



# **2016 Annual Report**

**Presented to the City Council  
on June 5, 2017**

*submitted to State Auditor on May 30, 2017*

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**ANNUAL REPORT CERTIFICATION**

City of Woodland

(Official Name of Government)

0271

MCAG No.

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

For the Fiscal Year Ended 12/31/2016

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

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

I certify 30th day of May, 2017, that annual report information is complete, accurate and in conformity with the Budgeting, Accounting and Reporting Systems Manual, to the best of my knowledge and belief, having reviewed this information and taken all appropriate steps in order to provide such certification. I acknowledge and understand our responsibility for the design and implementation of controls to ensure accurate financial reporting, comply with applicable laws and safeguard public resources, including controls to prevent and detect fraud. Finally, I acknowledge and understand our responsibility for immediately submitting corrected annual report information if any errors or an omission in such information is subsequently identified.

Signatures

Mari Ripp (rippm@ci.woodland.wa.us)

**City of Woodland**  
**Fund Resources and Uses Arising from Cash Transactions**  
**For the Year Ended December 31, 2016**

		<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	2,498,928	1,140,620	3,252	51,858
30880	Unreserved	2,328,665	659,471	-	-
388 / 588	Prior Period Adjustments, Net	-	-	-	-
<b>Revenues</b>					
310	Taxes	4,401,051	4,111,404	-	48,113
320	Licenses and Permits	418,283	418,283	-	-
330	Intergovernmental Revenues	361,172	340,840	-	-
340	Charges for Goods and Services	4,461,029	72,683	6,000	-
350	Fines and Penalties	69,059	69,059	-	-
360	Miscellaneous Revenues	727,054	149,919	10	224
Total Revenues:		<u>10,437,648</u>	<u>5,162,190</u>	<u>6,010</u>	<u>48,337</u>
<b>Expenditures</b>					
510	General Government	1,755,718	1,662,086	-	-
520	Public Safety	3,047,057	3,047,057	-	-
530	Utilities	2,738,860	7,800	-	-
540	Transportation	526,611	526,611	-	-
550	Natural and Economic Environment	353,708	305,415	9,243	39,050
560	Social Services	3,878	3,878	-	-
570	Culture and Recreation	137,673	137,673	-	-
Total Expenditures:		<u>8,563,505</u>	<u>5,690,520</u>	<u>9,243</u>	<u>39,050</u>
Excess (Deficiency) Revenues over Expenditures:		1,874,143	(528,332)	(3,233)	9,287
<b>Other Increases in Fund Resources</b>					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	700,949	603,715	-	-
385	Special or Extraordinary Items	-	-	-	-
386 / 389	Custodial Activities	272,360	211,777	-	-
381, 395, 398	Other Resources	55,666	55,666	-	-
Total Other Increases in Fund Resources:		<u>1,028,974</u>	<u>871,158</u>	<u>-</u>	<u>-</u>
<b>Other Decreases in Fund Resources</b>					
594-595	Capital Expenditures	237,984	174,587	-	-
591-593, 599	Debt Service	771,125	-	-	-
597	Transfers-Out	700,949	54,554	-	-
585	Special or Extraordinary Items	-	-	-	-
586 / 589	Custodial Activities	176,920	93,728	-	16,075
581	Other Uses	7,603	-	-	-
Total Other Decreases in Fund Resources:		<u>1,894,580</u>	<u>322,869</u>	<u>-</u>	<u>16,075</u>
<b>Increase (Decrease) in Cash and Investments:</b>		<b>1,008,536</b>	<b>19,957</b>	<b>(3,233)</b>	<b>(6,788)</b>
<b>Ending Cash and Investments</b>					
5081000	Reserved	2,627,117	1,135,499	20	45,070
5088000	Unreserved	3,209,013	684,549	-	-
<b>Total Ending Cash and Investments</b>		<b>5,836,130</b>	<b>1,820,049</b>	<b>20</b>	<b>45,070</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, 2016**

		<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	34,093	1	1,094,360	-
30880	Unreserved	-	-	-	91
388 / 588	Prior Period Adjustments, Net	-	-	-	-
<b>Revenues</b>					
310	Taxes	124,533	117,000	-	-
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	-	-	-	7,783
340	Charges for Goods and Services	-	-	-	-
350	Fines and Penalties	-	-	-	-
360	Miscellaneous Revenues	380	135	6,556	-
Total Revenues:		<u>124,913</u>	<u>117,135</u>	<u>6,556</u>	<u>7,783</u>
<b>Expenditures</b>					
510	General Government	-	-	93,632	-
520	Public Safety	-	-	-	-
530	Utilities	-	-	-	-
540	Transportation	-	-	-	-
550	Natural and Economic Environment	-	-	-	-
560	Social Services	-	-	-	-
570	Culture and Recreation	-	-	-	-
Total Expenditures:		<u>-</u>	<u>-</u>	<u>93,632</u>	<u>-</u>
Excess (Deficiency) Revenues over Expenditures:		<u>124,913</u>	<u>117,135</u>	<u>(87,076)</u>	<u>7,783</u>
<b>Other Increases in Fund Resources</b>					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	56,390	14,485	-	4,500
385	Special or Extraordinary Items	-	-	-	-
386 / 389	Custodial Activities	-	-	-	-
381, 395, 398	Other Resources	-	-	-	-
Total Other Increases in Fund Resources:		<u>56,390</u>	<u>14,485</u>	<u>-</u>	<u>4,500</u>
<b>Other Decreases in Fund Resources</b>					
594-595	Capital Expenditures	-	-	-	4,480
591-593, 599	Debt Service	166,545	131,495	-	-
597	Transfers-Out	-	-	14,485	-
585	Special or Extraordinary Items	-	-	-	-
586 / 589	Custodial Activities	-	-	-	-
581	Other Uses	-	-	-	7,603
Total Other Decreases in Fund Resources:		<u>166,545</u>	<u>131,495</u>	<u>14,485</u>	<u>12,083</u>
<b>Increase (Decrease) in Cash and Investments:</b>		<b><u>14,759</u></b>	<b><u>125</u></b>	<b><u>(101,561)</u></b>	<b><u>200</u></b>
<b>Ending Cash and Investments</b>					
5081000	Reserved	48,852	126	992,799	-
5088000	Unreserved	-	-	-	291
<b>Total Ending Cash and Investments</b>		<b><u>48,852</u></b>	<b><u>126</u></b>	<b><u>992,799</u></b>	<b><u>291</u></b>

**City of Woodland**  
**Fund Resources and Uses Arising from Cash Transactions**  
**For the Year Ended December 31, 2016**

		<u>326 South Woodland SRTS</u>	<u>351 Impact Fees: Fire</u>	<u>352 Impact Fees: Park</u>	<u>353 Impact Fees: Transportation</u>
<b>Beginning Cash and Investments</b>					
30810	Reserved	-	53,617	77,446	43,681
30880	Unreserved	19,936	-	-	-
388 / 588	Prior Period Adjustments, Net	-	-	-	-
<b>Revenues</b>					
310	Taxes	-	-	-	-
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	12,549	-	-	-
340	Charges for Goods and Services	-	134,512	22,355	140,106
350	Fines and Penalties	-	-	-	-
360	Miscellaneous Revenues	120	414	438	378
Total Revenues:		<u>12,669</u>	<u>134,926</u>	<u>22,793</u>	<u>140,483</u>
<b>Expenditures</b>					
510	General Government	-	-	-	-
520	Public Safety	-	-	-	-
530	Utilities	-	-	-	-
540	Transportation	-	-	-	-
550	Natural and Economic Environment	-	-	-	-
560	Social Services	-	-	-	-
570	Culture and Recreation	-	-	-	-
Total Expenditures:		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (Deficiency) Revenues over Expenditures:		<u>12,669</u>	<u>134,926</u>	<u>22,793</u>	<u>140,484</u>
<b>Other Increases in Fund Resources</b>					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	-	-	-	-
385	Special or Extraordinary Items	-	-	-	-
386 / 389	Custodial Activities	-	-	-	-
381, 395, 398	Other Resources	-	-	-	-
Total Other Increases in Fund Resources:		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Other Decreases in Fund Resources</b>					
594-595	Capital Expenditures	13,013	-	-	-
591-593, 599	Debt Service	-	-	-	-
597	Transfers-Out	-	28,195	-	40,000
585	Special or Extraordinary Items	-	-	-	-
586 / 589	Custodial Activities	-	-	-	-
581	Other Uses	-	-	-	-
Total Other Decreases in Fund Resources:		<u>13,013</u>	<u>28,195</u>	<u>-</u>	<u>40,000</u>
<b>Increase (Decrease) in Cash and Investments:</b>		<b>(344)</b>	<b>106,731</b>	<b>22,793</b>	<b>100,484</b>
<b>Ending Cash and Investments</b>					
5081000	Reserved	-	160,348	100,239	144,164
5088000	Unreserved	19,592	-	-	-
<b>Total Ending Cash and Investments</b>		<b><u>19,592</u></b>	<b><u>160,348</u></b>	<b><u>100,239</u></b>	<b><u>144,164</u></b>

**City of Woodland**  
**Fund Resources and Uses Arising from Cash Transactions**  
**For the Year Ended December 31, 2016**

		<u>401 Water</u>	<u>402 Sewer</u>	<u>403 Garbage Collection</u>
<b>Beginning Cash and Investments</b>				
30810	Reserved	-	-	-
30880	Unreserved	469,422	1,179,746	-
388 / 588	Prior Period Adjustments, Net	-	-	-
<b>Revenues</b>				
310	Taxes	-	-	-
320	Licenses and Permits	-	-	-
330	Intergovernmental Revenues	-	-	-
340	Charges for Goods and Services	1,414,188	1,894,850	776,335
350	Fines and Penalties	-	-	-
360	Miscellaneous Revenues	224,502	343,960	15
Total Revenues:		<u>1,638,690</u>	<u>2,238,811</u>	<u>776,350</u>
<b>Expenditures</b>				
510	General Government	-	-	-
520	Public Safety	-	-	-
530	Utilities	823,915	1,249,356	657,789
540	Transportation	-	-	-
550	Natural and Economic Environment	-	-	-
560	Social Services	-	-	-
570	Culture and Recreation	-	-	-
Total Expenditures:		<u>823,915</u>	<u>1,249,356</u>	<u>657,789</u>
Excess (Deficiency) Revenues over Expenditures:		814,775	989,454	118,561
<b>Other Increases in Fund Resources</b>				
391-393, 596	Debt Proceeds	-	-	-
397	Transfers-In	21,859	-	-
385	Special or Extraordinary Items	-	-	-
386 / 389	Custodial Activities	40,131	-	20,451
381, 395, 398	Other Resources	-	-	-
Total Other Increases in Fund Resources:		<u>61,990</u>	<u>-</u>	<u>20,451</u>
<b>Other Decreases in Fund Resources</b>				
594-595	Capital Expenditures	43,732	2,171	-
591-593, 599	Debt Service	156,332	316,753	-
597	Transfers-Out	202,526	254,182	107,007
585	Special or Extraordinary Items	-	-	-
586 / 589	Custodial Activities	35,112	-	32,005
581	Other Uses	-	-	-
Total Other Decreases in Fund Resources:		<u>437,702</u>	<u>573,106</u>	<u>139,011</u>
<b>Increase (Decrease) in Cash and Investments:</b>		<b>439,063</b>	<b>416,348</b>	<b>1</b>
<b>Ending Cash and Investments</b>				
5081000	Reserved	-	-	-
5088000	Unreserved	908,484	1,596,095	2
<b>Total Ending Cash and Investments</b>		<b>908,484</b>	<b>1,596,095</b>	<b>2</b>

**City of Woodland**  
**Fiduciary Fund Resources and Uses Arising from Cash Transactions**  
**For the Year Ended December 31, 2016**

	<b>Total for All Funds (Memo Only)</b>	<b>640 Utility Deposits</b>	<b>650 Impact Fees: School</b>	
308	Beginning Cash and Investments	76,748	76,748	-
388 & 588	Prior Period Adjustments, Net	-	-	-
310-360	Revenues	206,474	474	206,000
380-390	Other Increases and Financing Sources	42,937	42,937	-
510-570	Expenditures	206,000	-	206,000
580-590	Other Decreases and Financing Uses	31,021	31,021	-
	Net Increase (Decrease) in Cash and Investments:	12,390	12,390	-
508	Ending Cash and Investments	89,139	89,139	-

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



# 2016 CITY OF WOODLAND

## NOTES TO FINANCIAL STATEMENTS

January 1, 2016 through December 31, 2016

### **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 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 (without fund balance) for the legally adopted budgets were as follows:

FUND	DESCRIPTION	2016 Final Appropriated Amounts	2016 Actual Expenditures	Variance
001	Current Expense	5,838,240	5,703,957	134,283
101	Park	176,635	175,401	1,234
104	Street	722,080	684,813	37,267
105	Document Recording Fee	9,243	9,243	0
107	Hotel/Motel Tax	56,875	55,125	1,750
225	CLID #94-01/94-02	13,782	13,781	1
228	LTGO 2012	166,545	166,545	1
229	LTGO 2013	131,495	131,495	0
300	Park Acquisition/Impvmt	0	0	0
301	CPReserve: General	524,722	524,722	0
303	Fire Dept Reserve	2,207	2,206	1
304	Equipment Acq'n Reserve	19,900	19,869	31
319	Public Safety Bond	103,594	108,117	-4,523
320	Sidewalk Project	48,985	12,083	36,902
324	Scott Ave Reconnection	0	0	0
325	SR503/Scott Ave Intersection	38,739	38,694	45
326	South Woodland SRTS	14,000	13,013	987
327	SR503/CC Street Project	140,000	0	140,000
351	Impact Fees-Fire	28,195	28,195	0
352	Impact Fees-Park	0	0	0
353	Impact Fees-Transportation	40,000	40,000	0
401	Water	1,365,925	1,272,825	93,100
402	Sewer	1,961,455	1,822,462	138,993
403	Garbage	796,313	796,800	-487
413	Booster Pump Station/WTP	80,000	38,793	41,207
421	Utility Reserve-Water	50,000	50,000	0
422	Utility Reserve-Sewer	0	0	0
426	CERB Loan-Water	24,298	24,297	1
427	CERB Loan-Sewer	2,319	2,319	0
640	Utility Deposits	80,475	31,021	49,454
650	Impact Fees-School	206,000	206,000	0
	<b>TOTAL</b>	<b>12,642,022</b>	<b>11,971,775</b>	<b>670,247</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. There are no significant variances to report.

**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, 2016, there are 205 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 \$1,718,302.

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, 2016, were \$1,484,482.16.

#### **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 \$20 is reserved.

**Fund 107 Hotel/Motel Tax Fund** – Chapter 67.28 RCW restricts use of Hotel/Motel tax revenues. The Ending Fund Balance of \$45,070 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 \$48,852 is reserved.

**Fund 229-2013 Long Term General Obligation Debt** – revenues and expenditures are committed by the issuer of this LTGO debt as authorized in 2013. The Ending Fund Balance of \$126 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 \$1,020,724 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 \$24,746 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 \$922,799.

**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 \$53 is reserved. This fund is rolled into the General Fund 001 for 2016 reporting.

**Fund 327 SR503/CC Street Project** - revenues and expenditures are restricted for this construction project with revenues from state sources. The Ending Fund Balance of \$90,029.37 is reserved. This fund is rolled into the General Fund 001 for 2016 reporting.

**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 \$160,348 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 \$100,239 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 \$144,164 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 \$89,139 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, 2016 are as follows:

<u>Type of Investment</u>	<u>12/31/2016 Balance</u>
L.G.I.P.	\$ 160,536.07
U.S. Bank	<u>5,853,653.26</u>
Total	<u>\$6,014,189.33</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 2016 was \$2.062642 per \$1,000 on an assessed valuation of 655,915,562 in Cowlitz County, and 7,996,439 in Clark County, for a combined total of 663,912,001 for a regular total levy of \$1,369,413.

**NOTE 4 - INTERFUND LOANS AND ADVANCES**

The following table displays interfund loan activity during 2016:

<b>Ord #</b>	<b>Borrowing</b>	<b>Lending</b>	<b>Balance</b>	<b>New</b>	<b>Repayments</b>	<b>Balance</b>
	<b>Fund</b>	<b>Fund</b>	<b>1/1/2016</b>	<b>Loans</b>		<b>12/31/2016</b>
1248	426	421	12,876	0	12,876	0
1275	427	422	10,862	0	2,293	8,569
1279	426	401	34,200	0	11,250	22,950
1314	426	421	34,150	0	12,875	21,275
1328	427	422	42,000	0	0	42,000
1347	325	301	42,860	(5,548)	37,312	0
1351	325	301	84,800	(84,800)	0	0
1353	320	104	7,600	0	7,600	0
	<b>TOTALS</b>		<b>269,348</b>	<b>(90,348)</b>	<b>84,207</b>	<b>94,793</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, 2016. The debt service requirements for general obligation bonds, revenue bonds are as follows:

<b>Debt Service Requirements</b>				
<b>Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>	
2017	691,811	192,691	884,502	
2018	383,898	186,960	570,859	
2019	385,108	182,782	567,890	
2020	508,862	178,586	687,448	
2021	261,108	167,030	428,138	
2022-2026	1,172,274	749,838	1,922,113	
2027-2031	1,375,406	581,662	1,957,068	
2032-2036	1,670,081	364,017	2,034,098	
2037-2041	740,000	143,560	883,560	
<b>TOTALS</b>	<b>7,188,549</b>	<b>2,747,126</b>	<b>9,935,676</b>	

**NOTE 6 - PENSION PLANS**

State Sponsored Pension Plans

Substantially all city'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, 2016 (the measurement date of the plans), the city's proportionate share of the collective net pension liabilities, as reported on the Schedule 09, was as follows:

	Allocation %	Liability (Asset)
PERS 1	0.013391%	\$719,160
PERS 2/3	0.017135%	\$862,734
LEOFF 1	0.003007%	(\$30,981)
LEOFF 2	0.031986%	(\$186,040)

#### 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 \$19,832 was paid out for those benefits during the year.

#### **B. HEALTH & WELFARE**

The City was a member of the Association of Washington Cities Employee Benefit Trust Health Care Program (AWC Trust HCP) prior to 1/1/2017. On 1/1/2017, the City changed to the Oregon Teamsters Trust plans (OTET) to provide healthcare to the city employees.

Prior to 1/1/2017, the City of Woodland was 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, 2016, 258 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, dental and vision insurance through the following carriers: Group Health Cooperative/Group Health Options, Inc., Regence BlueShield, Asuris Northwest Health, Delta Dental of Washington, and Vision Service Plan. Eligible members are cities and towns within the state of Washington. Non-City Entities (public agency, public corporation, intergovernmental agency, or political subdivision within the state of Washington) are eligible to apply for coverage into the AWC Trust HCP, submitting application to the Board of Trustees for review as required in the Trust Agreement.

Participating employers pay monthly premiums to the AWC Trust HCP. The AWC Trust HCP is responsible for payment of all covered claims. In 2016, the AWC Trust HCP purchased 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 two appointed individuals from the AWC Board of Directors, who are from Trust member cities or towns. The Trustees or its appointed delegates review and analyze Health Care Program related matters and make operational decisions regarding premium contributions, reserves, plan options and benefits in compliance with Chapter 48.62 RCW. The Board of Trustees has decision authority consistent with the Trust Agreement, Health Care Program policies, Chapter 48.62 RCW and Chapter 200-110-WAC.

The accounting records of the 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 no active construction projects as of December 31, 2016.

**E. NEW DEBT**

The city issued new Limited Tax General Obligation (LTGO) debt per Ordinance No. 1386 on April 11, 2017 in the amount of \$517,000 for a fifteen year term. The purpose of the debt is for additional financing related to the construction of a new Fire Station located at E. Scott Avenue. Additional information can be obtained by contacting the Clerk-Treasurer.

## City of Woodland

Schedule 01

For the year ended December 31, 2016

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0271	001	Current Expense	3081000	Reserved Cash and Investments - Beginning	\$1,140,620
0271	001	Current Expense	3088000	Unreserved Cash and Investments - Beginning	\$659,471
0271	001	Current Expense	3111000	Property Tax	\$1,222,219
0271	001	Current Expense	3131100	Local Retail Sales and Use Tax	\$1,302,771
0271	001	Current Expense	3136100	Brokered Natural Gas Sales and Use Tax	\$14,419
0271	001	Current Expense	3137100	Criminal Justice Sales and Use Tax	\$91,983
0271	001	Current Expense	3164100	Business and Occupation Taxes on Utilities	\$520,216
0271	001	Current Expense	3164300	Business and Occupation Taxes on Utilities	\$59,690
0271	001	Current Expense	3164700	Business and Occupation Taxes on Utilities	\$56,025
0271	001	Current Expense	3164700	Business and Occupation Taxes on Utilities	\$78,418
0271	001	Current Expense	3164700	Business and Occupation Taxes on Utilities	\$86,244
0271	001	Current Expense	3164700	Business and Occupation Taxes on Utilities	\$100,762
0271	001	Current Expense	3164700	Business and Occupation Taxes on Utilities	\$37,735
0271	001	Current Expense	3164700	Business and Occupation Taxes on Utilities	\$10,098
0271	001	Current Expense	3168100	Gambling Tax - Punch Boards and Pull Tabs	\$12,438
0271	001	Current Expense	3168200	Gambling Tax - Bingo and Raffles	\$43
0271	001	Current Expense	3168300	Gambling Tax - Amusement Games	\$561

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0271	001	Current Expense	3168400	Gambling Tax - Card Games	\$247,526
0271	001	Current Expense	3172000	Leasehold Excise Tax	\$22,923
0271	001	Current Expense	3183400	REET 1 - First Quarter Percent	\$137,683
0271	001	Current Expense	3183500	REET 2 - Second Quarter Percent	\$109,651
0271	001	Current Expense	3219100	Franchise Fees and Royalties	\$59,156
0271	001	Current Expense	3219900	Other Business Licenses and Permits	\$87,219
0271	001	Current Expense	3221000	Buildings, Structures and Equipment	\$210,192
0271	001	Current Expense	3221010	Buildings, Structures and Equipment	\$531
0271	001	Current Expense	3221020	Buildings, Structures and Equipment	\$47,602
0271	001	Current Expense	3224000	Street and Curb Permits	\$11,169
0271	001	Current Expense	3229000	Other Non-Business Licenses and Permits	\$2,414
0271	001	Current Expense	3311660	Federal Direct Grant from Department of Justice	\$1,714
0271	001	Current Expense	3340351	State Grant from Traffic Safety Commission	\$330
0271	001	Current Expense	3340352	State Grant from Traffic Safety Commission	\$4,498
0271	001	Current Expense	3340380	State Grant from Transportation Improvement Board (TIB)	\$36,974
0271	001	Current Expense	3340420	State Grant from Department of Commerce	\$8,100
0271	001	Current Expense	3350091	PUD Privilege Tax	\$61,117
0271	001	Current Expense	3360071	Multimodal Transportation - Cities	\$5,981
0271	001	Current Expense	3360087	Motor Vehicle Fuel Tax - City Streets	\$125,289
0271	001	Current Expense	3360087	Motor Vehicle Fuel Tax - City Streets	\$875
0271	001	Current Expense	3360099	Streamlined Sales Tax Mitigation Payment	\$903

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0271	001	Current Expense	3360620	Criminal Justice - Cities - High Crime	\$7,985
0271	001	Current Expense	3360621	Criminal Justice - Violent Crimes/Population	\$1,610
0271	001	Current Expense	3360626	Criminal Justice - Special Programs	\$5,870
0271	001	Current Expense	3360651	DUI and Other Criminal Justice Assistance	\$911
0271	001	Current Expense	3360694	Liquor/Beer Excise Tax	\$27,271
0271	001	Current Expense	3360695	Liquor Control Board Profits	\$50,350
0271	001	Current Expense	3371000	Local Grants, Entitlements and Other Payments	\$1,063
0271	001	Current Expense	3413202	District/Municipal Court Records Services	\$30
0271	001	Current Expense	3413302	District/Municipal Court - Administrative Fees	\$1,105
0271	001	Current Expense	3413303	District/Municipal Court - Administrative Fees	\$68
0271	001	Current Expense	3413307	District/Municipal Court - Administrative Fees	\$147
0271	001	Current Expense	3414200	Treasurers' Fees	\$221
0271	001	Current Expense	3414200	Treasurers' Fees	\$1,740
0271	001	Current Expense	3418100	Data/Word Processing, Printing, Duplicating and IT Services	\$2,447
0271	001	Current Expense	3419600	Personnel Services	\$20
0271	001	Current Expense	3423600	Detention and Correction Services	\$495
0271	001	Current Expense	3424000	Protective Inspection Services	\$30,301
0271	001	Current Expense	3425000	Disaster Preparation Services	\$543
0271	001	Current Expense	3458100	Zoning and Subdivision Services	\$9,775
0271	001	Current Expense	3458300	Plan Checking Services	\$9,640
0271	001	Current Expense	3458900	Other Planning and Development Services	\$12,651
0271	001	Current Expense	3458901	Other Planning and Development Services	\$3,500



MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0271	001	Current Expense	3523000	Proof of Motor Vehicle Insurance	\$172
0271	001	Current Expense	3531000	Traffic Infraction Penalties	\$22,017
0271	001	Current Expense	3531001	Traffic Infraction Penalties	\$3,883
0271	001	Current Expense	3531002	Traffic Infraction Penalties	\$90
0271	001	Current Expense	3531003	Traffic Infraction Penalties	\$505
0271	001	Current Expense	3531004	Traffic Infraction Penalties	\$2,319
0271	001	Current Expense	3531030	Traffic Infraction Penalties	\$613
0271	001	Current Expense	3531061	Traffic Infraction Penalties	\$83
0271	001	Current Expense	3537000	Non-Traffic Infraction Penalties	\$149
0271	001	Current Expense	3540000	Civil Parking Infraction Penalties	\$5,317
0271	001	Current Expense	3540003	Civil Parking Infraction Penalties	\$460
0271	001	Current Expense	3540007	Civil Parking Infraction Penalties	\$1,235
0271	001	Current Expense	3552000	Driving Under Influence (DUI) Fines	\$9,713
0271	001	Current Expense	3552001	Driving Under Influence (DUI) Fines	\$971
0271	001	Current Expense	3552003	Driving Under Influence (DUI) Fines	\$589
0271	001	Current Expense	3558000	Other Criminal Traffic Misdemeanor Fines	\$5,782
0271	001	Current Expense	3558002	Other Criminal Traffic Misdemeanor Fines	\$692
0271	001	Current Expense	3569000	Other Criminal Non-Traffic Fines	\$37
0271	001	Current Expense	3569004	Other Criminal Non-Traffic Fines	\$2,372
0271	001	Current Expense	3569014	Other Criminal Non-Traffic Fines	\$977
0271	001	Current Expense	3573300	Public Defense Cost	\$5,336
0271	001	Current Expense	3573700	District/Municipal Court Cost Recoupments	\$5,505

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0271	001	Current Expense	3590000	Non-Court Fines and Penalties	\$245
0271	001	Current Expense	3611100	Investment Earnings	\$14,621
0271	001	Current Expense	3614000	Other Interest	\$9,691
0271	001	Current Expense	3614000	Other Interest	\$878
0271	001	Current Expense	3614001	Other Interest	\$10,394
0271	001	Current Expense	3624075	Rents and Leases	\$3,770
0271	001	Current Expense	3624075	Rents and Leases	\$1,515
0271	001	Current Expense	3671100	Contributions and Donations from Nongovernmental Sources	\$26,782
0271	001	Current Expense	3671120	Contributions and Donations from Nongovernmental Sources	\$2,098
0271	001	Current Expense	3693000	Confiscated and Forfeited Property	(\$987)
0271	001	Current Expense	3693001	Confiscated and Forfeited Property	(\$265)
0271	001	Current Expense	3699100	Miscellaneous Other	\$80,223
0271	001	Current Expense	3699101	Miscellaneous Other	\$1,200
0271	001	Current Expense	3812020	Interfund Loan Repayment Received	\$7,600
0271	001	Current Expense	3812020	Interfund Loan Repayment Received	\$3
0271	001	Current Expense	3860000	Court Remittances	\$1,137
0271	001	Current Expense	3860000	Court Remittances	\$5,876
0271	001	Current Expense	3860000	Court Remittances	\$473
0271	001	Current Expense	3860001	Court Remittances	\$1,349
0271	001	Current Expense	3860005	Court Remittances	\$591
0271	001	Current Expense	3860006	Court Remittances	\$1,418
0271	001	Current Expense	3860007	Court Remittances	\$2,105
0271	001	Current Expense	3868200	Court Remittances	\$1,309
0271	001	Current Expense	3868300	Court Remittances	\$1,675
0271	001	Current Expense	3868331	Court Remittances	\$3,407
0271	001	Current Expense	3868332	Court Remittances	\$631
0271	001	Current Expense	3868333	Court Remittances	\$121
0271	001	Current Expense	3868800	Court Remittances	\$1,148

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0271	001	Current Expense	3868909	Court Remittances	\$1,856
0271	001	Current Expense	3868912	Court Remittances	\$494
0271	001	Current Expense	3868913	Court Remittances	\$494
0271	001	Current Expense	3868914	Court Remittances	\$519
0271	001	Current Expense	3868915	Court Remittances	\$327
0271	001	Current Expense	3869100	Court Remittances	\$31,372
0271	001	Current Expense	3869200	Court Remittances	\$12,906
0271	001	Current Expense	3869603	Court Remittances	\$255
0271	001	Current Expense	3869700	Court Remittances	\$13,173
0271	001	Current Expense	3869900	Court Remittances	\$471
0271	001	Current Expense	3891000	Refundable Deposits	\$4,800
0271	001	Current Expense	3891000	Refundable Deposits	\$115,575
0271	001	Current Expense	3891001	Refundable Deposits	\$4,418
0271	001	Current Expense	3891001	Refundable Deposits	\$1,400
0271	001	Current Expense	3891001	Refundable Deposits	\$250
0271	001	Current Expense	3891003	Refundable Deposits	\$2,231
0271	001	Current Expense	3951000	Proceeds from Sales of Capital Assets	\$1,500
0271	001	Current Expense	3952000	Compensation for Loss/Impairment of Capital Assets	\$46,563
0271	001	Current Expense	3970002	Transfers-In	\$40,000
0271	001	Current Expense	3970002	Transfers-In	\$168,000
0271	001	Current Expense	3970002	Transfers-In	\$34,526
0271	001	Current Expense	3970003	Transfers-In	\$205,000
0271	001	Current Expense	3970003	Transfers-In	\$49,182
0271	001	Current Expense	3970008	Transfers-In	\$107,007
0271	105	Document Recording Fee	3081000	Reserved Cash and Investments - Beginning	\$3,252
0271	105	Document Recording Fee	3412600	Recording Surcharge - Affordable Housing	\$6,000
0271	105	Document Recording Fee	3611100	Investment Earnings	\$10
0271	107	Hotel/Motel Tax	3081000	Reserved Cash and Investments - Beginning	\$51,858
0271	107	Hotel/Motel Tax	3133100	Hotel/Motel Sales and Use Tax	\$48,113
0271	107	Hotel/Motel Tax	3611100	Investment Earnings	\$224

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0271	228	LTGO 2012	3081000	Reserved Cash and Investments - Beginning	\$34,093
0271	228	LTGO 2012	3131500	Special Purpose Sales and Use Tax	\$124,533
0271	228	LTGO 2012	3611100	Investment Earnings	\$380
0271	228	LTGO 2012	3970000	Transfers-In	\$28,195
0271	228	LTGO 2012	3970000	Transfers-In	\$28,195
0271	229	LTGO 2013	3081000	Reserved Cash and Investments - Beginning	\$1
0271	229	LTGO 2013	3111000	Property Tax	\$117,000
0271	229	LTGO 2013	3611100	Investment Earnings	\$135
0271	229	LTGO 2013	3970000	Transfers-In	\$14,485
0271	319	Public Safety Fund	3081000	Reserved Cash and Investments - Beginning	\$1,094,360
0271	319	Public Safety Fund	3611100	Investment Earnings	\$6,556
0271	320	Sidewalk Project	3088000	Unreserved Cash and Investments - Beginning	\$91
0271	320	Sidewalk Project	3331421	Federal Indirect Grant from Department of Housing and Urban Development.	\$7,783
0271	320	Sidewalk Project	3970000	Transfers-In	\$4,500
0271	326	South Woodland SRTS	3088000	Unreserved Cash and Investments - Beginning	\$19,936
0271	326	South Woodland SRTS	3340360	State Grant from Department of Transportation	\$12,549
0271	326	South Woodland SRTS	3611100	Investment Earnings	\$120
0271	351	Impact Fees: Fire	3081000	Reserved Cash and Investments - Beginning	\$53,617
0271	351	Impact Fees: Fire	3458500	Growth Management Act (GMA) Impact Fees	\$134,512
0271	351	Impact Fees: Fire	3611100	Investment Earnings	\$414
0271	352	Impact Fees: Park	3081000	Reserved Cash and Investments - Beginning	\$77,446
0271	352	Impact Fees: Park	3458500	Growth Management Act (GMA) Impact Fees	\$22,355
0271	352	Impact Fees: Park	3611100	Investment Earnings	\$438
0271	353	Impact Fees: Transportation	3081000	Reserved Cash and Investments - Beginning	\$43,681

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0271	353	Impact Fees: Transportation	3458500	Growth Management Act (GMA) Impact Fees	\$140,106
0271	353	Impact Fees: Transportation	3611100	Investment Earnings	\$378
0271	401	Water	3088000	Unreserved Cash and Investments - Beginning	\$469,422
0271	401	Water	3434000	Water Sales and Services	\$1,334,500
0271	401	Water	3434000	Water Sales and Services	\$293
0271	401	Water	3434001	Water Sales and Services	\$65,811
0271	401	Water	3434002	Water Sales and Services	\$13,585
0271	401	Water	3611100	Investment Earnings	\$2,934
0271	401	Water	3681000	Special Assessments - Capital	\$24,297
0271	401	Water	3681010	Special Assessments - Capital	\$189,600
0271	401	Water	3699100	Miscellaneous Other	\$7,672
0271	401	Water	3891000	Refundable Deposits	\$40,131
0271	401	Water	3970000	Transfers-In	\$3,500
0271	401	Water	3970000	Transfers-In	\$18,359
0271	402	Sewer	3088000	Unreserved Cash and Investments - Beginning	\$1,179,746
0271	402	Sewer	3435000	Sewer/Reclaimed Water Sales and Services	\$1,621,872
0271	402	Sewer	3435000	Sewer/Reclaimed Water Sales and Services	\$194,099
0271	402	Sewer	3435001	Sewer/Reclaimed Water Sales and Services	\$32,078
0271	402	Sewer	3435002	Sewer/Reclaimed Water Sales and Services	\$46,801
0271	402	Sewer	3611100	Investment Earnings	\$8,124
0271	402	Sewer	3681000	Special Assessments - Capital	\$269,154
0271	402	Sewer	3681000	Special Assessments - Capital	\$2,319
0271	402	Sewer	3699100	Miscellaneous Other	\$35,332
0271	402	Sewer	3699110	Miscellaneous Other	\$13,224
0271	402	Sewer	3699120	Miscellaneous Other	\$15,807

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0271	403	Garbage Collection	3437000	Solid Waste Sales and Services	\$620,062
0271	403	Garbage Collection	3437047	Solid Waste Sales and Services	\$156,273
0271	403	Garbage Collection	3611100	Investment Earnings	\$15
0271	403	Garbage Collection	3860000	Court Remittances	\$20,451
0271	640	Utility Deposits	3081000	Reserved Cash and Investments - Beginning	\$76,748
0271	640	Utility Deposits	3611100	Investment Earnings	\$474
0271	640	Utility Deposits	3891000	Refundable Deposits	\$42,937
0271	650	Impact Fees: School	3458500	Growth Management Act (GMA) Impact Fees	\$206,000
0271	001	Current Expense	5081000	Reserved Cash and Investments - Ending	\$1,135,499
0271	001	Current Expense	5088000	Unreserved Cash and Investments - Ending	\$684,549
0271	001	Current Expense	5113040	Official Publication Services	\$12,497
0271	001	Current Expense	5116010	Legislative Activities	\$17,950
0271	001	Current Expense	5116020	Legislative Activities	\$1,373
0271	001	Current Expense	5116040	Legislative Activities	\$985
0271	001	Current Expense	5125040	Municipal Court	\$1,614
0271	001	Current Expense	5125040	Municipal Court	\$4,903
0271	001	Current Expense	5125050	Municipal Court	\$48,329
0271	001	Current Expense	5131010	Executive Office	\$9,600
0271	001	Current Expense	5131010	Executive Office	\$78,000
0271	001	Current Expense	5131020	Executive Office	\$33,622
0271	001	Current Expense	5131040	Executive Office	\$76,723
0271	001	Current Expense	5131040	Executive Office	\$2,058
0271	001	Current Expense	5131040	Executive Office	\$439
0271	001	Current Expense	5142310	Financial Services	\$66,449
0271	001	Current Expense	5142320	Financial Services	\$34,694
0271	001	Current Expense	5142340	Financial Services	\$2,354
0271	001	Current Expense	5142340	Financial Services	\$6,923
0271	001	Current Expense	5142340	Financial Services	\$570
0271	001	Current Expense	5143010	Recording Services	\$301,648
0271	001	Current Expense	5143020	Recording Services	\$173,052

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0271	001	Current Expense	5143040	Recording Services	\$11,908
0271	001	Current Expense	5143040	Recording Services	\$36,590
0271	001	Current Expense	5143040	Recording Services	\$2,741
0271	001	Current Expense	5143040	Recording Services	\$535
0271	001	Current Expense	5144040	Election Services	\$2,935
0271	001	Current Expense	5144050	Election Services	\$53,062
0271	001	Current Expense	5149050	Voters Registration Services	\$8,518
0271	001	Current Expense	5153040	Legal Services	\$121,779
0271	001	Current Expense	5159140	General Indigent Defense	\$56,400
0271	001	Current Expense	5181010	Personnel Services	\$6,550
0271	001	Current Expense	5181020	Personnel Services	\$3,147
0271	001	Current Expense	5181020	Personnel Services	\$342
0271	001	Current Expense	5181030	Personnel Services	\$20,829
0271	001	Current Expense	5181030	Personnel Services	\$32,201
0271	001	Current Expense	5181040	Personnel Services	\$3,615
0271	001	Current Expense	5181040	Personnel Services	\$109
0271	001	Current Expense	5181040	Personnel Services	\$42,212
0271	001	Current Expense	5181040	Personnel Services	\$176,698
0271	001	Current Expense	5181040	Personnel Services	\$36,507
0271	001	Current Expense	5181040	Personnel Services	\$1,226
0271	001	Current Expense	5181040	Personnel Services	\$3,214
0271	001	Current Expense	5181040	Personnel Services	\$3,408
0271	001	Current Expense	5181040	Personnel Services	\$2,180
0271	001	Current Expense	5181040	Personnel Services	\$500
0271	001	Current Expense	5183040	Maintenance/Security/Insurance/Janitorial Services	\$14,205
0271	001	Current Expense	5183040	Maintenance/Security/Insurance/Janitorial Services	\$36,617
0271	001	Current Expense	5186140	Judgments and Settlements	\$106,588
0271	001	Current Expense	5423010	Roadway	\$182,221
0271	001	Current Expense	5423020	Roadway	\$92,367
0271	001	Current Expense	5423030	Roadway	\$4,367

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0271	001	Current Expense	5423030	Roadway	\$4,414
0271	001	Current Expense	5423040	Roadway	\$40,569
0271	001	Current Expense	5423040	Roadway	\$28,457
0271	001	Current Expense	5423040	Roadway	\$58,615
0271	001	Current Expense	5423040	Roadway	\$3,272
0271	001	Current Expense	5423040	Roadway	\$12,035
0271	001	Current Expense	5423040	Roadway	\$1,032
0271	001	Current Expense	5426340	Street Lighting	\$77,526
0271	001	Current Expense	5426740	Street Cleaning	\$15,671
0271	001	Current Expense	5431040	Management	\$1,557
0271	001	Current Expense	5431040	Management	\$1,517
0271	001	Current Expense	5435040	Facilities	\$2,991
0271	001	Current Expense	5586010	Planning	\$84,490
0271	001	Current Expense	5586020	Planning	\$35,069
0271	001	Current Expense	5586040	Planning	\$1,297
0271	001	Current Expense	5586040	Planning	\$425
0271	001	Current Expense	5586050	Planning	\$30,455
0271	001	Current Expense	5593010	Property Development	\$83,337
0271	001	Current Expense	5593020	Property Development	\$46,296
0271	001	Current Expense	5593030	Property Development	\$1,549
0271	001	Current Expense	5593030	Property Development	\$286
0271	001	Current Expense	5593030	Property Development	\$363
0271	001	Current Expense	5593040	Property Development	\$3,198
0271	001	Current Expense	5593040	Property Development	\$2,605
0271	001	Current Expense	5593040	Property Development	\$92
0271	001	Current Expense	5593040	Property Development	\$2,235
0271	001	Current Expense	5755030	Multipurpose and Community Centers	\$119
0271	001	Current Expense	5755040	Multipurpose and Community Centers	\$820
0271	001	Current Expense	5755040	Multipurpose and Community Centers	\$3,887
0271	001	Current Expense	5755040	Multipurpose and Community Centers	\$621
0271	001	Current Expense	5768010	General Parks	\$60,086
0271	001	Current Expense	5768020	General Parks	\$30,278



MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0271	001	Current Expense	5768030	General Parks	\$4,036
0271	001	Current Expense	5768030	General Parks	\$252
0271	001	Current Expense	5768040	General Parks	\$5,627
0271	001	Current Expense	5768040	General Parks	\$18,421
0271	001	Current Expense	5768040	General Parks	\$9,258
0271	001	Current Expense	5768040	General Parks	\$89
0271	001	Current Expense	5768040	General Parks	\$4,178
0271	001	Current Expense	5891000	Refund of Deposits	\$4,650
0271	001	Current Expense	5891000	Refund of Deposits	\$1,300
0271	001	Current Expense	5944260	Capital Expenditures/Expenses - Roads/Streets Ordinary Maintenance	\$7,279
0271	001	Current Expense	5944260	Capital Expenditures/Expenses - Roads/Streets Ordinary Maintenance	\$546
0271	001	Current Expense	5947660	Capital Expenditures/Expenses - Park Facilities	\$2,602
0271	001	Current Expense	5947660	Capital Expenditures/Expenses - Park Facilities	\$546
0271	001	Current Expense	5952040	Capital Expenditures/Expenses - Right-Of-Way	\$1,305
0271	001	Current Expense	5952060	Capital Expenditures/Expenses - Right-Of-Way	\$88
0271	001	Current Expense	5952060	Capital Expenditures/Expenses - Right-Of-Way	\$77
0271	001	Current Expense	5970000	Transfers-Out	\$28,195
0271	001	Current Expense	5970000	Transfers-Out	\$4,500
0271	001	Current Expense	5189040	Other Centralized Services	\$3,686
0271	001	Current Expense	5251050	Administration	\$12,387
0271	001	Current Expense	5393040	Irrigation/Reclamation Utilities	\$7,800
0271	001	Current Expense	5535040	Diking/Drainage	\$8,839
0271	001	Current Expense	5537050	Pollution Control and Remediation	\$1,879

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0271	001	Current Expense	5587040	Economic Development	\$1,000
0271	001	Current Expense	5587040	Economic Development	\$2,000
0271	001	Current Expense	5660050	Chemical Dependency Services	\$1,932
0271	001	Current Expense	5211010	Administration	\$1,180,109
0271	001	Current Expense	5211020	Administration	\$443,735
0271	001	Current Expense	5211020	Administration	\$23
0271	001	Current Expense	5211030	Administration	\$15,185
0271	001	Current Expense	5211030	Administration	\$18,948
0271	001	Current Expense	5211040	Administration	\$7,038
0271	001	Current Expense	5211040	Administration	\$2,705
0271	001	Current Expense	5211040	Administration	\$2,380
0271	001	Current Expense	5211040	Administration	\$7,466
0271	001	Current Expense	5211040	Administration	\$5,366
0271	001	Current Expense	5211040	Administration	\$15,100
0271	001	Current Expense	5211040	Administration	\$521
0271	001	Current Expense	5212140	Police Operations	\$1,632
0271	001	Current Expense	5214040	Training	\$11,811
0271	001	Current Expense	5218030	Property and Evidence Room	\$657
0271	001	Current Expense	5236050	Care and Custody of Prisoners	\$130,554
0271	001	Current Expense	5281050	Dispatch Services	\$100,273
0271	001	Current Expense	5655050	Domestic Violence	\$1,946
0271	001	Current Expense	5211040	Administration	\$100
0271	001	Current Expense	5241010	Administration	\$26,698
0271	001	Current Expense	5241020	Administration	\$6,200
0271	001	Current Expense	5241030	Administration	\$150
0271	001	Current Expense	5241040	Administration	\$75
0271	001	Current Expense	5221040	Administration	\$942,113
0271	001	Current Expense	5222040	Fire Suppression and Emergency Medical Services	\$115,575
0271	001	Current Expense	5223040	Fire Prevention and Investigation	\$260
0271	001	Current Expense	5860000	Court Remittances	\$7,440
0271	001	Current Expense	5860000	Court Remittances	\$45,408

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0271	001	Current Expense	5860000	Court Remittances	\$13,173
0271	001	Current Expense	5860000	Court Remittances	\$471
0271	001	Current Expense	5860000	Court Remittances	\$1,795
0271	001	Current Expense	5860000	Court Remittances	\$9,326
0271	001	Current Expense	5860000	Court Remittances	\$1,334
0271	001	Current Expense	5860000	Court Remittances	\$1,120
0271	001	Current Expense	5860000	Court Remittances	\$591
0271	001	Current Expense	5860000	Court Remittances	\$1,313
0271	001	Current Expense	5891000	Refund of Deposits	\$3,100
0271	001	Current Expense	5891000	Refund of Deposits	\$350
0271	001	Current Expense	5891000	Refund of Deposits	\$2,357
0271	001	Current Expense	5941860	Capital Expenditures/Expenses - Centralized/General Services	\$1,644
0271	001	Current Expense	5942160	Capital Expenditures/Expenses - Law Enforcement Services	\$117,358
0271	001	Current Expense	5942160	Capital Expenditures/Expenses - Law Enforcement Services	\$2,304
0271	001	Current Expense	5945960	Capital Expenditures/Expenses - Property Development	\$37,066
0271	001	Current Expense	5970000	Transfers-Out	\$18,359
0271	001	Current Expense	5972200	Transfers-Out	\$3,500
0271	001	Current Expense	5941360	Capital Expenditures/Expenses - Executive Services	\$546
0271	001	Current Expense	5941460	Capital Expenditures/Expenses - Financial, Recording, and Election Services	\$546
0271	001	Current Expense	5941860	Capital Expenditures/Expenses - Centralized/General Services	\$546
0271	001	Current Expense	5942160	Capital Expenditures/Expenses - Law Enforcement Services	\$500

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0271	001	Current Expense	5942460	Capital Expenditures/Expenses - Protective Inspection Services	\$546
0271	001	Current Expense	5945860	Capital Expenditures/Expenses - Community Planning and Economic Development	\$546
0271	001	Current Expense	5945960	Capital Expenditures/Expenses - Property Development	\$546
0271	105	Document Recording Fee	5081000	Reserved Cash and Investments - Ending	\$20
0271	105	Document Recording Fee	5572040	Community Services	\$9,243
0271	107	Hotel/Motel Tax	5081000	Reserved Cash and Investments - Ending	\$45,070
0271	107	Hotel/Motel Tax	5573040	Tourism	\$39,050
0271	107	Hotel/Motel Tax	5860000	Court Remittances	\$2,540
0271	107	Hotel/Motel Tax	5860000	Court Remittances	\$13,535
0271	228	LTGO 2012	5081000	Reserved Cash and Investments - Ending	\$48,852
0271	228	LTGO 2012	5912270	Debt Repayment - Fire Supression and EMS Services	\$90,000
0271	228	LTGO 2012	5922180	Interest and Other Debt Service Cost - Law Enforcement Services	\$300
0271	228	LTGO 2012	5922280	Interest and Other Debt Service Cost - Fire Supression and EMS Services	\$76,245
0271	229	LTGO 2013	5081000	Reserved Cash and Investments - Ending	\$126
0271	229	LTGO 2013	5912270	Debt Repayment - Fire Supression and EMS Services	\$45,000
0271	229	LTGO 2013	5922180	Interest and Other Debt Service Cost - Law Enforcement Services	\$300
0271	229	LTGO 2013	5922280	Interest and Other Debt Service Cost - Fire Supression and EMS Services	\$86,195

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0271	319	Public Safety Fund	5081000	Reserved Cash and Investments - Ending	\$992,799
0271	319	Public Safety Fund	5184110	Purchasing Services	\$93,632
0271	319	Public Safety Fund	5970000	Transfers-Out	\$14,485
0271	320	Sidewalk Project	5088000	Unreserved Cash and Investments - Ending	\$291
0271	320	Sidewalk Project	5812000	Interfund Loan Repayments	\$7,603
0271	320	Sidewalk Project	5951040	Capital Expenditures/Expenses - Engineering	\$4,480
0271	326	South Woodland SRTS	5088000	Unreserved Cash and Investments - Ending	\$19,592
0271	326	South Woodland SRTS	5953060	Capital Expenditures/Expenses - Roadway	\$13,013
0271	351	Impact Fees: Fire	5081000	Reserved Cash and Investments - Ending	\$160,348
0271	351	Impact Fees: Fire	5970000	Transfers-Out	\$28,195
0271	352	Impact Fees: Park	5081000	Reserved Cash and Investments - Ending	\$100,239
0271	353	Impact Fees: Transportation	5081000	Reserved Cash and Investments - Ending	\$144,164
0271	353	Impact Fees: Transportation	5970000	Transfers-Out	\$40,000
0271	401	Water	5088000	Unreserved Cash and Investments - Ending	\$908,484
0271	401	Water	5345010	Water Utilities	\$319,271
0271	401	Water	5345020	Water Utilities	\$158,614
0271	401	Water	5345030	Water Utilities	\$6,125
0271	401	Water	5345030	Water Utilities	\$114,781
0271	401	Water	5345030	Water Utilities	\$4,415
0271	401	Water	5345030	Water Utilities	\$5,906
0271	401	Water	5345040	Water Utilities	\$17,455
0271	401	Water	5345040	Water Utilities	\$22,079
0271	401	Water	5345040	Water Utilities	\$13,957
0271	401	Water	5345040	Water Utilities	\$641
0271	401	Water	5345040	Water Utilities	\$23,926
0271	401	Water	5345040	Water Utilities	\$35,959

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0271	401	Water	5345040	Water Utilities	\$17,480
0271	401	Water	5345040	Water Utilities	\$4,714
0271	401	Water	5345040	Water Utilities	\$1,885
0271	401	Water	5345040	Water Utilities	\$1,057
0271	401	Water	5346040	Water Utilities	\$3,145
0271	401	Water	5349040	Water Utilities	\$65,811
0271	401	Water	5349050	Water Utilities	\$6,694
0271	401	Water	5891000	Refund of Deposits	\$35,112
0271	401	Water	5913470	Debt Repayment - Water Utilities	\$95,104
0271	401	Water	5913470	Debt Repayment - Water Utilities	\$53,258
0271	401	Water	5923480	Interest and Other Debt Service Cost - Water Utilities	\$5,706
0271	401	Water	5923480	Interest and Other Debt Service Cost - Water Utilities	\$2,263
0271	401	Water	5943460	Capital Expenditures/Expenses - Water Utilities	\$235
0271	401	Water	5943460	Capital Expenditures/Expenses - Water Utilities	\$2,533
0271	401	Water	5943460	Capital Expenditures/Expenses - Water Utilities	\$1,625
0271	401	Water	5943460	Capital Expenditures/Expenses - Water Utilities	\$546
0271	401	Water	5951040	Capital Expenditures/Expenses - Engineering	\$38,793
0271	401	Water	5970000	Transfers-Out	\$168,000
0271	401	Water	5970000	Transfers-Out	\$34,526
0271	402	Sewer	5088000	Unreserved Cash and Investments - Ending	\$1,596,095
0271	402	Sewer	5355010	Sewer/Reclaimed Water Utilities	\$286,907
0271	402	Sewer	5355020	Sewer/Reclaimed Water Utilities	\$139,898

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0271	402	Sewer	5355030	Sewer/Reclaimed Water Utilities	\$4,647
0271	402	Sewer	5355030	Sewer/Reclaimed Water Utilities	\$35,891
0271	402	Sewer	5355030	Sewer/Reclaimed Water Utilities	\$4,379
0271	402	Sewer	5355040	Sewer/Reclaimed Water Utilities	\$52,884
0271	402	Sewer	5355040	Sewer/Reclaimed Water Utilities	\$11,559
0271	402	Sewer	5355040	Sewer/Reclaimed Water Utilities	\$21,001
0271	402	Sewer	5355040	Sewer/Reclaimed Water Utilities	\$4,032
0271	402	Sewer	5355040	Sewer/Reclaimed Water Utilities	\$10,733
0271	402	Sewer	5355040	Sewer/Reclaimed Water Utilities	\$941
0271	402	Sewer	5355040	Sewer/Reclaimed Water Utilities	\$158,260
0271	402	Sewer	5355040	Sewer/Reclaimed Water Utilities	\$71,005
0271	402	Sewer	5355040	Sewer/Reclaimed Water Utilities	\$201,836
0271	402	Sewer	5355040	Sewer/Reclaimed Water Utilities	\$210,627
0271	402	Sewer	5355040	Sewer/Reclaimed Water Utilities	\$628
0271	402	Sewer	5355040	Sewer/Reclaimed Water Utilities	\$2,050
0271	402	Sewer	5359040	Sewer/Reclaimed Water Utilities	\$32,078
0271	402	Sewer	5913570	Debt Repayment - Sewer/Reclaimed Water Utilities	\$183,474
0271	402	Sewer	5913570	Debt Repayment - Sewer/Reclaimed Water Utilities	\$77,977
0271	402	Sewer	5913570	Debt Repayment - Sewer/Reclaimed Water Utilities	\$36,823

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0271	402	Sewer	5923580	Interest and Other Debt Service Cost - Sewer/Reclaimed Water Utilities	\$7,339
0271	402	Sewer	5923580	Interest and Other Debt Service Cost - Sewer/Reclaimed Water Utilities	\$9,574
0271	402	Sewer	5923580	Interest and Other Debt Service Cost - Sewer/Reclaimed Water Utilities	\$1,565
0271	402	Sewer	5943560	Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities	\$1,625
0271	402	Sewer	5943560	Capital Expenditures/Expenses - Sewer/Reclaimed Water Utilities	\$546
0271	402	Sewer	5970000	Transfers-Out	\$205,000
0271	402	Sewer	5970000	Transfers-Out	\$49,182
0271	403	Garbage Collection	5088000	Unreserved Cash and Investments - Ending	\$2
0271	403	Garbage Collection	5376040	Solid Waste Utilities	\$657,789
0271	403	Garbage Collection	5860000	Court Remittances	\$20,549
0271	403	Garbage Collection	5893700	Agency Type Remittances	\$11,456
0271	403	Garbage Collection	5970000	Transfers-Out	\$107,007
0271	640	Utility Deposits	5081000	Reserved Cash and Investments - Ending	\$89,139
0271	640	Utility Deposits	5891000	Refund of Deposits	\$30,547
0271	640	Utility Deposits	5891000	Refund of Deposits	\$474
0271	650	Impact Fees: School	5142040	Financial Services	\$1,740
0271	650	Impact Fees: School	5143040	Recording Services	\$204,260



**SCHEDULE OF DISBURSEMENT ACTIVITY**

**For the Year Ending December 31, 2016**

Fund No.	Fund Title	Beginning Outstanding Items 01/01/2016	Issued During the Year	Redeemed During the Year	Canceled During the Year	Ending Outstanding Items 12/31/2016	Prior Year Open Period Items	Current Year Open Period Items	Disbursements 12/31/2016
001	Current Expense	\$1,010	\$49,590	\$50,450	\$0	\$150	\$0	\$0	\$49,590
352	Impact Fees: Park	\$0	\$5,580	\$5,580	\$0	\$0	\$0	\$0	\$5,580
353	Impact Fees: Transportation	\$0	\$18,409	\$18,409	\$0	\$0	\$0	\$0	\$18,409
401	Water	\$152	\$29,917	\$30,069	\$0	\$0	\$0	\$0	\$29,917
402	Sewer	\$0	\$10,811	\$10,811	\$0	\$0	\$0	\$0	\$10,811
631	Payroll Clearing Fund	\$160,881	\$3,894,317	\$3,883,773	\$0	\$171,425	\$0	\$0	\$3,894,317
632	Claims Clearing Fund	\$94,935	\$6,058,250	\$5,732,211	\$0	\$420,974	\$179,671	\$103,209	\$5,981,788
640	Utility Deposits	\$278	\$1,263	\$1,540	\$0	\$0	\$0	\$0	\$1,263
650	Impact Fees: School	\$0	\$4,500	\$4,500	\$0	\$0	\$0	\$0	\$4,500
<b>TOTAL</b>		<b>\$257,255</b>	<b>\$10,072,638</b>	<b>\$9,737,344</b>	<b>\$0</b>	<b>\$592,549</b>	<b>\$179,671</b>	<b>\$103,209</b>	<b>\$9,996,176</b>

**City of Woodland  
Schedule of Liabilities  
For the Year Ended December 31, 2016**

ID. No.	Description	Due Date	Beginning Balance	Additions	Reductions	Ending Balance
<b>General Obligation Debt/Liabilities</b>						
251.11	LTGO 2012/2005 Refi (Police Stn, land, truck)	12/1/2036	2,150,000	-	90,000	2,060,000
251.11	LTGO 2013 Addtl Police Stn, Other GO Capital	12/1/2040	1,900,000	-	45,000	1,855,000
<b>Total General Obligation Debt/Liabilities:</b>			<b>4,050,000</b>	<b>-</b>	<b>135,000</b>	<b>3,915,000</b>
<b>Revenue and Other (non G.O.) Debt/Liabilities</b>						
263.82	PWTF Westside Sewer Project (411/402)	6/1/2033	625,989	-	36,823	589,166
263.82	PWTF Water Filtration 97-791-015	7/1/2017	190,215	-	95,104	95,111
263.82	PWTF Sewer 99-791-040	7/1/2019	733,900	-	183,474	550,426
263.82	DOE SRF WWTP 2001 L0100009-01	8/1/2022	657,700	-	77,977	579,723
259.12	Compensated Absences-Sewer		28,001	28,278	30,125	26,154
259.12	Compensated Absences-Water		28,001	28,278	30,125	26,154
259.12	Compensated Absences-Garbage		28,001	28,278	30,125	26,154
259.12	Compensated Absences-General		426,274	235,821	239,758	422,337
263.82	PWTF Ranney Well Project (408/401)	9/1/2033	905,390	-	53,258	852,132
264.30	Net Pension Liability		1,193,403	388,490	-	1,581,893
<b>Total Revenue and Other (non G.O.) Debt/Liabilities:</b>			<b>4,816,874</b>	<b>709,145</b>	<b>776,769</b>	<b>4,749,250</b>
<b>Total Liabilities:</b>			<b>8,866,874</b>	<b>709,145</b>	<b>911,769</b>	<b>8,664,250</b>

City of Woodland

SCHEDULE OF CASH ACTIVITY

For the Year Ended December 31, 2016

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)
001	Current Expense	\$1,800,090.74	\$5,437,549.22	\$603,714.59	\$7,602.96	\$15,519.37	\$6,033,347.40	\$49,590.05	\$5,979,318.69	\$0.00	\$6,013,389.37	\$1,820,048.77
105	Document Recording Fee	\$3,252.42	\$6,010.47	\$0.00	\$0.00	\$0.00	\$6,010.47	\$0.00	\$9,243.05	\$0.00	\$9,243.05	\$19.84
107	Hotel/Motel Tax	\$51,858.38	\$48,336.92	\$0.00	\$0.00	\$0.00	\$48,336.92	\$0.00	\$55,124.96	\$0.00	\$55,124.96	\$45,070.34
228	LTGO 2012	\$34,092.64	\$124,913.37	\$56,390.00	\$0.00	\$0.00	\$181,303.37	\$0.00	\$166,544.50	\$0.00	\$166,544.50	\$48,851.51
229	LTGO 2013	\$0.55	\$117,135.29	\$14,485.00	\$0.00	\$0.00	\$131,620.29	\$0.00	\$131,495.00	\$0.00	\$131,495.00	\$125.84
319	Public Safety Fund	\$1,094,359.78	\$5,474.76	\$0.00	\$0.00	(\$1,081.64)	\$6,556.40	\$0.00	\$107,035.49	\$0.00	\$108,117.13	\$992,799.05
320	Sidewalk Project	\$90.95	\$7,782.99	\$4,500.00	\$0.00	\$0.00	\$12,282.99	\$0.00	\$4,480.16	\$7,602.96	\$12,083.12	\$290.82
326	South Woodland SRTS	\$19,936.40	\$12,668.96	\$0.00	\$0.00	\$0.00	\$12,668.96	\$0.00	\$13,013.15	\$0.00	\$13,013.15	\$19,592.21
351	Impact Fees: Fire	\$53,616.86	\$134,926.40	\$0.00	\$0.00	\$0.00	\$134,926.40	\$0.00	\$28,195.00	\$0.00	\$28,195.00	\$160,348.26
352	Impact Fees: Park	\$77,446.07	\$28,372.92	\$0.00	\$0.00	\$5,580.00	\$22,792.92	\$5,580.00	\$0.00	\$0.00	\$0.00	\$100,238.99
353	Impact Fees: Transportation	\$43,680.80	\$158,892.57	\$0.00	\$0.00	\$18,409.24	\$140,483.33	\$18,409.24	\$40,000.00	\$0.00	\$40,000.00	\$144,164.13
401	Water	\$469,421.78	\$1,673,149.31	\$21,859.00	\$0.00	(\$5,671.94)	\$1,700,680.25	\$29,917.34	\$1,226,028.61	\$0.00	\$1,261,617.89	\$908,484.14
402	Sewer	\$1,179,745.63	\$2,240,935.52	\$0.00	\$0.00	\$2,124.73	\$2,238,810.79	\$10,811.30	\$1,813,774.95	\$0.00	\$1,822,461.52	\$1,596,094.90
403	Garbage Collection	\$0.00	\$796,801.61	\$0.00	\$0.00	\$0.00	\$796,801.61	\$0.00	\$796,800.10	\$0.00	\$796,800.10	\$1.51
640	Utility Deposits	\$76,748.09	\$13,653.44	\$0.00	\$0.00	(\$29,758.16)	\$43,411.60	\$1,262.64	\$0.00	\$0.00	\$31,020.80	\$89,138.89
650	Impact Fees: School	\$0.00	\$210,500.00	\$0.00	\$0.00	\$4,500.00	\$206,000.00	\$4,500.00	\$206,000.00	\$0.00	\$206,000.00	\$0.00
<b>TOTAL</b>		<b>\$4,904,341.09</b>	<b>\$11,017,103.75</b>	<b>\$700,948.59</b>	<b>\$7,602.96</b>	<b>\$9,621.60</b>	<b>\$11,716,033.70</b>	<b>\$120,070.57</b>	<b>\$10,577,053.66</b>	<b>\$7,602.96</b>	<b>\$10,695,105.59</b>	<b>\$5,925,269.20</b>

Matches	Matches ytd reconciliation	Invoice Exception	Matches	Matches
12/31/2015		23,051.47	23,051.47	12/31/2016
		Receipt Exception	<u>(13,429.87)</u>	
			<u>9,621.60</u>	

**City of Woodland**  
**SCHEDULE OF STATE FINANCIAL ASSISTANCE (unaudited)**  
**For Fiscal Year ended December 31, 2016**

Grantor	Program Title	Identificaton Number	Amount
State Grant from Traffic Safety Commission			
	RSO Address Verification	RSO 2016	3,475
			<b>Sub-total: 3,475</b>
State Grant from Department of Commerce			
	GMA Comp Plan Update	16-63210-028	8,100
			<b>Sub-total: 8,100</b>
State Grant from Transportation Improvement Board (TIB)			
	SR503 Scott Avenue Intersection Project	8-5-954(004)-1	1,305
			<b>Sub-total: 1,305</b>
State Grant from Department of Transportation			
	Safe Routes to Schools (SRTS)	HLP-SR13(001)	12,549
			<b>Sub-total: 12,549</b>
			<b>Grand total: 25,429</b>

**City of Woodland  
Schedule of Expenditures of Federal Awards  
For the Year Ended December 31, 2016**

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>CDBG - Entitlement Grants Cluster</b>								
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	2016 CDBG #1604 Beechwood Sidewalk Project	2,501	-	2,501	-	1,2
<b>Total CDBG - Entitlement Grants Cluster:</b>				<b>2,501</b>	<b>-</b>	<b>2,501</b>	<b>-</b>	
<b>Highway Safety Cluster</b>								
National Highway Traffic Safety Administration (nhtsa), Department Of Transportation (via Washington Traffic Safety Commission)	National Priority Safety Programs	20.616	DUI Impaired Driver; seatbelt, etc. Map-21 Section 402- 405	330	-	330	-	1, 2
<b>Total Highway Safety Cluster:</b>				<b>330</b>	<b>-</b>	<b>330</b>	<b>-</b>	
<b>Total Federal Awards Expended:</b>				<b>2,830</b>	<b>-</b>	<b>2,830</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, 2016**

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/county/district's) portion, are more than shown. Such expenditures are recognized following, as applicable, either the cost principles in the 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.

**Labor Relations Consultant(s)  
For the Year Ended December 31, 2016**

Has your government engaged labor relations consultants?  Yes  No

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

Name of firm: <b>Summit Law Group</b>
Name of consultant: Mike Bolosina
Business address: 315 5 <sup>th</sup> Avenue S. #1000 Seattle WA 98009
Amount paid to consultant during fiscal year: \$6,767
Terms and conditions, as applicable, including: Annual Contract for services
Rates (e.g., hourly, etc.): \$280/hour + 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, 2016
Services provided: Labor relations and personnel matters

**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, 2016

GOVERNMENT INFORMATION:

Official Mailing Address City of Woodland, PO Box 9, Woodland WA 98674

Official Website Address [www.ci.woodland.wa.us](http://www.ci.woodland.wa.us)

Official E-mail Address [rippm@ci.woodland.wa.us](mailto:rippm@ci.woodland.wa.us)

Official Phone Number (360) 225-8281

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](mailto:rippm@ci.woodland.wa.us)

I certify this 29<sup>th</sup> day of May, 2017, 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*