	9,082	-
Total Operating Revenues:		<u>132,441</u>	<u>117,093</u>	<u>7,261</u>	<u>153,199</u>
<b>Operating Expenditures</b>					
510	General Government	-	-	31,785	-
520	Public Safety	-	-	-	-
530	Utilities	-	-	-	-
540	Transportation	-	-	-	-
550	Natural and Economic Environment	-	-	-	-
560	Social Services	-	-	-	-
570	Culture and Recreation	-	-	-	-
598	Miscellaneous Expenses	-	-	-	-
Total Operating Expenditures:		<u>-</u>	<u>-</u>	<u>31,785</u>	<u>-</u>
Net Operating Increase (Decrease):		132,441	117,093	(24,524)	153,199
<b>Nonoperating Revenues</b>					
370-380, 395 & 398	Other Financing Sources	-	-	-	94,125
391-393	Debt Proceeds	-	-	-	-
397	Transfers-In	115,008	15,346	-	5,000
Total Nonoperating Revenues:		<u>115,008</u>	<u>15,346</u>	<u>-</u>	<u>99,125</u>
<b>Nonoperating Expenditures</b>					
580, 596 & 599	Other Financing Uses	-	-	1,125	86,547
591-593	Debt Service	213,357	132,439	-	-
594-595	Capital Expenditures	-	-	59,248	195,807
597	Transfers-Out	-	-	15,346	-
Total Nonoperating Expenditures:		<u>213,357</u>	<u>132,439</u>	<u>75,719</u>	<u>282,354</u>
<b>Net Increase (Decrease) in Cash and Investments:</b>		<b>34,092</b>	<b>0</b>	<b>(100,243)</b>	<b>(30,030)</b>
<b>Ending Cash and Investments</b>					
5081000	Reserved	34,093	1	1,094,360	-
5088000	Unreserved	-	-	-	91
<b>Total Ending Cash and Investments</b>		<b>34,093</b>	<b>1</b>	<b>1,094,360</b>	<b>91</b>

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, 2015**

		<u>324 Scott Avenue Reconnection</u>	<u>325 SR 503/Scott Avenue</u>	<u>326 South Woodland SRTS</u>	<u>351 Impact Fees: Fire</u>
<b>Beginning Cash and Investments</b>					
30810	Reserved	115,834	9,210	-	70,134
30880	Unreserved	-	-	23,045	-
388 & 588	Prior Period Adjustments, Net	-	-	-	-
<b>Operating Revenues</b>					
310	Taxes	-	-	-	-
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	442,670	1,450,730	249,315	-
340	Charges for Goods and Services	-	-	-	42,825
350	Fines and Penalties	-	-	-	-
360	Miscellaneous Revenues	698	580	151	531
Total Operating Revenues:		<u>443,368</u>	<u>1,451,309</u>	<u>249,466</u>	<u>43,356</u>
<b>Operating Expenditures</b>					
510	General Government	-	-	-	-
520	Public Safety	-	-	-	-
530	Utilities	-	-	-	-
540	Transportation	-	-	-	-
550	Natural and Economic Environment	-	-	-	-
560	Social Services	-	-	-	-
570	Culture and Recreation	-	-	-	-
598	Miscellaneous Expenses	-	-	-	-
Total Operating Expenditures:		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Operating Increase (Decrease):		<u>443,368</u>	<u>1,451,309</u>	<u>249,466</u>	<u>43,356</u>
<b>Nonoperating Revenues</b>					
370-380, 395 & 398	Other Financing Sources	-	84,800	65,000	-
391-393	Debt Proceeds	-	-	-	-
397	Transfers-In	16,804	410,000	23,000	-
Total Nonoperating Revenues:		<u>16,804</u>	<u>494,800</u>	<u>88,000</u>	<u>-</u>
<b>Nonoperating Expenditures</b>					
580, 596 & 599	Other Financing Uses	-	38,482	65,025	-
591-593	Debt Service	217,688	-	-	-
594-595	Capital Expenditures	358,317	1,916,838	275,549	-
597	Transfers-Out	-	-	-	59,873
Total Nonoperating Expenditures:		<u>576,005</u>	<u>1,955,320</u>	<u>340,574</u>	<u>59,873</u>
<b>Net Increase (Decrease) in Cash and Investments:</b>		<u>(115,833)</u>	<u>(9,211)</u>	<u>(3,108)</u>	<u>(16,517)</u>
<b>Ending Cash and Investments</b>					
5081000	Reserved	1	-	-	53,617
5088000	Unreserved	-	-	19,936	-
<b>Total Ending Cash and Investments</b>		<u>1</u>	<u>-</u>	<u>19,936</u>	<u>53,617</u>

*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, 2015**

		<u>352 Impact Fees: Park</u>	<u>353 Impact Fees: Transportation</u>	<u>401 Water</u>	<u>402 Sewer</u>
<b>Beginning Cash and Investments</b>					
30810	Reserved	73,479	32,757	-	-
30880	Unreserved	-	-	433,096	1,263,611
388 & 588	Prior Period Adjustments, Net	-	-	-	-
<b>Operating Revenues</b>					
310	Taxes	-	-	-	-
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	-	-	-	-
340	Charges for Goods and Services	3,348	10,643	1,308,795	1,758,149
350	Fines and Penalties	-	-	-	-
360	Miscellaneous Revenues	619	281	83,484	120,989
Total Operating Revenues:		<u>3,967</u>	<u>10,924</u>	<u>1,392,279</u>	<u>1,879,138</u>
<b>Operating Expenditures</b>					
510	General Government	-	-	-	-
520	Public Safety	-	-	-	-
530	Utilities	-	-	813,406	1,083,626
540	Transportation	-	-	-	-
550	Natural and Economic Environment	-	-	-	-
560	Social Services	-	-	-	-
570	Culture and Recreation	-	-	-	-
598	Miscellaneous Expenses	-	-	-	-
Total Operating Expenditures:		<u>-</u>	<u>-</u>	<u>813,406</u>	<u>1,083,626</u>
Net Operating Increase (Decrease):		<u>3,967</u>	<u>10,924</u>	<u>578,873</u>	<u>795,512</u>
<b>Nonoperating Revenues</b>					
370-380, 395 & 398	Other Financing Sources	-	-	13,321	-
391-393	Debt Proceeds	-	-	-	69,090
397	Transfers-In	-	-	138,968	-
Total Nonoperating Revenues:		<u>-</u>	<u>-</u>	<u>152,289</u>	<u>69,090</u>
<b>Nonoperating Expenditures</b>					
580, 596 & 599	Other Financing Uses	-	-	8,847	-
591-593	Debt Service	-	-	193,423	361,967
594-595	Capital Expenditures	-	-	170,567	158,034
597	Transfers-Out	-	-	322,000	428,468
Total Nonoperating Expenditures:		<u>-</u>	<u>-</u>	<u>694,836</u>	<u>948,469</u>
<b>Net Increase (Decrease) in Cash and Investments:</b>		<b><u>3,967</u></b>	<b><u>10,924</u></b>	<b><u>36,325</u></b>	<b><u>(83,867)</u></b>
<b>Ending Cash and Investments</b>					
5081000	Reserved	77,446	43,681	-	-
5088000	Unreserved	-	-	469,422	1,179,746
<b>Total Ending Cash and Investments</b>		<b><u>77,446</u></b>	<b><u>43,681</u></b>	<b><u>469,422</u></b>	<b><u>1,179,746</u></b>

*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, 2015**

		<b>403 Garbage Collection</b>
<b>Beginning Cash and Investments</b>		
30810	Reserved	-
30880	Unreserved	-
388 & 588	Prior Period Adjustments, Net	-
<b>Operating Revenues</b>		
310	Taxes	-
320	Licenses and Permits	-
330	Intergovernmental Revenues	-
340	Charges for Goods and Services	741,614
350	Fines and Penalties	-
360	Miscellaneous Revenues	122
Total Operating Revenues:		741,736
<b>Operating Expenditures</b>		
510	General Government	-
520	Public Safety	-
530	Utilities	627,541
540	Transportation	-
550	Natural and Economic Environment	-
560	Social Services	-
570	Culture and Recreation	-
598	Miscellaneous Expenses	-
Total Operating Expenditures:		627,541
Net Operating Increase (Decrease):		114,195
<b>Nonoperating Revenues</b>		
370-380, 395 & 398	Other Financing Sources	19,525
391-393	Debt Proceeds	-
397	Transfers-In	-
Total Nonoperating Revenues:		19,525
<b>Nonoperating Expenditures</b>		
580, 596 & 599	Other Financing Uses	30,727
591-593	Debt Service	-
594-595	Capital Expenditures	-
597	Transfers-Out	102,992
Total Nonoperating Expenditures:		133,719
<b>Net Increase (Decrease) in Cash and Investments:</b>		<b>1</b>
<b>Ending Cash and Investments</b>		
5081000	Reserved	-
5088000	Unreserved	-
<b>Total Ending Cash and Investments</b>		<b>-</b>

*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, 2015**

	<b>Total for All Funds (Memo Only)</b>	<b>640 Utility Deposits</b>	<b>650 Impact Fees: School</b>	
308	Beginning Cash and Investments	88,249	88,249	-
388 & 588	Prior Period Adjustments, Net	-	-	-
310-360	Revenues	30,964	714	30,250
380-390	Other Increases and Financing Sources	32,607	32,607	-
510-570	Expenditures	30,250	-	30,250
580-590	Other Decreases and Financing Uses	44,822	44,822	-
	Net Increase (Decrease) in Cash and Investments:	(11,501)	(11,501)	-
508	Ending Cash and Investments	76,748	76,748	-

*The accompanying notes are an integral part of this statement.*